



AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING – PUBLIC HEARING
SEPTEMBER 16, 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. **TRIM STATEMENT**
 - 4.1 **TRUTH IN MILLAGE STATEMENT** - *Synopsis: In accordance with Chapter 200.065 (4)(d), Florida Statutes, the millage rate for operating expenditures will be publicly announced prior to the adoption of the Resolution which sets the property tax millage rate.*
5. **MILLAGE RATE RESOLUTION - PUBLIC HEARING**
 - 5.1 **ADOPTION OF FINAL OPERATING MILLAGE RATE FOR FISCAL YEAR 2025/2026** - RESOLUTION 2025-158 ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2025/2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final operating millage rate of 4.6849 mills for the Fiscal Year 2025/2026 Budget.*
6. **ADOPT FISCAL YEAR 2025/2026 FINAL BUDGET - PUBLIC HEARING**
 - 6.1 **ADOPTION OF FINAL FISCAL YEAR 2025/2026 BUDGET** - RESOLUTION 2025-159 ADOPTING THE FINAL BUDGET FOR THE 2025/2026 FISCAL YEAR, INCLUDING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Adopts the final budget for Fiscal Year 2025/2026.*
7. **PUBLIC COMMENT**
8. **ADJOURNMENT**

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

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

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Presentation
Truth in Millage Statement

ITEM TYPE: Presentation

REQUESTED ACTION:

SYNOPSIS: City Attorney Prince will read the Fiscal Year 2025/2026 Truth in Millage Statement.

FISCAL IMPACT: 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 ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): N/A

Susan Carless, Comptroller	09/05/2025
Jeremiah Glisson, Deputy City Manager	09/08/2025
Sarah Campbell, City Manager	09/08/2025
Teresa Prince, City Attorney	09/09/2025

Caroline Best

Date: July 28, 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 2025-158
Adoption of Final Operating Millage Rate for Fiscal Year 2025/2026

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2025-158.

SYNOPSIS: Adopts the final operating millage of 4.6849 mills for the Fiscal Year 2025/2026 Budget.

FISCAL IMPACT: Establishes the millage rates for ad valorem tax revenue for Fiscal Year 2025/2026.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2025-158.

Susan Carless, Comptroller	09/05/2025
Jeremiah Glisson, Deputy City Manager	09/08/2025
Sarah Campbell, City Manager	09/08/2025
Teresa Prince, City Attorney	09/08/2025
Katie Newton, Paralegal	09/09/2025

Date: August 27, 2025

Submitted By: Alisha Brown, Budget Analyst

COMMISSION ACTION: Adopt

RESOLUTION 2025-158

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, ADOPTING THE FINAL LEVY OF AD VALOREM TAXES FOR OPERATING EXPENSES FOR THE CITY OF FERNANDINA BEACH, NASSAU COUNTY FOR FISCAL YEAR 2025/2026; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, on September 16, 2025, adopted Fiscal Year 2025/2026 Final Operating Millage Rate following a public hearing as required by Florida Statute 200.065; and

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

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County, has been certified by the County Property Appraiser to the City of Fernandina Beach as \$4,744,257,752.

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

SECTION 1. The FY 2025/2026 operating millage rate for the City of Fernandina Beach is 4.6849 mills, which is greater than the rolled-back rate of 4.3632 mills by 7.37%.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

SECTION 3. 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

ADOPTED this 16th day of September, 2025.

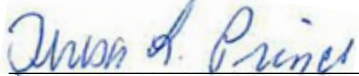
ATTEST:

CITY OF FERNANDINA BEACH

CAROLINE BEST
City Clerk

JAMES ANTUN
Commissioner-Mayor

APPROVED AS TO FORM AND LEGALITY:



TERESA L. PRINCE, ESQ.
City Attorney

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach



SUBJECT: Resolution 2025-159
Adoption of Final Fiscal Year 2025/2026 Budget

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2025-159.

SYNOPSIS: Adopts the final budget for Fiscal Year 2025/2026 including the Five-Year Capital Improvement Plan.

FISCAL IMPACT: Establishes funding and expenditures guidelines for Fiscal Year 2025/2026.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2025-159.

Susan Carless, Comptroller	09/05/2025
Jeremiah Glisson, Deputy City Manager	09/08/2025
Sarah Campbell, City Manager	09/08/2025
Teresa Prince, City Attorney	09/09/2025
Katie Newton, Paralegal	09/09/2025

Date: August 27, 2025

Submitted By: Alisha Brown, Budget Analyst

COMMISSION ACTION: Adopt

RESOLUTION 2025-159

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE 2025/2026 FISCAL YEAR, INCLUDING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, it is required by City Charter Section 71 that a Resolution be enacted to establish a budget and appropriation levels to provide for the operations of City government for the fiscal year commencing on October 1, 2025, and ending September 30, 2026; and

WHEREAS, the Annual Budget contains fund appropriations and establishes projected revenue and expenditure levels for all funds and divisions for the current fiscal year and the fiscal year commencing on October 1, 2025; and

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

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

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

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

WHEREAS, the City of Fernandina Beach on September 3, 2025, and September 16, 2025, held public hearings as required by Florida Statutes §200.65; and

WHEREAS, the City of Fernandina Beach set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2025/2026 in the amount of \$242,643,890.

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

SECTION 1. The Fiscal Year 2025/2026 Final Budget is hereby adopted.

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

SECTION 3. The Fiscal Year 2025/2026 Final Budget, as filed with the City Clerk, contains the expenditures and reserves estimate, and the revenues and cash balances of the City of Fernandina Beach,

Florida for the fiscal year from October 1, 2025, to September 30, 2026, both dates inclusive. Said Budget was submitted to the City Commission of the City of Fernandina Beach, Florida, by the City Manager as required by and pursuant to Section 71 of the City Charter of the City of Fernandina Beach, Florida. The 2025/2026 Final Budget is hereby fixed and determined in the amount of \$242,643,890 and is hereby in all respects adopted and confirmed as so fixed and determined, and the City Clerk is hereby directed to enter the same upon the Minutes of the City of Fernandina Beach, Florida.

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

SECTION 5. Properly advertised Public Hearings have been held on September 3, 2025, at 5:05 P.M. and September 16, 2025, at 5:05 P.M. as required by law. Copies of the budget are on file at the Office of the City Clerk for inspection and on the City of Fernandina Beach website.

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

SECTION 7. 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 8. This Resolution shall take effect October 1, 2025.

ADOPTED this 16th 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



FISCAL YEAR 2025-2026

PROPOSED
ANNUAL BUDGET
SEPTEMBER 16, 2025

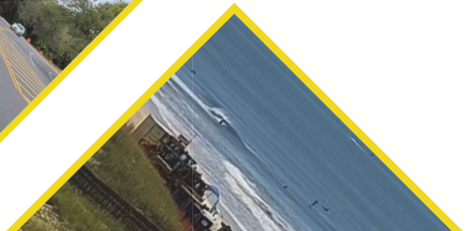


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Millage

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 Modified Rollback Rate (3 votes required)					
Property Taxes	4.5444	21,559,805	21,559,805		
Voter Approved Debt	0	-			
Total	4.5444	21,559,805			
 BUDGET		20,697,413	<i>incr over Rollback</i> 20,697,413		(1,259,134)
Bud as a % of Total		96.0%			
FY 25/26 Adjusted Rollback Rate (3 votes required))					
Property Taxes	4.6027	21,836,395	1,136,250		
Voter Approved Debt	0	-			
Total	4.6027	21,836,395			
 BUDGET		20,962,939	<i>incr over Rollback</i> 1,090,800		(1,524,660)
Bud as a % of Total		96.0%			
FY 25/26 Proposed Oper'g Millage Rate (3 votes required)					
Property Taxes	4.6849	22,226,373			
Voter Approved Debt	0	-			
Total	4.6849	22,226,373			
 BUDGET		21,337,318	<i>incr over Rollback</i> 1,465,179		(1,899,039)
Bud as a % of Total		96.0%			
FY 25/26 Maximum Rate - (4 votes required)					
Property Taxes	5.2913	25,103,291			
Voter Approved Debt	0	-			
Total	5.2913	25,103,291			
 BUDGET		24,099,158	<i>incr over Rollback</i> 4,227,019		
Bud as a % of Total		96.0%			
@96%, for every .1 increase in Millage, Property Tax Revenue increases \$412,449					

City of Fernandina Beach Property Tax Information

Fiscal Year	Taxable Value	Millage Rate	Calculated Receipts	% Change Taxable Val.	% Change Dollars	% Change Tax Rate
2006-2007	\$1,805,613,639	4.4106	\$ 7,565,648	19.10%	1.36%	-14.89%
2007-2008	\$2,044,451,517	4.0678	\$ 7,978,900	13.23%	5.46%	-7.77%
2008-2009	\$2,029,226,937	4.2209	\$ 8,213,322	-0.74%	2.94%	3.76%
2009-2010	\$1,946,524,333	4.4855	\$ 8,294,500	-4.08%	0.99%	6.27%
2010-2011	\$1,730,492,245	4.9365	\$ 8,115,446	-11.10%	-2.16%	10.05%
2011-2012	\$1,643,503,761	5.4335	\$ 8,538,000	-5.03%	5.21%	10.07%
2012-2013	\$1,562,224,641	6.3001	\$ 9,350,100	-4.95%	9.51%	15.95%
2013-2014	\$1,535,000,000	6.5080	\$ 9,894,587	-1.74%	5.82%	3.30%
2014-2015	\$1,608,455,119	6.3663	\$ 10,356,519	4.79%	4.67%	-2.18%
2015-2016	\$1,705,649,635	6.3044	\$ 10,332,000	6.04%	-0.24%	-0.97%
2016-2017	\$1,807,212,965	6.3044	\$ 10,937,700	5.95%	5.86%	0.00%
2017-2018	\$2,020,560,248	6.2097	\$ 12,045,190	11.81%	10.13%	-1.50%
2018-2019	\$2,196,470,713	6.0482	\$ 12,753,306	8.71%	5.88%	-2.60%
2019-2020	\$2,516,326,955	6.5236	\$ 15,758,890	14.56%	23.57%	7.86%
2020-2021	\$2,745,527,708	5.6236	\$ 14,822,160	9.11%	-5.94%	-13.80%
2021-2022	\$3,009,887,290	5.3330	\$ 15,409,660	9.63%	3.96%	-5.17%
2022-2023	\$3,431,952,310	5.3330	\$ 17,570,498	14.02%	14.02%	0.00%
2023-2024	\$3,908,480,780	4.8298	\$ 18,122,093	13.89%	3.14%	-9.44%
2024-2025	\$4,316,693,596	4.6849	\$ 19,414,347	10.44%	7.13%	-3.00%
2025-2026	\$4,744,257,752	4.6849	\$ 21,337,318	9.90%	7.13%	0.00%

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



CERTIFICATION OF TAXABLE VALUE

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

Year : 2025	County : Nassau
Principal Authority : City of Fernandina Beach	Taxing Authority : City of Fernandina Beach - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	4,101,446,465	(1)
2.	Current year taxable value of personal property for operating purposes	\$	639,253,474	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	3,557,813	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	4,744,257,752	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	100,561,989	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	4,643,695,763	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	4,322,014,732	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☒ YES	☐ NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☒ YES	☐ NO	Number 1 (9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date : 6/26/2025 5:40:53 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		4.6849 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	20,248,207	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	125,952	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	20,122,255	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	31,863,441	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	4,611,832,322	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		4.3632 per \$1000	(16)
17.	Current year proposed operating millage rate		4.6849 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	22,226,373	(18)

19.	TYPE of principal authority (check one)		☐ County	☐ Independent Special District	(19)
			☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)		☒ Principal Authority	☐ Dependent Special District	(20)
			☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)		☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 20,122,255	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			4.3632 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 20,700,145	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 22,226,373	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			4.6849 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			7.37 %	(27)
First public budget hearing		Date : 9/3/2025	Time : 5:05 PM EST	Place : 204 Ash Street Fernandina Beach 32034	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :		Fax Number :

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

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

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

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

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

Section I: Property Appraiser

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

Line 8

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

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

Line 9

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

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

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

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

Section II: Taxing Authority

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

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

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

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

Lines 12 and 14

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

Line 24

Include only those levies derived from millage rates.



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

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

Year : 2025		County : Nassau	
Principal Authority : City of Fernandina Beach		Taxing Authority : City of Fernandina Beach - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No (1)
IF YES,  STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.4952 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2023 Form DR-420MM, Line 13	4.9405 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.8298 per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 4,322,014,732	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 21,352,914	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote (Line 6 minus Line 7)	\$ 21,352,914	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 4,643,695,763	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	4.5983 per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	4.5983 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0451	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	4.8057 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	5.2863 per \$1,000	(14)
15.	Current year adopted millage rate	per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)		(16)
☐	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
☐	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. Enter Line 15 on Line 17.		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
☐	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 4,744,257,752	(18)

Continued on page 2

Taxing Authority : City of Fernandina Beach - Operating		DR-420MM-P R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21).</i>	\$ 0	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 0	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	☒ YES ☐ NO	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

DR-420MM-P
R.5/12
Page 3

General Instructions

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

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

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

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

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

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

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

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2023 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2022 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

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

Lines 13 and 14

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

Line 16

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

Line 17

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



TAX INCREMENT ADJUSTMENT WORKSHEET

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

Year : 2025	County : Nassau
Principal Authority : City of Fernandina Beach	Taxing Authority : City of Fernandina Beach - Operating
Community Redevelopment Area : City of Fernandina Beach CRA - Amelia Island Waterfront	Base Year : 2013

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	44,222,328	(1)
2.	Base year taxable value in the tax increment area	\$	10,681,864	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	33,540,464	(3)
4.	Prior year Final taxable value in the tax increment area	\$	39,071,469	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	28,389,605	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/26/2025 5:40:53 PM	

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

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		%	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> If value is zero or less than zero, then enter zero on Line 6b	\$		(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$		(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$		(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$		(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		%	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> If value is zero or less than zero, then enter zero on Line 7e	\$		(7e)

S I G N H E R E	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :

TAX INCREMENT ADJUSTMENT WORKSHEET INSTRUCTIONS

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

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

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

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

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

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

- Example 1.
Section 163.387(1), F.S., states the payment made by the taxing authority should equal 95% of the millage levied times the tax increment value. The specific proportion in this case is 95%. The ordinance providing for the payment may set a percentage lower than 95%. In these cases, the lower percentage would be the specific proportion.
- Example 2.
Some required tax increment payments are not directly related to the tax increment value. A constant dollar payment is a payment not based on a specific proportion of the tax increment value. Line 7 converts these payments into a proportion based on the prior year's payment and tax increment value to reach the current year's dedicated increment value.

Section I: Property Appraiser

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

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

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

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

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

Section II: Taxing Authority

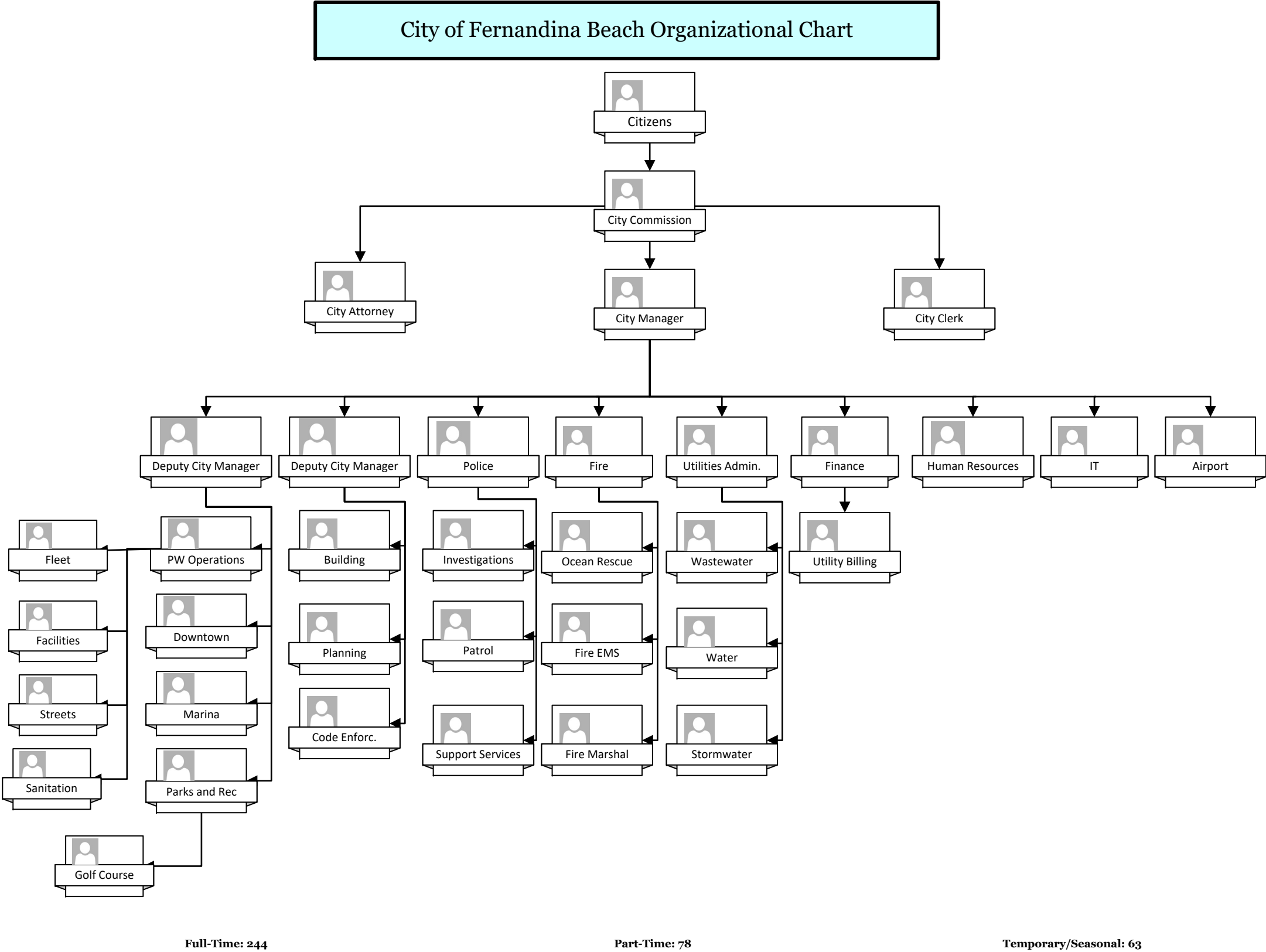
Complete Section II of the form, keep one copy, and return the original and one copy to your property appraiser with DR-420 within 35 days of certification. Send one copy to your tax collector.

Additional Instructions for Lines 6 and 7

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

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

Personnel



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)

General Fund

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%
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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%
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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%
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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%
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TOTAL CITY PERSONNEL	24,144,128	25,455,787	27,766,895	30,724,529	30,054,886	32,323,406	5.2%
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001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
MILLAGE RATE						
OPERATING	5.3330	4.8298	4.8298	4.6849	4.6849	0.0%
VOTED DEBT - 2001 GOB BOND	-	-	-	-	-	0.0%
TOTAL ASSESSED MILLAGE	5.3330	4.8298	4.8298	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	21,219,017	10.0%
TOTAL	17,589,472	18,172,189	18,031,213	19,288,395	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	399,848	-18.3%
001 31251 STATE/FIRE INSURANCE TAX	293,024	302,659	115,000	115,000	115,000	0.0%
001 31252 STATE/POLICE INSURANCE TAX	173,604	195,706	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	2,662,890	7.7%
TOTAL	3,485,903	3,407,146	3,261,651	3,185,849	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	1,600,000	14.3%
001 32340 FRANCHISE FEES GAS	41,499	37,844	25,000	25,000	25,000	0.0%
001 32370 FRANCHISE FEES SOLD WASTE	-	130,055	-	162,000	162,000	0.0%
TOTAL	1,887,486	2,026,059	1,425,000	1,587,000	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	0.0%
001 31620 LOCAL BUSINESS TAX - PENALTIES	12,663	6,188	50	200	3,000	1400.0%
001 31630 LOCAL BUSINESS TAX-OTHER FEES	7,349	8,461	3,000	3,000	5,000	66.7%
001 31640 LOCAL BUSINESS TAX-PAST DUE FE	1,627	1,695	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	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	-32.0%
001 32219 TREE TRUST FUND RESERVE	-	-	-	-	-	0.0%
001 32900 CODE ENFORCEMENT FEES & FINES	31,591	10,482	25,000	25,000	25,000	0.0%
001 32901 ZONING PLAN REVIEW	96,000	74,525	90,000	45,000	45,000	0.0%
001 32992 FIRE MARSHALL'S FEES	102,386	6,468	35,000	35,000	65,000	85.7%
001 32995 ADDRESS ASSIGNMENT	540	620	300	300	300	0.0%
001 32903 SIGN PERMITS	-	-	-	-	-	0.0%
001 32904 PRIVATE DIRECTION SIGNS	-	-	-	-	-	0.0%
001 32905 ELECTRICAL PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32906 ELECTRICAL PERMITS-TEMPORARY P	-	-	-	-	-	0.0%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
001 32907 ENGINEERING FEES	-	-	-	-	-	0.0%
001 32908 GAS PERMITS-GENERAL	-	-	-	-	-	0.0%
001 32909 GAS PERMITS-LP INSTALLATION	-	-	-	-	-	0.0%
001 32910 GAS PERMITS-TANK FEES	-	-	-	-	-	0.0%
001 32911 MECHANICAL	-	-	-	-	-	0.0%
001 32912 PLUMBING PERMITS	-	-	-	-	-	0.0%
001 32913 PLUMBING-FIXTURE FEES	-	-	-	-	-	0.0%
001 32914 PERMIT/REVIEW FEES	-	-	-	-	-	0.0%
001 32915 ANNEXATION APP FEE	13,600	2,400	2,000	4,000	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	7,500	0.0%
001 32918 ZONING CERTIFICATION FEE	2,300	3,600	800	1,500	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	-	-	-	-	-	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	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	0.0%
001 32929 SITE PLAN REVIEW APP FEE	46,200	36,700	24,500	22,000	22,000	0.0%
001 32931 HDC VARIANCE	-	-	-	-	-	0.0%
001 32932 DUE DILIGENCE	1,500	1,250	750	1,000	1,000	0.0%
001 32933 TELECOMMUNICATION PERMIT	-	-	400	-	-	0.0%
001 32934 CHANGE OF USE	-	-	-	-	-	0.0%
001 32935 ADMINISTRATIVE WAIVER	2,500	400	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	2,400	0.0%
001 32960 ADMINISTRATION COST BLDING SU	-	-	-	-	-	0.0%
001 32980 OTHER MISC PERMITS	2,338	11,288	-	-	-	0.0%
001 32981 SPECIAL EVENT PERMITS	10,830	3,250	2,500	4,000	4,000	0.0%
001 32982 SPECIAL BANNER PERMITS	3,215	3,460	2,000	4,000	1,500	-62.5%
TOTAL	601,018	418,059	400,800	499,800	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	-	-	-	0.0%
001 33400 STATE GRANT	31,175	48,825	50,000	95,000	-	-100.0%
001 33420 FEMA STATE	-	-	-	-	-	0.0%
001 33440 OTHER GRANT	-	-	-	-	-	0.0%
TOTAL	31,175	101,385	50,000	96,424	-	-100.0%

001 GENERAL FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	1,102,103	2.4%
001 33512 STATE REVENUE SHARING PROCEED	384,325	367,541	366,584	374,462	391,478	4.5%
001 33514 MOBILE HOME TAX	678	853	800	800	800	0.0%
001 33515 ALCOHOLIC BEV LICENSE	24,923	26,826	23,000	23,000	29,750	29.3%
001 33522 FIREFIGHTERS SUPPLEMENT	13,630	12,656	10,000	10,000	10,000	0.0%
TOTAL	1,572,727	1,543,650	1,460,577	1,484,764	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	216,492	21.4%
001 33721 DEA REIMBURSEMENT	-	-	13,125	13,125	-	-100.0%
TOTAL	159,130	173,179	191,471	191,471	216,492	13.1%
339 PAYMENTS IN LIEU OF TAXES						
001 33910 OCEAN,HIGHWAY AND PORT AUTH	-	-	50,000	187,000	50,000	-73.3%
TOTAL	-	-	50,000	187,000	50,000	-73.3%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
342/343 OTHER CHARGES/FEES						
001 33722 NASSAU COUNTY OCEAN RESCUE	110,915	110,883	201,000	201,000	223,014	11.0%
001 34140 REIMBURSEMENT FOR LEGAL	11,912	12,529	10,500	10,500	10,500	0.0%
001 34260 AMBULANCE SERVICES	757,784	332,273	664,003	664,003	690,000	3.9%
001 34290 SHRIMP FESTIVAL REIMBURSEMENT	-	2,520	-	-	-	0.0%
0012200 34292 PROGRAM REVENUES	-	2,921	-	-	-	0.0%
0012200 34295 OTHER PUBLIC SAFETY	-	56	-	-	-	0.0%
001 34296 OPIOID SETTLEMENT	-	38,871	-	-	-	0.0%
001 34490 STREET SWEEPING CHARGES	-	-	-	-	9,000	0.0%
TOTAL	880,611	500,052	875,503	875,503	932,514	6.5%
347 RECREATIONAL						
001 34700 TRUST ACTIVITIES NON TAXABLE	239,981	235,201	350,000	350,000	235,000	-32.9%
001 34701 TRUST ACTIVITIES TAXABLE	55,689	79,640	43,000	75,000	75,000	0.0%
001 34702 PARKS TRUST NON-TAXABLE	17,298	10,564	12,000	12,000	14,500	20.8%
001 34703 PARKS TRUST TAXABLE	13,418	17,985	8,000	15,000	15,000	0.0%
001 34704 RENTALS NON-TAXABLE	11,202	4,750	4,000	4,000	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	10,000	-33.3%
001 34721 PECK RENTS	4,483	5,183	3,000	5,000	5,000	0.0%
001 34722 PECK RENTS NON-TAXABLE	30,092	30,500	25,000	25,000	25,000	0.0%
001 34723 PECK TRUST TAXABLE	17,090	11,700	10,000	10,000	10,000	0.0%
001 34724 PECK TRUST NON-TAXABLE	14,293	10,838	10,000	10,000	7,500	-25.0%
001 34725 MLK RENTS	4,435	4,605	4,500	4,500	4,500	0.0%
001 34726 MLK RENTS NON-TAXABLE	2,250	450	1,000	1,000	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	15,000	0.0%
001 34731 YOUTH CAMPS	296,294	186,925	290,000	290,000	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	100,000	0.0%
001 34743 SWIMMING POOLS NON-TAXABLE	5,425	30,245	12,000	12,000	15,000	25.0%
001 34742 SWIMMING POOLS	88,786	76,940	60,000	60,000	70,000	16.7%
001 34745 GREENWAY	1,110	160	2,500	500	1,000	100.0%
001 34746 GREENWAY TAXABLE	-	-	-	-	-	0.0%
TOTAL	937,897	830,243	974,100	1,024,100	805,700	-21.3%
351 FINES/FORFEITURES						
001 35100 COURT CASES GENERAL FUND	13,856	8,330	8,500	8,500	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	20,000	33.3%
001 35116 POLICE CITATIONS	430	1,150	-	-	-	0.0%
001 35120 POLICE EDUCATION	1,557	1,523	1,200	1,200	1,200	0.0%
001 35911 FINGERPRINT-ACCI-INC REPORT	5,524	6,431	4,800	4,800	4,800	0.0%
TOTAL	61,040	41,973	29,500	29,500	36,000	22.0%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
360's/384 OTHER REVENUE						
001 36110 INTEREST	374,319	480,107	212,000	210,000	479,000	128.1%
001 36120 UNREALIZED GAIN	(2,610)	27,513	-	-	-	0.0%
001 36210 RENTS	7,863	5,697	3,500	3,500	5,300	51.4%
001 36215 RENTS NON-TAXABLE	33,613	32,494	23,800	23,800	27,400	15.1%
001 36221 POLICE BUILDING RENT	-	-	-	-	-	0.0%
001 36800 CAPITAL CONTRIBUTION	35,000	-	-	-	-	0.0%
001 36990 OTHER REVENUE	133,534	16,192	35,851	35,851	60,851	69.7%
001 36992 GAIN ON SALE OF ASSET	100	77,409	-	-	-	0.0%
001 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
001 36995 LATE FEES	105	-	-	-	-	0.0%
0011200 36993 DONATIONS/CONTRIBUTIONS	-	-	-	4,000	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	0.0%
001 36997 TDC REVENUE	-	-	-	-	-	0.0%
001 36998 STATE OF FLORIDA - FDOT	68,228	73,075	65,170	72,677	77,501	6.6%
001 36999 HDC TRUST FUND	357	-	-	-	-	0.0%
TOTAL	661,212	713,098	351,921	356,928	653,152	83.0%
TOTAL REVENUES	27,867,671	27,927,034	27,101,736	28,806,734	31,045,844	7.8%
382 REIMBURSEMENTS						
001 38220 FROM BOND DEBT SERVICE	6,565	-	-	-	-	0.0%
001 38244 FROM SANITATION	-	-	-	40,000	40,000	0.0%
001 38245 FROM WASTEWATER OPERATIONS	360,000	360,000	360,000	360,000	360,000	0.0%
001 38246 FROM WATER OPERATIONS	180,000	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	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	0.0%
TOTAL	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	11,195,879	9.3%
001 38911 CASH BAL FORWARD REST'D	-	-	-	-	-	0.0%
TOTAL	9,875,394	12,493,933	8,463,537	10,239,721	11,195,879	9.3%
TOTAL REVENUES AND CASH BALANCES	40,789,630	43,400,967	38,545,273	42,066,455	45,261,723	7.6%

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

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
CITY MANAGER						
PERSONNEL						
0011210 51200 SALARIES	530,208	515,175	545,221	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	37,491	20.9%
0011210 52200 RETIREMENT	98,346	100,490	89,621	61,110	83,337	36.4%
0011210 52300 HEALTH INSUR	60,267	45,674	69,322	45,283	44,511	-1.7%
0011210 52301 LIFE INSUR	2,191	1,754	1,269	1,632	1,300	-20.3%
0011210 52400 WORKERS' COMP	1,762	880	880	921	1,858	101.7%
0011210 52500 UNEMPLOYMENT		550				
TOTAL	755,711	703,930	748,023	545,198	697,828	28.0%
OPERATING EXPENSES						
0011210 53100 PROFESSIONAL SERVICES	28,348	51,966	40,000	45,000	20,000	-55.6%
0011210 53400 CONTRACTUAL	23,612	1,921	1,606	2,729	3,767	38.0%
0011210 53900 AUTO ALLOWANCE	4,500	1,750	7,200	7,000	6,500	-7.1%
0011210 53910 HOUSING ALLOWANCE	-	7,500	-	7,500	-	-100.0%
0011210 54000 TRAINING/TRAVEL	1,651	1,972	4,125	2,125	9,375	341.2%
0011210 54100 COMM - PHONE/FAX/ALARM	481	820	1,116	1,496	812	-45.7%
0011210 54101 COMMUNICATIONS-CELLULAR	2,531	1,072	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	1,250	-55.4%
0011210 54800 PROMOTIONAL	-	-	-	-	-	0.0%
0011210 54901 SPECIAL EVENTS	-	-	-	-	-	0.0%
0011210 55100 OFFICE SUPPLIES	1,707	630	1,500	1,800	500	-72.2%
0011210 55200 OPERATING SUPPLIES	2,192	1,748	1,695	2,065	1,065	-48.4%
0011210 55210 UNIFORMS	-	232	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	5,500	-28.7%
0011210 56401 EQUIP-NON CAPITAL	1,940	1,971	-	-	-	0.0%
TOTAL	74,576	74,491	63,042	76,215	54,219	-28.9%
CITY MANAGER DEPARTMENT TOTAL	830,287	778,421	811,065	621,413	752,047	21.0%

