Finance & Auditor Selection Committee
City Hall, Council Chambers
116 First Street, Neptune Beach, Florida 32266
Friday, August 29, 2025, 8:00 a.m.

Agenda

1. Call to Order
2. Public Comments
3. FY2025-2026 Budget
4. Senior Center Foundation 501(c)(3)

Committee Members:

Chair: Councilor Brent Rogers
Lynda Padrta
Jerry Wetzel

***Council Members in attendance at the Committee Meeting may include:**

Mayor Cori Bylund
Vice Mayor Nia Livingston
Councilor Josh Messinger
Councilor Tim Horvath

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statute, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office at least 48 hours prior to the meeting.

City of Neptune Beach, Florida

PROPOSED BUDGET

FISCAL YEAR 2025-2026

City of Neptune Beach, Florida

Elected Officials

Cori Bylund – Mayor

Nia Livingston – Vice Mayor

Tim Horvath – Councilor

Brent Rogers – Councilor

Josh Messinger – Councilor

Appointed Officials

City Manager – Richard J. Pike

City Attorney – Paul Waters

City Clerk – Catherine B. Ponson, C.M.C.

Appointed by City Manager/Confirmed by City Council

Chief of Police – Michael J Key, Jr.

Chief Financial Officer – Jaime F. Hernandez

Chief Information Officer – Ricardo Pizzarro

Public Works Director – Deryle Calhoun, Jr., P.E.

Community Development Director – Heather Whitmore, AICP, PTP

Senior Center Director – Leslie Lyne

Parks and Sustainability Director – Colin Moore

Background

The City of Neptune Beach was organized under Section 6 of Chapter 15356 Laws of Florida, 1931 and is currently governed as a municipal corporation under the Home Rule Charter of the City of Neptune Beach, Florida adopted by Laws of Florida Chapter 88-481, effective October 1, 1988.

Since 1989, the City has operated under an elected Mayor-Council form of government. The City Council is responsible for enacting the ordinances and resolutions that govern the City. The Mayor presides over public meetings and ceremonial events. The Council appoints the City Manager as the Chief Executive Officer; the City Manager is charged with the enforcement of all ordinances and resolutions passed by the Council. Department heads for Public Safety, Public Works and Finance are recruited by the City Manager. By special referendum the City Clerk became an appointed position in October 1999. The City Clerk is appointed by the City Council and serves as Clerk to the Council and is charged with the custody of all public records.

The City of Neptune Beach is located on Duval County's barrier island, adjacent to the Atlantic Ocean. The structure of government with the consolidated City of Jacksonville (Duval County) makes an uncommon relationship between the City of Neptune Beach and its county government. As an entity, the City of Neptune Beach exists as approximately 2.25 square miles bounded on the east by the Atlantic Ocean, the west by the Intra-Coastal Waterway, the north by Atlantic Beach and the south by Jacksonville Beach.

Since its inception in 1931, the City of Neptune Beach has grown to have a population of approximately 7,500. That growth is nearing its maximum capacity due to build-out of all available land. Less than 5% of the City's area is non-residential. A portion of that 5% includes two schools and six churches within the City limits.

Lacking industrial development, the limited commercial district is primarily retail, with restaurants occupying a considerable percentage of the commercial base. Neptune Beach is primarily a residential community. Tourism is minimal due to the residential character of the city and limited hotel accommodation. Town Center, the central business district joining Atlantic Beach and Neptune Beach at Atlantic Boulevard and the ocean, was completed in fiscal year 2001 transforming parking, lighting, landscaping, and brick-laid walkways.

The overall economic outlook for the City of Neptune Beach continues to mirror the economy of Florida.

General Budgetary Principles

The annual budget is the primary financial planning tool for the City. It sets forth management's estimate of available resources and describes the way in which those resources will be expanded. Like any plan, the budget is carefully monitored throughout the year to identify and address material variances. Since no plan can accurately predict all future events, management must have sufficient flexibility to adjust during the year without altering the general intent of the City Council as reflected in the adopted budget. The rules set forth below are intended to provide that control and flexibility.

- Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. Formal budgetary integration is not employed by Debt Service or Enterprise Funds.
- The City maintains the legal level of budgetary control at the fund level in the General Fund and for all other governmental funds. Total expenditures for each fund may not exceed appropriations without approval by Council.
- The City Manager is authorized to transfer budgeted amounts between accounts within a fund at any time during the year. The City Manager may transfer unencumbered appropriate balances among line items within one department, or between departments within the same fund, provided that such transfer does not exceed the total appropriation for that fund.
- If uncontrollable circumstances cause deviations from budget in an amount greater than that which can be remediated through line-item transfer, flexibility and relief are provided by budget amendment procedures established by Florida Statutes. These statutes give the City Council the authority to adopt a budget and modify it as necessary during the fiscal year.
- The city also maintains an encumbrance accounting system to assist in budgetary control. At year-end, outstanding encumbrances are recorded as reservations of fund balance.

FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of related accounts recording cash and other financial resources, related liabilities, residual equity or fund balance, and any changes therein, that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses the fund accounting system to make it possible for the City of Neptune Beach to both:

- Presents fairly and with full disclosure the funds and activities in conformity with generally accepted accounting principles (GAAP), and
- Determine and demonstrate compliance with finance-related legal and contractual requirements.

There are three broad categories of funds: governmental funds, proprietary funds, and fiduciary funds. Withing each of the three categories, the individual funds are further categorized by fund type. The City uses all the categories of funds just described.

GASB Statement No. 54, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined for the determination of major funds. Governmental and enterprise funds, which do not meet the criteria for reporting as major funds, are designated as nonmajor.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the better Jacksonville half-cent tax fund, which are major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all funds. Budgetary comparison schedules have been provided for all governmental funds to demonstrate compliance with the budget.

Mayor Governmental Funds:

General Fund: The General Fund is used to account for the resources devoted to financing the general services the City performs for its citizens, such as police, building and zoning, maintenance of streets and roads, and other services. Property taxes, sales taxes, franchise fees, fines and other sources of revenue used to finance the fundamental operations of the City are included in the General Fund. The General Fund is also charged with all the costs of operating for the government for which a separate fund has not been established. The financial resources of the General Fund are expended on current operations. Debt service and large capital projects are recorded in the Debt Service Fund and Capital Projects Fund respectively.

Better Jacksonville Half-Cent Tax Fund: The Better Jacksonville Half-Cent Tax Fund is the Duval County Gas Tax revenues to be used to support capital outlay projects and maintenance of local roads and drainage systems. This includes public transportation, maintenance of roadways, rights-of-ways, drainage systems, street lighting, bridge maintenance, traffic engineering, signs, pavement markings, equipment, structures for the storage of equipment, supporting personnel costs for maintenance of city streets and rights of way, and debt service on projects related to the above programs.

Non-Mayor Governments Funds:

The city combines all non-major governmental funds into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. Police Education Fund, CDBG Fund, Convention Development Fund, Local Option Gas Tax, Radio Communication Trust Fund, Better Jax ½ Cent Tax, Holiday Decoration Fund, Street Improvement Fund, and Capital Improvement Funds.

Special Revenue Funds: As previously mentioned, the city maintains ten (10) small governmental funds. These funds are categorized as Special Revenue Funds. A special revenue fund is a fund that is used by government entities to accumulate proceeds from certain revenue sources whose use is restricted to specific purposes or activities. The primary reason for establishing such a fund is to demonstrate accountability and transparency when tracking cash inflows and outflows for special purposes. Through a special revenue fund, the government ensures it maintains the accountability of specially allocated funds.

Under GASBS 54, restricted or committed resources should continually comprise a large part of the reported inflows in the special revenue fund. The government may also report other proceeds, such as earnings from investments or transfers from other funds, provided the proceeds are expended in accordance with their purpose.

> If a significant portion of the inflows are not expected to come from the committed revenue sources, the government is obliged to stop reporting a special revenue fund. Rather, the fund's remaining proceeds should be reported to the general fund.

Proprietary Funds:

The second category of funds is the enterprise fund. The City maintains five enterprise funds and three internal service funds. Proprietary funds are used to report activities that are like business-type enterprises in the government-wide financial statements.

Enterprise funds: The City uses enterprise funds to account for its water and sewer funds, the sanitation fund, stormwater fund, and the paid parking fund. These funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund, the sanitation fund, and the stormwater fund, which are considered major funds of the City. The paid parking fund is reported as a non-major fund.

Internal Service Funds: Internal service funds provide services to other city departments and charge a fee to provide such services. The City uses three Internal service funds to account for the operations of Information Technologies, Central Purchasing, and Payroll services. Revenues and expenses are of the same value. Budgeted revenues have equal budgeted expenses in other operating funds, which is basically budget neutral and does not represent a change in fund balance.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City (e.g., pension beneficiaries). Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

> **Pension Fund:** The city has one pension fund that accounts for the defined pension plan for the police. The fund balance is restricted to making payments for current and future retirees.

Appropriation and Encumbrances

In all funds, encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Encumbered appropriations are carried forward into the subsequent year's budget without being re-budgeted. All unencumbered appropriations, except project budgets, lapse at the end of each fiscal year. Unencumbered project budgets are carried forward for the life of the project.

> **An encumbrance** is an estimated open amount of expenditure commitment to a transaction created in the General Ledger, such as purchase order (PO), contract, or any other expected expenditure chargeable to an appropriation. An encumbrance is used for budgetary purposes and is not considered an actual expense and is not included in the actual expense balance.

> **Appropriation** is a decision made by the City Council representing the maximum amount of expenditure that allows the city to incur in obligations and to make payments for a specific purpose with a specific sum of money (*fund*), or indefinite sum of money for a long-term commitment.

