# AGENDA
# FERNANDINA BEACH CITY COMMISSION
# WORKSHOP

**AUGUST 5, 2025**
**5:00 PM**
**CITY HALL COMMISSION CHAMBERS**
**204 ASH STREET**
**FERNANDINA BEACH, FL 32034**

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PRESENTATION**

   3.1 **PROPOSED ANNUAL BUDGET** - *Fiscal Year 2025/2026*

4. **DISCUSSION**

   4.1 **YBOR ALVAREZ REGIONAL SPORTS COMPLEX** - *Capital Project Manager Glenn Akramoff will provide a presentation.*

5. **PUBLIC COMMENT**

6. **ADJOURNMENT**

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

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

**CITY COMMISSION AGENDA ITEM**
*City of Fernandina Beach*

| | |
|---|---|
| SUBJECT: | Discussion<br>Proposed Annual Budget - Fiscal Year 2025/2026 |
| ITEM TYPE: | Discussion |

REQUESTED ACTION: Consider Fiscal Year 2025-2026 proposed annual budget.

SYNOPSIS:

FISCAL IMPACT: Fiscal impact will be based upon City Commission direction.

CITY ATTORNEY COMMENTS: No additional comments.

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

| | |
|---|---|
| Jeremiah Glisson, Deputy City Manager | 07/29/2025 |
| Sarah Campbell, City Manager | 07/29/2025 |

Katie A Newton

Submitted By: Katie Newton, Paralegal

Date: July 25, 2024

COMMISSION ACTION:



# FISCAL YEAR 2025-2026

## PROPOSED ANNUAL BUDGET JULY 22, 2025





# Millage

# Millage Rates & Property Taxes

| | | | | | | |
|---|---|---|---|---|---|---|
| FY 24/25 Millage Rate | | | | | | |
| Property Taxes | 4.6849 | *20,248,207* | 4,188,649,557 | TV | | |
| Voter Approved Debt | 0 | - | 4,322,014,732 | TVACT | | |
| Total | 4.6849 | 20,248,207 | | | | |
| BUDGET | | 19,438,279 | | | | |
| Bud as a % of Total | | 96.0% | | | | |
| | | | TRIM requires minimum of 95% for budget | | | |
| *FY 25/26 Rollback Rate (3 votes required)* | | | | | % Change | |
| *Property Taxes* | *4.3632* | *20,700,145* | 4,643,695,763 | Comp TV | 7.44% | |
| *Voter Approved Debt* | *0* | *-* | 4,744,257,752 | Total TV | 9.77% | |
| *Total* | *4.3632* | *20,700,145* | | | | |
| *BUDGET* | | *19,872,139* | | | | (433,860) |
| *Bud as a % of Total* | | *96.0%* | | | | |
| *FY 25/26 Adjusted Rollback Rate (3 votes [maximum])* | | | | | | |
| *Property Taxes* | *4.6027* | *21,836,395* | 1,136,250 | | | |
| *Voter Approved Debt* | *0* | *-* | | | | |
| *Total* | *4.6027* | *21,836,395* | | | | |
| | | | *incr over Rollback* | | | |
| *BUDGET* | | *20,962,939* | *1,090,800* | | | (1,524,660) |
| *Bud as a % of Total* | | *96.0%* | | | | |
| *FY 25/26 Proposed Oper'g Millage Rate (3 votes required)* | | | | | | |
| *Property Taxes* | *4.6849* | *22,226,373* | | | | |
| *Voter Approved Debt* | *0* | *-* | | | | |
| *Total* | *4.6849* | *22,226,373* | | | | |
| | | | *incr over Rollback* | | | |
| *BUDGET* | | *21,337,318* | *1,465,179* | | | (1,899,039) |
| *Bud as a % of Total* | | *96.0%* | | | | |
| *FY 25/26 Maximum Rate - (4 votes [maximum])* | | | | | | |
| *Property Taxes* | *5.2913* | *25,103,291* | | | | |
| *Voter Approved Debt* | *0* | *-* | | | | |
| *Total* | *5.2913* | *25,103,291* | | | | |
| | | | *incr over Rollback* | | | |
| *BUDGET* | | *24,099,158* | *4,227,019* | | | |
| *Bud as a % of Total* | | *96.0%* | | | | |

@96%, for every .1 increase in Millage, Property Tax Revenue increases $412,449

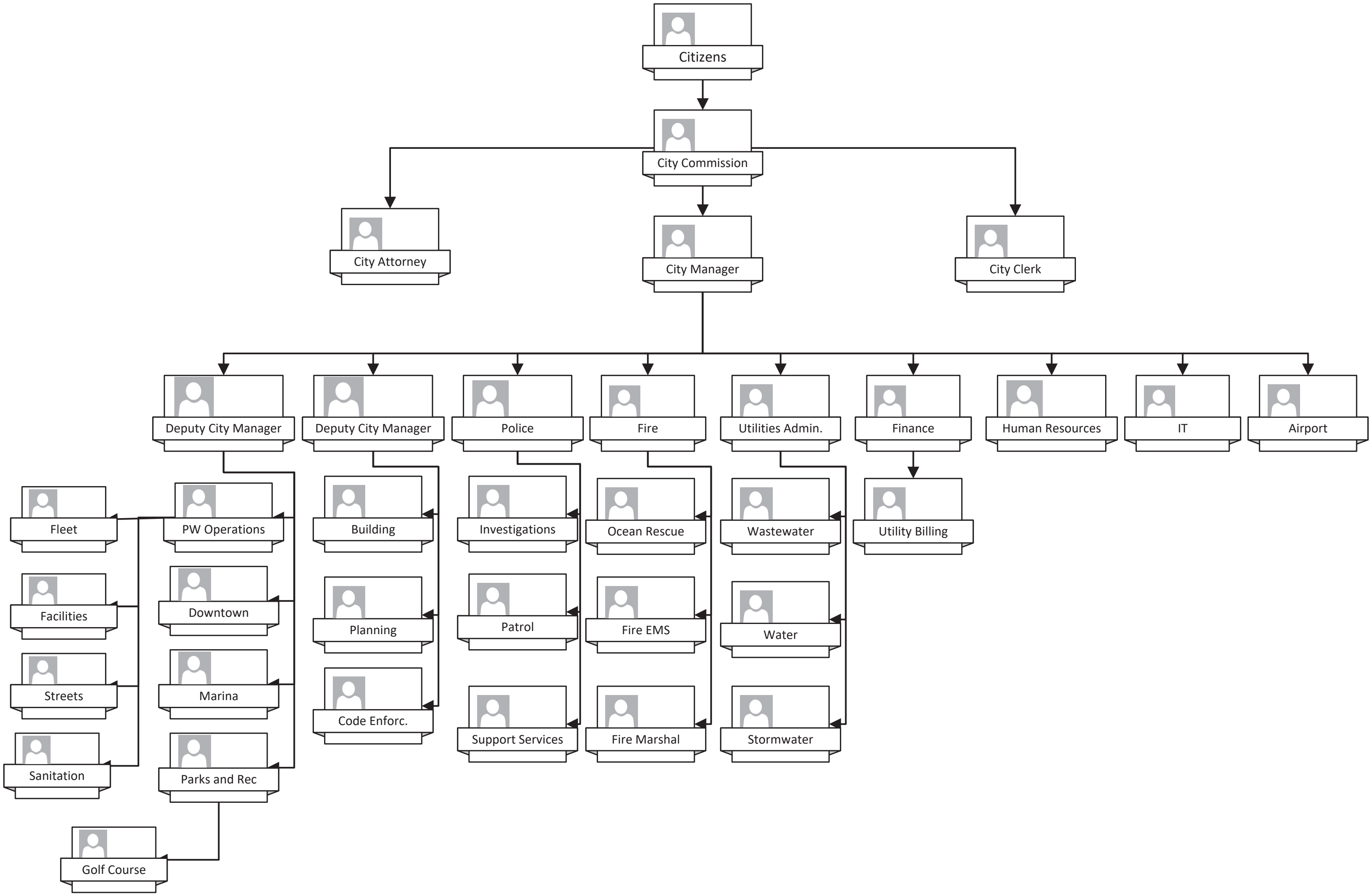
# City of Fernandina Beach
## Property Tax Information

| Fiscal Year | Taxable Value | Millage Rate | Calculated Receipts | % Change Taxable Val. | % Change Dollars | % Change Tax Rate |
|---|---|---|---|---|---|---|
| 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% |
| 2025-2026 | $4,744,257,752 | 4.6849 | $ 21,337,318 | 9.90% | 7.13% | 0.00% |

| | BUDGET 2025 | BUDGET 2026 | % Change |
|---|---|---|---|
| Operating | 4.6849 | 4.6849 | 0.00% |
| Voter Approved Debt | - | - | 0.00% |
| **Total** | **4.6849** | **4.6849** | **0.00%** |

# Personnel

# City of Fernandina Beach Organizational Chart




**Full-Time: 244** **Part-Time: 78** **Temporary/Seasonal: 63**

| City of Fernandina Beach<br>Full-Time Personnel Allocation | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** |
| **General Government** | | | | | | | |
| City Clerk | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 |
| City Manager | 4.00 | 4.00 | 4.00 | 5.50 | 4.70 | 2.00 | 3.50 |
| Finance | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Information Technology | 4.00 | 4.00 | 4.00 | 4.34 | 4.34 | 5.34 | 5.34 |
| Human Resources | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Legal | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| Planning | 2.00 | 2.00 | 6.75 | 7.25 | 6.75 | 6.75 | 6.75 |
| Downtown | - | - | - | - | - | 1.00 | 1.00 |
| **Public Safety** | | | | | | | |
| Police | 42.00 | 42.00 | 42.00 | 42.00 | 42.00 | 46.00 | 45.00 |
| Fire | 35.00 | 35.00 | 35.00 | 38.00 | 38.00 | 40.00 | 43.00 |
| Code Enforcement | 2.00 | 3.00 | 3.00 | - | 3.00 | 3.00 | 3.00 |
| **Public Works** | | | | | | | |
| Facility Maintenance | 6.50 | 7.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| Streets | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| **Culture Recreation** | | | | | | | |
| Recreation | 7.00 | 7.00 | 7.00 | 5.00 | 27.00 | 9.00 | 8.00 |
| Parks | 11.00 | 11.00 | 11.00 | 11.00 | - | 11.00 | 12.00 |
| Peck Center | 1.00 | 1.00 | 1.00 | 2.00 | - | 2.00 | 2.00 |
| MLK Center | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - |
| Youth Programs | 3.00 | 3.00 | 3.00 | 3.00 | - | 2.00 | 2.00 |
| Aquatics | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | 1.00 |
| Cemetery | 2.00 | 2.00 | 2.00 | - | - | - | - |
| ***Total General Funds*** | 146.50 | 149.50 | 155.25 | 154.59 | 159.29 | 164.59 | 168.09 |
| **Internal Service Funds** | | | | | | | |
| Tree Trust | - | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Building/Permitting | 11.00 | 12.00 | 12.50 | 13.33 | 7.63 | 9.33 | 8.83 |
| ***Total Special Revenue Funds*** | 11.00 | 12.25 | 12.75 | 13.58 | 7.88 | 9.58 | 9.08 |
| **Enterprise Funds** | | | | | | | |
| Golf Course | - | - | 7.50 | 7.50 | 10.00 | 9.00 | 9.00 |
| Airport | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| Sanitation | - | - | 2.00 | 2.50 | 2.00 | 2.00 | 2.00 |
| Wastewater Operations | 12.50 | 12.50 | 13.50 | 14.50 | 14.50 | 16.50 | 16.50 |
| Water Operations | 12.50 | 12.50 | 13.50 | 13.50 | 16.50 | 16.50 | 16.50 |
| Stormwater Management | 6.00 | 6.00 | 7.00 | 6.00 | 5.00 | 5.00 | 5.00 |
| Marina | - | - | - | - | - | - | - |
| ***Total Enterprise Funds*** | 33.00 | 33.00 | 45.50 | 46.00 | 50.00 | 51.00 | 50.00 |
| **Internal Service Funds** | | | | | | | |
| Fleet | 2.50 | 2.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Utility Billing | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Utilities Administration | 4.00 | 4.00 | 4.00 | 5.33 | 7.33 | 7.33 | 7.33 |
| ***Total Internal Service*** | 11.50 | 12.50 | 13.50 | 14.83 | 16.83 | 16.83 | 16.83 |
| ***Total City*** | | | | | | | |
| **Total City Full-Time Personnel** | 202.00 | 207.25 | 227.00 | 229.00 | 234.00 | 242.00 | 244.00 |

## *City of Fernandina Beach*
## Personnel Allocation FTE

| | 2024 FT | 2024 PT | 2024 FTE | 2025 FT | 2025 PT | 2025 FTE | 2026 FT | 2026 PT | 2026 FTE | FTE Net Change |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Government** | | | | | | | | | | |
| City Clerk | 3.00 | 1.00 | 3.50 | 4.00 | 1.00 | 4.50 | 4.00 | 1.00 | 4.50 | - |
| City Manager | 4.70 | - | 4.70 | 2.00 | - | 2.00 | 3.50 | - | 3.50 | 1.50 |
| Finance | 7.00 | - | 7.00 | 7.00 | 1.00 | 7.50 | 7.00 | 1.00 | 7.50 | - |
| Information Technology | 4.34 | 1.00 | 4.84 | 5.34 | - | 5.34 | 5.34 | - | 5.34 | - |
| Human Resources | 3.00 | - | 3.00 | 3.00 | - | 3.00 | 3.00 | - | 3.00 | - |
| Legal | 2.00 | - | 2.00 | 3.00 | - | 3.00 | 3.00 | - | 3.00 | - |
| Planning | 6.75 | - | 6.75 | 6.75 | - | 6.75 | 6.75 | 1.00 | 7.25 | 0.50 |
| Downtown | - | - | - | 1.00 | - | 1.00 | 1.00 | - | 1.00 | - |
| **Public Safety** | | | | | | | | | | |
| Police | 42.00 | 7.00 | 45.50 | 46.00 | 5.00 | 48.50 | 45.00 | 3.00 | 46.50 | (2.00) |
| Fire | 38.00 | 6.00 | 41.00 | 40.00 | 11.00 | 45.50 | 43.00 | 11.00 | 48.50 | 3.00 |
| Code Enforcement | 3.00 | - | 3.00 | 3.00 | - | 3.00 | 3.00 | - | 3.00 | - |
| **Public Works** | | | | | | | | | | |
| Facilities Maintenance | 8.50 | - | 8.50 | 8.50 | - | 8.50 | 8.50 | - | 8.50 | - |
| Streets | 10.00 | - | 10.00 | 10.00 | - | 10.00 | 10.00 | - | 10.00 | - |
| **Culture Recreation** | | | | | | | | | | |
| Recreation | 27.00 | 44.00 | 49.00 | 9.00 | 3.00 | 10.50 | 8.00 | 2.00 | 9.00 | (1.50) |
| Parks | - | - | - | 11.00 | - | 11.00 | 12.00 | - | 12.00 | 1.00 |
| Peck Center | - | - | - | 2.00 | 8.00 | 6.00 | 2.00 | 3.00 | 3.50 | (2.50) |
| MLK Center | - | - | - | - | 1.00 | 0.50 | - | 1.00 | 0.50 | - |
| Youth Programs | - | - | - | 2.00 | 13.00 | 8.50 | 2.00 | 10.00 | 7.00 | (1.50) |
| Aquatics | - | - | - | 1.00 | 17.00 | 9.50 | 1.00 | 10.00 | 6.00 | (3.50) |
| Cemetery | - | - | - | - | - | - | - | - | - | - |
| **Total General Funds** | 159.29 | 59.00 | 188.79 | 164.59 | 60.00 | 194.59 | 168.09 | 43.00 | 189.59 | (5.00) |
| **Special Revenue Funds** | | | | | | | | | | |
| Tree Trust | 0.25 | - | 0.25 | 0.25 | - | 0.25 | 0.25 | - | 0.25 | - |
| Building/Permitting | 7.63 | 1.00 | 8.13 | 9.33 | 1.00 | 9.83 | 8.83 | 1.00 | 9.33 | (0.50) |
| **Total Special Revenue Funds** | 7.88 | 1.00 | 8.38 | 9.58 | 1.00 | 10.08 | 9.08 | 1.00 | 9.58 | (0.50) |
| **Enterprise Funds** | | | | | | | | | | |
| Golf Course | 10.00 | 52.00 | 36.00 | 9.00 | 53.00 | 35.50 | 9.00 | 32.00 | 25.00 | (10.50) |
| Airport | 2.00 | 1.00 | 2.50 | 2.00 | 1.00 | 2.50 | 1.00 | 1.00 | 1.50 | (1.00) |
| Sanitation | 2.00 | - | 2.00 | 2.00 | - | 2.00 | 2.00 | - | 2.00 | - |
| Wastewater Operations | 14.50 | 1.00 | 15.00 | 16.50 | 1.00 | 17.00 | 16.50 | 1.00 | 17.00 | - |
| Water Operations | 16.50 | - | 16.50 | 16.50 | - | 16.50 | 16.50 | - | 16.50 | - |
| Stormwater Management | 5.00 | - | 5.00 | 5.00 | - | 5.00 | 5.00 | - | 5.00 | - |
| Marina | - | - | - | - | - | - | - | - | - | - |
| **Total Enterprise Funds** | 50.00 | 54.00 | 77.00 | 51.00 | 55.00 | 78.50 | 50.00 | 34.00 | 67.00 | (11.50) |
| **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 | 7.33 | - | 7.33 | 7.33 | - | 7.33 | 7.33 | - | 7.33 | - |
| **Total Internal Service** | 16.83 | - | 16.83 | 16.83 | - | 16.83 | 16.83 | - | 16.83 | - |
| **Total City** | | | | | | | | | | |
| **Total City Personnel** | 234.00 | 114.00 | 291.00 | 242.00 | 116.00 | 300.00 | 244.00 | 78.00 | 283.00 | (17.00) |

## PERSONNEL

| | ACTUAL 2022-2023 | ACTUAL 2023-2024 | BUDGET 2023-2024 | BUDGET 2024-2025 | Projection 2024-2025 | BUDGET 2025-2026 | Bud/Bud INCREASE/ DECREASE |
|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | |
| CITY COMMISSION | 65,881 | 93,763 | 96,956 | 96,958 | 96,958 | 97,355 | 0.4% |
| CITY CLERK | 369,981 | 473,054 | 427,090 | 648,213 | 648,213 | 673,468 | 3.9% |
| CITY MANAGER | 755,702 | 703,930 | 748,023 | 545,198 | 534,915 | 697,828 | 28.0% |
| FINANCE | 720,790 | 763,501 | 769,462 | 875,159 | 847,191 | 886,816 | 1.3% |
| INFORMATION TECHNOLOGY | 499,694 | 510,097 | 533,983 | 693,264 | 570,734 | 638,059 | -8.0% |
| PERSONNEL/HUMAN RESOURCES | 333,936 | 393,307 | 350,383 | 384,263 | 402,940 | 411,634 | 7.1% |
| LEGAL | 324,300 | 355,429 | 353,326 | 526,072 | 497,723 | 520,296 | -1.1% |
| FACILITIES MAINTENANCE | 698,939 | 797,104 | 802,492 | 874,459 | 817,557 | 819,740 | -6.3% |
| DOWNTOWN MANAGER | - | - | - | 133,513 | 81,080 | 133,683 | 0.0% |
| PLANNING AND CONSERVATION | 726,957 | 630,832 | 737,371 | 743,665 | 702,206 | 850,562 | 14.4% |
| | 4,496,180 | 4,721,017 | 4,819,086 | 5,520,764 | 5,199,517 | 5,729,441 | 3.8% |
| **PUBLIC SAFETY** | | | | | | | |
| POLICE | 5,123,715 | 5,698,000 | 5,511,087 | 6,275,847 | 6,096,430 | 6,318,270 | 0.7% |
| FIRE | 4,507,875 | 5,560,314 | 5,235,998 | 5,950,253 | 6,448,973 | 7,320,508 | 23.0% |
| BUILDING & PERMITTING | 926,290 | 739,324 | 746,987 | 898,929 | 898,929 | 944,154 | 5.0% |
| CODE ENFORCEMENT | - | 291,958 | 290,059 | 314,060 | 321,980 | 424,797 | 35.3% |
| | 10,557,880 | 12,289,596 | 11,784,131 | 13,439,089 | 13,766,312 | 15,007,729 | 11.7% |
| **TRANSPORTATION** | | | | | | | |
| STREETS | 842,229 | 885,551 | 858,173 | 997,586 | 944,695 | 1,008,239 | 1.1% |
| **CULTURE/RECREATION** | | | | | | | |
| LIBRARY | - | - | - | - | - | - | |
| RECREATION | 597,120 | 2,138,422 | 3,093,955 | 974,621 | 927,792 | 914,829 | -6.1% |
| PARKS | 715,988 | - | - | 843,279 | 723,941 | 911,778 | 8.1% |
| PECK CENTER/GYM | 155,836 | - | - | 257,037 | 193,083 | 204,900 | -20.3% |
| MLK CENTER | 79,183 | - | - | 30,677 | 29,907 | 33,150 | 8.1% |
| YOUTH PROGRAMS | 254,231 | - | - | 435,192 | 272,030 | 322,578 | -25.9% |
| AQUATICS | 321,936 | - | - | 405,092 | 267,240 | 359,461 | -11.3% |
| CEMETERY | - | - | - | - | - | - | 0.0% |
| | 2,124,294 | 2,138,422 | 3,093,955 | 2,945,898 | 2,413,993 | 2,746,696 | -6.8% |
| OTHER SERVICES | | | | | | | |
| **TOTAL General / Special Funds** | **18,020,583** | **20,034,586** | **20,555,345** | **22,903,337** | **22,324,517** | **24,492,105** | 6.9% |
| GOLF | 1,141,710 | 1,384,619 | 1,588,599 | 1,514,834 | 1,391,805 | 1,602,721 | 5.8% |
| AIRPORT | 220,148 | 300,545 | 289,865 | 318,901 | 317,145 | 149,023 | -53.3% |
| SANITATION | 204,121 | 178,082 | 165,490 | 182,862 | 182,862 | 192,835 | 5.5% |
| WASTEWATER | 1,439,390 | 170,468 | 1,525,342 | 1,882,500 | 1,883,139 | 1,953,515 | 3.8% |
| WATER | 1,354,851 | 1,578,422 | 1,623,676 | 1,740,116 | 1,725,633 | 1,532,117 | -12.0% |
| STORM WATER MGMT | 409,333 | 355,924 | 412,657 | 423,996 | 461,802 | 528,748 | 24.7% |
| MARINA | - | - | - | - | - | - | |
| **TOTAL Enterprise Funds** | **4,769,553** | **3,968,060** | **5,605,629** | **6,063,209** | **5,962,386** | **5,958,959** | **-1.7%** |
| FLEET | 328,085 | 276,075 | 333,797 | 379,333 | 379,333 | 371,156 | -2.2% |
| UTILITY BILLING | 466,605 | 492,920 | 484,537 | 517,866 | 517,866 | 536,588 | 3.6% |
| UTILITY ADMIN | 559,302 | 684,147 | 787,587 | 860,784 | 870,784 | 964,598 | 12.1% |
| **TOTAL Internal Service Funds** | **1,353,992** | **1,453,142** | **1,605,921** | **1,757,983** | **1,767,983** | **1,872,342** | 6.5% |
| **TOTAL CITY PERSONNEL** | **24,144,128** | **25,455,787** | **27,766,895** | **30,724,529** | **30,054,886** | **32,323,406** | 5.2% |