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

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

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
LEGAL						
PERSONNEL						
0011400 51200 SALARIES	236,392	258,647	257,593	364,598	365,766	0.3%
0011400 51350 PART TIME SALARIES	-	-	-	-	-	0.0%
0011400 52100 FICA	16,530	18,042	17,550	32,669	27,019	-17.3%
0011400 52200 RETIREMENT	31,430	34,560	34,352	55,281	56,601	2.4%
0011400 52300 HEALTH INSUR	38,788	42,917	42,661	71,882	69,873	-2.8%
0011400 52301 LIFE INSUR	903	1,004	910	1,370	849	-38.0%
0011400 52400 WORKERS' COMP	257	260	260	272	188	-30.9%
TOTAL	324,300	355,429	353,326	526,072	520,296	-1.1%
OPERATING EXPENSES						
0011400 53100 PROFESSIONAL SERVICES	730	1,193	2,250	2,250	3,850	71.1%
0011400 53400 CONTRACTUAL	4,021	3,978	3,585	34,425	38,285	11.2%
0011400 54000 TRAINING/TRAVEL	4,689	5,913	6,750	10,750	8,300	-22.8%
0011400 54100 COMM - PHONE/FAX/ALARM	-	396	396	523	480	-8.2%
0011400 54101 COMMUNICATIONS-CELLULAR	963	589	660	660	600	-9.1%
0011400 54700 PRINTING	-	-	100	100	100	0.0%
0011400 54930 COLLECTIONS/LITIGATION COSTS	9,254	2,156	3,000	3,000	3,000	0.0%
0011400 54934 LEGAL/CONTRACTUAL	27,930	79,179	65,000	165,000	85,000	-48.5%
0011400 55100 OFFICE SUPPLIES	389	372	400	400	400	0.0%
0011400 55200 OPERATING SUPPLIES	1,987	1,595	1,630	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	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	662,427	-11.2%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PLANNING						
PERSONNEL						
0011500 51200 SALARIES	482,177	329,109	405,856	411,272	444,320	8.0%
0011500 51300 SEASONAL/TEMPORARY	-	5,318	3,000	3,000	-	-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	33,667	8.1%
0011500 52200 RETIREMENT	104,136	68,548	85,958	84,357	92,377	9.5%
0011500 52300 HEALTH INSUR	65,466	44,363	57,712	48,605	63,147	29.9%
0011500 52301 LIFE INSUR	1,817	1,229	1,480	1,049	1,282	22.2%
0011500 52400 WORKERS' COMP	4,209	2,128	2,128	1,614	4,768	195.4%
0011500 52500 UNEMPLOYMENT	-	3,300	-	-	-	0.0%
TOTAL	694,491	479,600	586,594	581,027	639,561	10.1%
OPERATING EXPENSES						
0011500 53100 PROFESSIONAL SERVICES	8,368	122,348	129,000	305,410	133,125	-56.4%
0011500 53400 CONTRACTUAL	33,522	38,608	83,888	258,843	83,595	-67.7%
0011500 54000 TRAINING/TRAVEL	8,442	4,039	12,250	10,600	14,410	35.9%
0011500 54100 COMM - PHONE/FAX/ALARM	34	51	360	914	1,120	22.5%
0011500 54101 COMMUNICATIONS-CELLULAR	1,216	1,195	1,250	1,250	1,250	0.0%
0011500 54500 INSURANCE	3,684	15,579	15,579	14,223	17,039	19.8%
0011500 54610 R/M BLDG & GROUNDS	-	141	13,000	10,000	10,000	0.0%
0011500 54630 R/M VEHICLES-LABOR	500	600	600	600	500	-16.7%
0011500 54640 R/M VEHICLES-PARTS	154	5,239	750	1,500	1,000	-33.3%
0011500 54700 PRINTING	10,720	5,369	9,000	9,000	9,000	0.0%
0011500 55100 OFFICE SUPPLIES	839	1,752	2,500	2,500	2,500	0.0%
0011500 55200 OPERATING SUPPLIES	1,987	285	1,295	730	2,110	189.0%
0011500 55210 UNIFORMS	325	93	1,375	1,375	1,375	0.0%
0011500 55230 GAS/OIL	1,307	808	1,500	1,500	1,000	-33.3%
0011500 55400 BOOKS/SUBS/DUES	4,147	1,782	4,725	4,970	3,670	-26.2%
TOTAL	75,245	197,890	277,072	623,415	281,694	-54.8%
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	10,500	35.5%
TOTAL	22,426	8,367	14,500	11,750	10,500	-10.6%
PLANNING DEPARTMENT TOTAL	792,162	685,858	878,166	1,216,192	931,755	-23.4%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PLANNING GREENWAY						
PERSONNEL						
0011501 51200 SALARIES	-	76,462	75,830	82,481	86,743	5.2%
0011501 51300 SEASONAL/TEMPORARY	-	5,230	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	5,703	-9.2%
0011501 52200 RETIREMENT	-	16,369	16,243	16,551	17,051	3.0%
0011501 52300 HEALTH INSUR	-	9,720	10,088	12,607	12,457	-1.2%
0011501 52301 LIFE INSUR	-	268	281	293	238	-18.8%
0011501 52400 WORKERS' COMP	-	-	-	-	188	0.0%
TOTAL	-	114,282	114,212	124,210	163,386	31.5%
OPERATING EXPENSES						
0011501 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0011501 53400 CONTRACTUAL	-	60,845	99,700	79,880	111,880	40.1%
0011501 54000 TRAINING/TRAVEL	-	709	1,600	1,600	2,400	50.0%
0011501 54101 COMMUNICATIONS-CELLULAR	-	-	-	131	160	22.1%
0011501 54500 INSURANCE	-	-	-	-	-	0.0%
0011501 54610 R/M BLDG & GROUNDS	-	-	-	11,600	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	0.0%
0011501 54970 PROGRAM COSTS	-	-	2,400	2,400	2,400	0.0%
0011501 55100 OFFICE SUPPLIES	-	-	-	-	-	0.0%
0011501 55200 OPERATING SUPPLIES	-	1,471	1,500	2,465	1,500	-39.1%
0011501 55210 UNIFORMS	-	43	-	-	600	0.0%
0011501 55230 GAS/OIL	-	-	-	-	-	0.0%
0011501 55240 CHEMICALS	-	-	1,200	1,200	1,200	0.0%
0011501 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	88,147	145,000	105,276	131,540	24.9%
CAPITAL OUTLAY						
0011501 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011501 56400 EQUIPMENT	-	-	-	70,000	45,000	-35.7%
0011501 56401 NON CAP EQUIP	-	6,857	5,000	8,570	8,500	-0.8%
TOTAL	-	6,857	5,000	78,570	53,500	-31.9%
PLANNING GREENWAY DEPARTMENT TOTAL	-	209,285	264,212	308,056	348,426	13.1%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	-	-100.0%
0011910 53400 CONTRACTUAL	173,856	168,016	173,360	179,004	189,711	6.0%
0011910 54100 COMM - PHONE/FAX/ALARM	1,325	1,390	1,596	1,144	1,302	13.8%
0011910 54103 COMMUNICATIONS-INTERNET	2,732	2,710	2,900	3,175	3,480	9.6%
0011910 54200 POSTAGE	11,069	11,542	7,500	7,500	13,500	80.0%
0011910 54300 UTILITIES ELECTRIC	20,376	16,570	20,000	20,000	20,000	0.0%
0011910 54310 UTILITIES-WATER & WASTEWATER	2,311	2,264	3,000	3,000	3,000	0.0%
0011910 54500 INSURANCE	33,199	56,389	56,389	69,880	83,608	19.6%
0011910 54610 R/M BLDG & GROUNDS	410	95	5,000	5,000	1,000	-80.0%
0011910 54611 R/M FACILITIES	5,005	20,999	26,500	42,000	22,000	-47.6%
0011910 54620 R/M EQUIPMENT	3,648	3,313	5,000	5,000	5,000	0.0%
0011910 55200 OPERATING SUPPLIES	1,158	1,004	2,090	1,800	3,025	68.1%
0011910 55220 JANITORIAL SUPPLIES	1,417	1,095	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	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	347,306	0.1%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
FACILITIES MAINTENANCE						
PERSONNEL						
0011930 51200 SALARIES	483,141	550,930	564,975	588,959	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	8,000	-20.0%
0011930 52100 FICA	37,222	41,945	42,701	44,753	42,273	-5.5%
0011930 52200 RETIREMENT	90,610	102,623	103,724	105,925	98,615	-6.9%
0011930 52300 HEALTH INSUR	64,021	82,796	69,861	113,765	99,988	-12.1%
0011930 52301 LIFE INSUR	1,856	2,042	1,992	2,482	1,597	-35.7%
0011930 52400 WORKERS' COMP	9,409	7,239	7,239	8,575	5,241	-38.9%
0011930 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	698,940	797,104	802,492	874,459	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	5,131	-31.8%
0011930 54000 TRAINING/TRAVEL	2,663	1,677	5,500	7,200	5,438	-24.5%
0011930 54100 COMM - PHONE/FAX/ALARM	290	328	564	262	480	83.2%
0011930 54101 COMMUNICATIONS-CELLULAR	3,886	3,898	3,800	4,600	4,663	1.4%
0011930 54300 UTILITIES ELECTRIC	2,234	2,135	2,500	2,200	2,350	6.8%
0011930 54310 UTILITIES-WATER & WASTEWATER	836	1,073	800	1,200	900	-25.0%
0011930 54400 RENTALS/LEASES	246	650	1,000	1,000	1,000	0.0%
0011930 54500 INSURANCE	5,503	8,288	8,288	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	19,000	7.0%
0011930 54620 R/M EQUIPMENT	5,518	6,328	10,300	11,500	11,500	0.0%
0011930 54630 R/M VEHICLES-LABOR	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	7,500	0.0%
0011930 55100 OFFICE SUPPLIES	48	224	250	250	250	0.0%
0011930 55200 OPERATING SUPPLIES	12,696	11,584	14,630	17,930	14,530	-19.0%
0011930 55210 UNIFORMS	3,300	2,773	6,300	3,650	3,300	-9.6%
0011930 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
0011930 55230 GAS/OIL	12,707	12,869	15,000	15,000	14,000	-6.7%
0011930 55400 BOOKS/SUBS/DUES	161	171	200	200	200	0.0%
TOTAL	97,153	91,496	139,777	116,238	110,887	-4.6%
CAPITAL OUTLAY						
0011930 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
0011930 56400 EQUIPMENT	-	-	-	60,000	57,000	-5.0%
0011930 56401 NON CAP EQUIP	5,076	-	-	2,000	-	-100.0%
0011930 56415 SUBSCRIPTION BASED IT AGREEMENT	82,590	-	-	-	-	0.0%
TOTAL	87,666	-	-	62,000	57,000	-8.1%
0011930 57100 PRINCIPAL	5,182	13,865	-	14,378	15,351	6.8%
0011930 57200 INTEREST	-	2,149	-	2,117	1,638	-22.6%
FACILITIES MAINTENANCE DEPARTMENT TOTAL	888,941	904,614	942,269	1,069,192	1,004,616	-6.0%
TOTAL GENERAL GOVERNMENT	6,143,605	6,548,526	6,988,375	8,205,515	8,036,870	-2.1%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	3,811,669	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	60,911	-49.7%
0012101 51350 PART TIME SALARIES	56,436	-	-	-	-	0.0%
0012100 51400 OVERTIME	155,228	170,717	175,000	191,600	220,325	15.0%
0012101 51400 OVERTIME	2,503	-	-	-	-	0.0%
0012100 51500 INCENTIVE	23,141	21,263	21,840	24,482	25,000	2.1%
0012100 52100 FICA	237,310	259,784	240,590	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	1,115,378	0.1%
0012100 52300 HEALTH INSUR	538,177	575,075	580,171	798,313	663,485	-16.9%
0012100 52301 LIFE INSUR	11,152	12,203	11,219	13,245	11,583	-12.5%
0012100 52400 WORKERS' COMP	61,047	69,774	69,774	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	6,318,270	0.7%
OPERATING EXPENSES						
0012100 53100 PROFESSIONAL SERVICES	824	-	-	750	-	-100.0%
0012100 53400 CONTRACTUAL	120,193	120,770	147,882	181,307	235,349	29.8%
0012100 53500 INVESTIGATIONS	2,449	974	3,500	4,000	4,000	0.0%
0012100 54000 TRAINING/TRAVEL	18,881	24,979	18,000	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	9,298	10.0%
0012100 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0012100 54103 COMMUNICATIONS-INTERNET	6,535	5,861	10,300	11,593	13,600	17.3%
0012100 54104 COMMUNICATIONS-MOBILE	36,272	43,858	43,350	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	48,000	17.1%
0012100 54310 UTILITIES-WATER & WASTEWATER	5,097	4,993	5,400	5,700	10,000	75.4%
0012100 54320 UTILITIES-PROPANE/OTHER	1,696	1,864	1,500	1,500	2,500	66.7%
0012100 54400 RENTALS/LEASES	-	-	-	-	-	0.0%
0012100 54500 INSURANCE	109,657	146,866	146,866	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	36,000	-14.3%
0012100 54611 R/M FACILITIES	70,746	90,266	92,500	47,500	19,500	-58.9%
0012100 54620 R/M EQUIPMENT	11,196	9,259	13,000	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	47,000	4.4%
0012101 54630 R/M VEHICLES-LABOR	7,000	-	-	-	-	0.0%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
0012100 54640 R/M VEHICLES-PARTS	60,554	63,603	60,000	60,000	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	3,000	20.0%
0012101 54700 PRINTING	-	-	-	-	-	0.0%
0012100 54800 PROMOTIONAL	6,232	4,495	4,500	4,500	6,000	33.3%
0012100 54900 MISC EXPENSE	-	-	-	-	750	0.0%
0012100 55100 OFFICE SUPPLIES	6,146	2,109	5,500	6,000	7,500	25.0%
0012100 55200 OPERATING SUPPLIES	38,567	49,911	37,500	44,425	55,700	25.4%
0012101 55200 OPERATING SUPPLIES	131	-	-	-	-	0.0%
0012100 55210 UNIFORMS	66,995	75,974	67,606	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	6,000	20.0%
0012100 55230 GAS/OIL	130,009	144,640	140,000	150,000	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	3,150	16.7%
TOTAL	809,506	913,535	926,704	934,839	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	555,000	195.2%
0012101 56400 EQUIPMENT	12,439	-	-	-	-	0.0%
0012100 56401 NON CAP EQUIP	-	9,857	28,500	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	579,900	141.3%
0012100 57100 PRINCIPAL	2,452	9,647	-	9,127	9,127	0.0%
0012100 57200 INTEREST	48	353	-	874	874	0.0%
TOTAL	2,500	10,000	-	10,001	10,001	0.0%
POLICE DEPARTMENT TOTAL	6,335,590	6,902,428	6,735,291	7,461,037	7,953,097	6.6%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
FIRE 0012200						
PERSONNEL						
0012200 51200 SALARIES	2,535,465	2,702,088	2,803,602	3,030,238	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	423,500	55.0%
0012200 51500 INCENTIVE	14,022	12,087	13,680	12,852	13,300	3.5%
0012200 52100 FICA	210,533	228,017	187,089	215,055	305,882	42.2%
0012200 52200 RETIREMENT	1,013,484	1,205,659	859,357	952,491	1,248,481	31.1%
0012200 52300 HEALTH INSUR	360,054	413,706	379,180	535,787	618,447	15.4%
0012200 52301 LIFE INSUR	9,279	9,854	9,432	10,326	9,867	-4.4%
0012200 52400 WORKERS' COMP	57,745	96,649	96,649	101,134	146,500	44.9%
TOTAL	4,507,875	5,051,773	4,631,489	5,131,032	6,482,552	26.3%
OPERATING EXPENSES						
0012200 53100 PROFESSIONAL SERVICES	-	-	5,000	5,000	5,000	0.0%
0012200 53400 CONTRACTUAL	190,492	339,837	366,648	358,232	403,900	12.7%
0012200 53500 INVESTIGATIONS	-	190	800	800	800	0.0%
0012200 54000 TRAINING/TRAVEL	19,024	29,152	53,393	53,393	63,292	18.5%
0012200 54100 COMM - PHONE/FAX/ALARM	416	1,240	1,920	1,045	1,280	22.5%
0012200 54101 COMMUNICATIONS-CELLULAR	9,603	8,917	10,800	10,800	10,800	0.0%
0012200 54103 COMMUNICATIONS-INTERNET	19,530	15,109	32,715	32,715	32,715	0.0%
0012200 54200 POSTAGE	144	210	800	800	800	0.0%
0012200 54300 UTILITIES ELECTRIC	29,781	29,300	40,242	32,500	35,000	7.7%
0012200 54310 UTILITIES-WATER & WASTEWATER	5,949	5,529	8,400	8,400	6,500	-22.6%
0012200 54320 UTILITIES-PROPANE/OTHER	1,620	891	4,500	4,500	4,500	0.0%
0012200 54440 LAND RENT	-	-	10,000	10,000	10,000	0.0%
0012200 54500 INSURANCE	57,847	96,442	96,442	106,436	126,156	18.5%
0012200 54610 R/M BLDG & GROUNDS	6,238	17,657	25,208	25,208	66,875	165.3%
0012200 54611 R/M FACILITIES	23,452	29,873	38,500	109,500	20,750	-81.1%
0012200 54620 R/M EQUIPMENT	19,103	25,962	26,000	28,751	28,751	0.0%
0012200 54630 R/M VEHICLES-LABOR	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	80,000	33.3%
0012200 54650 OUTSIDE R/M VEHICLES	-	-	-	-	-	0.0%
0012200 54700 PRINTING	-	179	1,000	1,000	1,000	0.0%
0012200 54800 PROMOTIONAL	6,797	9,001	6,800	6,800	6,800	0.0%
0012200 54922 AMBULANCE BILLING/COLLECTION	54,684	53,875	57,809	57,809	80,000	38.4%
0012200 54970 PROGRAM COSTS	-	1,363	3,720	4,400	4,050	-8.0%
0012200 55100 OFFICE SUPPLIES	2,354	1,889	2,000	2,500	2,500	0.0%
0012200 55200 OPERATING SUPPLIES	34,515	56,459	59,215	56,580	61,350	8.4%
0012200 55210 UNIFORMS	61,067	74,460	68,703	68,703	82,300	19.8%
0012200 55220 JANITORIAL SUPPLIES	3,843	5,618	7,000	7,000	7,000	0.0%
0012200 55230 GAS/OIL	45,336	46,851	49,000	50,000	52,000	4.0%
0012200 55245 MEDICAL SUPPLIES	90,470	102,080	121,000	123,500	130,900	6.0%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
0012200 55400 BOOKS/SUBS/DUES	7,503	5,125	8,400	8,400	6,750	-19.6%
TOTAL	803,253	1,077,893	1,201,015	1,274,772	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	116,301	340.4%
0012200 56401 NON CAP EQUIP	4,525	17,535	-	34,177	20,000	-41.5%
TOTAL	97,066	17,535	26,406	60,583	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	8,016,340	24.0%
OCEAN RESCUE 0012201						
PERSONNEL						
0012201 51200 SALARIES	58,147	88,756	60,880	175,574	184,243	4.9%
0012201 51300 SEASONAL/TEMPORARY	311,614	181,580	357,496	269,634	270,605	0.4%
0012201 51350 PART TIME SALARIES	-	80,337	-	98,689	179,495	81.9%
0012201 51400 OVERTIME	22,425	26,302	39,720	42,126	45,000	6.8%
0012201 52100 FICA	29,976	28,757	31,982	44,690	51,794	15.9%
0012201 52200 RETIREMENT	12,555	19,807	13,041	36,360	38,304	5.3%
0012201 52300 HEALTH INSUR	9,171	14,127	10,088	50,966	36,777	-27.8%
0012201 52301 LIFE INSUR	221	311	223	666	534	-19.8%
0012201 52400 WORKERS' COMP	11,869	6,722	6,722	7,034	31,204	343.6%
TOTAL	455,978	446,699	520,152	725,739	837,956	15.5%
OPERATING EXPENSES						
0012201 53400 CONTRACTUAL	6,999	7,842	9,368	13,455	46,018	242.0%
0012201 54000 TRAINING/TRAVEL	130	-	1,600	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	5,638	32.3%
0012201 54103 COMMUNICATIONS-INTERNET	-	-	-	1,200	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	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	38,500	120.0%
0012201 54620 R/M EQUIPMENT	3,980	6,605	9,000	9,000	11,500	27.8%
0012201 54630 R/M VEHICLES-LABOR	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	19,000	90.0%
0012201 54700 PRINTING	-	-	-	-	500	0.0%
0012201 54800 PROMOTIONAL	972	1,384	2,000	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	18,330	-13.1%
0012201 55210 UNIFORMS	7,895	9,289	9,500	11,625	16,400	41.1%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
0012201 55230 GAS/OIL	12,881	12,245	12,000	12,000	17,000	41.7%
0012201 55245 MEDICAL SUPPLIES	-	1,621	2,000	2,000	2,600	30.0%
0012201 55400 BOOKS/SUBS/DUES	893	904	1,600	2,600	2,600	0.0%
TOTAL	74,270	95,842	109,388	140,382	238,471	69.9%
CAPITAL OUTLAY						
0012201 56400 EQUIPMENT	40,517	17,147	18,000	50,000	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	88,900	77.8%
OCEAN RESCUE 0012201	581,276	590,516	687,947	916,121	1,165,327	27.2%

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	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	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	51,992	337.7%

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

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

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OTHER SERVICES						
OPERATING EXPENSES						
0015640 55600 AGED / POOR SERVICES	25,853	29,802	30,000	30,000	40,000	33.3%
0015640 55601 NON PROFIT COUNCIL ON AGING	50,000	50,000	50,000	50,000	50,000	0.0%
0015640 55602 NON PROFIT EPISCOPAL	-	-	-	-	-	0.0%
0015640 55603 NON PROFIT BOYS AND GIRLS CLUB	-	-	-	-	-	0.0%
0015640 55604 NON PROFIT BARNABAS	30,000	30,000	30,000	30,000	30,000	0.0%
0015640 55605 NON PROFIT MICAH'S PL	5,000	5,000	5,000	5,000	5,000	0.0%
0015640 55606 NON PROFIT NASSAU MENTAL HEALTH	15,000	15,000	15,000	15,000	15,000	0.0%
0015640 55607 NON PROFIT FAMILY SUPPORT SVCS	-	-	-	-	-	0.0%
0015640 55608 NON PROFIT AMERICA'S YOUTH	-	-	-	-	-	0.0%
0015640 55610 NON PROFIT SALVATION ARMY	-	-	-	-	-	0.0%
0015640 55612 NON PROFIT THE ARC NASSAU	-	-	-	-	-	0.0%
0015640 55613 NON PROFIT AME CHURCH	-	-	-	-	-	-
0015640 55616 NON PROFIT ECONOMIC DEVELOPMENT	-	-	-	2,500	2,500	0.0%
0015640 55620 NON PROFIT GRANT FUNDING	-	-	-	-	-	0.0%
TOTAL	125,853	129,802	130,000	132,500	142,500	7.5%
OTHER SERVICES TOTAL	125,853	129,802	130,000	132,500	142,500	7.5%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
LIBRARY						
OPERATING EXPENSES						
0017100 53400 CONTRACTUAL	612	637	1,250	1,250	4,455	256.4%
0017100 54500 INSURANCE	29,165	9,132	9,132	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	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	63,191	87.4%
LIBRARY TOTAL	47,241	48,950	46,632	33,711	63,191	87.4%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
RECREATION DEPARTMENT						
PERSONNEL						
0017200 51200 SALARIES	325,882	1,141,687	1,405,658	561,845	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	48,308	-39.4%
0017200 51400 OVERTIME	3,600	28,664	21,100	4,000	1,000	-75.0%
0017200 52100 FICA	32,582	116,065	188,707	49,534	47,746	-3.6%
0017200 52200 RETIREMENT	72,101	236,843	290,107	119,103	119,435	0.3%
0017200 52300 HEALTH INSUR	46,012	194,764	213,010	149,826	110,220	-26.4%
0017200 52301 LIFE INSUR	1,242	4,238	4,312	2,019	1,691	-16.2%
0017200 52400 WORKERS' COMP	9,704	35,534	35,534	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	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	31,651	-16.8%
0017200 53910 HOUSING ALLOWANCE	5,000	-	-	-	-	0.0%
0017200 54000 TRAINING/TRAVEL	280	1,388	15,875	3,100	7,500	141.9%
0017200 54100 COMM - PHONE/FAX/ALARM	1,366	4,945	3,996	2,221	2,556	15.1%
0017200 54101 COMMUNICATIONS-CELLULAR	3,112	6,329	6,350	2,100	2,100	0.0%
0017200 54103 COMMUNICATIONS-INTERNET	2,883	13,433	10,200	3,323	3,400	2.3%
0017200 54200 POSTAGE	-	-	-	-	-	0.0%
0017200 54300 UTILITIES ELECTRIC	48,806	244,232	224,000	65,000	66,000	1.5%
0017200 54310 UTILITIES-WATER & WASTEWATER	11,482	73,005	68,000	11,000	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	1,500	-24.1%
0017200 54500 INSURANCE	33,521	98,489	98,489	30,067	35,820	19.1%
0017200 54610 R/M BLDG & GROUNDS	5,833	145,905	239,700	9,000	9,000	0.0%
0017200 54611 R/M FACILITIES	49,198	149,357	159,500	26,300	68,300	159.7%
0017200 54620 R/M EQUIPMENT	5,757	25,019	57,250	5,000	7,500	50.0%
0017200 54630 R/M VEHICLES-LABOR	12,000	34,000	34,000	12,000	12,500	4.2%
0017200 54640 R/M VEHICLES-PARTS	7,258	23,027	31,000	12,000	12,000	0.0%
0017200 54700 PRINTING	-	-	-	-	-	0.0%
0017200 54800 PROMOTIONAL	1,423	10,539	32,500	3,000	2,500	-16.7%
0017200 54901 SPECIAL EVENTS	10,096	4,522	5,000	5,000	6,000	20.0%
0017200 54970 PROGRAM COSTS	183,524	277,609	421,000	263,500	235,000	-10.8%
0017200 55100 OFFICE SUPPLIES	2,476	3,840	3,875	2,500	5,000	100.0%
0017200 55200 OPERATING SUPPLIES	17,109	112,114	111,750	21,095	11,645	-44.8%
0017200 55210 UNIFORMS	500	10,028	18,400	3,000	700	-76.7%
0017200 55220 JANITORIAL SUPPLIES	5,200	19,646	19,650	5,500	5,500	0.0%
0017200 55230 GAS/OIL	9,120	29,237	39,000	12,000	12,000	0.0%
0017200 55240 CHEMICALS	-	-	-	-	-	0.0%
0017200 55400 BOOKS/SUBS/DUES	2,744	3,971	5,175	4,250	4,250	0.0%
TOTAL	469,716	1,498,211	1,856,609	540,989	554,422	2.5%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	7,000	40.0%
TOTAL	45,569	151,485	179,100	5,000	83,500	1570.0%
RECREATION DEPARTMENT TOTAL	1,112,405	3,788,118	5,129,664	1,520,610	1,552,751	2.1%

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PARKS DEPARTMENT						
PERSONNEL						
0017210 51200 SALARIES	468,983	-	-	517,367	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	15,000	0.0%
0017210 52100 FICA	35,916	-	-	39,792	41,767	5.0%
0017210 52200 RETIREMENT	104,403	-	-	112,853	116,817	3.5%
0017210 52300 HEALTH INSUR	84,186	-	-	143,929	182,087	26.5%
0017210 52301 LIFE INSUR	1,633	-	-	1,947	1,794	-7.9%
0017210 52400 WORKERS' COMP	13,426	-	-	12,391	8,796	-29.0%
TOTAL	715,986	-	-	843,279	911,778	8.1%
OPERATING EXPENSES						
0017210 53100 PROFESSIONAL SERVICES	14,000	-	-	-	100,000	0.0%
0017210 53400 CONTRACTUAL	124,505	-	-	266,792	207,377	-22.3%
0017210 54000 TRAINING/TRAVEL	3,630	-	-	5,500	14,030	155.1%
0017210 54100 COMM-PHONE/FAX/ALARM	-	-	-	262	-	-100.0%
0017210 54101 COMMUNICATIONS-CELLULAR	1,669	-	-	3,300	2,500	-24.2%
0017210 54300 UTILITIES ELECTRIC	78,970	-	-	84,000	84,000	0.0%
0017210 54310 UTILITIES-WATER & WASTEWATER	34,408	-	-	35,000	35,000	0.0%
0017210 54400 RENTALS/LEASES	16,915	-	-	35,300	7,500	-78.8%
0017210 54500 INSURANCE	46,623	-	-	26,390	31,616	19.8%
0017210 54610 R/M BLDG & GROUNDS	194,379	-	-	81,500	197,900	142.8%
0017210 54611 R/M FACILITIES	42,328	-	-	66,500	55,000	-17.3%
0017210 54620 R/M EQUIPMENT	6,358	-	-	10,000	13,000	30.0%
0017210 54630 R/M VEHICLES-LABOR	22,000	-	-	22,000	23,000	4.5%
0017210 54640 R/M VEHICLES-PARTS	27,999	-	-	22,000	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	59,815	-1.2%
0017210 55210 UNIFORMS	7,350	-	-	6,050	6,400	5.8%
0017210 55220 JANITORIAL SUPPLIES	7,042	-	-	8,000	12,000	50.0%
0017210 55230 GAS/OIL	23,850	-	-	27,000	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	897,138	18.0%
CAPITAL OUTLAY						
0017210 56200 BUILDING	-	-	-	-	-	0.0%
0017210 56300 IMPROVEMENTS	-	-	-	65,000	65,000	0.0%
0017210 56400 EQUIPMENT	155,992	-	-	101,000	86,000	-14.9%
0017210 56401 NON CAP EQUIP	13,970	-	-	11,600	5,500	-52.6%
TOTAL	169,962	-	-	177,600	156,500	-11.9%
PARKS DEPARTMENT TOTAL	1,590,850	64,104	-	1,781,438	1,965,416	10.3%

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	29,669	10.3%
0017225 51400 OVERTIME	-	-	-	-	500	0.0%
0017225 52100 FICA	4,217	-	-	2,060	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	780	-54.3%
0017225 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	79,182	-	-	30,677	33,150	8.1%
OPERATING EXPENSES						
0017225 53100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
0017225 53400 CONTRACTUAL	3,523	-	-	7,069	5,774	-18.3%
0017225 54000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
0017225 54100 COMM - PHONE/FAX/ALARM	-	-	-	131	160	22.1%
0017225 54101 COMMUNICATIONS-CELLULAR	-	-	-	-	-	0.0%
0017225 54103 COMMUNICATIONS-INTERNET	2,883	-	-	3,323	3,400	2.3%
0017225 54300 UTILITIES ELECTRIC	30,558	-	-	27,000	29,000	7.4%
0017225 54310 UTILITIES-WATER & WASTEWATER	6,194	-	-	6,000	8,000	33.3%
0017225 54400 RENTALS/LEASES	1,430	-	-	1,400	1,400	0.0%
0017225 54500 INSURANCE	8,493	-	-	1,973	2,364	19.8%
0017225 54610 R/M BLDG & GROUNDS	1,312	-	-	10,000	9,350	-6.5%
0017225 54611 R/M FACILITIES	4,820	-	-	11,800	7,800	-33.9%
0017225 54620 R/M EQUIPMENT	933	-	-	5,000	-	-100.0%
0017225 54970 PROGRAM COSTS	-	-	-	14,000	6,500	-53.6%
0017225 55100 OFFICE SUPPLIES	172	-	-	275	-	-100.0%
0017225 55200 OPERATING SUPPLIES	830	-	-	10,565	4,565	-56.8%
0017225 55210 UNIFORMS	-	-	-	250	50	-80.0%
0017225 55220 JANITORIAL SUPPLIES	1,129	-	-	1,750	1,750	0.0%
0017225 55230 GAS/OIL	-	-	-	-	-	0.0%
0017225 55400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	62,277	-	-	100,536	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	158,263	20.6%

