



AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING – PUBLIC HEARING
SEPTEMBER 3, 2025
5:05 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **PUBLIC HEARING**
 - 4.1 **TRUTH IN MILLAGE STATEMENT (TRIM NOTICE)**
 - 4.2 **PROPOSED MILLAGE RATE** - RESOLUTION 2025-156 DECLARING AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, THE PROPOSED MILLAGE RATE FOR FISCAL YEAR 2025/2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the proposed millage rate of 4.6849 for Fiscal Year 2025/2026.*
 - 4.3 **TENTATIVE BUDGET** - RESOLUTION 2025-157 ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025/2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts a tentative budget for Fiscal Year 2025/2026.*
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

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

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

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Truth in Millage Statement

ITEM TYPE: Presentation

REQUESTED ACTION: N/A

SYNOPSIS: TRUTH IN MILLAGE STATEMENT - FISCAL YEAR 2025-2026

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

- The taxing authority levying this property tax is the City Commission of the City of Fernandina Beach.
 - The rolled back rate is 4.3632 mills per \$1,000 of assessed value.
 - The percentage increase is 7.37% over the rollback millage rate.
 - The operating millage rate to be levied is 4.6849 mills per \$1,000 of assessed value.
-

FISCAL IMPACT: N/A

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): N/A

Alisha Brown, Budget Analyst	08/25/2025
Susan Carless, Comptroller	08/25/2025
Kimberly Elliott-Briley, Deputy City Clerk	08/25/2025
Jeremiah Glisson, Deputy City Manager	08/26/2025
Sarah Campbell, City Manager	08/26/2025
Teresa Prince, City Attorney	08/27/2025
Katie Newton, Paralegal	08/27/2025

A handwritten signature in blue ink that reads 'Caroline Best'.

Date: July 31, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION:

**TRUTH IN MILLAGE STATEMENT
FISCAL YEAR 2025/2026**

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

- **The taxing authority levying this property tax is the City Commission of the City of Fernandina Beach.**
- **The rolled back rate is 4.3632 mills per \$1,000 of assessed value.**
- **The percentage increase is 7.37% over the rollback millage rate.**
- **The operating millage rate to be levied is 4.6849 mills per \$1,000 of assessed value.**

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Resolution 2025-156
Proposed Millage Rate

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2025-156.

SYNOPSIS: This resolution adopts the proposed millage rate of 4.6849 for Fiscal Year 2025/2026 which is the same operating millage rate as the prior year fiscal year 2024/2025. The rolled back rate is 4.3632 per \$1,000 of assessed value. The percentage increase is 7.37% over the rolled back rate.

FISCAL IMPACT: See synopsis.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2025-156.

Alisha Brown, Budget Analyst	08/25/2025
Jeremiah Glisson, Deputy City Manager	08/26/2025
Sarah Campbell, City Manager	08/27/2025
Teresa Prince, City Attorney	08/27/2025
Katie Newton, Paralegal	08/27/2025

Date: July 31, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2025-156

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, DECLARING AS REQUIRED BY SECTION 200.065, FLORIDA STATUTES, THE PROPOSED MILLAGE RATE FOR FISCAL YEAR 2025-2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission desires to adopt the proposed ad valorem tax millage rate for Fiscal Year 2025-2026 that remains the same as the Fiscal Year 2024-2025 rate, as computed in accordance with Section 200.065, Florida Statutes; and

WHEREAS, the City Manager and Comptroller have prepared a tentative budget and have calculated the proposed millage rate necessary to fund the tentative budget, excluding portions to be funded from non-ad valorem tax sources; and

WHEREAS, the proposed millage rate for Fiscal Year 2025-2026, being the same rate for the previous fiscal year's millage rate, is sufficient to fund the tentative budget.

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

SECTION 1. The City Commission hereby adopts the proposed millage rate for Fiscal Year 2025-2026 which is 4.6849 mills per \$1,000 of assessed value. The percentage increase is 7.37% over the rolled back millage rate computed in accordance with Section 200.065, Florida Statutes.

SECTION 2. The Truth in Millage Statement has been publicly announced in full at the September 3, 2025 Special Meeting of the City Commission, as required by Florida law.