Fiscal Year 2025-2026

Budget Summary

	General Fund	Special Revenue Funds	Enterprise Funds	Total	Percentage
REVENUES					
Taxes	$ 5,016,194	$ 1,005,000	$ -	$ **6,021,194**	22.21%
Franchise Fees	824,300	-	-	**824,300**	3.04%
Licenses & Permits	436,520	-	-	**436,520**	1.61%
Intergovernmental Revenues	2,199,375	93,000	-	**2,292,375**	8.45%
Charges for Services	44,125	71,328	10,274,178	**10,389,631**	38.32%
Fines & Forfeiture	71,596	44,995	-	**116,591**	0.43%
Investment Income	210,000	-	-	**210,000**	0.77%
Rents & Royalties	30,657	-	-	**30,657**	0.11%
Disposition of Surplus Property	30,000	-	-	**30,000**	0.11%
Miscellaneous Revenues	194,665	-	-	**194,665**	0.72%
Donations	-	99,062	-	**99,062**	0.37%
Transfer In from Other Funds	1,882,479	(2,332,479)	450,000	**-**	0.00%
Appropriated Fund Balance	792,072	2,332,479	3,345,296	**6,469,847**	23.86%
	$ 11,731,983	**$ 1,313,385**	**$ 14,069,474**	**$ 27,114,842**	100.00%
EXPENDITURE BY DEPARTMENT					
General Government	$ 978,470	$ 910,000	$ -	$ 1,888,470	9.49%
Public Safety	5,940,482	-	-	5,940,482	29.84%
Public Works	1,519,601	85,000	-	1,604,601	8.06%
Culture/Recreation	632,549	215,750	-	848,299	4.26%
Physical Environmental	-	-	215,750	215,750	1.08%
Other Uses	-	102,635	-	102,635	0.52%
Water & Sewer	-	-	4,365,530	4,365,530	21.93%
Sanitation	-	-	2,611,042	2,611,042	13.12%
Stormwaters	-	-	1,009,040	1,009,040	5.07%
Parking	-	-	674,767	674,767	3.39%
Information Technologies	-		644,300	644,300	3.24%
	$ 9,071,102	**$ 1,313,385**	**$ 9,520,429**	**$ 19,904,916**	100.00%
Non Operational Revenues/Expenses					
Debt Service	$ -	$ -	$ 340,586	$ 340,586	100.00%
	$ -	**$ -**	**$ 340,586**	**$ 340,586**	100.00%
Capital Outlays					
Building Improvements	$ 818,072	$ -	$ -	$ 818,072	0.00%
Infrastructure-Other than Buildings	1,393,000	-	3,685,215	$ 5,078,215	0.00%
Machinery & Equipment	449,809	-	480,000	$ 929,809	0.00%
	$ 2,660,881	**$ -**	**$ 4,165,215**	**$ 6,826,096**	0.00%
EXPENDITURES BY CATEGORY					
Personnel	$ 6,757,971	$ -	$ 2,965,787	$ 9,723,758	36.87%
Operational	2,313,131	1,313,385	6,196,360	9,822,876	37.25%
Capital Outlay	2,660,881	-	4,165,215	6,826,096	25.88%
	$ 11,731,983	**$ 1,313,385**	**$ 13,327,362**	**$ 26,372,730**	100.00%
Surplus/Deficit	**$ -**	**$ -**	**$ 742,112**	**$ 742,112**	**2.74%**

General Fund

DESCRIPTION	AMOUNT	PERCENTAGE OF REVENUE
REVENUES		
Property Taxes	$ 5,016,194	42.76%
Franchise Fees	824,300	7.03%
Licenses & Permits	436,520	3.72%
Intergovernmental Revenues	2,199,375	18.75%
Charges for Services	44,125	0.38%
Fines & Forfeiture	71,596	0.61%
Investment Income	210,000	1.79%
Rents & Royalties	30,657	0.26%
Disposition of Surplus Property	30,000	0.26%
Miscellaneous Revenues	194,665	1.66%
Transfer In from Other Funds	1,882,479	16.05%
Appropriated Fund Balance	792,072	6.75%
	$ 11,731,983	**100.00%**
EXPENDITURES BY CATEGORY		
Personnel	$ 6,757,970	57.60%
Operational	2,313,131	19.72%
Capital Outlay	2,660,881	22.68%
	$ 11,731,982	**100.00%**
EXPENDITURE BY DEPARTMENT		
Mayor & City Council	$ 4,796	0.05%
City Manager	37,239	0.41%
Finance	100,820	1.11%
Legal	15,870	0.17%
Non-Departmental	65,100	0.72%
City Clerk	32,432	0.36%
Community Development	722,213	7.96%
Police Department/Public Safety	5,832,479	64.30%
Animal Control	108,002	1.19%
Public Works	1,519,602	16.75%
Ocean Rescue	326,018	3.59%
Park & Sustainability	306,530	3.38%
TOTAL EXPENDITURES BY DEPARTMENT	**$ 9,071,101**	**100.00%**
Capital Outlay		
Buildings	$ 818,072	30.74%
Infrastructure	1,393,000	52.35%
Machinery & Equipment	449,809	16.90%
TOTAL CAPITAL OUTLAY	**$ 2,660,881**	**100.00%**
TOTAL GENERAL FUND BUDGET	**$ 11,731,982**	

GENERAL FUND REVENUE DETAIL

Account	Description	Adopted Budget FY2023-24	Adopted Budget FY2024-25	Proposed Budget FY2025-26
001-0000-311-10-10	REAL PROPERTY TAXES	$ 4,156,073	$ 4,534,453	$ 4,837,181
001-0000-311-10-20	PERSONAL PROPERTY TAXES	76,234	93,724	94,013
001-0000-311-20-10	DELINQUENT REAL PROPERTY	-	85,000	85,000
	Subgroup : [311] Taxes	**$ 4,232,307**	**$ 4,713,177**	**$ 5,016,194**
001-0000-313-10-00	JAX BEACH ELEC. FRANCHISE	$ 210,000	$ 250,000	$ 285,000
001-0000-313-40-00	GAS FRANCHISE	1,400	2,500	2,500
001-0000-313-60-00	SANITATION FRANCHISE	125,500	246,800	246,800
001-0000-314-20-00	TELECOMMUNICATIONS TAX	270,000	285,000	290,000
	Subgroup : [323] Franchise Fees	**$ 606,900**	**$ 784,300**	**$ 824,300**
001-0000-321-10-00	PROFESSIONAL/OCCUPATIONAL. LICENSES	$ 15,000	$ 30,000	$ 35,000
001-0000-322-10-00	BUILDING PERMITS	205,000	220,000	285,000
001-0000-322-20-00	PLAN REVIEW FEES	75,000	80,000	108,000
001-0000-322-20-10	Fire Plan Review Fees	-	4,800	7,920
001-0000-322-30-00	Building Department Credit Card Fees	-	-	-
001-0000-329-10-00	INSPECTION FEES	1,500	250	600
	Subgroup : [322] Licenses and Permits	**$ 296,500**	**$ 335,050**	**$ 436,520**
001-0000-331-20-00	Federal Grant - Public Safety	$ 48,000	$ 48,000	$ 62,000
001-0000-331-00-00	Other Grants-PD	-	-	126,360
001-0000-334-40-10	REIMBURSABLE GRANTS	-	-	380,000
001-0000-335-11-20	11 CENT CIG. TAX/REV. SHARING	222,336	245,000	250,000
001-0000-335-15-00	ALCOHOLIC BEVERAGE. LICENSES	8,800	-	8,500
001-0000-335-18-00	LOCAL HALF CENT SALES TAX	953,450	965,000	950,000
001-0000-335-19-00	MOTOR FUEL TAX REBATE	2,400	450	900
001-0000-337-20-12	FDOT GRANT	37,500	37,500	44,500
001-0000-337-20-30	911 USER FEES	119,799	90,000	85,000
001-0000-337-30-20	FLORIDA BLVD. MAINTENANCE	37,500	37,500	37,500
001-0000-337-70-10	LIFEGUARD/BEACH CLEAN-UP	240,000	247,200	254,615
	Subtotal [330] Intergovernmental Revenue	**$ 1,669,785**	**$ 1,670,650**	**$ 2,199,375**
001-0000-341-20-10	BOARD OF APPEALS FEES	$ 1,500	$ 2,500	$ 1,250
001-0000-341-20-20	PLANNING REVIEW BOARD FEE	3,500	20,000	30,000
001-0000-341-20-30	SALE OF MAPS/PUBLICATIONS	-	-	-
001-0000-341-20-40	LIEN LETTERS	5,500	5,500	7,500
001-0000-341-20-45	NOTARY FEES	-	-	-
001-0000-341-20-50	COPIES	500	250	1,000
001-0000-341-20-60	ID & FINGERPRINT CHARGES	50	-	-
001-0000-341-20-90	ZONING VERIFICATION CHARGES	100	-	4,250
001-0000-341-55-00	ELECTION QUALIFYING FEES	-	-	-
001-0000-342-90-20	INCIDENT REPORTS	250	250	125
	Subgroup : [341] Charges for Services	**$ 11,400**	**$ 28,500**	**$ 44,125**
001-0000-351-10-00	COURT FINES	$ 15,000	$ 15,000	$ -
001-0000-354-10-00	PARKING TICKETS	8,200	12,500	10,250
001-0000-354-10-10	Red Light Camera Tickets	-	-	49,000
001-0000-354-20-00	ALARM VIOLATIONS	25	25	-
001-0000-354-30-00	ANIMAL CONTROL VIOLATIONS	3,003	1,000	-
001-0000-354-40-00	CODE ENFORCEMENT VIOLATIONS.	12,750	10,500	12,346
	Subgroup : [354] Fines and Forfeitures	**$ 38,978**	**$ 39,025**	**$ 71,596**
001-0000-361-10-00	INTEREST ON INVESTMENTS	$ 200.00	$ 230,000	$ 210,000