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

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

001 GENERAL FUND						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	-	-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	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	429,384	-51.8%
0018100 59420 TRANSFER TO AIRPORT	297,420	296,779	296,779	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	654,589	-15.0%
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	4,227,371	5.8%
CONTINGENCIES						
0018200 59900 CONTINGENCY	-	-	254,196	486,616	753,057	54.8%
TOTAL CONTINGENCIES	-	-	254,196	486,616	753,057	54.8%
RESERVES						
0018300 59990 RESERVE	11,125,506	5,329,453	5,633,085	6,249,353	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	6,747,862	8.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	40,789,630	36,320,083	38,545,273	42,066,455	45,261,723	7.6%

Special Revenue

100 LAW ENFORCEMENT TRUST FUND (LETF)

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

110 FEDERAL FORFEITURE FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	2,500	0.0%
TOTAL	13,336	25,986	2,500	2,500	2,500	0.0%
OTHER REVENUES						
110 36110 INTEREST	560	997	300	300	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	300	0.0%
CASH BALANCE FORWARD						
110 38910 CASH BALANCE FORWARD	69,457	77,272	51,355	58,819	89,050	51.4%
TOTAL REVENUE AND CASH BALANCES	98,056	123,905	54,155	61,619	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	15,000	0.0%
110 55210 UNIFORMS	-	-	-	-	-	0.0%
TOTAL	436	8,428	15,000	15,000	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	21,500	43.3%
110 59990 RESERVE	78,175	96,975	39,155	46,619	70,350	50.9%
TOTAL EXPENDITURES AND RESERVES	98,056	123,906	54,155	61,619	91,850	49.1%

125 TREE TRUST FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
125 32219 TREE TRUST FUND RESERVE	88,025	95,050	130,000	75,000	74,847	-0.2%
125 36110 INTEREST	4,278	6,777	5,000	5,000	5,000	0.0%
125 36990 OTHER REVENUE	-	1,000	-	-	-	0.0%
TOTAL	92,303	102,827	135,000	80,000	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	450,419	5.1%
TOTAL	474,313	510,309	255,141	428,427	450,419	5.1%
TOTAL REVENUE AND CASH BALANCES	566,616	613,136	390,141	508,427	530,266	4.3%
OPERATING EXPENSES						
125 51200 SALARIES	21,572	24,718	24,255	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	1,854	4.0%
125 52200 RETIREMENT	4,659	5,296	5,195	5,294	5,454	3.0%
125 52300 HEALTH INSUR	4,295	4,481	4,724	5,661	5,598	-1.1%
125 52301 LIFE INSUR	80	94	89	94	77	-18.1%
125 52400 WORKERS' COMP	336	586	586	613	2,900	373.1%
125 53100 PROFESSIONAL SERVICES	-	-	114,100	117,000	117,000	0.0%
125 54970 PROGRAM COSTS	23,574	37,788	162,000	124,350	264,350	112.6%
125 55200 OPERATING SUPPLIES	270	2,619	66,750	50,250	50,250	0.0%
TOTAL	56,308	77,357	379,415	330,028	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	530,266	4.3%

126 HDC TRUST FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
126 32924 HDC APPLICATION FEE	13,505	9,730	11,000	7,500	7,500	0.0%
126 32931 HDC VARIANCE	2,500	-	1,700	1,200	1,200	0.0%
126 32934 CHANGE OF USE	-	-	-	-	-	0.0%
126 36110 INTEREST	866	1,465	-	-	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	10,200	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	66,940	-28.9%
TOTAL	90,396	-	70,946	94,188	66,940	-28.9%
TOTAL REVENUE AND CASH BALANCES	110,288	11,195	83,646	102,888	77,140	-25.0%
OPERATING EXPENSES						
126 53100 PROFESSIONAL SERVICES	-	-	2,000	2,000	2,000	0.0%
126 54970 PROGRAM COSTS	2,000	4,101	57,000	57,000	57,000	0.0%
TOTAL	2,000	4,101	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	77,140	-25.0%

130 CDBG ECONOMIC DEVELOPMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	-	-	0.0%
TOTAL	106,164	-	106,914	-	-	0.0%
TOTAL REVENUE AND CASH BALANCES	107,079	466	107,414	-	-	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	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	107,079	466	107,414	-	-	0.0%

135 LAND CONSERVATION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	556.3%
135 36601 DONATIONS/LAND CONSERVATION	-	50,950	-	-	-	0.0%
135 36800 CAPITAL CONTRIBUTION	82,831	-	-	-	-	0.0%
TOTAL	83,898	51,995	1,000	400	2,625	556.3%
TRANSFERS IN						
135 38101 FROM GENERAL FUND	-	-	-	50,000	-	-100.0%
TOTAL	-	-	-	50,000	-	-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	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	256,443	189.5%
135 56300 IMPROVEMENTS	-	-	-	-	-	0.0%
135 56400 EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	146,764	45,854	84,647	88,577	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	-	-	-	0.0%
TOTAL EXPENDITURES AND RESERVES	235,075	51,995	84,647	88,577	259,943	193.5%

140 BUILDING FEES FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	710,000	9.2%
140 32202 BUILDING PERMIT-CONSTRUCTION	100	2,820	229,048	230,000	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	400.0%
140 32207 BUILDING PERMIT-REINSPECTION	9,925	3,850	10,000	10,000	4,000	-60.0%
140 32208 BUILDING PERMIT-2ND REINSPECT	-	-	1,000	1,000	-	-100.0%
140 32209 BUILDING PERMIT-3RD REINSPECT	-	-	-	-	-	0.0%
140 32211 BUILDING PERMIT-FENCING	-	-	1,000	1,000	-	-100.0%
140 32903 SIGN PERMITS	3,145	3,548	2,000	2,000	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	0.0%
140 32909 GAS PERMITS-LP INSTALLATION	4,500	3,300	5,000	5,000	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	-68.4%
140 32912 PLUMBING PERMITS	5,290	4,850	5,000	20,000	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	-50.0%
140 32980 OTHER MISC PERMITS	23,990	26,695	25,000	25,000	30,000	20.0%
TOTAL	1,115,333	811,461	1,007,333	1,054,500	798,000	-24.3%
OTHER REVENUES						
140 36110 INTEREST	29,288	33,559	30,000	30,000	30,000	0.0%
140 36990 OTHER REVENUE	-	5,431	-	-	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	31,000	3.3%
CASH BALANCE FORWARD						
140 38910 CASH BALANCE FORWARD	3,335,475	1,031,968	2,165,369	1,713,571	1,194,007	-30.3%
TOTAL REVENUE AND CASH BALANCES	4,492,129	1,962,418	3,282,702	2,798,071	2,023,007	-27.7%

140 BUILDING FEES FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PERSONNEL						
140 51200 SALARIES	635,225	476,672	483,578	564,773	590,946	4.6%
140 51300 SEASONAL/TEMPORARY	-	-	-	-	-	0.0%
140 51350 PART TIME SALARIES	-	26,272	18,959	29,736	30,314	1.9%
140 51400 OVERTIME	1,404	3,229	12,000	14,000	-	-100.0%
140 52100 FICA	47,535	37,437	37,912	44,188	45,931	3.9%
140 52200 RETIREMENT	137,382	102,915	104,993	116,478	119,865	2.9%
140 52300 HEALTH INSUR	93,267	82,750	79,469	119,187	111,742	-6.2%
140 52301 LIFE INSUR	2,501	1,836	1,863	2,098	1,665	-20.6%
140 52400 WORKERS' COMP	8,974	8,213	8,213	8,469	4,051	-52.2%
140 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	926,288	739,324	746,987	898,929	904,514	0.6%
OPERATING EXPENSES						
140 53100 PROFESSIONAL SERVICES	284,839	502,051	485,200	611,200	531,695	-13.0%
140 53400 CONTRACTUAL	44,969	106,005	330,716	282,619	172,951	-38.8%
140 54000 TRAINING/TRAVEL	6,845	5,186	38,745	46,014	42,400	-7.9%
140 54100 COMM - PHONE/FAX/ALARM	208	1,056	1,356	914	1,600	75.1%
140 54101 COMMUNICATIONS-CELLULAR	8,425	8,364	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	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	-49.0%
140 54620 R/M EQUIPMENT	-	-	685	685	-	-100.0%
140 54630 R/M VEHICLES-LABOR	1,087	633	1,000	1,000	1,000	0.0%
140 54640 R/M VEHICLES-PARTS	1,756	171	1,500	1,500	1,500	0.0%
140 54700 PRINTING	349	2,919	8,000	8,000	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	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	4,000	-50.0%
140 55200 OPERATING SUPPLIES	5,335	7,165	14,840	11,560	5,530	-52.2%
140 55210 UNIFORMS	2,650	1,143	1,100	3,400	3,400	0.0%
140 55230 GAS/OIL	4,051	2,976	3,000	4,500	4,200	-6.7%
140 55400 BOOKS/SUBS/DUES	8,740	4,329	25,000	25,000	12,000	-52.0%
TOTAL	391,500	1,141,135	992,038	1,069,818	855,241	-20.1%
CAPITAL OUTLAY						
140 56300 IMPROVEMENT	-	20,943	130,000	64,500	-	-100.0%
140 56400 EQUIPMENT	29,077	-	-	45,000	-	-100.0%
140 56401 NON CAP EQUIP	3,539	6,017	17,400	9,150	5,500	-39.9%
140 56410 SOFTWARE	209,106	54,999	470,000	283,825	254,719	-10.3%
TOTAL	241,722	81,959	617,400	402,475	260,219	-35.3%
140 59990 RESERVE	2,932,619	-	926,277	426,849	3,033	-99.3%
TOTAL EXPENDITURES AND RESERVES	4,492,129	1,962,419	3,282,702	2,798,071	2,023,007	-27.7%

145 WASTEWATER IMPACT FEES FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
145 36310 IMPACT FEES- INCORPORATED AREA	268,632	257,326	196,612	196,612	450,000	128.9%
145 36311 IMPACT FEES- UNINCORPORATED	104,049	14,331	111,772	111,772	20,000	-82.1%
TOTAL	372,681	271,657	308,384	308,384	470,000	52.4%
OTHER REVENUES						
145 36110 INTEREST	9,926	14,377	10,800	10,800	10,800	0.0%
145 36990 OTHER REVENUE	-	-	-	-	-	0.0%
TOTAL	9,926	14,377	10,800	10,800	10,800	0.0%
CASH BALANCE FORWARD						
145 38910 CASH BALANCE FORWARD	1,203,863	1,086,470	1,023,047	1,022,565	970,927	-5.0%
TOTAL	1,203,863	1,086,470	1,023,047	1,022,565	970,927	-5.0%
TOTAL REVENUE AND CASH BALANCES	1,586,470	1,372,504	1,342,231	1,341,749	1,451,727	8.2%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
145 59230 TRANSFER TO UTIL ACQ DS	500,000	312,507	312,507	500,000	500,000	0.0%
TOTAL	500,000	312,507	312,507	500,000	500,000	0.0%
145 59990 RESERVE	1,086,470	1,059,997	1,029,724	841,749	951,727	13.1%
TOTAL EXPENDITURES AND RESERVES	1,586,470	1,372,504	1,342,231	1,341,749	1,451,727	8.2%

146 WATER IMPACT FEES FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
146 36310 IMPACT FEES- INCORPORATED AREA	101,019	38,039	78,778	78,778	78,778	0.0%
146 36311 IMPACT FEES- UNINCORPORATED	29,913	6,212	30,284	30,284	7,578	-75.0%
TOTAL	130,932	44,252	109,062	109,062	86,356	-20.8%
OTHER REVENUES						
146 36110 INTEREST	27	445	500	500	1,602	220.4%
TOTAL	27	445	500	500	1,602	220.4%
CASH BALANCE FORWARD						
146 38910 CASH BALANCE FORWARD	(86,883)	19,096	(758)	55,076	101,604	84.5%
TOTAL	(86,883)	19,096	(758)	55,076	101,604	84.5%
TOTAL REVENUE AND CASH BALANCES	44,076	63,792	108,804	164,638	189,562	15.1%
OPERATING EXPENSES						
TOTAL	-	-	-	-	-	0.0%
TRANSFERS OUT						
146 59230 TRANSFER TO UTIL ACQ DS	25,000	25,000	25,000	25,000	25,000	0.0%
TOTAL	25,000	25,000	25,000	25,000	25,000	0.0%
146 59990 RESERVE	19,076	38,792	83,804	139,638	164,562	17.8%
TOTAL EXPENDITURES AND RESERVES	44,076	63,792	108,804	164,638	189,562	15.1%

150 UTILITY TAX FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
150 31410 ELECTRIC MUNICIPAL TAX	1,141,821	1,188,620	1,025,000	1,080,000	1,080,000	0.0%
150 31420 TELEPHONE MUNICIPAL TAX	916,225	972,530	920,066	1,010,818	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	180,000	0.0%
TOTAL	2,210,977	2,354,857	2,165,566	2,270,818	2,270,818	0.0%
OTHER REVENUES						
150 36110 INTEREST	8,907	10,769	9,500	9,500	9,500	0.0%
TOTAL	8,907	10,769	9,500	9,500	9,500	0.0%
CASH BALANCE FORWARD						
150 38910 CASH BALANCE FORWARD	1,219,254	1,060,027	809,786	609,935	1,011,850	65.9%
TOTAL	1,219,254	1,060,027	809,786	609,935	1,011,850	65.9%
TOTAL REVENUE AND CASH BALANCES	3,439,138	3,425,653	2,984,852	2,890,253	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	0.0%
TOTAL	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	792,168	103.0%
TOTAL EXPENDITURES AND RESERVES	3,439,138	3,425,653	2,984,852	2,890,253	3,292,168	13.9%

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

170 CEMETERY FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	-	-100.0%
170 53400 CONTRACTUAL	125,095	125,015	131,325	139,911	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	-50.0%
170 54310 UTILITIES-WATER & WASTEWATER	156	244	1,000	1,000	250	-75.0%
170 54500 INSURANCE	1,546	-	-	-	-	0.0%
170 54610 R/M BLDG & GROUNDS	3,451	4,528	5,000	7,000	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	-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	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	260,413	11.5%
170 59997 RESERVE REST'D FOR CEMETERY	1,260,246	1,395,033	1,301,936	1,379,246	1,507,034	9.3%
TOTAL EXPENDITURES AND RESERVES	1,648,772	1,771,968	1,559,956	1,772,720	1,926,581	8.7%

180 COMMUNITY REDEVELOPMENT AREA FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUE						
180 31110 PROPERTY TAXES	61,449	90,880	90,880	125,952	149,899	19.0%
180 31117 PROPERTY TAXES-COUNTY	81,857	133,296	133,674	190,451	226,659	19.0%
TOTAL	143,306	224,176	224,554	316,403	376,558	19.0%
OTHER REVENUES						
180 36110 INTEREST	8,895	13,239	7,500	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	7,500	66.7%
CASH BALANCE FORWARD						
180 38910 CASH BALANCE FORWARD	1,201,246	971,859	999,715	1,070,825	608,208	-43.2%
TOTAL	1,201,246	971,859	999,715	1,070,825	608,208	-43.2%
TOTAL REVENUE AND CASH BALANCES	1,353,447	1,209,274	1,231,769	1,391,728	992,266	-28.7%
OPERATING EXPENSES						
180 53100 PROFESSIONAL SERVICES	12,900	-	-	-	-	0.0%
180 53200 AUDITING	-	59,000	5,900	5,900	6,600	11.9%
180 53400 CONTRACTUAL	34,347	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	6,600	11.9%
CAPITAL OUTLAY						
180 56300 IMPROVEMENTS	263,058	58,635	765,542	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	-	-100.0%
DEBT SERVICE						
180 57100 PRINCIPAL	49,344	50,304	50,225	51,264	52,224	1.9%
180 57200 INTEREST	21,068	20,191	20,192	19,185	18,217	-5.0%
180 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	70,412	70,495	70,417	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	915,225	51.0%
TOTAL EXPENDITURES AND RESERVES	1,353,447	1,209,273	1,231,769	1,391,728	992,266	-28.7%

190 LAW ENFORCEMENT RECOVERY FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	458,614	35.7%
190 35910 UNCLAIMED/ABANDONED CASH	-	-	-	-	-	0.0%
TOTAL	227,402	287,067	227,402	337,976	458,614	35.7%
OTHER REVENUES						
190 36110 INTEREST	1,877	2,539	-	-	6,000	0.0%
190 36992 GAIN ON SALE OF ASSET	13,040	12,300	-	-	-	0.0%
190 36993 DONATIONS/CONTRIBUTIONS	-	-	-	-	-	0.0%
TOTAL	14,917	14,839	-	-	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	561,503	193.5%
TOTAL REVENUE AND CASH BALANCES	409,114	505,691	340,199	529,318	1,026,117	93.9%
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	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	0.0%
190 55200 OPERATING SUPPLIES	2,879	16,402	14,000	18,000	28,000	55.6%
TOTAL	13,920	29,757	31,500	34,000	82,000	141.2%
CAPITAL OUTLAY						
190 56400 EQUIPMENT	171,552	234,433	191,000	139,000	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	288,756	107.7%
190 59990 RESERVE	222,189	238,299	117,699	356,318	655,361	83.9%
TOTAL EXPENDITURES AND RESERVES	409,114	505,691	340,199	529,318	1,026,117	93.9%

Debt Service Funds

220 BOND DEBT SERVICE FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	BUDGET 2026	INCREASE / DECREASE
OTHER REVENUES						
230 36110 INTEREST	11,546	14,350	8,000	8,000	8,000	0.0%
TOTAL	11,546	14,350	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	0.0%
230 38141 FROM WATER IMPACT FEES	25,000	25,000	25,000	25,000	25,000	0.0%
230 38145 FROM WASTEWATER	236,598	236,598	236,598	428,588	429,425	0.2%
230 38146 FROM WATER	1,991,895	1,991,895	1,991,895	1,515,912	1,542,325	1.7%
TOTAL	2,753,493	2,566,000	2,566,000	2,469,500	2,496,750	1.1%
CASH BALANCE FORWARD						
230 38910 CASH BALANCE FORWARD	305,615	243,784	315,115	139,642	57,033	-59.2%
TOTAL	305,615	243,784	315,115	139,642	57,033	-59.2%
TOTAL REVENUE AND CASH BALANCES	3,070,654	2,824,134	2,889,115	2,617,142	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	1,740,000	5.1%
230 57200 INTEREST	944,662	877,100	880,519	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	2,496,750	0.1%
230 59990 RESERVE	322,992	74,033	135,596	122,642	65,033	-47.0%
TOTAL EXPENDITURES AND RESERVES	3,070,654	2,824,133	2,889,115	2,617,142	2,561,783	-2.1%

Capital

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	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	100,000	-55.5%
TOTAL	59,242	418,183	1,976,500	3,025,300	6,100,000	101.6%
300 33512 STATE SHARED REVENUE						
300 33544 8TH CENT GAS TAX	96,682	92,460	79,382	82,199	82,466	0.3%
TOTAL	96,682	92,460	79,382	82,199	82,466	0.3%
360's/384 OTHER REVENUE						
300 36110 INTEREST	19,613	37,148	8,000	8,000	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	-	-	-	-	-	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	533,537	-43.0%
TOTAL	19,613	1,227,959	1,239,855	943,288	564,337	-40.2%
TOTAL REVENUES	175,537	1,738,603	3,295,737	4,050,787	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	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	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	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	2,308,731	-13.7%
TOTAL REVENUES AND CASH BALANCES	5,927,433	7,508,395	8,704,482	8,716,264	11,595,741	33.0%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
BUILDING/IMPROVEMENTS						
3001000 56200 BUILDING	257,651	-	125,000	125,000	-	%
3001000 56300 IMPROVEMENTS	91,843	249,175	1,121,993	3,230,543	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	318,816	-90.5%
EQUIPMENT						
3001000 56410 SOFTWARE	62,551	5,860	40,000	2,500	40,000	1500.0%
3001000 56400 EQUIPMENT	-	-	-	-	-	0.0%
3001310 56400 EQUIPMENT	118,794	136,343	150,000	150,000	170,000	13.3%
3002100 56400 EQUIPMENT	-	-	-	488,115	417,237	-14.5%
3002200 56400 EQUIPMENT	282,000	1,190,811	1,231,855	447,173	435,000	-2.7%
3004100 56400 EQUIPMENT	-	-	150,000	535,000	275,000	-48.6%
TOTAL	463,345	1,333,014	1,571,855	1,622,788	1,337,237	-17.6%
SIDEWALKS/STREETS/TRAILS						
3004100 56300 IMPROVEMENTS-CAPITALIZED	-	101,114	125,000	119,400	-	-100.0%
3004100 56310 SIDEWALKS-CAPITALIZED	-	-	-	-	-	0.0%
3004100 56311 SIDEWALKS-GENL/MISC	126,720	-	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	990,000	53.3%
3004100 56321 STREET RESURFACING/GENERAL	-	-	-	-	-	0.0%
3004100 56500 STREET INFRASTRUCTURE	75,594	29,736	20,000	-	-	0.0%
TOTAL	1,002,163	130,850	1,065,000	915,400	1,140,000	24.5%
BEACH						
3007200 56327 BEACH MONITORING/REPORTING	16,894	9,935	55,000	55,000	-	-100.0%
3007200 56328 DREDGING-MARINA	-	-	-	-	-	0.0%
3007200 56331 BEACH RENOUR / ENGINEERING	35,000	-	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	-	-100.0%
LIBRARY						
3007100 56300 LIBRARY IMPROVEMENTS	-	-	-	-	20,000	-100.0%
TOTAL	-	-	-	-	20,000	-100.0%
PARKS AND RECREATION						
3007200 56315 DUNE WALKOVERS	-	-	-	100,000	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	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	160,000	-82.0%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
3007210 56400 PARK EQUIPMENT	-	56,175	-	-	-	0.0%
3007220 56300 PECK IMPROVEMENTS	784,995	1,154,652	1,250,750	30,000	-	-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	-	-100.0%
TOTAL	1,592,977	1,922,774	4,104,871	2,115,981	7,011,609	231.4%

300 CAPITAL IMPROVEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
DEBT SERVICE						
3001000 57100 PRINCIPAL	132,452	233,708	231,001	404,974	536,078	32.4%
3001000 57200 INTEREST	16,663	77,084	81,583	98,761	92,077	-6.8%
3001000 57310 BOND EXPENSE	-	-	-	-	-	0.0%
TOTAL	149,115	310,792	312,584	503,735	628,155	24.7%
RESERVES						
3001000 59990 RESERVE	2,217,023	3,551,855	253,179	102,817	1,139,924	1008.7%
TOTAL RESERVES	2,217,023	3,551,855	253,179	102,817	1,139,924	1008.7%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	5,927,433	7,508,395	8,704,482	8,716,264	11,595,741	33.0%

Capital Improvement Funds

310 CAPITAL EXPANSION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	100,000	0.0%
3102100 32421 IMPACT FEES POLICE	115,981	59,135	60,000	60,000	60,000	0.0%
3102200 32422 IMPACT FEES FIRE	85,566	79,496	80,000	80,000	80,000	0.0%
3104400 32440 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 32470 IMPACT FEES RECREATION	667,954	497,940	650,000	650,000	600,000	-7.7%
TOTAL	1,012,587	734,955	890,000	890,000	840,000	-5.6%
360's/384 OTHER REVENUE						
310 36110 INTEREST	76,591	116,663	50,000	50,000	147,000	194.0%
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	194.0%
TOTAL REVENUES	1,109,057	892,330	1,900,000	2,640,000	1,037,000	-60.7%
389 CASH BALANCE FORWARD						
3101000 38910 IMPACT FEES ADMIN	1,407,583	1,666,185	1,539,290	1,658,029	1,811,109	9.2%
3102100 38910 IMPACT FEES POLICE	459,282	621,023	558,857	598,343	538,336	-10.0%
3102200 38910 IMPACT FEES FIRE	594,526	425,803	306,000	393,217	565,566	43.8%
3104400 38910 IMPACT FEES SANITATION	-	-	-	-	-	0.0%
3107200 38910 IMPACT FEES RECREATION	3,507,431	4,493,190	4,083,527	4,340,980	2,558,157	-41.1%
TOTAL	5,968,822	7,206,201	6,487,674	6,990,569	5,473,168	-21.7%
TOTAL REVENUES AND CASH BALANCES	7,077,879	8,098,531	8,387,674	9,630,569	6,510,168	-32.4%

310 CAPITAL EXPANSION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	75,000	50.0%
TOTAL	-	28,290	-	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	30,000	-86.4%
3102100 56401 EQUIP NON-CAPITAL	-	-	-	-	15,000	0.0%
TOTAL	11,946	17,250	10,000	220,000	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	85,983	-97.5%
3007200 56200 BUILDING	-	-	-	-	65,000	0.0%
3107200 56300 IMPROVEMENTS	51,716	206,786	240,000	2,840,000	2,700,000	-4.9%
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	2,850,983	-55.0%

310 CAPITAL EXPANSION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
RESERVES						
3101000 59990 IMPACT FEES ADMIN	1,568,730	1,769,162	1,651,154	1,719,888	1,891,886	10.0%
3102100 59990 IMPACT FEES POLICE	569,211	678,359	613,164	442,623	569,915	28.8%
3102200 59990 IMPACT FEES FIRE	362,612	489,671	388,359	476,029	662,984	39.3%
3104400 59990 IMPACT FEES SANITATION		-	-	-	-	0.0%
3107200 59990 IMPACT FEES RECREATION	4,188,554	4,786,104	3,684,997	382,029	414,400	8.5%
TOTAL RESERVES	6,689,107	7,723,295	6,337,674	3,020,569	3,539,185	17.2%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	7,077,879	8,098,531	8,387,674	9,630,569	6,510,168	-32.4%

315 OTHER CAPITAL GRANT FUND (ARPA)

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	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	10,000	-33.3%
TOTAL REVENUES	36,989	46,526	15,000	15,000	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	2,406,855	-30.4%
TOTAL	4,930,806	3,857,879	3,057,679	3,456,903	2,406,855	-30.4%
TOTAL REVENUES AND CASH BALANCES	4,967,795	3,904,405	3,072,679	3,471,903	2,416,855	-30.4%
315 53400 CONTRACTUAL	-	-	-	-	-	0.0%
BUILDING/IMPROVEMENTS	-	-	-	-	-	0.0%
3151000 56300 IMPROVEMENTS	1,109,917	253,371	2,852,172	3,471,903	2,416,855	-30.4%
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	2,416,855	-30.4%
RESERVES						
315 59990 RESERVE	3,857,878	3,651,034	220,507	-	-	0.0%
TOTAL RESERVES	3,857,878	3,651,034	220,507	-	-	0.0%
TOTAL EXPENDITURES, TRANSFERS, CONTINGENCIES AND RESERVES	4,967,795	3,904,405	3,072,679	3,471,903	2,416,855	-30.4%

330 WASTEWATER IMPROVEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2023	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OTHER REVENUES						
330 36110 INTEREST	123,614	221,612	44,200	175,500	44,200	-74.8%
330 36120 UNREALIZED GAIN/LOSS	3,985	3,261	-	-	-	0.0%
TOTAL	127,599	224,873	44,200	175,500	44,200	-74.8%
TRANSFERS IN						
330 38145 FROM WASTEWATER	500,000	500,000	500,000	500,000	60,000	-88.0%
TOTAL	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	12,413,162	19.2%
TOTAL	9,216,441	9,738,105	9,697,056	10,416,605	12,413,162	19.2%
TOTAL REVENUE AND CASH BALANCES	9,844,040	10,462,978	10,241,256	11,092,105	12,517,362	12.8%
CAPITAL OUTLAY						
330 56200 BUILDING	-	-	-	-	-	0.0%
330 56300 IMPROVEMENTS	105,934	117,504	500,000	2,500,000	2,168,830	-13.2%
TOTAL	105,934	117,504	500,000	2,500,000	2,168,830	-13.2%
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	10,348,532	20.4%
TOTAL EXPENDITURES AND RESERVES	9,844,040	10,462,977	10,241,256	11,092,105	12,517,362	12.8%

Enterprise Funds

410 GOLF FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	775,000	9.2%
410 34711 SURCHARGE	-	-	-	-	-	0.0%
410 34713 GOLF CARTS	367,158	329,692	420,000	400,000	460,000	15.0%
410 34714 RANGE FEES	81,351	70,919	87,000	70,000	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	300,000	9.1%
TOTAL	1,305,142	1,339,688	1,672,063	1,495,063	1,695,000	13.4%
OPERATING REVENUE - TOPTRACER						
4107260 34710 GREEN FEES	-	-	-	-	-	0.0%
4107260 34714 RANGE FEES	-	70,919	-	70,000	-	-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	1,250	-95.8%
TOTAL	85,713	84,925	170,000	170,000	1,250	-99.3%
OPERATING REVENUE - PROSHOP						
4107261 34715 PRO SHOP SALES	111,337	119,467	150,000	130,000	147,000	13.1%
4107261 34719 GOLF INSTRUCTION	24,663	3,440	35,000	20,000	33,000	65.0%
TOTAL	136,000	122,907	185,000	150,000	180,000	20.0%
OPERATING REVENUE - FOOD AND BEVERAGE						
4107262 34716 FOOD AND BEVERAGE	341,628	410,378	525,000	475,000	499,550	5.2%
4107262 34718 FACILITY RENTAL	8,745	15,822	25,000	20,000	22,000	10.0%
TOTAL	350,373	426,200	550,000	495,000	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	-	-	-	-	-	0.0%
410 36980 CREDIT CARD CONVENIENCE FEES	-	-	-	-	45,000	0.0%
410 36990 OTHER REVENUE	218	1,468	-	-	-	0.0%
410 36992 GAIN ON SALE OF ASSET	11,855	206,700	192,000	-	20,000	0.0%
410 38410 LOAN PROCEEDS	-	-	834,629	-	-	0.0%
TOTAL	12,862	209,674	1,026,629	-	65,000	0.0%

410 GOLF FUND

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

410 GOLF FUND

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

410 GOLF FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	-	-100.0%
4107260 51400 OVERTIME	2,506	1,728	-	3,500	-	-100.0%
4107260 52100 FICA	4,376	3,950	11,766	4,411	-	-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	-	-100.0%
TOTAL	63,551	56,273	140,632	62,685	-	-100.0%
OPERATING EXPENSES - TOPTRACER						
4107260 54103 COMMUNICATIONS INTERNET	7,920	7,024	8,300	8,300	-	-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	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	-	-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	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	93,181	-7.7%
4107261 51400 OVERTIME	3,329	2,927	-	3,500	3,500	0.0%
4107261 52100 FICA	5,482	7,565	7,730	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	1,842	88.7%
TOTAL	67,307	103,975	109,699	113,314	105,920	-6.5%