SECTION 3. The public hearing for final adoption of the millage rate and final budget for Fiscal Year 2025-2026 will be held at 5:05 P.M. on September 16, 2025.

SECTION 4. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 5. This Resolution shall be effective immediately upon passage.

ADOPTED this 3rd day of September, 2025.

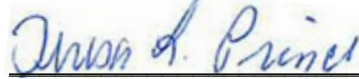
CITY OF FERNANDINA BEACH

JAMES ANTUN
Commissioner-Mayor

ATTEST:

CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:



TERESA L. PRINCE, ESQ.
City Attorney

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Resolution 2025-157
Tentative Budget

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2025-157.

SYNOPSIS: This Resolution adopts the tentative budget for Fiscal Year 2025/2026 in accordance with Sections 200.065 and 166.241, Florida Statutes. A public hearing will be held to consider the tentative budget. A public hearing on the final budget will be held on September 16, 2025, at 5:05PM.

FISCAL IMPACT:

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2025-157.

Alisha Brown, Budget Analyst	08/25/2025
Jeremiah Glisson, Deputy City Manager	08/26/2025
Sarah Campbell, City Manager	08/27/2025
Teresa Prince, City Attorney	08/27/2025
Katie Newton, Paralegal	08/27/2025

Date: July 31, 2025

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Adopt

RESOLUTION 2025-157

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065 and Section 166.241, Florida Statutes, the City Commission wishes to adopt a tentative budget for Fiscal Year 2025-2026; and

WHEREAS, notice for this public hearing was published as required by law; and

WHEREAS, the City Manager and Comptroller recommend approval of the Fiscal Year 2025-2026 tentative budget, attached hereto as Exhibit A.

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

SECTION 1. The City Commission hereby adopts the Fiscal Year 2025-2026 tentative budget which is published on the City's website as required by Section 166.241, Florida Statutes and attached hereto as Exhibit A.

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

SECTION 3. This Resolution shall become effective immediately upon passage.

ADOPTED this 3rd day of September, 2025.

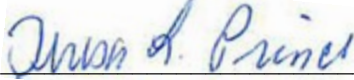
CITY OF FERNANDINA BEACH

JAMES ANTUN
Commissioner – Mayor

ATTEST:

CAROLINE BEST
City Clerk

APPROVED AS TO FORM & LEGALITY:

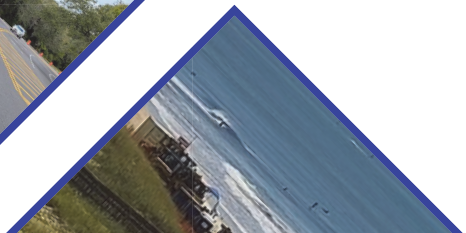


TERESA L. PRINCE, ESQ.
City Attorney



FISCAL YEAR 2025-2026

PROPOSED
ANNUAL BUDGET
JULY 22, 2025



Millage

Millage Rates & Property Taxes

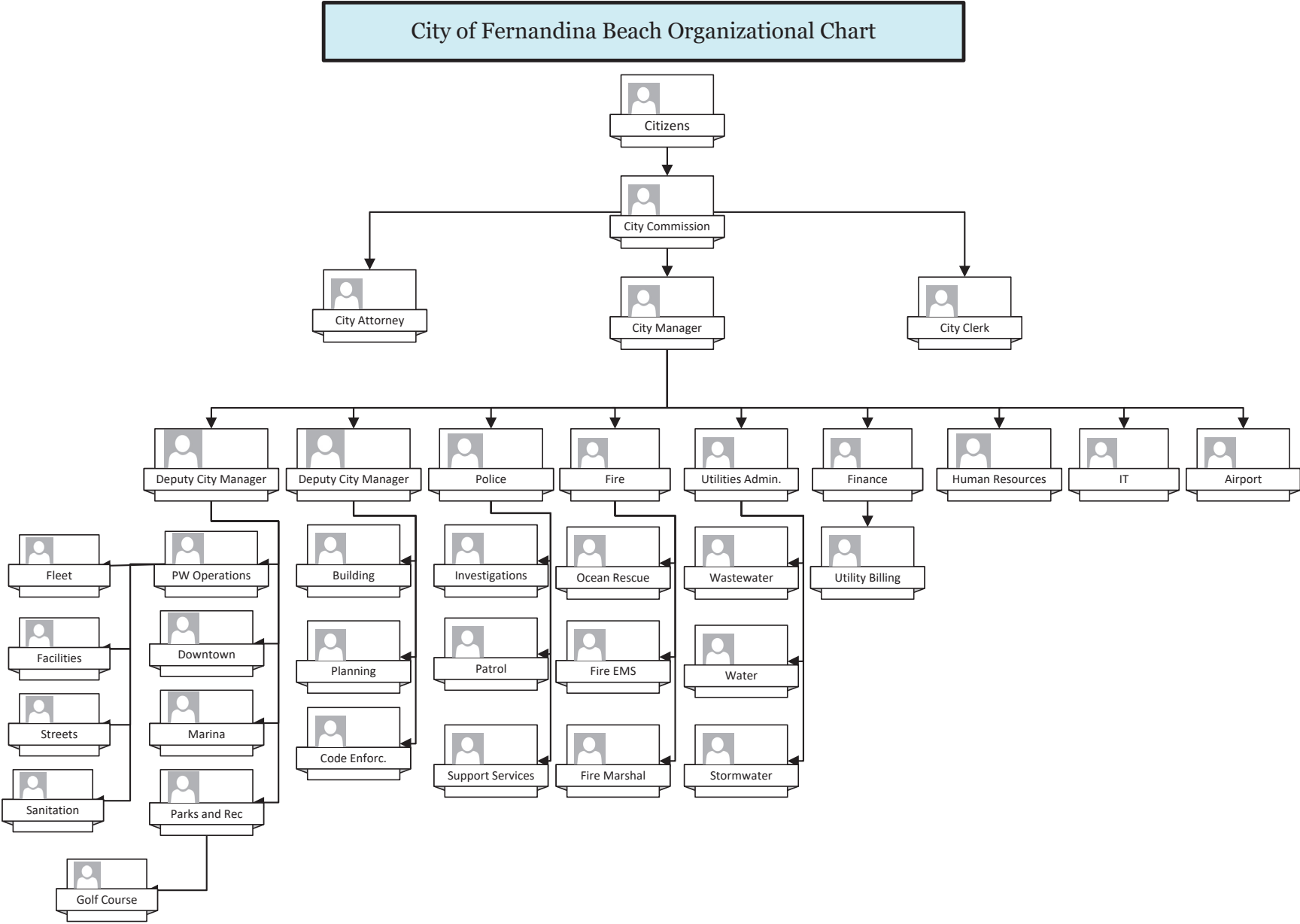
FY 24/25 Millage Rate					
Property Taxes	4.6849	20,248,207	4,188,649,557	TV	
Voter Approved Debt	0	-	4,322,014,732	TVACT	
Total	4.6849	20,248,207			
BUDGET		19,438,279			
Bud as a % of Total		96.0%			
TRIM requires minimum of 95% for budget					
FY 25/26 Rollback Rate (3 votes required)					% Change
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			
BUDGET		20,962,939	incr over Rollback		
Bud as a % of Total		96.0%	1,090,800		(1,524,660)
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			
BUDGET		21,337,318	incr over Rollback		
Bud as a % of Total		96.0%	1,465,179		(1,899,039)
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			
BUDGET		24,099,158	incr over Rollback		
Bud as a % of Total		96.0%	4,227,019		
@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



Full-Time: 244

Part-Time: 78

Temporary/Seasonal: 63

City of Fernandina Beach							
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

<i>City of Fernandina Beach</i> 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**GENERAL GOVERNMENT**

	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2023-2024	BUDGET 2024-2025	Projection 2024-2025	BUDGET 2025-2026	Bud/Bud INCREASE/ DECREASE
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							
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							
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							
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

<i>DESCRIPTION</i>	<i>Total</i>	<i>County</i>	<i>State</i>	<i>Federal</i>	<i>Loan / Rest'd Donation</i>	<i>General Fund</i>
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 & WASTEWATER	-	-	-	-	-	-	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 & WASTEWATER	-	-	-	-	-	-	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%