Account	Description	Adopted Budget FY2023-24	Adopted Budget FY2024-25	Proposed Budget FY2025-26
001-0000-361-20-00	STATE BOARD ADMIN INTEREST	-	$ -	$ -
	Subgroup : [361] Investment Income	**$ 200.00**	**$ 230,000**	**$ 210,000**
001-0000-362-10-00	CELLULAR TOWER RENTALS	$ 50,000	$ 51,500	$ -
001-0000-362-20-00	FOP LODGE RENTAL (Not in Use)	-	-	-
001-0000-362-35-00	BREWHOUND RIGHT-OF-WAY LEASE	2,400	2,400	2,400
001-0000-362-40-00	FISH CAMP SIDEWALK RENTAL	4,934	4,934	4,934
001-0000-362-43-00	HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,923	2,923	2,923
001-0000-362-45-00	JAX SURF & PADDLE AND FLYING IGUANA LEASES	6,000	6,000	6,000
001-0000-362-47-00	SOUTHCOAST BEACHES SIDEWALK RENT	2,400	2,400	2,400
001-0000-362-50-00	GARDEN LEASE	-	-	-
001-0000-362-52-00	THE LOCAL DUMPSTER PAD RENTAL	6,000	6,000	6,000
001-0000-362-60-00	GREEN MARKET LEASE PAYMENT	-	-	-
001-0000-362-75-00	NEPTUNE HOUSE RENTALS	6,500	5,000	6,000
	Subgroup : [362] Rents and Royalties	**$ 81,157**	**$ 81,157**	**$ 30,657**
001-0000-364-10-00	SURPLUS EQUIPMENT SALES	$ 15,000	$ 30,000	$ 30,000
001-0000-364-20-00	INSURANCE PROCEEDS	-	-	-
	[364] Sales - Disposition of Fixed Assets	**15,000**	**30,000**	**30,000**
001-0000-369-00-00	OTHER MISC. REVENUES	30,000	225,000	194,665
	Subgroup : [369] Miscellaneous Revenue	**$ 30,000**	**$ 225,000**	**$ 194,665**
001-0000-381-00-00	Interfund Transfers	$ 598,000	$ -	$ 225,000
001-0000-382-00-05	CONTRIB. FROM OTHER FUND-500	214,753	635,000	295,000
001-0000-382-10-00	CONTRIB. FROM OTHER FUNDS 102	150,000	-	200,000
001-0000-382-10-00	CONTRIB. FROM OTHER FUNDS 108			52,979
001-0000-382-10-00	CONTRIB. FROM OTHER FUNDS 106			115,000
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-107	300,000	-	435,000
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-105	-	-	83,000
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-109	-	-	446,500
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-620			30,000
001-0000-389-10-00	APPROPRIATED FUND BALANCE	992,273	1,704,703	792,072
	Subgroup : [380] Other Financing Sources	**$ 2,255,026**	**$ 2,339,703**	**$ 2,674,551**
	TOTAL GENERAL FUND REVENUES	**$ 9,237,253**	**$ 10,476,562**	**$ 11,731,983**

MAYOR & COUNCIL

ACCOUNT	DESCRIPTION	Final Budget FY 2022-23	Final Budget FY 2023-24	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26
001-1111-511-10-11	EXECUTIVE SALARIES	$ 27,000	$ 27,810	$ 28,783	$ 29,791
001-1111-511-10-21	FICA	1,900	2,127	2,202	2,279
001-1111-511-10-24	WORKER'S COMPENSATION	400	47	4,263	37
001-1111-511-10-25	MEDICARE	500	-	-	-
	Subgroup : [10] Personnel Services	**$ 29,800**	**$ 29,985**	**$ 35,248**	**$ 32,107**
001-1111-511-30-40	TRAVEL & PER DIEM	$ 1,500	$ 1,500	$ 1,200	$ 4,200
001-1111-511-30-41	COMMUNICATIONS SERVICES	1,570	1,570	4,500	4,500
001-1111-511-30-45	INSURANCE	1,450	1,494	6,180	1,000
001-1111-511-30-48	PROMOTIONAL & ADVERTISING	3,000	3,200	3,200	3,200
001-1111-511-30-51	OFFICE SUPPLIES	1,000	500	200	200
001-1111-511-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,500	1,500	1,500	1,550
001-1111-511-30-55	EDUCATIONAL COURSES	1,200	500	-	1,200
	Subgroup : [30] Operating Expenditures	**$ 11,220**	**$ 10,264**	**$ 16,780**	**$ 15,850**
	TOTAL OPERATING EXPENDITURES	**41,020**	**40,248**	**52,028**	**47,957**
	TRANSFER-OUT-G&A COST ALLOCATION	-	-	(40,241)	(43,161)
	TOTAL:	**$ 41,020**	**$ 40,248**	**$ 11,787**	**$ 4,796**
001-1111-511-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1111-511-60-64	MACHINERY & EQUIPMENT	-	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**		$ -	$ -
	TOTAL:	**$ 41,020**	**$ 40,248**	**$ 11,787**	**$ 4,796**

CITY MANAGER

ACCOUNT	DESCRIPTION RESOURCE ALLOCATION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1112-512-10-12	REGULAR SALARIES	$ 122,350	$ 81,658	$ 224,645	$ 232,508
001-1112-512-10-14	OVERTIME	-	-	-	-
001-1112-512-10-15	SPECIAL PAY	500	500	1,200	1,200
001-1112-512-10-16	PTO EXPENSE	7,875	4,388	8,640	18,420
001-1112-512-10-18	COMP TIME			-	-
001-1112-512-10-21	FICA	7,750	6,882	18,581	17,879
001-1112-512-10-22	RETIREMENT CONTRIBUTIONS	8,500	6,053	15,137	18,697
001-1112-512-10-23	HEALTH INSURANCE	27,500	14,509	39,913	50,700
001-1112-512-10-24	WORKER'S COMPENSATION	250	150	413	366
001-1112-512-10-25	LIFE INSURANCE			2,351	3,591
001-1112-512-10-29	VEHICLE ALLOWANCE	1,800	3,500	8,400	-
	Subgroup : [10] Personnel Services	**$ 176,525.00**	**$ 117,640**	**$ 319,280**	**$ 343,361**
001-1112-512-30-31	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
001-1112-512-30-34	OTHER CONTRACTUAL SERVICES	1,500	3,000	3,000	3,000
001-1112-512-30-40	TRAVEL & PER DIEM	4,000	7,000	7,000	7,000
001-1112-512-30-45	INSURANCE	7,575	17,534	17,750	7,075
001-1112-512-30-46	REPAIR & MAINTENANCE	2,900	-	-	-
001-1112-512-30-48	PROMOTIONAL & ADVERTISING	1,500	-	1,000	1,000
001-1112-512-30-51	OFFICE SUPPLIES	5,000	4,000	4,000	4,000
001-1112-512-30-52	OPERATING SUPPLIES	2,800	-	-	-
001-1112-512-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,200	2,500	2,500	2,500
001-1112-512-30-55	EDUCATIONAL COURSES	9,400	3,000	3,000	3,200
001-1112-512-30-57	VEHICLE REPAIR & MAINTENANCE	1,500	-	1,500	500
001-1112-512-30-58	GAS, OIL & LUBRICANTS	1,500	-	1,500	750
	VEHICLE ALLOWANCE		-	-	-
	Subgroup : [30] Operating Expenditures	**$ 43,875**	**$ 37,034**	**$ 41,250**	**$ 29,025**
	TOTAL OPERATING EXPENDITURE	**$ 220,400**	**$ 154,674**	**$ 360,530**	**$ 372,386**
	TRANSFER OUT-G&A COST ALLOCATION			(278,852)	(335,147)
	TOTAL:	**$ 220,400**	**$ 154,674**	**$ 81,678**	**$ 37,239**
001-1112-512-60-62	BUILDING IMPROVEMENTS	$ -		$ -	$ -
001-1112-512-60-64	MACHINERY & EQUIPMENT	-		35,000	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**		**$ 35,000**	**$ -**
	TOTAL:	**$ 220,400**	**$ 154,674**	**$ 116,678**	**$ 37,239**

FINANCE

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1113-513-10-12	REGULAR SALARIES	$ 126,750	$ 215,322	$ 653,863	$ 695,748
001-1113-513-10-14	OVERTIME	2,700	437	3,000	3,000
001-1113-513-10-15	SPECIAL PAY	600	945	2,400	1,800
001-1113-513-10-16	PTO	7,500	8,282	25,149	54,245
001-1113-513-10-18	COMP TIME	-	-	-	7,100
001-1113-513-10-21	FICA	9,000	17,206	52,358	54,872
001-1113-513-10-22	RETIREMENT CONTRIBUTIONS	9,100	15,073	45,770	40,535
001-1113-513-10-23	HEALTH INSURANCE	19,750	-	70,616	69,415
001-1113-513-10-24	WORKER'S COMPENSATION	225	940	2,752	1,322
001-1113-513-10-25	MEDICARE	2,100		-	-
001-1113-513-10-25	LIFE INSURANCE			6,331	7,741
001-1113-513-10-26	CAR ALLOWANCE	-	-	-	-
	Subgroup : [10] Personnel Services	**$ 177,725**	**$ 258,204**	**$ 862,239**	**$ 935,778**
001-1113-513-30-32	ACCOUNTING & AUDIT	$ 14,000	$ -	$ -	$ -
001-1113-513-30-34	OTHER CONTRACTUAL SERVICES	4,600	4,600	5,000	30,000
001-1113-513-30-40	TRAVEL & PER DIEM	5,500	5,500	6,000	7,000
001-1113-513-30-41	COMMUNICATION SERVICES	1,500	1,500	2,500	2,500
001-1113-513-30-42	POSTAGE (INC. FED EX)	100	100	-	-
001-1113-513-30-45	INSURANCE	8,800	8,800	9,000	15,423
001-1113-513-30-46	REPAIR & MAINTENANCE	4,900	4,900	1,000	-
001-1113-513-30-47	PRINTING & BINDING	500	500	-	-
001-1113-513-30-51	OFFICE SUPPLIES	4,200	4,200	5,000	5,000
001-1113-513-30-52	OPERATING SUPPLIES	3,600	3,600	-	-
001-1113-513-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,000	3,000	3,000	3,000
001-1113-513-30-55	EDUCATIONAL COURSES	2,500	2,500	5,000	6,000
001-1113-513-30-57	VEHICLE REPAIR & MAINTENANCE	-	-	3,500	500
001-1113-513-30-58	GAS, OIL & LUBRICANTS	-	-	5,000	3,000
	Subgroup : [30] Operating Expenditures	**$ 53,200**	**$ 39,200**	**$ 45,000**	**$ 72,423**
	TOTAL OPERATING EXPENDITURES	230,925	297,404	907,239	1,008,201
	TRANSFER OUT-G&A COST ALLOCATION	-	-	(699,841)	(907,381)
	TOTAL:	**$ 230,925**	**$ 297,404**	**$ 207,398**	**$ 100,820**
001-1113-513-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1113-513-60-64	MACHINERY & EQUIPMENT	5,000	-	50,500	-
	Subgroup : [60] CAPITAL OUTLAY	**$ 5,000**	**$ -**	**$ 50,500**	**$ -**
	TOTAL:	**$ 235,925**	**$ 297,404**	**$ 257,898**	**$ 100,820**