410 GOLF FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	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	75,000	7.1%
TOTAL	89,966	75,337	114,000	86,000	101,750	18.3%
PERSONNEL - FOOD AND BEVERAGE						
4107262 51200 SALARIES	61,788	124,400	64,716	137,878	144,889	5.1%
4107262 51350 PART TIME SALARIES	73,574	79,481	153,656	88,120	91,290	3.6%
4107262 51400 OVERTIME	3,232	3,142	-	7,500	3,500	-53.3%
4107262 52100 FICA	10,270	17,194	14,012	17,426	17,788	2.1%
4107262 52200 RETIREMENT	13,346	26,871	13,862	28,426	29,283	3.0%
4107262 52300 HEALTH INSUR	11,815	20,940	14,316	30,510	30,679	0.6%
4107262 52301 LIFE INSUR	213	418	238	504	407	-19.2%
4107262 52400 WORKERS' COMP	2,430	1,553	1,553	1,625	3,314	103.9%
TOTAL	176,668	273,999	262,353	311,989	321,150	2.9%
OPERATING EXPENSES - FOOD AND BEVERAGE						
4107262 53200 CONTRACTUAL	4,358	2,563	4,400	1,450	-	-100.0%
4107262 54300 UTILITIES ELECTRIC	-	-	-	-	-	0.0%
4107262 54310 UTILITIES-WATER & WASTEWATERF	-	-	-	-	-	0.0%
4107262 54400 RENTALS/LEASES	2,940	2,375	2,640	2,000	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	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	-12.1%
4107262 55555 F&B PERSONNEL COSTS	-	-	-	-	-	0.0%
TOTAL	173,253	174,375	223,990	208,450	182,926	-12.2%

410 GOLF FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	270,000	-28.6%
410 56401 NON CAP EQUIP	3,838	-	-	-	-	0.0%
4107262 56400 EQUIPMENT	-	-	-	10,000	7,000	-30.0%
4107262 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	189,691	998,379	1,242,629	387,926	327,000	-15.7%
DEBT SERVICE						
410 57100 PRINCIPAL	-	124,000	166,920	138,000	144,000	4.3%
410 57200 INTEREST	-	32,968	-	26,206	19,408	-25.9%
410 57300 FINANCING COSTS	-	30,829	-	-	-	0.0%
TOTAL	-	187,797	166,920	164,206	163,408	-0.5%
410 59990 RESERVE	(139,430)	(1,188,476)	(31,697)	(3,529)	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	2,011,671	2,173,683	3,855,717	3,046,383	3,087,571	1.4%

420 AIRPORT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	1,225,500	-59.1%
TOTAL	1,194,557	169,290	169,200	2,998,234	1,225,500	-59.1%
STATE GRANTS						
420 33323 FDOT GRANT	622,474	214,205	1,640,000	2,968,509	2,242,164	-24.5%
420 33420 FEMA STATE	-	-	-	-	-	0.0%
TOTAL	622,474	214,205	1,640,000	2,968,509	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	87.5%
420 34720 RENTALS	4,815	6,572	2,500	2,500	3,250	30.0%
420 34970 FUEL SALES	37,250	38,536	34,000	40,000	37,600	-6.0%
420 34971 LEASE PAYMENTS-LAND LEASE	62,898	143,537	86,715	120,810	122,601	1.5%
420 34972 BUILDING LEASE	1,939	7,805	800	800	800	0.0%
420 34973 LAND LEASE- AMELIA RIVER	231,032	243,314	212,697	215,197	215,197	0.0%
420 34974 LAND LEASE PAYMENTS-NON TAXABL	70,477	72,312	73,864	74,959	78,621	4.9%
420 34975 RENT/LEASE PAYMENTS	387,963	406,985	396,933	410,269	406,196	-1.0%
420 34976 8 FLAGS RENT (TAXABLE)	107,209	65,916	115,126	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	0.0%
420 34979 TRANSIENT HANGAR REVENUE	12,715	11,130	5,000	10,000	10,000	0.0%
TOTAL	923,000	1,005,152	933,435	1,012,212	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	22,500	-40.9%
420 36991 AIRCRAFT PARKING REVENUE	3,883	4,880	4,000	5,000	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	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	2,544,999	55.1%
TOTAL REVENUE AND CASH BALANCES	7,414,915	4,328,841	4,968,947	8,959,225	9,270,493	3.5%

420 AIRPORT FUND

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

420 AIRPORT FUND

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

440 SANITATION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	2,303,215	4.3%
440 34341 GARBAGE FEES COFB	433,369	462,753	468,000	468,000	525,475	12.3%
TOTAL	3,493,974	2,963,741	3,870,883	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	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	124,500	22.5%
CASH BALANCE FORWARD						
440 38910 CASH BALANCE FORWARD	251,236	369,672	218,783	538,828	299,406	-44.4%
TOTAL REVENUE AND CASH BALANCES	3,862,548	3,548,032	4,233,666	3,316,428	3,252,596	-1.9%

440 SANITATION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PERSONNEL						
440 51200 SALARIES	119,462	96,297	93,600	99,063	105,536	6.5%
440 51400 OVERTIME	16,444	20,490	15,000	18,000	20,000	11.1%
440 52100 FICA	10,431	9,479	8,309	8,711	9,625	10.5%
440 52200 RETIREMENT	29,191	25,092	23,455	26,080	26,367	1.1%
440 52300 HEALTH INSUR	24,292	21,705	20,176	25,826	25,447	-1.5%
440 52301 LIFE INSUR	479	411	342	360	308	-14.4%
440 52350 OPEB COSTS	-	-	-	-	-	0.0%
440 52400 WORKERS' COMP	3,821	4,608	4,608	4,822	5,552	15.1%
440 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	204,120	178,082	165,490	182,862	192,835	5.5%
OPERATING EXPENSES						
440 53200 AUDITING	7,371	7,389	7,389	7,389	1,208	-83.7%
440 53400 CONTRACTUAL	235,245	250,175	255,936	250,691	282,946	12.9%
440 53440 SANITATION SERVICES EXPENSE	2,761,405	2,391,237	3,093,221	2,186,017	2,117,168	-3.1%
440 53444 RECYCLING SERVICES	-	-	-	-	-	0.0%
440 54000 TRAINING/TRAVEL	-	504	1,000	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	10,000	33.3%
440 54440 LAND RENT	31,973	33,047	35,000	40,000	35,500	-11.3%
440 54500 INSURANCE	-	53,719	53,719	43,572	52,200	19.8%
440 54610 R/M BLDG & GROUNDS	-	2,577	5,000	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	11,000	10.0%
440 54640 R/M VEHICLES-PARTS	24,690	14,597	17,000	20,000	30,000	50.0%
440 54700 PRINTING	-	-	-	-	-	0.0%
440 54910 BILLING COSTS	92,000	92,000	92,000	92,000	92,000	0.0%
440 55100 OFFICE SUPPLIES	-	-	100	-	150	0.0%
440 55200 OPERATING SUPPLIES	930	316	2,000	4,500	4,500	0.0%
440 55200 UNIFORMS	1,500	1,154	1,200	1,100	1,100	0.0%
440 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
440 55230 GAS/OIL	25,039	24,300	30,000	30,000	30,000	0.0%
440 55240 CHEMICALS	-	-	-	-	-	0.0%
440 55300 ROAD MATERIALS	-	-	-	-	-	0.0%
440 55644 NON PROFIT KNB	5,000	5,000	5,000	5,000	5,000	0.0%
TOTAL	3,195,318	2,883,379	3,618,565	2,706,069	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	0.0%
TOTAL	189,999	14,685	20,000	20,000	270,000	1250.0%
TRANSFERS						
440 59100 TRANSFER TO GENERAL FUND	-	-	-	40,000	40,000	0.0%
TOTAL	-	-	-	40,000	40,000	0.0%
440 59990 RESERVE	273,111	471,887	429,611	367,497	70,389	-80.8%
TOTAL EXPENDITURES AND RESERVES	3,862,548	3,548,032	4,233,666	3,316,428	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	971,615	-14.5%
TOTAL REVENUE AND CASH BALANCES	12,685,856	8,417,948	7,796,738	7,927,620	8,177,018	8,066,404	1.8%

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	8,000	8,500	-48.5%
TOTAL	1,529,261	1,209,694	1,365,311	1,841,500	1,661,244	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	971,615	14,432	-97.4%
TOTAL EXPENDITURES AND RESERVES	12,685,856	8,417,949	7,796,738	7,927,620	8,177,018	8,066,404	1.8%

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	4,964,785	-13.5%
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	10,765,680	-4.4%

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%

460 WATER FUND							
	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	PROJECTION 2025	BUDGET 2026	INCREASE / DECREASE
TOTAL	951,900	1,624,317	1,512,500	1,921,700	1,923,380	1,870,383	-2.7%
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	3,364,257	-11.4%
TOTAL EXPENDITURES AND RESERVES	12,872,690	13,997,368	12,042,746	11,267,030	12,341,977	10,765,680	-4.4%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
GRANTS						
470 33120 FEMA FED GRANT	-	-	-	-	-	0.0%
470 33400 STATE GRANT	-	31,288	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	525,625	-32.2%
CHARGES FOR SERVICES						
470 34347 WATER DRAINAGE FEES	931,249	1,021,992	970,000	1,016,560	1,065,355	4.8%
470 34910 WASTEWATER MISCELLANEOUS FEES	-	-	-	-	-	0.0%
TOTAL	931,249	1,021,992	970,000	1,016,560	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)	(326,612)	-29.4%
TOTAL REVENUE AND CASH BALANCES	1,142,207	1,160,307	1,565,057	1,329,373	1,620,808	21.9%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PERSONNEL						
470 51200 SALARIES	271,662	213,946	260,456	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	45,000	125.0%
470 52100 FICA	21,638	17,615	20,007	21,634	26,508	22.5%
470 52200 RETIREMENT	57,294	52,166	56,144	60,188	72,790	20.9%
470 52300 HEALTH INSUR	42,390	38,902	40,413	43,253	60,755	40.5%
470 52301 LIFE INSUR	925	780	831	606	848	39.9%
470 52350 OPEB COSTS	2,194	2,194	2,194	2,194	2,194	0.0%
470 52400 WORKERS' COMP	4,527	7,612	7,612	7,968	9,681	21.5%
TOTAL	409,332	355,924	412,657	423,996	530,942	25.2%
OPERATING EXPENSES						
470 53100 PROFESSIONAL SERVICES	36,961	1,315	95,000	245,000	20,000	-91.8%
470 53200 AUDITING	6,552	6,568	6,568	6,568	2,311	-64.8%
470 53400 CONTRACTUAL	54,584	511,515	65,234	72,127	71,916	-0.3%
470 54000 TRAINING/TRAVEL	5,449	1,319	15,618	6,118	6,100	-0.3%
470 54100 COMM - PHONE/FAX/ALARM	-	264	264	262	330	26.0%
470 54101 COMMUNICATIONS-CELLULAR	2,904	3,013	2,525	3,100	4,000	29.0%
470 54103 COMMUNICATIONS-INTERNET	1,161	1,231	1,854	1,854	1,854	0.0%
470 54200 POSTAGE	-	-	50	50	300	500.0%
470 54300 UTILITIES ELECTRIC	4,862	4,539	3,600	5,800	5,000	-13.8%
470 54310 UTILITIES-WATER & WASTEWATER	763	710	1,000	1,000	1,000	0.0%
470 54400 RENTALS/LEASES	12,686	52	15,000	15,000	20,000	33.3%
470 54500 INSURANCE	6,665	16,346	16,346	20,553	24,623	19.8%
470 54610 R/M BLDG & GROUNDS	1,388	14,372	51,500	76,500	-	-100.0%
470 54611 R/M FACILITIES	3,207	8,073	12,500	2,700	2,500	-7.4%
470 54620 R/M EQUIPMENT	1,122	620	7,500	10,000	10,000	0.0%
470 54630 R/M VEHICLES-LABOR	4,297	7,358	7,500	7,500	8,000	6.7%
470 54640 R/M VEHICLES-PARTS	9,435	18,059	12,000	12,000	17,000	41.7%
470 54700 PRINTING	122	-	500	500	500	0.0%
470 54800 PROMOTIONAL	-	-	1,500	1,500	1,500	0.0%
470 54910 BILLING COSTS	35,000	35,000	35,000	35,000	35,000	0.0%
470 54920 UTILITY ADMIN COSTS	30,000	220,390	220,390	220,390	109,183	-50.5%
470 55100 OFFICE SUPPLIES	894	646	1,000	1,000	1,000	0.0%
470 55200 OPERATING SUPPLIES	94,403	151,306	168,380	175,465	20,965	-88.1%
470 55210 UNIFORMS	3,350	3,283	3,050	3,500	6,300	80.0%
470 55220 JANITORIAL SUPPLIES	-	597	1,000	1,000	1,000	0.0%
470 55230 GAS/OIL	10,502	15,898	12,000	14,000	16,000	14.3%
470 55300 ROAD MATERIALS	-	7,273	8,000	12,000	12,000	0.0%
470 55400 BOOKS/SUBS/DUES	779	759	1,285	1,285	1,035	-19.5%
TOTAL	327,086	1,030,507	766,164	951,772	399,417	-58.0%

470 STORMWATER MANAGEMENT FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
CAPITAL OUTLAY						
470 56100 LAND	-	-	-	-		0.0%
470 56200 BUILDING	-	-	-	20,000		-100.0%
470 56300 IMPROVEMENTS	99,815	231,581	1,400,486	1,330,486	-	-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	-50.0%
470 56500 INFRASTRUCTURE	-	-	-	-		0.0%
TOTAL	299,595	266,766	1,437,486	1,355,486	323,940	-76.1%
DEBT SERVICE						
470 57100 PRINCIPAL	104,608	107,828	107,829	103,938	103,938	0.0%
470 57200 INTEREST	10,354	7,083	8,745	5,422	5,422	0.0%
470 57300 FINANCING COSTS	-		-	-	-	0.0%
TOTAL	114,962	114,912	116,574	109,360	109,360	0.0%
470 59990 RESERVE	(8,768)	(607,802)	(1,167,824)	(1,511,241)	257,149	-117.0%
TOTAL EXPENDITURES AND RESERVES	1,142,207	1,160,307	1,565,057	1,329,373	1,620,808	21.9%

480 MARINA FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	0.0%
480 33420 FEMA STATE	37,763	-	-	-	-	0.0%
TOTAL	258,606	326,000	326,000	419,859	419,859	0.0%
CHARGES FOR SERVICES						
480 34750 SLIP RENTALS - PERMANENT	414,031	420,924	424,425	430,000	518,800	20.7%
480 34755 SLIP RENTALS - TRANSIENT	1,046,002	1,102,492	1,068,250	1,058,000	1,069,580	1.1%
480 34757 SLIP RENTALS - NON-TAXABLE	24,143	11,569	20,000	12,000	13,000	8.3%
480 34759 DOCK STORE RENT	8,796	5,126	7,000	6,500	3,537	-45.6%
480 34760 BUSINESS RENTALS	47,149	25,731	28,656	30,625	29,930	-2.3%
480 34762 MOORINGS-TAXABLE	57,557	39,058	55,000	50,000	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	5,606	3.8%
480 34770 FUEL-DIESEL	933,245	1,433,509	1,500,000	1,347,000	1,255,000	-6.8%
480 34771 FUEL-GAS	173,717	268,205	426,000	391,348	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)	(20,284)	1.4%
480 34776 FUEL-DISCOUNTS GAS	(1,438)	(2,266)	(6,000)	(6,000)	(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	3,286,453	-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	470	-99.4%
480 36992 GAIN ON SALE OF ASSET	-	-	-	31,287	37,680	20.4%
480 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	26,310	217,372	672	111,959	107,150	-4.3%
TRANSFERS IN						
480 38101 FROM GENERAL FUND	726,101	686,660	686,660	770,062	654,589	-15.0%
480 38145 FROM WASTEWATER	3,014,418	-	-	-	-	0.0%
TOTAL	3,740,519	686,660	686,660	770,062	654,589	-15.0%
CASH BALANCE FORWARD						
480 38910 CASH BALANCE FORWARD	(2,327,590)	794,314	786,066	1,055,087	245,445	-76.7%
TOTAL REVENUE AND CASH BALANCES	4,373,908	5,306,326	5,321,095	5,661,840	4,713,496	-16.7%

480 MARINA FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	31,561	7.0%
480 53200 AUDITING	7,371	7,453	7,371	7,371	3,217	-56.4%
480 53400 CONTRACTUAL	542,592	552,987	577,667	641,176	692,455	8.0%
480 54000 TRAINING/TRAVEL	1,212	305	1,960	3,160	2,000	-36.7%
480 54100 COMM - PHONE/FAX/ALARM	4,972	3,142	4,296	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	0.0%
480 54200 POSTAGE	162	35	120	120	130	8.3%
480 54300 UTILITIES ELECTRIC	8,965	5,926	10,000	7,400	7,400	0.0%
480 54310 UTILITIES-WATER & WASTEWATER	16,645	17,322	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	676,384	14.4%
480 54610 R/M BLDG & GROUNDS	109,009	33,613	27,000	44,500	253,900	470.6%
480 54611 R/M FACILITIES	9,269	10,444	15,000	57,800	8,300	-85.6%
480 54620 R/M EQUIPMENT	52,570	113,037	19,300	52,300	77,550	48.3%
480 54630 R/M VEHICLES-LABOR	960	2,100	500	500	1,000	100.0%
480 54640 R/M VEHICLES-PARTS	536	1,371	1,000	1,000	1,000	0.0%
480 54675 R/M MOORING FIELD	-	-	12,000	24,000	40,600	69.2%
480 54700 PRINTING	-	-	-	-	395	0.0%
480 54800 PROMOTIONAL	42,038	51,330	62,100	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	0.0%
480 55200 OPERATING SUPPLIES	140,841	194,150	218,750	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	0.0%
480 55220 JANITORIAL SUPPLIES	246	1,539	4,800	2,200	2,266	3.0%
480 55230 GAS/OIL	-	-	-	-	-	0.0%
480 55400 BOOKS/SUBS/DUES	310	1,073	-	3,115	2,956	-5.1%
480 55500 MERCHANDISE FOR RESALE	-	-	-	-	-	0.0%

480 MARINA FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
480 55510 FUEL FOR RESALE	714,017	1,115,849	1,361,000	1,236,500	1,097,083	-11.3%
TOTAL	2,299,550	2,734,195	2,996,146	2,986,183	3,249,976	8.8%

480 MARINA FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	86,147	-85.1%
480 56301 NON CAP IMPROVEMENTS	-	-	-	-	32,816	0.0%
480 56328 DREDGING-MARINA	-	915,500	500,000	700,000	339,600	-51.5%
480 56400 EQUIPMENT	-	-	50,000	220,708	280,400	27.0%
480 56401 NON CAP EQUIP	-	-	-	-	-	0.0%
TOTAL	-	932,167	706,000	1,497,953	776,963	-48.1%
DEBT SERVICE						
480 57100 PRINCIPAL	673,840	602,179	603,685	704,722	630,790	-10.5%
480 57200 INTEREST	96,248	82,930	82,975	65,340	55,767	-14.7%
480 57300 FINANCING COSTS	-	-	-	-	-	0.0%
TOTAL	770,088	685,109	686,660	770,062	686,557	-10.8%
480 59990 RESERVE	1,304,270	954,855	932,289	407,642	-	-100.0%
TOTAL EXPENDITURES AND RESERVES	4,373,908	5,306,326	5,321,095	5,661,840	4,713,496	-16.7%

Internal Service Funds

510 FLEET FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	1,000	-77.8%
510 36992 GAIN ON SALE OF ASSET	52,920	22,116	75,000	65,000	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	58,000	-16.5%
INTERFUND REIMBURSEMENTS						
510 38040 PARTS	390,728	354,720	357,100	364,350	399,850	9.7%
510 38045 LABOR	246,425	257,705	266,350	267,350	278,000	4.0%
510 38053 GAS/OIL	457,680	465,286	532,100	523,700	521,300	-0.5%
TOTAL	1,094,833	1,077,712	1,155,550	1,155,400	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	(174,403)	-1597.5%
TOTAL REVENUE AND CASH BALANCES	1,340,611	1,156,067	1,297,178	1,236,546	1,389,500	12.4%

510 FLEET FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PERSONNEL						
510 51200 SALARIES	215,502	169,454	218,900	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	16,000	6.7%
510 52100 FICA	17,313	13,873	16,704	19,613	19,579	-0.2%
510 52200 RETIREMENT	46,855	44,542	47,083	53,464	52,633	-1.6%
510 52300 HEALTH INSUR	31,215	29,212	35,308	45,395	38,303	-15.6%
510 52301 LIFE INSUR	776	733	799	888	686	-22.7%
510 52400 WORKERS' COMP	4,562	3,003	3,003	3,143	4,519	43.8%
510 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	328,086	276,075	333,797	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	-	-100.0%
510 53400 CONTRACTUAL	22,281	28,423	25,534	29,229	33,661	15.2%
510 54000 TRAINING/TRAVEL	4,899	1,234	3,250	5,100	9,145	79.3%
510 54100 COMM - PHONE/FAX/ALARM	-	264	264	523	320	-38.8%
510 54101 COMMUNICATIONS-CELLULAR	300	213	650	300	163	-45.7%
510 54103 COMMUNICATIONS-INTERNET	1,345	672	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	5,775	5.0%
510 54310 UTILITIES-WATER & WASTEWATER	2,061	2,101	2,400	2,400	2,400	0.0%
510 54500 INSURANCE	17,361	26,275	26,275	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	7,500	-67.4%
510 54620 R/M EQUIPMENT	9,105	8,812	10,500	11,000	11,200	1.8%
510 54630 R/M VEHICLES-LABOR	1,327	1,863	2,000	2,000	2,200	10.0%
510 54640 R/M VEHICLES-PARTS	4,520	3,100	4,000	4,500	3,500	-22.2%
510 54700 PRINTING	-	-	-	-	-	0.0%
510 55100 OFFICE SUPPLIES	10	73	250	200	200	0.0%
510 55200 OPERATING SUPPLIES	8,134	7,729	11,630	11,465	11,465	0.0%
510 55210 UNIFORMS	900	1,029	2,175	900	900	0.0%
510 55220 JANITORIAL SUPPLIES	-	-	-	-	-	0.0%
510 55230 GAS/OIL	5,300	6,665	6,500	6,500	4,250	-34.6%
510 55240 CHEMICALS	11	7	500	500	500	0.0%
510 55400 BOOKS/SUBS/DUES	70	-	-	250	450	80.0%
TOTAL	96,409	102,578	119,381	133,405	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	45,000	-31.3%
510 56401 NON CAP EQUIP	-	4,200	4,000	3,500	-	-100.0%
TOTAL	128,286	66,313	69,000	69,000	45,000	-34.8%

510 FLEET FUND

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

520 UTILITY BILLING FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
GRANTS / OTHER REVENUE						
520 34300 UB ADMIN FEES	22,268	21,263	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	-98.1%
5204400 38052 CHARGES FOR UB SERVICES	-	92,000	-	-	92,000	0.0%
5204500 38052 CHARGES FOR UB SERVICES	-	200,000	-	-	200,000	0.0%
5204600 38052 CHARGES FOR UB SERVICES	-	200,000	-	-	200,000	0.0%
5204700 38052 CHARGES FOR UB SERVICES	-	35,000	-	-	35,000	0.0%
520 38410 LOAN PROCEEDS	-	-	-	-	-	0.0%
TOTAL	560,990	560,011	566,300	566,300	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	129,807	-28.3%
TOTAL REVENUE AND CASH BALANCES	869,936	845,808	823,923	747,416	698,807	-6.5%

520 UTILITY BILLING FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
PERSONNEL						
520 51200 SALARIES	312,792	329,479	322,458	337,356	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	0.0%
520 52100 FICA	23,671	24,653	24,207	25,246	26,706	5.8%
520 52200 RETIREMENT	66,846	69,467	69,156	70,654	73,030	3.4%
520 52300 HEALTH INSUR	59,984	66,207	65,239	83,058	82,156	-1.1%
520 52301 LIFE INSUR	1,130	1,193	1,139	1,199	991	-17.3%
520 52400 WORKERS' COMP	345	338	338	353	564	59.8%
TOTAL	466,604	492,920	484,537	517,866	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	53,815	-19.8%
520 54000 TRAINING/TRAVEL	1,397	1,046	3,575	3,575	3,945	10.3%
520 54100 COMM - PHONE/FAX/ALARM	579	1,375	1,392	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	0.0%
520 54200 POSTAGE	58,778	51,157	54,000	54,000	54,000	0.0%
520 54300 UTILITIES ELECTRIC	3,408	3,546	3,675	3,675	3,950	7.5%
520 54310 UTILITIES-WATER & WASTEWATER	737	943	1,100	1,100	1,200	9.1%
520 54500 INSURANCE	-	9,439	9,439	9,948	11,917	19.8%
520 54610 R/M BLDG & GROUNDS	-	-	750	750	750	0.0%
520 54611 R/M FACILITIES	183	4,325	7,500	6,750	3,500	-48.1%
520 54620 R/M EQUIPMENT	118	-	700	700	700	0.0%
520 54630 R/M VEHICLES-LABOR	-	-	-	-	-	0.0%
520 54640 R/M VEHICLES-PARTS	-	-	-	-	-	0.0%
520 54700 PRINTING	9,088	-	8,490	800	800	0.0%
520 54902 BAD DEBT EXPENSE	2,935	2,085	2,000	2,000	2,500	25.0%
520 55100 OFFICE SUPPLIES	1,451	821	4,115	1,600	1,600	0.0%
520 55200 OPERATING SUPPLIES	8,000	6,988	7,230	6,295	8,895	41.3%
520 55210 UNIFORMS	800	400	1,200	1,400	1,000	-28.6%
520 55220 JANITORIAL SUPPLIES	364	236	685	685	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	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	-	-100.0%
TOTAL	19,827	-	-	2,000	-	-100.0%

520 UTILITY BILLING FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	9,460	-85.2%
TOTAL EXPENDITURES AND RESERVES	869,936	845,808	823,923	747,416	698,807	-6.5%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 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	1,000	0.0%
530 36990 OTHER REVENUE	-	-	-	-	-	0.0%
530 36992 GAIN ON SALE OF ASSET	-	-	-	-	-	0.0%
5304500 38054 CHARGES FOR UTIL ADM	618,660	881,560	881,560	881,560	1,091,827	23.9%
TOTAL	619,082	883,366	882,560	882,560	1,092,827	23.8%
CASH BALANCE FORWARD						
530 38910 CASH BALANCE FORWARD	33,826	39,413	43,083	175,564	(17,119)	-109.8%
TOTAL REVENUE AND CASH BALANCES	652,908	922,779	925,643	1,058,124	1,075,708	1.7%
PERSONNEL						
530 51200 SALARIES	374,105	443,886	511,507	554,517	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	10,000	66.7%
530 52100 FICA	26,917	32,152	36,934	40,461	46,323	14.5%
530 52200 RETIREMENT	79,446	97,184	109,759	116,653	129,809	11.3%
530 52300 HEALTH INSUR	68,061	86,187	117,869	133,900	126,969	-5.2%
530 52301 LIFE INSUR	1,377	1,656	2,079	2,646	1,800	-32.0%
530 52400 WORKERS' COMP	4,847	6,439	6,439	6,607	6,616	0.1%
530 52500 UNEMPLOYMENT	-	-	-	-	-	0.0%
TOTAL	559,301	684,147	787,587	860,784	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	43,390	28.7%
530 54000 TRAINING/TRAVEL	4,809	10,263	14,000	20,000	13,500	-32.5%
530 54100 COMM - PHONE/FAX/ALARM	290	952	960	1,208	1,452	20.2%
530 54101 COMMUNICATIONS-CELLULAR	856	1,153	3,000	3,000	7,250	141.7%
530 54103 COMMUNICATIONS-INTERNET	1,370	1,289	1,854	1,854	1,854	0.0%
530 54200 POSTAGE	-	-	1,500	1,500	500	-66.7%
530 54300 UTILITIES ELECTRIC	3,828	3,972	3,000	3,000	3,500	16.7%
530 54310 UTILITIES-WATER & WASTEWATER	737	943	800	800	1,200	50.0%
530 5430 UTILITIES-PROPANE/OTHER	-	-	-	-	100	0.0%
530 54500 INSURANCE	-	10,283	10,283	14,223	17,039	19.8%
530 54610 R/M BLDG & GROUNDS	-	-	500	500	500	0.0%
530 54611 R/M FACILITIES	216	4,379	7,500	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	-	-	-	-	-	0.0%
530 55100 OFFICE SUPPLIES	1,041	2,063	4,000	4,000	4,000	0.0%

530 UTILITY ADMINISTRATION FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
530 55200 OPERATING SUPPLIES	1,459	1,015	4,030	4,165	3,065	-26.4%
530 55210 UNIFORMS	1,200	1,497	2,700	3,100	3,500	12.9%
530 55220 JANITORIAL SUPPLIES	364	257	2,000	2,000	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	3,000	0.0%
TOTAL	26,880	73,923	93,971	104,321	107,850	3.4%
CAPITAL OUTLAY						
530 56200 BUILDING	-	-	-	-	-	0.0%
530 56300 IMPROVEMENTS	19,826	-	-	-	-	0.0%
530 56400 EQUIPMENT	-	-	-	5,500	-	-100.0%
530 56401 NON CAP EQUIP	1,730	4,441	-	2,750	2,750	0.0%
TOTAL	21,556	4,441	-	8,250	2,750	-66.7%
530 59990 RESERVE	45,171	160,268	44,085	84,769	510	-99.4%
TOTAL EXPENDITURES AND RESERVES	652,908	922,779	925,643	1,058,124	1,075,708	1.7%

Trust Funds

610 GENERAL EMPLOYEES PENSION TRUST FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OTHER REVENUES						
610 36110 INTEREST	520,739	772,050	375,000	375,000	500,000	33.3%
610 36120 UNREALIZED GAIN/LOSS	(480,220)	5,195,951	55,000	55,000	100,000	81.8%
610 36130 REALIZED GAIN/LOSS	76,170	97,082	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	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	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	2,263,591	6.9%
610 36850 CONTRIBUTIONS FROM EMPLOYEES	581,709	632,684	642,339	642,339	707,712	10.2%
TOTAL	2,983,359	2,717,605	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	44,812,511	50.3%
TOTAL REVENUE AND CASH BALANCES	30,312,192	60,351,864	29,023,647	33,564,078	48,948,814	45.8%
OPERATING COSTS						
610 53400 CONTRACTUAL	126,648	83,774	117,435	180,500	250,000	38.5%
610 53401 CONTRACTUAL AMERICAN CORE REA	32,135	28,311	26,400	26,400	28,400	7.6%
610 53404 INVESTMENT EXPENSE	49,771	99,000	35,765	35,765	40,000	11.8%
610 53600 RETIREE BENEFITS	1,634,316	1,961,830	1,921,652	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	2,318,400	6.1%
610 59990 RESERVE	28,378,063	58,084,405	26,922,395	31,378,533	46,630,414	48.6%
TOTAL EXPENDITURES AND RESERVES	30,312,192	60,351,864	29,023,647	33,564,078	48,948,814	45.8%

620 POLICE AND FIRE PENSION TRUST FUND

	ACTUAL 2023	ACTUAL 2024	BUDGET 2024	BUDGET 2025	BUDGET 2026	INCREASE / DECREASE
OPERATING REVENUES						
620 31251 STATE/FIRE INSURANCE TAX	268,352	330,550	115,000	115,000	115,000	0.0%
620 31252 STATE/POLICE INSURANCE TAX	173,604	195,706	110,000	110,000	110,000	0.0%
TOTAL	441,956	526,256	225,000	225,000	225,000	0.0%
OTHER REVENUES						
620 36110 INTEREST	518,386	657,873	450,000	450,000	450,000	0.0%
620 36120 UNREALIZED GAIN/LOSS	(549,938)	6,485,881	55,000	55,000	55,000	0.0%
620 36130 REALIZED GAIN/LOSS	87,228	111,177	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	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	1,605,000	49.3%
CITY / EMPLOYEE CONTRIBUTIONS						
6202100 36840 CONTRIBUTIONS FROM CITY	1,787,382	1,015,432	1,794,259	1,866,029	1,146,290	-38.6%
6202200 36840 CONTRIBUTIONS FROM CITY	-	797,839	-	-	1,248,481	0.0%
620 36850 CONTRIBUTIONS FROM EMPLOYEES	395,083	433,171	420,435	439,663	627,842	42.8%
TOTAL	2,182,465	2,246,442	2,214,694	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	52,172,896	58.8%
TOTAL REVENUE AND CASH BALANCES	34,261,244	69,822,701	32,299,073	36,462,009	57,025,509	56.4%
OPERATING COSTS						
620 53400 CONTRACTUAL	125,224	36,391	120,700	120,700	125,000	3.6%
620 53401 CONTRACTUAL AMERICAN CORE REA	36,801	32,422	40,000	40,000	35,000	-12.5%
620 53404 INVESTMENT EXPENSE	60,325	109,280	65,000	65,000	66,000	1.5%
620 53600 RETIREE BENEFITS	1,586,420	1,765,747	1,980,000	1,980,000	1,900,000	-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	2,126,000	-3.6%
620 59990 RESERVE	31,953,955	67,844,853	30,093,373	34,256,309	54,899,509	60.3%
TOTAL EXPENDITURES AND RESERVES	34,261,244	69,823,248	32,299,073	36,462,009	57,025,509	56.4%



5 YEAR CAPITAL IMPROVEMENT PLAN

2026-2030



CITY COMMISSION



Mayor James Antun
jantun@fbfl.org
Term Expires: 2026



Vice-Mayor Darron Ayscue
dayscue@fbfl.org
Term Expires: 2026



Commissioner Genece Minschew
gminsnew@fbfl.org
Term Expires: 2028



Commissioner Tim Poynter
tpoynter@fbfl.org
Term Expires: 2028



Commissioner Joyce Tuten
jtuten@fbfl.org
Term Expires: 2028



MESSAGE FROM THE CITY MANAGER

Mayor, Vice-Mayor & Commissioners:

I am pleased to submit this 5-year Capital Improvement Plan (CIP) for consideration, pursuant to Section 71 of the City Charter. This plan is intended to provide for the continuation of current City services along with steps to achieve new goals as established by the Commission for the upcoming year.