# General Fund

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **MILLAGE RATE** | | | | | | | |
| OPERATING | 5.3330 | 4.8298 | 4.8298 | 4.6849 | 4.6849 | 4.6849 | 0.0% |
| VOTED DEBT - 2001 GOB BOND | - | - | 0.0000 | - | - | - | 0.0% |
| TOTAL ASSESSED MILLAGE | 5.3330 | 4.8298 | 4.8298 | 4.6849 | 4.6849 | 4.6849 | 0.0% |
| **311 PROPERTY TAXES** | | | | | | | |
| 001 31110 PROPERTY TAXES | 17,589,472 | 18,172,189 | 18,031,213 | 19,288,395 | 19,355,000 | 21,219,017 | 10.0% |
| TOTAL | 17,589,472 | 18,172,189 | 18,031,213 | 19,288,395 | 19,355,000 | 21,219,017 | 10.0% |
| **312 SALES/USE AND FUEL TAXES** | | | | | | | |
| 001 31240 LOCAL OPTION GAS TAX | 468,369 | 412,231 | 489,253 | 489,253 | 427,844 | 399,848 | -18.3% |
| 001 31251 STATE/FIRE INSURANCE TAX | 293,024 | 302,659 | 115,000 | 115,000 | 115,000 | 115,000 | 0.0% |
| 001 31252 STATE/POLICE INSURANCE TAX | 173,604 | 195,706 | 110,000 | 110,000 | 110,000 | 110,000 | 0.0% |
| 001 31260 SMALL COUNTY SURTAX | 2,550,906 | 2,496,550 | 2,547,398 | 2,471,596 | 2,471,596 | 2,662,890 | 7.7% |
| TOTAL | 3,485,903 | 3,407,146 | 3,261,651 | 3,185,849 | 3,124,440 | 3,287,738 | 3.2% |
| **323 FRANCHISE FEES** | | | | | | | |
| 001 32310 FRANCHISE FEES ELECTRIC | 1,845,987 | 1,858,159 | 1,400,000 | 1,400,000 | 1,585,000 | 1,600,000 | 14.3% |
| 001 32340 FRANCHISE FEES GAS | 41,499 | 37,844 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| 001 32370 FRANCHISE FEES SOLD WASTE | - | 130,055 | - | 162,000 | 162,000 | 162,000 | 0.0% |
| TOTAL | 1,887,486 | 2,026,059 | 1,425,000 | 1,587,000 | 1,772,000 | 1,787,000 | 12.6% |
| **316/322/329 LICENSES/PERMITS** | | | | | | | |
| 001 31610 LOCAL BUSINESS TAX | 201,613 | 214,208 | 160,000 | 302,000 | 302,000 | 302,000 | 0.0% |
| 001 31620 LOCAL BUSINESS TAX - PENALTIES | 12,663 | 6,188 | 50 | 200 | 1,000 | 3,000 | 1400.0% |
| 001 31630 LOCAL BUSINESS TAX-OTHER FEES | 7,349 | 8,461 | 3,000 | 3,000 | 5,000 | 5,000 | 66.7% |
| 001 31640 LOCAL BUSINESS TAX-PAST DUE FE | 1,627 | 1,695 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| 001 32200 BUILDING PERMITS | - | - | - | - | - | - | 0.0% |
| 001 32201 BUILDING PERMIT-ADDRESS | - | - | - | - | - | - | 0.0% |
| 001 32202 BLDING PERMIT-CONSTRUCTION PL | - | - | - | - | - | - | 0.0% |
| 001 32203 BUILDING PERMIT-DEMOLITION | - | - | - | - | - | - | 0.0% |
| 001 32204 BUILDING PERMIT-DRIVEWAY | 2,380 | 2,835 | 6,000 | 3,500 | 3,500 | 3,500 | 0.0% |
| 001 32206 BUILDING PERMIT-AFTER THE FACT | - | - | - | - | - | - | 0.0% |
| 001 32207 BLDING PERMIT-REINSPECTION FEE | - | - | - | - | - | - | 0.0% |
| 001 32208 BLDING PERMIT-2ND REINSPECTION | - | - | - | - | - | - | 0.0% |
| 001 32210 BUILDING PERMIT-TREE REMOVAL | - | - | - | - | - | - | 0.0% |
| 001 32211 BUILDING PERMIT-FENCING | - | - | - | - | - | - | 0.0% |
| 001 32218 CLEARING/EXCAVATE-PERMITS | 14,468 | 16,129 | 25,000 | 25,000 | 17,000 | 17,000 | -32.0% |
| 001 32219 TREE TRUST FUND RESERVE | - | - | - | - | - | - | 0.0% |
| 001 32900 CODE ENFORCEMENT FEES & FINES | 31,591 | 10,482 | 25,000 | 25,000 | 18,000 | 25,000 | 0.0% |
| 001 32901 ZONING PLAN REVIEW | 96,000 | 74,525 | 90,000 | 45,000 | 70,000 | 45,000 | 0.0% |
| 001 32992 FIRE MARSHALL'S FEES | 102,386 | 6,468 | 35,000 | 35,000 | 80,000 | 65,000 | 85.7% |
| 001 32995 ADDRESS ASSIGNMENT | 540 | 620 | 300 | 300 | 700 | 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 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 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| 001 32913 PLUMBING-FIXTURE FEES | - | - | - | - | - | - | 0.0% |
| 001 32914 PERMIT/REVIEW FEES | - | - | - | - | - | - | 0.0% |
| 001 32915 ANNEXATION APP FEE | 13,600 | 2,400 | 2,000 | 4,000 | 2,500 | 4,000 | 0.0% |
| 001 32916 BOA APP FEES-COMMERCIAL | 10,000 | 3,500 | 5,000 | 3,500 | - | 3,500 | 0.0% |
| 001 32917 BOA APP FEES-RESIDENTIAL | 2,813 | 5,000 | 6,000 | 7,500 | 8,000 | 7,500 | 0.0% |
| 001 32918 ZONING CERTIFICATION FEE | 2,300 | 3,600 | 800 | 1,500 | 2,400 | 1,500 | 0.0% |
| 001 32919 CDD-CERTIFIED MAIL FEE | - | - | | | - | | 0.0% |
| 001 32920 CDD COPIES MADE FEE | 5 | - | - | - | - | - | 0.0% |
| 001 32921 COMP PLAN AMEND APP FEE | - | - | - | - | - | - | 0.0% |
| 001 32922 CONCURRENCY REVIEW APP FEE | - | - | - | - | 2,500 | - | 0.0% |
| 001 32923 CU APPLICATION FEE | - | - | - | - | - | - | 0.0% |
| 001 32924 HDC APPLICATION FEE | - | | - | - | - | - | 0.0% |
| 001 32926 PLAT APPROVAL APP FEE | 7,500 | 1,500 | 4,500 | 3,000 | 10,000 | 3,000 | 0.0% |
| 001 32927 PRELIMINARY SITE PLAN VISIT | - | - | - | - | - | - | 0.0% |
| 001 32928 REZONING APP FEE | 25,000 | - | 1,500 | 5,000 | 5,000 | 5,000 | 0.0% |
| 001 32929 SITE PLAN REVIEW APP FEE | 46,200 | 36,700 | 24,500 | 22,000 | 35,000 | 22,000 | 0.0% |
| 001 32931 HDC VARIANCE | - | - | - | - | - | - | 0.0% |
| 001 32932 DUE DILIGENCE | 1,500 | 1,250 | 750 | 1,000 | 1,500 | 1,000 | 0.0% |
| 001 32933 TELECOMMUNICATION PERMIT | - | - | 400 | - | - | - | 0.0% |
| 001 32934 CHANGE OF USE | - | - | - | - | 250 | - | 0.0% |
| 001 32935 ADMINISTRATIVE WAIVER | 2,500 | 400 | 900 | 900 | 900 | 900 | 0.0% |
| 001 32936 CODE TEXT AMENDMENT | - | - | - | - | - | - | 0.0% |
| 001 32937 LOT LINE ADJUSTMENTS | 2,600 | 4,100 | 3,600 | 2,400 | 3,000 | 2,400 | 0.0% |
| 001 32960 ADMINISTRATION COST BLDING SU | - | - | - | - | - | - | 0.0% |
| 001 32980 OTHER MISC PERMITS | 2,338 | 11,288 | - | - | 28,000 | - | 0.0% |
| 001 32981 SPECIAL EVENT PERMITS | 10,830 | 3,250 | 2,500 | 4,000 | 3,200 | 4,000 | 0.0% |
| 001 32982 SPECIAL BANNER PERMITS | 3,215 | 3,460 | 2,000 | 4,000 | 1,500 | 1,500 | -62.5% |
| TOTAL | 601,018 | 418,059 | 400,800 | 499,800 | 602,950 | 524,100 | 4.9% |
| **331/334 STATE AND FEDERAL GRANTS** | | | | | | | |
| 001 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 001 33125 JUSTICE ASSISTANCE GRANT (JAG) | - | 2,560 | - | 1,424 | - | - | -100.0% |
| 001 33160 URBAN FORESTRY GRANT | - | - | - | - | - | - | 0.0% |
| 001 33170 DOS PRESERVATION | - | 50,000 | - | - | 216,361 | - | 0.0% |
| 001 33400 STATE GRANT | 31,175 | 48,825 | 50,000 | 95,000 | 95,000 | 150,000 | 57.9% |
| 001 33420 FEMA STATE | - | - | - | - | - | - | 0.0% |
| 001 33440 OTHER GRANT | - | - | - | - | - | - | 0.0% |
| TOTAL | 31,175 | 101,385 | 50,000 | 96,424 | 311,361 | 150,000 | 55.6% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **335 STATE SHARED REVENUE** | | | | | | | |
| 001 33350 HALF-CENT SALES TAX | 1,149,171 | 1,135,776 | 1,060,193 | 1,076,502 | 1,076,502 | 1,102,103 | 2.4% |
| 001 33512 STATE REVENUE SHARING PROCEED | 384,325 | 367,541 | 366,584 | 374,462 | 357,710 | 391,478 | 4.5% |
| 001 33514 MOBILE HOME TAX | 678 | 853 | 800 | 800 | 1,000 | 800 | 0.0% |
| 001 33515 ALCOHOLIC BEV LICENSE | 24,923 | 26,826 | 23,000 | 23,000 | 29,750 | 29,750 | 29.3% |
| 001 33522 FIREFIGHTERS SUPPLEMENT | 13,630 | 12,656 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| TOTAL | 1,572,727 | 1,543,650 | 1,460,577 | 1,484,764 | 1,474,962 | 1,534,131 | 3.3% |
| **337 GRANTS/ LOCAL UNITS** | | | | | | | |
| 001 33710 COUNTY GRANT | - | - | - | - | - | - | 0.0% |
| 001 33720 SCHOOL RESOURCE OFFICER | 159,130 | 173,179 | 178,346 | 178,346 | 178,346 | 216,492 | 21.4% |
| 001 33721 DEA REIMBURSEMENT | - | - | 13,125 | 13,125 | - | - | -100.0% |
| TOTAL | 159,130 | 173,179 | 191,471 | 191,471 | 178,346 | 216,492 | 13.1% |
| **339 PAYMENTS IN LIEU OF TAXES** | | | | | | | |
| 001 33910 OCEAN,HIGHWAY AND PORT AUTH | - | - | 50,000 | 187,000 | 187,000 | 50,000 | -73.3% |
| TOTAL | - | - | 50,000 | 187,000 | 187,000 | 50,000 | -73.3% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **342/343 OTHER CHARGES/FEES** | | | | | | | |
| 001 33722 NASSAU COUNTY OCEAN RESCUE | 110,915 | 110,883 | 201,000 | 201,000 | 201,000 | 201,000 | 0.0% |
| 001 34140 REIMBURSEMENT FOR LEGAL | 11,912 | 12,529 | 10,500 | 10,500 | 10,500 | 10,500 | 0.0% |
| 001 34260 AMBULANCE SERVICES | 757,784 | 332,273 | 664,003 | 664,003 | 1,000,000 | 690,000 | 3.9% |
| 001 34290 SHRIMP FESTIVAL REIMBURSEMENT | - | 2,520 | - | - | 550 | - | 0.0% |
| 001 34296 OPIOID SETTLEMENT | - | 38,871 | - | - | - | - | 0.0% |
| 001 34490 STREET SWEEPING CHARGES | - | - | - | - | 4,500 | 9,000 | 0.0% |
| TOTAL | 880,611 | 497,075 | 875,503 | 875,503 | 1,216,550 | 910,500 | 4.0% |
| **347 RECREATIONAL** | | | | | | | |
| 001 34700 TRUST ACTIVITIES NON TAXABLE | 239,981 | 235,201 | 350,000 | 350,000 | 235,000 | 235,000 | -32.9% |
| 001 34701 TRUST ACTIVITIES TAXABLE | 55,689 | 79,640 | 43,000 | 75,000 | 75,000 | 75,000 | 0.0% |
| 001 34702 PARKS TRUST NON-TAXABLE | 17,298 | 10,564 | 12,000 | 12,000 | 14,500 | 14,500 | 20.8% |
| 001 34703 PARKS TRUST TAXABLE | 13,418 | 17,985 | 8,000 | 15,000 | 15,000 | 15,000 | 0.0% |
| 001 34704 RENTALS NON-TAXABLE | 11,202 | 4,750 | 4,000 | 4,000 | 4,200 | 4,200 | 5.0% |
| 001 34705 SOFTBALL COMPLEX | 257 | - | 100 | 100 | - | - | -100.0% |
| 001 34706 PARKS LAWN CHARGES | - | - | - | - | - | - | 0.0% |
| 001 34720 RENTALS | 4,144 | 12,526 | 5,000 | 15,000 | 6,000 | 10,000 | -33.3% |
| 001 34721 PECK RENTS | 4,483 | 5,183 | 3,000 | 5,000 | 2,000 | 5,000 | 0.0% |
| 001 34722 PECK RENTS NON-TAXABLE | 30,092 | 30,500 | 25,000 | 25,000 | 27,000 | 25,000 | 0.0% |
| 001 34723 PECK TRUST TAXABLE | 17,090 | 11,700 | 10,000 | 10,000 | 9,000 | 10,000 | 0.0% |
| 001 34724 PECK TRUST NON-TAXABLE | 14,293 | 10,838 | 10,000 | 10,000 | 9,000 | 7,500 | -25.0% |
| 001 34725 MLK RENTS | 4,435 | 4,605 | 4,500 | 4,500 | 4,500 | 4,500 | 0.0% |
| 001 34726 MLK RENTS NON-TAXABLE | 2,250 | 450 | 1,000 | 1,000 | 500 | 1,000 | 0.0% |
| 001 34728 MLK TRUST NON-TAXABLE | - | - | 8,000 | 8,000 | - | 8,000 | 0.0% |
| 001 34730 YOUTH TRUST ACTIVITIES | 14,443 | 12,878 | 14,000 | 15,000 | 11,100 | 15,000 | 0.0% |
| 001 34731 YOUTH CAMPS | 296,294 | 186,925 | 290,000 | 290,000 | 180,500 | 190,000 | -34.5% |
| 001 34740 AQUATICS TRUST TAXABLE | 4,180 | - | 12,000 | 12,000 | - | - | -100.0% |
| 001 34741 AQUATICS TRUST NON-TAXABLE | 113,027 | 99,154 | 100,000 | 100,000 | 95,000 | 100,000 | 0.0% |
| 001 34743 SWIMMING POOLS NON-TAXABLE | 5,425 | 30,245 | 12,000 | 12,000 | 27,700 | 15,000 | 25.0% |
| 001 34742 SWIMMING POOLS | 88,786 | 76,940 | 60,000 | 60,000 | 66,700 | 70,000 | 16.7% |
| 001 34745 GREENWAY | 1,110 | 160 | 2,500 | 500 | 1,000 | 1,000 | 100.0% |
| 001 34746 GREENWAY TAXABLE | - | - | | - | - | - | 0.0% |
| TOTAL | 937,897 | 830,243 | 974,100 | 1,024,100 | 783,700 | 805,700 | -21.3% |
| **351 FINES/FORFEITURES** | | | | | | | |
| 001 35100 COURT CASES GENERAL FUND | 13,856 | 8,330 | 8,500 | 8,500 | 13,500 | 10,000 | 17.6% |
| 001 35110 FINES/FORFEITURES | 1,264 | 73 | - | | | | 0.0% |
| 001 35115 PARKING TICKETS | 38,409 | 24,465 | 15,000 | 15,000 | 24,000 | 20,000 | 33.3% |
| 001 35116 POLICE CITATIONS | 430 | 1,150 | - | - | 500 | - | 0.0% |
| 001 35120 POLICE EDUCATION | 1,557 | 1,523 | 1,200 | 1,200 | 1,200 | 1,200 | 0.0% |
| 001 35911 FINGERPRINT-ACCI-INC REPORT | 5,524 | 6,431 | 4,800 | 4,800 | 6,000 | 4,800 | 0.0% |
| TOTAL | 61,040 | 41,973 | 29,500 | 29,500 | 45,200 | 36,000 | 22.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **360's/384 OTHER REVENUE** | | | | | | | |
| 001 36110 INTEREST | 374,319 | 480,107 | 212,000 | 210,000 | 425,000 | 479,000 | 128.1% |
| 001 36120 UNREALIZED GAIN | (2,610) | 27,513 | - | - | 6,619 | - | 0.0% |
| 001 36210 RENTS | 7,863 | 5,697 | 3,500 | 3,500 | 5,300 | 5,300 | 51.4% |
| 001 36215 RENTS NON-TAXABLE | 33,613 | 32,494 | 23,800 | 23,800 | 28,300 | 27,400 | 15.1% |
| 001 36221 POLICE BUILDING RENT | - | - | - | - | - | - | 0.0% |
| 001 36800 CAPITAL CONTRIBUTION | 35,000 | 3,400 | - | - | - | - | 0.0% |
| 001 36990 OTHER REVENUE | 133,534 | 16,192 | 35,851 | 35,851 | 80,000 | 60,851 | 69.7% |
| 001 36992 GAIN ON SALE OF ASSET | 100 | 77,409 | - | - | 23,200 | - | 0.0% |
| 001 36993 DONATIONS/CONTRIBUTIONS | - | - | - | - | 8,000 | - | 0.0% |
| 001 36995 LATE FEES | 105 | 105 | - | - | - | - | 0.0% |
| 0011200 36993 DONATIONS/CONTRIBUTIONS | - | - | - | 4,000 | 2,000 | 3,000 | -25.0% |
| 0012200 36993 DONATIONS/CONTRIBUTIONS | 6,975 | 490 | 7,000 | 7,000 | - | - | -100.0% |
| 0011310 36993 DONATIONS/CONTRIBUTIONS | 3,563 | - | 4,500 | - | - | - | 0.0% |
| 001 36996 REVENUE-GARNISHMENT FEE | 165 | 122 | 100 | 100 | 100 | 100 | 0.0% |
| 001 36997 TDC REVENUE | - | - | - | - | - | - | 0.0% |
| 001 36998 STATE OF FLORIDA - FDOT | 68,228 | 73,075 | 65,170 | 72,677 | 72,677 | 77,501 | 6.6% |
| 001 36999 HDC TRUST FUND | 357 | - | - | - | - | - | 0.0% |
| TOTAL | 661,212 | 716,603 | 351,921 | 356,928 | 651,196 | 653,152 | 83.0% |
| **TOTAL REVENUES** | 27,867,671 | 27,927,562 | 27,101,736 | 28,806,734 | 29,702,705 | 31,173,830 | 8.2% |
| **382 REIMBURSEMENTS** | | | | | | | |
| 001 38220 FROM BOND DEBT SERVICE | 6,565 | - | - | - | - | - | 0.0% |
| 001 38244 FROM SANITATION | - | - | - | 40,000 | 40,000 | 40,000 | 0.0% |
| 001 38245 FROM WASTEWATER OPERATIONS | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 0.0% |
| 001 38246 FROM WATER OPERATIONS | 180,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 0.0% |
| 001 38251 FROM FLEET | - | - | - | - | - | - | 0.0% |
| TOTAL | 546,565 | 480,000 | 480,000 | 520,000 | 520,000 | 520,000 | 0.0% |
| **381 TRANSFERS IN** | | | | | | | |
| 001 38215 FROM UTILITY TAX | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 0.0% |
| TOTAL | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 0.0% |
| **389 CASH BALANCE FORWARD** | | | | | | | |
| 001 38910 CASH BALANCE FORWARD | 9,875,394 | 12,493,933 | 8,463,537 | 10,239,721 | 12,757,115 | 11,176,754 | 9.2% |
| 001 38911 CASH BAL FORWARD REST'D | - | - | - | - | - | - | 0.0% |
| TOTAL | 9,875,394 | 12,493,933 | 8,463,537 | 10,239,721 | 12,757,115 | 11,176,754 | 9.2% |
| **TOTAL REVENUES AND CASH BALANCES** | 40,789,630 | 43,401,495 | 38,545,273 | 42,066,455 | 45,479,820 | 45,370,584 | 7.9% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CITY COMMISSION** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011100 51100 COMMISSION SALARIES | 61,154 | 87,034 | 90,000 | 90,000 | 90,000 | 90,000 | 0.0% |
| 0011100 52100 FICA | 4,678 | 6,658 | 6,885 | 6,885 | 6,885 | 6,885 | 0.0% |
| 0011100 52300 HEALTH INSUR | - | - | - | - | - | - | 0.0% |
| 0011100 52301 LIFE INSUR | - | - | - | - | - | - | 0.0% |
| 0011100 52400 WORKERS' COMP | 48 | 71 | 71 | 73 | 73 | 470 | 543.8% |
| TOTAL | 65,880 | 93,763 | 96,956 | 96,958 | 96,958 | 97,355 | 0.4% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011100 53100 PROFESSIONAL SERVICES | 184,045 | 120,435 | 141,250 | 136,250 | 127,000 | 127,000 | -6.8% |
| 0011100 53400 CONTRACTUAL | 575 | 915 | 750 | 1,830 | 1,830 | 2,580 | 41.0% |
| 0011100 54000 TRAINING/TRAVEL | 7,288 | 3,020 | 7,500 | 6,500 | 6,500 | 6,500 | 0.0% |
| 0011100 54500 INSURANCE | 1,947 | 4,451 | 4,451 | 4,275 | 4,275 | 5,122 | 19.8% |
| 0011100 54700 PRINTING | 5,947 | 5,385 | 5,800 | 6,000 | 4,000 | 5,750 | -4.2% |
| 0011100 54800 PROMOTIONAL | 15,086 | 15,559 | 15,500 | 25,000 | 18,000 | 17,500 | -30.0% |
| 0011100 55200 OPERATING SUPPLIES | 3,314 | 3,044 | 3,695 | 3,160 | 3,160 | 3,080 | -2.5% |
| 0011100 55210 UNIFORMS | 271 | - | 500 | 500 | 500 | 500 | 0.0% |
| 0011100 55400 BOOKS/SUBS/DUES | 2,649 | 2,694 | 2,495 | 2,495 | 3,010 | 3,507 | 40.6% |
| 0011100 55611 COMMUNITY SERVICES | - | - | - | - | - | - | 0.0% |
| TOTAL | 221,122 | 155,503 | 181,941 | 186,010 | 168,275 | 171,539 | -7.8% |
| CITY COMMISSION DEPARTMENT TOTAL | 287,002 | 249,266 | 278,897 | 282,968 | 265,233 | 268,894 | -5.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CITY CLERK** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011200 51200 SALARIES | 245,490 | 306,601 | 272,223 | 412,892 | 412,892 | 444,647 | 7.7% |
| 0011200 51350 PART TIME SALARIES | 15,563 | 35,658 | 34,684 | 41,193 | 41,193 | 43,253 | 5.0% |
| 0011200 51400 OVERTIME | 10 | 20 | - | - | - | - | 0.0% |
| 0011200 52100 FICA | 19,418 | 25,426 | 22,662 | 33,671 | 33,671 | 36,066 | 7.1% |
| 0011200 52200 RETIREMENT | 52,756 | 65,684 | 58,335 | 86,529 | 86,529 | 87,317 | 0.9% |
| 0011200 52300 HEALTH INSUR | 35,505 | 38,257 | 38,021 | 72,094 | 72,094 | 60,478 | -16.1% |
| 0011200 52301 LIFE INSUR | 939 | 1,117 | 873 | 1,528 | 1,528 | 1,237 | -19.0% |
| 0011200 52400 WORKERS' COMP | 300 | 292 | 292 | 306 | 306 | 470 | 53.6% |
| TOTAL | 369,981 | 473,054 | 427,090 | 648,213 | 648,213 | 673,468 | 3.9% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011200 53100 PROFESSIONAL SERVICES | - | 2,000 | 3,200 | 3,200 | 3,200 | 3,200 | 0.0% |
| 0011200 53400 CONTRACTUAL | 150,630 | 166,356 | 164,216 | 182,799 | 182,799 | 210,188 | 15.0% |
| 0011200 54000 TRAINING/TRAVEL | 2,029 | 968 | 5,498 | 7,098 | 5,078 | 9,625 | 35.6% |
| 0011200 54100 COMM - PHONE/FAX/ALARM | 1,159 | 1,694 | 1,728 | 1,960 | 1,960 | 2,562 | 30.7% |
| 0011200 54101 COMMUNICATIONS-CELLULAR | 600 | 629 | 625 | 1,200 | 1,200 | 1,126 | -6.2% |
| 0011200 54700 PRINTING | 21,410 | 23,443 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| 0011200 54800 PROMOTIONAL | - | - | 500 | 500 | 500 | 1,000 | 100.0% |
| 0011200 54912 ELECTIONS | 37,425 | 551 | 31,200 | 31,200 | 31,200 | 37,200 | 19.2% |
| 0011200 54970 YOUTH ADVISORY COMM DONATIONS | - | - | - | 4,000 | 4,000 | 3,000 | -25.0% |
| 0011200 55100 OFFICE SUPPLIES | 358 | 201 | 1,000 | 1,000 | 1,000 | 1,500 | 50.0% |
| 0011200 55200 OPERATING SUPPLIES | 1,861 | 1,373 | 1,545 | 415 | 915 | 2,615 | 530.1% |
| 0011200 55210 UNIFORMS | 400 | 100 | 175 | 250 | 250 | 250 | 0.0% |
| 0011200 55400 BOOKS/SUBS/DUES | 1,257 | 1,639 | 1,985 | 3,845 | 3,845 | 2,739 | -28.8% |
| 0011200 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0011200 56401 EQUIPMENT-NON CAP | - | - | - | 2,000 | 3,520 | 2,000 | 0.0% |
| TOTAL | 217,129 | 198,954 | 236,672 | 264,467 | 264,467 | 302,005 | 14.2% |
| CITY CLERK DEPARTMENT TOTAL | 587,110 | 672,009 | 663,762 | 912,680 | 912,680 | 975,473 | 6.9% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CITY MANAGER** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011210 51200 SALARIES | 530,208 | 515,175 | 545,221 | 405,250 | 405,250 | 529,331 | 30.6% |
| 0011210 51300 SEASONAL/TEMPORARY | 21,149 | - | - | - | - | - | 0.0% |
| 0011210 52100 FICA | 41,788 | 39,407 | 41,710 | 31,002 | 31,002 | 37,491 | 20.9% |
| 0011210 52200 RETIREMENT | 98,346 | 100,490 | 89,621 | 61,110 | 61,110 | 83,337 | 36.4% |
| 0011210 52300 HEALTH INSUR | 60,267 | 45,674 | 69,322 | 45,283 | 35,000 | 44,511 | -1.7% |
| 0011210 52301 LIFE INSUR | 2,191 | 1,754 | 1,269 | 1,632 | 1,632 | 1,300 | -20.3% |
| 0011210 52400 WORKERS' COMP | 1,762 | 880 | 880 | 921 | 921 | 1,858 | 101.7% |
| 0011210 52500 UNEMPLOYMENT | | 550 | | | | | |
| TOTAL | 755,711 | 703,930 | 748,023 | 545,198 | 534,915 | 697,828 | 28.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011210 53100 PROFESSIONAL SERVICES | 28,348 | 51,966 | 40,000 | 45,000 | 10,000 | 20,000 | -55.6% |
| 0011210 53400 CONTRACTUAL | 23,612 | 1,921 | 1,606 | 2,729 | 3,209 | 3,767 | 38.0% |
| 0011210 53900 AUTO ALLOWANCE | 4,500 | 1,750 | 7,200 | 7,000 | 5,000 | 6,500 | -7.1% |
| 0011210 53910 HOUSING ALLOWANCE | - | 7,500 | - | 7,500 | 5,000 | - | -100.0% |
| 0011210 54000 TRAINING/TRAVEL | 1,651 | 1,972 | 4,125 | 2,125 | 3,825 | 9,375 | 341.2% |
| 0011210 54100 COMM - PHONE/FAX/ALARM | 481 | 820 | 1,116 | 1,496 | 1,496 | 812 | -45.7% |
| 0011210 54101 COMMUNICATIONS-CELLULAR | 2,531 | 1,072 | 1,200 | 1,200 | 1,200 | 1,800 | 50.0% |
| 0011210 54630 R/M VEHICLES-LABOR | 2,000 | - | - | - | - | 750 | 0.0% |
| 0011210 54640 R/M VEHICLES-PARTS | 1,743 | 778 | - | - | - | 1,000 | 0.0% |
| 0011210 54700 PRINTING | 807 | 349 | 2,500 | 2,800 | 1,000 | 1,250 | -55.4% |
| 0011210 54800 PROMOTIONAL | - | - | - | - | - | - | 0.0% |
| 0011210 54901 SPECIAL EVENTS | - | - | - | - | - | - | 0.0% |
| 0011210 55100 OFFICE SUPPLIES | 1,707 | 630 | 1,500 | 1,800 | 1,800 | 500 | -72.2% |
| 0011210 55200 OPERATING SUPPLIES | 2,192 | 1,748 | 1,695 | 2,065 | 2,000 | 1,065 | -48.4% |
| 0011210 55210 UNIFORMS | - | 232 | 300 | 300 | 300 | 400 | 33.3% |
| 0011210 55230 GAS/OIL | 2,359 | 1,069 | - | - | - | 1,500 | 0.0% |
| 0011210 55400 BOOKS/SUBS/DUES | 705 | 713 | 1,800 | 2,200 | 2,200 | 5,500 | -28.7% |
| 0011210 56401 EQUIP-NON CAPITAL | 1,940 | 1,971 | - | - | 4,100 | - | 0.0% |
| TOTAL | 74,576 | 74,491 | 63,042 | 76,215 | 41,130 | 54,219 | -28.9% |
| CITY MANAGER DEPARTMENT TOTAL | 830,287 | 778,421 | 811,065 | 621,413 | 576,045 | 752,047 | 21.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **FINANCE** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011300 51200 SALARIES | 499,202 | 528,621 | 530,889 | 580,487 | 545,500 | 571,499 | -1.5% |
| 0011300 51350 PART TIME SALARIES | - | 8,088 | - | 34,249 | 47,006 | 52,145 | 52.3% |
| 0011300 51400 OVERTIME | - | - | - | - | - | - | 0.0% |
| 0011300 52100 FICA | 36,193 | 39,459 | 38,206 | 45,911 | 45,327 | 44,668 | -2.7% |
| 0011300 52200 RETIREMENT | 96,575 | 99,923 | 101,781 | 107,929 | 100,252 | 104,370 | -3.3% |
| 0011300 52300 HEALTH INSUR | 86,384 | 84,963 | 96,200 | 104,061 | 106,832 | 111,744 | 7.4% |
| 0011300 52301 LIFE INSUR | 1,898 | 1,900 | 1,840 | 1,951 | 1,703 | 1,638 | -16.0% |
| 0011300 52400 WORKERS' COMP | 537 | 546 | 546 | 571 | 571 | 752 | 31.7% |
| TOTAL | 720,789 | 763,501 | 769,462 | 875,159 | 847,191 | 886,816 | 1.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011300 53100 PROFESSIONAL SERVICES | 1,200 | 3,750 | 4,600 | 4,600 | 4,600 | 5,200 | 13.0% |
| 0011300 53200 AUDITING | 7,371 | 7,389 | 7,389 | 7,389 | 7,389 | 21,705 | 193.7% |
| 0011300 53400 CONTRACTUAL | 76,534 | 76,130 | 74,229 | 80,541 | 80,541 | 188,320 | 133.8% |
| 0011300 54000 TRAINING/TRAVEL | 6,023 | 3,925 | 10,590 | 10,090 | 6,232 | 12,399 | 22.9% |
| 0011300 54100 COMM - PHONE/FAX/ALARM | 290 | 1,480 | 1,488 | 1,469 | 1,469 | 1,612 | 9.7% |
| 0011300 54101 COMMUNICATIONS-CELLULAR | 600 | 629 | 600 | 600 | 550 | 600 | 0.0% |
| 0011300 54700 PRINTING | 2,849 | 4,036 | 4,850 | 4,850 | 4,850 | 4,150 | -14.4% |
| 0011300 55100 OFFICE SUPPLIES | 2,242 | 1,627 | 5,777 | 5,800 | 4,300 | 3,550 | -38.8% |
| 0011300 55200 OPERATING SUPPLIES | 5,120 | 7,496 | 6,085 | 6,455 | 6,455 | 7,255 | 12.4% |
| 0011300 55210 UNIFORMS | 400 | - | 400 | 200 | - | - | -100.0% |
| 0011300 55400 BOOKS/SUBS/DUES | 1,328 | 1,691 | 1,705 | 1,705 | 1,705 | 2,820 | 65.4% |
| TOTAL | 103,957 | 108,152 | 117,713 | 123,699 | 118,091 | 247,611 | 100.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011300 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0011300 56401 EQUIPMENT-NON CAP | - | - | - | 4,000 | 3,744 | 4,000 | 0.0% |
| TOTAL | - | - | - | 4,000 | 3,744 | 4,000 | 0.0% |
| FINANCE DEPARTMENT TOTAL | 824,746 | 871,653 | 887,175 | 1,002,858 | 969,026 | 1,138,427 | 13.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **INFORMATION TECHNOLOGY** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011310 51200 SALARIES | 329,286 | 335,176 | 343,746 | 460,666 | 395,000 | 439,656 | -4.6% |
| 0011310 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 0011310 51350 PART TIME SALARIES | 33,433 | 23,714 | 45,240 | - | - | - | 0.0% |
| 0011310 51400 OVERTIME SALARIES | 11 | - | - | - | - | - | 0.0% |
| 0011310 52100 FICA | 26,874 | 26,212 | 28,801 | 33,285 | 29,600 | 32,635 | -2.0% |
| 0011310 52200 RETIREMENT | 71,147 | 71,993 | 73,651 | 95,908 | 82,000 | 90,344 | -5.8% |
| 0011310 52300 HEALTH INSUR | 37,245 | 51,314 | 40,885 | 101,185 | 62,000 | 73,604 | -27.3% |
| 0011310 52301 LIFE INSUR | 1,256 | 1,293 | 1,264 | 1,686 | 1,600 | 1,256 | -25.5% |
| 0011310 52400 WORKERS' COMP | 442 | 396 | 396 | 534 | 534 | 564 | 5.6% |
| TOTAL | 499,694 | 510,097 | 533,983 | 693,264 | 570,734 | 638,059 | -8.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011310 53100 PROFESSIONAL SERVICES | 3,717 | 981 | 7,500 | 7,500 | 7,500 | 7,500 | 0.0% |
| 0011310 53400 CONTRACTUAL | 205,218 | 162,024 | 205,214 | 248,703 | 248,703 | 217,474 | -12.6% |
| 0011310 54000 TRAINING/TRAVEL | 6,097 | 9,300 | 13,600 | 16,000 | 9,000 | 16,500 | 3.1% |
| 0011310 54100 COMM - PHONE/FAX/ALARM | 497 | 5,053 | 1,524 | 6,208 | 6,208 | 6,292 | 1.4% |
| 0011310 54101 COMMUNICATIONS-CELLULAR | 5,750 | 3,994 | 6,480 | 3,600 | 4,500 | 4,000 | 11.1% |
| 0011310 54103 COMMUNICATIONS-INTERNET | 116,875 | 118,345 | 123,600 | 134,623 | 134,623 | 134,023 | -0.4% |
| 0011310 54500 INSURANCE | 2,841 | 14,504 | 14,504 | 18,909 | 18,909 | 22,653 | 19.8% |
| 0011310 54630 R/M VEHICLES-LABOR | 250 | 250 | 250 | 250 | 250 | 250 | 0.0% |
| 0011310 54640 R/M VEHICLES-PARTS | 159 | 24 | 600 | 600 | 350 | 600 | 0.0% |
| 0011310 54970 YOUTH ADVISORY PROGRAM COSTS | 5,525 | 2,755 | 4,500 | 4,500 | - | - | -100.0% |
| 0011310 55100 OFFICE SUPPLIES | 470 | 451 | 500 | 700 | 700 | 500 | -28.6% |
| 0011310 55200 OPERATING SUPPLIES | 13,653 | 9,896 | 12,270 | 11,190 | 11,190 | 10,500 | -6.2% |
| 0011310 55210 UNIFORMS | 200 | 100 | 400 | 250 | 250 | 250 | 0.0% |
| 0011310 55230 GAS/OIL | 335 | 390 | 400 | 400 | 300 | 350 | -12.5% |
| 0011310 55400 BOOKS/SUBS/DUES | 1,037 | 1,120 | 1,120 | 450 | 450 | 450 | 0.0% |
| TOTAL | 362,624 | 329,187 | 392,462 | 453,883 | 442,933 | 421,342 | -7.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011310 56300 IMPROVEMENTS | 9,457 | 8,874 | 12,000 | 34,500 | 31,174 | 15,000 | -56.5% |
| 0011310 56400 EQUIPMENT | 11,615 | 22,103 | 32,000 | 32,000 | 29,765 | 12,000 | -62.5% |
| 0011310 56401 NON CAP EQUIP | 11,920 | 5,010 | 5,200 | 10,250 | 15,500 | 4,750 | -53.7% |
| TOTAL | 32,992 | 35,988 | 49,200 | 76,750 | 76,439 | 31,750 | -58.6% |
| INFORMATION TECHNOLOGY DEPARTMENT TOTAL | 895,310 | 875,271 | 975,645 | 1,223,897 | 1,090,106 | 1,091,151 | -10.8% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **HUMAN RESOURCES** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011350 51200 SALARIES | 236,288 | 282,438 | 247,244 | 278,643 | 278,643 | 292,576 | 5.0% |
| 0011350 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0011350 52100 FICA | 17,886 | 21,013 | 18,691 | 20,937 | 20,937 | 21,765 | 4.0% |
| 0011350 52200 RETIREMENT | 51,038 | 60,481 | 52,959 | 59,046 | 59,046 | 60,828 | 3.0% |
| 0011350 52300 HEALTH INSUR | 27,574 | 28,102 | 30,325 | 24,323 | 43,000 | 35,340 | 45.3% |
| 0011350 52301 LIFE INSUR | 898 | 1,014 | 905 | 1,043 | 1,043 | 843 | -19.2% |
| 0011350 52400 WORKERS' COMP | 251 | 259 | 259 | 271 | 271 | 282 | 4.1% |
| TOTAL | 333,935 | 393,307 | 350,383 | 384,263 | 402,940 | 411,634 | 7.1% |
| **OPERATING EXPENSES** | | | | | | - | |
| 0011350 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0011350 53400 CONTRACTUAL | 45,500 | 42,224 | 41,849 | 53,621 | 50,000 | 54,094 | 0.9% |
| 0011350 53910 HOUSING ALLOWANCE | - | - | - | - | - | - | 0.0% |
| 0011350 54000 TRAINING/TRAVEL | 1,006 | 4,266 | 3,450 | 6,000 | 5,500 | 5,550 | -7.5% |
| 0011350 54010 SAFETY COMMITTEE | - | - | 4,500 | 3,500 | 3,000 | 2,000 | -42.9% |
| 0011350 54100 COMM - PHONE/FAX/ALARM | 208 | 396 | 696 | 523 | 523 | 480 | -8.2% |
| 0011350 54101 COMMUNICATIONS-CELLULAR | 600 | 629 | 600 | 600 | 600 | 600 | 0.0% |
| 0011350 54700 PRINTING | 6,722 | 45 | 250 | 100 | - | 100 | 0.0% |
| 0011350 54800 PROMOTIONAL | 1,240 | 11,263 | 11,500 | 13,000 | 35,000 | 36,500 | 180.8% |
| 0011350 55100 OFFICE SUPPLIES | 2,810 | 1,333 | 1,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| 0011350 55200 OPERATING SUPPLIES | 3,482 | 1,601 | 2,130 | 4,965 | 4,965 | 1,265 | -74.5% |
| 0011350 55400 BOOKS/SUBS/DUES | - | 2,221 | 4,150 | 2,525 | 2,300 | 2,125 | -15.8% |
| TOTAL | 61,568 | 63,978 | 70,125 | 86,834 | 103,888 | 104,714 | 20.6% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011350 56401 NON CAP EQUIP | - | - | - | 4,000 | 3,900 | - | -100.0% |
| TOTAL | - | - | - | 4,000 | 3,900 | - | -100.0% |
| HUMAN RESOURCES DEPARTMENT TOTAL | 395,503 | 457,285 | 420,508 | 475,097 | 510,728 | 516,348 | 8.7% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **LEGAL** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011400 51200 SALARIES | 236,392 | 258,647 | 257,593 | 364,598 | 353,000 | 365,766 | 0.3% |
| 0011400 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0011400 52100 FICA | 16,530 | 18,042 | 17,550 | 32,669 | 27,800 | 27,019 | -17.3% |
| 0011400 52200 RETIREMENT | 31,430 | 34,560 | 34,352 | 55,281 | 55,281 | 56,601 | 2.4% |
| 0011400 52300 HEALTH INSUR | 38,788 | 42,917 | 42,661 | 71,882 | 60,000 | 69,873 | -2.8% |
| 0011400 52301 LIFE INSUR | 903 | 1,004 | 910 | 1,370 | 1,370 | 849 | -38.0% |
| 0011400 52400 WORKERS' COMP | 257 | 260 | 260 | 272 | 272 | 188 | -30.9% |
| TOTAL | 324,300 | 355,429 | 353,326 | 526,072 | 497,723 | 520,296 | -1.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011400 53100 PROFESSIONAL SERVICES | 730 | 1,193 | 2,250 | 2,250 | 2,250 | 3,850 | 71.1% |
| 0011400 53400 CONTRACTUAL | 4,021 | 3,978 | 3,585 | 34,425 | 37,925 | 38,285 | 11.2% |
| 0011400 54000 TRAINING/TRAVEL | 4,689 | 5,913 | 6,750 | 10,750 | 10,750 | 8,300 | -22.8% |
| 0011400 54100 COMM - PHONE/FAX/ALARM | - | 396 | 396 | 523 | 523 | 480 | -8.2% |
| 0011400 54101 COMMUNICATIONS-CELLULAR | 963 | 589 | 660 | 660 | 280 | 600 | -9.1% |
| 0011400 54700 PRINTING | - | - | 100 | 100 | 100 | 100 | 0.0% |
| 0011400 54930 COLLECTIONS/LITIGATION COSTS | 9,254 | 2,156 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| 0011400 54934 LEGAL/CONTRACTUAL | 27,930 | 79,179 | 65,000 | 165,000 | 195,000 | 85,000 | -48.5% |
| 0011400 55100 OFFICE SUPPLIES | 389 | 372 | 400 | 400 | 400 | 400 | 0.0% |
| 0011400 55200 OPERATING SUPPLIES | 1,987 | 1,595 | 1,630 | 1,860 | 1,860 | 565 | -69.6% |
| 0011400 55210 UNIFORMS | - | - | - | - | - | 100 | 0.0% |
| 0011400 55400 BOOKS/SUBS/DUES | 460 | 960 | 925 | 1,300 | - | 1,451 | 11.6% |
| TOTAL | 50,423 | 96,330 | 84,696 | 220,268 | 252,088 | 142,131 | -35.5% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011400 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0011400 56401 NON CAP EQUIP | 3,869 | - | - | - | - | - | 0.0% |
| TOTAL | 3,869 | - | - | - | - | - | 0.0% |
| LEGAL DEPARTMENT TOTAL | 378,592 | 451,759 | 438,022 | 746,340 | 749,811 | 662,427 | -11.2% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PLANNING** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011500 51200 SALARIES | 482,177 | 329,109 | 405,856 | 411,272 | 400,000 | 444,320 | 8.0% |
| 0011500 51300 SEASONAL/TEMPORARY | - | 5,318 | 3,000 | 3,000 | 7,000 | - | -100.0% |
| 0011500 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0011500 51400 OVERTIME | 179 | - | - | - | - | - | 0.0% |
| 0011500 52100 FICA | 36,507 | 25,605 | 30,460 | 31,130 | 31,130 | 33,667 | 8.1% |
| 0011500 52200 RETIREMENT | 104,136 | 68,548 | 85,958 | 84,357 | 84,357 | 92,377 | 9.5% |
| 0011500 52300 HEALTH INSUR | 65,466 | 44,363 | 57,712 | 48,605 | 52,705 | 63,147 | 29.9% |
| 0011500 52301 LIFE INSUR | 1,817 | 1,229 | 1,480 | 1,049 | 1,190 | 1,282 | 22.2% |
| 0011500 52400 WORKERS' COMP | 4,209 | 2,128 | 2,128 | 1,614 | 1,614 | 4,768 | 195.4% |
| 0011500 52500 UNEMPLOYMENT | - | 3,300 | - | - | - | - | 0.0% |
| TOTAL | 694,491 | 479,600 | 586,594 | 581,027 | 577,996 | 639,561 | 10.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011500 53100 PROFESSIONAL SERVICES | 8,368 | 122,348 | 129,000 | 305,410 | 205,410 | 114,000 | -62.7% |
| 0011500 53400 CONTRACTUAL | 33,522 | 38,608 | 83,888 | 258,843 | 258,843 | 83,595 | -67.7% |
| 0011500 54000 TRAINING/TRAVEL | 8,442 | 4,039 | 12,250 | 10,600 | 2,700 | 14,410 | 35.9% |
| 0011500 54100 COMM - PHONE/FAX/ALARM | 34 | 51 | 360 | 914 | 914 | 1,120 | 22.5% |
| 0011500 54101 COMMUNICATIONS-CELLULAR | 1,216 | 1,195 | 1,250 | 1,250 | 640 | 1,250 | 0.0% |
| 0011500 54500 INSURANCE | 3,684 | 15,579 | 15,579 | 14,223 | 14,223 | 17,039 | 19.8% |
| 0011500 54610 R/M BLDG & GROUNDS | - | 141 | 13,000 | 10,000 | 5,000 | 10,000 | 0.0% |
| 0011500 54630 R/M VEHICLES-LABOR | 500 | 600 | 600 | 600 | 600 | 500 | -16.7% |
| 0011500 54640 R/M VEHICLES-PARTS | 154 | 5,239 | 750 | 1,500 | 900 | 1,000 | -33.3% |
| 0011500 54700 PRINTING | 10,720 | 5,369 | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| 0011500 55100 OFFICE SUPPLIES | 839 | 1,752 | 2,500 | 2,500 | 1,800 | 2,500 | 0.0% |
| 0011500 55200 OPERATING SUPPLIES | 1,987 | 285 | 1,295 | 730 | 730 | 2,110 | 189.0% |
| 0011500 55210 UNIFORMS | 325 | 93 | 1,375 | 1,375 | 500 | 1,375 | 0.0% |
| 0011500 55230 GAS/OIL | 1,307 | 808 | 1,500 | 1,500 | 850 | 1,000 | -33.3% |
| 0011500 55400 BOOKS/SUBS/DUES | 4,147 | 1,782 | 4,725 | 4,970 | 2,500 | 3,670 | -26.2% |
| TOTAL | 75,245 | 197,890 | 277,072 | 623,415 | 504,610 | 262,569 | -57.9% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011500 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0011500 56400 EQUIPMENT | 12,033 | - | 4,000 | 4,000 | - | - | -100.0% |
| 0011500 56401 NON CAP EQUIP | 10,393 | 8,367 | 10,500 | 7,750 | 3,300 | 10,500 | 35.5% |
| TOTAL | 22,426 | 8,367 | 14,500 | 11,750 | 3,300 | 10,500 | -10.6% |
| PLANNING DEPARTMENT TOTAL | 792,162 | 685,858 | 878,166 | 1,216,192 | 1,085,906 | 912,630 | -25.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PLANNING GREENWAY** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011501 51200 SALARIES | - | 76,462 | 75,830 | 82,481 | 82,481 | 86,743 | 5.2% |
| 0011501 51300 SEASONAL/TEMPORARY | - | 5,230 | 6,000 | 6,000 | 6,000 | - | -100.0% |
| 0011501 51350 PART TIME SALARIES | - | - | - | - | | 41,006 | 0.0% |
| 0011501 51400 OVERTIME | - | - | - | - | - | - | 0.0% |
| 0011501 52100 FICA | - | 6,232 | 5,770 | 6,278 | 6,278 | 5,703 | -9.2% |
| 0011501 52200 RETIREMENT | - | 16,369 | 16,243 | 16,551 | 16,551 | 17,051 | 3.0% |
| 0011501 52300 HEALTH INSUR | - | 9,720 | 10,088 | 12,607 | 12,607 | 12,457 | -1.2% |
| 0011501 52301 LIFE INSUR | - | 268 | 281 | 293 | 293 | 238 | -18.8% |
| 0011501 52400 WORKERS' COMP | - | - | - | - | - | 188 | 0.0% |
| TOTAL | - | 114,282 | 114,212 | 124,210 | 124,210 | 163,386 | 31.5% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011501 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0011501 53400 CONTRACTUAL | - | 60,845 | 99,700 | 79,880 | 79,880 | 111,880 | 40.1% |
| 0011501 54000 TRAINING/TRAVEL | - | 709 | 1,600 | 1,600 | 700 | 2,400 | 50.0% |
| 0011501 54101 COMMUNICATIONS-CELLULAR | - | - | - | 131 | 781 | 160 | 22.1% |
| 0011501 54500 INSURANCE | - | - | - | - | - | - | 0.0% |
| 0011501 54610 R/M BLDG & GROUNDS | - | - | - | 11,600 | 7,000 | 5,400 | -53.4% |
| 0011501 54611 R/M FACILITIES | - | 6,846 | 15,600 | - | - | - | 0.0% |
| 0011501 54630 R/M VEHICLES-LABOR | - | - | - | - | - | - | 0.0% |
| 0011501 54640 R/M VEHICLES-PARTS | - | - | - | - | - | - | 0.0% |
| 0011501 54941 SIGNAGE COSTS | - | 18,233 | 23,000 | 6,000 | 6,000 | 6,000 | 0.0% |
| 0011501 54970 PROGRAM COSTS | - | - | 2,400 | 2,400 | 1,000 | 2,400 | 0.0% |
| 0011501 55100 OFFICE SUPPLIES | - | - | - | - | - | - | 0.0% |
| 0011501 55200 OPERATING SUPPLIES | - | 1,471 | 1,500 | 2,465 | 2,165 | 1,500 | -39.1% |
| 0011501 55210 UNIFORMS | - | 43 | - | - | 300 | 600 | 0.0% |
| 0011501 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 0011501 55240 CHEMICALS | - | - | 1,200 | 1,200 | 100 | 1,200 | 0.0% |
| 0011501 55400 BOOKS/SUBS/DUES | - | - | - | - | - | - | 0.0% |
| TOTAL | - | 88,147 | 145,000 | 105,276 | 97,926 | 131,540 | 24.9% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011501 56300 IMPROVEMENTS | - | - | - | - | 185,000 | 225,000 | 0.0% |
| 0011501 56400 EQUIPMENT | - | - | - | 70,000 | 45,000 | 45,000 | -35.7% |
| 0011501 56401 NON CAP EQUIP | - | 6,857 | 5,000 | 8,570 | 5,000 | 8,500 | -0.8% |
| TOTAL | - | 6,857 | 5,000 | 78,570 | 235,000 | 278,500 | 254.5% |
| PLANNING GREENWAY DEPARTMENT TOTAL | - | 209,285 | 264,212 | 308,056 | 457,136 | 573,426 | 86.1% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **NON-DEPARTMENTAL** | | | | | | | |
| **OPERATING SUPPLIES** | | | | | | | |
| 0011910 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0011910 53200 AUDITING | 7,371 | 7,389 | 7,389 | 7,389 | 7,389 | - | -100.0% |
| 0011910 53400 CONTRACTUAL | 173,856 | 168,016 | 173,360 | 179,004 | 179,004 | 189,711 | 6.0% |
| 0011910 54100 COMM - PHONE/FAX/ALARM | 1,325 | 1,390 | 1,596 | 1,144 | 1,144 | 1,302 | 13.8% |
| 0011910 54103 COMMUNICATIONS-INTERNET | 2,732 | 2,710 | 2,900 | 3,175 | 3,390 | 3,480 | 9.6% |
| 0011910 54200 POSTAGE | 11,069 | 11,542 | 7,500 | 7,500 | 12,500 | 13,500 | 80.0% |
| 0011910 54300 UTILITIES ELECTRIC | 20,376 | 16,570 | 20,000 | 20,000 | 18,000 | 20,000 | 0.0% |
| 0011910 54310 UTILITIES-WATER & WASTEWATER | 2,311 | 2,264 | 3,000 | 3,000 | 2,500 | 3,000 | 0.0% |
| 0011910 54500 INSURANCE | 33,199 | 56,389 | 56,389 | 69,880 | 69,880 | 83,608 | 19.6% |
| 0011910 54610 R/M BLDG & GROUNDS | 410 | 95 | 5,000 | 5,000 | 5,000 | 1,000 | -80.0% |
| 0011910 54611 R/M FACILITIES | 5,005 | 20,999 | 26,500 | 42,000 | 42,000 | 22,000 | -47.6% |
| 0011910 54620 R/M EQUIPMENT | 3,648 | 3,313 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| 0011910 55200 OPERATING SUPPLIES | 1,158 | 1,004 | 2,090 | 1,800 | 5,232 | 3,025 | 68.1% |
| 0011910 55220 JANITORIAL SUPPLIES | 1,417 | 1,095 | 1,750 | 1,750 | 1,750 | 1,500 | -14.3% |
| 0011910 55400 BOOKS/SUBS/DUES | 75 | - | 180 | 180 | - | 180 | 0.0% |
| TOTAL | 263,952 | 292,777 | 312,654 | 346,822 | 352,789 | 347,306 | 0.1% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011910 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0011910 56400 EQUIPMENT | - | 98,691 | 115,000 | - | - | - | 0.0% |
| 0011910 56401 NON CAP EQUIP | - | 1,638 | 1,000 | - | - | - | 0.0% |
| TOTAL | - | 100,329 | 116,000 | - | - | - | 0.0% |
| NON-DEPARTMENTAL TOTAL | 263,952 | 393,105 | 428,654 | 346,822 | 352,789 | 347,306 | 0.1% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **FACILITIES MAINTENANCE** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0011930 51200 SALARIES | 483,141 | 550,930 | 564,975 | 588,959 | 560,000 | 564,026 | -4.2% |
| 0011930 51210 WC REIMB | - | - | - | - | - | - | 0.0% |
| 0011930 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 0011930 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0011930 51400 OVERTIME | 12,681 | 9,529 | 12,000 | 10,000 | 10,000 | 8,000 | -20.0% |
| 0011930 52100 FICA | 37,222 | 41,945 | 42,701 | 44,753 | 41,500 | 42,273 | -5.5% |
| 0011930 52200 RETIREMENT | 90,610 | 102,623 | 103,724 | 105,925 | 95,000 | 98,615 | -6.9% |
| 0011930 52300 HEALTH INSUR | 64,021 | 82,796 | 69,861 | 113,765 | 100,000 | 99,988 | -12.1% |
| 0011930 52301 LIFE INSUR | 1,856 | 2,042 | 1,992 | 2,482 | 2,482 | 1,597 | -35.7% |
| 0011930 52400 WORKERS' COMP | 9,409 | 7,239 | 7,239 | 8,575 | 8,575 | 5,241 | -38.9% |
| 0011930 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 698,940 | 797,104 | 802,492 | 874,459 | 817,557 | 819,740 | -6.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0011930 53100 PROFESSIONAL SERVICES | - | - | 1,000 | 2,500 | - | 2,500 | 0.0% |
| 0011930 53400 CONTRACTUAL | 3,671 | 4,137 | 8,945 | 7,528 | 8,200 | 5,131 | -31.8% |
| 0011930 54000 TRAINING/TRAVEL | 2,663 | 1,677 | 5,500 | 7,200 | 4,000 | 5,438 | -24.5% |
| 0011930 54100 COMM - PHONE/FAX/ALARM | 290 | 328 | 564 | 262 | 262 | 480 | 83.2% |
| 0011930 54101 COMMUNICATIONS-CELLULAR | 3,886 | 3,898 | 3,800 | 4,600 | 4,600 | 4,663 | 1.4% |
| 0011930 54300 UTILITIES ELECTRIC | 2,234 | 2,135 | 2,500 | 2,200 | 2,200 | 2,350 | 6.8% |
| 0011930 54310 UTILITIES-WATER & WASTEWATER | 836 | 1,073 | 800 | 1,200 | 700 | 900 | -25.0% |
| 0011930 54400 RENTALS/LEASES | 246 | 650 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| 0011930 54500 INSURANCE | 5,503 | 8,288 | 8,288 | 8,468 | 8,468 | 10,145 | 19.8% |
| 0011930 54610 R/M BLDG & GROUNDS | 369 | - | 500 | - | - | - | 0.0% |
| 0011930 54611 R/M FACILITIES | 25,074 | 24,418 | 45,200 | 17,750 | 17,750 | 19,000 | 7.0% |
| 0011930 54620 R/M EQUIPMENT | 5,518 | 6,328 | 10,300 | 11,500 | 11,500 | 11,500 | 0.0% |
| 0011930 54630 R/M VEHICLES-LABOR | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 8,000 | 6.7% |
| 0011930 54640 R/M VEHICLES-PARTS | 10,451 | 3,443 | 7,500 | 7,500 | 6,500 | 7,500 | 0.0% |
| 0011930 55100 OFFICE SUPPLIES | 48 | 224 | 250 | 250 | 250 | 250 | 0.0% |
| 0011930 55200 OPERATING SUPPLIES | 12,696 | 11,584 | 14,630 | 17,930 | 17,930 | 14,530 | -19.0% |
| 0011930 55210 UNIFORMS | 3,300 | 2,773 | 6,300 | 3,650 | 3,650 | 3,300 | -9.6% |
| 0011930 55220 JANITORIAL SUPPLIES | - | - | - | - | - | - | 0.0% |
| 0011930 55230 GAS/OIL | 12,707 | 12,869 | 15,000 | 15,000 | 14,500 | 14,000 | -6.7% |
| 0011930 55400 BOOKS/SUBS/DUES | 161 | 171 | 200 | 200 | 200 | 200 | 0.0% |
| TOTAL | 97,153 | 91,496 | 139,777 | 116,238 | 109,210 | 110,887 | -4.6% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0011930 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0011930 56400 EQUIPMENT | - | - | - | 60,000 | 60,000 | 57,000 | -5.0% |
| 0011930 56401 NON CAP EQUIP | 5,076 | - | - | 2,000 | 2,000 | - | -100.0% |
| 0011930 56415 SUBSCRIPTION BASED IT AGREEMENT | 82,590 | - | - | - | - | - | 0.0% |
| TOTAL | 87,666 | - | - | 62,000 | 62,000 | 57,000 | -8.1% |
| | | | | | | | |
| 0011930 57100 PRINCIPAL | 5,182 | 13,865 | - | 14,378 | 14,378 | 15,351 | 6.8% |
| 0011930 57200 INTEREST | - | 2,149 | - | 2,117 | 2,117 | 1,638 | -22.6% |
| FACILITIES MAINTENANCE DEPARTMENT TOTAL | 888,941 | 904,614 | 942,269 | 1,069,192 | 1,005,262 | 1,004,616 | -6.0% |
| | | | | | | | |
| TOTAL GENERAL GOVERNMENT | 6,143,605 | 6,548,526 | 6,988,375 | 8,205,515 | 7,974,722 | 8,242,745 | 0.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **POLICE- 0012100 / BEACH RANGERS - 0012101** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012100 51200 SALARIES | 3,033,485 | 3,337,362 | 3,155,645 | 3,658,082 | 3,658,082 | 3,811,669 | 4.2% |
| 0012100 51210 WC REIMB | (18,735) | (6,290) | - | - | - | - | 0.0% |
| 0012100 51300 SEASONAL/TEMPORARY | 30,638 | - | - | - | - | - | 0.0% |
| 0012100 51350 PART TIME SALARIES | 41,701 | 39,169 | 232,352 | 121,104 | 40,000 | 60,911 | -49.7% |
| 0012101 51350 PART TIME SALARIES | 56,436 | - | - | - | - | - | 0.0% |
| 0012100 51400 OVERTIME | 155,228 | 170,717 | 175,000 | 191,600 | 191,600 | 220,325 | 15.0% |
| 0012101 51400 OVERTIME | 2,503 | - | - | - | - | - | 0.0% |
| 0012100 51500 INCENTIVE | 23,141 | 21,263 | 21,840 | 24,482 | 24,482 | 25,000 | 2.1% |
| 0012100 52100 FICA | 237,310 | 259,784 | 240,590 | 279,008 | 279,008 | 298,665 | 7.0% |
| 0012101 52100 FICA | 4,509 | - | - | - | - | - | 0.0% |
| 0012100 52200 RETIREMENT | 1,010,571 | 1,218,943 | 1,024,496 | 1,114,601 | 1,114,601 | 1,115,378 | 0.1% |
| 0012100 52300 HEALTH INSUR | 538,177 | 575,075 | 580,171 | 798,313 | 700,000 | 663,485 | -16.9% |
| 0012100 52301 LIFE INSUR | 11,152 | 12,203 | 11,219 | 13,245 | 13,245 | 11,583 | -12.5% |
| 0012100 52400 WORKERS' COMP | 61,047 | 69,774 | 69,774 | 75,412 | 75,412 | 111,254 | 47.5% |
| 0012101 52400 WORKERS' COMP | 3,317 | - | - | - | - | - | 0.0% |
| 0012100 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 5,190,480 | 5,698,000 | 5,511,087 | 6,275,847 | 6,096,430 | 6,318,270 | 0.7% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012100 53100 PROFESSIONAL SERVICES | 824 | - | - | 750 | 750 | - | -100.0% |
| 0012100 53400 CONTRACTUAL | 120,193 | 120,770 | 147,882 | 181,307 | 181,307 | 235,349 | 29.8% |
| 0012100 53500 INVESTIGATIONS | 2,449 | 974 | 3,500 | 4,000 | 3,600 | 4,000 | 0.0% |
| 0012100 54000 TRAINING/TRAVEL | 18,881 | 24,979 | 18,000 | 33,000 | 33,000 | 30,000 | -9.1% |
| 0012101 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 0012100 54100 COMM - PHONE/FAX/ALARM | 2,027 | 7,641 | 7,700 | 8,454 | 8,454 | 9,298 | 10.0% |
| 0012100 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 0012100 54103 COMMUNICATIONS-INTERNET | 6,535 | 5,861 | 10,300 | 11,593 | 11,593 | 13,600 | 17.3% |
| 0012100 54104 COMMUNICATIONS-MOBILE | 36,272 | 43,858 | 43,350 | 44,420 | 44,420 | 51,620 | 16.2% |
| 0012100 54105 COMMUNICATIONS-911 SYSTEM | - | - | - | - | - | - | 0.0% |
| 0012100 54200 POSTAGE | - | - | - | - | - | 400 | 0.0% |
| 0012100 54300 UTILITIES ELECTRIC | 39,398 | 41,940 | 40,000 | 41,000 | 41,000 | 48,000 | 17.1% |
| 0012100 54310 UTILITIES-WATER & WASTEWATER | 5,097 | 4,993 | 5,400 | 5,700 | 5,700 | 10,000 | 75.4% |
| 0012100 54320 UTILITIES-PROPANE/OTHER | 1,696 | 1,864 | 1,500 | 1,500 | 1,900 | 2,500 | 66.7% |
| 0012100 54400 RENTALS/LEASES | - | - | - | - | - | - | 0.0% |
| 0012100 54500 INSURANCE | 109,657 | 146,866 | 146,866 | 112,713 | 112,713 | 173,859 | 54.2% |
| 0012101 54500 INSURANCE | 483 | - | - | - | - | - | 0.0% |
| 0012100 54610 R/M BLDG & GROUNDS | 603 | 22,761 | 27,000 | 42,000 | 42,000 | 36,000 | -14.3% |
| 0012100 54611 R/M FACILITIES | 70,746 | 90,266 | 92,500 | 47,500 | 47,500 | 19,500 | -58.9% |
| 0012100 54620 R/M EQUIPMENT | 11,196 | 9,259 | 13,000 | 12,000 | 12,000 | 13,400 | 11.7% |
| 0012101 54620 R/M EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0012100 54630 R/M VEHICLES-LABOR | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 47,000 | 4.4% |
| 0012101 54630 R/M VEHICLES-LABOR | 7,000 | - | - | - | - | - | 0.0% |
| 0012100 54640 R/M VEHICLES-PARTS | 60,554 | 63,603 | 60,000 | 60,000 | 57,000 | 60,000 | 0.0% |
| 0012101 54640 R/M VEHICLES-PARTS | 10,379 | - | - | - | - | - | 0.0% |
| 0012100 54700 PRINTING | 1,794 | 1,465 | 2,500 | 2,500 | 2,500 | 3,000 | 20.0% |
| 0012101 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 0012100 54800 PROMOTIONAL | 6,232 | 4,495 | 4,500 | 4,500 | 4,500 | 6,000 | 33.3% |
| 0012100 54900 MISC EXPENSE | - | - | - | - | - | 750 | 0.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| 0012100 55100 OFFICE SUPPLIES | 6,146 | 2,109 | 5,500 | 6,000 | 6,000 | 7,500 | 25.0% |
| 0012100 55200 OPERATING SUPPLIES | 38,567 | 49,911 | 37,500 | 44,425 | 44,425 | 55,700 | 25.4% |
| 0012101 55200 OPERATING SUPPLIES | 131 | - | - | - | - | - | 0.0% |
| 0012100 55210 UNIFORMS | 66,995 | 75,974 | 67,606 | 68,777 | 68,777 | 53,300 | -22.5% |
| 0012101 55210 UNIFORMS | 1,307 | - | - | - | - | - | 0.0% |
| 0012100 55220 JANITORIAL SUPPLIES | 2,239 | 1,782 | 4,500 | 5,000 | 5,000 | 6,000 | 20.0% |
| 0012100 55230 GAS/OIL | 130,009 | 144,640 | 140,000 | 150,000 | 148,000 | 155,000 | 3.3% |
| 0012101 55230 GAS/OIL | 4,765 | - | - | - | - | - | 0.0% |
| 0012100 55400 BOOKS/SUBS/DUES | 2,331 | 2,524 | 2,600 | 2,700 | 2,700 | 3,150 | 16.7% |
| TOTAL | 809,506 | 913,535 | 926,704 | 934,839 | 929,839 | 1,044,926 | 11.8% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012100 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0012100 56300 IMPROVEMENTS | 9,040 | 13,085 | 45,000 | - | - | - | 0.0% |
| 0012100 56400 EQUIPMENT | 244,450 | 257,951 | 224,000 | 188,000 | 185,957 | 555,000 | 195.2% |
| 0012101 56400 EQUIPMENT | 12,439 | - | - | - | - | - | 0.0% |
| 0012100 56401 NON CAP EQUIP | - | 9,857 | 28,500 | 52,350 | 52,350 | 24,900 | -52.4% |
| 0012100 56415 SUBSCRIPTION BASED IT AGREEMENTS | 49,893 | - | - | - | - | - | 0.0% |
| 0012101 56401 NON CAP EQUIP | 17,282 | - | - | - | - | - | 0.0% |
| TOTAL | 333,104 | 280,893 | 297,500 | 240,350 | 238,307 | 579,900 | 141.3% |
| 0012100 57100 PRINCIPAL | 2,452 | 9,647 | - | 9,127 | 9,127 | 9,127 | 0.0% |
| 0012100 57200 INTEREST | 48 | 353 | - | 874 | 874 | 874 | 0.0% |
| TOTAL | 2,500 | 10,000 | - | 10,001 | 10,001 | 10,001 | 0.0% |
| POLICE DEPARTMENT TOTAL | 6,335,590 | 6,902,428 | 6,735,291 | 7,461,037 | 7,274,577 | 7,953,097 | 6.6% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **FIRE 0012200** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012200 51200 SALARIES | 2,535,465 | 2,702,088 | 2,803,602 | 3,030,238 | 3,185,000 | 3,716,575 | 22.6% |
| 0012200 51210 WC REIMB | (4,145) | (370) | - | - | - | - | 0.0% |
| 0012200 51300 SEASONAL/TEMPORARY | 14,798 | - | - | - | - | - | 0.0% |
| 0012200 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0012200 51400 OVERTIME | 296,640 | 384,082 | 282,500 | 273,149 | 400,000 | 423,500 | 55.0% |
| 0012200 51500 INCENTIVE | 14,022 | 12,087 | 13,680 | 12,852 | 12,852 | 13,300 | 3.5% |
| 0012200 52100 FICA | 210,533 | 228,017 | 187,089 | 215,055 | 274,225 | 305,882 | 42.2% |
| 0012200 52200 RETIREMENT | 1,013,484 | 1,205,659 | 859,357 | 952,491 | 1,124,615 | 1,248,481 | 31.1% |
| 0012200 52300 HEALTH INSUR | 360,054 | 413,706 | 379,180 | 535,787 | 566,952 | 618,447 | 15.4% |
| 0012200 52301 LIFE INSUR | 9,279 | 9,854 | 9,432 | 10,326 | 10,326 | 9,867 | -4.4% |
| 0012200 52400 WORKERS' COMP | 57,745 | 96,649 | 96,649 | 101,134 | 104,134 | 146,500 | 44.9% |
| TOTAL | 4,507,875 | 5,051,773 | 4,631,489 | 5,131,032 | 5,678,104 | 6,482,552 | 26.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012200 53100 PROFESSIONAL SERVICES | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| 0012200 53400 CONTRACTUAL | 190,492 | 339,837 | 366,648 | 358,232 | 358,232 | 403,900 | 12.7% |
| 0012200 53500 INVESTIGATIONS | - | 190 | 800 | 800 | 800 | 800 | 0.0% |
| 0012200 54000 TRAINING/TRAVEL | 19,024 | 29,152 | 53,393 | 53,393 | 53,393 | 63,292 | 18.5% |
| 0012200 54100 COMM - PHONE/FAX/ALARM | 416 | 1,240 | 1,920 | 1,045 | 1,045 | 1,280 | 22.5% |
| 0012200 54101 COMMUNICATIONS-CELLULAR | 9,603 | 8,917 | 10,800 | 10,800 | 10,800 | 10,800 | 0.0% |
| 0012200 54103 COMMUNICATIONS-INTERNET | 19,530 | 15,109 | 32,715 | 32,715 | 17,700 | 32,715 | 0.0% |
| 0012200 54200 POSTAGE | 144 | 210 | 800 | 800 | 370 | 800 | 0.0% |
| 0012200 54300 UTILITIES ELECTRIC | 29,781 | 29,300 | 40,242 | 32,500 | 21,500 | 35,000 | 7.7% |
| 0012200 54310 UTILITIES-WATER & WASTEWATER | 5,949 | 5,529 | 8,400 | 8,400 | 8,400 | 6,500 | -22.6% |
| 0012200 54320 UTILITIES-PROPANE/OTHER | 1,620 | 891 | 4,500 | 4,500 | 4,500 | 4,500 | 0.0% |
| 0012200 54440 LAND RENT | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| 0012200 54500 INSURANCE | 57,847 | 96,442 | 96,442 | 106,436 | 106,436 | 126,156 | 18.5% |
| 0012200 54610 R/M BLDG & GROUNDS | 6,238 | 17,657 | 25,208 | 25,208 | 25,208 | 66,875 | 165.3% |
| 0012200 54611 R/M FACILITIES | 23,452 | 29,873 | 38,500 | 109,500 | 109,500 | 20,750 | -81.1% |
| 0012200 54620 R/M EQUIPMENT | 19,103 | 25,962 | 26,000 | 28,751 | 28,751 | 28,751 | 0.0% |
| 0012200 54630 R/M VEHICLES-LABOR | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| 0012200 54640 R/M VEHICLES-PARTS | 73,485 | 80,687 | 55,000 | 60,000 | 70,000 | 80,000 | 33.3% |
| 0012200 54650 OUTSIDE R/M VEHICLES | - | - | - | - | - | - | 0.0% |
| 0012200 54700 PRINTING | - | 179 | 1,000 | 1,000 | 250 | 1,000 | 0.0% |
| 0012200 54800 PROMOTIONAL | 6,797 | 9,001 | 6,800 | 6,800 | 6,800 | 6,800 | 0.0% |
| 0012200 54922 AMBULANCE BILLING/COLLECTION | 54,684 | 53,875 | 57,809 | 57,809 | 57,809 | 80,000 | 38.4% |
| 0012200 54970 PROGRAM COSTS | - | 1,363 | 3,720 | 4,400 | 4,050 | 4,050 | -8.0% |
| 0012200 55100 OFFICE SUPPLIES | 2,354 | 1,889 | 2,000 | 2,500 | 2,500 | 2,500 | 0.0% |
| 0012200 55200 OPERATING SUPPLIES | 34,515 | 56,459 | 59,215 | 56,580 | 56,580 | 61,350 | 8.4% |
| 0012200 55210 UNIFORMS | 61,067 | 74,460 | 68,703 | 68,703 | 68,703 | 82,300 | 19.8% |
| 0012200 55220 JANITORIAL SUPPLIES | 3,843 | 5,618 | 7,000 | 7,000 | 7,000 | 7,000 | 0.0% |
| 0012200 55230 GAS/OIL | 45,336 | 46,851 | 49,000 | 50,000 | 48,000 | 52,000 | 4.0% |
| 0012200 55245 MEDICAL SUPPLIES | 90,470 | 102,080 | 121,000 | 123,500 | 123,500 | 130,900 | 6.0% |
| 0012200 55400 BOOKS/SUBS/DUES | 7,503 | 5,125 | 8,400 | 8,400 | 8,400 | 6,750 | -19.6% |
| TOTAL | 803,253 | 1,077,893 | 1,201,015 | 1,274,772 | 1,255,227 | 1,371,769 | 7.6% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012200 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0012200 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0012200 56400 EQUIPMENT | 92,541 | - | 26,406 | 26,406 | 26,406 | 116,301 | 340.4% |
| 0012200 56401 NON CAP EQUIP | 4,525 | 17,535 | - | 34,177 | 34,527 | 20,000 | -41.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| TOTAL | 97,066 | 17,535 | 26,406 | 60,583 | 60,933 | 136,301 | 125.0% |
| 0012200 57100 PRINCIPAL | - | - | - | - | - | 25,718 | 0.0% |
| 0012200 57200 INTEREST | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | 25,718 | 0.0% |
| FIRE DEPARTMENT | 5,408,194 | 6,147,201 | 5,858,910 | 6,466,387 | 6,994,264 | 8,016,340 | 24.0% |
| **OCEAN RESCUE 0012201** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012201 51200 SALARIES | 58,147 | 88,756 | 60,880 | 175,574 | 175,574 | 184,243 | 4.9% |
| 0012201 51300 SEASONAL/TEMPORARY | 311,614 | 181,580 | 357,496 | 269,634 | 269,634 | 270,605 | 0.4% |
| 0012201 51350 PART TIME SALARIES | - | 80,337 | - | 98,689 | 98,689 | 179,495 | 81.9% |
| 0012201 51400 OVERTIME | 22,425 | 26,302 | 39,720 | 42,126 | 42,126 | 45,000 | 6.8% |
| 0012201 52100 FICA | 29,976 | 28,757 | 31,982 | 44,690 | 43,000 | 51,794 | 15.9% |
| 0012201 52200 RETIREMENT | 12,555 | 19,807 | 13,041 | 36,360 | 36,360 | 38,304 | 5.3% |
| 0012201 52300 HEALTH INSUR | 9,171 | 14,127 | 10,088 | 50,966 | 35,000 | 36,777 | -27.8% |
| 0012201 52301 LIFE INSUR | 221 | 311 | 223 | 666 | 666 | 534 | -19.8% |
| 0012201 52400 WORKERS' COMP | 11,869 | 6,722 | 6,722 | 7,034 | 7,034 | 31,204 | 343.6% |
| TOTAL | 455,978 | 446,699 | 520,152 | 725,739 | 708,083 | 837,956 | 15.5% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012201 53400 CONTRACTUAL | 6,999 | 7,842 | 9,368 | 13,455 | 13,455 | 46,018 | 242.0% |
| 0012201 54000 TRAINING/TRAVEL | 130 | - | 1,600 | 7,000 | 7,000 | 5,700 | -18.6% |
| 0012201 54100 COMM - PHONE/FAX/ALARM | - | - | - | - | - | 320 | 0.0% |
| 0012201 54101 COMMUNICATIONS-CELLULAR | 3,674 | 3,442 | 4,260 | 4,260 | 4,260 | 5,638 | 32.3% |
| 0012201 54103 COMMUNICATIONS-INTERNET | - | - | - | 1,200 | 875 | 1,200 | 0.0% |
| 0012201 54300 UTILITIES ELECTRIC | - | - | - | - | - | 5,500 | 0.0% |
| 0012201 54310 UTILITIES-WATER & WASTEWATER | - | - | - | - | - | 3,000 | 0.0% |
| 0012201 54320 UTILITIES-PROPANE/OTHER | - | - | - | - | - | 600 | 0.0% |
| 0012201 54500 INSURANCE | 2,813 | 10,130 | 10,130 | 13,647 | 13,647 | 18,615 | 36.4% |
| 0012200 54610 R/M BLDG & GROUNDS | - | - | - | - | - | 1,500 | 0.0% |
| 0012201 54611 R/M FACILITIES | 108 | 1,303 | 5,000 | 17,500 | 17,500 | 38,500 | 120.0% |
| 0012201 54620 R/M EQUIPMENT | 3,980 | 6,605 | 9,000 | 9,000 | 9,000 | 11,500 | 27.8% |
| 0012201 54630 R/M VEHICLES-LABOR | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 19,000 | 58.3% |
| 0012201 54640 R/M VEHICLES-PARTS | 10,730 | 9,484 | 10,000 | 10,000 | 15,000 | 19,000 | 90.0% |
| 0012201 54700 PRINTING | - | - | - | - | - | 500 | 0.0% |
| 0012201 54800 PROMOTIONAL | 972 | 1,384 | 2,000 | 3,000 | 3,000 | 4,200 | 13.3% |
| 0012201 55100 OFFICE SUPPLIES | - | - | - | - | - | 750 | 0.0% |
| 0012201 55200 OPERATING SUPPLIES | 11,195 | 19,592 | 20,930 | 21,095 | 21,095 | 18,330 | -13.1% |
| 0012201 55210 UNIFORMS | 7,895 | 9,289 | 9,500 | 11,625 | 11,625 | 16,400 | 41.1% |
| 0012201 55230 GAS/OIL | 12,881 | 12,245 | 12,000 | 12,000 | 10,000 | 17,000 | 41.7% |
| 0012201 55245 MEDICAL SUPPLIES | - | 1,621 | 2,000 | 2,000 | 2,000 | 2,600 | 30.0% |
| 0012201 55400 BOOKS/SUBS/DUES | 893 | 904 | 1,600 | 2,600 | 2,600 | 2,600 | 0.0% |
| TOTAL | 74,270 | 95,842 | 109,388 | 140,382 | 143,057 | 238,471 | 69.9% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012201 56400 EQUIPMENT | 40,517 | 17,147 | 18,000 | 50,000 | 53,672 | 85,000 | 70.0% |
| 0012201 56401 NON CAP EQUIP | 10,511 | 30,829 | 40,407 | - | - | 3,900 | 0.0% |
| TOTAL | 51,028 | 47,976 | 58,407 | 50,000 | 53,672 | 88,900 | 77.8% |
| OCEAN RESCUE 0012201 | 581,276 | 590,516 | 687,947 | 916,121 | 904,812 | 1,165,327 | 27.2% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **BEACH RANGERS - 0012202** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012202 51350 PART TIME SALARIES | - | 54,151 | 80,300 | 82,696 | 52,000 | - | -100.0% |
| 0012202 51400 OVERTIME | - | 2,481 | 3,180 | 3,291 | 3,291 | - | -100.0% |
| 0012202 52100 FICA | - | 4,332 | 877 | 6,578 | 6,578 | - | -100.0% |
| 0012202 52400 WORKERS' COMP | - | 877 | - | 917 | 917 | - | -100.0% |
| TOTAL | - | 61,842 | 84,357 | 93,482 | 62,786 | - | -100.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012202 53400 CONTRACTUAL | - | 24 | - | - | - | - | 0.0% |
| 0012202 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 0012202 54101 COMMUNICATIONS-CELLULAR | - | 522 | 959 | 1,378 | 1,378 | - | -100.0% |
| 0012202 54500 INSURANCE | - | 1,842 | 1,842 | 1,891 | 1,891 | - | -100.0% |
| 0012202 54620 R/M EQUIPMENT | - | 492 | 1,000 | 1,000 | 1,000 | - | -100.0% |
| 0012202 54630 R/M VEHICLES-LABOR | - | 7,000 | 7,000 | 7,000 | 7,000 | - | -100.0% |
| 0012202 54640 R/M VEHICLES-PARTS | - | 6,646 | 7,500 | 6,500 | 4,000 | - | -100.0% |
| 0012202 54700 PRINTING | - | 344 | 500 | 500 | 500 | - | -100.0% |
| 0012202 55200 OPERATING SUPPLIES | - | 491 | 600 | 1,000 | 1,000 | - | -100.0% |
| 0012202 55210 UNIFORMS | - | 1,276 | 1,800 | 1,800 | 1,800 | - | -100.0% |
| 0012202 55230 GAS/OIL | - | 1,520 | 6,000 | 6,000 | 5,000 | - | -100.0% |
| TOTAL | - | 20,157 | 27,201 | 27,069 | 23,569 | - | -100.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012202 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0012202 56401 NON CAP EQUIP | - | - | 2,930 | 2,930 | 2,930 | - | -100.0% |
| TOTAL | - | - | 2,930 | 2,930 | 2,930 | - | -100.0% |
| BEACH RANGERS -0012202 | - | 81,998 | 114,488 | 123,481 | 89,285 | - | -100.0% |
| FIRE DEPARTMENT TOTAL | 5,989,470 | 6,819,716 | 6,661,345 | 7,505,989 | 7,988,361 | 9,181,667 | 22.3% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **BUILDING AND PERMITTING (See also Fund 140)** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012400 51200 SALARIES | - | - | - | - | - | 30,795 | 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 | - | - | - | - | - | 2,353 | 0.0% |
| 0012400 52200 RETIREMENT | - | - | - | - | - | 6,403 | 0.0% |
| 0012400 52300 HEALTH INSUR | - | - | - | - | - | - | 0.0% |
| 0012400 52301 LIFE INSUR | - | - | - | - | - | 89 | 0.0% |
| 0012400 52400 WORKERS' COMP | - | - | - | - | - | - | 0.0% |
| 0012400 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | 39,640 | 0.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012400 53100 PROFESSIONAL SERVICES | - | - | 10,000 | - | - | - | 0.0% |
| 0012400 53400 CONTRACTUAL | - | - | 11,878 | 11,878 | 11,878 | 12,352 | 4.0% |
| 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 | - | - | 21,878 | 11,878 | 11,878 | 12,352 | 4.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012400 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0012400 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0012400 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | - |
| BUILDING DEPARTMENT TOTAL (See also Fund 140) | - | - | 21,878 | 11,878 | 11,878 | 51,992 | 337.7% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CODE ENFORCEMENT** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0012420 51200 SALARIES | - | 203,164 | 200,672 | 211,485 | 218,450 | 272,029 | 28.6% |
| 0012420 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0012420 51400 OVERTIME | - | - | 100 | - | - | 250 | 0.0% |
| 0012420 52100 FICA | - | 15,266 | 15,068 | 15,915 | 16,650 | 22,715 | 42.7% |
| 0012420 52200 RETIREMENT | - | 43,606 | 43,082 | 44,187 | 45,610 | 62,783 | 42.1% |
| 0012420 52300 HEALTH INSUR | - | 29,204 | 30,391 | 38,978 | 38,978 | 62,237 | 59.7% |
| 0012420 52301 LIFE INSUR | - | 717 | 746 | 1,853 | 650 | 1,725 | -6.9% |
| 0012420 52400 WORKERS' COMP | - | - | - | 1,642 | 1,642 | 3,058 | 86.2% |
| 0012420 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | 291,958 | 290,059 | 314,060 | 321,980 | 424,797 | 35.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0012420 53400 CONTRACTUAL | - | 33,371 | 63,520 | 75,320 | 65,320 | 74,226 | -1.5% |
| 0012420 54000 TRAINING/TRAVEL | - | 3,996 | 9,500 | 11,350 | 5,650 | 8,000 | -29.5% |
| 0012420 54100 COMM - PHONE/FAX/ALARM | - | 396 | 396 | 523 | 523 | 480 | -8.2% |
| 0012420 54101 COMMUNICATIONS-CELLULAR | - | 2,229 | - | 3,000 | 2,300 | 3,000 | 0.0% |
| 0012420 54500 INSURANCE | - | 5,142 | 5,142 | 6,659 | 6,659 | 7,978 | 19.8% |
| 0012420 54620 R/M EQUIPMENT | - | | - | - | - | - | 0.0% |
| 0012420 54630 R/M VEHICLES-LABOR | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| 0012420 54640 R/M VEHICLES-PARTS | - | 238 | 2,000 | 2,000 | 1,900 | 2,000 | 0.0% |
| 0012420 54700 PRINTING | - | 1,054 | 1,500 | 1,500 | 1,000 | 1,500 | 0.0% |
| 0012420 54930 COLLECTIONS/LITIGATION COSTS | - | 300 | 600 | 600 | 600 | 600 | 0.0% |
| 0012420 55100 OFFICE SUPPLIES | - | 998 | 1,750 | 1,500 | 1,000 | 1,500 | 0.0% |
| 0012420 55200 OPERATING SUPPLIES | - | 1,268 | 3,375 | 2,960 | 2,960 | 2,960 | 0.0% |
| 0012420 55210 UNIFORMS | - | 678 | 1,200 | 1,200 | 900 | 1,500 | 25.0% |
| 0012420 55230 GAS/OIL | - | 2,906 | 2,700 | 2,800 | 2,800 | 2,000 | -28.6% |
| 0012420 55400 BOOKS/SUBS/DUES | - | 355 | 1,025 | 1,025 | 700 | 1,125 | 9.8% |
| TOTAL | - | 54,932 | 94,708 | 112,437 | 94,312 | 108,869 | -3.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0012420 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0012420 56401 NON CAP EQUIP | - | - | 1,000 | 1,000 | 2,500 | 2,800 | 180.0% |
| TOTAL | - | - | 1,000 | 1,000 | 2,500 | 2,800 | 180.0% |
| CODE ENFORCEMENT DEPARTMENT TOTAL | - | 346,891 | 385,767 | 427,497 | 418,792 | 536,466 | 25.5% |
| TOTAL PUBLIC SAFETY | 12,325,060 | 14,069,034 | 13,804,281 | 15,406,401 | 15,693,608 | 17,723,222 | 15.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **STREETS DEPARTMENT** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0014100 51200 SALARIES | 515,027 | 526,710 | 528,598 | 591,910 | 565,000 | 605,544 | 2.3% |
| 0014100 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 0014100 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0014100 51400 OVERTIME | 37,764 | 48,834 | 33,000 | 40,000 | 40,000 | 42,000 | 5.0% |
| 0014100 52100 FICA | 41,525 | 42,648 | 41,794 | 47,118 | 47,118 | 46,975 | -0.3% |
| 0014100 52200 RETIREMENT | 120,005 | 124,308 | 114,152 | 133,405 | 130,500 | 131,319 | -1.6% |
| 0014100 52300 HEALTH INSUR | 97,047 | 107,705 | 105,490 | 148,076 | 125,000 | 132,828 | -10.3% |
| 0014100 52301 LIFE INSUR | 1,929 | 2,003 | 1,796 | 2,186 | 2,186 | 1,696 | -22.4% |
| 0014100 52400 WORKERS' COMP | 28,932 | 33,343 | 33,343 | 34,891 | 34,891 | 47,877 | 37.2% |
| TOTAL | 842,229 | 885,551 | 858,173 | 997,586 | 944,695 | 1,008,239 | 1.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0014100 53100 PROFESSIONAL SERVICES | 375 | - | 2,000 | 10,000 | 5,000 | 2,500 | -75.0% |
| 0014100 53400 CONTRACTUAL | 33,562 | 36,304 | 58,054 | 67,104 | 45,000 | 67,288 | 0.3% |
| 0014100 54000 TRAINING/TRAVEL | 5,846 | 3,720 | 15,750 | 13,150 | 9,000 | 14,015 | 6.6% |
| 0014100 54100 COMM - PHONE/FAX/ALARM | - | 132 | 132 | 262 | 262 | 160 | -38.9% |
| 0014100 54101 COMMUNICATIONS-CELLULAR | 2,285 | 2,586 | 2,900 | 3,400 | 2,600 | 3,400 | 0.0% |
| 0014100 54300 UTILITIES ELECTRIC | 377,863 | 389,076 | 421,000 | 437,500 | 410,000 | 422,000 | -3.5% |
| 0014100 54310 UTILITIES-WATER & WASTEWATER | 2,410 | 2,813 | 2,700 | 3,200 | 3,200 | 3,200 | 0.0% |
| 0014100 54400 RENTALS/LEASES | 8,410 | 9,915 | 5,000 | 7,500 | 6,000 | 7,500 | 0.0% |
| 0014100 54500 INSURANCE | 16,653 | 28,932 | 28,932 | 30,501 | 30,501 | 36,540 | 19.8% |
| 0014100 54610 R/M BLDG & GROUNDS | 3,597 | 873 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| 0014100 54611 R/M FACILITIES | 5,611 | 2,668 | 7,500 | 10,250 | 10,250 | 6,500 | -36.6% |
| 0014100 54612 R/M STREETS | 38,495 | 96,889 | 120,000 | 100,000 | 100,000 | 103,000 | 3.0% |
| 0014100 54620 R/M EQUIPMENT | 1,251 | 702 | 2,000 | 2,000 | 2,000 | 3,000 | 50.0% |
| 0014100 54630 R/M VEHICLES-LABOR | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 63,000 | 5.0% |
| 0014100 54640 R/M VEHICLES-PARTS | 80,802 | 57,864 | 80,000 | 80,000 | 75,000 | 80,000 | 0.0% |
| 0014100 54941 SIGNAGE COSTS | 39,975 | 21,385 | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| 0014100 55100 OFFICE SUPPLIES | 103 | 144 | 200 | 250 | 250 | 250 | 0.0% |
| 0014100 55200 OPERATING SUPPLIES | 21,652 | 12,461 | 28,630 | 24,965 | 20,000 | 24,065 | -3.6% |
| 0014100 55210 UNIFORMS | 5,400 | 5,157 | 9,750 | 5,200 | 5,200 | 5,250 | 1.0% |
| 0014100 55220 JANITORIAL SUPPLIES | 247 | 145 | 250 | 500 | 500 | 500 | 0.0% |
| 0014100 55230 GAS/OIL | 63,068 | 55,348 | 75,000 | 70,000 | 60,000 | 64,000 | -8.6% |
| 0014100 55240 CHEMICALS | 382 | 1,916 | 5,000 | 5,000 | 2,500 | 3,000 | -40.0% |
| 0014100 55300 ROAD MATERIALS | 28,037 | - | - | - | - | - | 0.0% |
| 0014100 55400 BOOKS/SUBS/DUES | 160 | 371 | 250 | 250 | 250 | 450 | 80.0% |
| TOTAL | 796,184 | 789,401 | 970,048 | 976,032 | 892,513 | 954,618 | -2.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0014100 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0014100 56300 IMPROVEMENTS | - | 15,713 | 15,000 | - | - | - | 0.0% |
| 0014100 56400 EQUIPMENT | 164,470 | 34,431 | 45,000 | 45,500 | 49,361 | 77,000 | 69.2% |
| 0014100 56401 NON CAP EQUIP | 3,729 | 1,493 | 12,000 | 7,500 | 7,500 | 7,500 | 0.0% |
| TOTAL | 168,199 | 51,637 | 72,000 | 53,000 | 56,861 | 84,500 | 59.4% |
| STREETS DEPARTMENT TOTAL | 1,806,612 | 1,726,589 | 1,900,221 | 2,026,618 | 1,894,069 | 2,047,357 | 1.0% |
| TOTAL TRANSPORTATION | 1,806,612 | 1,726,589 | 1,900,221 | 2,026,618 | 1,894,069 | 2,047,357 | 1.0% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **DOWNTOWN DISTRICT** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0015200 51200 SALARIES | - | - | - | 85,000 | 58,000 | 95,025 | 11.8% |
| 0015200 52100 FICA | - | - | - | 6,503 | 4,400 | 7,107 | 9.3% |
| 0015200 52200 RETIREMENT | - | - | - | 18,207 | 12,300 | 19,756 | 8.5% |
| 0015200 52300 HEALTH INSUR | - | - | - | 23,478 | 6,100 | 11,427 | -51.3% |
| 0015200 52301 LIFE INSUR | - | - | - | 325 | 280 | 274 | -15.7% |
| 0015200 52400 WORKERS' COMP | - | - | - | - | - | 94 | 0.0% |
| TOTAL | - | - | - | 133,513 | 81,080 | 133,683 | 0.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0015200 53400 CONTRACTUAL | 20,386 | 32,505 | 29,300 | 104,300 | 81,600 | 119,436 | 14.5% |
| 0015200 54100 COMM - PHONE/FAX/ALARM | - | - | - | - | - | 160 | 0.0% |
| 0015200 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | 425 | 650 | 0.0% |
| 0015200 54300 UTILITIES ELECTRIC | 23,888 | 25,636 | 28,000 | 28,000 | 29,800 | 33,000 | 17.9% |
| 0015200 54310 UTILITIES-WATER & WASTEWATER | 14,683 | 16,535 | 18,000 | 18,000 | 19,797 | 25,000 | 38.9% |
| 0015200 54400 RENTALS/LEASES | - | - | - | - | - | 15,000 | 0.0% |
| 0015200 54500 INSURANCE | 5,057 | 13,454 | 13,454 | 16,753 | 16,753 | 10,971 | -34.5% |
| 0015200 54610 R/M BLDG & GROUNDS | 9,095 | 11,887 | 15,000 | 45,000 | 29,200 | 63,000 | 40.0% |
| 0015200 54611 R/M FACILITIES | 21,487 | 2,639 | 26,000 | 12,750 | 12,750 | 20,750 | 62.7% |
| 0015200 54620 R/M EQUIPMENT | - | - | 4,000 | 4,000 | 1,200 | 1,000 | -75.0% |
| 0015200 54800 PROMOTIONAL | - | - | - | - | - | - | 0.0% |
| 0015200 55200 OPERATING SUPPLIES | 14,294 | 13,289 | 25,500 | 17,200 | 10,200 | 6,700 | -61.0% |
| 0015200 55220 JANITORIAL SUPPLIES | 3,111 | 6,998 | 7,000 | 7,000 | 7,000 | 7,000 | 0.0% |
| TOTAL | 112,001 | 122,943 | 166,254 | 253,003 | 208,725 | 302,667 | 19.6% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0015200 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0015200 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0015200 56401 NON CAP EQUIP | 1,134 | - | - | 1,000 | 1,000 | 1,000 | 0.0% |
| TOTAL | 1,134 | - | - | 1,000 | 1,000 | 1,000 | 0.0% |
| DOWNTOWN DISTRICT TOTAL | 113,135 | 122,943 | 166,254 | 387,516 | 290,805 | 437,350 | 12.9% |
| TOTAL ECONOMIC ENVIRONMENT | 113,135 | 122,943 | 166,254 | 387,516 | 290,805 | 437,350 | 12.9% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OTHER SERVICES** | | | | | | | |
| **OPERATING EXPENSES** | | | | | | | |
| 0015640 55600 AGED / POOR SERVICES | 25,853 | 29,802 | 30,000 | 30,000 | 31,600 | 40,000 | 33.3% |
| 0015640 55601 NON PROFIT COUNCIL ON AGING | 50,000 | 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 | 30,000 | 0.0% |
| 0015640 55605 NON PROFIT MICAH'S PL | 5,000 | 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 | 15,000 | 0.0% |
| 0015640 55607 NON PROFIT FAMILY SUPPORT SVCS | - | - | - | - | - | - | 0.0% |
| 0015640 55608 NON PROFIT AMERICA'S YOUTH | - | - | - | - | - | - | 0.0% |
| 0015640 55610 NON PROFIT SALVATION ARMY | - | - | - | - | - | - | 0.0% |
| 0015640 55612 NON PROFIT THE ARC NASSAU | - | - | - | - | - | - | 0.0% |
| 0015640 55613 NON PROFIT AME CHURCH | - | - | - | - | - | - | - |
| 0015640 55616 NON PROFIT ECONOMIC DEVELOPMENT | - | - | - | 2,500 | 2,500 | 2,500 | 0.0% |
| 0015640 55620 NON PROFIT GRANT FUNDING | - | - | - | - | - | - | 0.0% |
| TOTAL | 125,853 | 129,802 | 130,000 | 132,500 | 134,100 | 142,500 | 7.5% |
| OTHER SERVICES TOTAL | 125,853 | 129,802 | 130,000 | 132,500 | 134,100 | 142,500 | 7.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **LIBRARY** | | | | | | | |
| **OPERATING EXPENSES** | | | | | | | |
| 0017100 53400 CONTRACTUAL | 612 | 637 | 1,250 | 1,250 | 700 | 4,455 | 256.4% |
| 0017100 54500 INSURANCE | 29,165 | 9,132 | 9,132 | 8,961 | 8,961 | 10,736 | 19.8% |
| 0017100 54610 R/M BLDG & GROUNDS | - | - | 250 | - | - | - | 0.0% |
| 0017100 54611 R/M FACILITIES | 5,034 | 6,623 | 10,000 | 13,500 | 13,000 | 12,000 | -11.1% |
| 0017100 56400 MACH/EQUIPMENT | 12,430 | 32,558 | 26,000 | 10,000 | - | 36,000 | 260.0% |
| TOTAL | 47,241 | 48,950 | 46,632 | 33,711 | 22,661 | 63,191 | 87.4% |
| LIBRARY TOTAL | 47,241 | 48,950 | 46,632 | 33,711 | 22,661 | 63,191 | 87.4% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **RECREATION DEPARTMENT** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017200 51200 SALARIES | 325,882 | 1,141,687 | 1,405,658 | 561,845 | 590,000 | 581,779 | 3.5% |
| 0017200 51300 SEASONAL/TEMPORARY | - | 95,152 | 157,188 | - | - | - | 0.0% |
| 0017200 51350 PART TIME SALARIES | 104,072 | 282,176 | 778,339 | 79,652 | 50,000 | 48,308 | -39.4% |
| 0017200 51400 OVERTIME | 3,600 | 28,664 | 21,100 | 4,000 | 4,000 | 1,000 | -75.0% |
| 0017200 52100 FICA | 32,582 | 116,065 | 188,707 | 49,534 | 47,500 | 47,746 | -3.6% |
| 0017200 52200 RETIREMENT | 72,101 | 236,843 | 290,107 | 119,103 | 125,000 | 119,435 | 0.3% |
| 0017200 52300 HEALTH INSUR | 46,012 | 194,764 | 213,010 | 149,826 | 100,500 | 110,220 | -26.4% |
| 0017200 52301 LIFE INSUR | 1,242 | 4,238 | 4,312 | 2,019 | 2,150 | 1,691 | -16.2% |
| 0017200 52400 WORKERS' COMP | 9,704 | 35,534 | 35,534 | 8,642 | 8,642 | 4,650 | -46.2% |
| 0017200 52500 UNEMPLOYMENT | 1,925 | 3,300 | - | - | - | - | 0.0% |
| TOTAL | 597,120 | 2,138,422 | 3,093,955 | 974,621 | 927,792 | 914,829 | -6.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017200 53100 PROFESSIONAL SERVICES | 22,800 | - | 600 | - | - | - | 0.0% |
| 0017200 53400 CONTRACTUAL | 26,518 | 173,198 | 211,624 | 38,058 | 37,500 | 31,651 | -16.8% |
| 0017200 53910 HOUSING ALLOWANCE | 5,000 | | - | - | - | - | 0.0% |
| 0017200 54000 TRAINING/TRAVEL | 280 | 1,388 | 15,875 | 3,100 | 950 | 7,500 | 141.9% |
| 0017200 54100 COMM - PHONE/FAX/ALARM | 1,366 | 4,945 | 3,996 | 2,221 | 2,120 | 2,556 | 15.1% |
| 0017200 54101 COMMUNICATIONS-CELLULAR | 3,112 | 6,329 | 6,350 | 2,100 | 2,100 | 2,100 | 0.0% |
| 0017200 54103 COMMUNICATIONS-INTERNET | 2,883 | 13,433 | 10,200 | 3,323 | 4,450 | 3,400 | 2.3% |
| 0017200 54200 POSTAGE | - | - | - | - | - | - | 0.0% |
| 0017200 54300 UTILITIES ELECTRIC | 48,806 | 244,232 | 224,000 | 65,000 | 60,000 | 66,000 | 1.5% |
| 0017200 54310 UTILITIES-WATER & WASTEWATER | 11,482 | 73,005 | 68,000 | 11,000 | 14,000 | 12,000 | 9.1% |
| 0017200 54320 UTILITIES-PROPANE OTHER | - | 14,438 | 16,000 | - | - | - | 0.0% |
| 0017200 54400 RENTALS/LEASES | 1,710 | 19,941 | 23,675 | 1,975 | 1,320 | 1,500 | -24.1% |
| 0017200 54500 INSURANCE | 33,521 | 98,489 | 98,489 | 30,067 | 30,067 | 35,820 | 19.1% |
| 0017200 54610 R/M BLDG & GROUNDS | 5,833 | 145,905 | 239,700 | 9,000 | 5,000 | 9,000 | 0.0% |
| 0017200 54611 R/M FACILITIES | 49,198 | 149,357 | 159,500 | 26,300 | 26,300 | 68,300 | 159.7% |
| 0017200 54620 R/M EQUIPMENT | 5,757 | 25,019 | 57,250 | 5,000 | 1,000 | 7,500 | 50.0% |
| 0017200 54630 R/M VEHICLES-LABOR | 12,000 | 34,000 | 34,000 | 12,000 | 12,000 | 12,500 | 4.2% |
| 0017200 54640 R/M VEHICLES-PARTS | 7,258 | 23,027 | 31,000 | 12,000 | 7,000 | 12,000 | 0.0% |
| 0017200 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 0017200 54800 PROMOTIONAL | 1,423 | 10,539 | 32,500 | 3,000 | 1,000 | 2,500 | -16.7% |
| 0017200 54901 SPECIAL EVENTS | 10,096 | 4,522 | 5,000 | 5,000 | 5,000 | 6,000 | 20.0% |
| 0017200 54970 PROGRAM COSTS | 183,524 | 277,609 | 421,000 | 263,500 | 235,000 | 235,000 | -10.8% |
| 0017200 55100 OFFICE SUPPLIES | 2,476 | 3,840 | 3,875 | 2,500 | 2,500 | 5,000 | 100.0% |
| 0017200 55200 OPERATING SUPPLIES | 17,109 | 112,114 | 111,750 | 21,095 | 19,000 | 11,645 | -44.8% |
| 0017200 55210 UNIFORMS | 500 | 10,028 | 18,400 | 3,000 | 2,400 | 700 | -76.7% |
| 0017200 55220 JANITORIAL SUPPLIES | 5,200 | 19,646 | 19,650 | 5,500 | 5,500 | 5,500 | 0.0% |
| 0017200 55230 GAS/OIL | 9,120 | 29,237 | 39,000 | 12,000 | 10,000 | 12,000 | 0.0% |
| 0017200 55240 CHEMICALS | - | - | - | - | - | - | 0.0% |
| 0017200 55400 BOOKS/SUBS/DUES | 2,744 | 3,971 | 5,175 | 4,250 | 4,250 | 4,250 | 0.0% |
| TOTAL | 469,716 | 1,498,211 | 1,856,609 | 540,989 | 488,457 | 554,422 | 2.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 0017200 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0017200 56300 IMPROVEMENTS | - | 41,528 | 61,000 | - | - | - | 0.0% |
| 0017200 56400 EQUIPMENT | 44,071 | 79,871 | 86,000 | - | - | 76,500 | 0.0% |
| 0017200 56401 NON CAP EQUIP | 1,498 | 30,085 | 32,100 | 5,000 | 5,000 | 7,000 | 40.0% |
| TOTAL | 45,569 | 151,485 | 179,100 | 5,000 | 5,000 | 83,500 | 1570.0% |
| RECREATION DEPARTMENT TOTAL | 1,112,405 | 3,788,118 | 5,129,664 | 1,520,610 | 1,421,249 | 1,552,751 | 2.1% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PARKS DEPARTMENT** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017210 51200 SALARIES | 468,983 | - | - | 517,367 | 450,000 | 545,517 | 5.4% |
| 0017210 51300 SEASONAL/TEMPORARY | 99 | - | - | - | - | - | 0.0% |
| 0017210 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 0017210 51400 OVERTIME | 7,340 | - | - | 15,000 | 12,500 | 15,000 | 0.0% |
| 0017210 52100 FICA | 35,916 | - | - | 39,792 | 36,450 | 41,767 | 5.0% |
| 0017210 52200 RETIREMENT | 104,403 | - | - | 112,853 | 98,000 | 116,817 | 3.5% |
| 0017210 52300 HEALTH INSUR | 84,186 | - | - | 143,929 | 113,000 | 182,087 | 26.5% |
| 0017210 52301 LIFE INSUR | 1,633 | - | - | 1,947 | 1,600 | 1,794 | -7.9% |
| 0017210 52400 WORKERS' COMP | 13,426 | - | - | 12,391 | 12,391 | 8,796 | -29.0% |
| TOTAL | 715,986 | - | - | 843,279 | 723,941 | 911,778 | 8.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017210 53100 PROFESSIONAL SERVICES | 14,000 | - | - | - | - | 100,000 | 0.0% |
| 0017210 53400 CONTRACTUAL | 124,505 | - | - | 266,792 | 171,792 | 207,377 | -22.3% |
| 0017210 54000 TRAINING/TRAVEL | 3,630 | - | - | 5,500 | 1,500 | 14,030 | 155.1% |
| 0017210 54100 COMM-PHONE/FAX/ALARM | - | - | - | 262 | 262 | - | -100.0% |
| 0017210 54101 COMMUNICATIONS-CELLULAR | 1,669 | - | - | 3,300 | 1,000 | 2,500 | -24.2% |
| 0017210 54300 UTILITIES ELECTRIC | 78,970 | - | - | 84,000 | 78,000 | 84,000 | 0.0% |
| 0017210 54310 UTILITIES-WATER & WASTEWATER | 34,408 | - | - | 35,000 | 35,225 | 35,000 | 0.0% |
| 0017210 54400 RENTALS/LEASES | 16,915 | - | - | 35,300 | 17,015 | 7,500 | -78.8% |
| 0017210 54500 INSURANCE | 46,623 | - | - | 26,390 | 26,390 | 31,616 | 19.8% |
| 0017210 54610 R/M BLDG & GROUNDS | 194,379 | - | - | 81,500 | 155,000 | 197,900 | 142.8% |
| 0017210 54611 R/M FACILITIES | 42,328 | - | - | 66,500 | 54,000 | 55,000 | -17.3% |
| 0017210 54620 R/M EQUIPMENT | 6,358 | - | - | 10,000 | 5,500 | 13,000 | 30.0% |
| 0017210 54630 R/M VEHICLES-LABOR | 22,000 | - | - | 22,000 | 22,000 | 23,000 | 4.5% |
| 0017210 54640 R/M VEHICLES-PARTS | 27,999 | - | - | 22,000 | 21,000 | 25,000 | 13.6% |
| 0017210 54800 PROMOTIONAL | - | - | - | - | - | - | 0.0% |
| 0017210 54900 MISC EXPENSE | 560 | 64,104 | - | - | - | - | 0.0% |
| 0017210 55100 OFFICE SUPPLIES | 116 | - | - | 400 | - | - | -100.0% |
| 0017210 55200 OPERATING SUPPLIES | 32,475 | - | - | 60,565 | 45,000 | 59,815 | -1.2% |
| 0017210 55210 UNIFORMS | 7,350 | - | - | 6,050 | 5,900 | 6,400 | 5.8% |
| 0017210 55220 JANITORIAL SUPPLIES | 7,042 | - | - | 8,000 | 8,000 | 12,000 | 50.0% |
| 0017210 55230 GAS/OIL | 23,850 | - | - | 27,000 | 22,000 | 23,000 | -14.8% |
| 0017210 55240 CHEMICALS | 19,725 | - | - | - | - | - | 0.0% |
| 0017210 55400 BOOKS/SUBS/DUES | - | - | - | - | - | - | 0.0% |
| TOTAL | 704,902 | 64,104 | - | 760,559 | 669,584 | 897,138 | 18.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0017210 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0017210 56300 IMPROVEMENTS | - | - | - | 65,000 | 59,124 | 65,000 | 0.0% |
| 0017210 56400 EQUIPMENT | 155,992 | - | - | 101,000 | 101,000 | 86,000 | -14.9% |
| 0017210 56401 NON CAP EQUIP | 13,970 | - | - | 11,600 | 9,500 | 5,500 | -52.6% |
| TOTAL | 169,962 | - | - | 177,600 | 169,624 | 156,500 | -11.9% |
| PARKS DEPARTMENT TOTAL | 1,590,850 | 64,104 | - | 1,781,438 | 1,563,149 | 1,965,416 | 10.3% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PECK CENTER** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017220 51200 SALARIES | 78,960 | - | - | 97,522 | 97,522 | 102,797 | 5.4% |
| 0017220 51300 SEASONAL/TEMPORARY | - | - | - | 1,000 | - | - | -100.0% |
| 0017220 51350 PART TIME SALARIES | 34,839 | - | - | 77,284 | 45,000 | 44,483 | -42.4% |
| 0017220 51400 OVERTIME | 632 | - | - | 1,000 | 500 | 750 | -25.0% |
| 0017220 52100 FICA | 8,695 | - | - | 13,131 | 10,000 | 13,538 | 3.1% |
| 0017220 52200 RETIREMENT | 17,164 | - | - | 20,889 | 9,000 | 8,589 | -58.9% |
| 0017220 52300 HEALTH INSUR | 13,374 | - | - | 41,909 | 27,000 | 30,546 | -27.1% |
| 0017220 52301 LIFE INSUR | 315 | - | - | 541 | 300 | 299 | -44.7% |
| 0017220 52400 WORKERS' COMP | 1,856 | - | - | 3,761 | 3,761 | 3,898 | 3.6% |
| 0017220 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 155,835 | - | - | 257,037 | 193,083 | 204,900 | -20.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017220 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0017220 53400 CONTRACTUAL | 48,238 | - | - | 60,697 | 57,000 | 53,864 | -11.3% |
| 0017220 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 0017220 54100 COMM - PHONE/FAX/ALARM | 869 | - | - | 1,144 | 1,144 | 1,302 | 13.8% |
| 0017220 54101 COMMUNICATIONS-CELLULAR | 199 | - | - | 200 | 75 | - | -100.0% |
| 0017220 54103 COMMUNICATIONS-INTERNET | 3,160 | - | - | 3,442 | 3,442 | 3,700 | 7.5% |
| 0017220 54300 UTILITIES ELECTRIC | 48,949 | - | - | 46,000 | 46,000 | 46,000 | 0.0% |
| 0017220 54310 UTILITIES-WATER & WASTEWATER | 13,382 | - | - | 16,000 | 16,000 | 16,000 | 0.0% |
| 0017220 54320 UTILITIES-PROPANE/OTHER | - | - | - | - | - | - | 0.0% |
| 0017220 54400 RENTALS/LEASES | - | - | - | - | - | - | 0.0% |
| 0017220 54500 INSURANCE | 25,349 | - | - | 9,619 | 9,619 | 11,523 | 19.8% |
| 0017220 54610 R/M BLDG & GROUNDS | 4,263 | - | - | 8,500 | 2,500 | 10,000 | 17.6% |
| 0017220 54611 R/M FACILITIES | 25,040 | - | - | 128,500 | 52,000 | 53,000 | -58.8% |
| 0017220 54620 R/M EQUIPMENT | 3,976 | - | - | 4,000 | 1,500 | 8,500 | 112.5% |
| 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 | 17,444 | - | - | 26,000 | 10,000 | 19,000 | -26.9% |
| 0017220 55100 OFFICE SUPPLIES | 34 | - | - | 150 | 150 | - | -100.0% |
| 0017220 55200 OPERATING SUPPLIES | 20,136 | - | - | 18,865 | 7,500 | 6,065 | -67.9% |
| 0017220 55210 UNIFORMS | 317 | - | - | 1,250 | 250 | 450 | -64.0% |
| 0017220 55220 JANITORIAL SUPPLIES | 3,623 | - | - | 4,100 | 4,050 | 4,100 | 0.0% |
| 0017220 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 0017220 55400 BOOKS/SUBS/DUES | 80 | - | - | 275 | - | 275 | 0.0% |
| TOTAL | 215,059 | - | - | 328,742 | 211,230 | 233,779 | -28.9% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0017220 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0017220 56401 NON CAP EQUIP | - | - | - | 5,000 | 2,500 | 5,000 | 0.0% |
| TOTAL | - | - | - | 5,000 | 2,500 | 5,000 | 0.0% |
| PECK CENTER TOTAL | 370,894 | - | - | 590,779 | 406,813 | 443,679 | -24.9% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **MLK CENTER** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017225 51200 SALARIES | 53,081 | - | - | - | - | - | 0.0% |
| 0017225 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 0017225 51350 PART TIME SALARIES | 6,458 | - | - | 26,910 | 26,000 | 29,669 | 10.3% |
| 0017225 51400 OVERTIME | - | - | - | - | 300 | 500 | 0.0% |
| 0017225 52100 FICA | 4,217 | - | - | 2,060 | 1,900 | 2,201 | 6.8% |
| 0017225 52200 RETIREMENT | - | - | - | - | - | - | 0.0% |
| 0017225 52300 HEALTH INSUR | 13,398 | - | - | - | - | - | 0.0% |
| 0017225 52301 LIFE INSUR | 202 | - | - | - | - | - | 0.0% |
| 0017225 52400 WORKERS' COMP | 1,826 | - | - | 1,707 | 1,707 | 780 | -54.3% |
| 0017225 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 79,182 | - | - | 30,677 | 29,907 | 33,150 | 8.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017225 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0017225 53400 CONTRACTUAL | 3,523 | - | - | 7,069 | 5,000 | 5,774 | -18.3% |
| 0017225 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 0017225 54100 COMM - PHONE/FAX/ALARM | - | - | - | 131 | 131 | 160 | 22.1% |
| 0017225 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 0017225 54103 COMMUNICATIONS-INTERNET | 2,883 | - | - | 3,323 | 3,323 | 3,400 | 2.3% |
| 0017225 54300 UTILITIES ELECTRIC | 30,558 | - | - | 27,000 | 34,000 | 29,000 | 7.4% |
| 0017225 54310 UTILITIES-WATER & WASTEWATER | 6,194 | - | - | 6,000 | 7,500 | 8,000 | 33.3% |
| 0017225 54400 RENTALS/LEASES | 1,430 | - | - | 1,400 | 1,400 | 1,400 | 0.0% |
| 0017225 54500 INSURANCE | 8,493 | - | - | 1,973 | 1,973 | 2,364 | 19.8% |
| 0017225 54610 R/M BLDG & GROUNDS | 1,312 | - | - | 10,000 | 5,000 | 9,350 | -6.5% |
| 0017225 54611 R/M FACILITIES | 4,820 | - | - | 11,800 | 7,000 | 7,800 | -33.9% |
| 0017225 54620 R/M EQUIPMENT | 933 | - | - | 5,000 | 2,500 | - | -100.0% |
| 0017225 54970 PROGRAM COSTS | - | - | - | 14,000 | 5,500 | 6,500 | -53.6% |
| 0017225 55100 OFFICE SUPPLIES | 172 | - | - | 275 | 200 | - | -100.0% |
| 0017225 55200 OPERATING SUPPLIES | 830 | - | - | 10,565 | 6,500 | 4,565 | -56.8% |
| 0017225 55210 UNIFORMS | - | - | - | 250 | 250 | 50 | -80.0% |
| 0017225 55220 JANITORIAL SUPPLIES | 1,129 | - | - | 1,750 | 1,650 | 1,750 | 0.0% |
| 0017225 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 0017225 55400 BOOKS/SUBS/DUES | - | - | - | - | - | - | 0.0% |
| TOTAL | 62,277 | - | - | 100,536 | 81,927 | 80,113 | -20.3% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0017225 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0017225 56300 IMPROVEMENTS | - | - | - | - | - | 45,000 | 0.0% |
| 0017225 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 0017225 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | 45,000 | 0.0% |
| MLK CENTER TOTAL | 141,459 | - | - | 131,213 | 111,834 | 158,263 | 20.6% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **YOUTH PROGRAMS** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017230 51200 SALARIES | 84,505 | - | - | 88,379 | 95,500 | 102,797 | 16.3% |
| 0017230 51210 WC REIMB | - | - | - | - | - | - | 0.0% |
| 0017230 51300 SEASONAL/TEMPORARY | 20,000 | - | - | 60,000 | 45,000 | 54,000 | -10.0% |
| 0017230 51350 PART TIME SALARIES | 94,902 | - | - | 209,447 | 75,000 | 96,774 | -53.8% |
| 0017230 51400 OVERTIME | 6,207 | - | - | 1,000 | 650 | 1,000 | 0.0% |
| 0017230 52100 FICA | 15,610 | - | - | 29,294 | 20,000 | 24,748 | -15.5% |
| 0017230 52200 RETIREMENT | 18,626 | - | - | 18,750 | 18,750 | 21,394 | 14.1% |
| 0017230 52300 HEALTH INSUR | 8,640 | - | - | 23,478 | 12,500 | 12,990 | -44.7% |
| 0017230 52301 LIFE INSUR | 293 | - | - | 514 | 300 | 299 | -41.8% |
| 0017230 52400 WORKERS' COMP | 5,447 | - | - | 4,330 | 4,330 | 8,576 | 98.1% |
| TOTAL | 254,230 | - | - | 435,192 | 272,030 | 322,578 | -25.9% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017230 53100 PROFESSIONAL SERVICES | 122 | - | - | 600 | 600 | 950 | 58.3% |
| 0017230 53400 CONTRACTUAL | - | - | - | 3,780 | 1,500 | 552 | -85.4% |
| 0017230 54610 R/M BLDG & GROUNDS | - | - | - | - | - | - | 0.0% |
| 0017230 54000 TRAINING/TRAVEL | 2,488 | - | - | 1,125 | 850 | 1,000 | -11.1% |
| 0017230 54100 COMM - PHONE/FAX/ALARM | | | - | 131 | 131 | 320 | 144.3% |
| 0017230 54101 COMMUNICATIONS-CELLULAR | 705 | - | - | 750 | 750 | 750 | 0.0% |
| 0017230 54500 INSURANCE | 11,051 | - | - | 17,173 | 17,173 | 18,703 | 8.9% |
| 0017230 54970 PROGRAM COSTS | 12,265 | - | - | 14,500 | 6,000 | 14,500 | 0.0% |
| 0017230 55100 OFFICE SUPPLIES | 238 | - | - | 300 | 300 | - | -100.0% |
| 0017230 55200 OPERATING SUPPLIES | 33,534 | - | - | 39,565 | 14,000 | 33,165 | -16.2% |
| 0017230 55210 UNIFORMS | 626 | - | - | 1,500 | 1,500 | 1,200 | -20.0% |
| 0017230 55220 JANITORIAL SUPPLIES | 100 | - | - | 600 | 500 | 600 | 0.0% |
| 0017230 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 0017230 55400 BOOKS/SUBS/DUES | 200 | - | - | 600 | 350 | 400 | -33.3% |
| TOTAL | 61,329 | - | - | 80,624 | 43,654 | 72,140 | -10.5% |
| **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 | 315,559 | - | - | 515,816 | 315,684 | 394,718 | -23.5% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **AQUATICS** | | | | | | | |
| **PERSONNEL** | | | | | | | |
| 0017240 51200 SALARIES | 84,562 | - | - | 49,855 | 38,000 | 39,815 | -20.1% |
| 0017240 51210 WORKERS COMP REIMB | - | - | - | - | - | - | 0.0% |
| 0017240 51300 SEASONAL/TEMPORARY | 36,309 | - | - | 50,000 | 45,000 | 80,000 | 60.0% |
| 0017240 51350 PART TIME SALARIES | 128,524 | - | - | 243,095 | 145,000 | 171,750 | -29.3% |
| 0017240 51400 OVERTIME | 10,062 | - | - | 5,000 | 3,200 | 5,000 | 0.0% |
| 0017240 52100 FICA | 19,487 | - | - | 27,430 | 12,500 | 28,506 | 3.9% |
| 0017240 52200 RETIREMENT | 18,433 | - | - | 10,565 | 8,000 | 8,299 | -21.4% |
| 0017240 52300 HEALTH INSUR | 17,279 | - | - | 12,607 | 9,000 | 12,723 | 0.9% |
| 0017240 52301 LIFE INSUR | 294 | - | - | 189 | 189 | 115 | -39.2% |
| 0017240 52400 WORKERS' COMP | 6,986 | - | - | 6,351 | 6,351 | 13,253 | 108.7% |
| 0017240 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 321,936 | - | - | 405,092 | 267,240 | 359,461 | -11.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 0017240 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 0017240 53400 CONTRACTUAL | - | - | - | 16,180 | 10,000 | 744 | -95.4% |
| 0017240 54000 TRAINING/TRAVEL | 168 | - | - | 2,600 | 1,000 | 2,600 | 0.0% |
| 0017240 54100 COMM - PHONE/FAX/ALARM | | | - | 262 | 262 | 160 | -38.9% |
| 0017240 54101 COMMUNICATIONS-CELLULAR | 501 | - | - | - | - | - | 0.0% |
| 0017240 54320 UTILITIES-PROPANE/OTHER | 17,012 | - | - | 20,000 | 19,500 | 20,000 | 0.0% |
| 0017240 54500 INSURANCE | 6,537 | - | - | 8,961 | 8,961 | 10,736 | 19.8% |
| 0017240 54610 R/M BLDG & GROUNDS | 5,462 | - | - | 9,500 | 7,500 | 16,500 | 73.7% |
| 0017240 54611 R/M FACILITIES | 207 | - | - | 2,600 | 2,600 | 2,600 | 0.0% |
| 0017240 54620 R/M EQUIPMENT | 7,129 | - | - | 5,000 | 8,500 | 11,500 | 130.0% |
| 0017240 54970 PROGRAM COSTS | 42,048 | - | - | 49,000 | 44,000 | 47,500 | -3.1% |
| 0017240 55100 OFFICE SUPPLIES | 40 | - | - | 250 | 250 | - | -100.0% |
| 0017240 55200 OPERATING SUPPLIES | 17,183 | - | - | 19,365 | 15,000 | 27,565 | 42.3% |
| 0017240 55210 UNIFORMS | 1,310 | - | - | 1,750 | 1,750 | 1,250 | -28.6% |
| 0017240 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 0017240 55240 CHEMICALS | 16,346 | - | - | 17,000 | 27,000 | 25,000 | 47.1% |
| 0017240 55400 BOOKS/SUBS/DUES | - | - | - | - | - | - | 0.0% |
| TOTAL | 113,943 | - | - | 152,468 | 146,323 | 166,155 | 9.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 0017240 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 0017240 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 0017240 56400 EQUIPMENT | 24,966 | - | - | 42,000 | 27,000 | 40,000 | -4.8% |
| 0017240 56401 NON CAP EQUIP | 282 | - | - | 1,500 | 11,500 | 2,500 | 66.7% |
| TOTAL | 25,248 | - | - | 43,500 | 38,500 | 42,500 | -2.3% |
| AQUATICS DEPARTMENT TOTAL | 461,127 | - | - | 601,060 | 452,063 | 568,116 | -5.5% |
| | | | | | | | |
| TOTAL RECREATION | 3,992,294 | 3,852,222 | 5,129,664 | 5,140,916 | 4,270,792 | 5,082,943 | -1.1% |
| | | | | | | | |
| TOTAL CULTURE AND RECREATION | 4,039,535 | 3,901,172 | 5,176,296 | 5,174,627 | 4,293,453 | 5,146,134 | -0.6% |
| | | | | | | | |
| TOTAL GENERAL FUND EXPENDITURES | 24,553,800 | 26,498,065 | 28,165,427 | 31,333,177 | 30,280,757 | 33,739,308 | 7.7% |