LEGAL

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Professional Services	$ 150,000	$ 150,000	$ 150,000	$ 150,000
COMMUNICATION SERVICES	-	-	5,400	5,400
INSURANCE	-	-	8,500	3,000
Books, Subscriptions & Memberships	150	150	250	300
Subgroup : [30] Operating Expenditures	**$ 150,150**	**$ 150,150**	**$ 164,150**	**$ 158,700**
TRANSFER OUT-G&A COST ALLOCATION			(126,962)	(142,830)
	$ 150,150	$ 150,150	$ 37,188	$ 15,870
TOTAL:	**$ 150,150**	**$ 150,150**	**$ 37,188**	**$ 15,870**

CITY CLERK

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1117-517-10-12	REGULAR SALARIES	$ 140,000	$ 147,320	$ 173,285	$ 210,386
	OTHER SALARIES & WAGES	$ -	$ -	$ -	$ 7,500
001-1117-517-10-14	OVERTIME	-	-	-	-
001-1117-517-10-15	SPECIAL PAY	300	300	300	300
001-1117-517-10-16	PTO LIABILITY	2,850	5,666	6,665	16,860
	COMP TIME	-	-	-	1,000
001-1117-517-10-21	FICA	8,700	11,726	13,314	17,410
001-1117-517-10-22	RETIREMENT CONTRIBUTIONS	10,250	10,312	$ 11,711	$ 5,158
001-1117-517-10-23	HEALTH INSURANCE	25,000	10,311	8,944	8,944
001-1117-517-10-24	WORKER'S COMPENSATION	250	155	296	228
	ALLOWANCE			-	8,400
001-1117-517-10-25	LIFE INSURANCE	2,100	-	1,368	3,188
	Subgroup : [10] Personnel Services	**$ 189,450**	**$ 185,790**	**$ 215,883**	**$ 279,374**
001-1117-517-30-34	OTHER CONTRACTUAL SERVICES	$ 5,500	$ 10,000	$ 10,000	$ 10,000
001-1117-517-30-40	TRAVEL & PER DIEM	3,000	5,000	5,000	5,000
001-1117-517-30-41	COMMUNICATIONS SERVICES	1,200	5,000	5,000	5,000
001-1117-517-30-45	INSURANCE	4,400	7,000	7,000	7,245
001-1117-517-30-46	REPAIR & MAINTENANCE	1,000	1,000	1,000	1,000
001-1117-517-30-47	PRINTING & BINDING	4,500	4,500	4,500	4,500
001-1117-517-30-48	PROMOTIONAL & ADVERTISING	2,250	5,000	5,000	5,000
001-1117-517-30-51	OFFICE SUPPLIES	750	1,200	1,200	1,200
001-1117-517-30-52	OPERATING SUPPLIES	-	-	-	-
001-1117-517-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,500	1,500	1,500	1,500
001-1117-517-30-55	EDUCATIONAL COURSES	2,000	4,500	4,500	4,500
	Subgroup : [30] Operating Expenditures	**$ 29,100**	**$ 44,700**	**$ 44,700**	**$ 44,945**
	TOTAL OPERATING EXPENDURES	**$ 218,550**	**$ 230,490**	**$ 260,583**	**$ 324,319**
	TRANSFER OUT-G&A ALLOCATION	**-**	**-**	**(201,548)**	**(291,887)**
		$ 218,550	**$ 230,490**	**$ 59,035**	**$ 32,432**
001-1117-517-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1117-517-60-64	MACHINERY & EQUIPMENT	6,500	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ 6,500**	**$ -**	**$ -**	**$ -**
	TOTAL:	**$ 225,050**	**$ 230,490**	**$ 59,035**	**$ 32,432**

NON-DEPARTMENTAL

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2024-25
001-1119-519-10-12	REGULAR SALARIES	$ 72,000	$ -	$ -	$ -
001-1119-519-10-14	OVERTIME	6,500	-	-	-
001-1119-519-10-15	SPECIAL PAY	300	-	-	-
001-1119-519-10-16	PTO LIABILITY	4,940	-	-	-
001-1119-519-10-21	FICA	4,900	-	-	-
001-1119-519-10-22	RETIREMENT CONTRIBUTIONS	5,500	-	-	-
001-1119-519-10-23	LIFE & HEALTH INSURANCE	12,750	-	-	-
001-1119-519-10-24	WORKER'S COMPENSATION	2,500	-	-	-
001-1119-519-10-25	MEDICARE	1,200	-	-	-
	Subgroup : [10] Personnel Services	**$ 110,590**	**$ -**	**$ -**	**$ -**
001-1119-519-30-31	LOBBYIST FEES	$ -	$ 42,000	$ 42,000	$ 43,500
001-1119-519-30-32	AUDITING & ACCOUNTING FEES	-	50,000	65,000	120,000
001-1119-519-30-34	OTHER CONTRACTUAL SERVICES	119,718	-	35,000	45,000
001-1119-519-30-41	COMMUNICATIONS SERVICES	55,000	330,690	230,000	250,000
001-1119-519-30-42	POSTAGE & SHIPPING	-	-	7,000	2,250
001-1119-519-30-43	UTILITY SERVICES	25,000	-	22,000	2,500
001-1119-519-30-44	RENTAL & LEASES		26,858	16,000	16,000
001-1119-519-30-45	INSURANCE	32,000	-	50,000	11,251
001-1119-519-30-46	REPAIR & MAINTENANCE	50,000	-	25,000	25,000
001-1119-519-30-47	PRINTING & BINDING	-	100,000	-	-
001-1119-519-30-48	PROMOTIONAL & ADVERTISING	2,500	40,000	3,500	25,000
001-1119-519-30-51	OFFICE SUPPLIES	15,000	-	22,000	10,500
001-1119-519-30-52	OPERATING SUPPLIES	500	-	-	-
001-1119-519-30-58	GAS, OIL & LUBRICANTS	2,200	-	-	-
001-1119-519-30-59	UNIFORMS	300	-	-	-
001-1119-519-30-90	MISCELLANEOUS EXPENDITURES	1,200	-		
	HOLIDAY EXPENDITURES	-	-	-	-
	HURRACAINE EXPENSES	-	-	-	-
	VIRUS EXPENDITURES	-	-	-	-
	CONTINGENCIES & EMERGENCIES	-	-	100,000	100,000
	TRANSFERS	-	-	-	-
		-		-	-
	Subgroup : [30] Operating Expenditures	**$ 303,418**	**$ 589,548**	**$ 617,500**	**$ 651,001**
	TRANSFERS OUT-G&A COST ALLOCATION	**-**	**-**	**(477,606)**	**(585,901)**
	TOTAL:	**$ 303,418**	**$ 589,548**	**$ 139,894**	**$ 65,100**
001-1119-519-60-62	BUILDING IMPROVEMENTS	$ 175,000	$ -	$ -	$ 390,000
001-1119-519-60-64	MACHINERY & EQUIPMENT	$ 15,000	$ -	$ -	$ 21,500
	Subgroup : [60] CAPITAL OUTLAY	**$ 190,000**	**$ -**	**$ -**	**$ 411,500**
	TOTAL:	**$ 604,008**	**$ 589,548**	**$ 139,894**	**$ 476,600**

COMMUNITY DEVELOPMENT

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1115-515-10-12	REGULAR SALARIES	$ 285,000	270,902	$ 335,977	$ 347,556
				$ -	$ -
001-1115-515-10-14	OVERTIME	-	-	3,000	3,000
001-1115-515-10-15	SPECIAL PAY	1,800	2,100	2,100	2,100
001-1115-515-10-16	PTO LIABILITY	10,500	10,420	12,787	26,735
001-1115-515-10-18	COMP TIME	-	-	-	2,000
001-1115-515-10-21	FICA	18,000	-	27,071	27,284
001-1115-515-10-22	RETIREMENT CONTRIBUTIONS	22,000	21,682	24,770	13,500
001-1115-515-10-23	LIFE & HEALTH INSURANCE	40,750	18,963	41,121	35,780
001-1115-515-10-24	WORKER'S COMPENSATION	2,000	41,121	2,351	1,196
001-1115-515-10-25	Liffe Insurance	4,250	2,351	2,320	2,320
	Subgroup : [10] Personnel Services	**$ 384,300**	**$ 367,539**	**$ 451,497**	$ 461,471
001-1115-515-30-31	PROFESSIONAL SERVICES	$ 85,000	90,000	$ 90,000	$ 90,000
001-1115-515-30-34	OTHER CONTRACTUAL SERVICES	10,000	12,000	10,000	25,000
001-1115-515-30-40	TRAVEL & PER DIEM	5,000	5,000	5,000	7,500
001-1115-515-30-41	COMMUNICATIONS SERVICES	2,000	2,000	4,000	8,000
001-1115-515-30-45	INSURANCE	18,750	15,805	28,000	11,450
001-1115-515-30-46	REPAIR & MAINTENANCE	2,000	-	2,000	2,000
001-1115-515-30-47	PRINTING & BINDING	500	500	500	500
001-1115-515-30-48	PROMOTIONAL & ADVERTISING	1,500	1,000	1,500	1,500
001-1115-515-30-51	OFFICE SUPPLIES	1,400	2,500	2,500	8,000
001-1115-515-30-52	OPERATING SUPPLIES	3,600	-	-	-
001-1115-515-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	12,000	6,000	6,000	6,000
001-1115-515-30-55	EDUCATIONAL COURSES	3,000	3,000	1,500	6,000
002-1115-515-30-56	RADIO REPAIR AND MANTENANCE	-	-	-	-
001-1115-515-30-57	VEHICLE REPAIR & MAINTENANCE	1,500	1,000	**1,000**	**500**
001-1115-515-30-58	GAS, OIL & LUBRICANTS	2,500	1,500	1,500	600
	Subgroup : [30] Operating Expenditures	**$ 148,750**	**$ 140,305**	**$ 153,500**	**$ 167,050**
			-	-	-
	TOTAL OPERATING EXPENDITURES:	$ 535,050	$ 508,044	$ 604,997	$ 628,521
	TRANSFER IN-G&A COST ALLOCATION			70,522	93,692
		$ 535,050	**$ 508,044**	**$ 675,519**	**$ 722,213**
001-1115-515-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1115-515-60-64	MACHINERY & EQUIPMENT	2,000	-	35,000	-
001-1115-515-80-84	MUNICIPAL BOARDS	-	200	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ 2,000**	**$ 200**	**$ 35,000**	**$ -**
		$ 537,050	**$ 508,244**	**$ 710,519**	**$ 722,213**