Staff submitted items for consideration to maintain or enhance the facilities and equipment of their respective departments over the next five years. Project descriptions included references to the Comprehensive Plan, where appropriate. A multi-departmental team then devised a scoring system and ranked each project on a scale from 0-8, with 0 not being considered, and 8 being active, ongoing projects. Year one projects were included based on expected funding availability and high project scoring.

This plan is limited in two ways – funding options and staff capacity. Even if funds are unlimited, staff has a reasonable expectation for projects that can be completed in one year based on our municipal engagement, design, procurement, and construction processes.

We look forward to reviewing this plan with you in the coming weeks as we work toward finalizing the 2025-2026 Fiscal Year Budget.

Very truly yours,

**Sarah Campbell
City Manager**

CIP PREPARED BY:

**Sarah Campbell, City Manager
Jeremiah Glisson, Deputy City Manager
Alisha Brown, Budget Analyst
Juan Brown, Deputy Utilities Director
Susan Carless, Comptroller
Nathan Coyle, Airport Contractor
Andre Desilet, Public Works- Utilities Director**

**Kelly Gibson, Planning & Conservation Director
Mary Hamburg, Communications Manager
Lorelei Jacobs, Grants Administrator
Scott Mikelson, Parks and Recreation Director
Jacob Platt, Project Coordinator
Cathy Sabattini, Public Works- Operations Director**

COMPLETED PROJECTS (REFERENCED)





YEAR IN REVIEW

The FY24/25 budget provided for nearly \$30 million in capital projects. Projects reflected priorities set by City leadership with several projects coming to fruition after years of planning.

The restoration of the Peck Administration Building (Ref #1) marked a breath of life into the 1928 Rosenwald School Building. This grant funded project provided for the restoration to the brick façade and several roof systems. The construction of a new fire station (Ref #2) was the result of a joint venture with the FAA and is fittingly built at our municipal airport. This new station replaced the tired facility that was constructed in the 1970s. The final design and planning of the Amelia Waterfront Park (Ref #3) was completed and construction has begun. This long discussed project will mark the finishing touch of the first segment of the completed seawall. The park is scheduled to open in 2026. The opening of the Alachua Street crossing (Ref #4) is another long planned project that involved extensive collaboration with the railroad and area property owners. This project improves circulation and accessibility within the Downtown area and addressed infrastructure deficiencies. Improvements to the Amelia Island Trail network (Ref #5) and Street Resurfacing (Ref #6) were made. Both trail and road improvements will continue to be a priority and is reflected in this 5-year plan. The restoration of Florida's iconic lighthouse (Ref #7) finally got underway. This grant funded project provides for restoration of both the exterior and interior of this 1838 structure. The redevelopment of the Ybor Alvarez Complex (Ref #8) is a joint venture with Nassau County and will provide for the purchase and redevelopment of the existing fields and facilities. With six miles of beachfront in the City limits, the maintenance of beach accesses is a priority. This year marked the restoration of several beach boardwalks (Ref #9) which improves accessibility to the beach.

The emphasis over the next couple of years will be the Downtown as we work towards rebuilding infrastructure and preserving our waterfront. We look forward to reviewing this plan with you in the coming weeks as we work toward finalizing the FY25/26 Fiscal Year Budget.

Best regards,

Jeremiah Glisson
Deputy-City Manager

GOAL 8.0

The city shall provide and maintain, in a timely fashion, public facilities that are reliable, equitable, efficient and environmentally sound. Capital improvements shall be financially feasible, maximize the use of and protect investments in existing facilities, promote orderly compact urban growth, and meet the present and future needs of the city.

CAPITAL IMPROVEMENTS ELEMENT

OBJECTIVE 8.01 CAPITAL IMPROVEMENTS.

Capital improvements shall be provided to achieve and maintain level of service standards identified in the Comprehensive Plan, to correct: existing deficiencies, to accommodate future growth, and to provide for necessary replacements, as required.

POLICIES 8.01.01 + 8.01.02

Capital improvements projects are those projects with a cost of \$25,000 or more and all projects needed to maintain adopted level of service standards, to correct: existing deficiencies, to provide for necessary replacements, and to accommodate future growth .

The City shall rank proposed capital improvements according to the following criteria:

Priority A

1. Capital improvements needed to protect public health and safety.
2. Capital improvements needed to fulfill a State or federal mandate .
3. Capital improvements needed to fulfill a legal or regulatory requirement.
4. Capital improvements needed to complete an ongoing project .
5. Capital improvements that are shovel ready (funding, permits, etc. are in place).
6. Capital improvements needed to correct existing deficiencies or maintenance issues.

Priority B

1. Capital improvements needed to meet or maintain adopted level of service standards.
2. Capital improvements needed to implement adopted plans or studies.
3. Capital improvements that are eligible for grant funding .
4. Capital improvements that will promote economic development.
5. Capital improvements that will reduce operating and/or maintenance costs.

Priority C

1. Capital improvements that will increase efficient use of existing public facilities where the economic benefit that results from the improvement exceeds the economic cost of making the improvement.
2. Capital improvements that will promote redevelopment and/or infill development.

Priority D

1. Capital improvements needed to accommodate projected new development, that are consistent with the FLUM, and which represent a logical extension of public facilities.

2.Capital improvements needed to serve developments that were approved prior to the adoption of the Fernandina Beach Comprehensive Plan.

Priority E

1. Capital improvements that will further the plans of the SJRWMD and/ or other State agencies that may provide public facilities within the City.

POLICIES 8.01.03.–8.01.05

All capital projects shall seek to increase energy efficiency and sustainability.

The City's Planning Department shall review the Capital Improvements Plan annually to ensure that all needs identified in the Comprehensive Plan and/or development agreements are included.

The City shall consider financial feasibility when determining which of the proposed capital improvements will be funded by the City.

OBJECTIVE 8.02 FEES FOR FUTURE DEVELOPMENT

Future development will bear a proportionate cost of facility improvements necessitated by the development in order to meet or maintain the adopted level of service standards .

POLICIES 8.02.01.–8.02.03

Impact fees will be adopted to assess new development a pro rata share of the costs required to finance transportation improvements necessitated by such development.

The City will continue to collect impact fees for fire protection, police protection, parks and recreation, and public facilities.

The City shall continue to use mandatory dedications or fees in lieu of dedication as a condition of plat approval for the provision of parks, recreation and open space.

OBJECTIVE 8.03 DEVELOPMENT REQUIREMENTS

Decisions regarding the issuance of development orders will be based upon coordination of the development requirements included in the Fernandina Beach Comprehensive Plan, the City's Land Development Code and the availability of necessary public facilities needed to support such development at the time needed.

Design/Construct New Hangars - Phase 1



PROJECT DESCRIPTION

This project will design and construct new aircraft storage hangars. The airport currently has a waiting list of 90 individuals awaiting access to aircraft storage hangars, and this project will provide additional storage to meet that need while generating new revenue for the airport.

PROJECT NUMBER:	23031
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	8/15/2025
COMPLETION DATE:	5/15/2027
ESTIMATED PROJECT COST:	\$1,800,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	900,000					\$ 900,000
FDOT Grant	900,000					\$ 900,000
						\$ -
TOTAL	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000

Hangar B Roof Replacement



PROJECT DESCRIPTION

The metal roof on Hangar B, a hangar owned by the airport, has exceeded its useful life and requires replacement. This project will replace the roof on this hangar and extend the life of the hangar.

PROJECT NUMBER:	42026094
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	4/1/2026
COMPLETION DATE:	5/1/2026
ESTIMATED PROJECT COST:	\$95,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	95,000					\$ 95,000
						\$ -
						\$ -
TOTAL	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000

Airport Culvert Install - Drainage Improvements



PROJECT DESCRIPTION

This project will place a culvert and cover an existing open ditch at the south-end of Runway 13/31. A portion of this ditch transverses the runway safety area and is inconsistent with FAA design criteria requiring that it be covered. In addition to covering this ditch, this project will rehabilitate failing stormwater infrastructure across the airport.

PROJECT NUMBER:	42026092
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	8/1/2025
COMPLETION DATE:	10/1/2026
ESTIMATED PROJECT COST:	\$500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FDOT Grant	500,000					\$ 500,000
						\$ -
						\$ -
TOTAL	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Runway 13/31 Rehabilitation



PROJECT DESCRIPTION

During the most recent pavement management plan update, the pavement on Runway 13/31 received a pavement condition rating of fair with a recommendation for rehabilitation. This project will design and construct rehabilitation of Runway 13/31 pavement, lighting, and stormwater. This project will also rehabilitate or reconstruct additional airfield taxiway/runway components required to meet FAA airport design standards.

PROJECT NUMBER:	42026096
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	4/5/2026
COMPLETION DATE:	10/1/2028
ESTIMATED PROJECT COST:	\$6,175,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	175,000					\$ 175,000
FAA Grant		4,000,000				\$ 4,000,000
FDOT Grant		2,000,000				\$ 2,000,000
TOTAL	\$ 175,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 6,175,000

T-Hangar Taxilane and Entrance Road Rehabilitation - Construction Phase



PROJECT DESCRIPTION

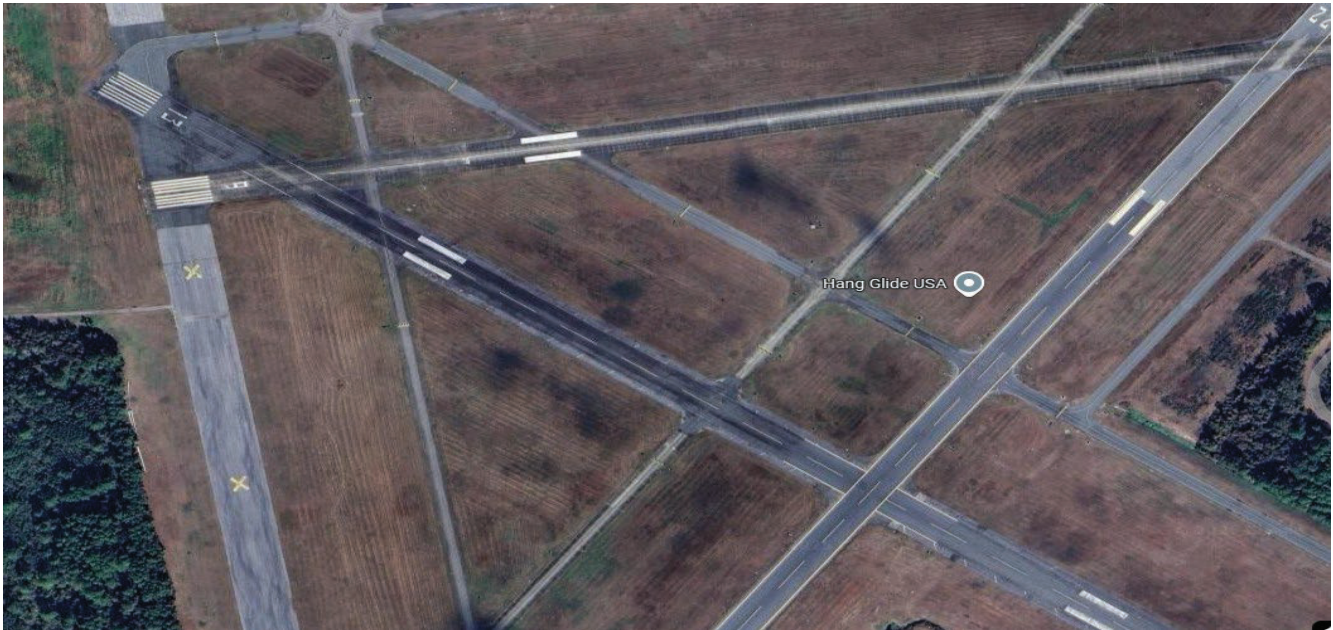
This project will rehabilitate pavement for existing t-hangar taxilanes that have reached the end of their useful life. The age of these existing taxilanes range from twenty to thirty years old and require rehabilitation for safe continued use. Additionally, the entrance road from Gate 3 on Airport Road to the t-hangar area is in disrepair and requires rehabilitation for continued use. The design phase of this project was completed in the current fiscal year.

PROJECT NUMBER:	25027
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	10/1/2024
COMPLETION DATE:	5/1/2026
ESTIMATED PROJECT COST:	\$724,831

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	73,831					\$ 73,831
FAA Grant	513,000					\$ 513,000
FDOT Grant	138,000					\$ 138,000
TOTAL	\$ 724,831	\$ -	\$ -	\$ -	\$ -	\$ 724,831

Taxiway D Extension



PROJECT DESCRIPTION

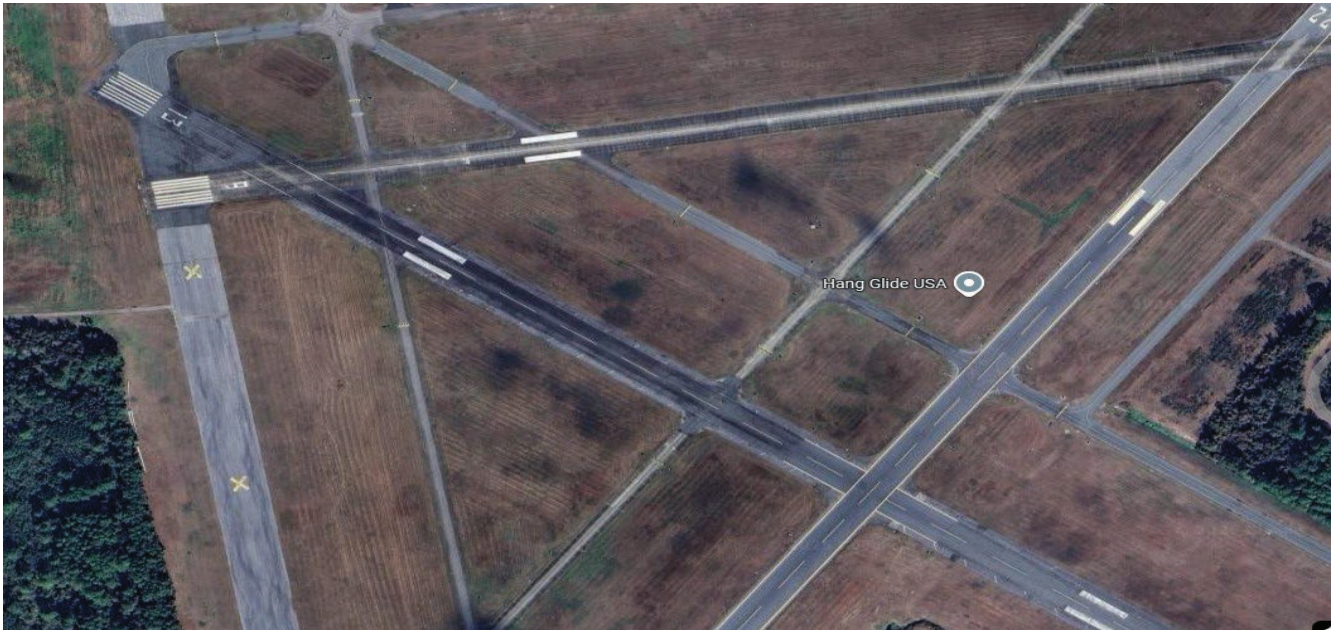
This project will extend Taxiway D from the t-hangar area to the current-day soccer fields within the Ybor Alvarez complex. By extending this taxiway the airport and other entities will then be able to utilize the soccer field area as part of the Ybor Alvarez redevelopment plan.

PROJECT NUMBER:	42026098B
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	8/15/2025
COMPLETION DATE:	5/15/2027
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	500,000					\$ 500,000
FAA Grant	500,000					\$ 500,000
						\$ -
TOTAL	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Taxiway B Rehabilitation



PROJECT DESCRIPTION

During the most recent pavement management plan update, the pavement on Taxiway B received a pavement condition index of fair and the plan recommended rehabilitation of this pavement as it has reached the end of its useful life. This project will rehabilitate Taxiway B pavement, lighting, and stormwater. Design phase services will be accomplished in FY28 and construction phase services will be completed in FY29. Federal Aviation Administration (FAA) and Florida Department of Transportation grant funding has been requested to support this project.

PROJECT NUMBER:	42026098
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	5/1/2028
COMPLETION DATE:	12/1/2029
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport			3,200	36,800		\$ 40,000
FAA Grant			144,000	1,656,000		\$ 1,800,000
FDOT Grant			12,800	147,200		\$ 160,000
TOTAL	\$ -	\$ -	\$ 160,000	\$ 1,840,000	\$ -	\$ 2,000,000

Airport Road Rehabilitation



PROJECT DESCRIPTION

This project will rehabilitate asphalt on Airport Road, which provides access to the airport. The asphalt on Airport Road has reached the end of its useful life and requires rehabilitation.

PROJECT NUMBER:	42026100
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	1/1/2030
COMPLETION DATE:	10/15/2030
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FDOT Grant					1,000,000	\$ 1,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

Design/Construct New Hangars Phase 2



PROJECT DESCRIPTION

This project will design and construct new aircraft storage hangars. The airport currently has a waiting list of 90 individuals awaiting access to aircraft storage hangars, and this project will provide additional storage to meet that need while generating new revenue for the airport.

PROJECT NUMBER:	42026099
STATUS:	New Project
DEPARTMENT:	Airport Department
PROJECT MANAGER:	Nate Coyle
START DATE:	3/1/2028
COMPLETION DATE:	3/1/2029
ESTIMATED PROJECT COST:	\$1,500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport			60,000	690,000		\$ 750,000
FDOT Grant			60,000	690,000		\$ 750,000
						\$ -
TOTAL	\$ -	\$ -	\$ 120,000	\$ 1,380,000	\$ -	\$ 1,500,000

Airport Fire Fighting Vehicle Acquisition



PROJECT DESCRIPTION

This project will purchase an airport fire fighting response vehicle to be stored within the new fire station (Fire Station 2) on airport property. The vehicle will be used to respond to airport-related incidents and will provide improved response capability for the Fernandina Beach Fire Department.

PROJECT NUMBER:	42026093
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	Nate Coyle
START DATE:	10/1/2025
COMPLETION DATE:	10/1/2026
ESTIMATED PROJECT COST:	\$530,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	180,000					\$ 180,000
FDOT Grant	350,000					\$ 350,000
						\$ -
TOTAL	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ 530,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Airport (enterprise fund) budget. Vehicles & equipment are used in the maintenance of Airport grounds.

PROJECT NUMBER:	42026106
STATUS:	New Project
DEPARTMENT:	Airport
PROJECT MANAGER:	J. Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$215,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
420 Fund - Airport	50,000	60,000	10,000	70,000	25,000	\$ 215,000
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 60,000	\$ 10,000	\$ 70,000	\$ 25,000	\$ 215,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Building Department (special fund) budget. Vehicles are used for departmental duties including all site inspections.

PROJECT NUMBER:	14026107
STATUS:	New Project
DEPARTMENT:	Building
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
140 Fund - Building			100,000	50,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 150,000

Seawall Design



PROJECT DESCRIPTION

Project involves the design of a seawall along the City's 1.1 miles of waterfront. Design is currently being performed by Kimley Horn. One segment (Parking Lot C & D) has been designed and construction is complete. Funding in the amount of \$1,000,000 has been provided by state grant (LPA0286) for design. Costs are estimated and subject to final design elements.

PROJECT NUMBER:	23036, 23038, 23039, 23040
STATUS:	In Progress - Design
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/1/2024
COMPLETION DATE:	12/31/2025
ESTIMATED PROJECT COST:	\$374,609

PRIORITIES PER THE COMPREHENSIVE PLAN
A4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	374,609					\$ 374,609
						\$ -
						\$ -
TOTAL	\$ 374,609	\$ -	\$ -	\$ -	\$ -	\$ 374,609

Seawall Construction



PROJECT DESCRIPTION

Project involves the construction of a seawall along the City's 1.1 miles of waterfront. Design is currently being performed by Kimley Horn. One segment (Parking Lot C & D) has been constructed. Funding in the amount of \$6,000,000 has been provided by state grant (L0036) for the next segment of construction. Costs are estimated and subject to final design elements.

PROJECT NUMBER:	23036, 23038, 23039, 23040
STATUS:	In Progress - Design
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/1/2026
COMPLETION DATE:	12/1/2029
ESTIMATED PROJECT COST:	\$22,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
State Funds	6,000,000	3,000,000	4,000,000	4,000,000	5,000,000	\$ 22,000,000
						\$ -
						\$ -
TOTAL	\$ 6,000,000	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000	\$ 5,000,000	\$ 22,000,000

North 2nd St. Streetscape Redevelopment



PROJECT DESCRIPTION

This project involves the redevelopment of the North 2nd Street Streetscape and will consist of the undergrounding of utilities, the replacement and installation of new sidewalks, upgrade of stormwater infrastructure, installation of landscaping, and asphalt paving. Part of this redevelopment will include the conversion to one-way traffic between Alachua and Broome St. This project will commence in FY24/25 with portions "rolling over" to FY25/26.

PROJECT NUMBER:	25073
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Glenn Akramoff
START DATE:	8/1/2025
COMPLETION DATE:	12/1/2025
ESTIMATED PROJECT COST:	\$350,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	77,221					\$ 77,221
						\$ -
						\$ -
TOTAL	\$ 77,221	\$ -	\$ -	\$ -	\$ -	\$ 77,221

Beach Harmonization



PROJECT DESCRIPTION

This project involves the rehabilitation of beach parks. This project is currently in the design phase. Phase 1 of construction will be the rehabilitation and improvements to Seaside Park. This project is funded through Nassau County Tourism Development funds with the City sharing a small costs related in sub surface utility improvements.

PROJECT NUMBER:	25074
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	7/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$500,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B4

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		250,000	150,000	100,000		\$ 500,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 250,000	\$ 150,000	\$ 100,000	\$ -	\$ 500,000

City Hall Construction



PROJECT DESCRIPTION

This project involves the design and construction of a new City Hall. City Hall was constructed in 1904 and has been through several renovations. City staff has outgrown this facility and extensive repairs are needed which exceed the value of the structure. Pricing includes design and construction costs as provided by Silling Architects. Project is highly dependent upon financing.

PROJECT NUMBER:	30026104
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	S. Campbell/J. Glisson
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2031
ESTIMATED PROJECT COST:	\$14,300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				1,300,000	13,000,000	\$ 14,300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 13,000,000	\$ 14,300,000

Downtown Revitalization



PROJECT DESCRIPTION

Project involves the overhaul of hardscape, electrical infrastructure, lighting, and landscaping in the Downtown core. The last major renovation occurred in 1978 with a partial refresh in the 2000's. The project is currently in design with Kimley Horn. This update will ensure pedestrian safety, ADA compliance, and upgraded infrastructure for the 1 million plus visitors and pedestrians alike.

PROJECT NUMBER:	24011
STATUS:	In Progress - Design
DEPARTMENT:	Downtown
PROJECT MANAGER:	Lisa Finkelstein
START DATE:	10/1/2024
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$15,200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	200,000					\$ 200,000
Bank Financing		5,000,000	6,000,000	4,000,000		\$ 15,000,000
						\$ -
TOTAL	\$ 200,000	\$ 5,000,000	\$ 6,000,000	\$ 4,000,000	\$ -	\$ 15,200,000

Nassau County Public Library Repointing



PROJECT DESCRIPTION

This project involved the restoration of the masonry and concrete façade of the Library (Original Section, est 1977) to include brick repointing, crack repair, and elastomeric sealant. Pricing of work under cooperative contract pricing. Work to be completed in three phases starting at the front of the library and working around the building.

PROJECT NUMBER:	30026059
STATUS:	New Project
DEPARTMENT:	Library
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$193,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		23,000	170,000			\$ 193,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 23,000	\$ 170,000	\$ -	\$ -	\$ 193,000

Nassau County Public Library - Fernandina Branch Roof Replacement



PROJECT DESCRIPTION

Reroofing of the Downtown Library. This will ensure the roof of our library is structurally sound protecting the interior/structure of the building.

PROJECT NUMBER:	30026060
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					200,000	\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Training Tower Addition



PROJECT DESCRIPTION

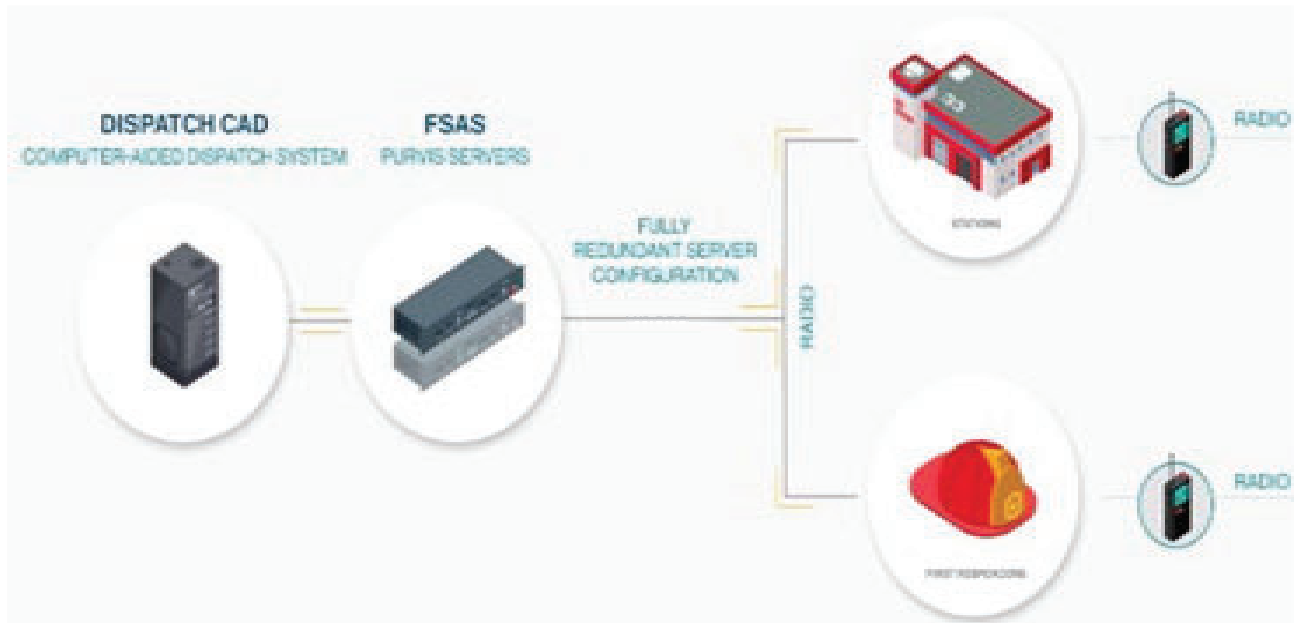
This project involves the expansion of the training tower at Fire Station 2, incorporating the Volunteer 2 addition from Fire Facilities. The expansion is essential to enhancing firefighter training, improving operational readiness, and ensuring compliance with modern training standards. The additional structure will provide more realistic training scenarios, enabling firefighters to practice critical skills in a controlled yet challenging environment. Firefighter training requirements continue to evolve, necessitating modernized facilities to meet NFPA 1403 Live Fire Training Standards and other industry regulations. The additional module will allow for meeting compliance requirements and reducing liability risks. This project includes purchase of the Volunteer 2 training tower module, site preparation and construction, installation and integration with the existing tower, safety features and fire-resistant materials, and certification and compliance evaluations.

PROJECT NUMBER:	30026120
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$165,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		165,000				\$ 165,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000

Purvis-Station Alerting System



PROJECT DESCRIPTION

This project involves the implementation of a new Purvis Station Alerting System at Station 1 which is a vital upgrade to improve emergency response efficiency, firefighter safety, and station alerting capabilities. The current system is outdated, lacking modern technology for rapid dispatch. The Purvis system integrates with Computer-Aided Dispatch (CAD), automates voice alerts for clear communication, and offers customizable features to meet operational needs. Additionally, it reduces reliance on manual radio transmissions and can open bay doors to speed up response times, ultimately enhancing overall efficiency.

PROJECT NUMBER:	30026121
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	1/31/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	-	50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Fire Station 1 Bay Remodel (Phase 1)



PROJECT DESCRIPTION

This project involves remodeling the bay at Station 1 to include the installation of a vehicle exhaust removal solution designed to improve air quality and safety in fire stations by effectively capturing and removing diesel exhaust from emergency vehicles. This project is essential to ensuring compliance with occupational safety standards and enhancing the health and well-being of personnel working in the station. This system will significantly reduce exposure to these hazardous emissions, ensuring a safer work environment and compliance with OSHA and NFPA 1500 standards. This project is grant dependent.

PROJECT NUMBER:	30026127
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$75,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
Other Grant		75,000				\$ 75,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

Fire Station #1 General Remodel



PROJECT DESCRIPTION

The planned remodel of Station 1 in FY28 is essential to ensure the facility meets the growing operational demands, enhances firefighter safety, and improves overall efficiency. As one of the busiest and most critical stations in our jurisdiction, Station 1 requires modernization to address aging infrastructure, accommodate evolving service needs, and provide a safer, more functional workspace for personnel. Station 1 has outdated building systems, deteriorating structures, and inadequate space configurations that hinder operations. The current layout does not effectively support modern firefighting operations and limits the station's ability to house essential personnel and equipment. Remodeling will provide a more efficient station layout, improved apparatus bay space, and updated living quarters, ensuring personnel can respond more effectively to emergencies.

PROJECT NUMBER:	30026133
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	Jeremy Holmes
START DATE:	9/30/2027
COMPLETION DATE:	10/1/2028
ESTIMATED PROJECT COST:	\$60,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			60,000			\$ 60,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 24	\$ 60,000	\$ -	\$ -	\$ 60,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fire (general fund) budget and capital fund. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	00126108
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$260,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund		60,000	60,000	65,000	75,000	\$ 260,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 60,000	\$ 60,000	\$ 65,000	\$ 75,000	\$ 260,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fire capital fund budget. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	30026108
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	J. Glisson/J. Holmes
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$3,424,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	435,000	989,000	445,000	455,000	1,100,000	\$ 3,424,000
						\$ -
						\$ -
TOTAL	\$ 435,000	\$ 989,000	\$ 445,000	\$ 455,000	\$ 1,100,000	\$ 3,424,000

Ocean Rescue - Roof Replacement



PROJECT DESCRIPTION

The existing roof has reached the end of its serviceable life, exhibiting signs of deterioration that pose risks to the station's structural integrity, operational efficiency, and safety. Replacing the roof will ensure a durable, weather-resistant, and energy-efficient facility, ultimately supporting the mission of the Ocean Rescue team in protecting the public.