## 001 GENERAL FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **TRANSFERS OUT TO OTHER FUNDS** | | | | | | | |
| 0018100 59126 TRANSFER TO SPECIAL REV | - | - | - | - | - | - | 0.0% |
| 0018100 59135 TRANSFER TO LAND CONSERVATION | - | - | - | 50,000 | 75,000 | - | -100.0% |
| 0018100 59140 TRANSFER TO BUILDING FUND | - | - | - | - | - | - | 0.0% |
| 0018100 59170 TRANSFER TO CEMETERY | - | - | - | - | - | - | 0.0% |
| 0018100 59220 TRANSFER TO GO DS | - | - | - | - | - | - | 0.0% |
| 0018100 59300 TRANSFER TO CAP IMP | 3,911,803 | 3,219,126 | 3,219,126 | 1,990,772 | 1,990,772 | 2,540,207 | 27.6% |
| 0018100 59310 TRANSFER TO CAPITAL EXPANSION | - | - | - | - | - | - | 0.0% |
| 0018100 59315 TRANSFER TO ARPA CAPITAL | - | - | - | - | - | - | 0.0% |
| 0018100 59410 TRANSFER TO GOLF | 135,000 | 250,000 | 250,000 | 890,000 | 890,000 | 429,384 | -51.8% |
| 0018100 59420 TRANSFER TO AIRPORT | 297,420 | 296,779 | 296,779 | 296,475 | 296,475 | 296,438 | 0.0% |
| 0018100 59440 TRANSFER TO SANITATION | 40,000 | 40,000 | 40,000 | - | - | - | 0.0% |
| 0018100 59470 TRANSFER TO STORMWATER | - | - | - | - | - | - | 0.0% |
| 0018100 59480 TRANSFER TO MARINA | 726,101 | 686,660 | 686,660 | 770,062 | 770,062 | 674,659 | -12.4% |
| 0018100 59500 TRANSFER TO ECONOMIC DEV | - | - | - | - | - | - | 0.0% |
| 0018100 59510 TRANSFER TO FLEET | - | - | - | - | - | 306,753 | 0.0% |
| TOTAL TRANSFERS OUT TO OTHER FUNDS | 5,110,324 | 4,492,565 | 4,492,565 | 3,997,309 | 4,022,309 | 4,247,441 | 6.3% |
| **CONTINGENCIES** | | | | | | | |
| 0018200 59900 CONTINGENCY | - | - | 254,196 | 486,616 | - | 125,000 | -74.3% |
| TOTAL CONTINGENCIES | - | - | 254,196 | 486,616 | - | 125,000 | -74.3% |
| **RESERVES** | | | | | | | |
| 0018300 59990 RESERVE | 11,125,506 | 5,329,453 | 5,633,085 | 6,249,353 | 6,056,151 | 6,747,862 | 8.0% |
| 0018301 59992 RESERVE RESTRICTED FOR BUILDING | | | - | - | - | - | 0.0% |
| TOTAL RESERVES | 11,125,506 | 5,329,453 | 5,633,085 | 6,249,353 | 6,056,151 | 6,747,862 | 8.0% |
| **TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES** | 40,789,630 | 36,320,083 | 38,545,273 | 42,066,455 | 40,359,217 | 44,859,611 | 6.6% |