POLICE DEPARTMENT

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2024-25
001-1221-521-10-12	REGULAR SALARIES	$ 2,125,500	$ 2,499,440	$ 2,660,120	$ 2,696,224
001-1221-521-10-13	OTHER SALARIES AND WAGES				57,000
001-1221-521-10-14	OVERTIME	195,000	210,000	245,798	250,000
001-1221-521-10-15	SPECIAL PAY	45,000	45,000	45,000	45,000
001-1221-521-10-16	PTO	166,500	89,922	95,885	207,402
	COMPENSATORY	-	-	30,000	30,000
001-1221-521-10-21	FICA	146,000	222,264	222,264	251,350
001-1221-521-10-22	RETIREMENT CONTRIBUTIONS	390,000	395,889	395,889	441,398
001-1221-521-10-23	HEALTH INSURANCE	335,000	364,420	364,420	364,420
001-1221-521-10-24	WORKER'S COMPENSATION	72,250	61,000	82,014	82,014
001-1221-521-10-25	MEDICARE	35,000	-	-	-
001-1221-521-10-25	LIFE INSURANCE	-		24,262	24,262
	UNIFORM ALLOWANCE	-	-	7,360	-
	CAR ALLOWANCE	-	-	-	15,760
	Subgroup : [10] Personnel Services	**$ 3,510,250**	**$ 3,887,935**	**$ 4,173,012**	**$ 4,464,830**
001-1221-521-30-31	PROFESSIONAL SERVICES	$ 1,500	$ 1,500	$ 2,000	$ 2,070
001-1221-521-30-34	OTHER CONTRACTUAL SERVICES	37,550	37,550	20,500	22,770
001-1221-521-30-35	INVESTIGATIONS	1,200	1,200	1,250	1,294
001-1221-521-30-40	TRAVEL & PER DIEM	5,500	5,500	12,000	12,420
001-1221-521-30-41	COMMUNICATIONS SERVICES	80,480	80,480	90,000	93,150
001-1221-521-30-43	UTILITY SERVICES	300	300	9,150	9,470
001-1221-521-30-45	INSURANCE	129,400	66,463	190,000	91,385
001-1221-521-30-46	REPAIR & MAINTENANCE	40,850	40,850	42,300	42,500
001-1221-521-30-48	PROMOTIONAL & ADVERTISING	3,000	3,000	5,000	5,175
001-1222-522-30-49	OTHER CURRENT CHARGES	-	-	-	-
001-1221-521-30-51	OFFICE SUPPLIES	10,000	10,000	14,500	15,008
001-1221-521-30-52	OPERATING SUPPLIES	39,000	40,000	40,000	41,400
001-1221-521-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	20,200	20,200	10,000	10,350
001-1221-521-30-55	EDUCATIONAL COURSES	14,500	14,500	16,500	17,078
001-1221-521-30-56	RADIO REPAIR & MAINTENANCE	-	-	5,000	5,175
001-1221-521-30-57	VEHICLE REPAIR & MAINTENANCE	35,000	35,000	40,000	65,000
001-1221-521-30-58	GAS, OIL & LUBRICANTS	75,500	75,500	87,975	91,054
001-1221-521-30-59	UNIFORMS	30,800	40,800	42,228	23,706
001-1221-521-30-90	MISCELLANEOUS EXPENDITURES	-	30,000	30,000	-
001-1221-521-80-17	JAG C GRANT	35,000	-	62,000	62,000
	Subgroup : [30] Operating Expenditures	**$ 559,780**	**$ 502,843**	**$ 720,403**	**$ 611,004**
	TOTAL OPERATING COST (Objects 10 & 30)	**$ 4,070,030**	**$ 4,390,778**	**$ 4,893,415**	**$ 5,075,834**
	TRANSFER IN-G&A COST ALLOCATION	**-**	**-**	**570,068**	**756,645**
	TOTAL OPERATING BUDGET	**$ 4,070,030**	**$ 4,390,778**	**$ 5,463,483**	**$ 5,832,479**
Capital Outlay					
001-1221-521-60-62	BUILDING IMPROVEMENTS	$ 5,000	$ 32,400	$ 13,400	$ -
					$ 115,000
001-1221-521-60-64	MACHINERY & EQUIPMENT	131,113	135,000	205,000	273,309
	Subgroup : [60] CAPITAL OUTLAY	**$ 136,113**	**$ 167,400**	**$ 218,400**	**$ 388,309**
	Total Budget:	**$ 4,206,143**	**$ 4,558,178**	**$ 5,681,883**	**$ 6,220,788**

ANIMAL CONTROL

DESCRIPTION	BUDGET FY 2023-24	BUDGET FY 2024-25	BUDGET FY 2025-26
Salaries	48,265	63,300	65,516
Overtime	5,000	5,000	5,000
Special Pay	600	600	600
PTO	1,856	2,435	5,040
Comp Time	-	-	-
FICA	4,263	5,457	5,440
Retirement Contribution	3,901	4,993	4,900
Health Insurance	9,315	-	-
Worker's Comp	95	2,946	2,946
Life Insurance		$ 414	$ 414
Total Object 10:	**$ 73,294**	**$ 85,146**	**$ 89,856**
Expenditures			
Professinal Services	-	-	-
Other Contractual Svcs	-	1,500	1,000
Investigation	-	-	-
Tavel & Per Diem	-	-	-
Communication	-	-	-
Rentals & Leases	-	-	-
Utilitiy Service	-	-	-
Insurance	5,650	3,450	1,635
Repair & Maintenance	-	-	-
Promotional & Advertisements	-	-	-
Maintenance	-	-	-
Office Supplies	-	-	-
Operating Supplies	-	-	-
Books, Subscriptions & Memnership	-	-	-
Education Courses	-	-	-
Radio Repair & Maintenance	-	-	-
Vehicle Repair & Maintenance	500	500	500
Gas, Oil, Lubricants	1,500	2,300	1,000
Uniforms	-	-	-
Miscellaneous	-	-	-
Total Object 30:	**$ 7,650**	**$ 7,750**	**$ 4,135**
TOTAL OPERATING COST	$ 80,944	$ 92,896	$ 93,991
TRANSFER IN-G&A COST ALLOCATION	**-**	**10,654**	**14,011**
Total Animal Control	**$ 80,944**	**$ 103,550**	**$ 108,002**

PUBLIC WORKS

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1441-541-10-12	REGULAR SALARIES	$ 215,000	$ 225,246	$ 1,074,487	$ 1,112,094
001-1441-541-10-14	OVERTIME	8,500	2,531	2,700	40,000
001-1441-541-10-15	SPECIAL PAY	2,500	810	6,825	6,825
001-1441-541-10-16	PTO LIABILITY	26,021	8,670	38,340	82,250
	COMP TIME			2,000	38,261
	UNIFORM ALLOWANCE			2,132	2,132
001-1441-541-10-21	FICA	14,500	18,150	86,176	87,323
001-1441-541-10-22	RETIREMENT CONTRIBUTIONS	16,000	16,608	70,161	77,177
001-1441-541-10-23	HELTH INSURANCE	34,500	13,500	144,314	117,385
001-1441-541-10-24	WORKER'S COMPENSATION	9,900	6,247	43,621	30,510
001-1441-541-10-25	LIFE INSURANCE	3,500	1,350	15,877	15,200
	Subgroup : [10] Personnel Services	**$ 330,421**	**$ 293,112**	**$ 1,486,633**	**$ 1,609,157**
001-1441-541-30-31	PROFESSIONAL SERVICES	$ 15,000	$ 85,000	$ 15,000	$ 42,152
001-1441-541-30-34	OTHER CONTRACTUAL SERVICES	25,000	25,000	45,000	59,301
001-1441-541-30-40	TRAVEL & PER DIEM	2,500	1,000	1,000	1,035
001-1441-541-30-41	COMMUNICATIONS SERVICES	5,500	5,500	8,500	12,298
	BANK FEES	-	-	-	-
001-1441-541-30-43	UTILITY SERVICES	75,000	50,000	130,000	115,000
001-1441-541-30-44	RENTALS & LEASES	11,000	12,000	2,000	1,000
001-1441-541-30-45	INSURANCE	22,500	41,500	41,500	58,359
001-1441-541-30-46	REPAIR & MAINTENANCE	43,000	41,500	41,500	42,953
001-1441-541-30-48	PROMOTIONAL & ADVERTISING	20,000	20,000	21,000	21,735
001-1441-541-30-51	OFFICE SUPPLIES	1,200	2,500	2,500	2,500
001-1441-541-30-52	OPERATING SUPPLIES	29,000	15,000	25,000	26,000
001-1441-541-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	17,600	5,000	3,000	3,000
001-1441-541-30-55	EDUCATIONAL COURSES	6,000	2,500	2,500	2,500
001-1441-541-30-57	VEHICLE REPAIR & MAINTENANCE	15,000	16,000	37,500	27,500
001-1441-541-30-58	GAS, OIL & LUBRICANTS	14,000	12,500	21,500	21,500
001-1441-541-30-59	UNIFORMS	1,200	1,500	1,500	1,500
001-1441-541-80-20	A1A LANDSCAPING	1,000	2,500	-	-
	Subgroup : [30] Operating Expenditures	**$ 304,500**	**$ 339,000**	**$ 399,000**	**$ 438,333**
	TOTAL OPERATION COST	$ 634,921	$ 632,112	$ 1,885,633	$ 2,047,490
	TRANSFER IN-G&A COST ALLOCATION			$ 225,380	$ 304,667
	TRANSFER OUT-OVH COST ALLOCATION			(811,192)	(832,555)
		$ 634,921	**$ 632,112**	**$ 1,299,821**	**$ 1,519,602**
	Capital Outlay				
001-1441-541-60-62	BUILDING IMPROVEMENTS	$ 25,000	$ 800,000	$ 746,660	$ 428,072
001-1441-541-60-63	IMPROVEMENTS NOT BUILDINGS	40,000	210,000	350,000	65,000
001-1441-541-60-64	MACHINERY & EQUIPMENT	30,000	65,000	-	155,000
	Subgroup : [60] CAPITAL OUTLAY	**$ 95,000**	**$ 1,075,000**	**$ 1,096,660**	**$ 648,072**
	TOTAL:	**$ 729,921**	**$ 1,707,112**	**$ 2,396,481**	**$ 2,167,674**