PROJECT NUMBER:	3002630
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	C. Sabattini/H. Cavender
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$120,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		120,000				\$ 120,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000

Ocean Rescue Facility General Remodel



PROJECT DESCRIPTION

This project addresses critical structural and operational deficiencies within the Ocean Rescue facility to ensure a safe, functional, and sustainable working environment. The scope of work includes: **Garage Door Replacement & Accessories:** Existing garage doors have reached the end of their service life, posing operational and safety risks. New doors and accessories will enhance reliability, efficiency, and security for emergency response operations. **Ceiling Repair/Replacement:** The facility's ceiling is exhibiting signs of failure, which could lead to structural hazards. Necessary repairs or replacements will ensure a safe and stable interior environment. **Exterior Stucco Repair/Replacement:** The building's stucco is deteriorating, compromising weather resistance and structural integrity. Repairs or full replacement will protect the facility from further damage and extend its lifespan. **Interior Flooring Replacement:** The current flooring has deteriorated due to heavy usage and environmental conditions. New flooring will improve durability, safety, and maintainability. This remodel is essential for maintaining the operational readiness of Ocean Rescue personnel and ensuring the longevity of the facility.

PROJECT NUMBER:	30026136
STATUS:	New Project
DEPARTMENT:	Fire
PROJECT MANAGER:	C. Sabattini/J. Holmes
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A5, B1, A6, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				150,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through Ocean Rescue (general fund) budget. Vehicles & equipment are used for the Ocean Rescue services duties along both City and County beaches.

PROJECT NUMBER:	00126111
STATUS:	New Project
DEPARTMENT:	Ocean Rescue
PROJECT MANAGER:	J. Glisson/C. Sabbatini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	45,000	55,000	140,000	50,000	25,000	\$ 315,000
						\$ -
						\$ -
TOTAL	\$ 45,000	\$ 55,000	\$ 140,000	\$ 50,000	\$ 25,000	\$ 315,000

Golf Clubhouse Interior Renovations



PROJECT DESCRIPTION

This project involves the renovation of the restaurant bar and dining area to include a longer, wrap-around bar design, new furnishings, flooring, audio/visual, and appliances. The remodel will provide a more inviting and inclusive atmosphere for guests.

PROJECT NUMBER:	41026076
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$40,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf	40,000					\$ 40,000
						\$ -
						\$ -
TOTAL	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Golf Clubhouse Roof Replacement



PROJECT DESCRIPTION

This project involves the planned replacement of the roof of the Golf Club Clubhouse. This roof replacement aims to ensure the long-term durability and structural integrity of the building while enhancing energy efficiency and reducing future maintenance costs.

PROJECT NUMBER:	41026083
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$65,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B4, B5, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf					65,000	\$ 65,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000

Golf Course Parking Lot Resurfacing



PROJECT DESCRIPTION

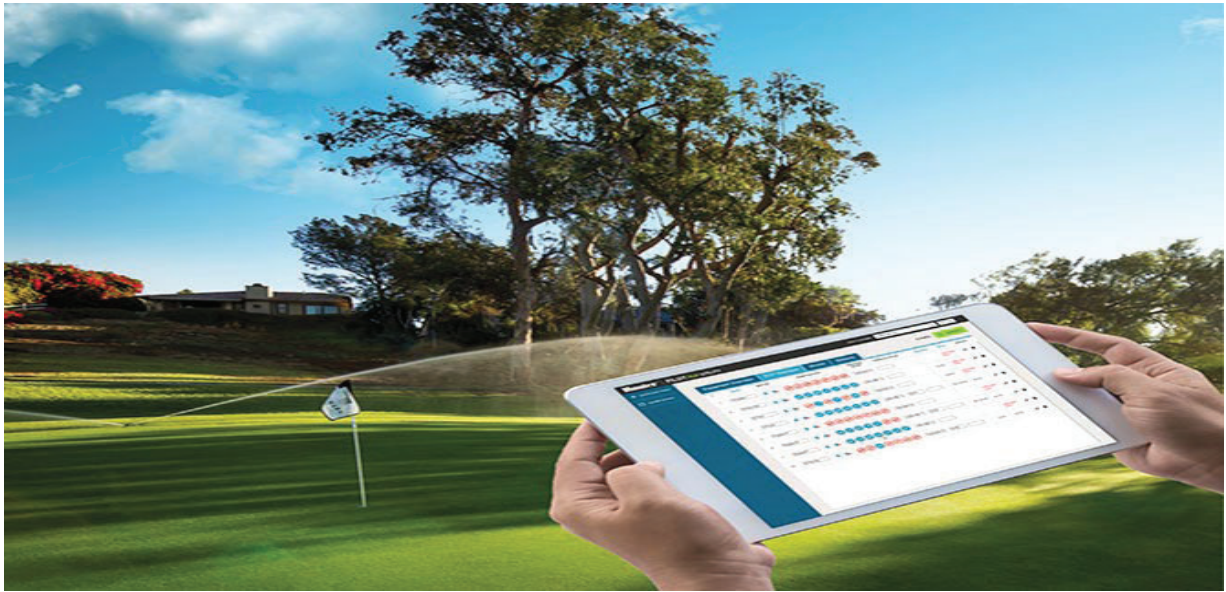
This project involves the resurfacing of the golf course parking lot. The current surface of the parking lot has several cracking and delamination, which pose a potential hazard to both drivers and pedestrians and undermines the pavement base. A well-maintained parking lot is an investment that will reduce maintenance costs in the long run.

PROJECT NUMBER:	41026081
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$160,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf			160,000			\$ 160,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000

Golf Course Irrigation System Upgrade



PROJECT DESCRIPTION

The CPU Tower and equipment is from 2016 and will need to be upgraded in October 2025. Additionally, the Site Pro software used on the system has reached its end of life and will need to be upgraded to Lynx. This price includes the software upgrade and installation. Upgrading this system in FY26 is a priority.

PROJECT NUMBER:	41026084B
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$105,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf	105,000					\$ 105,000
						\$ -
						\$ -
TOTAL	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000

Golf Course Wells



PROJECT DESCRIPTION

This project focuses on the rehabilitation of the deep water wells at the golf course, specifically targeting the 12", 1,200' deep well located near North 7 Green/Lake. The scope of work includes a comprehensive inspection of water quality, necessary repairs to the well and pump, and resolution of any additional issues affecting the well's performance. The provided cost are estimates as this is a complicated multiphase project.

PROJECT NUMBER:	41026073
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		150,000				\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Golf Course Practice Area Renovation



PROJECT DESCRIPTION

This proposal is to outline a plan for the renovation and enhancement of the golf course's practice area. The renovations will focus on the development of a state-of-the-art putting/chipping green and a practice bunker, providing golfers with an improved environment to sharpen their short game skills. These upgrades will enhance the overall experience for members and guests, encouraging more frequent use of the facility and elevating the golf course's competitive edge in the region.

PROJECT NUMBER:	41026077
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

North 3 Green Renovation



PROJECT DESCRIPTION

This project involves the renovation of North 3 Green to address irrigation, slope and poor soil quality issues. A comprehensive renovation will improve performance and overall playability.

PROJECT NUMBER:	41026078
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Golf Course Bunker Renovation



PROJECT DESCRIPTION

This project involves the phased renovation of 50 bunkers across the 27 hole course. Improved bunkers enhance golf play. Bunker sand needs to be replenished every 5-7 years to maintain optimal conditions. Bunker drainage systems need renovation every 5-10 years to ensure proper water flow and prevent flooding or standing water in bunkers. Estimates on total costs are \$5,000-6,000 per bunker.

PROJECT NUMBER:	41026079
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$285,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		90,000	95,000	100,000		\$ 285,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 90,000	\$ 95,000	\$ 100,000	\$ -	\$ 285,000

Golf Course Tee Box Renovations



PROJECT DESCRIPTION

This project involves the renovation of 54 tee boxes across the 27-hole course. The renovations will include reshaping, re-surfacing, and re-grassing to enhance both playability and visual appeal. Tee boxes need renovation every 15-20 years to ensure and maintain optimal conditions. Estimates on total costs are \$5,000 per tee box.

PROJECT NUMBER:	41026080
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$270,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		90,000	90,000	90,000		\$ 270,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 270,000

Golf Course Irrigation/Drainage Renovation



PROJECT DESCRIPTION

This project involves the planned renovation of the golf course irrigation and drainage systems. By upgrading the current irrigation infrastructure, we can ensure more precise and efficient water distribution, promoting healthier, more resilient turf across the course. The renovation will include the installation of advanced drainage systems. These upgrades will reduce standing water, preventing turf damage and promoting faster drying times after rain. The improved drainage will also increase the course's playability after extreme weather conditions, minimizing disruptions and ensuring consistent, high-quality playing conditions year-round. Irrigation and drainage systems typically last 10-30 years with the last upgrade to our existing systems occurring in 2004. By addressing both irrigation and drainage systems in tandem, this renovation will create a more sustainable and enjoyable environment for both golfers and maintenance staff alike. (Estimated cost is \$600,000 per 9-holes)

PROJECT NUMBER:	41026082
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$1,800,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		600,000	600,000	600,000		\$ 1,800,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 1,800,000

Golf Course Maintenance Lean-To Shed



PROJECT DESCRIPTION

This project involves the expansion and replacement of an equipment storage building. The existing maintenance building has limited capacity as the secondary storage structure was destroyed in a 2016 fire. The building will consist of an engineered metal building that will attach to the existing building. This lean-to structure will provide additional storage space, offering much-needed protection from the elements for the equipment parked outside.

PROJECT NUMBER:	41026075
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Golf Maintenance Building Improvements



PROJECT DESCRIPTION

The golf course maintenance building is a critical facility for supporting the day-to-day operations of the course for storing equipment. Over the years, the building has experienced wear and tear, and as the demands on our maintenance operations grow, it has become increasingly clear that upgrades are necessary to ensure the continued efficient and safe operation of the facility. The proposed upgrades to the golf course maintenance building are essential to support the ongoing success and sustainability of the golf course. They will enhance operational efficiency, ensure safety, improve staff productivity, protect valuable equipment, and provide a foundation for future growth. Building will need to include office space, restroom, and a room for mechanic. This project includes replacing the existing structure with a larger metal building, the concrete slab foundation and construction.

PROJECT NUMBER:	41026084
STATUS:	New Project
DEPARTMENT:	Golf
PROJECT MANAGER:	Jeffery Biggers
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B4, B5, C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
410 Fund - Golf					200,000	\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

Router Replacement



PROJECT DESCRIPTION

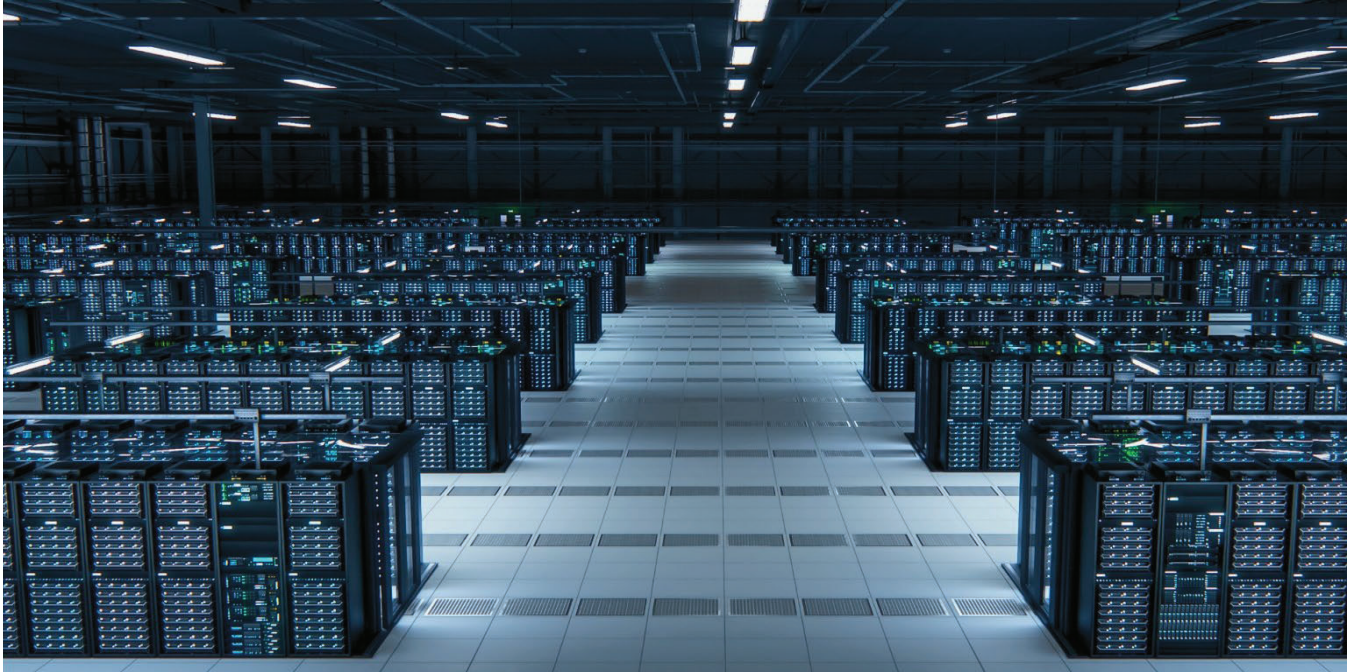
This project involves the planned replacement of the City's network routers that are reaching end-of-life. There are 16 sites across the City's enterprise network. The anticipated cost is \$9,000 per router for \$144,000. We also plan to refresh one server that provides virtual networking at an estimate of \$26,000.

PROJECT NUMBER:	30026086
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Wicker
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$170,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	170,000					\$ 170,000
						\$ -
						\$ -
TOTAL	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000

ERP Hardware Refresh



PROJECT DESCRIPTION

The project involves the planned replacement of physical servers to replace the servers running CityView, Munis, Timekeeping, and payroll. Estimate 4 servers at \$26,000 each. Additionally, 1 storage device estimated at \$76,000. Also replacing the physical servers located at the Police Department due to currently being end of life. There are 3 servers that need to be replaces at a cost of \$25,000 each.

PROJECT NUMBER:	30026087
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$255,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A3, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	225,000					\$ 225,000
						\$ -
						\$ -
TOTAL	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000

Network Switch Replacement



PROJECT DESCRIPTION

This project involves the phased replacement of network switches will be reaching end-of-life and end-of-support. There are over 60 citywide with an estimated average cost of \$3,000/each.

PROJECT NUMBER:	30026088
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$180,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		60,000	60,000	60,000		\$ 180,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 180,000

Disaster Recovery Backup Storage



PROJECT DESCRIPTION

This project involves the replacement of disaster recovery backup storage. The storage we use for Disaster recovery was purchased in FY23. At 6 years old it will be near the end of its useful life. Estimated cost is \$125,000.

PROJECT NUMBER:	30026089
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$ 125,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					125,000	\$ 125,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

Storage



PROJECT DESCRIPTION

We are deploying over 300TB of storage in FY 24 and FY25. It will need refreshing at approximately FY 30.

PROJECT NUMBER:	30026090
STATUS:	New Project
DEPARTMENT:	Information Technology
PROJECT MANAGER:	Dana Whicker
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$125,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement					125,000	\$ 125,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

Brett's Demolition and Replacement



PROJECT DESCRIPTION

This project involves the design, engineering, and demolition of the Brett's structure located at the Waterfront. Lease on this structure expires on 12/31/2025 and the structure will be vacated. Probable costs for demolition and for the replacement structure have not been fully determined.

PROJECT NUMBER:	48026148
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	3/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$7,032,816

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	32,816					\$ 32,816
Bank Financing		4,000,000	3,000,000			\$ 7,000,000
						\$ -
TOTAL	\$ 32,816	\$ 4,000,000	\$ 3,000,000	\$ -	\$ -	\$ 7,032,816

Marina Pumpout Boat



PROJECT DESCRIPTION

Pumpout boats are critical for preventing the discharge of untreated sewage into our waterways. The current piece of equipment is aged past its usefulness, and needs to be replaced to ensure the safety of the waterway. This purchase is being supported by a grant.

PROJECT NUMBER:	48026149
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Lorelei Jacobs
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$175,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
FIND Grant	153,000					\$ 153,000
480 - Marina	22,000					\$ 22,000
						\$ -
TOTAL	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000

Marina Fuel Tank Replacement/Relocation



PROJECT DESCRIPTION

This project involves the replacement of the Marina fuel tank located under Parking Lot A. Fuel tank is used to provide fueling services on the Marina breakwater dock. The current tank was installed in 2009 with 10 year warranty and has been maintained in good order. There was minor evidence of rust found in July 2024, since then the fuel tank passed Breach of Integrity testing 11/2024. Tank and all fuel equipment is in full compliance with JaxDEP. Pricing includes the possible relocation to Parking Lot B and the replacement of fuel lines.

PROJECT NUMBER:	25042
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Glenn Akramoff
START DATE:	TBD
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$791,147

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	41,147	750,000				\$ 791,147
						\$ -
						\$ -
TOTAL	\$ 41,147	\$ 750,000	\$ -	\$ -	\$ -	\$ 791,147

Marina Maintenance Dredging



PROJECT DESCRIPTION

This project involves maintenance dredging of the Marina basin. Project costs include permitting, dredging, and contingency. Maintenance dredging is required to maintain navigable depths to the fairways of D & E docks, E and F docks, southern marina entrance and public boat ramp. Dredging frequency is expected to lessen with the eventual demolition of the Brett's structure. This project is fully funded by a state grant in FY26.

PROJECT NUMBER:	48026150
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Glenn Akramoff
START DATE:	2/1/2026
COMPLETION DATE:	6/1/2030
ESTIMATED PROJECT COST:	\$2,839,600

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	339,600		1,200,000		1,300,000	\$ 2,839,600
						\$ -
						\$ -
TOTAL	\$ 339,600	\$ -	\$ 1,200,000	\$ -	\$ 1,300,000	\$ 2,839,600

Marina Pedestal Replacement



PROJECT DESCRIPTION

This project involves the replacement of pedestals along docks C and D. Saltwater inundation expected to hasten deterioration. Manufactures typical life expectancy is 12 - 20 years. The current units were installed in 2019 and replacement costs were provided using MEE Harbor Light SS pedestals.

PROJECT NUMBER:	48026152
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Oasis General Manager
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$183,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	38,000				145,000	\$ 183,000
						\$ -
						\$ -
TOTAL	\$ 38,000	\$ -	\$ -	\$ -	\$ 145,000	\$ 183,000

Marina Dock D Transformer Replacement



PROJECT DESCRIPTION

This project involves the replacement of the transformer located on Dock D. Documented and intermittent failures suggest transformer may require replacement in the near future as recommended by McGonigle Electric (original installer). A crane and barge are required for replacement and is factored into project cost.

PROJECT NUMBER:	48026155
STATUS:	New Project
DEPARTMENT:	Marina
PROJECT MANAGER:	Oasis General Manager
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$40,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
480 Fund - Marina	40,000					\$ 40,000
						\$ -
						\$ -
TOTAL	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Atlantic Recreation Center-Fitness Room Roof Replacement



PROJECT DESCRIPTION

One of two final roofs to be redone at the ARC facility is located at the Fitness Room. The roof replacement project was completed in a phased approach to address the many roof structures at this facility. This will ensure the roofs of our ARC buildings are protecting the interior/structure of the building.

PROJECT NUMBER:	30026047
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$185,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			185,000			\$ 185,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ 185,000

Atlantic Recreation Center - Aquatics Facility Roof Replacement



PROJECT DESCRIPTION

One of two final roofs to be redone. This will ensure the roofs of our ARC Buildings are structural sound and protecting the interior/structure of the building.

PROJECT NUMBER:	30026048
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$185,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				185,000		\$ 185,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 185,000	\$ -	\$ 185,000

Atlantic Recreation Center Window Replacement



PROJECT DESCRIPTION

This will finalize a three phased approach to replaceming all windows and doors on the original 1956 Atlantic Recreation Center building. The first two phases where completed in FY24 and FY25.

PROJECT NUMBER:	30026049
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	100,000					\$ 100,000
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Atlantic Recreation Center Repointing



PROJECT DESCRIPTION

This project involves the continued restoration of the masonry and concrete façade of the Atlantic Recreation Center (Facilities est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Phasing of work to include the connecting structure between the auditorium and the administration building. This project is needed but may be deferred upon commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026050
STATUS:	New Project
DEPARTMENT:	Recreation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$376,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000	138,000	138,000		\$ 376,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ 138,000	\$ 138,000	\$ -	\$ 376,000

Atlantic Recreation Center Kitchen and Restroom Renovation



PROJECT DESCRIPTION

The project involves the remodel of the Atlantic Recreation Complex kitchen and restrooms that are located in the Auditorium Facility. Scope will involve new appliances, fixtures, plumbing, floors, and possible reconfiguration.

PROJECT NUMBER:	30026051
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	S. Mikelson/K. Rivera
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		150,000				\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Joe Velardi Baseball Field Lighting



PROJECT DESCRIPTION

As part of the Ybor Alvarez and MLK Complex reconfiguration, the existing soccer fields will be relocated to areas currently occupied by softball fields. With the loss of three softball fields at Ybor Alvarez, lighting the Joe Velardi Field will allow this field to be used into the evening for team play.

PROJECT NUMBER:	30026052
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			200,000			\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

Recreation Complex Construction Design



PROJECT DESCRIPTION

This project involves the design of a new recreation center. The existing recreation complexes were constructed in the 1950s and are nearing end of life. The complex located at Atlantic Avenue is located in a flood zone which limits upgrade availability. Pricing is for design only. Project construction is highly dependent upon financing.

PROJECT NUMBER:	30026164
STATUS:	New Project
DEPARTMENT:	City Manager's Office
PROJECT MANAGER:	S. Campbell/J. Glisson
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2031
ESTIMATED PROJECT COST:	\$14,300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				1,300,000	13,000,000	\$ 14,300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 13,000,000	\$ 14,300,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Recreation (general fund) budget. Vehicles & equipment are used to facilitate the various functions and programs offered through the Recreation Department.

PROJECT NUMBER:	00126114
STATUS:	New Project
DEPARTMENT:	Recreation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$400,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund		135,000	50,000	40,000	175,000	\$ 400,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 135,000	\$ 50,000	\$ 40,000	\$ 175,000	\$ 400,000

Boardwalk Repairs



PROJECT DESCRIPTION

This project is a partnership with grant funds provided by Nassau County that will ensure the redecking of at least one boardwalk each year. Grant funds will be used to redeck a boardwalk that is structurally sound, but needing a new deck and handrails. These accesses include: 4N, 31, 35, 36, 37, 39, first phase of Main Beach.

PROJECT NUMBER:	30026029
STATUS:	On-Going
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$490,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
County MSTU	50,000	50,000	50,000	50,000	50,000	\$ 250,000
300 Fund - Capital Improvement	150,000					\$ 150,000
General Fund	90,000					\$ -
TOTAL	\$ 290,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 490,000

Beach Boardwalk Construction



PROJECT DESCRIPTION

This project involves the replacement of the dune walkover structures. The Beach Access Committee Summary of Recommendations: in 2019 an engineering report indicated that several beach walkovers were structurally deficient and recommended immediate removal in the interest of public safety. Of the twelve most deficient structures, six were removed in 2019 due to the extent of the damage and required repair. The following accesses are planned for the construction of new walkovers: #9, #27, #35S, #38, and other structures that will be identified through a structural assessment in FY25/26.

PROJECT NUMBER:	30026030
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$2,700,000

PRIORITIES PER THE COMPREHENSIVE PLAN
B1, B2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		1,050,000	500,000	550,000	600,000	\$ 2,700,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 1,050,000	\$ 500,000	\$ 550,000	\$ 600,000	\$ 2,700,000

Beach Access 6



PROJECT DESCRIPTION

Beach Access Committee Summary of Recommendations: in 2019 an engineering report indicated that several beach walkovers were structurally deficient and recommended immediate removal in the interest of public safety. Upon closer review of the twelve most deficient walkovers, six were removed in 2019 due to the extent of the damage and required repair. What, if any, additional beach accesses should have new walkovers constructed (specifically identified by Beach Access Number 16 and 6)?

PROJECT NUMBER:	31026036
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion			140,000			\$ 140,000
FDEP Grant			60,000			\$ 60,000
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

North Beach Restrooms



PROJECT DESCRIPTION

This project involves the construction of new restrooms at North Beach Park. This beach park is one of the City's three primary beach parks, serving as a popular recreational spot for residents and visitors alike. There are no permanent restrooms on site. Currently a port-a-let is provided on-site during the beach season.

PROJECT NUMBER:	31026037
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Main Beach Playground Replacement



PROJECT DESCRIPTION

This project involves the replacement of the playground equipment at Main Beach Park. This park is one of seven in the City that features a play structure, and the existing equipment has reached the point where it requires replacement. A key focus of the update will be the use of recycled plastic materials for the new structure. This shift is aimed at addressing ongoing issues with rust, which have been a concern due to the park's location. By using recycled plastic, the new equipment will be more durable, weather-resistant, and environmentally friendly, while also reducing the long-term maintenance needs.

PROJECT NUMBER:	30026041
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			200,000			\$ 200,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000

Main Beach Shade Structure Replacements



PROJECT DESCRIPTION

This project involves the replacement of shade structures at Main Beach Park. Staff is evaluating different designs that will increase the longevity of the structures.

PROJECT NUMBER:	30026044
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000	100,000	100,000	\$ 350,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ 350,000

Skate Park Expansion



PROJECT DESCRIPTION

In Fiscal Year 2025, the City allocated \$90,000 to fund the design and creation of construction drawings for an expanded skate park. This project aims to expand the existing skate park, providing a more dynamic space for the community to enjoy. A conceptual design has been approved by the Parks and Recreation Advisory Commission (PRAC). The conceptual design has been provided to Nassau County to incorporate into the Beach Harmonization Design. Funding is anticipated to come from Tourism Development Tax funds. The City is expected to have a cost share of this project, but budget amount has yet to be determined.

PROJECT NUMBER:	31026043
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2028
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$1,900,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion		-		1,900,000		\$ 1,900,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000

Main Beach Multi-Purpose Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of the multi-purpose court at Main Beach. The existing surface of the court is in need of restoration. As part of regular maintenance, the top layer of the court must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026040
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$65,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		65,000				\$ 65,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000

Sunrise Park Playground Structure Replacement



PROJECT DESCRIPTION

This project involves the replacement of the playground equipment at Sunrise Park. The existing structure has reached the end of its useful life. Sunrise Park is one of seven city parks featuring a play structure, and this renewal will ensure it remains a safe, engaging space for children and families. A key improvement will be the use of recycled plastic materials, addressing ongoing concerns with rust due to the park's location. This eco-friendly material will increase durability, improve weather resistance, and reduce long-term maintenance needs.

PROJECT NUMBER:	30026045
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$175,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		175,000				\$ 175,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000

Amelia Island Lighthouse Restoration



PROJECT DESCRIPTION

This project involves the restoration of the Amelia Island Lighthouse. This iconic structure, constructed in 1838, is Florida's oldest operating lighthouse. Work involves the restoration of the exterior facade and restoration of the interior brick and granite staircase. Restoration work has been awarded to Specialized Property Services for the project. This project is phased and contingent upon grant funding requirements. Two grants have been received for this project and a 3rd has been applied for. Walker Consultants, an historic architect, has been employed to provide 3rd party project management per grant requirements.

PROJECT NUMBER:	24019
STATUS:	In Progress - Construction
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2024
COMPLETION DATE:	9/1/2027
ESTIMATED PROJECT COST:	\$1,250,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
State Funds		625,000	625,000			\$ 1,250,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 625,000	\$ 625,000	\$ -	\$ -	\$ 1,250,000

Central Park Tennis Court 3 and 4 Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of courts #3 and #4 at Central Park. The existing surface of the tennis courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026038
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Pickleball Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of all six pickleball courts at Central Park. The existing surface of the tennis courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026039
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$75,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		75,000				\$ 75,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000

ThorGuard Lightning Detection System Upgrades



PROJECT DESCRIPTION

This project involves the upgrade and replacement of the City's ThorGuard lightning detection system. ThorGuard is a lightning detection and warning system that provides real-time alerts about dangerous weather conditions, particularly those involving lightning, which pose significant risks during outdoor sports and activities.

PROJECT NUMBER:	30026068
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$93,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	27,000	66,000				\$ 93,000
		-				\$ -
						\$ -
TOTAL	\$ 27,000	\$ 66,000	\$ -	\$ -	\$ -	\$ 93,000

Peck Center Roof Replacement



PROJECT DESCRIPTION

This project involves the roof replacement of two roof systems within the Peck Center Complex (Auditorium and Headstart). These planned replacements will ensure the structural integrity of our Historic Peck Center Complex.

PROJECT NUMBER:	30026054
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$80,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		80,000				\$ 80,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

Peck Center Flooring



PROJECT DESCRIPTION

This project involves the replacement of flooring in the common areas (hallways and auditorium) of the Peck Center Administration Building. Appropriate flooring will be used to protect the historic value of the Center.

PROJECT NUMBER:	30026055
STATUS:	New Project
DEPARTMENT:	Parks & Recreation Department
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Peck Gym Repointing



PROJECT DESCRIPTION

This project involves the continued restoration of the masonry and concrete façade of the Peck Center Gymnasium (Facility est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Restoration of the masonry and concrete façade of the Peck Center Gym to include brick repointing, crack repair, and elastomeric sealant. This project will be complete using a phased approach for affordability.

PROJECT NUMBER:	30026056
STATUS:	New Project
DEPARTMENT:	Peck Center
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$990,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		240,000	245,000	250,000	255,000	\$ 990,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 240,000	\$ 245,000	\$ 250,000	\$ 255,000	\$ 990,000

Peck Gym Window/Door Replacement



PROJECT DESCRIPTION

This will be phase one of four in the replacement of all windows and doors of the Peck Gym. These efforts reflect the City's commitment to preserving the historic integrity of the Peck Center/Gym while ensuring its functionality for community use.

PROJECT NUMBER:	30026057
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	C. Sabattini/J. Glisson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		75,000	75,000	75,000	75,000	\$ 300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 300,000

Martin Luther King, Jr. Center Interior Improvements



PROJECT DESCRIPTION

This project will involve reconfiguring the interior of the MLK, Jr. Center Conference Room to improve its functionality and expand programming capabilities. The update will modernize the facility, enhancing its ability to host a wider variety of activities and better serve the community's needs.

PROJECT NUMBER:	30026061
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$125,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	125,000					\$ 125,000
						\$ -
						\$ -
TOTAL	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Martin Luther King, Jr. Center Roof Restoration



PROJECT DESCRIPTION

This project involved the restoration MLK, Jr. Center roof. This project is needed but may be deferred with a commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026062
STATUS:	New Project
DEPARTMENT:	MLK Center
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2027
ESTIMATED PROJECT COST:	\$225,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		225,000				\$ 225,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000

Martin Luther King, Jr. Center Window Replacement



PROJECT DESCRIPTION

This project will involve the replacement of all windows and doors at the MLK, Jr. Center. This phased project will ensure the MLK, Jr. Center remains in sound condition and maintained appropriately.

PROJECT NUMBER:	30026063
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	75,000	75,000	75,000	75,000		\$ 300,000
						\$ -
						\$ -
TOTAL	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 300,000

Martin Luther King, Jr. Center Repointing



PROJECT DESCRIPTION

This project involves the restoration of the masonry and concrete façade of the MLK, Jr. Center (Facilities est in 1957) to include brick repointing, crack repair, and elastomeric sealant. Phasing of work to provide for affordability. This project is needed, but may be deferred upon commitment to the construction of a new recreation complex.