# Special Revenue

## 100 LAW ENFORCEMENT TRUST FUND (LETF)

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 28 | 51.86 | 25 | 25 | 73 | 55 | 0.0% |
| 100 36990 OTHER REVENUE | - | 538 | - | - | - | - | 0.0% |
| 100 36992 GAIN ON SALE OF ASSET | - | - | - | - | - | - | 0.0% |
| TOTAL | 28 | 590 | 25 | 25 | 73 | 55 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 100 38910 CASH BALANCE FORWARD | 2,804 | 3,527 | 3,522 | 4,052 | 4,117 | 4,190 | 0.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 3,527 | 4,117 | 3,547 | 4,077 | 4,190 | 4,245 | 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 | 3,527 | 4,117 | 3,547 | 4,077 | 4,190 | 4,245 | 0.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 3,527 | 4,117 | 3,547 | 4,077 | 4,190 | 4,245 | 0.0% |

## 110 FEDERAL FORFEITURE FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 13,336 | 25,986 | 2,500 | 2,500 | 13,189 | 2,500 | 0.0% |
| TOTAL | 13,336 | 25,986 | 2,500 | 2,500 | 13,189 | 2,500 | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 110 36110 INTEREST | 560 | 997 | 300 | 300 | 1,358 | 300 | 0.0% |
| 110 36990 OTHER REVENUE | - | - | - | - | - | - | 0.0% |
| 110 36992 GAIN ON SALE OF ASSET | 14,703 | 19,650 | - | - | - | - | 0.0% |
| TOTAL | 15,263 | 20,647 | 300 | 300 | 1,358 | 300 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 110 38910 CASH BALANCE FORWARD | 69,457 | 77,272 | 51,355 | 58,819 | 96,975 | 89,050 | 51.4% |
| **TOTAL REVENUE AND CASH BALANCES** | 98,056 | 123,905 | 54,155 | 61,619 | 111,522 | 91,850 | 49.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 110 54000 TRAINING/TRAVEL | - | 528 | - | - | - | 6,500 | 0.0% |
| 110 54900 MISC EXPENSE | - | - | - | - | - | - | 0.0% |
| 110 55200 OPERATING SUPPLIES | 436 | 7,900 | 15,000 | 15,000 | 22,471 | 15,000 | 0.0% |
| 110 55210 UNIFORMS | - | - | - | - | - | - | 0.0% |
| TOTAL | 436 | 8,428 | 15,000 | 15,000 | 22,471 | 21,500 | 43.3% |
| **CAPITAL OUTLAY** | | | | | | | |
| 110 56400 EQUIPMENT | 11,048 | - | - | - | - | - | 0.0% |
| 110 56401 NON CAP EQUIP | 8,397 | 18,503 | - | - | - | - | 0.0% |
| TOTAL | 19,445 | 18,503 | - | - | - | - | 0.0% |
| TOTAL EXPENDITURES | 19,881 | 26,931 | 15,000 | 15,000 | 22,471 | 21,500 | 43.3% |
| 110 59990 RESERVE | 78,175 | 96,975 | 39,155 | 46,619 | 89,051 | 70,350 | 50.9% |
| **TOTAL EXPENDITURES AND RESERVES** | 98,056 | 123,906 | 54,155 | 61,619 | 111,522 | 91,850 | 49.1% |

## 125 TREE TRUST FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 125 32219 TREE TRUST FUND RESERVE | 88,025 | 95,050 | 130,000 | 75,000 | 88,850 | 74,847 | -0.2% |
| 125 36110 INTEREST | 4,278 | 6,777 | 5,000 | 5,000 | 7,218 | 5,000 | 0.0% |
| 125 36990 OTHER REVENUE | - | 1,000 | - | - | - | - | 0.0% |
| TOTAL | 92,303 | 102,827 | 135,000 | 80,000 | 96,068 | 79,847 | -0.2% |
| **TRANSFERS IN** | | | | | | | |
| 125 38101 FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 125 38910 CASH BALANCE FORWARD | 474,313 | 510,309 | 255,141 | 428,427 | 85,360 | 450,419 | 5.1% |
| TOTAL | 474,313 | 510,309 | 255,141 | 428,427 | 85,360 | 450,419 | 5.1% |
| **TOTAL REVENUE AND CASH BALANCES** | 566,616 | 613,136 | 390,141 | 508,427 | 181,428 | 530,266 | 4.3% |
| **OPERATING EXPENSES** | | | | | | | |
| 125 51200 SALARIES | 21,572 | 24,718 | 24,255 | 24,983 | 24,983 | 26,232 | 5.0% |
| 125 51300 SEASONAL/TEMPORARY | - | - | - | - | - | 5,500 | 0.0% |
| 125 52100 FICA | 1,522 | 1,775 | 1,716 | 1,783 | 1,783 | 1,854 | 4.0% |
| 125 52200 RETIREMENT | 4,659 | 5,296 | 5,195 | 5,294 | 5,294 | 5,454 | 3.0% |
| 125 52300 HEALTH INSUR | 4,295 | 4,481 | 4,724 | 5,661 | 5,661 | 5,598 | -1.1% |
| 125 52301 LIFE INSUR | 80 | 94 | 89 | 94 | 94 | 77 | -18.1% |
| 125 52400 WORKERS' COMP | 336 | 586 | 586 | 613 | 613 | 2,900 | 373.1% |
| 125 53100 PROFESSIONAL SERVICES | - | - | 114,100 | 117,000 | 35,000 | 117,000 | 0.0% |
| 125 54970 PROGRAM COSTS | 23,574 | 37,788 | 162,000 | 124,350 | 80,000 | 264,350 | 112.6% |
| 125 55200 OPERATING SUPPLIES | 270 | 2,619 | 66,750 | 50,250 | 28,000 | 50,250 | 0.0% |
| TOTAL | 56,308 | 77,357 | 379,415 | 330,028 | 181,428 | 479,215 | 45.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 125 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| 125 59990 RESERVE | 510,308 | 535,779 | 10,726 | 178,399 | - | 51,051 | -71.4% |
| **TOTAL EXPENDITURES AND RESERVES** | 566,616 | 613,136 | 390,141 | 508,427 | 181,428 | 530,266 | 4.3% |

## 126 HDC TRUST FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 126 32924 HDC APPLICATION FEE | 13,505 | 9,730 | 11,000 | 7,500 | 7,500 | 7,500 | 0.0% |
| 126 32931 HDC VARIANCE | 2,500 | - | 1,700 | 1,200 | 1,500 | 1,200 | 0.0% |
| 126 32934 CHANGE OF USE | - | - | - | - | - | - | 0.0% |
| 126 36110 INTEREST | 866 | 1,465 | - | - | 1,559 | 1,500 | 0.0% |
| 126 36990 OTHER REVENUE | 3,021 | - | - | - | - | - | 0.0% |
| 126 36999 HDC TRUST FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | 19,892 | 11,195 | 12,700 | 8,700 | 10,559 | 10,200 | 17.2% |
| **TRANSFERS IN** | | | | | | | |
| 126 38101 FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 126 38910 CASH BALANCE FORWARD | 90,396 | - | 70,946 | 94,188 | 48,441 | 66,940 | -28.9% |
| TOTAL | 90,396 | - | 70,946 | 94,188 | 48,441 | 66,940 | -28.9% |
| **TOTAL REVENUE AND CASH BALANCES** | 110,288 | 11,195 | 83,646 | 102,888 | 59,000 | 77,140 | -25.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 126 53100 PROFESSIONAL SERVICES | - | - | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| 126 54970 PROGRAM COSTS | 2,000 | 4,101 | 57,000 | 57,000 | 57,000 | 57,000 | 0.0% |
| TOTAL | 2,000 | 4,101 | 59,000 | 59,000 | 59,000 | 59,000 | 0.0% |
| 126 59990 RESERVE | 108,288 | 7,094 | 24,646 | 43,888 | - | 18,140 | -58.7% |
| **TOTAL EXPENDITURES AND RESERVES** | 110,288 | 11,195 | 83,646 | 102,888 | 59,000 | 77,140 | -25.0% |

## 130 CDBG ECONOMIC DEVELOPMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 130 33110 CDBG FEDERAL GRANT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 130 36110 INTEREST | 915 | 466 | 500 | - | - | - | 0.0% |
| TOTAL | 915 | 466 | 500 | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 130 38910 CASH BALANCE FORWARD | 106,164 | - | 106,914 | - | 466 | - | 0.0% |
| TOTAL | 106,164 | - | 106,914 | - | 466 | - | 0.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 107,079 | 466 | 107,414 | - | 466 | - | 0.0% |
| **EXPENDITURES** | | | | | | | |
| 130 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 130 56300 IMPROVEMENTS | 106,613 | - | 107,414 | - | - | - | 0.0% |
| TOTAL | 106,613 | - | 107,414 | - | - | - | 0.0% |
| 130 59990 RESERVE | 466 | 466 | - | - | 466 | - | 0.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 107,079 | 466 | 107,414 | - | 466 | - | 0.0% |

## 135 LAND CONSERVATION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 135 31110 PROPERTY TAXES | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 135 36110 INTEREST | 1,067 | 1,045 | 1,000 | 400 | 2,625 | 2,625 | 556.3% |
| 135 36601 DONATIONS/LAND CONSERVATION | - | 50,950 | - | - | 91,413 | - | 0.0% |
| 135 36800 CAPITAL CONTRIBUTION | 82,831 | - | - | - | | - | 0.0% |
| TOTAL | 83,898 | 51,995 | 1,000 | 400 | 94,038 | 2,625 | 556.3% |
| **TRANSFERS IN** | | | | | | | |
| 135 38101 FROM GENERAL FUND | - | - | - | 50,000 | 75,000 | - | -100.0% |
| TOTAL | - | - | - | 50,000 | 75,000 | - | -100.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 135 38910 CASH BALANCE FORWARD | 151,177 | - | 83,647 | 38,177 | - | 257,318 | 574.0% |
| TOTAL | 151,177 | - | 83,647 | 38,177 | - | 257,318 | 574.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 235,075 | 51,995 | 84,647 | 88,577 | 169,038 | 259,943 | 193.5% |
| **EXPENDITURES** | | | | | | | |
| 135 53100 PROFESSIONAL SERVICES | 1,000 | - | - | - | - | 3,500 | 0.0% |
| 135 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 135 54700 PRINTING | 3,877 | - | - | - | - | - | 0.0% |
| TOTAL | 4,877 | - | - | - | - | 3,500 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 135 56100 LAND | 146,764 | 45,854 | 84,647 | 88,577 | 1,294 | 256,443 | 189.5% |
| 135 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 135 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 146,764 | 45,854 | 84,647 | 88,577 | 1,294 | 256,443 | 189.5% |
| **DEBT SERVICE** | | | | | | | |
| 135 57100 PRINCIPAL | - | - | - | - | - | - | 0.0% |
| 135 57200 INTEREST | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| 135 59990 RESERVE | 83,434 | 6,141 | - | - | 167,744 | - | 0.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 235,075 | 51,995 | 84,647 | 88,577 | 169,038 | 259,943 | 193.5% |

## 140 BUILDING FEES FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 1,026,248 | 722,944 | 600,000 | 650,000 | 845,000 | 650,000 | 0.0% |
| 140 32202 BUILDING PERMIT-CONSTRUCTION | 100 | 2,820 | 229,048 | 230,000 | 4,000 | 3,000 | -98.7% |
| 140 32203 BUILDING PERMIT-DEMOLITION | 2,656 | 383 | 2,000 | 2,000 | - | 2,000 | 0.0% |
| 140 32206 BUILDING PERMIT-AFTER THE FACT | 6,876 | 10,864 | 2,000 | 2,000 | 10,000 | 10,000 | 400.0% |
| 140 32207 BUILDING PERMIT-REINSPECTION | 9,925 | 3,850 | 10,000 | 10,000 | 2,000 | 4,000 | -60.0% |
| 140 32208 BUILDING PERMIT-2ND REINSPECT | - | - | 1,000 | 1,000 | 1,000 | - | -100.0% |
| 140 32209 BUILDING PERMIT-3RD REINSPECT | - | - | - | - | - | - | 0.0% |
| 140 32211 BUILDING PERMIT-FENCING | - | - | 1,000 | 1,000 | 1,000 | - | -100.0% |
| 140 32903 SIGN PERMITS | 3,145 | 3,548 | 2,000 | 2,000 | 2,500 | 2,000 | 0.0% |
| 140 32905 ELECTRICAL PERMITS-GENERAL | - | 75 | 60,000 | 40,000 | - | - | -100.0% |
| 140 32906 ELECTRICAL PERMITS-TEMPORARY P | 7,050 | 75 | 8,500 | 8,500 | - | - | -100.0% |
| 140 32908 GAS PERMITS-GENERAL | 17,280 | 14,244 | 14,000 | 14,000 | 14,000 | 14,000 | 0.0% |
| 140 32909 GAS PERMITS-LP INSTALLATION | 4,500 | 3,300 | 5,000 | 5,000 | 4,000 | 4,000 | -20.0% |
| 140 32910 GAS PERMITS-TANK FEES | - | - | - | - | - | - | 0.0% |
| 140 32911 MECHANICAL | 5,325 | 15,800 | 38,285 | 38,000 | 12,000 | 12,000 | -68.4% |
| 140 32912 PLUMBING PERMITS | 5,290 | 4,850 | 5,000 | 20,000 | 4,000 | 4,000 | -80.0% |
| 140 32913 PLUMBING-FIXTURE FEES | - | - | - | - | - | - | 0.0% |
| 140 32914 PERMIT/REVIEW FEES | - | - | - | - | - | - | 0.0% |
| 140 32920 CDD COPIES MADE FEE | 3 | - | - | - | - | - | 0.0% |
| 140 32940 ADMIN COST/IMPACT FEES | - | - | - | - | - | - | 0.0% |
| 140 32960 ADMINISTRATION COST BLDING SU | 2,945 | 2,012 | 4,500 | 6,000 | 3,000 | 3,000 | -50.0% |
| 140 32980 OTHER MISC PERMITS | 23,990 | 26,695 | 25,000 | 25,000 | 30,000 | 30,000 | 20.0% |
| TOTAL | 1,115,333 | 811,461 | 1,007,333 | 1,054,500 | 932,500 | 738,000 | -30.0% |
| **OTHER REVENUES** | | | | | | | |
| 140 36110 INTEREST | 29,288 | 33,559 | 30,000 | 30,000 | 35,000 | 30,000 | 0.0% |
| 140 36990 OTHER REVENUE | - | 5,431 | - | - | 1,000 | 1,000 | 0.0% |
| 140 36992 GAIN ON SALE OF ASSET | 12,033 | 80,000 | 80,000 | - | - | - | 0.0% |
| 140 38101 FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | 41,321 | 118,990 | 110,000 | 30,000 | 36,000 | 31,000 | 3.3% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 140 38910 CASH BALANCE FORWARD | 3,335,475 | 1,031,968 | 2,165,369 | 1,713,571 | 1,044,763 | 1,250,974 | -27.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 4,492,129 | 1,962,418 | 3,282,702 | 2,798,071 | 2,013,263 | 2,019,974 | -27.8% |

## 140 BUILDING FEES FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | | |
| 140 51200 SALARIES | 635,225 | 476,672 | 483,578 | 564,773 | 564,773 | 590,946 | 4.6% |
| 140 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 140 51350 PART TIME SALARIES | - | 26,272 | 18,959 | 29,736 | 29,736 | 30,314 | 1.9% |
| 140 51400 OVERTIME | 1,404 | 3,229 | 12,000 | 14,000 | 14,000 | - | -100.0% |
| 140 52100 FICA | 47,535 | 37,437 | 37,912 | 44,188 | 44,188 | 45,931 | 3.9% |
| 140 52200 RETIREMENT | 137,382 | 102,915 | 104,993 | 116,478 | 116,478 | 119,865 | 2.9% |
| 140 52300 HEALTH INSUR | 93,267 | 82,750 | 79,469 | 119,187 | 119,187 | 111,742 | -6.2% |
| 140 52301 LIFE INSUR | 2,501 | 1,836 | 1,863 | 2,098 | 2,098 | 1,665 | -20.6% |
| 140 52400 WORKERS' COMP | 8,974 | 8,213 | 8,213 | 8,469 | 8,469 | 4,051 | -52.2% |
| 140 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 926,288 | 739,324 | 746,987 | 898,929 | 898,929 | 904,514 | 0.6% |
| **OPERATING EXPENSES** | | | | | | | |
| 140 53100 PROFESSIONAL SERVICES | 284,839 | 502,051 | 485,200 | 611,200 | 400,000 | 531,695 | -13.0% |
| 140 53400 CONTRACTUAL | 44,969 | 106,005 | 330,716 | 282,619 | 282,619 | 172,951 | -38.8% |
| 140 54000 TRAINING/TRAVEL | 6,845 | 5,186 | 38,745 | 46,014 | 20,000 | 42,400 | -7.9% |
| 140 54100 COMM - PHONE/FAX/ALARM | 208 | 1,056 | 1,356 | 914 | 914 | 1,600 | 75.1% |
| 140 54101 COMMUNICATIONS-CELLULAR | 8,425 | 8,364 | 9,000 | 9,000 | 9,000 | 8,000 | -11.1% |
| 140 54103 COMMUNICATIONS-INTERNET | - | - | 5,500 | - | - | - | 0.0% |
| 140 54500 INSURANCE | 7,251 | 35,071 | 35,071 | 30,501 | 30,501 | 36,540 | 19.8% |
| 140 54610 R/M BLDG & GROUNDS | - | - | - | - | - | - | 0.0% |
| 140 54611 R/M FACILITIES | - | 2,500 | 2,500 | 5,100 | 2,600 | 2,600 | -49.0% |
| 140 54620 R/M EQUIPMENT | - | - | 685 | 685 | - | - | -100.0% |
| 140 54630 R/M VEHICLES-LABOR | 1,087 | 633 | 1,000 | 1,000 | 700 | 1,000 | 0.0% |
| 140 54640 R/M VEHICLES-PARTS | 1,756 | 171 | 1,500 | 1,500 | 1,200 | 1,500 | 0.0% |
| 140 54700 PRINTING | 349 | 2,919 | 8,000 | 8,000 | 3,500 | 5,000 | -37.5% |
| 140 59430 COLLECTIONS/LITIGATION COST | - | 358 | - | - | - | - | 0.0% |
| 140 54934 LEGAL/CONTRACTUAL | 13,617 | 12,529 | 20,825 | 20,825 | 20,825 | 20,825 | 0.0% |
| 140 54935 OTHER - PR YR PERMIT REFUND | - | 444,781 | - | - | - | 2,000 | 0.0% |
| 140 55100 OFFICE SUPPLIES | 1,378 | 3,899 | 8,000 | 8,000 | 2,500 | 4,000 | -50.0% |
| 140 55200 OPERATING SUPPLIES | 5,335 | 7,165 | 14,840 | 11,560 | 5,500 | 5,530 | -52.2% |
| 140 55210 UNIFORMS | 2,650 | 1,143 | 1,100 | 3,400 | 2,000 | 3,400 | 0.0% |
| 140 55230 GAS/OIL | 4,051 | 2,976 | 3,000 | 4,500 | 4,000 | 4,200 | -6.7% |
| 140 55400 BOOKS/SUBS/DUES | 8,740 | 4,329 | 25,000 | 25,000 | 8,000 | 12,000 | -52.0% |
| TOTAL | 391,500 | 1,141,135 | 992,038 | 1,069,818 | 793,859 | 855,241 | -20.1% |
| **CAPITAL OUTLAY** | | | | | | | |
| 140 56300 IMPROVEMENT | - | 20,943 | 130,000 | 64,500 | 27,500 | - | -100.0% |
| 140 56400 EQUIPMENT | 29,077 | - | - | 45,000 | - | - | -100.0% |
| 140 56401 NON CAP EQUIP | 3,539 | 6,017 | 17,400 | 9,150 | 9,150 | 5,500 | -39.9% |
| 140 56410 SOFTWARE | 209,106 | 54,999 | 470,000 | 283,825 | 283,825 | 254,719 | -10.3% |
| TOTAL | 241,722 | 81,959 | 617,400 | 402,475 | 320,475 | 260,219 | -35.3% |
| 140 59990 RESERVE | 2,932,619 | - | 926,277 | 426,849 | - | - | -100.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 4,492,129 | 1,962,419 | 3,282,702 | 2,798,071 | 2,013,263 | 2,019,974 | -27.8% |

## 145 WASTEWATER IMPACT FEES FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 145 36310 IMPACT FEES- INCORPORATED AREA | 268,632 | 257,326 | 196,612 | 196,612 | 364,048 | 450,000 | 128.9% |
| 145 36311 IMPACT FEES- UNINCORPORATED | 104,049 | 14,331 | 111,772 | 111,772 | 26,782 | 20,000 | -82.1% |
| TOTAL | 372,681 | 271,657 | 308,384 | 308,384 | 390,830 | 470,000 | 52.4% |
| **OTHER REVENUES** | | | | | | | |
| 145 36110 INTEREST | 9,926 | 14,377 | 10,800 | 10,800 | 20,100 | 10,800 | 0.0% |
| 145 36990 OTHER REVENUE | - | - | - | - | - | - | 0.0% |
| TOTAL | 9,926 | 14,377 | 10,800 | 10,800 | 20,100 | 10,800 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 145 38910 CASH BALANCE FORWARD | 1,203,863 | 1,086,470 | 1,023,047 | 1,022,565 | 1,059,997 | 970,130 | -5.1% |
| TOTAL | 1,203,863 | 1,086,470 | 1,023,047 | 1,022,565 | 1,059,997 | 970,130 | -5.1% |
| **TOTAL REVENUE AND CASH BALANCES** | 1,586,470 | 1,372,504 | 1,342,231 | 1,341,749 | 1,470,927 | 1,450,930 | 8.1% |
| **OPERATING EXPENSES** | | | | | | | |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **TRANSFERS OUT** | | | | | | | |
| 145 59230 TRANSFER TO UTIL ACQ DS | 500,000 | 312,507 | 312,507 | 500,000 | 500,000 | 500,000 | 0.0% |
| TOTAL | 500,000 | 312,507 | 312,507 | 500,000 | 500,000 | 500,000 | 0.0% |
| 145 59990 RESERVE | 1,086,470 | 1,059,997 | 1,029,724 | 841,749 | 970,927 | 950,930 | 13.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 1,586,470 | 1,372,504 | 1,342,231 | 1,341,749 | 1,470,927 | 1,450,930 | 8.1% |