PARK & SUSTAINABILITY

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1772-572-10-12	REGULAR SALARIES	$ 161,890	$ 100,064	$ 103,566
001-1772-572-10-13	OTHER SALARIES & WAGES	-	-	2,500
001-1772-572-10-14	OVERTIME	8,000	-	-
001-1772-572-10-15	SPECIAL PAY	1,395	-	-
001-1772-572-10-16	PTO LIABILITY	5,858	3,547	7,967
001-1772-572-10-21	FICA	13,551	7,946	8,114
001-1772-572-10-22	RETIREMENT CONTRIBUTIONS	12,399	7,005	7,250
001-1772-572-10-23	HEALTH INSURANCE	28,516	8,944	19,253
001-1772-572-10-24	WORKER'S COMPENSATION	18,015	10,564	8,944
001-1772-572-10-25	LIFE INSURANCE	-	561	1,340
	Subgroup : [10] Personnel Services	**$ 249,624**	**$ 138,631**	**$ 158,934**
001-1772-572-30-31	PROFESSIONAL SERVICES	$ -	$ 10,000	$ 10,350
001-1772-572-30-34	OTHER CONTRACTUAL SERVICES	-	5,500	5,500
001-1772-572-30-40	TRAVEL & PER DIEM	-	-	2,500
001-1772-572-30-41	COMMUNICATIONS SERVICES	2,000	3,000	3,105
001-1772-572-30-43	UTILITY SERVICES	-	-	-
001-1772-572-30-44	RENTALS & LEASES	5,000	5,000	-
001-1772-572-30-45	INSURANCE	19,286	19,500	19,500
001-1772-572-30-46	REPAIR & MAINTENANCE	-	-	-
001-1772-572-30-47	MAINTENANCE	50,000	64,872	40,000
001-1772-572-30-48	PROMOTIONAL & ADVERTISING	-	-	-
001-1772-572-30-51	OFFICE SUPPLIES	500	500	-
001-1772-572-30-52	OPERATING SUPPLIES	25,000	20,000	25,875
001-1772-572-30-57	VEHICLE REPAIR & MAINTENANCE	1,500	1,500	500
001-1772-572-30-58	GAS, OIL & LUBRICANTS	1,500	1,500	500
001-1772-572-30-59	UNIFORMS	300	300	-
	Subgroup : [30] Operating Expenditures	**$ 105,086**	**$ 131,672**	**$ 107,830**
	TOTAL OPERATING EXPENDITURES	**$ 354,710**	**$ 270,303**	**$ 266,764**
	TRANSFER IN-G&A COST ALLOCATION		**28,900**	**39,766**
	TOTAL OPERATING EXPENDITURES	**$ 354,710**	**$ 299,203**	**$ 306,530**
001-1772-572-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -
001-1772-572-60-63	IMPROVEMENTS NOT BUILDINGS	-	280,000	1,213,000
001-1772-572-60-64	MACHINERY & EQUIPMENT	-	33,000	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ 313,000**	**$ 1,213,000**
	TOTAL	**$ 354,710**	**$ 612,203**	**$ 1,519,530**

OCEAN RESCUE/ BEACH CLEANUP

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
001-1775-575-10-12	REGULAR SALARIES	$ 230,450	$ 219,535	$ 227,219	$ 235,171
001-1775-575-10-14	OVERTIME	9,750	9,750	9,750	10,000
001-1775-575-10-15	SPECIAL PAY	125	-	-	-
001-1775-575-10-21	FICA	15,000	16,794	18,128	18,756
001-1775-575-10-22	RETIREMENT CONTRIBUTIONS	1,000	2,822	2,920	-
001-1775-575-10-23	HEALTH INSURANCE	2,750	2,750	-	-
001-1775-575-10-24	WORKER'S COMPENSATION	9,750	9,750	9,786	6,048
001-1775-575-10-25	MEDICARE	3,500	3,500	-	-
001-1775-575-10-25	LIFE ISURANCE			698	-
	Subgroup : [10] Personnel Services	**$ 272,325**	**$ 264,901**	**$ 268,501**	**$ 269,975**
001-1775-575-30-34	OTHER CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000
001-1775-575-30-41	COMMUNICATIONS SERVICES	1,000	1,000	1,000	1,000
001-1775-575-30-43	UTILITY SERVICES	500	500	500	500
001-1775-575-30-45	INSURANCE	9,600	9,807	9,810	6,047
001-1775-575-30-46	REPAIR & MAINTENANCE	2,500	2,500	35,187	2,500
001-1775-575-30-48	PROMOTIONAL & ADVERTISING	-	-	-	-
001-1775-575-30-49	OTHER CURRENT CHARGES	-	-	-	-
001-1775-575-30-51	OFFICE SUPPLIES	1,000	1,000	1,000	500
001-1775-575-30-52	OPERATING SUPPLIES	3,500	3,500	2,000	3,500
001-1775-575-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
001-1775-575-30-55	EDUCATIONAL COURSES	600	600	-	-
001-1775-575-30-56	RADIO REPAIR & MAINTENANCE	-	-	-	-
001-1775-575-30-57	VEHICLE REPAIR & MAINTENANCE	500	500	2,000	500
001-1775-575-30-58	GAS, OIL & LUBRICANTS	1,500	1,500	1,500	1,500
001-1775-575-30-59	UNIFORMS	3,200	3,200	3,200	3,200
001-1775-575-30-90	MISCELLANEOUS EXPENDITURES	-	-	-	-
	Subgroup : [30] Operating Expenditures	**$ 24,900**	**$ 25,107**	**$ 57,197**	**$ 20,247**
	Total Operating Expenditure	**$ 297,225**	**$ 290,008**	**$ 325,698**	**$ 290,222**
	TRANSFER IN-G&A COST ALLOCATION			**34,225**	**35,796**
		$ 297,225	**$ 290,008**	**$ 359,923**	**$ 326,018**
001-1775-575-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1775-575-60-64	MACHINERY & EQUIPMENT	-	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 297,225**	**$ 290,008**	**$ 359,923**	**$ 326,018**

Special Revenue Funds

101 POLICE EDUCATION FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
COURT COST	2,800	2,800	9,000
INTEREST ON INVESTMENTS	-	-	-
[300] Total Revenues	**$ 2,800**	**$ 2,800**	**$ 9,000**
[30] Operating Expenses			
OTHER CURRENT CHARGES	-	-	-
OPERATING SUPPLIES	2,800	2,800	2,800
EDUCATIONAL COURSES	-	-	6,200
[30] Operating Expenses	**$ 2,800**	**$ 2,800**	**$ 9,000**
TOTAL OPERATING COST	$ 2,800	$ 2,800	$ 9,000
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION			
TOTAL INDIRECT COST ALLOCATION	**$ 2,800**	**$ 2,800**	**$ 9,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

102 - JARBOE PARK

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
APPROPRIATED FUND BALANCE	-	-	200,000
	-	-	-
[300] Total Revenues	**$ -**	**$ -**	**$ 200,000**
[30] Operating Expenses			
OTHER CURRENT CHARGES			
OPERATING SUPPLIES	-	-	-
	-	-	-
[30] Operating Expenses	-	-	-
TOTAL OPERATING COST	$ -	$ -	$ -
CIP-TRANSFER TO FUND 301-JARBOE PARK	$ -	$ -	$ -
	-	-	-
		-	-
	$ -	$ -	$ -
NET (INCOME) LOSS	**$ -**	**$ -**	**$ 200,000.00**

103 - COMMUNITY DEVELOPMENT BLOCK GRANT

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
	-	-	-
	-	-	-
[300] Total Revenues	$ -	$ -	$ -
[30] Operating Expenses			
OTHER CURRENT CHARGES			
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	-	-	-
	$ -	$ -	$ -
TOTAL OPERATING COST			
TRANSFER IN-G&A COST ALLOCATION	$ -	$ -	$ -
TRANSFER IN-OVH COST ALLOCATION	-	-	-
TOTAL INDIRECT COST ALLOCATION		-	-
	$ -	$ -	$ -
NET (INCOME) LOSS	$ -	$ -	$ -

105 - CONVENTION DEVELOPMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
LOCAL OPTION TOURIST TAX FUND	12,500	10,000	10,000
Appropriated Fund Balance	-	-	83,000
[300] Total Revenues	**$ 12,500**	**$ 10,000**	**$ 93,000**
[30] Operating Expenses			
CIP - DOWNTOWN DEVELOPMENT	12,500	10,000	83,000
OPERATING SUPPLIES	-	-	10,000
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 12,500**	**$ 10,000**	**$ 93,000**
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION		-	-
TOTAL INDIRECT COST ALLOCATION	$ -	$ -	$ -
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

106-FINES & FORFEITURES

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
CONFISCATED PROPERTY	1,200	15,000	40,000
APPROPRIATED FUND BALALNCE	(2)	-	75,000
[300] Total Revenues	**$ 1,198**	**$ 15,000**	**$ 115,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
CAPITAL OUTLAY - PD	1,198	15,000	115,000
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 1,198**	**$ 15,000**	**$ 115,000**
TOTAL OPERATING COST	$ 1,198	$ 15,000	$ 115,000
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION		-	-
TOTAL INDIRECT COST ALLOCATION	**$ 1,198**	**$ 15,000**	**$ 115,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