PROJECT NUMBER:	30026064
STATUS:	New Project
DEPARTMENT:	MLK Center
PROJECT MANAGER:	J. Glisson/C.Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$450,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		110,000	110,000	115,000	115,000	\$ 450,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 110,000	\$ 110,000	\$ 115,000	\$ 115,000	\$ 450,000

Martin Luther King, Jr. Basketball Court Resurfacing



PROJECT DESCRIPTION

This project involves the resurfacing of the basketball courts at MLK, Jr. Recreation Complex. The existing surface of the courts are in need of restoration. As part of regular maintenance, the top layer of the courts must be redone approximately every seven years, depending on the intensity of usage. This texture is crucial for ensuring proper traction and playability.

PROJECT NUMBER:	30026065
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$80,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		80,000				\$ 80,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000

Atlantic Recreation Center Pool Redecking



PROJECT DESCRIPTION

This project involves the renovations to the pool marcite and surrounding deck at the Atlantic Recreation Center Complex. Replacing or resurfacing the deck ensures a safer environment for swimmers and guests. Constant exposure to the environment wears the deck leading to warping, cracking, or fading. A deteriorating marcite surface can lead to small cracks, which will result in water leaks. Re-marciting helps seal any minor cracks, preventing water loss and preserving the pool's functionality.

PROJECT NUMBER:	30026070
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$150,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement			150,000			\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000

Martin Luther King, Jr. Center Pool Redecking



PROJECT DESCRIPTION

This project involves the resurfacing of the pool deck at the MLK Complex. Replacing or resurfacing the deck ensures a safer environment for swimmers and guests. Constant exposure to the environment wears the deck leading to warping, cracking, or fading.

PROJECT NUMBER:	30026069
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$100,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement		100,000				\$ 100,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Martin Luther King, Jr. Field Redevelopment



PROJECT DESCRIPTION

This project involves the reconfiguration and redevelopment of the sports fields located at the Martin Luther King Jr. Center. The Ybor Alvarez Sports Complex is set to undergo a significant reconfiguration. These changes will reduce the number of fields at the Ybor Alvarez Complex. Additional field space will be constructed at Martin Luther King Jr. Complex location.

PROJECT NUMBER:	31026066
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/1/2025
COMPLETION DATE:	
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A4, A6, B1, B2, B3

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	2,000,000					\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Ybor Alvarez Sports Complex Redevelopment



PROJECT DESCRIPTION

This project involves the reconfiguration and redevelopment of the Ybor Alvarez Sports Complex, which is set to undergo a significant reconfiguration to make way for improved soccer fields. As part of this reconfiguration, the existing soccer fields will be relocated to areas currently occupied by softball fields, ensuring continued access to organized sports for local athletes. This shift comes at a time when the nearby airport is reclaiming land previously used as soccer fields by the community.

PROJECT NUMBER:	24043
STATUS:	On-Going
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/24/2024
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$4,085,983

PRIORITIES PER THE COMPREHENSIVE PLAN

A4, A6, B1, B2, B3

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	85,983	2,000,000	2,000,000			\$ 4,085,983
						\$ -
						\$ -
TOTAL	\$ 85,983	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ 4,085,983

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle & equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Parks (general fund) budget. Vehicles & equipment are used for the maintenance services provided by the Parks division.

PROJECT NUMBER:	00126113
STATUS:	New Project
DEPARTMENT:	Parks
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$581,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	-	217,500	117,000	74,500	172,000	\$ 581,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 217,500	\$ 117,000	\$ 74,500	\$ 172,000	\$ 581,000

Bosque Bello Cemetery Columbarium



PROJECT DESCRIPTION

This project involves the construction and implementation of a columbarium at the Bosque Bello Cemetery. The cemetery is rapidly running out of grave sites and is expected to be completely full within the next 5 to 7 years. The implementation of a columbarium would not only provide a viable option for those choosing cremation but would also bring a positive financial impact to the cemetery. The demand for cremation services has been steadily increasing, and by offering a dedicated space for cremains, the cemetery can meet this demand while generating additional revenue through the sale of niche spaces.

PROJECT NUMBER:	20015
STATUS:	New Project
DEPARTMENT:	Parks & Recreation
PROJECT MANAGER:	Scott Mikelson
START DATE:	10/1/2025
COMPLETION DATE:	TBD
ESTIMATED PROJECT COST:	\$415,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A4, A6, B1, B2, B3

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
310 Fund - Capital Expansion	65,000	350,000				\$ 415,000
						\$ -
						\$ -
TOTAL	\$ 65,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 415,000

Greenway - Hickory Street Bridge Redecking



PROJECT DESCRIPTION

This project includes the re-decking of a approximately 210 linear feet to the bridge structure located in Egans Creek. This improvement will increase public safety. This project is potentially grant eligible through Trails to Go.

PROJECT NUMBER:	30026161
STATUS:	New Project
DEPARTMENT:	Planning & Conservation
PROJECT MANAGER:	Glenn Akramoff
START DATE:	1/15/2026
COMPLETION DATE:	6/1/2026
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	50,000					\$ 50,000
FDEP Grant	150,000					\$ 150,000
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Police Department Electronic Control Devices



PROJECT DESCRIPTION

This project involves the phased replacement of all Police electronic control devices. These devices are required part of law enforcement equipment. Current inventory is at end of life. Devices will be purchased over a 5-year term.

PROJECT NUMBER:	30026162
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	Jeff Tambasco
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$231,102

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	52,834	44,567	44,567	44,567	44,567	\$ 231,102
						\$ -
						\$ -
TOTAL	\$ 52,834	\$ 44,567	\$ 44,567	\$ 44,567	\$ 44,567	\$ 231,102

Police Mobile Data Terminals



PROJECT DESCRIPTION

This project involves the phased replacement of all Police mobile data terminals. These devices are required part of law enforcement equipment. Current inventory is at end of life. Devices will be purchased over a 5-year term.

PROJECT NUMBER:	30026163
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	Jeff Tambasco
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$229,340

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	45,868	45,868	45,868	45,868	45,868	\$ 229,340
						\$ -
						\$ -
TOTAL	\$ 45,868	\$ 45,868	\$ 45,868	\$ 45,868	\$ 45,868	\$ 229,340

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Law Enforcement Recovery fund and the Police (general fund) budget. Vehicles & equipment are used to provide public safety service to the Fernandina Beach community.

PROJECT NUMBER:	00126112
STATUS:	New Project
DEPARTMENT:	Police
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$2,290,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
190 Fund - Law Enforcement Reco	138,000	70,000	142,000	144,000	146,000	\$ 640,000
General Fund	382,000	385,000	276,000	231,000	376,000	\$ 1,650,000
						\$ -
TOTAL	\$ 520,000	\$ 455,000	\$ 418,000	\$ 375,000	\$ 522,000	\$ 2,290,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Facilities (general fund) budget. Vehicles & equipment are used in the maintenance and repair of City facilities and related infrastructure.

PROJECT NUMBER:	00126109
STATUS:	New Project
DEPARTMENT:	Facilities
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$353,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B5, B1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
General Fund	57,000	66,000	65,000	100,000	65,000	\$ 353,000
						\$ -
						\$ -
TOTAL	\$ 57,000	\$ 66,000	\$ 65,000	\$ 100,000	\$ 65,000	\$ 353,000

Street Resurfacing



PROJECT DESCRIPTION

This project involves the planned resurfacing of the City's 72-mile street network. Paving schedule is calculated through pavement assesment reports and annual street video scanning. Funding amounts reflect a 25-yr rotation cycle and includes all paved public parking.

PROJECT NUMBER:	30026027
STATUS:	On-Going
DEPARTMENT:	Streets
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$4,540,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	990,000	850,000	850,000	900,000	950,000	\$ 4,540,000
						\$ -
						\$ -
TOTAL	\$ 990,000	\$ 850,000	\$ 850,000	\$ 900,000	\$ 950,000	\$ 4,540,000

Sidewalk and Curbing



PROJECT DESCRIPTION

This project involves the repair and replacement of concrete infrastructure within all City rights-of-way. This includes sidewalks, curbing, and driveway aprons. This plan will allow the City to maintain its current sidewalks throughout the City as well as install new sidewalks. New sidewalks are needed to improve pedestrian connectivity and make the community more walkable.

PROJECT NUMBER:	30026028
STATUS:	On-Going
DEPARTMENT:	Streets
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,220,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	150,000	160,000	165,000	170,000	175,000	\$ 820,000
310 Fund - Capital Expansion	75,000	75,000	80,000	85,000	85,000	\$ 400,000
						\$ -
TOTAL	\$ 225,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 260,000	\$ 1,220,000

Amelia Island Trails Continuation



PROJECT DESCRIPTION

This project involves the continuation of the Amelia Island trail network. This trail system provides connectivity from the southend of Amelia Island to the Downtown Waterfront. While largely a county and state funded project, there are segments that will require funding from the City. Pricing and timing is a placeholder and is subject to change as it is dependent upon grant funding.

PROJECT NUMBER:	202630085B
STATUS:	New Project
DEPARTMENT:	Streets
PROJECT MANAGER:	Jeremiah Glisson
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$619,000.00

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, B2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund		619,000				\$ 619,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 619,000	\$ -	\$ -	\$ -	\$ 619,000

Streets and Parks Buildings



PROJECT DESCRIPTION

This project involves the relocation of equipment storage facilities within Public Works to make room for the expansion of the Wastewater Department. The expansion is needed for the implementation of a new wastewater reuse system and to meet statute requirements. Project costs include design and construction.

PROJECT NUMBER:	30026085
STATUS:	New Project
DEPARTMENT:	Streets and Parks
PROJECT MANAGER:	Glenn Akramoff
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement				100,000	900,000	\$ 1,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 100,000	\$ 900,000	\$ 1,000,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicles and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Streets (general fund) budget and Capital Improvement Fund. Vehicles & equipment are used in the maintenance and repair of all City roads, sidewalks, parking lots, and rights-of-ways.

PROJECT NUMBER:	30026117
STATUS:	New Project
DEPARTMENT:	Streets
PROJECT MANAGER:	J Glisson/C Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,640,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
300 Fund - Capital Improvement	275,000	450,000	250,000	350,000	315,000	\$ 1,640,000
						\$ -
						\$ -
TOTAL	\$ 275,000	\$ 450,000	\$ 250,000	\$ 350,000	\$ 315,000	\$ 1,640,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Sanitation (enterprise fund) budget. Vehicles are used for the collection of residential yard debris and annual storm debris. Program is funded through residential fees that generate approximately \$400,000/year

PROJECT NUMBER:	44026115
STATUS:	New Project
DEPARTMENT:	Sanitation
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$510,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
440 Fund - Sanitation	250,000				260,000	\$ 510,000
						\$ -
						\$ -
TOTAL	\$ 250,000	\$ -	\$ -	\$ -	\$ 260,000	\$ 510,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

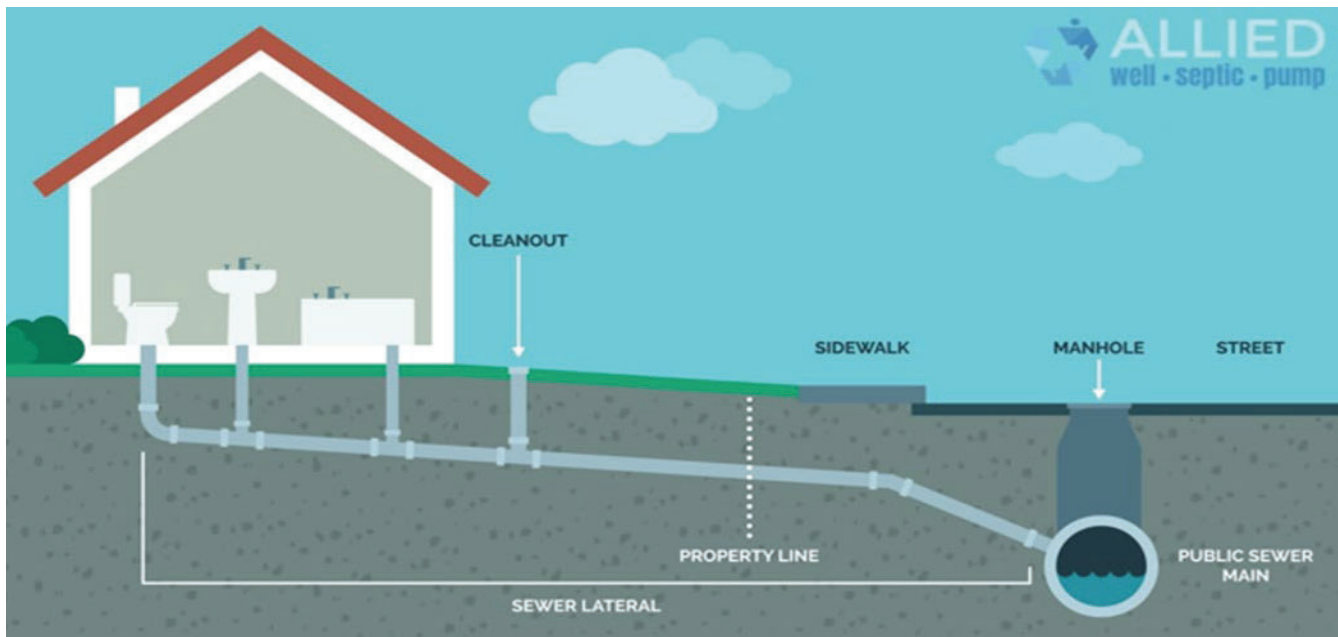
This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Fleet (internal-service fund) budget. Vehicles and equipment are used in the maintenance and repair of the City's fleet and the provision of loaner vehicles for training/travel.

PROJECT NUMBER:	51026110
STATUS:	New Project
DEPARTMENT:	Fleet Division
PROJECT MANAGER:	J.Glisson/C.Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$140,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
510 Fund - Fleet	45,000	45,000		50,000		\$ 140,000
						\$ -
						\$ -
TOTAL	\$ 45,000	\$ 45,000	\$ -	\$ 50,000	\$ -	\$ 140,000

Wastewater System Laterals



PROJECT DESCRIPTION

Customer sewer lateral replacement from edge of right-of-way to major sewer collector tap by using city crews for open cut or using a contractor for trenchless cured in place. This will be annual project.

PROJECT NUMBER:	45026001
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B5, C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Lift Station Relocation and Reconstruction



PROJECT DESCRIPTION

This project will include the relocation and reconstruction of Wastewater Lift Station #18 to improve system reliability and capacity. We are pursuing grant funding to support this project

PROJECT NUMBER:	25049
STATUS:	New Project
DEPARTMENT:	Utilities - WW/Water
PROJECT MANAGER:	Andre Desilet
START DATE:	1/1/2026
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	300,000					\$ 300,000
						\$ -
						\$ -
TOTAL	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Wastewater Lift Station #3 Reconstruction



PROJECT DESCRIPTION

This project will include reconstruction of the existing lift station #3

PROJECT NUMBER:	25048
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$400,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	400,000					\$ 400,000
						\$ -
						\$ -
TOTAL	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Wastewater Lift Station Upgrades



PROJECT DESCRIPTION

This will include replacement of pumping and control equipment, as needed at various Lift Stations in the City.

PROJECT NUMBER:	45026002
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Lift Station Generator



PROJECT DESCRIPTION

This will include replacement of propane and diesel generators as needed at various Lift Stations in the City.

PROJECT NUMBER:	45026003
LOCATION:	Throughout system
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,914

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	100,000	103,000	106,090	109,273	112,551	\$ 530,914
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 530,914

Manhole Rehabilitation



PROJECT DESCRIPTION

This will include sealing and rebuilding benches at various manholes in the City.

PROJECT NUMBER:	45026003
STATUS:	In Progress - Construction
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$325,000

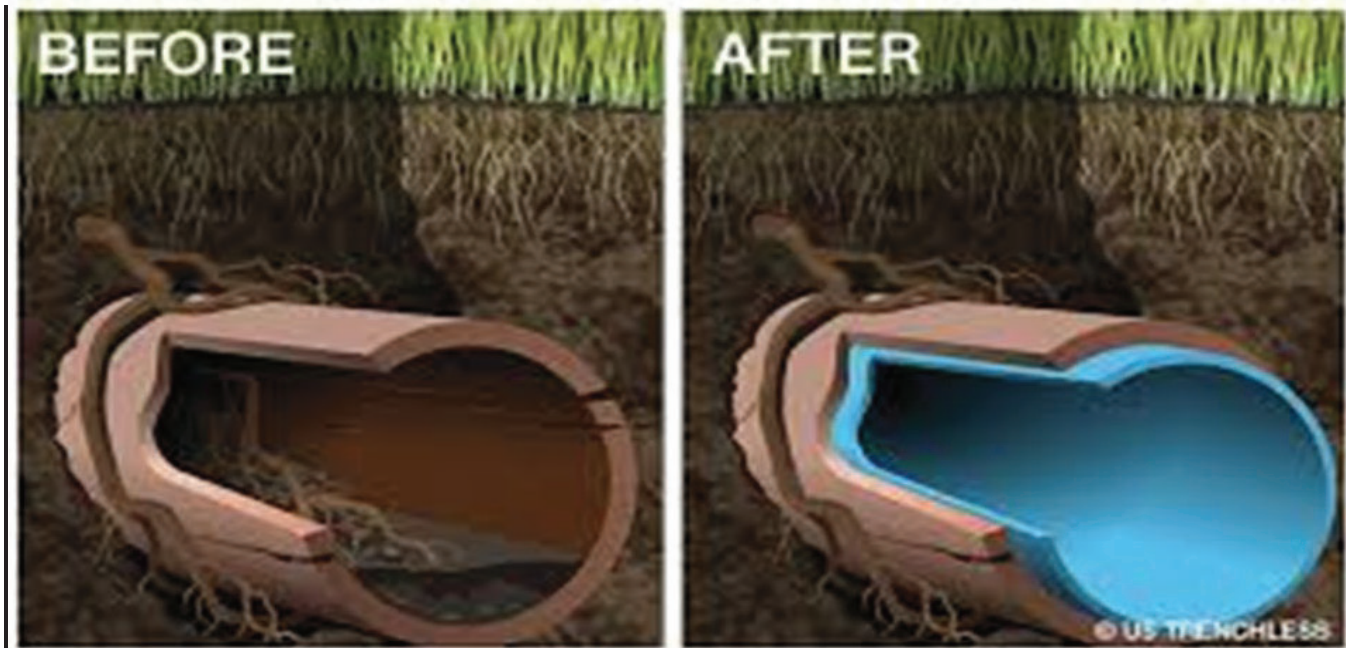
PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A6, B5, C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	60,000	62,500	65,000	67,500	70,000	\$ 325,000
						\$ -
						\$ -
TOTAL	\$ 60,000	\$ 62,500	\$ 65,000	\$ 67,500	\$ 70,000	\$ 325,000

Gravity Reline



PROJECT DESCRIPTION

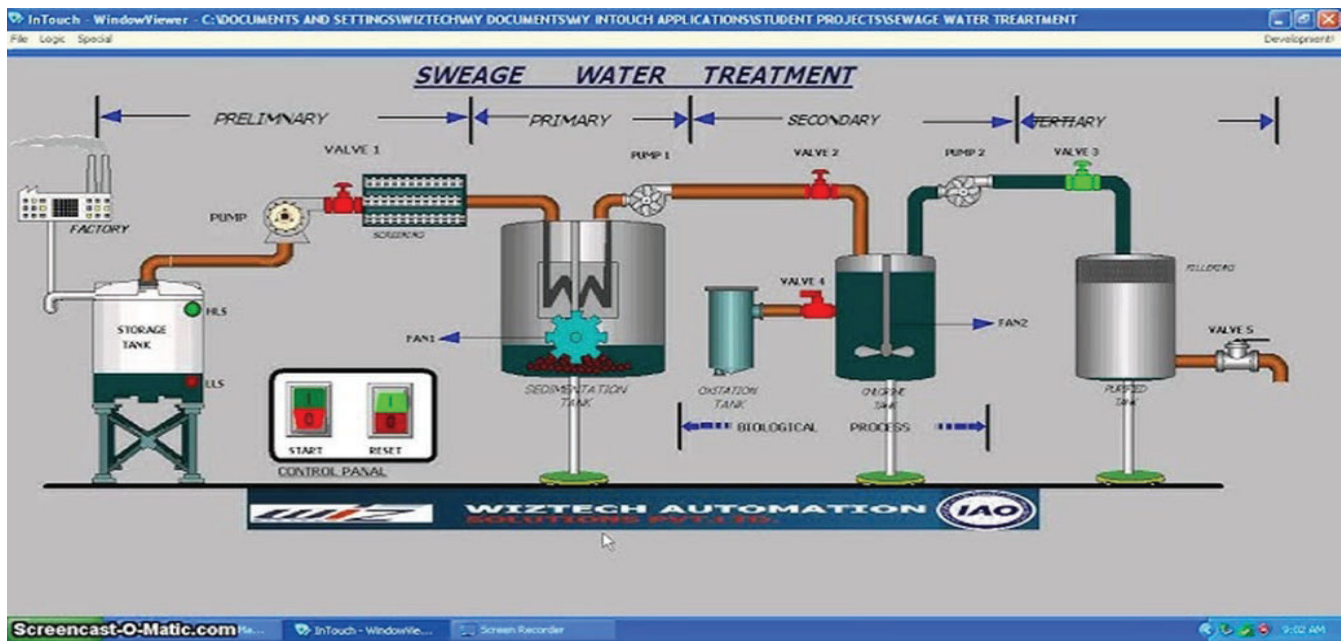
This will include televising, cleaning and lining of sewer lines in the City.

PROJECT NUMBER:	45026005
STATUS:	In Progress - Construction
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,200,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	220,000	230,000	240,000	250,000	260,000	\$ 1,200,000
						\$ -
						\$ -
TOTAL	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 1,200,000

Wastewater Plant Automation



PROJECT DESCRIPTION

This will include upgrading equipment in the plant that aides in process control in the wastewater treatment plant.

PROJECT NUMBER:	45026006
STATUS:	On-Going
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$265,456

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	50,000	51,500	53,045	54,636	56,275	\$ 265,456
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 265,456

Atlantic Avenue Accommodation - Wastewater



PROJECT DESCRIPTION

Utility adjustment and relocation necessary to accommodate the FDOT Atlantic Avenue roadway project and the reconstruction of the associated stormwater system.

PROJECT NUMBER:	45026120
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/20206
ESTIMATED PROJECT COST:	\$200,000

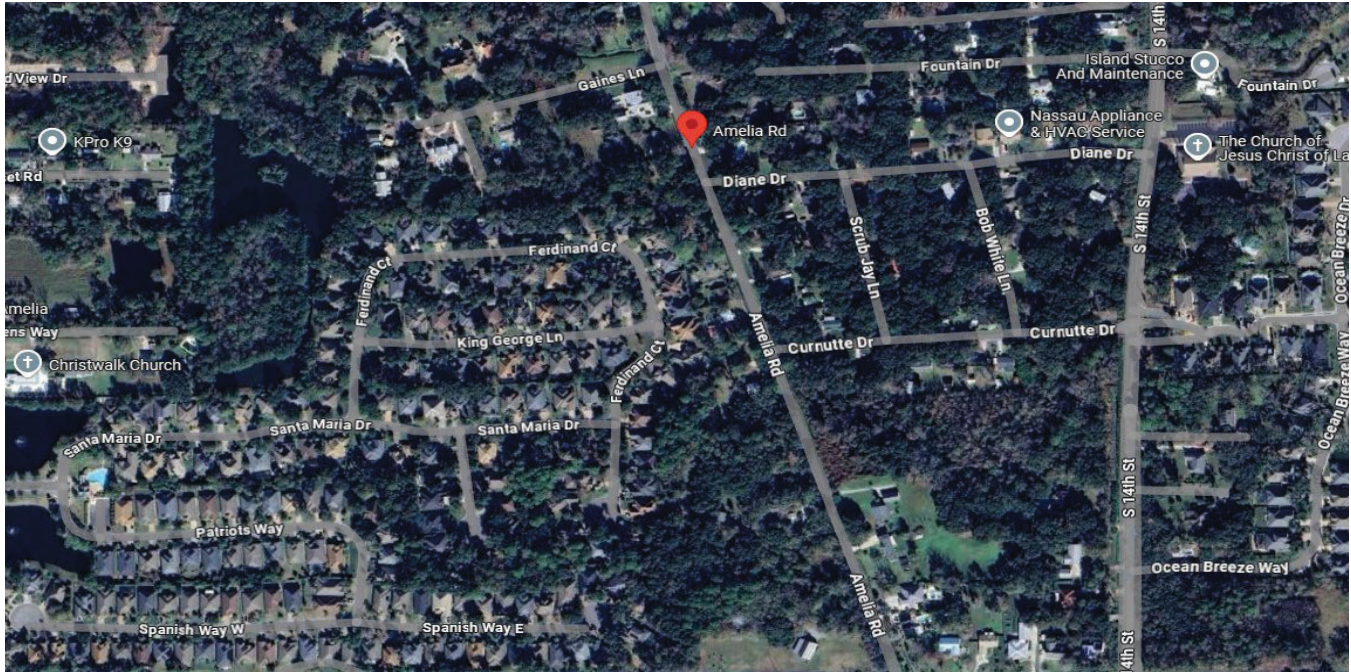
PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	200,000					\$ 200,000
						\$ -
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Amelia Road Force Main Extension



PROJECT DESCRIPTION

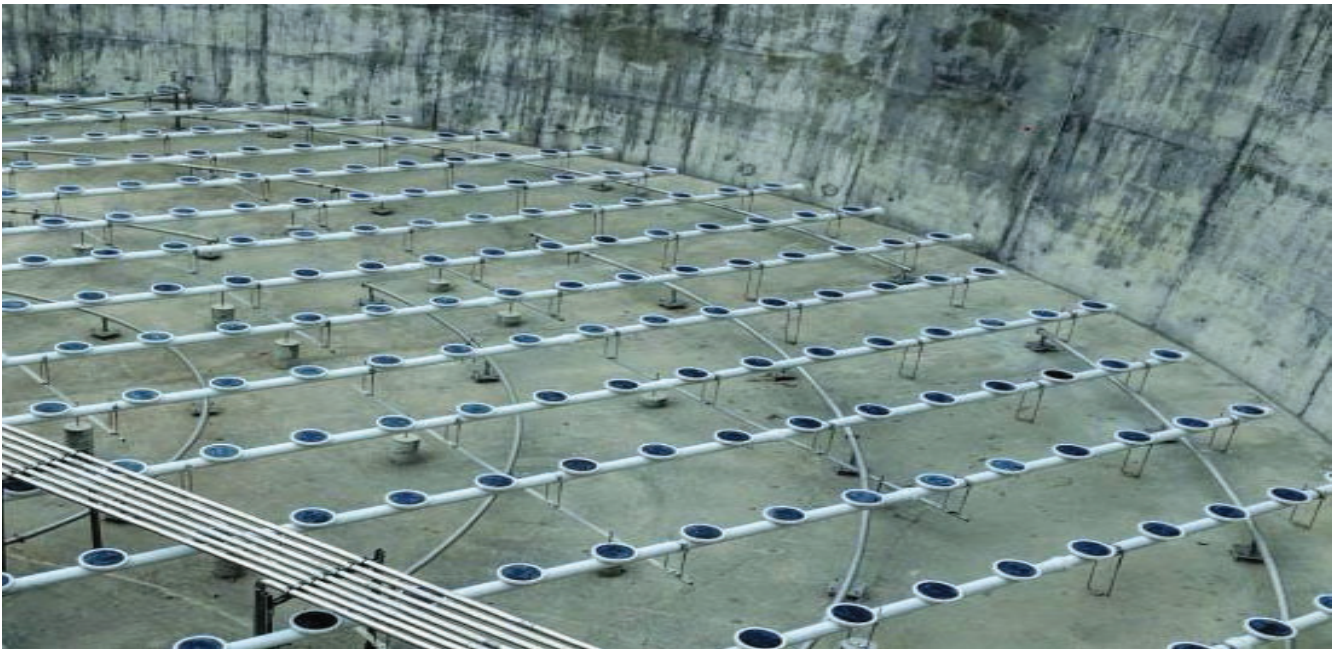
This project will include installation of sewer force main to serve unincorporated areas of Amelia Road. Customers will be able to reimburse a portion of the infrastructure costs upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23051
STATUS:	In Progress - Design
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2026
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$166,433

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	166,433					\$ 166,433
						\$ -
						\$ -
TOTAL	\$ 166,433	\$ -	\$ -	\$ -	\$ -	\$ 166,433

Digester Blower System



PROJECT DESCRIPTION

Upgrade of the digester blower system for the wastewater treatment plant. This project will replace or rehabilitate the existing system that has reached its end of service life in Digester #2 and expand blower to Digester #1. Improvements will improve performance of the sludge processing system and reduce the amount of material that is hauled off-site for recycling.

PROJECT NUMBER:	25018
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
330 Fund - WW Improvement	2,000,000					\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Reclaim Water Advanced Treatment



PROJECT DESCRIPTION

Treatment system upgrades to address updated FDEP permit requirements.

PROJECT NUMBER:	33026010
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$7,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A2, A3, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
330 Fund - WW Improvement		2,000,000			5,000,000	\$ 7,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 5,000,000	\$ 7,000,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Wastewater (enterprise) fund. Vehicles and equipment are used for the maintenance and service of the water plants and related infrastructure.

PROJECT NUMBER:	45026119
STATUS:	New Project
DEPARTMENT:	Wastewater
PROJECT MANAGER:	J. Glisson/C. Sabbatini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$1,995,000

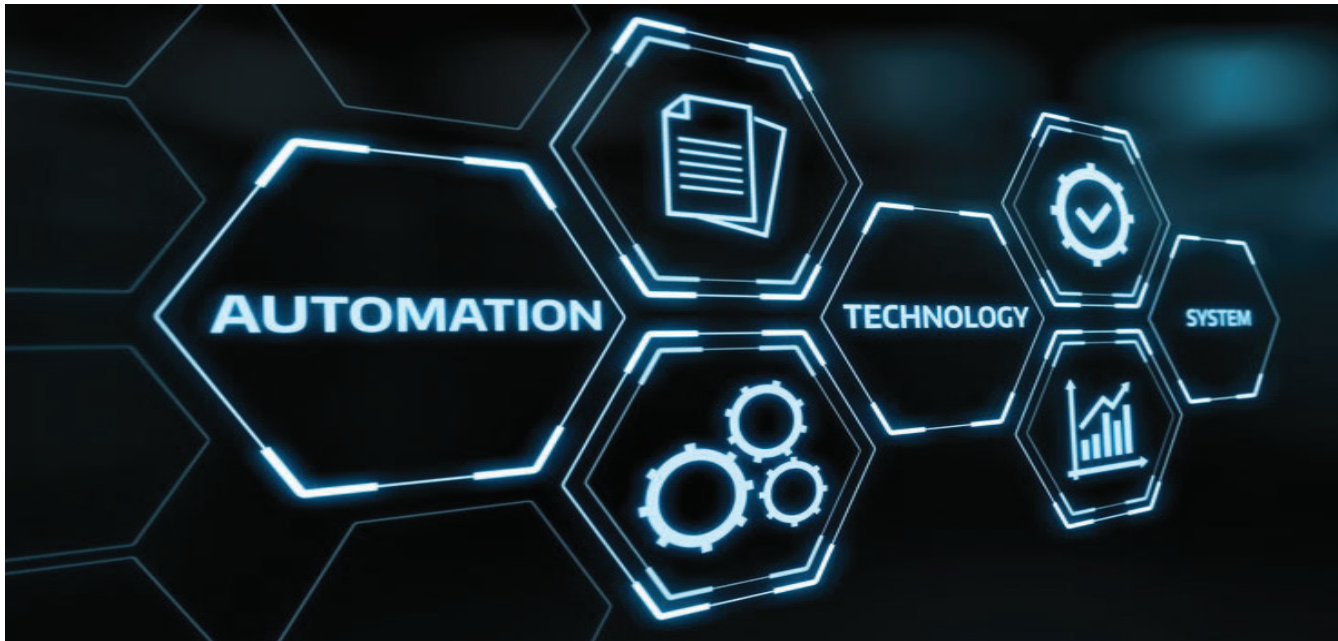
PRIORITIES PER THE COMPREHENSIVE PLAN

A6, B1, B5

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
450 Fund - Wastewater	595,000	190,000	310,000	360,000	540,000	\$ 1,995,000
						\$ -
						\$ -
TOTAL	\$ 595,000	\$ 190,000	\$ 310,000	\$ 360,000	\$ 540,000	\$ 1,995,000

Renewal and Replacement Water Service-Plant Automation



PROJECT DESCRIPTION

This annual project will cover the replace of water facilities that have reached end of life.