## 146 WATER IMPACT FEES FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 146 36310 IMPACT FEES- INCORPORATED AREA | 101,019 | 38,039 | 78,778 | 78,778 | 78,778 | 78,778 | 0.0% |
| 146 36311 IMPACT FEES- UNINCORPORATED | 29,913 | 6,212 | 30,284 | 30,284 | 30,284 | 30,284 | 0.0% |
| TOTAL | 130,932 | 44,252 | 109,062 | 109,062 | 109,062 | 109,062 | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 146 36110 INTEREST | 27 | 445 | 500 | 500 | 500 | 500 | 0.0% |
| TOTAL | 27 | 445 | 500 | 500 | 500 | 500 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 146 38910 CASH BALANCE FORWARD | (86,883) | 19,096 | (758) | 55,076 | 38,792 | 123,354 | 124.0% |
| TOTAL | (86,883) | 19,096 | (758) | 55,076 | 38,792 | 123,354 | 124.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 44,076 | 63,792 | 108,804 | 164,638 | 148,354 | 232,916 | 41.5% |
| **OPERATING EXPENSES** | | | | | | | |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **TRANSFERS OUT** | | | | | | | |
| 146 59230 TRANSFER TO UTIL ACQ DS | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| TOTAL | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| 146 59990 RESERVE | 19,076 | 38,792 | 83,804 | 139,638 | 123,354 | 207,916 | 48.9% |
| **TOTAL EXPENDITURES AND RESERVES** | 44,076 | 63,792 | 108,804 | 164,638 | 148,354 | 232,916 | 41.5% |

## 150 UTILITY TAX FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 150 31410 ELECTRIC MUNICIPAL TAX | 1,141,821 | 1,188,620 | 1,025,000 | 1,080,000 | 1,305,059 | 1,080,000 | 0.0% |
| 150 31420 TELEPHONE MUNICIPAL TAX | 916,225 | 972,530 | 920,066 | 1,010,818 | 1,051,915 | 1,010,818 | 0.0% |
| 150 31430 WATER MUNICIPAL TAX | (504) | (9) | - | - | - | - | 0.0% |
| 150 31440 GAS MUNICIPAL TAX | 153,435 | 193,717 | 220,500 | 180,000 | 214,820 | 180,000 | 0.0% |
| TOTAL | 2,210,977 | 2,354,857 | 2,165,566 | 2,270,818 | 2,571,794 | 2,270,818 | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 150 36110 INTEREST | 8,907 | 10,769 | 9,500 | 9,500 | 14,155 | 9,500 | 0.0% |
| TOTAL | 8,907 | 10,769 | 9,500 | 9,500 | 14,155 | 9,500 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 150 38910 CASH BALANCE FORWARD | 1,219,254 | 1,060,027 | 809,786 | 609,935 | 925,653 | 1,011,850 | 65.9% |
| TOTAL | 1,219,254 | 1,060,027 | 809,786 | 609,935 | 925,653 | 1,011,850 | 65.9% |
| **TOTAL REVENUE AND CASH BALANCES** | 3,439,138 | 3,425,653 | 2,984,852 | 2,890,253 | 3,511,602 | 3,292,168 | 13.9% |
| **OPERATING EXPENSES** | | | | | | | |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **TRANSFERS OUT** | | | | | | | |
| 150 59100 TRANSFER TO GENERAL FUND | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 0.0% |
| TOTAL | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 0.0% |
| 150 59990 RESERVE | 939,138 | 925,653 | 484,852 | 390,253 | 1,011,602 | 792,168 | 103.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 3,439,138 | 3,425,653 | 2,984,852 | 2,890,253 | 3,511,602 | 3,292,168 | 13.9% |

## 170 CEMETERY FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 170 32970 BURIAL PERMITS | 5,415 | 4,410 | 3,900 | 4,300 | 4,500 | 4,500 | 4.7% |
| 170 34560 MARKER SETTING FEES | 3,935 | 3,735 | 2,500 | 5,200 | 4,250 | 4,250 | -18.3% |
| 170 34570 PERPETUAL CARE | 81,985 | 58,581 | 50,000 | 65,000 | 56,000 | 56,000 | -13.8% |
| 170 34580 SALE OF LOTS | 156,578 | 119,918 | 80,000 | 115,000 | 104,000 | 104,000 | -9.6% |
| 170 34585 GRAVE OPENINGS | - | - | - | - | - | - | 0.0% |
| TOTAL | 247,913 | 186,644 | 136,400 | 189,500 | 168,750 | 168,750 | -10.9% |
| **OTHER REVENUES** | | | | | | | |
| 170 36110 INTEREST | 19,712 | 42,275 | 13,000 | 13,000 | 45,000 | 45,000 | 246.2% |
| 170 36120 UNREALIZED GAIN/LOSS | 13,234 | 37,232 | - | - | 1,138 | - | 0.0% |
| 170 36990 OTHER REVENUE | - | - | - | - | 413 | - | 0.0% |
| 170 36992 GAIN ON SALE OF ASSET | 5,250 | - | - | - | - | - | 0.0% |
| TOTAL | 38,196 | 79,506 | 13,000 | 13,000 | 46,551 | 45,000 | 246.2% |
| **TRANSFERS IN** | | | | | | | |
| 170 38101 FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 170 38910 CASH BALANCE FORWARD | 167,257 | 245,571 | 154,120 | 253,974 | 242,209 | 261,797 | 3.1% |
| 170 38913 CASH BAL FOR RESTD CEMET | 1,195,406 | 1,260,246 | 1,256,436 | 1,316,246 | 1,395,034 | 1,451,034 | 10.2% |
| **TOTAL REVENUE AND CASH BALANCES** | 1,648,772 | 1,771,967 | 1,559,956 | 1,772,720 | 1,852,544 | 1,926,581 | 8.7% |

## 170 CEMETERY FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 170 51200 SALARIES | - | - | - | - | - | - | 0.0% |
| 170 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 170 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 170 51400 OVERTIME | - | - | - | - | - | - | 0.0% |
| 170 52100 FICA | - | - | - | - | - | - | 0.0% |
| 170 52200 RETIREMENT | - | - | - | - | - | - | 0.0% |
| 170 52300 HEALTH INSUR | - | - | - | - | - | - | 0.0% |
| 170 52301 LIFE INSUR | - | - | - | - | - | - | 0.0% |
| 170 52400 WORKERS' COMP | - | - | - | - | - | - | 0.0% |
| 170 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **OPERATING EXPENSES** | | | | | | | |
| 170 53200 AUDITING | 2,457 | 2,463 | 2,463 | 2,463 | 2,463 | - | -100.0% |
| 170 53400 CONTRACTUAL | 125,095 | 125,015 | 131,325 | 139,911 | 130,000 | 135,384 | -3.2% |
| 170 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 170 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 170 54300 UTILITIES ELECTRIC | 721 | 876 | 3,800 | 2,000 | 1,000 | 1,000 | -50.0% |
| 170 54310 UTILITIES-WATER & WASTEWATER | 156 | 244 | 1,000 | 1,000 | 250 | 250 | -75.0% |
| 170 54500 INSURANCE | 1,546 | - | - | - | - | - | 0.0% |
| 170 54610 R/M BLDG & GROUNDS | 3,451 | 4,528 | 5,000 | 7,000 | 3,500 | 10,000 | 42.9% |
| 170 54611 R/M FACILITIES | 8 | 1,600 | 2,500 | 2,600 | - | 10,000 | 284.6% |
| 170 54620 R/M EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 170 54630 R/M VEHICLES-LABOR | - | - | - | - | - | - | 0.0% |
| 170 54640 R/M VEHICLES-PARTS | - | - | - | - | - | - | 0.0% |
| 170 55200 OPERATING SUPPLIES | - | - | - | 5,000 | 2,500 | 2,500 | -50.0% |
| 170 55210 UNIFORMS | - | - | - | - | - | - | 0.0% |
| 170 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 170 55240 CHEMICALS | - | - | - | - | - | - | 0.0% |
| TOTAL | 133,434 | 134,726 | 146,088 | 159,974 | 139,713 | 159,134 | -0.5% |
| **CAPITAL OUTLAY** | | | | | | | |
| 170 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 170 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 170 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| 170 59990 RESERVE | 255,092 | 242,209 | 111,932 | 233,500 | 261,797 | 260,413 | 11.5% |
| 170 59997 RESERVE REST'D FOR CEMETERY | 1,260,246 | 1,395,033 | 1,301,936 | 1,379,246 | 1,451,034 | 1,507,034 | 9.3% |
| **TOTAL EXPENDITURES AND RESERVES** | 1,648,772 | 1,771,968 | 1,559,956 | 1,772,720 | 1,852,544 | 1,926,581 | 8.7% |

## 180 COMMUNITY REDEVELOPMENT AREA FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 180 31110 PROPERTY TAXES | 61,449 | 90,880 | 90,880 | 125,952 | 125,952 | 149,899 | 19.0% |
| 180 31117 PROPERTY TAXES-COUNTY | 81,857 | 133,296 | 133,674 | 190,451 | 190,451 | 226,659 | 19.0% |
| TOTAL | 143,306 | 224,176 | 224,554 | 316,403 | 316,403 | 376,558 | 19.0% |
| **OTHER REVENUES** | | | | | | | |
| 180 36110 INTEREST | 8,895 | 13,239 | 7,500 | 4,500 | 4,500 | 7,500 | 66.7% |
| 180 36991 PARKING REVENUE | - | - | - | - | - | - | 0.0% |
| 180 38410 LOAN PROCEEDS | - | - | - | - | - | - | 0.0% |
| TOTAL | 8,895 | 13,239 | 7,500 | 4,500 | 4,500 | 7,500 | 66.7% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 180 38910 CASH BALANCE FORWARD | 1,201,246 | 971,859 | 999,715 | 1,070,825 | 1,020,423 | 555,107 | -48.2% |
| TOTAL | 1,201,246 | 971,859 | 999,715 | 1,070,825 | 1,020,423 | 555,107 | -48.2% |
| **TOTAL REVENUE AND CASH BALANCES** | 1,353,447 | 1,209,274 | 1,231,769 | 1,391,728 | 1,341,326 | 939,165 | -32.5% |
| **OPERATING EXPENSES** | | | | | | | |
| 180 53100 PROFESSIONAL SERVICES | 12,900 | - | - | - | - | - | 0.0% |
| 180 53200 AUDITING | - | 59,000 | 5,900 | 5,900 | 5,900 | 6,600 | 11.9% |
| 180 53400 CONTRACTUAL | 34,347 | 720 | - | - | 720 | - | 0.0% |
| 180 54000 TRAINING/TRAVEL | - | - | - | - | - | - | 0.0% |
| 180 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 180 54400 BOOKS/SUBS/DUES | 870 | - | - | - | - | - | 0.0% |
| TOTAL | 48,117 | 59,720 | 5,900 | 5,900 | 6,620 | 6,600 | 11.9% |
| **CAPITAL OUTLAY** | | | | | | | |
| 180 56300 IMPROVEMENTS | 263,058 | 58,635 | 765,542 | 709,150 | 709,150 | - | -100.0% |
| 180 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 180 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | 263,058 | 58,635 | 765,542 | 709,150 | 709,150 | - | -100.0% |
| **DEBT SERVICE** | | | | | | | |
| 180 57100 PRINCIPAL | 49,344 | 50,304 | 50,225 | 51,264 | 51,264 | 52,224 | 1.9% |
| 180 57200 INTEREST | 21,068 | 20,191 | 20,192 | 19,185 | 19,185 | 18,217 | -5.0% |
| 180 57300 FINANCING COSTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 70,412 | 70,495 | 70,417 | 70,449 | 70,449 | 70,441 | 0.0% |
| **TRANSFERS OUT** | | | | | | | |
| 180 59100 TRANSFER TO GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| 180 59990 RESERVE | 971,860 | 1,020,423 | 389,910 | 606,229 | 555,107 | 862,124 | 42.2% |
| **TOTAL EXPENDITURES AND RESERVES** | 1,353,447 | 1,209,273 | 1,231,769 | 1,391,728 | 1,341,326 | 939,165 | -32.5% |

## 190 LAW ENFORCEMENT RECOVERY FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 190 33125 JUSTICE ASSISTANCE GRANT | - | - | - | - | - | - | 0.0% |
| 190 33400 STATE GRANT | - | - | - | - | - | - | 0.0% |
| 190 34210 FEDERAL LAW ENFORCEMENT SUPP | 227,402 | 287,067 | 227,402 | 337,976 | 337,976 | 458,614 | 35.7% |
| 190 35910 UNCLAIMED/ABANDONED CASH | - | - | - | - | - | - | 0.0% |
| TOTAL | 227,402 | 287,067 | 227,402 | 337,976 | 337,976 | 458,614 | 35.7% |
| **OTHER REVENUES** | | | | | | | |
| 190 36110 INTEREST | 1,877 | 2,539 | - | - | 6,001 | 6,000 | 0.0% |
| 190 36992 GAIN ON SALE OF ASSET | 13,040 | 12,300 | - | - | 7,660 | - | 0.0% |
| 190 36993 DONATIONS/CONTRIBUTIONS | - | - | - | - | - | - | 0.0% |
| TOTAL | 14,917 | 14,839 | - | - | 13,661 | 6,000 | 0.0% |
| **TRANSFERS IN** | | | | | | | |
| 190 38116 FROM LLEBG | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 190 38910 CASH BALANCE FORWARD | 166,795 | 203,785 | 112,797 | 191,342 | 238,299 | 550,192 | 187.5% |
| **TOTAL REVENUE AND CASH BALANCES** | 409,114 | 505,691 | 340,199 | 529,318 | 589,936 | 1,014,806 | 91.7% |
| **OPERATING EXPENSES** | | | | | | | |
| 190 53400 CONTRACTUAL | 5,042 | 3,355 | 3,000 | - | - | 20,000 | 0.0% |
| 190 54000 TRAINING/TRAVEL | 5,999 | 6,000 | 10,500 | 12,000 | 12,000 | 30,000 | 150.0% |
| 190 54100 COMM - PHONE/FAX/ALARM | - | - | - | - | - | - | 0.0% |
| 190 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 190 54104 COMMUNICATIONS-MOBILE | - | - | - | - | - | - | 0.0% |
| 190 54620 R/M EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 190 54921 UNDERCOVER | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0.0% |
| 190 55200 OPERATING SUPPLIES | 2,879 | 16,402 | 14,000 | 18,000 | 18,000 | 28,000 | 55.6% |
| TOTAL | 13,920 | 29,757 | 31,500 | 34,000 | 34,000 | 82,000 | 141.2% |
| **CAPITAL OUTLAY** | | | | | | | |
| 190 56400 EQUIPMENT | 171,552 | 234,433 | 191,000 | 139,000 | 5,744 | 278,756 | 100.5% |
| 190 56401 NON CAP EQUIP | 1,453 | 3,202 | - | - | - | 10,000 | 0.0% |
| TOTAL | 173,005 | 237,635 | 191,000 | 139,000 | 5,744 | 288,756 | 107.7% |
| 190 59990 RESERVE | 222,189 | 238,299 | 117,699 | 356,318 | 550,192 | 644,050 | 80.8% |
| **TOTAL EXPENDITURES AND RESERVES** | 409,114 | 505,691 | 340,199 | 529,318 | 589,936 | 1,014,806 | 91.7% |

# Debt Service Funds

## 220 BOND DEBT SERVICE FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | - | - | - | | - | 0.0% |
| TOTAL | 6,565 | - | - | - | - | - | 0.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 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 | - | - | - | - | - | - | 0.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 6,565 | - | - | - | - | - | 0.0% |

## 230 UTILITY DEBT SERVICE FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OTHER REVENUES** | | | | | | | |
| 230 36110 INTEREST | 11,546 | 14,350 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% |
| TOTAL | 11,546 | 14,350 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% |
| **TRANSFERS IN** | | | | | | | |
| 230 38140 FROM WW IMPACT FEES | 500,000 | 312,507 | 312,507 | 500,000 | 500,000 | 500,000 | 0.0% |
| 230 38141 FROM WATER IMPACT FEES | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| 230 38145 FROM WASTEWATER | 236,598 | 236,598 | 236,598 | 428,588 | 428,588 | 429,425 | 0.2% |
| 230 38146 FROM WATER | 1,991,895 | 1,991,895 | 1,991,895 | 1,515,912 | 1,515,912 | 1,542,325 | 1.7% |
| TOTAL | 2,753,493 | 2,566,000 | 2,566,000 | 2,469,500 | 2,469,500 | 2,496,750 | 1.1% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 230 38910 CASH BALANCE FORWARD | 305,615 | 243,784 | 315,115 | 139,642 | 74,033 | 57,033 | -59.2% |
| TOTAL | 305,615 | 243,784 | 315,115 | 139,642 | 74,033 | 57,033 | -59.2% |
| **TOTAL REVENUE AND CASH BALANCES** | 3,070,654 | 2,824,134 | 2,889,115 | 2,617,142 | 2,551,533 | 2,561,783 | -2.1% |
| **DEBT SERVICE** | | | | | | | |
| 230 55910 PRINCIPAL | - | - | - | - | - | - | 0.0% |
| 230 57100 PRINCIPAL | 1,803,000 | 1,873,000 | 1,873,000 | 1,655,000 | 1,655,000 | 1,740,000 | 5.1% |
| 230 57200 INTEREST | 944,662 | 877,100 | 880,519 | 839,500 | 839,500 | 756,750 | -9.9% |
| 230 57300 FINANCING COSTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 2,747,662 | 2,750,100 | 2,753,519 | 2,494,500 | 2,494,500 | 2,496,750 | 0.1% |
| 230 59990 RESERVE | 322,992 | 74,033 | 135,596 | 122,642 | 57,033 | 65,033 | -47.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 3,070,654 | 2,824,133 | 2,889,115 | 2,617,142 | 2,551,533 | 2,561,783 | -2.1% |

# Capital Improvement Funds

## Capital Improvements Fund 300 Expenditure Recap

| *DESCRIPTION* | *Total* | *County* | *State* | *Federal* | *Loan / Rest'd Donation* | *General Fund* |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **General Government** | | | | | | |
| Downtown Sidewalks /Streetscape | 318,816 | | | | | 318,816 |
| **Subtotal** | 318,816 | - | - | - | - | 318,816 |
| **IT / ERP** | | | | | | |
| IT - Renewal and Replacement Equipment | 170,000 | | | | | 170,000 |
| ERP Software Payroll Module | 40,000 | | | | | 40,000 |
| **Subtotal** | 210,000 | - | - | - | - | 210,000 |
| **Public Safety** | | | | | | |
| Police Toughbook | 207,422 | | | | | 207,422 |
| Police Axxon Tasers | 209,815 | | | | - | 209,815 |
| **Subtotal** | 417,237 | - | - | - | - | 417,237 |
| **Streets** | | | | | | |
| Street Resurfacing | 990,000 | | 82,466 | | | 907,534 |
| Repair & Maintain Sidewalks/curbs | 150,000 | | | | | 150,000 |
| **Subtotal** | 1,140,000 | - | 82,466 | - | - | 1,057,534 |
| **Recreation** | | | | | | |
| Waterfront Resiliency Segment 1 | 8,404 | | | | | 8,404 |
| Waterfront Resiliency Segment 2 | 31,552 | | | | | 31,552 |
| Waterfront Resiliency Segment 3 | 2,107,376 | | 2,000,000 | | | 107,376 |
| Waterfront Resiliency Segment 4 | 4,158,028 | | 4,000,000 | | | 158,028 |
| Waterfront Resiliency Segment 5 | 69,249 | | | | | 69,249 |
| | - | | | | | |
| **Subtotal** | 6,374,609 | - | 6,000,000 | - | - | 374,609 |
| **Parks** | | | | | | |
| ThorGuard Upgrades | 27,000 | | | | | 27,000 |
| Beach Access Improvement | 200,000 | 50,000 | | | | 150,000 |
| **Subtotal** | 227,000 | 50,000 | - | - | - | 177,000 |
| **Atlantic Rec Center** | | | | | | |
| ARC Improvements | 100,000 | | | | | 100,000 |
| **Subtotal** | 100,000 | - | - | - | - | 100,000 |
| **MLK** | | | | | | |
| MLK Improvements | 200,000 | 50,000 | | | | 150,000 |
| **Subtotal** | 200,000 | 50,000 | - | - | - | 150,000 |
| **Total Improvements** | 8,987,662 | 100,000 | 6,082,466 | - | - | 2,805,196 |

## CAPITAL EXPANSION FUND 310

| Project Title/Justification | Funding Source | | | | |
|---|---|---|---|---|---|
| | Category | Other | Impact Fees | Cost | Fixed Asset Category |
| Drone | Police | | 100% | 20,000 | Equipment |
| Police Equipment | Police | | 100% | 25,000 | Equipment |
| | | | | | |
| New Sidewalk | Streets | | 100% | 75,000 | Improvements |
| | | | | | |
| MLK Ball Field Redevelopment | P&R | | 100% | 2,000,000 | Improvements |
| Cemetery Columbarium Design | P&R | | 100% | 65,000 | Improvements |
| Soccer Complex Design | P&R | | 100% | 85,983 | Improvements |
| | | | | | |
| | | | | | |
| **TOTAL Fund 310** | | | | **2,270,983** | |

## 300 CAPITAL IMPROVEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 13,689 | | | - | | |
| 300 33140 FEDERAL HOMELAND SECURITY | - | - | - | - | - | - | 0.0% |
| 300 33323 FDOT GRANT | - | - | - | - | - | - | 0.0% |
| 300 33324 USACE REFUND | - | - | - | - | - | - | 0.0% |
| 300 33400 STATE GRANT | (111,263) | 363,094 | 1,901,800 | 2,800,600 | 800,600 | 6,000,000 | 114.2% |
| 300 33410 FIND | - | - | - | - | - | - | 0.0% |
| 300 33438 FRDAP | - | - | - | - | - | - | 0.0% |
| 300 33710 COUNTY GRANT | 130,778 | 41,400 | 74,700 | 224,700 | 224,700 | 100,000 | -55.5% |
| TOTAL | 59,242 | 418,183 | 1,976,500 | 3,025,300 | 1,025,300 | 6,100,000 | 101.6% |
| 300 33512 STATE SHARED REVENUE | | | | | | | |
| 300 33544 8TH CENT GAS TAX | 96,682 | 92,460 | 79,382 | 82,199 | 72,963 | 82,466 | 0.3% |
| TOTAL | 96,682 | 92,460 | 79,382 | 82,199 | 72,963 | 82,466 | 0.3% |
| **360's/384 OTHER REVENUE** | | | | | | | |
| 300 36110 INTEREST | 19,613 | 37,148 | 8,000 | 8,000 | 30,800 | 30,800 | 285.0% |
| 300 36600 FOL CONTRIBUTION | - | - | - | - | - | - | 0.0% |
| 300 36800 CAPITAL CONTRIBUTION | - | - | - | - | - | - | 0.0% |
| 300 36990 OTHER REVENUE | - | - | - | - | - | - | 0.0% |
| 300 36993 DONATIONS/CONTRIBUTIONS | - | - | - | - | 89,635 | - | 0.0% |
| 300 36997 TDC REVENUE | - | - | - | - | - | - | 0.0% |
| 300 38400 OTHER FINANCING SOURCE | - | - | - | - | - | - | 0.0% |
| 300 38410 LOAN PROCEEDS | - | 1,190,811 | 1,231,855 | 935,288 | 912,087 | 533,537 | -43.0% |
| TOTAL | 19,613 | 1,227,959 | 1,239,855 | 943,288 | 1,032,522 | 564,337 | -40.2% |
| **TOTAL REVENUES** | 175,537 | 1,738,603 | 3,295,737 | 4,050,787 | 2,130,785 | 6,746,803 | 66.6% |
| **381 TRANSFERS IN** | | | | | | | |
| 300 38101 FROM GENERAL FUND | 3,911,803 | 3,219,126 | 3,219,126 | 1,990,772 | 1,990,772 | 2,540,207 | 27.6% |
| 300 38131 FROM CAPITAL EXPANSION | - | - | - | - | - | - | 0.0% |
| 300 38152 FROM UB | - | - | - | - | - | - | 0.0% |
| TOTAL | 3,911,803 | 3,219,126 | 3,219,126 | 1,990,772 | 1,990,772 | 2,540,207 | 27.6% |
| **389 CASH BALANCE FORWARD** | | | | | | | |
| 300 38910 CASH BALANCE FORWARD | 1,840,093 | 2,550,666 | 2,189,619 | 2,674,705 | 3,551,855 | 2,308,731 | -13.7% |
| 300 38911 CASH BAL FORWARD REST'D | - | - | - | - | - | - | 0.0% |
| TOTAL | 1,840,093 | 2,550,666 | 2,189,619 | 2,674,705 | 3,551,855 | 2,308,731 | -13.7% |
| **TOTAL REVENUES AND CASH BALANCES** | 5,927,433 | 7,508,395 | 8,704,482 | 8,716,264 | 7,673,412 | 11,595,741 | 33.0% |

## 300 CAPITAL IMPROVEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **BUILDING/IMPROVEMENTS** | | | | | | | |
| 3001000 56200 BUILDING | 257,651 | - | 125,000 | 125,000 | 103,295 | - | % |
| 3001000 56300 IMPROVEMENTS | 91,843 | 249,175 | 1,121,993 | 3,230,543 | 201,675 | 318,816 | -90.1% |
| 3002100 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3002200 56300 IMPROVEMENTS | 30,200 | - | 50,000 | - | - | - | 0.0% |
| TOTAL | 379,694 | 249,175 | 1,296,993 | 3,355,543 | 304,970 | 318,816 | -90.5% |
| **EQUIPMENT** | | | | | | | |
| 3001000 56410 SOFTWARE | 62,551 | 5,860 | 40,000 | 2,500 | 2,500 | 40,000 | 1500.0% |
| 3001000 56400 EQUIPMENT | - | - | - | - | | - | 0.0% |
| 3001310 56400 EQUIPMENT | 118,794 | 136,343 | 150,000 | 150,000 | 150,000 | 170,000 | 13.3% |
| 3002100 56400 EQUIPMENT | - | - | - | 488,115 | 488,115 | 417,237 | -14.5% |
| 3002200 56400 EQUIPMENT | 282,000 | 1,190,811 | 1,231,855 | 447,173 | 447,173 | 435,000 | -2.7% |
| 3004100 56400 EQUIPMENT | - | - | 150,000 | 535,000 | 529,106 | 275,000 | -48.6% |
| TOTAL | 463,345 | 1,333,014 | 1,571,855 | 1,622,788 | 1,616,894 | 1,337,237 | -17.6% |
| **SIDEWALKS/STREETS/TRAILS** | | | | | | | |
| 3004100 56300 IMPROVEMENTS-CAPITALIZED | - | 101,114 | 125,000 | 119,400 | 119,400 | - | -100.0% |
| 3004100 56310 SIDEWALKS-CAPITALIZED | - | - | - | - | - | - | 0.0% |
| 3004100 56311 SIDEWALKS-GENL/MISC | 126,720 | - | 150,000 | 150,000 | 150,000 | 150,000 | 0.0% |
| 3004100 56312 STREET STRIPING | - | - | - | - | - | - | 0.0% |
| 3004100 56320 STREET PAVING/RESURFACING | 799,849 | - | 770,000 | 646,000 | 646,000 | 990,000 | 53.3% |
| 3004100 56321 STREET RESURFACING/GENERAL | - | - | - | - | - | - | 0.0% |
| 3004100 56500 STREET INFRASTRUCTURE | 75,594 | 29,736 | 20,000 | | 175,000 | - | 0.0% |
| TOTAL | 1,002,163 | 130,850 | 1,065,000 | 915,400 | 1,090,400 | 1,140,000 | 24.5% |
| **BEACH** | | | | | | | |
| 3007200 56327 BEACH MONITORING/REPORTING | 16,894 | 9,935 | 55,000 | 55,000 | 46,379 | - | -100.0% |
| 3007200 56328 DREDGING-MARINA | - | - | - | - | - | - | 0.0% |
| 3007200 56331 BEACH RENOUR / ENGINEERING | 35,000 | - | 45,000 | 45,000 | 45,000 | - | -100.0% |
| 3007200 56332 BEACH RENOURISHMENT | - | - | - | - | - | - | 0.0% |
| 3007200 56333 HABITAT CONSERVATION PLAN | 71,222 | - | - | - | - | - | 0.0% |
| TOTAL | 123,116 | 9,935 | 100,000 | 100,000 | 91,379 | - | -100.0% |
| **PARKS AND RECREATION** | | | | | | | |
| 3007200 56315 DUNE WALKOVERS | - | - | - | 100,000 | 72,582 | 150,000 | 50.0% |
| 3007200 56365 DOWNTOWN WATERFRONT PARKS | - | - | - | - | - | - | 0.0% |
| 3007200 56368 MAIN STREET IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3007200 56300 RECREATION IMPROVEMENT | 468,006 | 631,252 | 1,772,221 | 924,981 | 665,561 | 6,474,609 | 600.0% |
| 3007200 56400 RECREATION EQUIPMENT | - | - | - | - | - | 27,000 | 0.0% |
| 3007210 56300 PARK IMPROVEMENT | 339,976 | 80,695 | 956,900 | 888,000 | 910,038 | 50,000 | -94.4% |
| 3007210 56400 PARK EQUIPMENT | - | 56,175 | - | - | - | - | 0.0% |
| 3007220 56300 PECK IMPROVEMENTS | 784,995 | 1,154,652 | 1,250,750 | 30,000 | 29,836 | - | -100.0% |
| 3007225 56300 MLK IMPROVEMENTS | - | - | 85,000 | 85,000 | - | 200,000 | 135.3% |
| 3007240 56300 AQUATIC IMPROVEMENTS | - | - | 40,000 | - | - | - | 0.0% |
| 3007400 56300 IMPROVEMENTS | - | - | - | 88,000 | 79,286 | - | -100.0% |
| TOTAL | 1,592,977 | 1,922,774 | 4,104,871 | 2,115,981 | 1,757,303 | 6,901,609 | 226.2% |

## 300 CAPITAL IMPROVEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **DEBT SERVICE** | | | | | | | |
| 3001000 57100 PRINCIPAL | 132,452 | 233,708 | 231,001 | 404,974 | 404,974 | 536,078 | 32.4% |
| 3001000 57200 INTEREST | 16,663 | 77,084 | 81,583 | 98,761 | 98,761 | 92,077 | -6.8% |
| 3001000 57310 BOND EXPENSE | - | - | - | - | - | - | 0.0% |
| TOTAL | 149,115 | 310,792 | 312,584 | 503,735 | 503,735 | 628,155 | 24.7% |
| **RESERVES** | | | | | | | |
| 3001000 59990 RESERVE | 2,217,023 | 3,551,855 | 253,179 | 102,817 | 2,308,731 | 1,269,924 | 1135.1% |
| TOTAL RESERVES | 2,217,023 | 3,551,855 | 253,179 | 102,817 | 2,308,731 | 1,269,924 | 1135.1% |
| **TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES** | 5,927,433 | 7,508,395 | 8,704,482 | 8,716,264 | 7,673,412 | 11,595,741 | 33.0% |

## 310 CAPITAL EXPANSION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS** | | | | | | | |
| 310 33323 FDOT GRANT | - | - | - | - | - | - | 0.0% |
| 310 33400 STATE GRANT | 19,879 | 40,713 | - | - | - | - | 0.0% |
| 310 33710 COUNTY GRANT | - | - | - | 1,700,000 | - | 50,000 | -97.1% |
| 310 33440 OTHER GRANT | - | - | 960,000 | | - | | 0.0% |
| TOTAL | 19,879 | 40,713 | 960,000 | 1,700,000 | - | 50,000 | -97.1% |
| **IMPACT FEES** | | | | | | | |
| 3101000 32410 IMPACT FEES ADMIN | 143,086 | 98,385 | 100,000 | 100,000 | 107,000 | 100,000 | 0.0% |
| 3102100 32421 IMPACT FEES POLICE | 115,981 | 59,135 | 60,000 | 60,000 | 63,000 | 60,000 | 0.0% |
| 3102200 32422 IMPACT FEES FIRE | 85,566 | 79,496 | 80,000 | 80,000 | 87,500 | 80,000 | 0.0% |
| 3104400 32440 IMPACT FEES SANITATION | - | - | - | - | - | - | 0.0% |
| 3107200 32470 IMPACT FEES RECREATION | 667,954 | 497,940 | 650,000 | 650,000 | 601,815 | 600,000 | -7.7% |
| TOTAL | 1,012,587 | 734,955 | 890,000 | 890,000 | 859,315 | 840,000 | -5.6% |
| **360's/384 OTHER REVENUE** | | | | | | | |
| 310 36110 INTEREST | 76,591 | 116,663 | 50,000 | 50,000 | 147,000 | 100,000 | 100.0% |
| 310 38101 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| 310 38410 LOAN PROCEEDS | - | - | - | - | - | - | 0.0% |
| TOTAL | 76,591 | 116,663 | 50,000 | 50,000 | 147,000 | 100,000 | 100.0% |
| **TOTAL REVENUES** | 1,109,057 | 892,330 | 1,900,000 | 2,640,000 | 1,006,315 | 990,000 | -62.5% |
| **389 CASH BALANCE FORWARD** | | | | | | | |
| 3101000 38910 IMPACT FEES ADMIN | 1,407,583 | 1,666,185 | 1,539,290 | 1,658,029 | 1,811,109 | 1,891,886 | 14.1% |
| 3102100 38910 IMPACT FEES POLICE | 459,282 | 621,023 | 558,857 | 598,343 | 538,336 | 569,915 | -4.8% |
| 3102200 38910 IMPACT FEES FIRE | 594,526 | 425,803 | 306,000 | 393,217 | 565,566 | 662,984 | 68.6% |
| 3104400 38910 IMPACT FEES SANITATION | - | - | - | - | - | - | 0.0% |
| 3107200 38910 IMPACT FEES RECREATION | 3,507,431 | 4,493,190 | 4,083,527 | 4,340,980 | 1,858,157 | 414,400 | -90.5% |
| TOTAL | 5,968,822 | 7,206,201 | 6,487,674 | 6,990,569 | 4,773,168 | 3,539,185 | -49.4% |
| **TOTAL REVENUES AND CASH BALANCES** | 7,077,879 | 8,098,531 | 8,387,674 | 9,630,569 | 5,779,483 | 4,529,185 | -53.0% |

## 310 CAPITAL EXPANSION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING SUPPLIES** | | | | | | | |
| 3102100 55200 OPERATING SUPPLIES | - | - | - | - | - | - | 0.0% |
| 3107200 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **ADMINISTRATIVE** | | | | | | | |
| 3101000 54935 OTHER-PR YR PERMIT REFUND | - | 28,290 | - | - | - | - | 0.0% |
| 3101000 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 3101000 56368 MAIN STREET IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3101000 56400 EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 3101000 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| 3101000 56500 INFRASTRUCTURE | - | - | - | 50,000 | 50,000 | 75,000 | 50.0% |
| TOTAL | - | 28,290 | - | 50,000 | 50,000 | 75,000 | 50.0% |
| **POLICE** | | | | | | | |
| 3102100 54935 OTHER-PR YR PERMIT REFUND | - | 17,250 | - | - | - | - | 0.0% |
| 3102100 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 3102100 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3102100 56400 MACHINERY AND EQUIPMENT | 11,946 | - | 10,000 | 220,000 | 180,208 | 30,000 | -86.4% |
| 3102100 56401 EQUIP NON-CAPITAL | - | - | - | - | - | 15,000 | 0.0% |
| TOTAL | 11,946 | 17,250 | 10,000 | 220,000 | 180,208 | 45,000 | -79.5% |
| **FIRE** | | | | | | | |
| 3102200 54935 OTHER-PR YR PERMIT REFUND | - | 22,628 | - | - | - | - | 0.0% |
| 3102200 56200 BUILDING | 325,110 | - | - | - | - | - | 0.0% |
| 3102200 56400 EQUIPMENT | | | - | - | - | - | 0.0% |
| TOTAL | 325,110 | 22,628 | - | - | - | - | 0.0% |
| **SANITATION** | | | | | | | |
| | | | | | | | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **PARKS AND RECREATION** | | | | | | | |
| 3107200 54935 OTHER-PR YR PERMIT REFUND | - | - | - | - | - | - | 0.0% |
| 3107200 56100 LAND | - | 100,282 | 1,800,000 | 3,500,000 | 56,344 | 85,983 | -97.5% |
| 3007200 56200 BUILDING | - | - | - | - | - | 65,000 | 0.0% |
| 3107200 56300 IMPROVEMENTS | 51,716 | 206,786 | 240,000 | 2,840,000 | 3,243,639 | 2,000,000 | -29.6% |
| 3107200 56315 DUNE WALKOVERS | - | - | - | - | - | - | 0.0% |
| 3107200 56365 DOWNTOWN WATERFRONT PARKS | - | - | - | - | - | - | 0.0% |
| 3107200 56400 MACHINERY AND EQUIPMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 51,716 | 307,068 | 2,040,000 | 6,340,000 | 3,299,983 | 2,150,983 | -66.1% |

## 310 CAPITAL EXPANSION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **RESERVES** | | | | | | | |
| 3101000 59990 IMPACT FEES ADMIN | 1,568,730 | 1,769,162 | 1,651,154 | 1,719,888 | 1,923,969 | 1,969,886 | 14.5% |
| 3102100 59990 IMPACT FEES POLICE | 569,211 | 678,359 | 613,164 | 442,623 | 437,298 | 600,915 | 35.8% |
| 3102200 59990 IMPACT FEES FIRE | 362,612 | 489,671 | 388,359 | 476,029 | 670,706 | 761,984 | 60.1% |
| 3104400 59990 IMPACT FEES SANITATION | | - | - | - | - | - | 0.0% |
| 3107200 59990 IMPACT FEES RECREATION | 4,188,554 | 4,786,104 | 3,684,997 | 382,029 | (782,681) | (1,074,583) | -381.3% |
| TOTAL RESERVES | 6,689,107 | 7,723,295 | 6,337,674 | 3,020,569 | 2,249,292 | 2,258,202 | -25.2% |
| **TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES** | 7,077,879 | 8,098,531 | 8,387,674 | 9,630,569 | 5,779,483 | 4,529,185 | -53.0% |

## 315 OTHER CAPITAL GRANT FUND (ARPA)

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **331/334 STATE AND FEDERAL GRANTS** | | | | | | | |
| 315 33400 STATE GRANT | - | - | - | - | - | - | 0.0% |
| 315 33410 FIND | - | - | - | - | - | - | 0.0% |
| 315 33438 FRDAP | - | - | - | - | - | - | 0.0% |
| 315 33440 OTHER GRANT | | | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **360's/384 OTHER REVENUE** | | | | | | | |
| 315 36110 INTEREST | 36,989 | 46,526 | 15,000 | 15,000 | 56,042 | 10,000 | -33.3% |
| 315 36990 OTHER REVENUE | - | - | - | - | - | - | 0.0% |
| 315 38101 TRANSFER FROM GENERAL FUND | | | - | - | - | - | 0.0% |
| TOTAL | 36,989 | 46,526 | 15,000 | 15,000 | 56,042 | 10,000 | -33.3% |
| **TOTAL REVENUES** | 36,989 | 46,526 | 15,000 | 15,000 | 56,042 | 10,000 | -33.3% |
| **389 CASH BALANCE FORWARD** | | | | | | | |
| 315 38910 CASH BALANCE FORWARD | 4,930,806 | 3,857,879 | 3,057,679 | 3,456,903 | 3,651,034 | 2,362,959 | -31.6% |
| TOTAL | 4,930,806 | 3,857,879 | 3,057,679 | 3,456,903 | 3,651,034 | 2,362,959 | -31.6% |
| **TOTAL REVENUES AND CASH BALANCES** | 4,967,795 | 3,904,405 | 3,072,679 | 3,471,903 | 3,707,076 | 2,372,959 | -31.7% |
| 315 53400 CONTRACTUAL | - | - | - | - | - | - | 0.0% |
| BUILDING/IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3151000 56300 IMPROVEMENTS | 1,109,917 | 253,371 | 2,852,172 | 3,471,903 | 1,344,117 | 2,234,959 | -35.6% |
| 3154200 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 3154700 56300 IMPROVEMENTS | | | - | - | - | - | 0.0% |
| 3154800 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 3157200 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 1,109,917 | 253,371 | 2,852,172 | 3,471,903 | 1,344,117 | 2,234,959 | -35.6% |
| **RESERVES** | | | | | | | |
| 315 59990 RESERVE | 3,857,878 | 3,651,034 | 220,507 | - | 2,362,959 | 138,000 | 0.0% |
| TOTAL RESERVES | 3,857,878 | 3,651,034 | 220,507 | - | 2,362,959 | 138,000 | 0.0% |
| **TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES** | 4,967,795 | 3,904,405 | 3,072,679 | 3,471,903 | 3,707,076 | 2,372,959 | -31.7% |

## 330 WASTEWATER IMPROVEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2023 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OTHER REVENUES** | | | | | | | |
| 330 36110 INTEREST | 123,614 | 221,612 | 44,200 | 175,500 | 175,500 | 44,200 | -74.8% |
| 330 36120 UNREALIZED GAIN/LOSS | 3,985 | 3,261 | - | - | 1,706 | - | 0.0% |
| TOTAL | 127,599 | 224,873 | 44,200 | 175,500 | 177,206 | 44,200 | -74.8% |
| **TRANSFERS IN** | | | | | | | |
| 330 38145 FROM WASTEWATER | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 60,000 | -88.0% |
| TOTAL | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 60,000 | -88.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 330 38910 CASH BALANCE FORWARD | 9,216,441 | 9,738,105 | 9,697,056 | 10,416,605 | 10,345,473 | 10,658,347 | 2.3% |
| TOTAL | 9,216,441 | 9,738,105 | 9,697,056 | 10,416,605 | 10,345,473 | 10,658,347 | 2.3% |
| **TOTAL REVENUE AND CASH BALANCES** | 9,844,040 | 10,462,978 | 10,241,256 | 11,092,105 | 11,022,679 | 10,762,547 | -3.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 330 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 330 56300 IMPROVEMENTS | 105,934 | 117,504 | 500,000 | 2,500,000 | 364,332 | 2,100,000 | -16.0% |
| TOTAL | 105,934 | 117,504 | 500,000 | 2,500,000 | 364,332 | 2,100,000 | -16.0% |
| **DEBT SERVICE** | | | | | | | |
| 330 57100 PRINCIPAL | - | - | - | - | - | - | 0.0% |
| 330 57200 INTEREST | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| 330 59990 RESERVE | 9,738,106 | 10,345,473 | 9,741,256 | 8,592,105 | 10,658,347 | 8,662,547 | 0.8% |
| **TOTAL EXPENDITURES AND RESERVES** | 9,844,040 | 10,462,977 | 10,241,256 | 11,092,105 | 11,022,679 | 10,762,547 | -3.0% |