107-LOCAL OPTION GAS TAX

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
LOCAL OPTION GAS TAX	400,000	400,000	380,000
APPROPRIATED FUND BALALNCE	-	-	660,000
[300] Total Revenues	**$ 400,000**	**$ 400,000**	**$ 1,040,000**
[30] Operating Expenses			
	-	-	-
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ -**	**$ -**	**$ -**
CAPITA OUTLAY	$ -	$ -	$ 500,000
TRANSFER OUT-STORMWATERS	200,000	200,000	-
TRANSFER OUT-GENERAL FUND (Street & Drainage Maint)	200,000	200,000	250,000
TOTAL OPERATING EXPENDITURES	**$ 400,000**	**$ 400,000**	**$ 750,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ 290,000**

108 RADIO COMMUNICATION TRUST FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
RADIO COMMUNICATION	15,000	10,000	10,000
APPROPRIATED FUND BALALNCE	-	-	42,979
[300] Total Revenues	**$ 15,000**	**$ 10,000**	**$ 52,979**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
OPERATING SUPPLIES	15,000	10,000	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 15,000**	**$ 10,000**	**$ -**
TOTAL OPERATING COST	$ 15,000	$ 10,000	$ -
CAPITAL OUTLAY	-	-	53,000
TRANSFER OUT-GENERAL FUND	-	-	-
TOTAL 108	**$ 15,000**	**$ 10,000**	**$ 53,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ (21)**

109 BETTER JAX 1/2 CENT TAX

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
BETTER JAX TAX RECEIPTTS	**$675,000**	650,000	655,000
APPROPRIATED FUND BALALNCE	-	-	896,500
[300] Total Revenues	-	-	-
	$ 675,000	**$ 650,000**	**$ 1,551,500**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES			**655,000**
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	-	-	-
	$ -	**$ -**	**$ 655,000**
TOTAL OPERATING COST	$ -	$ -	$ 655,000
TRANSFER OUT-TO GENERAL FUND	375,000	350,000	-
TRANSFER OUT- CAPITAL INVESTMENT	300,000	300,000	896,500
TOTAL OPERATING EXPENDITURES	**$ 675,000**	**$ 650,000**	**$ 1,551,500**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

110 HOLIDAY/SPECIAL EVENT FUND

DESCRIPTION		FINAL BUDGET FY 2023-24		ADOPTED BUDGET FY 2024-25		PROPOSED BUDGET FY 2025-26
Revenues						
DONATION		8,000		8,000		8,000
MOVIE WITH THE MAYOR		200		200		200
INTERFUND TRANSFER						11,800
APPROPRIATED FUND BALANCE		14,500		-		-
[300] Total Revenues	**$**	**22,700**	**$**	**8,200**	**$**	**20,000**
[30] Operating Expenses						
OTHER CONTRACTUAL SERVICES		-		-		18,000
PROMOTIONAL ACTIVITIES		5,000		10,000		1,000
MOVIE WITH THE MAYOR		-		1,000		1,000
[30] Operating Expenses	**$**	**5,000**	**$**	**11,000**	**$**	**20,000**
TOTAL OPERATING COST	$	5,000	$	11,000	$	20,000
TRANSFER OUT-TO OTHER FUNDS		-		-		-
TRANSFER OUT-GENERAL FUND		-		-		-
TOTAL OPERATING EXPENDITURES	**$**	**5,000**	**$**	**11,000**	**$**	**20,000**
NET (INCOME) LOSS	**$**	**17,700**	**$**	**(2,800)**	**$**	**-**

111-STREET IMPROVEMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
8TH CENT GAS TAX	85,000	85,000	75,000
APPROPRIATED FUND BALANCE	-	-	-
[300] Total Revenues	**$ 85,000**	**$ 85,000**	**$ 75,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
UTILITY SERVICE	-	-	-
TOWN CENTER EXPENDITURE	-	-	-
MAYPORT FLYOVER EXPENDITURES	-	-	-
ROAD MATERIAL & SUPPLIES	-	-	-
[30] Operating Expenses	**$ -**	**$ -**	**$ -**
TOTAL OPERATING COST	$ -	$ -	$ -
TRANSFER OUT-TO STREET IMPROVEMENT FUND (300)	85,000	85,000	75,000
TRANSFER OUT-GENERAL FUND	-	-	-
TOTAL OPERATING EXPENDITURES	**$ 85,000**	**$ 85,000**	**$ 75,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

112-OPIOID SETTLEMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues			
OPIOID SETTLEMENT REVENUES		45,000	45,000
APPROPRIATED FUND BALANCE	-	-	-
[300] Total Revenues	**$ -**	**$ 45,000**	**$ 45,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	45,000
UTILITY SERVICE	-	-	-
TOWN CENTER EXPENDITURE	-	-	-
MAYPORT FLYOVER EXPENDITURES	-	-	-
ROAD MATERIAL & SUPPLIES	-	-	-
[30] Operating Expenses	**$ -**	**$ 45,000**	**$ 45,000**
TOTAL OPERATING COST	$ -	$ 45,000	$ 45,000
TRANSFER OUT-TO STREET IMPROVEMENT FUND (300)	-	-	-
TRANSFER OUT-GENERAL FUND	-	-	-
TOTAL OPERATING EXPENDITURES	**$ -**	**$ 45,000**	**$ 45,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

Enterprise Funds

Enterprise Funds Summary

DESCRIPTION		AMOUNT	PERCENTAGE
Revenues by Fund			
Water & Sewer		4,621,315	44.98%
Sanitation		2,534,814	24.67%
Stormwaters		1,275,000	12.41%
Parking		983,000	9.57%
Information Technologies		644,300	6.27%
SR Center		215,750	2.10%
Total Operating Revenues	**$**	**10,274,178**	**100.00%**
Expenses by Fund			
Water & Sewer		4,365,530	45.85%
Sanitation		2,611,042	27.43%
Stormwaters		1,009,040	10.60%
Parking		674,767	7.09%
Information Technologies		644,300	6.77%
SR Center		215,750	2.27%
Total Operating Expenses	**$**	**9,520,429**	**100.00%**
Net Operating Income/(loss)	**$**	**753,750**	**7.34%**
Other Non-Operating Income			
Appropriated Fund Balance-W&S	$	1,724,856	
Appropriated Fund Balance-Stormwaters		1,620,440	
Contribution from Other Funds		450,000	
Total Non-Operating Income	**$**	**3,795,296**	
Other-Non Operating Expenses			
Interest Expense	$	60,980	
Debt Service-Principal		279,606	
Total Other-Non Operating Expenses	**$**	**340,586**	
Capital Outlay			
Building Improvements			
Infrastructure-Other than Buildings		1,764,215	
Infrastructure-Other than Buildings		1,921,000	
Infrastructure-Information Technology		450,000	
Machinery & Equipment		30,000	
Total Capital Outlay	**$**	**4,165,215**	
Expenses by Category			
Personnel		2,277,654	16.56%
Operational		4,791,028	34.83%
Indirect Cost Allocation		1,048,968	
Overhead Allocation		837,685	
Contribution to Other Fund-001		295,000	
Debt Service		340,586	
Capital Outlay		4,165,215	30.28%
Total Expenses	**$**	**13,756,135**	**51.39%**
Total Revenues		14,069,474	

WATER & SEWER-FUND	4331-531	4335-535	4336-536	Fund 401
Budget Category	**Gen Admin**	**W&S - Sewer**	**W&S Water**	**Totals**
WATER TAPS	-	-	15,200	15,200
WATER BASE CHARGE	-	-	750,750	750,750
WATER VOLUME CHARGE	-	-	890,000	890,000
SEWER TAP	-	20,000	-	20,000
SEWER BASE CHARGE	-	1,091,590	-	1,091,590
SEWER VOLUME CHARGE	-	1,785,475	-	1,785,475
SET-UP FEES	5,000	-	-	5,000
RECONNECT FEES	4,000	-	-	4,000
DELINQUENT FEES	55,000	-	-	55,000
BAD DEBT RECOVERY	1,800	-	-	1,800
INTERREST ON INVESTMENT	2,500	-	-	2,500
Total Operating Revenue	**$ 68,300**	**$ 2,897,065**	**$ 1,655,950**	**$ 4,621,315**
OTHER MISCELLANEOUS REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	1,351,695	373,161	1,724,856
Other Non-Operating Revenue	**$ -**	**$ 1,342,055**	**$ 373,161**	**$ 1,724,856**
Total Revenue	**$ 68,300**	**$ 4,239,120**	**$ 2,029,111**	**$ 6,346,171**

Budget Category	**W&S Gen Admin**	**W&S - Sewer**	**W&S- Water**	**W&S Total Costs**
Expenses				
Salaries	214,245	456,479	278,520	949,244
Overtime	-	22,600	30,000	52,600
Special Pay	600	13,000	10,000	23,600
Vehicle Allowance	-	-	-	-
PTO	16,480	33,575	19,117	69,172
Comp Time	-	-	-	-
FICA	16,390	37,393	24,367	78,150
Retirement Contribution	10,040	19,460	17,489	46,989
Health Insurance	18,500	84,538	47,320	150,358
Worker's Comp	6,630	15,931	14,137	36,698
Life Insurance	1,200	5,990	4,767	11,957
Uniform Allowance	-	-	-	-
Total Object 10:	**284,085**	**688,966**	**445,717**	**1,418,768**
	-			
Professional Services	15,000	335,000	360,000	710,000
Lobbyist Fees	-	-	-	-
Accounting & Auditing	-	-	-	-
Other Contractual Svcs	-	103,500	50,000	153,500
Investigations	-	-	-	-
Courtyard	-	-	-	-
Tavel & Per Diem	-	1,200	1,200	2,400
Communication	150,660	3,000	12,000	165,660
Rental & Leases	-	20,000	12,000	32,000
Postage	-	-	-	-
Bank Fees	25,000	-	-	25,000
Utilities	-	37,500	7,500	45,000
Insurance	7,650	49,781	56,248	113,679
Repair & Maintenance	-	285,000	100,000	385,000
Printing & Binding	-	-	-	-
Promotional & Advertisements	-	-	-	-
Other Current Charges	-	-	-	-