PROJECT NUMBER:	46026011
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$530,910

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A3, A4, A5, A6, B1, B4, B5, C1, C2, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	100,000	103,000	106,090	109,270	112,550	\$ 530,910
						\$ -
						\$ -
TOTAL	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,270	\$ 112,550	\$ 530,910

Amelia Road Water Main Extension



PROJECT DESCRIPTION

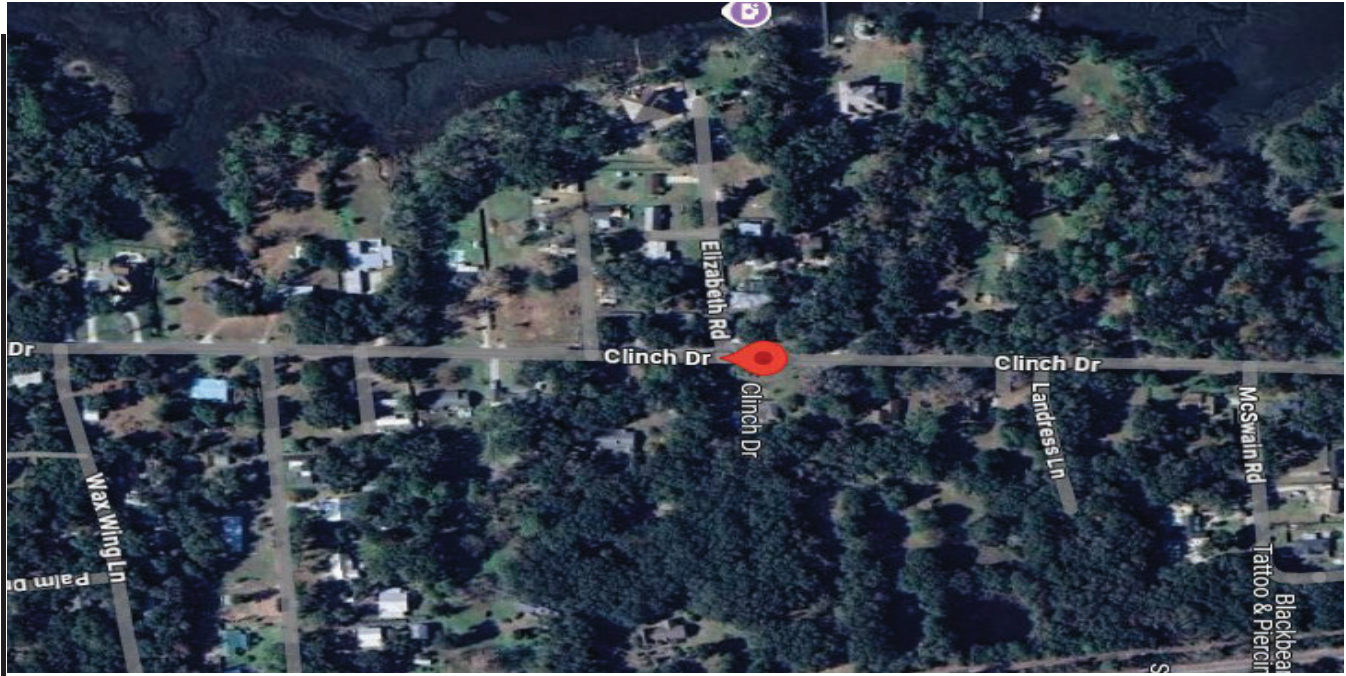
This project will include installation of water main to serve unincorporated areas of Amelia Road. Customers will be able to reimburse a portion of the infrastructure costs upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23052
STATUS:	In Progress
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$166,433

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	166,433					\$ 166,433
						\$ -
						\$ -
TOTAL	\$ 166,433	\$ -	\$ -	\$ -	\$ -	\$ 166,433

Clinch Drive Water Main Extension



PROJECT DESCRIPTION

This project will include installation of water main to serve unincorporated areas of Clinch Drive. Customers will be able to reimburse a portion of the infrastructure cost upon connection. Engineering is complete for this project.

PROJECT NUMBER:	23045
STATUS:	In Progress
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	12/31/2026
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A4, A5, A6, B5, C1, C2

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	350,000					\$ 350,000
						\$ -
						\$ -
TOTAL	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Water Meter New Accounts and Large Meters



PROJECT DESCRIPTION

This project is the purchase of new water meters for new services that are paid by the new customer.

PROJECT NUMBER:	46026012
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$265,456

PRIORITIES PER THE COMPREHENSIVE PLAN
A3, A5, A6, B5, D1, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	50,000	51,500	53,045	54,636	56,275	\$ 265,456
						\$ -
						\$ -
TOTAL	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 265,456

Water Meter - Periodics



PROJECT DESCRIPTION

This project is the purchase of new water meters for existing accounts that have reached its end of useful life. Change outs of existing meters will be complete in FY25/26. The project for 26/27 will consist of AMI meter reading technology implementation.

PROJECT NUMBER:	46026013
STATUS:	On-Going
DEPARTMENT:	Water
PROJECT MANAGER:	Juan Brown
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$618,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A3, A5, A6, B5, D1, E1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	388,000	230,000				\$ 618,000
						\$ -
						\$ -
TOTAL	\$ 388,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 618,000

Reclaim Water Implementation



PROJECT DESCRIPTION

Expansion of distribution system to deliver non-potable reuse water to users including the Municipal Golf Course, City Recreation Facilities, Amelia River Golf Course.

PROJECT NUMBER:	46026014
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2029
COMPLETION DATE:	9/30/2032
ESTIMATED PROJECT COST:	\$2,000,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A3, A4, A5, A6, B1, B4, B5, C1, C2, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water					2,000,000	\$ 2,000,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000

Water Plant #1 Storage Facility



PROJECT DESCRIPTION

This project is for the construction of an equipment storage building. Project will be located within existing treatment plant facility.

PROJECT NUMBER:	46026015
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$50,000

PRIORITIES PER THE COMPREHENSIVE PLAN
C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water		50,000				\$ 50,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Water Plant #2 Roof Restoration



PROJECT DESCRIPTION

Water Treatment Plant #2 roof restoration per facilities maintenance.

PROJECT NUMBER:	46026016
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2027
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$160,000

PRIORITIES PER THE COMPREHENSIVE PLAN
C1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water			160,000			\$ 160,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000

Water Plant #3 Roof Restoration



PROJECT DESCRIPTION

Water Treatment Plant #3 roof restoration.

PROJECT NUMBER:	46026017
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Cathy Sabattini
START DATE:	10/1/2028
COMPLETION DATE:	9/30/2029
ESTIMATED PROJECT COST:	\$150,000

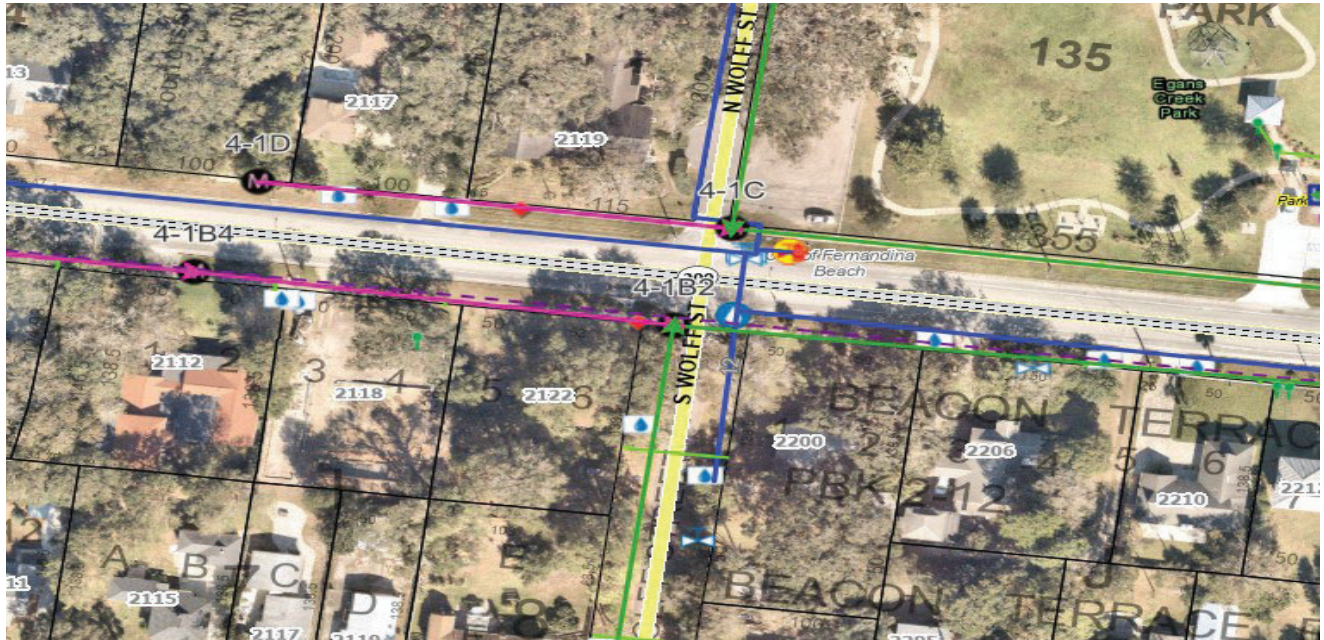
PRIORITIES PER THE COMPREHENSIVE PLAN

C1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water				150,000		\$ 150,000
						\$ -
						\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000

Atlantic Avenue Accommodation - Water



PROJECT DESCRIPTION

Utility adjustment and relocation necessary to accommodate the FDOT Atlantic Avenue roadway project and the reconstruction of the associated stormwater system.

PROJECT NUMBER:	46026119
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$200,000

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A4, A5, A6, B1, B5, C1, C2

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	200,000					\$ 200,000
						\$ -
						\$ -
TOTAL	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

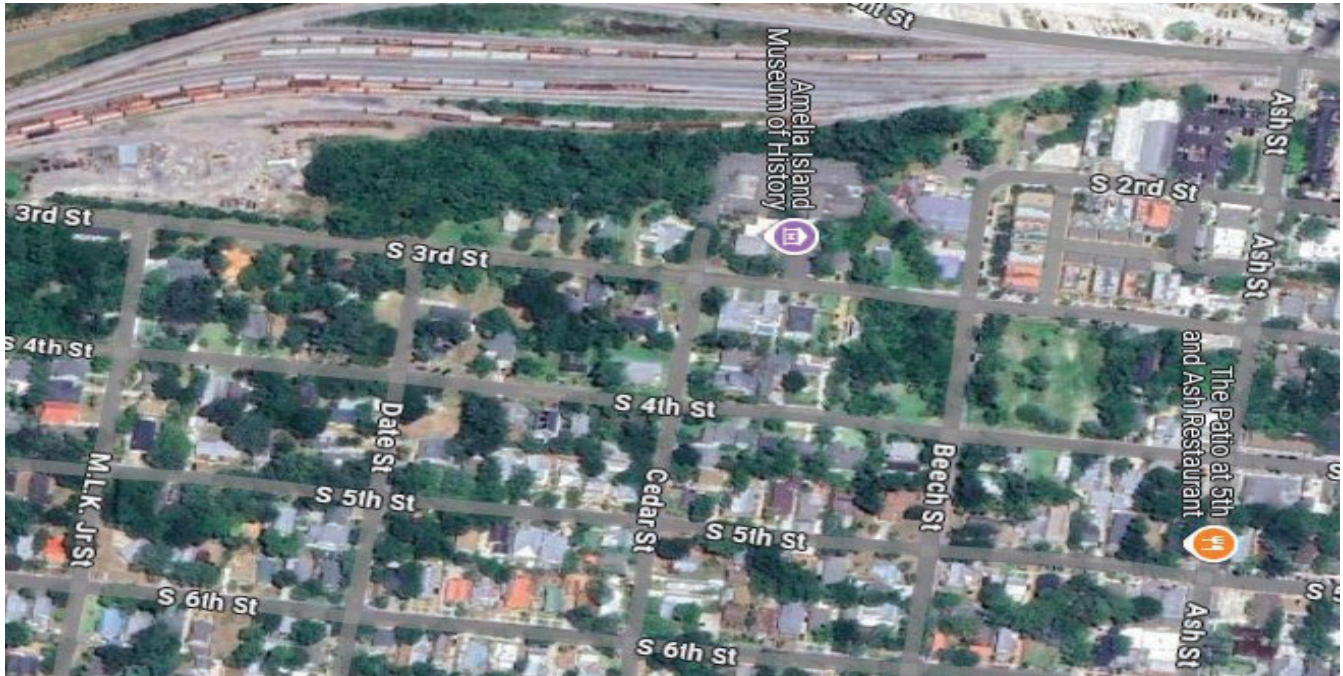
This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Water (enterprise) fund. Vehicles and equipment are used for the maintenance and service of the water plants and related infrastructure.

PROJECT NUMBER:	46026118
STATUS:	New Project
DEPARTMENT:	Water
PROJECT MANAGER:	J. Glisson/C. Sabattini
START DATE:	10/1/2025
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$1,102,950

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
460 Fund - Water	493,450	147,500	175,000	175,000	112,000	\$ 1,102,950
						\$ -
						\$ -
TOTAL	\$ 493,450	\$ 147,500	\$ 175,000	\$ 175,000	\$ 112,000	\$ 1,102,950

Area 6 - Ash Street to Elm Street (From River to 6th Street)



PROJECT DESCRIPTION

Project includes the upgrade of drainage infrastructure along Ash Street and adjoining side streets. The outfall system across Front Street and the railroad tracks will be upgraded for capacity and will include a filter system to reduce debris and pollutants entering the waterway. Project is identified as a priority in our Stormwater Master Plan. The City received a Resilient Florida Grant from the FDOT in the amount of \$525,626 for this project.

PROJECT NUMBER:	22013
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2023
COMPLETION DATE:	9/30/2026
ESTIMATED PROJECT COST:	\$2,234,959

PRIORITIES PER THE COMPREHENSIVE PLAN

A1, A6, B1, B3, B5, E1

FUNDING SOURCES

FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
315 Fund - ARPA Funds 2022	2,234,959					\$ 2,234,959
						\$ -
						\$ -
TOTAL	\$ 2,234,959	\$ -	\$ -	\$ -	\$ -	\$ 2,234,959

Area 4 - Beech Street to 18th Street (Citrona)



PROJECT DESCRIPTION

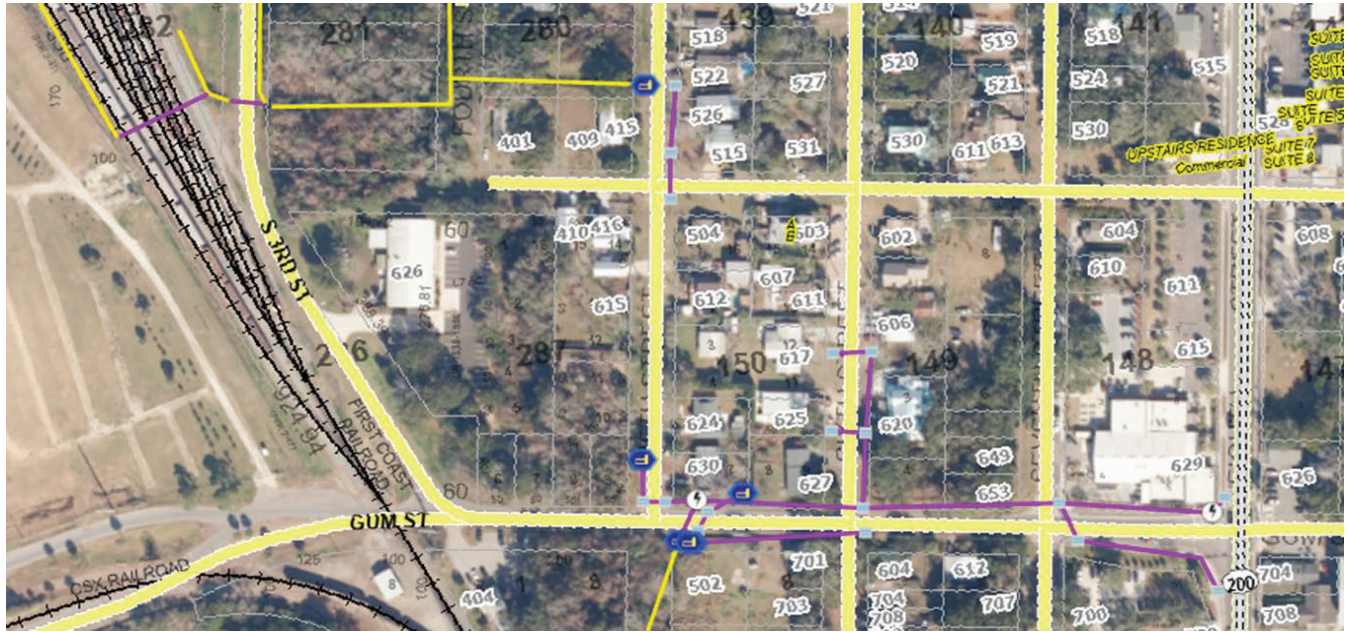
Project includes the replacement of inlets and stormwater piping along Beech Street between 17th Street and 18th Street. The work will upgrade undersized culverts and inlets to convey drainage to the greenway discharge. Project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	24035
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2024
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$55,486

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		55,486				\$ 55,486
						\$ -
						\$ -
TOTAL	\$ -	\$ 55,486	\$ -	\$ -	\$ -	\$ 55,486

Area 7 - Fir Street to Gum Street (River to 8th Street)



PROJECT DESCRIPTION

Project includes the upgrade of existing drainage infrastructure on Fir Street and Gum Street, from Amelia River to 8th Street. The prioritized elements are the replacement of the culvert under 3rd Street and the railroad at Fir Street. Additional culverts and swale construction is included in project scope of work. This project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	47026021
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$300,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		100,000	200,000			\$ 300,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ 300,000

Area 3 - Beech Street (west of 16th Street)



PROJECT DESCRIPTION

Project includes the installation of a drainage and infiltration system along Beech Street and S. 13th Street in the area of Central Park. A large infiltration system will be installed in the open area at the southeast corner of the park that is used for parking. The system will allow continued use of this area for this purpose. This project is identified as a priority in our Stormwater Master Plan.

PROJECT NUMBER:	47026022
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2027
ESTIMATED PROJECT COST:	\$350,000

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		350,000				\$ 350,000
						\$ -
						\$ -
TOTAL	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Area 9 - 1st Avenue (Allan Street to Casino Avenue)



PROJECT DESCRIPTION

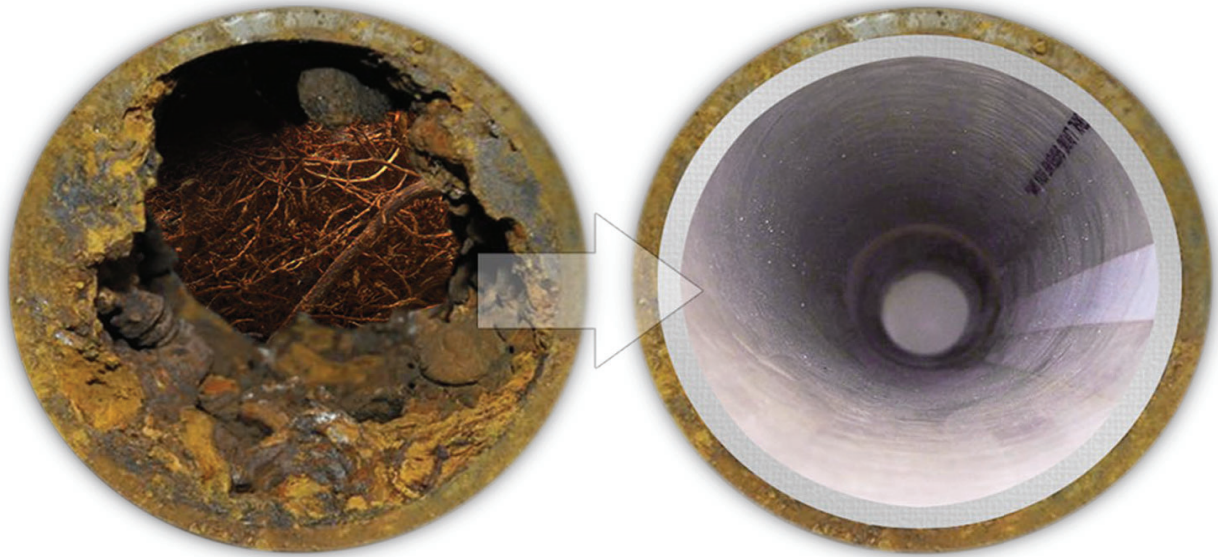
Project includes the upgrade of existing drainage infrastructure on 1st Avenue between Allen Street and Casino Avenue. This project is identified as a priority in our Stormwater Master Plan. Based on conceptual cost estimate from Stormwater Master Plan the project is planned to be constructed over two years.

PROJECT NUMBER:	24038
STATUS:	In Progress - Design
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2023
COMPLETION DATE:	9/30/2028
ESTIMATED PROJECT COST:	\$555,200

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1, B2, B3, B5, E1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		250,000	305,200			\$ 555,200
						\$ -
						\$ -
TOTAL	\$ -	\$ 250,000	\$ 305,200	\$ -	\$ -	\$ 555,200

CIP Lining of Stormwater Pipes



PROJECT DESCRIPTION

CIP lining of the stormwater pipes throughout the City of Fernandina Beach.

PROJECT NUMBER:	47026024
STATUS:	On-Going
DEPARTMENT:	Stormwater
PROJECT MANAGER:	Andre Desilet
START DATE:	10/1/2026
COMPLETION DATE:	9/30/2030
ESTIMATED PROJECT COST:	\$711,008

PRIORITIES PER THE COMPREHENSIVE PLAN
A1, A6, B1

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater		169,950	175,049	180,300	185,709	\$ 711,008
						\$ -
						\$ -
TOTAL	\$ -	\$ 169,950	\$ 175,049	\$ 180,300	\$ 185,709	\$ 711,008

Vehicle & Equipment Replacement



PROJECT DESCRIPTION

This project involves the scheduled vehicle and equipment replacements as part of the Vehicle Rotation Program. Purchases are funded through the Stormwater (enterprise fund) budget. Vehicles are used for the maintenance of the City's stormwater systems.

PROJECT NUMBER:	47026116
STATUS:	New Project
DEPARTMENT:	Stormwater
PROJECT MANAGER:	J. Glisson/C. Sabbatini
START DATE:	10/1/2025
COMPLETION DATE:	9/1/2030
ESTIMATED PROJECT COST:	\$1,096,440

PRIORITIES PER THE COMPREHENSIVE PLAN
A6, B1, B5

FUNDING SOURCES						
FUNDING SOURCE	FY26	FY27	FY28	FY29	FY30	5-Year Total
470 Fund - Stormwater	321,440	50,000	575,000	150,000		\$ 1,096,440
						\$ -
						\$ -
TOTAL	\$ 321,440	\$ 50,000	\$ 575,000	\$ 150,000	\$ -	\$ 1,096,440

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
General Fund (001)						
Planning and Conservation	200,000					200,000
Facilities Maintenance	57,000	66,000	65,000	100,000	65,000	353,000
Police	434,834	475,435	366,435	321,435	466,435	2,064,574
Fire		375,000	60,000	65,000	75,000	575,000
Ocean Rescue	45,000	55,000	140,000	50,000	25,000	315,000
Recreation Department		135,000	50,000	40,000	175,000	400,000
Parks Department		217,500	117,000	74,500	172,000	581,000
Total Fund Appropriations	536,834	1,323,935	798,435	650,935	978,435	4,488,574
Building Fee Fund (140)						
Building Department			100,000	50,000		-
Total Fund Appropriations	-	-	100,000	50,000	-	150,000
Law Enforcement Recovery Fund (190)						
Law Enforcement Recovery Fund	138,000	70,000	142,000	144,000	146,000	640,000
Total Fund Appropriations	138,000	70,000	142,000	144,000	146,000	640,000
Capital Improvement Fund (300)						
Information Technology	395,000	335,000	60,000	60,000	250,000	1,100,000
Police Department	98,702	90,435	89,000	89,000	89,000	456,137
Fire Department		1,474,000	505,000	605,000	1,100,000	3,684,000
Waterfront Resiliency	6,374,609	3,000,000	4,000,000	4,000,000	5,000,000	22,374,609
Non-Departmental/CRA	77,221	420,000	173,000	1,400,000	13,200,000	15,270,221
Library		23,000	170,000		200,000	393,000
Downtown	200,000	5,000,000	6,000,000	4,000,000		15,200,000
Streets Department	1,140,000	3,013,000	1,265,000	1,520,000	2,340,000	9,278,000
Parks and Recreation Department	100,000	250,000	523,000	1,623,000	13,000,000	15,496,000
Parks Division	227,000	2,190,000	1,575,000	700,000	1,200,000	5,892,000
Peck Division		395,000	470,000	325,000	330,000	1,520,000
MLK Division	200,000	490,000	185,000	190,000	115,000	1,180,000
Aquatics Division		100,000	150,000			
Total Fund Appropriations	8,812,532	16,780,435	15,165,000	14,512,000	36,824,000	91,843,967
Capital Expansion Fund (310)						
Administrative	75,000	75,000	80,000	85,000	85,000	400,000
Parks and Recreation	2,150,983	2,350,000	2,000,000			6,500,983
Total Fund Appropriations	2,225,983	2,425,000	2,080,000	85,000	85,000	6,900,983

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Other Capital Improvements (ARPA) Fund (315)						
Stormwater	2,234,959	-				2,234,959
Total Fund Appropriations	2,234,959	-	-	-	-	2,234,959
Wastewater Capital Improvement Fund (330)						
Wasterwater Department	2,000,000	2,000,000			5,000,000	9,000,000
Total Fund Appropriations	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Golf Course Fund (410)						
Golf Department	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Total Fund Appropriations	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Airport Fund (420)						
Airport	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Total Fund Appropriations	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Sanitation Fund (440)						
Sanitation Department	250,000				260,000	510,000
Total Fund Appropriations	250,000	-	-	-	260,000	510,000
Wastewater Fund (450)						
Utilities-Wastewater	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Total Fund Appropriations	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Water Fund (460)						
Utilities - Water	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Total Fund Appropriations	1,747,883	579,000	488,045	479,636	2,268,275	5,562,839
Stormwater Fund (470)						
Stormwater Department	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Total Fund Appropriations	321,440	975,436	1,255,249	330,300	185,709	3,068,134
Marina Fund (480)						
Marina	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563
Total Fund Appropriations	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Fleet Fund (510)						
Fleet	45,000	45,000		50,000		140,000
Total Fund Appropriations	45,000	45,000	-	50,000	-	140,000
Total Appropriations	\$26,230,458	\$34,951,806	\$25,215,044	\$21,391,826	\$49,746,347	\$157,635,481

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
General Fund (001)						
Planning and Conservation	200,000		65,000	100,000	65,000	200,000
Facilities Maintenance	57,000	66,000	366,435	321,435	466,435	353,000
Police	434,834	475,435	60,000	65,000	75,000	2,064,574
Fire		375,000	140,000	50,000	25,000	575,000
Ocean Rescue	45,000	55,000	50,000	40,000	175,000	315,000
Recreation Department		135,000	117,000	74,500	172,000	400,000
Parks Department		217,500	798,435	650,935	978,435	581,000
Total Fund Appropriations	536,834	1,323,935	798,435	650,935	978,435	4,488,574
Building Fee Fund (140)						
Building Department			100,000	50,000		-
Total Fund Appropriations	-	-	100,000	50,000	-	150,000
Law Enforcement Recovery Fund (190)						
Law Enforcement Recovery Fund	138,000	70,000	142,000	144,000	146,000	640,000
Total Fund Appropriations	138,000	70,000	142,000	144,000	146,000	640,000
Capital Improvement Fund (300)						
Information Technology	395,000	335,000	60,000	60,000	250,000	1,100,000
Police Department	98,702	90,435	89,000	89,000	89,000	456,137
Fire Department		1,474,000	505,000	605,000	1,100,000	3,684,000
Waterfront Resiliency	6,374,609	3,000,000	4,000,000	4,000,000	5,000,000	22,374,609
Non-Departmental/CRA	77,221	420,000	173,000	1,400,000	13,200,000	15,270,221
Downtown	518,816	5,000,000	6,000,000	4,000,000		15,518,816
Streets Department	1,140,000	3,013,000	1,265,000	1,520,000	2,340,000	9,278,000
Parks and Recreation Department	100,000	250,000	523,000	1,623,000	13,000,000	15,496,000
Parks Division	227,000	2,190,000	1,575,000	700,000	1,200,000	5,892,000
Peck Division		395,000	470,000	325,000	330,000	1,520,000
MLK Division	200,000	490,000	185,000	190,000	115,000	1,180,000
Aquatics Division		100,000	150,000			
Total Fund Appropriations	9,131,348	16,757,435	14,995,000	14,512,000	36,624,000	91,769,783
Capital Expansion Fund (310)						
Administrative	75,000	75,000	80,000	85,000	85,000	400,000
Parks and Recreation	2,150,983	2,350,000	2,000,000			6,500,983
Total Fund Appropriations	2,225,983	2,425,000	2,080,000	85,000	85,000	6,900,983

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Other Capital Improvements (ARPA) Fund (315)						
Stormwater	2,234,959	-	-	-	-	2,234,959
Total Fund Appropriations	2,234,959	-	-	-	-	2,234,959
Wastewater Capital Improvement Fund (330)						
Wastewater Department	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Total Fund Appropriations	2,000,000	2,000,000	-	-	5,000,000	9,000,000
Golf Course Fund (410)						
Golf Department	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Total Fund Appropriations	145,000	1,130,000	945,000	790,000	265,000	3,275,000
Airport Fund (420)						
Airport	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Total Fund Appropriations	4,874,831	6,060,000	290,000	3,290,000	1,025,000	15,539,831
Sanitation Fund (440)						
Sanitation Department	250,000	-	-	-	260,000	510,000
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Utilities-Wastewater	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
Total Fund Appropriations	2,231,433	903,000	986,315	1,059,955	1,263,928	6,444,631
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Marina Fund (480)						
Marina	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563
Total Fund Appropriations	666,563	2,660,000	3,065,000	-	1,445,000	7,836,563

City of Fernandina Beach
Five Year Capital Plan

Fund/Department	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Fleet Fund (510)						
Fleet	45,000	45,000		50,000		140,000
Total Fund Appropriations	45,000	45,000	-	50,000	-	140,000
Total Appropriations	\$26,549,274	\$34,928,806	\$25,045,044	\$21,391,826	\$49,546,347	\$157,561,297

NOTICE OF BUDGET HEARING

**The City of Fernandina Beach has tentatively adopted a budget for
Fiscal Year 2025/2026.**

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

Tuesday, September 16, 2025

5:05 p.m.

at

Commission Chambers, City Hall

204 Ash Street, Fernandina Beach, FL 32034