# Enterprise Funds

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUE** | | | | | | | |
| 410 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 410 33420 FEMA STATE | - | - | - | - | - | - | 0.0% |
| 410 34710 GREEN FEES | 633,392 | 660,776 | 850,000 | 710,000 | 765,000 | 775,000 | 9.2% |
| 410 34711 SURCHARGE | - | - | - | - | - | - | 0.0% |
| 410 34713 GOLF CARTS | 367,158 | 329,692 | 420,000 | 400,000 | 440,000 | 460,000 | 15.0% |
| 410 34714 RANGE FEES | 81,351 | 70,919 | 87,000 | 70,000 | 67,000 | 160,000 | 128.6% |
| 410 34715 PRO SHOP SALES | 425 | - | - | - | - | - | 0.0% |
| 410 34716 FOOD AND BEVERAGE | - | - | - | - | - | - | 0.0% |
| 410 34718 FACILITY RENTAL | 36,544 | 37,769 | 40,000 | 40,000 | - | - | -100.0% |
| 410 34719 SCHOOL OF GOLF | - | - | - | - | - | - | 0.0% |
| 410 34733 MEMBERSHIPS | 186,272 | 240,532 | 275,063 | 275,063 | 237,013 | 300,000 | 9.1% |
| TOTAL | 1,305,142 | 1,339,688 | 1,672,063 | 1,495,063 | 1,509,013 | 1,695,000 | 13.4% |
| **OPERATING REVENUE - TOPTRACER** | | | | | | | |
| 4107260 34710 GREEN FEES | - | - | - | - | - | - | 0.0% |
| 4107260 34714 RANGE FEES | - | 70,919 | - | 70,000 | 8 | - | -100.0% |
| 4107260 34716 FOOD AND BEVERAGE | 15,412 | 13,755 | 30,000 | 20,000 | - | - | -100.0% |
| 4107260 34717 BAY RENTALS | 59,301 | 250 | 100,000 | 50,000 | - | - | -100.0% |
| 4107260 34790 BAY SPONSORSHIPS | 11,000 | - | 40,000 | 30,000 | 1,750 | 1,250 | -95.8% |
| TOTAL | 85,713 | 84,925 | 170,000 | 170,000 | 1,758 | 1,250 | -99.3% |
| **OPERATING REVENUE - PROSHOP** | | | | | | | |
| 4107261 34715 PRO SHOP SALES | 111,337 | 119,467 | 150,000 | 130,000 | 135,000 | 147,000 | 13.1% |
| 4107261 34719 GOLF INSTRUCTION | 24,663 | 3,440 | 35,000 | 20,000 | 10,000 | 33,000 | 65.0% |
| TOTAL | 136,000 | 122,907 | 185,000 | 150,000 | 145,000 | 180,000 | 20.0% |
| **OPERATING REVENUE - FOOD AND BEVERAGE** | | | | | | | |
| 4107262 34716 FOOD AND BEVERAGE | 341,628 | 410,378 | 525,000 | 475,000 | 430,000 | 499,550 | 5.2% |
| 4107262 34718 FACILITY RENTAL | 8,745 | 15,822 | 25,000 | 20,000 | 17,000 | 22,000 | 10.0% |
| TOTAL | 350,373 | 426,200 | 550,000 | 495,000 | 447,000 | 521,550 | 5.4% |
| **OTHER REVENUES** | | | | | | | |
| 410 36110 INTEREST | 789 | 1,506 | - | - | - | - | 0.0% |
| 410 36120 UNREALIZED GAIN/LOSS | - | - | - | - | - | - | 0.0% |
| 410 36200 DISCOUNTS | - | - | - | - | - | - | 0.0% |
| 410 36420 INSURANCE PROCEEDS | - | - | - | - | 35,138 | - | 0.0% |
| 410 36980 CREDIT CARD CONVENIENCE FEES | - | - | - | - | - | 45,000 | 0.0% |
| 410 36990 OTHER REVENUE | 218 | 1,468 | - | | 1,057 | | 0.0% |
| 410 36992 GAIN ON SALE OF ASSET | 11,855 | 206,700 | 192,000 | - | 6,310 | 20,000 | 0.0% |
| 410 38410 LOAN PROCEEDS | - | - | 834,629 | - | - | - | 0.0% |
| TOTAL | 12,862 | 209,674 | 1,026,629 | - | 42,505 | 65,000 | 0.0% |

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **TRANSFERS IN** | | | | | | | |
| 410 38101 FROM GENERAL FUND | 135,000 | 250,000 | 250,000 | 890,000 | 890,000 | 429,384 | -51.8% |
| 410 38145 FROM WASTEWATER | 1,360,208 | - | - | - | - | - | 0.0% |
| TOTAL | 1,495,208 | 250,000 | 250,000 | 890,000 | 890,000 | 429,384 | -51.8% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 410 38910 CASH BALANCE FORWARD | (1,373,627) | (259,711) | 2,025 | (153,680) | (467,341) | 195,387 | -227.1% |
| **TOTAL REVENUE AND CASH BALANCES** | 2,011,671 | 2,173,683 | 3,855,717 | 3,046,383 | 2,567,935 | 3,087,571 | 1.4% |

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 410 51200 SALARIES | 374,420 | 407,235 | 518,423 | 446,456 | 390,758 | 467,559 | 4.7% |
| 410 51210 WC REIMB | - | - | - | - | | - | 0.0% |
| 410 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 410 51350 PART TIME SALARIES | 268,087 | 335,321 | 342,316 | 334,411 | 378,000 | 434,791 | 30.0% |
| 410 51400 OVERTIME | 18,582 | 15,549 | 10,000 | 13,000 | 13,000 | 15,000 | 15.4% |
| 410 52100 FICA | 51,596 | 59,565 | 65,487 | 62,235 | 62,235 | 70,666 | 13.5% |
| 410 52200 RETIREMENT | 80,837 | 85,273 | 101,182 | 95,104 | 83,105 | 100,743 | 5.9% |
| 410 52300 HEALTH INSUR | 33,709 | 36,845 | 27,178 | 63,618 | 56,000 | 75,449 | 18.6% |
| 410 52301 LIFE INSUR | 1,191 | 1,456 | 1,407 | 1,557 | 1,557 | 1,407 | -9.6% |
| 410 52350 OPEB COSTS | 794 | 794 | 794 | 794 | 794 | 794 | 0.0% |
| 410 52400 WORKERS' COMP | 4,969 | 9,128 | 9,128 | 9,671 | 9,671 | 10,036 | 3.8% |
| 410 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 834,185 | 951,167 | 1,075,915 | 1,026,846 | 995,120 | 1,176,445 | 14.6% |
| | | | | | | | |
| **OPERATING EXPENSES** | | | | | | | |
| 410 53100 PROFESSIONAL SERVICES | 2,339 | 2,633 | 2,000 | 2,000 | 2,400 | 2,500 | 25.0% |
| 410 53200 AUDITING | 7,371 | 7,389 | 7,389 | 7,389 | 7,389 | 3,221 | -56.4% |
| 410 53400 CONTRACTUAL | 13,140 | 20,148 | 17,114 | 23,807 | 23,807 | 23,224 | -2.4% |
| 410 54000 TRAINING/TRAVEL | 290 | - | 1,160 | 1,160 | 1,026 | 1,850 | 59.5% |
| 410 54100 COMM - PHONE/FAX/ALARM | 787 | 1,771 | 2,808 | 2,744 | 2,000 | 2,388 | -13.0% |
| 410 54101 COMMUNICATIONS-CELLULAR | 231 | - | 600 | 600 | 600 | 480 | -20.0% |
| 410 54103 COMMUNICATIONS-INTERNET | 4,150 | 4,793 | 6,010 | 1,840 | 4,200 | 3,520 | 91.3% |
| 410 54200 POSTAGE | - | - | 100 | 100 | - | 100 | 0.0% |
| 410 54300 UTILITIES ELECTRIC | 80,390 | 69,951 | 72,000 | 72,000 | 69,000 | 72,000 | 0.0% |
| 410 54310 UTILITIES-WATER & WASTEWATER | 14,521 | 12,134 | 12,000 | 12,000 | 2,800 | 8,100 | -32.5% |
| 410 54400 RENTALS/LEASES | - | - | - | - | - | 9,400 | 0.0% |
| 410 54500 INSURANCE | 31,251 | 33,495 | 33,495 | 39,991 | 39,991 | 46,280 | 15.7% |
| 410 54610 R/M BLDG & GROUNDS | 2,094 | 4,175 | 10,000 | 10,000 | 16,180 | 37,800 | 278.0% |
| 410 54611 R/M FACILITIES | 36,416 | 7,355 | 24,500 | 13,800 | 14,108 | 20,050 | 45.3% |
| 410 54620 R/M EQUIPMENT | 21,375 | 32,461 | 20,000 | 18,000 | 36,000 | 42,000 | 133.3% |
| 410 54630 R/M VEHICLES-LABOR | 1,560 | 975 | 1,000 | 1,000 | 263 | 1,000 | 0.0% |
| 410 54640 R/M VEHICLES-PARTS | 4,434 | 3,435 | 750 | 750 | 593 | 750 | 0.0% |
| 410 54800 PROMOTIONAL | 16,008 | 21,204 | 15,400 | 15,400 | 17,200 | 18,549 | 20.4% |
| 410 55100 OFFICE SUPPLIES | 1,635 | 1,248 | 1,300 | 1,300 | 700 | 1,000 | -23.1% |
| 410 55200 OPERATING SUPPLIES | 241,082 | 257,812 | 210,000 | 193,065 | 137,505 | 140,315 | -27.3% |
| 410 55201 CREDIT CARD FEES | - | - | - | - | - | 54,000 | 0.0% |
| 410 55210 UNIFORMS | 2,750 | 3,928 | 4,350 | 2,000 | 772 | 2,500 | 25.0% |
| 410 55220 JANITORIAL SUPPLIES | 825 | 930 | 1,000 | 1,000 | 800 | 4,400 | 340.0% |
| 410 55230 GAS/OIL | 33,027 | 19,783 | 40,000 | 20,000 | 20,000 | 21,000 | 5.0% |
| 410 55240 CHEMICALS | - | - | - | 180,000 | 169,900 | 180,000 | 0.0% |
| 410 55400 BOOKS/SUBS/DUES | 605 | 745 | 8,000 | 10,500 | 1,032 | 2,545 | -75.8% |
| TOTAL | 516,281 | 506,365 | 490,976 | 630,446 | 568,266 | 698,972 | 10.9% |

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL - TOPTRACER** | | | | | | | |
| 4107260 51200 SALARIES | - | - | - | - | - | - | 0.0% |
| 4107260 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 4107260 51350 PART TIME SALARIES | 54,702 | 49,908 | 128,180 | 54,056 | 3,964 | - | -100.0% |
| 4107260 51400 OVERTIME | 2,506 | 1,728 | - | 3,500 | 295 | - | -100.0% |
| 4107260 52100 FICA | 4,376 | 3,950 | 11,766 | 4,411 | 326 | - | -100.0% |
| 4107260 52200 RETIREMENT | - | - | - | - | - | - | 0.0% |
| 4107260 52300 HEALTH INSUR | - | - | - | - | - | - | 0.0% |
| 4107260 52301 LIFE INSUR | - | - | - | - | - | - | 0.0% |
| 4107260 52400 WORKERS' COMP | 1,967 | 686 | 686 | 718 | 718 | - | -100.0% |
| TOTAL | 63,551 | 56,273 | 140,632 | 62,685 | 5,303 | - | -100.0% |
| **OPERATING EXPENSES - TOPTRACER** | | | | | | | |
| 4107260 54103 COMMUNICATIONS INTERNET | 7,920 | 7,024 | 8,300 | 8,300 | 224 | - | -100.0% |
| 4107260 54300 UTILITIES ELECTRIC | - | - | - | - | - | - | 0.0% |
| 4107260 54310 UTILITIES-WATER & WASTEWATEF | - | - | - | - | - | - | 0.0% |
| 4107260 54400 RENTALS/LEASES | 24,000 | 23,600 | 24,000 | 24,000 | 24,000 | 10,000 | -58.3% |
| 4107260 54500 INSURANCE | - | - | - | - | - | - | 0.0% |
| 4107260 54610 R/M BLDG & GROUNDS | - | - | - | - | - | - | 0.0% |
| 4107260 54611 R/M FACILITIES | 3,229 | 58 | 7,500 | 5,250 | 1,858 | - | -100.0% |
| 4107260 54620 R/M EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 4107260 54800 PROMOTIONAL | 894 | - | 2,500 | 2,500 | - | - | -100.0% |
| 4107260 55200 OPERATING SUPPLIES | 314 | 170 | 12,000 | 12,000 | - | - | -100.0% |
| 4107260 55210 UNIFORMS | - | 282 | - | - | - | - | 0.0% |
| 4107260 55550 F&B COST OF SALES | 3,842 | 3,360 | 6,000 | 6,000 | - | - | -100.0% |
| TOTAL | 40,199 | 34,494 | 60,300 | 58,050 | 26,082 | 10,000 | -82.8% |
| **PERSONNEL - PRO SHOP** | | | | | | | |
| 4107261 51200 SALARIES | 4,571 | - | - | - | - | - | 0.0% |
| 4107260 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 4107261 51350 PART TIME SALARIES | 44,777 | 92,551 | 101,036 | 100,917 | 83,000 | 93,181 | -7.7% |
| 4107261 51400 OVERTIME | 3,329 | 2,927 | - | 3,500 | 3,000 | 3,500 | 0.0% |
| 4107261 52100 FICA | 5,482 | 7,565 | 7,730 | 7,921 | 7,921 | 7,397 | -6.6% |
| 4107261 52200 RETIREMENT | 5,108 | - | - | - | - | - | 0.0% |
| 4107261 52300 HEALTH INSUR | 2,406 | - | - | - | - | - | 0.0% |
| 4107261 52301 LIFE INSUR | 71 | - | - | - | - | - | 0.0% |
| 4107261 52400 WORKERS' COMP | 1,563 | 933 | 933 | 976 | 976 | 1,842 | 88.7% |
| TOTAL | 67,307 | 103,975 | 109,699 | 113,314 | 94,897 | 105,920 | -6.5% |

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 2,252 | 24,000 | 16,000 | 8,000 | 26,400 | 65.0% |
| 4107261 55200 OPERATING SUPPLIES | 670 | - | - | - | - | - | 0.0% |
| 4107261 55210 UNIFORMS | - | - | - | - | - | 350 | 0.0% |
| 4107261 55545 PROSHOP COST OF SALES | 69,351 | 73,085 | 90,000 | 70,000 | 70,000 | 75,000 | 7.1% |
| TOTAL | 89,966 | 75,337 | 114,000 | 86,000 | 78,000 | 101,750 | 18.3% |
| **PERSONNEL - FOOD AND BEVERAGE** | | | | | | | |
| 4107262 51200 SALARIES | 61,788 | 124,400 | 64,716 | 137,878 | 127,168 | 144,889 | 5.1% |
| 4107262 51350 PART TIME SALARIES | 73,574 | 79,481 | 153,656 | 88,120 | 88,120 | 91,290 | 3.6% |
| 4107262 51400 OVERTIME | 3,232 | 3,142 | - | 7,500 | 3,500 | 3,500 | -53.3% |
| 4107262 52100 FICA | 10,270 | 17,194 | 14,012 | 17,426 | 17,426 | 17,788 | 2.1% |
| 4107262 52200 RETIREMENT | 13,346 | 26,871 | 13,862 | 28,426 | 28,426 | 29,283 | 3.0% |
| 4107262 52300 HEALTH INSUR | 11,815 | 20,940 | 14,316 | 30,510 | 30,510 | 30,679 | 0.6% |
| 4107262 52301 LIFE INSUR | 213 | 418 | 238 | 504 | 504 | 407 | -19.2% |
| 4107262 52400 WORKERS' COMP | 2,430 | 1,553 | 1,553 | 1,625 | 1,625 | 3,314 | 103.9% |
| TOTAL | 176,668 | 273,999 | 262,353 | 311,989 | 297,279 | 321,150 | 2.9% |
| **OPERATING EXPENSES - FOOD AND BEVERAGE** | | | | | | | |
| 4107262 53200 CONTRACTUAL | 4,358 | 2,563 | 4,400 | 1,450 | 1,475 | - | -100.0% |
| 4107262 54300 UTILITIES ELECTRIC | - | - | - | - | - | - | 0.0% |
| 4107262 54310 UTILITIES-WATER & WASTEWATEI | - | - | - | - | - | - | 0.0% |
| 4107262 54400 RENTALS/LEASES | 2,940 | 2,375 | 2,640 | 2,000 | 2,100 | 3,576 | 78.8% |
| 4107262 54500 INSURANCE | - | - | - | - | - | - | 0.0% |
| 4107262 54610 R/M BLDG & GROUNDS | - | - | - | - | - | - | 0.0% |
| 4107262 54611 R/M FACILITIES | - | - | - | - | - | - | 0.0% |
| 4107262 54620 R/M EQUIPMENT | - | 315 | 4,450 | - | - | - | 0.0% |
| 4107262 54800 PROMOTIONAL | - | - | - | - | - | - | 0.0% |
| 4107262 55200 OPERATING SUPPLIES | 29,839 | 16,366 | 22,000 | 22,000 | 20,000 | 19,000 | -13.6% |
| 4107262 55210 UNIFORMS | - | 376 | 1,500 | 1,000 | - | 350 | -65.0% |
| 4107262 55550 F&B COST OF SALES | 136,116 | 152,380 | 189,000 | 182,000 | 160,000 | 160,000 | -12.1% |
| 4107262 55555 F&B PERSONNEL COSTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 173,253 | 174,375 | 223,990 | 208,450 | 183,575 | 182,926 | -12.2% |

## 410 GOLF FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 410 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 410 56300 IMPROVEMENTS | 99,454 | 272,200 | 250,000 | - | - | 50,000 | 0.0% |
| 4107260 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 410 56400 EQUIPMENT | 86,399 | 726,179 | 992,629 | 377,926 | 420,111 | 270,000 | -28.6% |
| 410 56401 NON CAP EQUIP | 3,838 | - | - | - | - | - | 0.0% |
| 4107262 56400 EQUIPMENT | - | - | - | 10,000 | 8,800 | 7,000 | -30.0% |
| 4107262 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | 189,691 | 998,379 | 1,242,629 | 387,926 | 428,911 | 327,000 | -15.7% |
| **DEBT SERVICE** | | | | | | | |
| 410 57100 PRINCIPAL | - | 124,000 | 166,920 | 138,000 | 138,000 | 144,000 | 4.3% |
| 410 57200 INTEREST | - | 32,968 | - | 26,206 | 26,206 | 19,408 | -25.9% |
| 410 57300 FINANCING COSTS | - | 30,829 | - | - | - | - | 0.0% |
| TOTAL | - | 187,797 | 166,920 | 164,206 | 164,206 | 163,408 | -0.5% |
| 410 59990 RESERVE | (139,430) | (1,188,476) | (31,697) | (3,529) | (273,704) | - | -100.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 2,011,671 | 2,173,683 | 3,855,717 | 3,046,383 | 2,567,935 | 3,087,571 | 1.4% |

## 420 AIRPORT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **FEDERAL GRANTS** | | | | | | | |
| 420 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 420 33220 FAA GRANT | 1,194,557 | 169,290 | 169,200 | 2,998,234 | 2,998,234 | 1,225,500 | -59.1% |
| TOTAL | 1,194,557 | 169,290 | 169,200 | 2,998,234 | 2,998,234 | 1,225,500 | -59.1% |
| **STATE GRANTS** | | | | | | | |
| 420 33323 FDOT GRANT | 622,474 | 214,205 | 1,640,000 | 2,968,509 | 2,058,509 | 2,242,164 | -24.5% |
| 420 33420 FEMA STATE | - | - | - | - | - | - | 0.0% |
| TOTAL | 622,474 | 214,205 | 1,640,000 | 2,968,509 | 2,058,509 | 2,242,164 | -24.5% |
| **OTHER GRANTS** | | | | | | | |
| 420 33440 OTHER GRANT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **OPERATING REVENUES** | | | | | | | |
| 420 34704 RENTALS NON-TAXABLE | 3,053 | 255 | 800 | 800 | 1,500 | 1,500 | 87.5% |
| 420 34720 RENTALS | 4,815 | 6,572 | 2,500 | 2,500 | 3,725 | 3,250 | 30.0% |
| 420 34970 FUEL SALES | 37,250 | 38,536 | 34,000 | 40,000 | 39,000 | 37,600 | -6.0% |
| 420 34971 LEASE PAYMENTS-LAND LEASE | 62,898 | 143,537 | 86,715 | 120,810 | 137,713 | 122,601 | 1.5% |
| 420 34972 BUILDING LEASE | 1,939 | 7,805 | 800 | 800 | 1,600 | 800 | 0.0% |
| 420 34973 LAND LEASE- AMELIA RIVER | 231,032 | 243,314 | 212,697 | 215,197 | 215,197 | 215,197 | 0.0% |
| 420 34974 LAND LEASE PAYMENTS-NON TAXABL | 70,477 | 72,312 | 73,864 | 74,959 | 74,959 | 78,621 | 4.9% |
| 420 34975 RENT/LEASE PAYMENTS | 387,963 | 406,985 | 396,933 | 410,269 | 410,269 | 406,196 | -1.0% |
| 420 34976 8 FLAGS RENT (TAXABLE) | 107,209 | 65,916 | 115,126 | 131,877 | 131,877 | 131,877 | 0.0% |
| 420 34977 FUEL FARM RENT | | 3,552 | | | | 2,000 | |
| 420 34978 8 FLAGS RENT NON-TAXABLE | 3,649 | 5,236 | 5,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| 420 34979 TRANSIENT HANGAR REVENUE | 12,715 | 11,130 | 5,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| TOTAL | 923,000 | 1,005,152 | 933,435 | 1,012,212 | 1,030,840 | 1,014,642 | 0.2% |
| **OTHER REVENUES** | | | | | | | |
| 420 36110 INTEREST | 66,802 | 67,959 | - | - | - | - | 0.0% |
| 420 36990 OTHER REVENUE | 72,480 | 85,406 | 70,000 | 38,100 | 35,000 | 22,500 | -40.9% |
| 420 36991 AIRCRAFT PARKING REVENUE | 3,883 | 4,880 | 4,000 | 5,000 | 3,000 | 2,250 | -55.0% |
| 420 36992 GAIN ON SALE OF ASSET | - | 31,400 | 20,000 | - | - | 1,922,000 | 0.0% |
| 420 36995 LATE FEES | 1,745 | 2,117 | - | - | - | - | 0.0% |
| 420 38101 FROM GENERAL FUND | 297,420 | 296,779 | 296,779 | 296,475 | - | 296,438 | 0.0% |
| 420 38410 LOAN PROCEEDS | - | - | - | - | - | - | 0.0% |
| TOTAL | 442,330 | 488,541 | 390,779 | 339,575 | 38,000 | 2,243,188 | 560.6% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 420 38910 CASH BALANCE FORWARD | 4,232,554 | 2,451,653 | 1,835,533 | 1,640,695 | 2,368,432 | 2,544,999 | 55.1% |
| **TOTAL REVENUE AND CASH BALANCES** | 7,414,915 | 4,328,841 | 4,968,947 | 8,959,225 | 8,494,015 | 9,270,493 | 3.5% |

## 420 AIRPORT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 420 51200 SALARIES | 135,207 | 198,667 | 183,400 | 200,301 | 200,301 | 79,777 | -60.2% |
| 420 51350 PART TIME SALARIES | 19,725 | 20,501 | 28,652 | 29,667 | 29,667 | 31,150 | 5.0% |
| 420 51400 OVERTIME | - | - | - | - | - | - | 0.0% |
| 420 52100 FICA | 11,948 | 16,346 | 16,513 | 17,577 | 17,577 | 8,493 | -51.7% |
| 420 52200 RETIREMENT | 29,772 | 42,715 | 37,196 | 41,339 | 41,339 | 15,681 | -62.1% |
| 420 52300 HEALTH INSUR | 18,550 | 19,771 | 20,298 | 25,630 | 25,630 | 12,129 | -52.7% |
| 420 52301 LIFE INSUR | 500 | 730 | 235 | 732 | 732 | 217 | -70.4% |
| 420 52350 OPEB COSTS | 1,756 | 1,756 | 1,756 | 1,756 | 1,756 | 1,756 | 0.0% |
| 420 52400 WORKERS' COMP | 2,689 | 1,815 | 1,815 | 1,899 | 1,899 | 1,576 | -17.0% |
| 420 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 220,147 | 302,301 | 289,865 | 318,901 | 318,901 | 150,779 | -52.7% |
| **OPERATING EXPENSES** | | | | | | | |
| 420 53100 PROFESSIONAL SERVICES | 10,754 | 12,080 | 25,000 | 625,000 | 125,000 | 935,000 | 49.6% |
| 420 53200 AUDITING | 7,371 | 7,389 | 7,389 | 7,389 | 7,389 | 738 | -90.0% |
| 420 53400 CONTRACTUAL | 35,805 | 32,701 | 48,450 | 80,721 | 35,000 | 230,718 | 185.8% |
| 420 53910 HOUSING ALLOWANCE | 5,000 | - | - | - | - | - | 0.0% |
| 420 54000 TRAINING/TRAVEL | 2,847 | 3,226 | 3,000 | 7,600 | 7,600 | 3,800 | -50.0% |
| 420 54100 COMM - PHONE/FAX/ALARM | 2,607 | 3,020 | 3,096 | 3,169 | 3,169 | 3,126 | -1.4% |
| 420 54101 COMMUNICATIONS-CELLULAR | 1,487 | 1,251 | 1,260 | 1,230 | 1,230 | 630 | -48.8% |
| 420 54103 COMMUNICATIONS-INTERNET | 2,226 | 6,156 | 6,100 | 6,726 | 6,726 | 6,726 | 0.0% |
| 420 54200 POSTAGE | 5 | - | 100 | 100 | 100 | 100 | 0.0% |
| 420 54300 UTILITIES ELECTRIC | 27,499 | 34,354 | 28,000 | 28,000 | 28,000 | 28,500 | 1.8% |
| 420 54310 UTILITIES-WATER & WASTEWATER | 10,217 | 8,997 | 12,200 | 12,200 | 12,200 | 12,200 | 0.0% |
| 420 54400 RENTALS/LEASES | - | - | - | - | - | - | 0.0% |
| 420 54500 INSURANCE | 87,791 | 29,160 | 29,160 | 30,339 | 30,339 | 31,822 | 4.9% |
| 420 54610 R/M BLDG & GROUNDS | 118,706 | 64,536 | 95,000 | 120,000 | 120,000 | 125,000 | 4.2% |
| 420 54611 R/M FACILITIES | 30,941 | 8,173 | - | 19,500 | 19,500 | 19,500 | 0.0% |
| 420 54620 R/M EQUIPMENT | 4,569 | 2,476 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| 420 54630 R/M VEHICLES-LABOR | 2,633 | 2,843 | 6,000 | 5,000 | 5,000 | 5,000 | 0.0% |
| 420 54640 R/M VEHICLES-PARTS | 6,753 | 2,886 | 8,000 | 6,000 | 5,000 | 6,500 | 8.3% |
| 420 54700 PRINTING | 441 | 195 | 650 | 650 | 650 | 650 | 0.0% |
| 420 54800 PROMOTIONAL | 131 | 144 | 750 | 750 | 750 | 750 | 0.0% |
| 420 549100 MISC EXPENSE | 126,271 | - | - | - | - | - | 0.0% |
| 420 54910 BILLING COSTS | 7,300 | 7,300 | 7,300 | 10,000 | 10,000 | 10,000 | 0.0% |
| 420 55100 OFFICE SUPPLIES | 52 | 562 | 2,300 | 2,300 | 2,300 | 2,300 | 0.0% |
| 420 55200 OPERATING SUPPLIES | 1,560 | 895 | 2,180 | 265 | 265 | 265 | 0.0% |
| 420 55210 UNIFORMS | - | - | 500 | 500 | 500 | 300 | -40.0% |
| 420 55230 GAS/OIL | 8,159 | 10,888 | 12,000 | 12,000 | 9,000 | 12,000 | 0.0% |
| 420 55240 CHEMICALS | - | - | - | - | - | - | 0.0% |
| 420 55300 ROAD MATERIALS | - | - | - | - | - | - | 0.0% |
| 420 55400 BOOKS/SUBS/DUES | 330 | 330 | 575 | 875 | 875 | 600 | -31.4% |
| TOTAL | 501,455 | 239,560 | 302,010 | 983,314 | 433,593 | 1,439,225 | 46.4% |

## 420 AIRPORT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 420 56200 BUILDING | 2,702,563 | 598,830 | 200,000 | - | 578,156 | - | 0.0% |
| 420 56300 IMPROVEMENTS | 1,359,490 | 213,629 | 2,791,506 | 5,974,598 | 3,688,884 | 4,384,831 | -26.6% |
| 420 56301 NON CAP IMPROVEMENT | - | - | - | - | - | - | 0.0% |
| 420 56400 EQUIPMENT | - | 181,529 | 150,000 | 620,000 | 518,540 | 700,000 | 12.9% |
| 420 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | 4,062,053 | 993,988 | 3,141,506 | 6,594,598 | 4,785,580 | 5,084,831 | -22.9% |
| **DEBT SERVICE** | | | | | | | |
| 420 57100 PRINCIPAL | 293,656 | 300,696 | 300,775 | 306,736 | 306,736 | 313,776 | 2.3% |
| 420 57200 INTEREST | 116,696 | 110,427 | 111,011 | 104,206 | 104,206 | 97,499 | -6.4% |
| 420 57300 FINANCING COSTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 410,352 | 411,123 | 411,786 | 410,942 | 410,942 | 411,275 | 0.1% |
| 420 59900 CONTINGENCY | - | - | - | - | 423,182 | - | 0.0% |
| 420 59990 RESERVE | 2,220,908 | 2,381,868 | 823,780 | 651,470 | 2,544,999 | 2,184,383 | 235.3% |
| **TOTAL EXPENDITURES AND RESERVES** | 7,414,915 | 4,328,840 | 4,968,947 | 8,959,225 | 8,494,015 | 9,270,493 | 3.5% |

## 440 SANITATION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS** | | | | | | | |
| 440 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CHARGES FOR SERVICES** | | | | | | | |
| 440 34340 GARBAGE FEES | 3,060,605 | 2,500,989 | 3,402,883 | 2,208,000 | 2,208,000 | 2,303,215 | 4.3% |
| 440 34341 GARBAGE FEES COFB | 433,369 | 462,753 | 468,000 | 468,000 | 468,000 | 525,475 | 12.3% |
| TOTAL | 3,493,974 | 2,963,741 | 3,870,883 | 2,676,000 | 2,676,000 | 2,828,690 | 5.7% |
| **OTHER REVENUES** | | | | | | | |
| 440 36110 INTEREST | 6,379 | 9,958 | - | - | - | - | 0.0% |
| 440 36990 OTHER REVENUE | 70,959 | 164,661 | 104,000 | 101,600 | 101,600 | 119,500 | 17.6% |
| 440 38101 TRANSFER FROM GENERAL FUND | 40,000 | 40,000 | 40,000 | - | - | - | 0.0% |
| 440 36992 GAIN ON SALE OF ASSET | - | - | - | - | - | 5,000 | 0.0% |
| TOTAL | 117,338 | 214,619 | 144,000 | 101,600 | 101,600 | 124,500 | 22.5% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 440 38910 CASH BALANCE FORWARD | 251,236 | 369,672 | 218,783 | 538,828 | 470,237 | 299,406 | -44.4% |
| **TOTAL REVENUE AND CASH BALANCES** | 3,862,548 | 3,548,032 | 4,233,666 | 3,316,428 | 3,247,837 | 3,252,596 | -1.9% |

## 440 SANITATION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 440 51200 SALARIES | 119,462 | 96,297 | 93,600 | 99,063 | 99,063 | 105,536 | 6.5% |
| 440 51400 OVERTIME | 16,444 | 20,490 | 15,000 | 18,000 | 18,000 | 20,000 | 11.1% |
| 440 52100 FICA | 10,431 | 9,479 | 8,309 | 8,711 | 8,711 | 9,625 | 10.5% |
| 440 52200 RETIREMENT | 29,191 | 25,092 | 23,455 | 26,080 | 26,080 | 26,367 | 1.1% |
| 440 52300 HEALTH INSUR | 24,292 | 21,705 | 20,176 | 25,826 | 25,826 | 25,447 | -1.5% |
| 440 52301 LIFE INSUR | 479 | 411 | 342 | 360 | 360 | 308 | -14.4% |
| 440 52350 OPEB COSTS | - | - | - | - | - | - | 0.0% |
| 440 52400 WORKERS' COMP | 3,821 | 4,608 | 4,608 | 4,822 | 4,822 | 5,552 | 15.1% |
| 440 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 204,120 | 178,082 | 165,490 | 182,862 | 182,862 | 192,835 | 5.5% |
| **OPERATING EXPENSES** | | | | | | | |
| 440 53200 AUDITING | 7,371 | 7,389 | 7,389 | 7,389 | 7,389 | 1,208 | -83.7% |
| 440 53400 CONTRACTUAL | 235,245 | 250,175 | 255,936 | 250,691 | 249,291 | 282,946 | 12.9% |
| 440 53440 SANITATION SERVICES EXPENSE | 2,761,405 | 2,391,237 | 3,093,221 | 2,186,017 | 2,186,017 | 2,117,168 | -3.1% |
| 440 53444 RECYCLING SERVICES | - | - | - | - | - | - | 0.0% |
| 440 54000 TRAINING/TRAVEL | - | 504 | 1,000 | 2,800 | 2,800 | 1,100 | -60.7% |
| 440 54100 COMM - PHONE/FAX/ALARM | - | - | - | - | - | - | 0.0% |
| 440 54103 COMMUNICATIONS-INTERNET | - | - | - | - | - | - | 0.0% |
| 440 54300 UTILITIES ELECTRIC | - | - | - | - | - | - | 0.0% |
| 440 54400 RENTAL/LEASE | 2,843 | - | 5,000 | 7,500 | 8,900 | 10,000 | 33.3% |
| 440 54440 LAND RENT | 31,973 | 33,047 | 35,000 | 40,000 | 40,000 | 35,500 | -11.3% |
| 440 54500 INSURANCE | - | 53,719 | 53,719 | 43,572 | 43,572 | 52,200 | 19.8% |
| 440 54610 R/M BLDG & GROUNDS | - | 2,577 | 5,000 | 2,500 | 2,500 | 2,500 | 0.0% |
| 440 54611 R/M FACILITIES | - | - | - | - | - | - | 0.0% |
| 440 54620 R/M EQUIPMENT | 317 | - | 5,000 | 3,000 | - | 3,000 | 0.0% |
| 440 54630 R/M VEHICLES-LABOR | 7,005 | 7,363 | 10,000 | 10,000 | 10,000 | 11,000 | 10.0% |
| 440 54640 R/M VEHICLES-PARTS | 24,690 | 14,597 | 17,000 | 20,000 | 25,000 | 30,000 | 50.0% |
| 440 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 440 54910 BILLING COSTS | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 0.0% |
| 440 55100 OFFICE SUPPLIES | - | - | 100 | - | - | 150 | 0.0% |
| 440 55200 OPERATING SUPPLIES | 930 | 316 | 2,000 | 4,500 | 4,500 | 4,500 | 0.0% |
| 440 55200 UNIFORMS | 1,500 | 1,154 | 1,200 | 1,100 | 1,100 | 1,100 | 0.0% |
| 440 55220 JANITORIAL SUPPLIES | - | - | - | - | - | - | 0.0% |
| 440 55230 GAS/OIL | 25,039 | 24,300 | 30,000 | 30,000 | 27,500 | 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 | 5,000 | 0.0% |
| TOTAL | 3,195,318 | 2,883,379 | 3,618,565 | 2,706,069 | 2,705,569 | 2,679,372 | -1.0% |
| **CAPITAL OUTLAY** | | | | | | | |
| 440 56300 IMPROVEMENTS | - | - | - | - | - | - | 0.0% |
| 440 56400 EQUIPMENT | 189,999 | - | - | - | - | 250,000 | 0.0% |
| 440 56401 NON CAP EQUIP | - | 14,685 | 20,000 | 20,000 | 20,000 | 20,000 | 0.0% |
| TOTAL | 189,999 | 14,685 | 20,000 | 20,000 | 20,000 | 270,000 | 1250.0% |
| **TRANSFERS** | | | | | | | |
| 440 59100 TRANSFER TO GENERAL FUND | - | - | - | 40,000 | 40,000 | 40,000 | 0.0% |
| TOTAL | - | - | - | 40,000 | 40,000 | 40,000 | 0.0% |
| 440 59990 RESERVE | 273,111 | 471,887 | 429,611 | 367,497 | 299,406 | 70,389 | -80.8% |
| **TOTAL EXPENDITURES AND RESERVES** | 3,862,548 | 3,548,032 | 4,233,666 | 3,316,428 | 3,247,837 | 3,252,596 | -1.9% |

## 450 WASTEWATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 5,958,046 | 6,519,801 | 6,198,520 | 6,496,048 | 6,519,801 | 6,814,355 | 4.9% |
| 450 34530 SEPTIC DUMPING | 61,935 | 95,337 | 50,000 | 80,000 | 80,000 | 80,000 | 0.0% |
| 450 34535 WASTEWATER TAP FEES | 98,225 | 86,625 | 45,000 | 60,000 | 60,000 | 60,000 | 0.0% |
| 450 34910 WASTEWATER MISCELLANEOUS FEES | 97,599 | 95,946 | 5,000 | 85,000 | 95,000 | 85,000 | 0.0% |
| TOTAL | 6,215,805 | 6,797,710 | 6,298,520 | 6,721,048 | 6,754,801 | 7,039,355 | 4.7% |
| **OTHER REVENUES** | | | | | | | |
| 450 36110 INTEREST | 70,984 | 63,088 | 90,000 | 70,000 | 70,000 | 55,434 | -20.8% |
| 450 36120 UNREALIZED GAIN/LOSS | 1,067 | - | - | - | - | - | 0.0% |
| 450 36420 INSURANCE PROCEEDS | - | - | - | - | - | - | 0.0% |
| 450 36800 CAPITAL CONTRIBUTION | - | - | - | - | - | - | 0.0% |
| 450 36990 OTHER REVENUE | (709) | 2,687 | - | - | - | - | 0.0% |
| 450 36992 GAIN ON SALE OF ASSET | 6,827 | 24,280 | - | - | - | - | 0.0% |
| TOTAL | 78,169 | 90,055 | 90,000 | 70,000 | 70,000 | 55,434 | -20.8% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 450 38910 CASH BALANCE FORWARD | 6,391,882 | 1,530,184 | 1,408,218 | 1,136,572 | 1,352,217 | 963,115 | -15.3% |
| **TOTAL REVENUE AND CASH BALANCES** | 12,685,856 | 8,417,948 | 7,796,738 | 7,927,620 | 8,177,018 | 8,057,904 | 1.6% |

## 450 WASTEWATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 450 51200 SALARIES | 798,947 | 936,638 | 860,180 | 1,032,050 | 1,032,050 | 1,112,950 | 7.8% |
| 450 51210 WC REIMB | (881) | - | - | - | - | - | 0.0% |
| 450 51350 PART TIME SALARIES | 42,328 | 45,925 | 35,610 | 37,391 | 53,391 | 58,635 | 56.8% |
| 450 51400 OVERTIME | 148,978 | 209,374 | 157,530 | 162,256 | 162,256 | 220,500 | 35.9% |
| 450 52100 FICA | 73,668 | 87,875 | 66,013 | 91,521 | 91,521 | 86,467 | -5.5% |
| 450 52200 RETIREMENT | 196,840 | 232,451 | 185,394 | 251,147 | 251,147 | 230,933 | -8.0% |
| 450 52300 HEALTH INSUR | 148,936 | 171,807 | 184,979 | 268,668 | 268,668 | 217,529 | -19.0% |
| 450 52301 LIFE INSUR | 2,989 | 3,468 | 3,344 | 4,515 | 4,515 | 3,524 | -21.9% |
| 450 52350 OPEB COSTS | 15,361 | 15,361 | 15,361 | 15,361 | 15,361 | 15,361 | 0.0% |
| 450 52400 WORKERS' COMP | 12,225 | 16,931 | 16,931 | 19,591 | 19,591 | 22,977 | 17.3% |
| 450 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 1,439,391 | 1,719,829 | 1,525,342 | 1,882,500 | 1,898,500 | 1,968,876 | 4.6% |
| **OPERATING EXPENSES** | | | | | | | |
| 450 53100 PROFESSIONAL SERVICES | 39,791 | 75,427 | 225,000 | 225,000 | 224,100 | 107,000 | -52.4% |
| 450 53200 AUDITING | 15,561 | 15,599 | 15,599 | 15,599 | 15,599 | 7,703 | -50.6% |
| 450 53400 CONTRACTUAL | 295,489 | 244,500 | 225,648 | 262,206 | 262,206 | 392,921 | 49.9% |
| 450 54000 TRAINING/TRAVEL | 18,131 | 21,253 | 38,700 | 34,200 | 33,200 | 32,615 | -4.6% |
| 450 54100 COMM - PHONE/FAX/ALARM | 1,159 | 1,240 | 4,296 | 4,115 | 4,115 | 4,863 | 18.2% |
| 450 54101 COMMUNICATIONS-CELLULAR | 3,027 | 3,057 | 5,025 | 5,600 | 5,600 | 4,750 | -15.2% |
| 450 54103 COMMUNICATIONS-INTERNET | 4,348 | 3,590 | 1,854 | 4,235 | 4,235 | 4,235 | 0.0% |
| 450 54200 POSTAGE | 348 | 311 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| 450 54300 UTILITIES ELECTRIC | 315,534 | 268,523 | 265,000 | 265,000 | 265,000 | 290,000 | 9.4% |
| 450 54310 UTILITIES-WATER & WASTEWATER | 13,000 | 55,500 | 55,000 | 55,000 | 55,000 | 25,000 | -54.5% |
| 450 54320 UTILITIES-PROPANE/OTHER | - | 6,210 | 7,800 | 7,800 | 8,700 | 10,000 | 28.2% |
| 450 54400 RENTALS/LEASES | | | - | - | - | 25,000 | 0.0% |
| 450 54500 INSURANCE | 32,009 | 58,645 | 58,645 | 67,558 | 67,558 | 80,569 | 19.3% |
| 450 54610 R/M BLDG & GROUNDS | 34,475 | 60,505 | 72,500 | 85,000 | 105,308 | 559,600 | 558.4% |
| 450 54611 R/M FACILITIES | 12,506 | 8,078 | 23,500 | 16,000 | 8,000 | 26,500 | 65.6% |
| 450 54620 R/M EQUIPMENT | 92,582 | 308,884 | 201,000 | 209,000 | 209,000 | 209,000 | 0.0% |
| 450 54630 R/M VEHICLES-LABOR | 11,332 | 13,098 | 20,000 | 20,000 | 19,000 | 22,000 | 10.0% |
| 450 54640 R/M VEHICLES-PARTS | 32,079 | 49,164 | 33,000 | 38,000 | 33,000 | 40,000 | 5.3% |
| 450 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 450 54800 PROMOTIONAL | - | - | - | - | - | 12,500 | 0.0% |
| 450 54910 BILLING COSTS | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0.0% |
| 450 54920 UTILITY ADMIN COSTS | 294,330 | 330,585 | 330,585 | 330,585 | 330,585 | 491,322 | 48.6% |
| 450 55100 OFFICE SUPPLIES | 661 | 1,233 | 1,500 | 1,500 | 1,500 | 1,000 | -33.3% |
| 450 55200 OPERATING SUPPLIES | 145,307 | 295,090 | 271,130 | 310,065 | 310,065 | 75,180 | -75.8% |
| 450 55210 UNIFORMS | 7,575 | 7,289 | 8,925 | 10,900 | 10,900 | 11,200 | 2.8% |
| 450 55220 JANITORIAL SUPPLIES | 1,682 | 1,336 | 2,500 | 2,500 | 2,500 | 1,800 | -28.0% |
| 450 55230 GAS/OIL | 30,899 | 33,207 | 38,000 | 38,000 | 36,000 | 38,000 | 0.0% |
| 450 55240 CHEMICALS | 109,052 | 162,008 | 128,000 | 128,000 | 128,000 | 128,000 | 0.0% |
| 450 55300 ROAD MATERIALS | 7,623 | 7,044 | 8,000 | 12,000 | 12,000 | - | -100.0% |
| 450 55400 BOOKS/SUBS/DUES | 1,384 | 2,319 | 1,900 | 1,900 | 2,900 | 4,071 | 114.3% |
| TOTAL | 1,719,884 | 2,233,694 | 2,246,107 | 2,352,763 | 2,357,071 | 2,807,829 | 19.3% |

## 450 WASTEWATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 450 56200 BUILDING | - | - | - | 50,000 | 50,000 | - | -100.0% |
| 450 56300 IMPROVEMENTS | 925,475 | 935,962 | 1,053,811 | 1,167,500 | 1,290,718 | 1,609,733 | 37.9% |
| 450 56400 EQUIPMENT | 599,421 | 271,342 | 295,000 | 607,500 | 312,526 | 807,609 | 32.9% |
| 450 56401 NON CAP EQUIP | 4,365 | 2,390 | 16,500 | 16,500 | 16,500 | 8,500 | -48.5% |
| TOTAL | 1,529,261 | 1,209,694 | 1,365,311 | 1,841,500 | 1,669,744 | 2,425,842 | 31.7% |
| **TRANSFERS** | | | | | | | |
| 450 59100 TRANSFER TO GENERAL FUND | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 0.0% |
| 450 59230 TRANSFER TO UTIL ACQ DS | 236,598 | 236,598 | 236,598 | 428,588 | 428,588 | 429,425 | 0.2% |
| 450 59330 TRANSFER TO WW CAPITAL | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 60,000 | -88.0% |
| 450 59410 TRANSFER TO GOLF COURSE | 1,360,208 | - | - | - | - | - | 0.0% |
| 450 59460 TRANSFER TO WATER FUND | 600,000 | 1,000,000 | 1,000,000 | - | - | - | 0.0% |
| 450 59480 TRANSFER TO MARINA FUND | 3,014,418 | - | - | - | - | - | 0.0% |
| TOTAL | 6,071,224 | 2,096,598 | 2,096,598 | 1,288,588 | 1,288,588 | 849,425 | -34.1% |
| 450 59990 RESERVE | 1,926,096 | 1,158,134 | 563,380 | 562,269 | 963,115 | 5,932 | -98.9% |
| **TOTAL EXPENDITURES AND RESERVES** | 12,685,856 | 8,417,949 | 7,796,738 | 7,927,620 | 8,177,018 | 8,057,904 | 1.6% |

## 460 WATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 4,696,574 | 5,050,802 | 4,841,570 | 5,073,965 | 5,073,965 | 5,332,590 | 5.1% |
| 460 34610 WATER TAP CHARGES | 108,250 | 98,500 | 53,560 | 53,560 | 53,560 | 53,560 | 0.0% |
| 460 34620 WATER METER INSTALLATION FEES | 36,737 | 26,758 | 37,801 | 37,801 | 37,801 | 30,000 | -20.6% |
| 460 34621 WATER NONPAY RECONNECT FEE | 62,176 | 60,810 | 30,000 | 30,000 | 30,000 | 50,000 | 66.7% |
| 460 34634 WATER OVERPAYMENT | - | - | - | - | - | - | 0.0% |
| 460 34910 WATER MISCELLANEOUS FEES | 6,530 | 2,850 | 10,712 | 10,000 | 10,000 | 5,000 | -50.0% |
| TOTAL | 4,910,267 | 5,239,719 | 4,973,643 | 5,205,326 | 5,205,326 | 5,471,150 | 5.1% |
| **OTHER REVENUES** | | | | | | | |
| 460 36110 INTEREST | 70,398 | 113,072 | 79,745 | 79,745 | 79,745 | 79,745 | 0.0% |
| 460 36120 UNREALIZED GAIN/LOSS | 2,430 | 6,247 | - | - | - | - | 0.0% |
| 460 36310 IMPACT FEES- INCORPORATED AREA | - | - | - | - | - | - | 0.0% |
| 460 36323 EXTENSION CHARGES | 30,703 | 30,129 | 24,720 | 24,720 | 24,720 | 30,000 | 21.4% |
| 460 36420 INSURANCE PROCEEDS | - | - | - | - | - | - | 0.0% |
| 460 36800 CAPITAL CONTRIBUTION | - | 124,617 | - | - | - | - | 0.0% |
| 460 36990 OTHER REVENUE | 236 | 762 | - | - | - | - | 0.0% |
| 460 36992 GAIN ON SALE OF ASSET | 61,040 | 22,226 | - | - | - | - | 0.0% |
| 460 36995 LATE FEES | 20,470 | 21,549 | 16,322 | 20,000 | 20,000 | 20,000 | 0.0% |
| TOTAL | 185,277 | 318,602 | 120,787 | 124,465 | 124,465 | 129,745 | 4.2% |
| **TRANSFERS IN** | | | | | | | |
| 460 38145 FROM WASTEWATER | 600,000 | 1,000,000 | 1,000,000 | - | - | - | 0.0% |
| TOTAL | 600,000 | 1,000,000 | 1,000,000 | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 460 38910 CASH BALANCE FORWARD | 6,977,146 | 7,239,045 | 5,748,316 | 5,737,239 | 6,812,186 | 8,094,580 | 41.1% |
| 460 38912 RESERVE - R & R FUND | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 12,872,690 | 13,997,367 | 12,042,746 | 11,267,030 | 12,341,977 | 13,895,475 | 23.3% |

## 460 WATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 460 51200 SALARIES | 770,784 | 891,157 | 950,939 | 959,560 | 959,560 | 875,262 | -8.8% |
| 460 51210 WC REIMB | - | - | - | - | - | - | 0.0% |
| 460 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 460 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 460 51400 OVERTIME | 148,618 | 171,840 | 150,000 | 154,500 | 154,500 | 162,225 | 5.0% |
| 460 52100 FICA | 67,793 | 77,245 | 69,826 | 81,018 | 81,018 | 63,666 | -21.4% |
| 460 52200 RETIREMENT | 184,429 | 215,104 | 205,092 | 235,391 | 235,391 | 180,985 | -23.1% |
| 460 52300 HEALTH INSUR | 150,175 | 201,333 | 211,275 | 272,281 | 272,281 | 228,374 | -16.1% |
| 460 52301 LIFE INSUR | 2,852 | 3,360 | 3,679 | 3,899 | 3,899 | 2,605 | -33.2% |
| 460 52350 OPEB COSTS | 14,483 | 14,483 | 14,483 | 14,483 | 14,483 | 14,483 | 0.0% |
| 460 52400 WORKERS' COMP | 15,717 | 18,382 | 18,382 | 18,984 | 18,984 | 19,000 | 0.1% |
| 460 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 1,354,851 | 1,592,905 | 1,623,676 | 1,740,116 | 1,740,116 | 1,546,600 | -11.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 460 53100 PROFESSIONAL SERVICES | 19,215 | 11,120 | 140,000 | 140,000 | 65,000 | 106,000 | -24.3% |
| 460 53200 AUDITING | 10,647 | 10,673 | 10,673 | 10,673 | 10,673 | 7,833 | -26.6% |
| 460 53400 CONTRACTUAL | 90,628 | 86,251 | 147,104 | 134,230 | 134,230 | 64,690 | -51.8% |
| 460 54000 TRAINING/TRAVEL | 16,231 | 14,691 | 41,058 | 39,558 | 20,000 | 32,365 | -18.2% |
| 460 54100 COMM - PHONE/FAX/ALARM | 1,493 | 1,899 | 2,896 | 2,646 | 2,646 | 3,255 | 23.0% |
| 460 54101 COMMUNICATIONS-CELLULAR | 6,057 | 9,806 | 10,000 | 15,000 | 10,000 | 10,000 | -33.3% |
| 460 54103 COMMUNICATIONS-INTERNET | 3,969 | 6,145 | 10,500 | 6,144 | 9,250 | 9,250 | 50.6% |
| 460 54200 POSTAGE | 14 | 139 | 1,825 | 1,825 | 700 | 700 | -61.6% |
| 460 54300 UTILITIES ELECTRIC | 237,444 | 242,911 | 220,000 | 220,000 | 220,000 | 235,000 | 6.8% |
| 460 54310 UTILITIES-WATER & WASTEWATER | 791 | 922 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| 460 54320 UTILITIES-PROPANE/OTHER | 4,040 | 1,640 | 6,000 | 1,000 | 1,230 | 2,000 | 100.0% |
| 460 54400 RENTALS/LEASES | - | - | - | - | - | 15,000 | 0.0% |
| 460 54440 LAND RENT | 19,250 | 19,876 | 25,000 | 25,000 | 25,000 | 21,600 | -13.6% |
| 460 54500 INSURANCE | 21,170 | 54,717 | 54,717 | 55,575 | 55,575 | 66,580 | 19.8% |
| 460 54610 R/M BLDG & GROUNDS | 74,730 | 83,030 | 98,000 | 173,000 | 183,000 | 448,000 | 159.0% |
| 460 54611 R/M FACILITIES | 20,559 | 10,841 | 18,500 | 31,300 | 7,500 | 16,300 | -47.9% |
| 460 54620 R/M EQUIPMENT | 63,714 | 103,063 | 114,000 | 114,000 | 114,000 | 114,000 | 0.0% |
| 460 54630 R/M VEHICLES-LABOR | 7,972 | 13,125 | 12,000 | 12,000 | 11,500 | 13,000 | 8.3% |
| 460 54640 R/M VEHICLES-PARTS | 27,282 | 28,736 | 25,000 | 23,000 | 20,000 | 25,000 | 8.7% |
| 460 54700 PRINTING | - | - | - | - | 225 | 250 | 0.0% |
| 460 54800 PROMOTIONAL | 200 | 500 | 10,000 | 5,000 | 5,000 | 7,000 | 40.0% |
| 460 54902 BAD DEBT EXPENSE | - | - | - | - | - | - | 0.0% |
| 460 54910 BILLING COSTS | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0.0% |
| 460 54920 UTILITY ADMIN COSTS | 294,330 | 330,585 | 330,585 | 330,585 | 330,585 | 491,322 | 48.6% |
| 460 55100 OFFICE SUPPLIES | 5,774 | 1,456 | 2,500 | 2,500 | 2,500 | 2,500 | 0.0% |
| 460 55200 OPERATING SUPPLIES | 261,215 | 323,842 | 277,430 | 269,230 | 289,230 | 77,330 | -71.3% |
| 460 55210 UNIFORMS | 7,725 | 7,992 | 10,875 | 11,900 | 11,900 | 11,900 | 0.0% |
| 460 55220 JANITORIAL SUPPLIES | 1,070 | 2,806 | 3,000 | 3,000 | 3,000 | 3,000 | 0.0% |
| 460 55230 GAS/OIL | 43,813 | 51,313 | 50,000 | 52,000 | 52,000 | 54,000 | 3.8% |
| 460 55240 CHEMICALS | 78,400 | 36,000 | 76,000 | 76,000 | 76,000 | 76,000 | 0.0% |
| 460 55300 ROAD MATERIALS | 7,623 | 7,273 | 8,000 | 12,000 | 12,000 | - | -100.0% |
| 460 55400 BOOKS/SUBS/DUES | 2,221 | 933 | 6,140 | 4,040 | 4,040 | 7,240 | 79.2% |
| TOTAL | 1,527,577 | 1,662,285 | 1,912,803 | 1,972,206 | 1,877,784 | 2,122,115 | 7.6% |
| **CAPITAL OUTLAY** | | | | | | | |
| 460 56200 BUILDING | - | - | - | - | - | 40,000 | 0.0% |
| 460 56300 IMPROVEMENTS | 703,121 | 1,492,715 | 1,375,000 | 1,692,000 | 1,709,958 | 1,320,433 | -22.0% |
| 460 56400 EQUIPMENT | 240,307 | 126,000 | 120,000 | 205,000 | 203,422 | 493,450 | 140.7% |
| 460 56401 NON CAP EQUIP | 8,472 | 5,602 | 17,500 | 24,700 | 10,000 | 16,500 | -33.2% |
| TOTAL | 951,900 | 1,624,317 | 1,512,500 | 1,921,700 | 1,923,380 | 1,870,383 | -2.7% |

## 460 WATER FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **TRANSFERS** | | | | | | | |
| 460 59100 TRANSFER TO GENERAL FUND | 180,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 0.0% |
| 460 59230 TRANSFER TO UTIL ACQ DS | 1,991,895 | 1,991,895 | 1,991,895 | 1,515,912 | 1,515,912 | 1,542,325 | 1.7% |
| TOTAL | 2,171,895 | 2,111,895 | 2,111,895 | 1,635,912 | 1,635,912 | 1,662,325 | 1.6% |
| 460 59910 CONTINGENCY R & R | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 0.0% |
| 460 59990 RESERVE | 6,666,467 | 6,805,966 | 4,681,872 | 3,797,096 | 4,964,785 | 6,494,052 | 71.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 12,872,690 | 13,997,368 | 12,042,746 | 11,267,030 | 12,341,977 | 13,895,475 | 23.3% |

## 470 STORMWATER MANAGEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS** | | | | | | | |
| 470 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 470 33400 STATE GRANT | - | 31,288 | 775,625 | 775,625 | 775,625 | 525,625 | -32.2% |
| 470 33420 FEMA STATE | - | - | - | - | - | - | 0.0% |
| 470 33700 SJRWMD GRANT | - | - | - | - | - | - | 0.0% |
| TOTAL | - | 31,288 | 775,625 | 775,625 | 775,625 | 525,625 | -32.2% |
| **CHARGES FOR SERVICES** | | | | | | | |
| 470 34347 WATER DRAINAGE FEES | 931,249 | 1,021,992 | 970,000 | 1,016,560 | 1,016,560 | 1,065,355 | 4.8% |
| 470 34910 WASTEWATER MISCELLANEOUS FEES | - | - | - | - | 24,000 | - | 0.0% |
| TOTAL | 931,249 | 1,021,992 | 970,000 | 1,016,560 | 1,040,560 | 1,065,355 | 4.8% |
| **OTHER REVENUES** | | | | | | | |
| 470 36110 INTEREST | - | - | - | - | - | - | 0.0% |
| 470 36800 CAPITAL CONTRIBUTION | - | - | - | - | - | - | 0.0% |
| 470 36990 OTHER REVENUE | 6,178 | 13,345 | - | - | | - | 0.0% |
| 470 36992 GAIN ON SALE OF ASSET | (643) | (30,906) | - | - | | 35,000 | 0.0% |
| 470 38410 LOAN PROCEEDS | - | - | - | - | - | 321,440 | 0.0% |
| TOTAL | 5,535 | (17,561) | - | - | - | 356,440 | 0.0% |
| **TRANSFERS IN** | | | | | | | |
| 470 38101 FROM GENERAL FUND | - | - | - | - | - | - | 0.0% |
| TOTAL | - | - | - | - | - | - | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 470 38910 CASH BALANCE FORWARD | 205,423 | 124,588 | (180,568) | (462,812) | (572,838) | (312,865) | -32.4% |
| **TOTAL REVENUE AND CASH BALANCES** | 1,142,207 | 1,160,307 | 1,565,057 | 1,329,373 | 1,243,347 | 1,634,555 | 23.0% |

## 470 STORMWATER MANAGEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 470 51200 SALARIES | 271,662 | 213,946 | 260,456 | 268,153 | 268,153 | 313,166 | 16.8% |
| 470 51210 WORKERS COMP REIMB | - | - | - | - | - | - | 0.0% |
| 470 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 470 51400 OVERTIME | 8,702 | 22,709 | 25,000 | 20,000 | 60,000 | 45,000 | 125.0% |
| 470 52100 FICA | 21,638 | 17,615 | 20,007 | 21,634 | 21,634 | 26,508 | 22.5% |
| 470 52200 RETIREMENT | 57,294 | 52,166 | 56,144 | 60,188 | 60,188 | 72,790 | 20.9% |
| 470 52300 HEALTH INSUR | 42,390 | 38,902 | 40,413 | 43,253 | 43,253 | 60,755 | 40.5% |
| 470 52301 LIFE INSUR | 925 | 780 | 831 | 606 | 606 | 848 | 39.9% |
| 470 52350 OPEB COSTS | 2,194 | 2,194 | 2,194 | 2,194 | 2,194 | 2,194 | 0.0% |
| 470 52400 WORKERS' COMP | 4,527 | 7,612 | 7,612 | 7,968 | 7,968 | 9,681 | 21.5% |
| TOTAL | 409,332 | 355,924 | 412,657 | 423,996 | 463,996 | 530,942 | 25.2% |
| **OPERATING EXPENSES** | | | | | | | |
| 470 53100 PROFESSIONAL SERVICES | 36,961 | 1,315 | 95,000 | 245,000 | 89,000 | 95,000 | -61.2% |
| 470 53200 AUDITING | 6,552 | 6,568 | 6,568 | 6,568 | 6,568 | 2,311 | -64.8% |
| 470 53400 CONTRACTUAL | 54,584 | 511,515 | 65,234 | 72,127 | 72,127 | 71,916 | -0.3% |
| 470 54000 TRAINING/TRAVEL | 5,449 | 1,319 | 15,618 | 6,118 | 5,000 | 6,100 | -0.3% |
| 470 54100 COMM - PHONE/FAX/ALARM | - | 264 | 264 | 262 | 262 | 330 | 26.0% |
| 470 54101 COMMUNICATIONS-CELLULAR | 2,904 | 3,013 | 2,525 | 3,100 | 3,100 | 4,000 | 29.0% |
| 470 54103 COMMUNICATIONS-INTERNET | 1,161 | 1,231 | 1,854 | 1,854 | 1,854 | 1,854 | 0.0% |
| 470 54200 POSTAGE | - | - | 50 | 50 | 59 | 300 | 500.0% |
| 470 54300 UTILITIES ELECTRIC | 4,862 | 4,539 | 3,600 | 5,800 | 5,000 | 5,000 | -13.8% |
| 470 54310 UTILITIES-WATER & WASTEWATER | 763 | 710 | 1,000 | 1,000 | 900 | 1,000 | 0.0% |
| 470 54400 RENTALS/LEASES | 12,686 | 52 | 15,000 | 15,000 | 20,000 | 20,000 | 33.3% |
| 470 54500 INSURANCE | 6,665 | 16,346 | 16,346 | 20,553 | 20,553 | 24,623 | 19.8% |
| 470 54610 R/M BLDG & GROUNDS | 1,388 | 14,372 | 51,500 | 76,500 | 40,000 | 181,896 | 137.8% |
| 470 54611 R/M FACILITIES | 3,207 | 8,073 | 12,500 | 2,700 | 2,500 | 2,500 | -7.4% |
| 470 54620 R/M EQUIPMENT | 1,122 | 620 | 7,500 | 10,000 | 8,000 | 10,000 | 0.0% |
| 470 54630 R/M VEHICLES-LABOR | 4,297 | 7,358 | 7,500 | 7,500 | 7,400 | 8,000 | 6.7% |
| 470 54640 R/M VEHICLES-PARTS | 9,435 | 18,059 | 12,000 | 12,000 | 13,000 | 17,000 | 41.7% |
| 470 54700 PRINTING | 122 | | 500 | 500 | | 500 | 0.0% |
| 470 54800 PROMOTIONAL | - | | 1,500 | 1,500 | 500 | 1,500 | 0.0% |
| 470 54910 BILLING COSTS | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 0.0% |
| 470 54920 UTILITY ADMIN COSTS | 30,000 | 220,390 | 220,390 | 220,390 | 220,390 | 109,183 | -50.5% |
| 470 55100 OFFICE SUPPLIES | 894 | 646 | 1,000 | 1,000 | 200 | 1,000 | 0.0% |
| 470 55200 OPERATING SUPPLIES | 94,403 | 151,306 | 168,380 | 175,465 | 175,465 | 20,965 | -88.1% |
| 470 55210 UNIFORMS | 3,350 | 3,283 | 3,050 | 3,500 | 2,400 | 6,300 | 80.0% |
| 470 55220 JANITORIAL SUPPLIES | - | 597 | 1,000 | 1,000 | 100 | 1,000 | 0.0% |
| 470 55230 GAS/OIL | 10,502 | 15,898 | 12,000 | 14,000 | 20,000 | 16,000 | 14.3% |
| 470 55300 ROAD MATERIALS | - | 7,273 | 8,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| 470 55400 BOOKS/SUBS/DUES | 779 | 759 | 1,285 | 1,285 | 812 | 1,035 | -19.5% |
| TOTAL | 327,086 | 1,030,507 | 766,164 | 951,772 | 762,190 | 656,313 | -31.0% |

## 470 STORMWATER MANAGEMENT FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 470 56100 LAND | - | - | - | - | | | 0.0% |
| 470 56200 BUILDING | - | - | - | 20,000 | 18,166 | | -100.0% |
| 470 56300 IMPROVEMENTS | 99,815 | 231,581 | 1,400,486 | 1,330,486 | 200,000 | - | -100.0% |
| 470 56400 EQUIPMENT | 197,639 | 35,186 | 37,000 | - | | 321,440 | 0.0% |
| 470 56401 NON CAP EQUIP | 2,141 | | - | 5,000 | 2,500 | 2,500 | -50.0% |
| 470 56500 INFRASTRUCTURE | - | - | - | - | | | 0.0% |
| TOTAL | 299,595 | 266,766 | 1,437,486 | 1,355,486 | 220,666 | 323,940 | -76.1% |
| | | | | | | | |
| **DEBT SERVICE** | | | | | | | |
| 470 57100 PRINCIPAL | 104,608 | 107,828 | 107,829 | 103,938 | 103,938 | 103,938 | 0.0% |
| 470 57200 INTEREST | 10,354 | 7,083 | 8,745 | 5,422 | 5,422 | 5,422 | 0.0% |
| 470 57300 FINANCING COSTS | - | | - | - | - | - | 0.0% |
| TOTAL | 114,962 | 114,912 | 116,574 | 109,360 | 109,360 | 109,360 | 0.0% |
| | | | | | | | |
| 470 59990 RESERVE | (8,768) | (607,802) | (1,167,824) | (1,511,241) | (312,865) | 14,000 | -100.9% |
| **TOTAL EXPENDITURES AND RESERVES** | 1,142,207 | 1,160,307 | 1,565,057 | 1,329,373 | 1,243,347 | 1,634,555 | 23.0% |

## 480 MARINA FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS** | | | | | | | |
| 480 33120 FEMA FED GRANT | 226,581 | | - | - | - | - | 0.0% |
| 480 33210 FEDERAL GRANT | - | - | - | - | - | - | 0.0% |
| 480 33400 STATE GRANT | - | - | - | 93,859 | - | 93,859 | 0.0% |
| 480 33410 FL INLAND NAVIGATION(FIND) | (5,738) | 326,000 | 326,000 | 326,000 | 326,000 | 326,000 | 0.0% |
| 480 33420 FEMA STATE | 37,763 | | - | - | - | - | 0.0% |
| TOTAL | 258,606 | 326,000 | 326,000 | 419,859 | 326,000 | 419,859 | 0.0% |
| **CHARGES FOR SERVICES** | | | | | | | |
| 480 34750 SLIP RENTALS - PERMANENT | 414,031 | 420,924 | 424,425 | 430,000 | 467,000 | 518,800 | 20.7% |
| 480 34755 SLIP RENTALS - TRANSIENT | 1,046,002 | 1,102,492 | 1,068,250 | 1,058,000 | 1,120,000 | 1,069,580 | 1.1% |
| 480 34757 SLIP RENTALS - NON-TAXABLE | 24,143 | 11,569 | 20,000 | 12,000 | 18,000 | 13,000 | 8.3% |
| 480 34759 DOCK STORE RENT | 8,796 | 5,126 | 7,000 | 6,500 | 3,000 | 3,537 | -45.6% |
| 480 34760 BUSINESS RENTALS | 47,149 | 25,731 | 28,656 | 30,625 | 29,000 | 29,930 | -2.3% |
| 480 34762 MOORINGS-TAXABLE | 57,557 | 39,058 | 55,000 | 50,000 | 48,000 | 40,000 | -20.0% |
| 480 34763 MOORINGS-NON-TAXABLE | 2,237 | | | | | | |
| 480 34765 MERCHANDISE FOR RESALE | - | - | - | - | - | - | 0.0% |
| 480 34766 SERVICES-NON TAXABLE | - | - | - | - | - | - | 0.0% |
| 480 34767 SERVICES-TAXABLE | 967 | 1,464 | 6,010 | 5,400 | 514 | 5,606 | 3.8% |
| 480 34770 FUEL-DIESEL | 933,245 | 1,433,509 | 1,500,000 | 1,347,000 | 1,250,000 | 1,255,000 | -6.8% |
| 480 34771 FUEL-GAS | 173,717 | 268,205 | 426,000 | 391,348 | 392,000 | 375,000 | -4.2% |
| 480 34773 FUEL-DIESEL NON-TAXABLE | - | - | - | - | - | - | 0.0% |
| 480 34775 FUEL-DISCOUNTS DIESEL | (7,703) | (22,147) | (13,200) | (20,000) | 19,500 | (20,284) | 1.4% |
| 480 34776 FUEL-DISCOUNTS GAS | (1,438) | (2,266) | (6,000) | (6,000) | 4,500 | (3,716) | -38.1% |
| 480 34777 FUEL-DISCOUNTS DIESEL NON-TAX | - | - | - | - | - | - | 0.0% |
| 480 36210 RENTS | (20,397) | | - | - | - | - | 0.0% |
| 480 36215 RENTS NON-TAXABLE | (2,243) | (1,683) | 5,556 | - | - | - | 0.0% |
| TOTAL | 2,676,063 | 3,281,980 | 3,521,697 | 3,304,873 | 3,351,514 | 3,286,453 | -0.6% |
| **OTHER REVENUES** | | | | | | | |
| 480 36110 INTEREST | 21,070 | 40,615 | - | - | - | - | 0.0% |
| 480 36980 CREDIT CARD CONVENIENCE FEE | - | - | - | - | - | 69,000 | 0.0% |
| 480 36990 OTHER REVENUE | 5,240 | 176,757 | 672 | 80,672 | 5,300 | 470 | -99.4% |
| 480 36992 GAIN ON SALE OF ASSET | - | - | - | 31,287 | 31,287 | 37,680 | 20.4% |
| 480 38410 LOAN PROCEEDS | - | - | - | - | - | - | 0.0% |
| TOTAL | 26,310 | 217,372 | 672 | 111,959 | 36,587 | 107,150 | -4.3% |
| **TRANSFERS IN** | | | | | | | |
| 480 38101 FROM GENERAL FUND | 726,101 | 686,660 | 686,660 | 770,062 | - | 674,659 | -12.4% |
| 480 38145 FROM WASTEWATER | 3,014,418 | - | - | - | - | - | 0.0% |
| TOTAL | 3,740,519 | 686,660 | 686,660 | 770,062 | - | 674,659 | -12.4% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 480 38910 CASH BALANCE FORWARD | (2,327,590) | 794,314 | 786,066 | 1,055,087 | 1,041,358 | 225,375 | -78.6% |
| **TOTAL REVENUE AND CASH BALANCES** | 4,373,908 | 5,306,326 | 5,321,095 | 5,661,840 | 4,755,459 | 4,713,496 | -16.7% |

## 480 MARINA FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 28,593 | 37,600 | 29,500 | 29,500 | 31,561 | 7.0% |
| 480 53200 AUDITING | 7,371 | 7,453 | 7,371 | 7,371 | 7,371 | 3,217 | -56.4% |
| 480 53400 CONTRACTUAL | 542,592 | 552,987 | 577,667 | 641,176 | 641,176 | 692,455 | 8.0% |
| 480 54000 TRAINING/TRAVEL | 1,212 | 305 | 1,960 | 3,160 | 3,160 | 2,000 | -36.7% |
| 480 54100 COMM - PHONE/FAX/ALARM | 4,972 | 3,142 | 4,296 | 3,217 | 3,217 | 3,341 | 3.9% |
| 480 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 480 54103 COMMUNICATIONS-INTERNET | 4,672 | 3,853 | 13,980 | 6,180 | 6,180 | 6,180 | 0.0% |
| 480 54200 POSTAGE | 162 | 35 | 120 | 120 | 120 | 130 | 8.3% |
| 480 54300 UTILITIES ELECTRIC | 8,965 | 5,926 | 10,000 | 7,400 | 7,400 | 7,400 | 0.0% |
| 480 54310 UTILITIES-WATER & WASTEWATER | 16,645 | 17,322 | 17,640 | 17,640 | 17,640 | 17,640 | 0.0% |
| 480 54400 RENTALS/LEASES | - | - | - | - | - | - | 0.0% |
| 480 54500 INSURANCE | 579,042 | 581,795 | 596,112 | 591,234 | 591,234 | 676,384 | 14.4% |
| 480 54610 R/M BLDG & GROUNDS | 109,009 | 33,613 | 27,000 | 44,500 | 44,500 | 253,900 | 470.6% |
| 480 54611 R/M FACILITIES | 9,269 | 10,444 | 15,000 | 57,800 | 56,144 | 8,300 | -85.6% |
| 480 54620 R/M EQUIPMENT | 52,570 | 113,037 | 19,300 | 52,300 | 52,300 | 77,550 | 48.3% |
| 480 54630 R/M VEHICLES-LABOR | 960 | 2,100 | 500 | 500 | 350 | 1,000 | 100.0% |
| 480 54640 R/M VEHICLES-PARTS | 536 | 1,371 | 1,000 | 1,000 | 400 | 1,000 | 0.0% |
| 480 54675 R/M MOORING FIELD | - | - | 12,000 | 24,000 | 32,200 | 40,600 | 69.2% |
| 480 54700 PRINTING | - | - | - | - | - | 395 | 0.0% |
| 480 54800 PROMOTIONAL | 42,038 | 51,330 | 62,100 | 49,734 | 49,734 | 48,610 | -2.3% |
| 480 54900 MISC EXPENSE | 18,877 | 400 | - | - | - | 1,000 | 0.0% |
| 480 54902 BAD DEBT EXPENSE | - | 181 | - | - | - | 190 | 0.0% |
| 480 55100 OFFICE SUPPLIES | 4,559 | 4,016 | 3,750 | 3,250 | 3,250 | 3,250 | 0.0% |
| 480 55200 OPERATING SUPPLIES | 140,841 | 194,150 | 218,750 | 199,876 | 199,876 | 92,158 | -53.9% |
| 480 55201 CREDIT CARD FEES | - | - | - | - | - | 175,000 | 0.0% |
| 480 55210 UNIFORMS | 4,046 | 3,680 | 4,200 | 4,410 | 4,410 | 4,410 | 0.0% |
| 480 55220 JANITORIAL SUPPLIES | 246 | 1,539 | 4,800 | 2,200 | 2,200 | 2,266 | 3.0% |
| 480 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 480 55400 BOOKS/SUBS/DUES | 310 | 1,073 | - | 3,115 | 3,115 | 2,956 | -5.1% |
| 480 55500 MERCHANDISE FOR RESALE | - | - | - | - | - | - | 0.0% |
| 480 55510 FUEL FOR RESALE | 714,017 | 1,115,849 | 1,361,000 | 1,236,500 | 1,236,500 | 1,097,083 | -11.3% |
| TOTAL | 2,299,550 | 2,734,195 | 2,996,146 | 2,986,183 | 2,991,977 | 3,249,976 | 8.8% |

## 480 MARINA FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | |
| 480 56100 LAND | - | - | - | - | - | - | 0.0% |
| 480 56200 BUILDING | - | 16,667 | 6,000 | - | - | 38,000 | 0.0% |
| 480 56300 IMPROVEMENTS | - | - | 150,000 | 577,245 | 141,059 | 86,147 | -85.1% |
| 480 56301 NON CAP IMPROVEMENTS | - | - | - | - | 74,684 | 32,816 | 0.0% |
| 480 56328 DREDGING-MARINA | - | 915,500 | 500,000 | 700,000 | 1,070,000 | 339,600 | -51.5% |
| 480 56400 EQUIPMENT | - | - | 50,000 | 220,708 | 252,364 | 280,400 | 27.0% |
| 480 56401 NON CAP EQUIP | - | - | - | - | - | - | 0.0% |
| TOTAL | - | 932,167 | 706,000 | 1,497,953 | 1,538,107 | 776,963 | -48.1% |
| **DEBT SERVICE** | | | | | | | |
| 480 57100 PRINCIPAL | 673,840 | 602,179 | 603,685 | 704,722 | 704,722 | 630,790 | -10.5% |
| 480 57200 INTEREST | 96,248 | 82,930 | 82,975 | 65,340 | 65,340 | 55,767 | -14.7% |
| 480 57300 FINANCING COSTS | - | - | - | - | - | - | 0.0% |
| TOTAL | 770,088 | 685,109 | 686,660 | 770,062 | 770,062 | 686,557 | -10.8% |
| 480 59990 RESERVE | 1,304,270 | 954,855 | 932,289 | 407,642 | (544,687) | - | -100.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 4,373,908 | 5,306,326 | 5,321,095 | 5,661,840 | 4,755,459 | 4,713,496 | -16.7% |

# Internal Service Funds

## 510 FLEET FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS / OTHER REVENUE** | | | | | | | |
| 510 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 510 33420 FEMA STATE | - | - | - | - | - | - | 0.0% |
| 510 36110 INTEREST | 1,098 | 114 | - | - | - | - | 0.0% |
| 510 36990 OTHER REVENUE | 4,210 | 3,378 | 4,500 | 4,500 | 1,200 | 1,000 | -77.8% |
| 510 36992 GAIN ON SALE OF ASSET | 52,920 | 22,116 | 75,000 | 65,000 | 50,000 | 57,000 | -12.3% |
| 510 36994 LOANER VEHICLE REVENUE | - | - | - | - | - | - | 0.0% |
| 510 38047 HUMANE SOCIETY-PARTS | - | - | - | - | - | - | 0.0% |
| 510 38048 HUMANE SOCIETY-LABOR | - | - | - | - | - | - | 0.0% |
| 510 38049 HUMANE SOCIETY-FUEL | - | - | - | - | - | - | 0.0% |
| 510 38144 FROM SANITATION | - | - | - | - | - | - | 0.0% |
| TOTAL | 58,228 | 25,608 | 79,500 | 69,500 | 51,200 | 58,000 | -16.5% |
| **INTERFUND REIMBURSEMENTS** | | | | | | | |
| 510 38040 PARTS | 390,728 | 354,720 | 357,100 | 364,350 | 367,850 | 399,850 | 9.7% |
| 510 38045 LABOR | 246,425 | 257,705 | 266,350 | 267,350 | 269,150 | 278,000 | 4.0% |
| 510 38053 GAS/OIL | 457,680 | 465,286 | 532,100 | 523,700 | 500,000 | 521,300 | -0.5% |
| TOTAL | 1,094,833 | 1,077,712 | 1,155,550 | 1,155,400 | 1,137,000 | 1,199,150 | 3.8% |
| **TRANSFERS IN** | | | | | | | |
| 510 38101 FROM GENERAL FUND | - | - | - | - | - | 306,753 | 0.0% |
| TOTAL | - | - | - | - | - | 306,753 | 0.0% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 510 38910 CASH BALANCE FORWARD | 187,550 | 52,747 | 62,128 | 11,646 | (30,543) | (174,403) | -1597.5% |
| **TOTAL REVENUE AND CASH BALANCES** | 1,340,611 | 1,156,067 | 1,297,178 | 1,236,546 | 1,157,657 | 1,389,500 | 12.4% |

## 510 FLEET FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 510 51200 SALARIES | 215,502 | 169,454 | 218,900 | 241,830 | 241,830 | 239,436 | -1.0% |
| 510 51210 WC REIMB | - | - | - | - | - | - | 0.0% |
| 510 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 510 51400 OVERTIME | 11,863 | 15,257 | 12,000 | 15,000 | 15,000 | 16,000 | 6.7% |
| 510 52100 FICA | 17,313 | 13,873 | 16,704 | 19,613 | 19,613 | 19,579 | -0.2% |
| 510 52200 RETIREMENT | 46,855 | 44,542 | 47,083 | 53,464 | 53,464 | 52,633 | -1.6% |
| 510 52300 HEALTH INSUR | 31,215 | 29,212 | 35,308 | 45,395 | 45,395 | 38,303 | -15.6% |
| 510 52301 LIFE INSUR | 776 | 733 | 799 | 888 | 888 | 686 | -22.7% |
| 510 52400 WORKERS' COMP | 4,562 | 3,003 | 3,003 | 3,143 | 3,143 | 4,519 | 43.8% |
| 510 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 328,086 | 276,075 | 333,797 | 379,333 | 379,333 | 371,156 | -2.2% |
| **OPERATING EXPENSES** | | | | | | | |
| 510 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 510 53200 AUDITING | 2,457 | 2,463 | 2,463 | 2,463 | 2,463 | - | -100.0% |
| 510 53400 CONTRACTUAL | 22,281 | 28,423 | 25,534 | 29,229 | 29,229 | 33,661 | 15.2% |
| 510 54000 TRAINING/TRAVEL | 4,899 | 1,234 | 3,250 | 5,100 | 2,000 | 9,145 | 79.3% |
| 510 54100 COMM - PHONE/FAX/ALARM | - | 264 | 264 | 523 | 523 | 320 | -38.8% |
| 510 54101 COMMUNICATIONS-CELLULAR | 300 | 213 | 650 | 300 | 300 | 163 | -45.7% |
| 510 54103 COMMUNICATIONS-INTERNET | 1,345 | 672 | 1,854 | 1,854 | 1,854 | 1,854 | 0.0% |
| 510 54200 POSTAGE | - | - | - | - | - | - | 0.0% |
| 510 54300 UTILITIES ELECTRIC | 5,624 | 3,900 | 3,900 | 5,500 | 5,500 | 5,775 | 5.0% |
| 510 54310 UTILITIES-WATER & WASTEWATER | 2,061 | 2,101 | 2,400 | 2,400 | 2,300 | 2,400 | 0.0% |
| 510 54500 INSURANCE | 17,361 | 26,275 | 26,275 | 25,721 | 25,721 | 29,511 | 14.7% |
| 510 54610 R/M BLDG & GROUNDS | 474 | - | 500 | - | - | - | 0.0% |
| 510 54611 R/M FACILITIES | 10,230 | 7,755 | 14,736 | 23,000 | 23,000 | 7,500 | -67.4% |
| 510 54620 R/M EQUIPMENT | 9,105 | 8,812 | 10,500 | 11,000 | 11,000 | 11,200 | 1.8% |
| 510 54630 R/M VEHICLES-LABOR | 1,327 | 1,863 | 2,000 | 2,000 | 1,800 | 2,200 | 10.0% |
| 510 54640 R/M VEHICLES-PARTS | 4,520 | 3,100 | 4,000 | 4,500 | 3,500 | 3,500 | -22.2% |
| 510 54700 PRINTING | - | - | - | - | - | - | 0.0% |
| 510 55100 OFFICE SUPPLIES | 10 | 73 | 250 | 200 | 200 | 200 | 0.0% |
| 510 55200 OPERATING SUPPLIES | 8,134 | 7,729 | 11,630 | 11,465 | 11,465 | 11,465 | 0.0% |
| 510 55210 UNIFORMS | 900 | 1,029 | 2,175 | 900 | 900 | 900 | 0.0% |
| 510 55220 JANITORIAL SUPPLIES | - | - | - | - | - | - | 0.0% |
| 510 55230 GAS/OIL | 5,300 | 6,665 | 6,500 | 6,500 | 6,500 | 4,250 | -34.6% |
| 510 55240 CHEMICALS | 11 | 7 | 500 | 500 | 500 | 500 | 0.0% |
| 510 55400 BOOKS/SUBS/DUES | 70 | - | - | 250 | 250 | 450 | 80.0% |
| TOTAL | 96,409 | 102,578 | 119,381 | 133,405 | 129,005 | 124,994 | -6.3% |
| **CAPITAL OUTLAY** | | | | | | | |
| 510 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 510 56300 IMPROVEMENTS | 107,798 | - | 10,000 | - | - | - | 0.0% |
| 510 56400 EQUIPMENT | 20,488 | 62,113 | 55,000 | 65,500 | 45,222 | 45,000 | -31.3% |
| 510 56401 NON CAP EQUIP | - | 4,200 | 4,000 | 3,500 | 3,500 | - | -100.0% |
| TOTAL | 128,286 | 66,313 | 69,000 | 69,000 | 48,722 | 45,000 | -34.8% |

## 510 FLEET FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 358,047 | 356,812 | 455,000 | 445,000 | 445,000 | 445,000 | 0.0% |
| 510 58700 VEHICLE PARTS/SRVS COSTS | 375,591 | 344,607 | 320,000 | 330,000 | 330,000 | 403,350 | 22.2% |
| TOTAL | 733,638 | 701,419 | 775,000 | 775,000 | 775,000 | 848,350 | 9.5% |
| | | | | | | | |
| 510 59100 TRANSFER TO GENERAL FUND | - | - | - | - | - | - | |
| 510 59990 RESERVE | 54,192 | 9,681 | - | (120,192) | (174,403) | - | -100.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 1,340,611 | 1,156,066 | 1,297,178 | 1,236,546 | 1,157,657 | 1,389,500 | 12.4% |

## 520 UTILITY BILLING FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS / OTHER REVENUE** | | | | | | | |
| 520 34300 UB ADMIN FEES | 22,268 | 21,263 | 32,000 | 32,000 | 32,000 | 32,000 | 0.0% |
| 520 36110 INTEREST | 2,666 | 3,197 | - | - | - | - | 0.0% |
| 520 36990 OTHER REVENUE | | 25 | - | - | - | - | 0.0% |
| 520 36992 GAIN ON SALE OF ASSET | - | 1,225 | - | - | - | - | 0.0% |
| 520 38040 PARTS | 1,756 | - | | | | | |
| 5204200 38052 CHARGES FOR UB SERVICES | 534,300 | 7,300 | 534,300 | 534,300 | 10,000 | 10,000 | -98.1% |
| 5204400 38052 CHARGES FOR UB SERVICES | - | 92,000 | - | - | 92,000 | 92,000 | 0.0% |
| 5204500 38052 CHARGES FOR UB SERVICES | - | 200,000 | - | - | 200,000 | 200,000 | 0.0% |
| 5204600 38052 CHARGES FOR UB SERVICES | - | 200,000 | - | - | 200,000 | 200,000 | 0.0% |
| 5204700 38052 CHARGES FOR UB SERVICES | - | 35,000 | - | - | 35,000 | 35,000 | 0.0% |
| 520 38410 LOAN PROCEEDS | - | - | - | - | - | - | 0.0% |
| TOTAL | 560,990 | 560,011 | 566,300 | 566,300 | 569,000 | 569,000 | 0.5% |
| **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 | 308,946 | 285,797 | 257,623 | 181,116 | 213,232 | 129,807 | -28.3% |
| **TOTAL REVENUE AND CASH BALANCES** | 869,936 | 845,808 | 823,923 | 747,416 | 782,232 | 698,807 | -6.5% |

## 520 UTILITY BILLING FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **PERSONNEL** | | | | | | | |
| 520 51200 SALARIES | 312,792 | 329,479 | 322,458 | 337,356 | 335,356 | 351,141 | 4.1% |
| 520 51210 WC REIMB | - | - | - | - | - | - | 0.0% |
| 520 51300 SEASONAL/TEMPORARY | - | - | - | - | - | - | 0.0% |
| 520 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 520 51400 OVERTIME | 1,836 | 1,583 | 2,000 | - | 2,000 | 2,000 | 0.0% |
| 520 52100 FICA | 23,671 | 24,653 | 24,207 | 25,246 | 25,246 | 26,706 | 5.8% |
| 520 52200 RETIREMENT | 66,846 | 69,467 | 69,156 | 70,654 | 69,281 | 73,030 | 3.4% |
| 520 52300 HEALTH INSUR | 59,984 | 66,207 | 65,239 | 83,058 | 73,923 | 82,156 | -1.1% |
| 520 52301 LIFE INSUR | 1,130 | 1,193 | 1,139 | 1,199 | 1,199 | 991 | -17.3% |
| 520 52400 WORKERS' COMP | 345 | 338 | 338 | 353 | 353 | 564 | 59.8% |
| TOTAL | 466,604 | 492,920 | 484,537 | 517,866 | 507,358 | 536,588 | 3.6% |
| **OPERATING EXPENSES** | | | | | | | |
| 520 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 520 53200 AUDITING | - | - | - | - | - | - | 0.0% |
| 520 53400 CONTRACTUAL | 32,687 | 64,546 | 58,892 | 67,104 | 52,000 | 53,815 | -19.8% |
| 520 54000 TRAINING/TRAVEL | 1,397 | 1,046 | 3,575 | 3,575 | 2,855 | 3,945 | 10.3% |
| 520 54100 COMM - PHONE/FAX/ALARM | 579 | 1,375 | 1,392 | 1,502 | 1,502 | 1,648 | 9.7% |
| 520 54101 COMMUNICATIONS-CELLULAR | - | - | - | - | - | - | 0.0% |
| 520 54103 COMMUNICATIONS-INTERNET | 1,344 | 1,264 | 1,854 | 1,854 | 1,854 | 1,854 | 0.0% |
| 520 54200 POSTAGE | 58,778 | 51,157 | 54,000 | 54,000 | 52,500 | 54,000 | 0.0% |
| 520 54300 UTILITIES ELECTRIC | 3,408 | 3,546 | 3,675 | 3,675 | 2,850 | 3,950 | 7.5% |
| 520 54310 UTILITIES-WATER & WASTEWATER | 737 | 943 | 1,100 | 1,100 | 976 | 1,200 | 9.1% |
| 520 54500 INSURANCE | - | 9,439 | 9,439 | 9,948 | 9,948 | 11,917 | 19.8% |
| 520 54610 R/M BLDG & GROUNDS | - | - | 750 | 750 | 200 | 750 | 0.0% |
| 520 54611 R/M FACILITIES | 183 | 4,325 | 7,500 | 6,750 | 6,750 | 3,500 | -48.1% |
| 520 54620 R/M EQUIPMENT | 118 | - | 700 | 700 | 200 | 700 | 0.0% |
| 520 54630 R/M VEHICLES-LABOR | - | - | - | - | - | - | 0.0% |
| 520 54640 R/M VEHICLES-PARTS | - | - | - | - | - | - | 0.0% |
| 520 54700 PRINTING | 9,088 | - | 8,490 | 800 | 100 | 800 | 0.0% |
| 520 54902 BAD DEBT EXPENSE | 2,935 | 2,085 | 2,000 | 2,000 | 2,000 | 2,500 | 25.0% |
| 520 55100 OFFICE SUPPLIES | 1,451 | 821 | 4,115 | 1,600 | 1,600 | 1,600 | 0.0% |
| 520 55200 OPERATING SUPPLIES | 8,000 | 6,988 | 7,230 | 6,295 | 6,882 | 8,895 | 41.3% |
| 520 55210 UNIFORMS | 800 | 400 | 1,200 | 1,400 | 400 | 1,000 | -28.6% |
| 520 55220 JANITORIAL SUPPLIES | 364 | 236 | 685 | 685 | 450 | 685 | 0.0% |
| 520 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 520 55240 CHEMICALS | - | - | - | - | - | - | 0.0% |
| 520 55400 BOOKS/SUBS/DUES | - | - | - | - | - | - | 0.0% |
| TOTAL | 121,869 | 148,171 | 166,597 | 163,738 | 143,067 | 152,759 | -6.7% |
| **CAPITAL OUTLAY** | | | | | | | |
| 520 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 520 56300 IMPROVEMENTS | 19,827 | - | - | - | - | - | 0.0% |
| 520 56400 EQUIPMENT | - | - | - | - | | - | 0.0% |
| 520 56401 NON CAP EQUIP | - | - | - | 2,000 | 2,000 | - | -100.0% |
| TOTAL | 19,827 | - | - | 2,000 | 2,000 | - | -100.0% |

## 520 UTILITY BILLING FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | 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 | 261,636 | 204,717 | 172,789 | 63,812 | 129,807 | 9,460 | -85.2% |
| **TOTAL EXPENDITURES AND RESERVES** | 869,936 | 845,808 | 823,923 | 747,416 | 782,232 | 698,807 | -6.5% |

## 530 UTILITY ADMINISTRATION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **GRANTS / OTHER REVENUE** | | | | | | | |
| 530 33120 FEMA FED GRANT | - | - | - | - | - | - | 0.0% |
| 530 36110 INTEREST | 422 | 1,806 | 1,000 | 1,000 | 2,360 | 1,000 | 0.0% |
| 530 36990 OTHER REVENUE | - | - | - | - | 1,743 | - | 0.0% |
| 530 36992 GAIN ON SALE OF ASSET | - | - | - | - | - | - | 0.0% |
| 5304500 38054 CHARGES FOR UTIL ADM | 618,660 | 881,560 | 881,560 | 881,560 | 881,560 | 1,091,827 | 23.9% |
| TOTAL | 619,082 | 883,366 | 882,560 | 882,560 | 885,663 | 1,092,827 | 23.8% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 530 38910 CASH BALANCE FORWARD | 33,826 | 39,413 | 43,083 | 175,564 | 167,854 | (17,629) | -110.0% |
| **TOTAL REVENUE AND CASH BALANCES** | 652,908 | 922,779 | 925,643 | 1,058,124 | 1,053,517 | 1,075,198 | 1.6% |
| **PERSONNEL** | | | | | | | |
| 530 51200 SALARIES | 374,105 | 443,886 | 511,507 | 554,517 | 601,782 | 643,081 | 16.0% |
| 530 51210 WC REIMB | 4,548 | - | - | - | - | - | 0.0% |
| 530 51350 PART TIME SALARIES | - | - | - | - | - | - | 0.0% |
| 530 51400 OVERTIME | - | 16,644 | 3,000 | 6,000 | 16,000 | 10,000 | 66.7% |
| 530 52100 FICA | 26,917 | 32,152 | 36,934 | 40,461 | 44,500 | 46,323 | 14.5% |
| 530 52200 RETIREMENT | 79,446 | 97,184 | 109,759 | 116,653 | 125,902 | 129,809 | 11.3% |
| 530 52300 HEALTH INSUR | 68,061 | 86,187 | 117,869 | 133,900 | 117,327 | 126,969 | -5.2% |
| 530 52301 LIFE INSUR | 1,377 | 1,656 | 2,079 | 2,646 | 2,646 | 1,800 | -32.0% |
| 530 52400 WORKERS' COMP | 4,847 | 6,439 | 6,439 | 6,607 | 6,607 | 6,616 | 0.1% |
| 530 52500 UNEMPLOYMENT | - | - | - | - | - | - | 0.0% |
| TOTAL | 559,301 | 684,147 | 787,587 | 860,784 | 914,764 | 964,598 | 12.1% |
| **OPERATING EXPENSES** | | | | | | | |
| 530 53100 PROFESSIONAL SERVICES | - | - | - | - | - | - | 0.0% |
| 530 53200 AUDITING | - | - | - | - | - | - | 0.0% |
| 530 53400 CONTRACTUAL | 10,088 | 35,013 | 34,844 | 33,721 | 38,221 | 43,390 | 28.7% |
| 530 54000 TRAINING/TRAVEL | 4,809 | 10,263 | 14,000 | 20,000 | 10,520 | 13,500 | -32.5% |
| 530 54100 COMM - PHONE/FAX/ALARM | 290 | 952 | 960 | 1,208 | 1,208 | 1,452 | 20.2% |
| 530 54101 COMMUNICATIONS-CELLULAR | 856 | 1,153 | 3,000 | 3,000 | 3,100 | 7,250 | 141.7% |
| 530 54103 COMMUNICATIONS-INTERNET | 1,370 | 1,289 | 1,854 | 1,854 | 1,463 | 1,854 | 0.0% |
| 530 54200 POSTAGE | - | - | 1,500 | 1,500 | 150 | 500 | -66.7% |
| 530 54300 UTILITIES ELECTRIC | 3,828 | 3,972 | 3,000 | 3,000 | 3,200 | 3,500 | 16.7% |
| 530 54310 UTILITIES-WATER & WASTEWATER | 737 | 943 | 800 | 800 | 875 | 1,200 | 50.0% |
| 530 5430 UTILITIES-PROPANE/OTHER | - | - | - | - | 325 | 100 | 0.0% |
| 530 54500 INSURANCE | - | 10,283 | 10,283 | 14,223 | 14,223 | 17,039 | 19.8% |
| 530 54610 R/M BLDG & GROUNDS | - | - | 500 | 500 | 500 | 500 | 0.0% |
| 530 54611 R/M FACILITIES | 216 | 4,379 | 7,500 | 8,250 | 8,250 | 3,500 | -57.6% |
| 530 54620 R/M EQUIPMENT | - | - | - | - | - | - | 0.0% |
| 530 54630 R/M VEHICLES-LABOR | - | - | - | - | - | - | 0.0% |
| 530 54640 R/M VEHICLES-PARTS | - | - | - | - | - | - | 0.0% |
| 530 54700 PRINTING | - | - | - | - | 49 | - | 0.0% |
| 530 55100 OFFICE SUPPLIES | 1,041 | 2,063 | 4,000 | 4,000 | 3,140 | 4,000 | 0.0% |
| 530 55200 OPERATING SUPPLIES | 1,459 | 1,015 | 4,030 | 4,165 | 1,000 | 3,065 | -26.4% |
| 530 55210 UNIFORMS | 1,200 | 1,497 | 2,700 | 3,100 | 1,220 | 3,500 | 12.9% |
| 530 55220 JANITORIAL SUPPLIES | 364 | 257 | 2,000 | 2,000 | 500 | 500 | -75.0% |
| 530 55230 GAS/OIL | - | - | - | - | - | - | 0.0% |
| 530 55240 CHEMICALS | - | - | - | - | - | - | 0.0% |
| 530 55400 BOOKS/SUBS/DUES | 622 | 846 | 3,000 | 3,000 | 2,150 | 3,000 | 0.0% |

## 530 UTILITY ADMINISTRATION FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| TOTAL | 26,880 | 73,923 | 93,971 | 104,321 | 90,094 | 107,850 | 3.4% |
| **CAPITAL OUTLAY** | | | | | | | |
| 530 56200 BUILDING | - | - | - | - | - | - | 0.0% |
| 530 56300 IMPROVEMENTS | 19,826 | - | - | - | - | - | 0.0% |
| 530 56400 EQUIPMENT | - | - | - | 5,500 | 62,428 | - | -100.0% |
| 530 56401 NON CAP EQUIP | 1,730 | 4,441 | - | 2,750 | 3,350 | 2,750 | 0.0% |
| TOTAL | 21,556 | 4,441 | - | 8,250 | 65,778 | 2,750 | -66.7% |
| | | | | | | | |
| 530 59990 RESERVE | 45,171 | 160,268 | 44,085 | 84,769 | (17,119) | - | -100.0% |
| **TOTAL EXPENDITURES AND RESERVES** | 652,908 | 922,779 | 925,643 | 1,058,124 | 1,053,517 | 1,075,198 | 1.6% |

# Trust Funds

## 610 GENERAL EMPLOYEES PENSION TRUST FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OTHER REVENUES** | | | | | | | |
| 610 36110 INTEREST | 520,739 | 772,050 | 375,000 | 375,000 | 375,000 | 500,000 | 33.3% |
| 610 36120 UNREALIZED GAIN/LOSS | (480,220) | 5,195,951 | 55,000 | 55,000 | 55,000 | 100,000 | 81.8% |
| 610 36130 REALIZED GAIN/LOSS | 76,170 | 97,082 | 60,000 | 60,000 | 60,000 | 60,000 | 0.0% |
| 610 36700 FID TRUST-INCOME&REALIZED G/L | 2,684,595 | 8,329,856 | 500,000 | 500,000 | 500,000 | 500,000 | 0.0% |
| 610 36990 OTHER REVENUE | 13,785 | 8,086 | - | - | - | 5,000 | 0.0% |
| TOTAL | 2,815,069 | 14,403,025 | 990,000 | 990,000 | 990,000 | 1,165,000 | 17.7% |
| **CITY / EMPLOYEE CONTRIBUTIONS** | | | | | | | |
| 610 36840 CONTRIBUTIONS FROM CITY | 2,401,650 | 2,084,921 | 2,116,754 | 2,116,754 | 2,116,754 | 2,263,591 | 6.9% |
| 610 36850 CONTRIBUTIONS FROM EMPLOYEES | 581,709 | 632,684 | 642,339 | 642,339 | 642,339 | 707,712 | 10.2% |
| TOTAL | 2,983,359 | 2,717,605 | 2,759,093 | 2,759,093 | 2,759,093 | 2,971,303 | 7.7% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 610 38910 CASH BALANCE FORWARD | 24,513,764 | 43,231,234 | 25,274,554 | 29,814,985 | 43,248,963 | 44,812,511 | 50.3% |
| **TOTAL REVENUE AND CASH BALANCES** | 30,312,192 | 60,351,864 | 29,023,647 | 33,564,078 | 46,998,056 | 48,948,814 | 45.8% |
| **OPERATING COSTS** | | | | | | | |
| 610 53400 CONTRACTUAL | 126,648 | 83,774 | 117,435 | 180,500 | 180,500 | 250,000 | 38.5% |
| 610 53401 CONTRACTUAL AMERICAN CORE REA | 32,135 | 28,311 | 26,400 | 26,400 | 26,400 | 28,400 | 7.6% |
| 610 53404 INVESTMENT EXPENSE | 49,771 | 99,000 | 35,765 | 35,765 | 35,765 | 40,000 | 11.8% |
| 610 53600 RETIREE BENEFITS | 1,634,316 | 1,961,830 | 1,921,652 | 1,942,880 | 1,942,880 | 2,000,000 | 2.9% |
| 610 53610 REFUND OG CONTRIBUTIONS | 91,259 | 94,544 | - | - | - | - | 0.0% |
| TOTAL | 1,934,129 | 2,267,459 | 2,101,252 | 2,185,545 | 2,185,545 | 2,318,400 | 6.1% |
| 610 59990 RESERVE | 28,378,063 | 58,084,405 | 26,922,395 | 31,378,533 | 44,812,511 | 46,630,414 | 48.6% |
| **TOTAL EXPENDITURES AND RESERVES** | 30,312,192 | 60,351,864 | 29,023,647 | 33,564,078 | 46,998,056 | 48,948,814 | 45.8% |

## 620 POLICE AND FIRE PENSION TRUST FUND

| | ACTUAL 2023 | ACTUAL 2024 | BUDGET 2024 | BUDGET 2025 | PROJECTION 2025 | BUDGET 2026 | INCREASE / DECREASE |
|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | |
| 620 31251 STATE/FIRE INSURANCE TAX | 268,352 | 330,550 | 115,000 | 115,000 | 115,000 | 115,000 | 0.0% |
| 620 31252 STATE/POLICE INSURANCE TAX | 173,604 | 195,706 | 110,000 | 110,000 | 110,000 | 110,000 | 0.0% |
| TOTAL | 441,956 | 526,256 | 225,000 | 225,000 | 225,000 | 225,000 | 0.0% |
| **OTHER REVENUES** | | | | | | | |
| 620 36110 INTEREST | 518,386 | 657,873 | 450,000 | 450,000 | 450,000 | 450,000 | 0.0% |
| 620 36120 UNREALIZED GAIN/LOSS | (549,938) | 6,485,881 | 55,000 | 55,000 | 55,000 | 55,000 | 0.0% |
| 620 36130 REALIZED GAIN/LOSS | 87,228 | 111,177 | 70,000 | 70,000 | 70,000 | 100,000 | 42.9% |
| 620 36700 FID TRUST-INCOME&REALIZED G/L | 3,579,295 | 10,802,850 | 500,000 | 500,000 | 500,000 | 1,000,000 | 100.0% |
| 620 36990 OTHER REVENUE | (5,787) | (273) | - | - | - | - | 0.0% |
| TOTAL | 3,629,184 | 18,057,508 | 1,075,000 | 1,075,000 | 1,075,000 | 1,605,000 | 49.3% |
| **CITY / EMPLOYEE CONTRIBUTIONS** | | | | | | | |
| 6202100 36840 CONTRIBUTIONS FROM CITY | 1,787,382 | 1,015,432 | 1,794,259 | 1,866,029 | 985,374 | 1,146,290 | -38.6% |
| 6202200 36840 CONTRIBUTIONS FROM CITY | - | 797,839 | - | - | 880,655 | 1,248,481 | 0.0% |
| 620 36850 CONTRIBUTIONS FROM EMPLOYEES | 395,083 | 433,171 | 420,435 | 439,663 | 439,663 | 627,842 | 42.8% |
| TOTAL | 2,182,465 | 2,246,442 | 2,214,694 | 2,305,692 | 2,305,692 | 3,022,613 | 31.1% |
| **CASH BALANCE FORWARD** | | | | | | | |
| 620 38910 CASH BALANCE FORWARD | 28,007,639 | 48,992,495 | 28,784,379 | 32,856,317 | 50,772,904 | 52,172,896 | 58.8% |
| **TOTAL REVENUE AND CASH BALANCES** | 34,261,244 | 69,822,701 | 32,299,073 | 36,462,009 | 54,378,596 | 57,025,509 | 56.4% |
| **OPERATING COSTS** | | | | | | | |
| 620 53400 CONTRACTUAL | 125,224 | 36,391 | 120,700 | 120,700 | 120,700 | 125,000 | 3.6% |
| 620 53401 CONTRACTUAL AMERICAN CORE REA | 36,801 | 32,422 | 40,000 | 40,000 | 40,000 | 35,000 | -12.5% |
| 620 53404 INVESTMENT EXPENSE | 60,325 | 109,280 | 65,000 | 65,000 | 65,000 | 66,000 | 1.5% |
| 620 53600 RETIREE BENEFITS | 1,586,420 | 1,765,747 | 1,980,000 | 1,980,000 | 1,980,000 | 1,900,000 | -4.0% |
| 620 53610 CONTRIBUTION REFUNDS | 498,519 | 34,555 | - | - | - | - | 0.0% |
| TOTAL | 2,307,289 | 1,978,395 | 2,205,700 | 2,205,700 | 2,205,700 | 2,126,000 | -3.6% |
| 620 59990 RESERVE | 31,953,955 | 67,844,853 | 30,093,373 | 34,256,309 | 52,172,896 | 54,899,509 | 60.3% |
| **TOTAL EXPENDITURES AND RESERVES** | 34,261,244 | 69,823,248 | 32,299,073 | 36,462,009 | 54,378,596 | 57,025,509 | 56.4% |

**CITY COMMISSION AGENDA ITEM**
*City of Fernandina Beach*

| | |
|---|---|
| SUBJECT: | Ybor Alvarez Regional Sports Complex |
| ITEM TYPE: | Discussion |

REQUESTED ACTION:

SYNOPSIS: The City Commission, at their September 3, 2024, regular meeting, adopted Resolution 2024-162, entering into an interlocal agreement with the Nassau County Board of County Commissioners to share the costs of land acquisition at the City Airport for redevelopment of the Ybor Alvarez Regional Sports Complex. Capital Project Manager Glenn Akramoff will provide a presentation.

FISCAL IMPACT: Fiscal impact will be based upon City Commission direction.

CITY ATTORNEY COMMENTS: No additional comments.

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

| | |
|---|---|
| Glenn Akramoff, Capital Project Manager | 07/21/2025 |
| Jeremiah Glisson, Deputy City Manager | 07/21/2025 |
| Sarah Campbell, City Manager | 07/22/2025 |

Caroline Best

Date: June 24, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION:

RESOLUTION 2024-162

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT WITH THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS FOR LAND PURCHASE AT THE CITY AIRPORT AND REDEVELOPMENT OF THE YBOR ALVAREZ SPORTS COMPLEX WHERE NASSAU COUNTY AND THE CITY WILL SHARE THE COSTS OF LAND ACQUISITION AND REDEVELOPMENT OF THE SPORTS COMPLEX; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City currently operates the Ybor Alvarez Sports Complex (“YASC”) located at 3243 Bailey Road in the City of Fernandina Beach; and

WHEREAS, the YASC currently provides: Three (3) lighted adult softball fields, with covered dugouts and protective pitching screens on each of these fields; One (1) youth softball/baseball practice field; a restroom building; open green space utilized for soccer activities with two (2) adult-sized areas that are lighted with LED sports lighting; a soccer rebound wall; concessions building with restrooms, and shaded concessions area; and

WHEREAS, the YASC is located on land owned and controlled by the Fernandina Beach Municipal Airport; and

WHEREAS, there is a potential new aviation-based business/user that may occupy the space where the YASC is currently located; and

WHEREAS, the City explored many different solutions to maintain recreation capacity for the greater community and ultimately created a plan to redevelop the softball fields and adjacent lands to house multiple rectangular multi-purpose fields that could accommodate a number of different sports, events and activities; and

WHEREAS, to ensure the soccer fields will not be displaced in the near future by another aviation user, the City is wishing to purchase a portion of the current YASC; and

WHEREAS, the cost to purchase the land and redevelop the YASC is estimated to be $3.4 Million; and

WHEREAS, the County understands the importance of sustaining park services within Nassau County and is in full support of this joint project for the benefit of all its citizens; and

WHEREAS, the County’s focus is to maintain the current capacities of the recreation systems within Nassau County. Although the County cannot provide funds for maintenance of existing facilities, we may provide funding to maintain and increase capacity of the County-wide recreation system which is inclusive of national, state, county, and municipal facilities and programs; and

WHEREAS, the County has agreed to partner with the City and cover half of the costs to redevelop the park, not to exceed $1.7 Million; and

WHEREAS, the County, in their 2023-2024 annual budget, committed $1.7 Million as contribution toward the purchase of land and reconstruction of the YASC; and

WHEREAS, the County and the City both agree that the redeveloped YASC must not allow for any variance of fees for usage (e.g. "city" resident vs "county" resident) as a result of the County's financial contribution; and

WHEREAS, the County and the City both agree that neither the City, nor any subcontractor, provider, vendor, lessee, or other program provider utilizing the YASC facility to provide programing shall implement a fee structure that charges a different rate based on whether a program participant lives within the City of Fernandina Beach boundary limits or in the unincorporated areas of Nassau County; and

WHEREAS, the City has agreed to cover all costs in excess of the County's contribution of $1.7 Million and to cover all annual recurring operation and maintenance costs to run and operate the YASC and the City shall not request additional funds for the redevelopment of the park or recurring maintenance. Notwithstanding, the County and City reserve the right to partner on future capacity adding endeavors; and

WHEREAS, the City shall conduct all negotiations with the Federal Aviation Administration ("FAA"), and the City shall submit all applications to the FAA, as required; and

WHEREAS, the County has provided a Letter of Support for the redevelopment of the Ybor Alvarez Sports Complex to the City to support the application process with the FAA; and

WHEREAS, both the City and Nassau County believe it to be in the best interest of the citizens of the City of Fernandina Beach and Nassau County to share the costs of land acquisition at the City Airport and redevelopment of the Ybor Alvarez Sports Complex; and

WHEREAS, this Interlocal Agreement is authorized pursuant to Section 125.0l(l)(p), Florida Statutes and Section 163.01, Florida Statutes.

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

SECTION 1. The City Commission hereby approve the Interlocal Agreement with the Board of County Commissioners of Nassau County to share the costs of land acquisition at the City Airport and redevelopment of the Ybor Alvarez sports complex, and the Interlocal Agreement is attached hereto as Exhibit A.

SECTION 2. the City Clerk and Interim City Manager are authorized to execute all documentation pertaining to the Agreement, upon review and approval of the City Attorney.

ADOPTED this 3rd day of September, 2024.

CITY OF FERNANDINA BEACH

Bradley M. Bean
_________________________
BRADLEY M. BEAN
Commissioner – Mayor

ATTEST:

Caroline Best
_________________________
CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

TEB
_________________________________
TAMMI E. BACH
City Attorney

# INTERLOCAL AGREEMENT BETWEEN THE CITY OF FERNANDINA BEACH AND THE NASSAU COUNTY BOARD OF COUNTY COMMISSIONERS FOR THE REDEVELOPMENT AND OPERATION OF YBOR ALVAREZ SPORTS COMPLEX

**THIS INTERLOCAL AGREEMENT** is made by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the State of Florida, (hereinafter referred to as the "County") and the **CITY OF FERNANDINA BEACH**, a municipal corporation organized under the laws of the State of Florida, located at 204 Ash Street, Fernandina Beach, FL 32034 (hereinafter referred to as "City")(collectively the "Parties").

## RECITALS:

**WHEREAS**, the City currently operates the Ybor Alvarez Sports Complex ("YASC") located at 3243 Bailey Road in the City of Fernandina Beach; and

**WHEREAS**, the YASC currently provides: Three (3) lighted adult softball fields, with covered dugouts and protective pitching screens on each of these fields; One (1) youth softball/baseball practice field; a restroom building; open green space utilized for soccer activities with two (2) adult-sized areas that are lighted with LED sports lighting; a soccer rebound wall; concessions building with restrooms, and shaded concessions area; and

**WHEREAS**, the YASC is located on land owned and controlled by the Fernandina Beach Municipal Airport; and

**WHEREAS**, there is a potential new aviation-based business/user that may occupy the space where the YASC is currently located; and

**WHEREAS**, the City explored many different solutions to maintain recreation capacity for the greater community and ultimately created a plan to redevelop the softball fields and adjacent lands to house multiple rectangular multi-purpose fields that could accommodate a number of different sports, events and activities; and

**WHEREAS**, to ensure the soccer fields will not be displaced in the near future by another aviation user, the City is wishing to purchase a portion of the current YASC; and

**WHEREAS**, the cost to purchase the land and redevelop the YASC is estimated to be $3.4 Million; and

**WHEREAS**, the County understands the importance of sustaining park services within Nassau County and is in full support of this joint project for the benefit of all its citizens; and

**WHEREAS**, the County's focus is to maintain the current capacities of the recreation systems within Nassau County. Although the County cannot provide funds for maintenance of existing facilities, we may provide funding to maintain and increase capacity of the County-wide recreation system which is inclusive of national, state, county, and municipal facilities and programs; and

**WHEREAS**, the County has agreed to partner with the City and cover half of the costs to redevelop the park, not to exceed $1.7 Million; and

**WHEREAS**, the County, in their 2023-2024 annual budget, committed $1.7 Million as contribution toward the purchase of land and reconstruction of the YASC; and

**WHEREAS**, the County and the City both agree that the redeveloped YASC shall not allow for any variance of fees for usage (e.g. "city" resident vs "county" resident) as a result of the County's financial contribution; and

**WHEREAS**, the County and the City both agree that neither the City, nor any subcontractor, provider, vendor, lessee, or other program provider utilizing the YASC facility to provide programing shall implement a fee structure that charges a different rate based on whether a program participant lives within the City of Fernandina Beach boundary limits or in the unincorporated areas of Nassau County; and

**WHEREAS**, the City has agreed to cover all costs in excess of the County's contribution of \$1.7 Million and to cover all annual recurring operation and maintenance costs to run and operate the YASC and the City shall not request additional funds for the redevelopment of the park or recurring maintenance. Notwithstanding, the County and City reserve the right to partner on future capacity adding endeavors; and

**WHEREAS**, the City shall conduct all negotiations with the Federal Aviation Administration ("FAA"), and the City shall submit all applications to the FAA, as required; and

**WHEREAS**, the County has provided a Letter of Support for the redevelopment of the Ybor Alvarez Sports Complex to the City to support the application process with the FAA; and

**WHEREAS**, the Parties desire to enter into this Interlocal Agreement to provide for the payment for redevelopment and operation of YASC; and

**WHEREAS**, this Interlocal Agreement is authorized pursuant to Section 125.0l(l)(p), Florida Statutes and Section 163.01, Florida Statutes.

**NOW, THEREFORE, FOR AND IN CONSIDERATION** of the mutual covenants and agreements herein contained, the Parties hereto agree as follows:

**SECTION 1. RECITALS.**

**1.1** The above recitals are incorporated into this Interlocal Agreement and are adopted as findings of fact.

**SECTION 2. AUTHORITY.**

**2.1** This Interlocal Agreement is entered into pursuant to the Florida Interlocal Cooperation Act, Section 163.01, Florida Statutes, and pursuant to the constitutional and statutory powers of the

County and the City.

**SECTION 3. CITY'S OBLIGATIONS.**

**3.1** To execute an agreement for the acquisition of approximately ten (10) acres within the YASC that currently contains softball fields; and

**3.2** The City shall provide a fully developed 10-15 acre multi-purpose sports complex with multiple fields that can be used for soccer and other sports, snack bar, restrooms, and lighting; and

**3.2** The City shall cover all expenses of redeveloping YASC; and

**3.3** The YSAC property will be used for youth recreation programing, in perpetuity, or until otherwise approved for an alternative recreational purpose by both the City and the County; and

**3.4** The City shall cover all annual recurring operations and maintenance costs to run the YASC; and

**3.5** The City agrees to reimburse the County for any portion of the County's $1.7 million contribution not otherwise expended as part of the project; and

**3.6** The City shall not establish or charge any fees or, as a condition of use, allow any sports organization to establish or charge any fees which charge a higher fee for non-city residents; and

**3.7** The City, nor any subcontractor, provider, vendor, lessee, or other program provider utilizing the YASC facility to provide programing shall implement a fee structure that charges a different rate based on whether a program participant lives within the City of Fernandina Beach boundary limits or in the unincorporated areas of Nassau County; and

**3.6** The City agrees that should it fail to comply with the terms and conditions of this Agreement, including any federal or state statutes, rules, policies, or regulations applicable to this Agreement or fails to deliver a completed project within three (3) years, the County may demand a refund, either in whole or in part, of the funds provided to the City under this Agreement for non-compliance. The County shall provide written notice to the City of any finding of non-compliance. Upon receipt of written notification, the City shall have sixty (60) days to cure any non-compliance and respond to the County. Upon failure of the City to cure or respond to County, the City shall refund and forthwith pay to the County, the amount of money demanded by the County. Such refund shall be due within ninety (90) days of the issuance of the written notification.

**SECTION 4. COUNTY'S OBLIGATIONS.**

**4.1** The County shall provide a maximum of $1.7 million in eligible funding as a local match to the City of Fernandina Beach for the acquisition and construction of the new 10-15 acre YASC; and

**4.2** The County shall provide the local match funds to the City within sixty (60) days of the City executing a purchase or acquisition agreement for the rights to control and develop the 10-15 acre YASC.

**SECTION 5. TERM.**

**5.1** This Interlocal Agreement shall commence and be effective upon its approval and execution by the elected bodies of both the County and the City and filing with the Clerk of the Circuit Court in and for Nassau County, Florida. This Interlocal Agreement shall be in effect until terminated, or amended, as described in Section 7. Termination/Modifications to Interlocal Agreement.

**SECTION 6. PAYMENT.**

**6.1** The Parties agree that all payments made under this Agreement by the County to the City shall be on a reimbursement basis for eligible expenses, as determined by the County, in the County's sole discretion. The Parties further agree that all payments shall be subject to the County's available budget, as determined by the County, in the County's sole discretion.

**SECTION 7. TERMINATION/MODIFICATIONS TO INTERLOCAL AGREEMENT.**

**7.1** This Interlocal Agreement may be terminated by either Party upon written notice of termination to the other Party at least sixty (60) days prior to the date of such termination.

**7.2** Either Party may request that this Interlocal Agreement be amended. Such requests must be placed in writing and address the reason for the revision as well as provide proposed revised language. In order to be deemed effective, the amendment must be approved by both respective governing bodies, signed both either the Chair of the County or the County Manager, as directed by the Board, and the City, and filed with the Clerk of the Circuit Court in and for Nassau County, Florida. This section does not apply to any changes made to the person to whom notices shall be mailed as set forth in Section 8 herein.

## SECTION 8. NOTIFICATION.

**8.1** Any required notice to be provided by either Party to this Interlocal Agreement shall be delivered to the other Party's representative at the following locations:

| | |
|---|---|
| Nassau County Board of County Commissioners | City of Fernandina Beach |
| Taco E. Pope, AICP | Jeremiah Glisson |
| County Manager | Interim City Manager |
| 96135 Nassau Place, Ste 1 | 204 Ash Street |
| Yulee, FL 32097 | Fernandina Beach , FL 32034 |
| tpope@nassaucountyfl.com | jglisson@fbfl.org |

**8.2** Any notice to be sent to either Party under the provisions of this Interlocal Agreement shall be deemed to have been properly sent when personally delivered or mailed, postage prepaid, first-class U.S. mail, or by nationally recognized overnight courier to the last known address of the Party with appropriate copies as set forth above. A mailing is deemed received at the time of hand delivery or five (5) days after mailing. Either Party may unilaterally change the person to whom a mailing is to be sent to or the address of said person by giving notice to the other Party as provided for herein. Any change of the person to whom a mailing is to be sent shall be provided to the other party in writing and further shall provide the effective date of said change.

## SECTION 9. AUDITING, RECORDS AND INSPECTION.

**9.1** In the performance of this Interlocal Agreement, the City and the County shall keep books, records, and accounts of all activities, related to the Interlocal Agreement, in compliance with generally accepted accounting procedures, as adopted by the Department of Financial Services, as set forth in Rule 691-61.0012, Florida Administrative Code, as amended or superseded from time to time, or the Auditor General. Books, records, and accounts related to the performance of this Interlocal Agreement shall be open to inspection during regular business hours by an authorized representative of the office and shall be retained by each Party for a period of five (5) years after termination of this Interlocal Agreement. All books, records, and accounts related to the performance of this Interlocal Agreement shall be subject to the applicable provisions of Chapter 119, Florida Statutes.

**9.2** No reports, data, programs or other materials produced by a Party, in whole or in part, for the benefit and use of either Party under this Interlocal Agreement shall be subject to copyright by either Party in the United States or any other country.

**9.3** The Parties agree to comply with the requirements of Florida's Public Records Law and public records requests made in accordance with Section 119.07, Florida Statutes.

## SECTION 10. JURISDICTION, VENUE AND CHOICE OF LAW.

**10.1** All questions pertaining to the validity and interpretations of this Interlocal Agreement shall be determined in accordance with the Laws of the State of Florida. Any legal action by either Party against the other concerning this Interlocal Agreement shall be filed in a court having jurisdiction in Nassau County, Florida, which shall be deemed the proper venue for any action arising out of or through this Interlocal Agreement. The parties waive trial by jury for any dispute or action that arises out of this Interlocal Agreement. This waiver is knowingly, willingly and voluntarily made by the parties, and the parties hereby represent that no representations of fact or opinion have been made by any person or entity to induce this waver of trial by jury or to in anyway modify or nullify its effect. This provision is a material term for the parties entering into this Interlocal Agreement. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waver of jury trial. The parties further represent and warrant that they have been represented in the signing of this Interlocal Agreement and in the making of this waiver by independent legal counsel of their own free will, and that they have had the opportunity to discuss this waiver with counsel.

## SECTION 11. ATTORNEY'S FEES AND COSTS.

**11.1** In the event of any litigation between the parties arising out of this Interlocal Agreement, each party will bear its own attorney's fees and costs.

## SECTION 12. SEVERABILITY.

**12.1** If any section, paragraph, sentence, clause, phrase, or word of this Interlocal Agreement, is for any reason held by a court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding will not affect the remainder of this Interlocal Agreement. The remainder of this Interlocal Agreement shall be effective and shall remain in full force and effect, unless amended or modified by mutual consent of the parties.

**SECTION 13. INDEMNIFICATION/HOLD HARMLESS.**

**13.1** The City shall indemnify and hold harmless the County and its agents and employees from and against any and all claims, damages, losses, bodily injuries (including death), and expenses, including attorney's fees, arising out of or resulting from any services provided pursuant to this Interlocal Agreement, where such claim, damage, loss, or expense is caused in whole or in part by the act or omission of the City, or anyone directly or indirectly employed by the City or anyone whose acts any of them may be liable, regardless of whether or not it is caused by or in party by a party indemnified thereunder. No indemnification or requirement to hold harmless the County pursuant hereto shall exceed $200,000 per person per accident or $300,000 arising out of the same occurrence or incident. The City shall not be required to indemnify or hold harmless the County to the extent that the County is negligent or intentionally causes or omits to act, thereby causing claims, damages, bodily injuries (including death), losses, or expenses.

**13.2** County shall indemnify and hold harmless the City and its agents and employees from and against any and all claims, damages, losses, bodily injuries (including death), and expenses, including attorney's fees arising out of or resulting from any services provided pursuant to this Interlocal Agreement, where such claim, damage, loss, expense is caused, in whole or part, by the act or omission of County, or anyone directly or indirectly employed by County, or anyone for whose acts any of them may be liable, regardless of whether or not it is caused by or in part by a party indemnified thereunder. No indemnification or requirement to hold harmless the City pursuant hereto shall exceed $200,000 per person per accident or $300,000 arising out of the same occurrence or incident. The County shall not be required to indemnify or hold harmless the City to the extent that City is negligent or intentionally causes or omits to act, thereby causing claims, damages, bodily injuries (including death), losses, or expenses.

**13.3** Each Party agrees it shall bear responsibility for any injury or loss caused by its agents, representatives, officials, employees or volunteers (hereinafter "agents") including when such agents are acting outside their jurisdiction.

**13.4** In agreeing to this provision, neither party intends to waive any defense or limit of sovereign immunity or limits to damages to which it may be entitled under Section 768.28, Florida Statutes, as that section may be amended from time to time, or as otherwise provided by law. Nothing herein shall be construed as consent by either Party to be sued by third parties in any matter arising out of any contract. The Parties acknowledge that specific consideration has been exchanged for this provision.

**SECTION 14. INDEPENDENT CONTRACTORS.**

**14.1** It is specifically understood and agreed to by and between the Parties that a material provision in this Interlocal Agreement is that the relationship between the County and the City is one in which each Party and its employees are independent contractors of the other Party, and not acting as agents, employees, joint venturers, or other partners and neither Party is entitled to any benefits of the other Party. Nothing contained herein shall be construed to be inconsistent with this relationship or status.

**SECTION 15. ASSIGNMENT.**

**15.1** Neither the County nor the City, its assigns or representatives, shall enter into any agreement with third parties to delegate any or all of the rights and responsibilities herein set forth without the prior written approval of the other party's governing body.

**SECTION 16. ENTIRE AGREEMENT.**

**16.1** This Interlocal Agreement, including exhibits, riders, and/or addenda, if any, attached hereto, sets forth the entire agreement between the Parties. This Interlocal Agreement shall not be modified except in writing and executed by all Parties or as otherwise allowed under the terms of this Interlocal Agreement.

**SECTION 17. INTERPRETATION.**

**17.1** Both Parties have had the opportunity to consult with legal counsel and to participate in the drafting of this Interlocal Agreement. Consequently, this Interlocal Agreement shall not be more strictly or more harshly construed against either party as the drafter hereof.

**IN WITNESS WHEREOF**, the Parties have caused this Interlocal Agreement to be executed by its duly authorized representatives, effective as of the last date below.

**BOARD OF COUNTY COMMISSIONERS**
**NASSAU COUNTY, FLORIDA**

By: JOHN F. MARTIN
Its: Chairman
Date: September 18, 2024

Attest as to authenticity of the Chair's signature:

JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form and legality by the Nassau County Attorney

Denise C. May

DENISE C. MAY

**CITY OF FERNANDINA BEACH**

Bradley M. Bean

By: BRADLEY M. BEAN

Its: Mayor

Date: **9/3/24**

ATTEST:

Caroline Best

Caroline Best, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Tammi E. Bach, City Attorney

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**BOCC AGENDA ITEM**

**Item Title:** Interlocal Agreement with the City of Fernandina Beach re: Ybor Alvarez Sports Complex Redevelopment

**Date:** 9/18/2024

**Department:** County Manager

**Background:**

The City of Fernandina Beach currently operates the Ybor Alvarez Sports Complex (YASC) located at 3243 Bailey Road, Fernandina Beach, FL. The YASC currently provides three lighted adult softball fields, with covered dugouts and protective pitching screens on each of these fields; one youth softball/baseball practice field; a restroom building; open green space utilized for soccer activities with two adult-sized areas that are lighted with LED sports lighting; a soccer rebound wall; concessions building with restrooms, and shaded concessions area. The property located at 3243 Bailey Road is currently controlled by the Fernandina Beach Municipal Airport where a potentially new aviation-based business/user that may occupy the space. In order to ensure the soccer fields will not be displaced in the near future by another aviation user, the City of Fernandina wishes to purchase a portion of the current YASC at a cost of $3.4 million.

At the 2024 Winter Strategic Planning Sessions, Nassau County discussed the potential partnership between Nassau County and the City of Fernandina Beach to contribute $1.7 million, allocated in the 2023-2024 BOCC Annual Budget, towards to purchase a portion of the current YASC and develop the park. Nassau County's focus is to maintain the current capacities of the recreation systems within Nassau County. Although the County cannot provide funds for maintenance of existing facilities, we may provide funding to maintain and increase capacity of the County-wide recreation system which is inclusive of national, state, county, and municipal facilities and programs. By contributing funds to redevelop the park, Nassau County and the City of Fernandina Beach agree there will be no variance of usage fees, "City" vs "County" resident.

On September 3, 2024, the City of Fernandina Beach approved Resolution 2024-162, which approved an Interlocal Agreement with the Nassau County Board of County Commissioners for a land purchase at the City Airport and redevelopment of the Ybor Alvarez Sports Complex.

**Request:**

Approve and authorize the Chairman to sign an Interlocal Agreement with the City of Fernandina Beach for the Redevelopment and Operation of the Ybor Alvarez Sports Complex.

**Financial/Economic Impact to Future Years Budgeting Process or Effect on Citizens:**

Nassau County wishes to maintain park services within the County and jointly working with the City of Fernandina Beach to maintain the current capacities at Ybor Alvarez Sports Complex. Funding for this project has been allocated in the approved 2023-2024 budget.

**Action Requested and Recommendation:**

Approve and authorize the Chairman to sign an Interlocal Agreement with the City of Fernandina Beach for the Redevelopment and Operation of the Ybor Alvarez Sports Complex.

**Is this action consistent with the Nassau County Comprehensive Land Use Plan?**

Yes

**Funding Source:**

01075572-581202

**APPROVED BOCC**

DATE 9.18.2024 AM

**Additional Information Needed for Contracts/Agreements (If Applicable)**

**Contract Number assigned by Contracts Management:**

CM3751

**For non-governmental agencies, has the document been sent to the vendor for signature?**

N/A

**Does the document need to be recorded? If so, who will pay the recordation fee?**

N/A

**Are there any special mailing instructions? (Include contact name, address, deadline for submittal, how to mail such as express mail, FedEx, etc):**

Send two originals for execution to:
City of Fernandina Beach
Jeremiah Glisson
204 Ash Street
Fernandina Beach, FL 32034
Email final executed documents to the County Manager's Office.

**How many originals are needed?**

Two

**ATTACHMENTS:**

| Description | Upload Date | Type |
|---|---|---|
| City of Fernandina Beach Agenda Item | 9/11/2024 | Cover Memo |
| City of Fernandina Beach Resolution 2024-162 | 9/11/2024 | Cover Memo |
| YASC Existing Site Plan | 9/11/2024 | Cover Memo |
| Interlocal Agreement, CM3751 | 9/11/2024 | Cover Memo |