Maintenance	-	-	-	-
Office Supplies	3,000	-	-	3,000
Operating Supplies	-	260,600	15,400	276,000
Books, Subscriptions & Membership	2,000	6,000	2,500	10,500
Education Courses	2,000	2,500	15,000	19,500
Radio Repair & Maintenance	-	-	-	-
Vehicle Repair & Maintenance	1,000	15,000	15,000	31,000
Gas, Oil, Lubricants	500	12,500	11,000	24,000
Uniforms	600	2,250	-	2,850
Miscellaneous	-	-	-	-
A1A Landscaping				
Atlantic Beach Shared Revenue	-	-	-	-
Total Object 30:	**207,410**	**1,133,831**	**657,848**	**1,999,089**
				-
Total Cost (Objects 10 & 30)	**491,495**	**1,822,797**	**1,103,565**	**3,417,857**
	14.38%	**53.33%**	**32.29%**	
Indirect Cost Allocations:				
Indirect Cost Allocation:	54,758	271,721	164,506	**490,985**
OVH Costs Allocation:	50,933	252,740	153,015	**456,688**
Total Indrect Cost Allocation	**105,691**	**524,461**	**317,521**	**947,673**
Total Operating Budget	**597,186**	**2,347,258**	**1,421,086**	**4,365,530**
Finance Leases	**279,606**	**-**	**-**	**279,606**
Interest Expenses	**60,980**	**-**	**-**	**60,980**
Total Object: 70	**340,586**	**-**	**-**	**340,586**
	937,772	**2,347,258**	**1,421,086**	**4,706,116**
Exclusion				
Building Improvement	-	-	-	-
Improvement-Not Buildings	**115,000**	**1,342,055**	**307,160**	**1,764,215**
Machinery & Equipment	-	-	-	-
Total Object: 60	**115,000**	**1,342,055**	**307,160**	**1,764,215**
Grant Expenses	-	-	-	-
Total Object: 80	-	-	-	-
Total Budget-Including Capital Outlay	**$ 1,052,772**	**$ 3,689,313**	**$ 1,728,246**	**$ 6,470,331**
Net Income/(loss)	**(984,472)**	**549,807**	**300,865**	**(124,160)**

SANITATION

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
	SANITATION FUND				
430-0000-343-41-42	GARBAGE PICKUP	1,340,000	1,360,000	2,437,380	2,498,314
430-0000-343-41-45	TIPPING FEES	(25,200)	24,000	30,000	36,500
430-0000-361-10-00	INTEREST ON INVESTMENTS	-	-	-	-
430-0000-381-41-00	Transfer from Water Sewer to Sanitation	-	-	-	-
	[300] Total Revenues	**$ 1,314,800**	**$ 1,384,000**	**$ 2,467,380**	**$ 2,534,814**
	[10] Personnel Services				
430-4334-534-10-12	REGULAR SALARIES	82,000	-	-	-
430-4334-534-10-14	OVERTIME	1,000	-	-	-
430-4334-534-10-15	SPECIAL PAY	750	-	-	-
430-4334-534-10-21	FICA	5,200	-	-	-
430-4334-534-10-22	RETIREMENT CONTRIBUTIONS	6,000	-	-	-
430-4334-534-10-23	LIFE & HEALTH INSURANCE	6,500	-	-	-
430-4334-534-10-24	WORKERS' COMPENSATION	2,200	-	-	-
430-4334-534-10-25	MEDICARE	1,500	-	-	-
430-4334-534-20-00	OTHER POST EMPLOYMENT BENEFIT EXPENSE	-	-	-	-
	[10] Personnel Services	**$ 105,150**	**$ -**	**$ -**	**$ -**
	[30] Operating Expenses				
430-4334-534-30-32	ACCOUNTING & AUDIT	4,700	-	-	-
430-4334-534-30-33	WASTE HAULING FEE - TIPPING	-	-	-	-
430-4334-534-30-34	OTHER CONTRACTUAL SERVICES.	1,200,000	1,150,000	1,946,160	1,995,140
430-4334-534-30-41	COMMUNICATIONS SERVICES	-	-	-	89,579
430-4334-534-30-42	POSTAGE (INC. FED EX)	5,000	-	-	-
430-4334-534-30-45	INSURANCE	5,600	8,800	10,800	10,800
430-4334-534-30-46	REPAIR AND MAINTENANCE	15,000	7,500	7,500	-
430-4334-534-30-49	OTHER CURRENT CHARGES	4,200	-	-	-
430-4334-534-30-52	OPERATING SUPPLIES	7,500	6,500	6,500	4,000
430-4334-534-30-59	UNIFORMS	150	-	-	-
	[30] Operating Expenses	**$ 1,242,150**	**$ 1,172,800**	**$ 1,970,960**	**$ 2,099,519**
	TOTAL OPERATING COST	$ 1,347,300	$ 1,172,800	$ 1,970,960	$ 2,099,519
	TRANSFER IN-G&A COST ALLOCATION	-	-	229,747	299,618
	TRANSFER IN-OVH COST ALLOCATION			242,296	211,905
	TOTAL INDIRECT COST ALLOCATION	**$ 1,347,300**	**$ 1,172,800**	**$ 2,443,003**	**$ 2,611,042**
	NET (INCOME) LOSS - SANITATION FUND	**$ (32,500.00)**	**$ 211,200**	**$ 24,377**	**$ (76,228)**

STORMWATER

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
441-0000-343-71-10	STORMWATER UTILITY FEES	1,090,500	1,275,000	1,275,000	1,275,000
441-0000-361-10-00	Interest Income	-	-	-	-
430-0000-381-41-00	Transfer from Fund 107-Local Option Gas Tax	-	200,000	757,015	-
	Appropiated Fund Balance			667,253	1,620,440
	[300] Total Revenues	$ 1,090,500	$ 1,475,000	$ 2,699,268	$ 2,895,440
[10] Personnel Services					
430-4334-534-10-12	Salaries	335,000	388,488	359,640	175,000
430-4334-534-10-14	Overtime	2,000	-		20,000
430-4334-534-10-15	Special Pay	5,200	3,000	3,000	2,000
	Compenatory Time		-	-	12,862
	PTO		14,942	13,832	12,900
	Comp Time				
430-4334-534-10-21	FICA	21,250	31,092	28,800	16,054
430-4334-534-10-22	Retirement Contribution	24,000	27,195	25,174	15,013
430-4334-534-10-23	Health Insurance	66,500	56,824	96,234	43,754
430-4334-534-10-24	Worker's Comp	9,000	26,152	26,538	1,141
430-4334-534-10-25	Life Insurance	5,000	-	5,418	5,418
430-4334-534-20-00	Uniform Allowance	-	-	-	-
		$ 467,950	$ 547,692	$ 558,636	$ 304,142
[30] Operating Expenses					
441-1441-541-30-31	PROFESSIONAL SERVICES	375,000	150,000	207,281	204,000
441-1441-541-30-31	ACCOUNTING & AUDIT	5,000	5,000	-	-
441-1441-541-30-32	OTHER CONTRACTUAL SERVICES.	38,000	45,000	45,000	10,000
441-1441-541-30-34	TRAVEL & PER DIEM	-	-		
441-1441-541-30-40	COMMUNICATIONS SERVICES	1,200	1,400	1,400	36,000
441-1441-541-30-41	INSURANCE	18,000	19,200	19,200	48,260
				-	400
441-1441-541-30-45	REPAIR AND MAINTENANCE	25,000	18,000	18,000	100,000
441-1441-541-30-46	OTHER CURRENT CHARGES	500	10,000	10,000	-
441-1441-541-30-49	OPERATING SUPPLIES	6,500	6,500	6,500	15,000
441-1441-541-30-52	EDUCATIONAL COURSES	4,000	1,000	1,000	1,000
441-1441-541-30-55	VEHICLE REPAIR & MAINTENANCE	50,000	25,000	25,000	9,100
441-1441-541-30-57	GAS, OIL & LUBRICANTS	15,000	13,000	13,000	10,200
441-1441-541-30-58	UNIFORMS	650	1,500	1,500	1,500
				-	-
	Total [30] Operating Expenses	$ 538,850	$ 295,600	$ 347,881	$ 435,460
	Total Operating Expenses	$ 1,006,800	$ 843,292	$ 906,517	$ 739,602
	TRANSFER IN-G&A ALLOCATION	-	-	114,507	100,346
	TRANSFER IN-OVH ALLOCATION	-	-	96,647	169,092
	TRANSFER IN-IT EXPENSES	-			
		$ 1,006,800	$ 843,292	$ 1,117,671	$ 1,009,040
[60] Capital Outlay					
441-1441-541-60-62	BUILDING IMPROVEMENTS	-	1,500	-	-
441-1441-541-60-63	IMPROVEMENTS, NOT BUILDINGS	-	300,000	1,641,485	1,921,000
441-1441-541-60-64	MACHINERY & EQUIPMENT	-	180,000	-	-
	[60] Capital Outlay	$ -	$ 481,500	$ 1,641,485	$ 1,921,000
	CONTRIBUTION TO GENERAL FUND		150,000	-	-
			$ 150,000	$ -	$ -
	Surplus / (Deficit)	$ 83,700	$ 208	$ (59,888)	$ (34,600)

PAID PARKING

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025.26
500-0000-343-40-50	PAID PARKING - EV CHARGING STATION FEES	3,500	4,500	8,000	8,000
500-0000-343-41-40	PAID PARKING - PARKING FEES	720,000	725,000	970,000	910,000
500-0000-359-00-00	PAID PARKING CITATIONS	75,000	75,000	10,000	10,000
500-0000-361-10-00	INTEREST INCOME	-	-	-	55,000
500-0000-369-00-00	MISCELLANEOUS REVENUE	-	-	-	-
500-0000-381-10-00	PAID PARKING TRANSFERS FROM OTHER FUNDS	-	-	-	-
500-0000-382-00-00	PAID PARKING TRANSFER FROM OTHER FUNDS	-	-	-	-
500-1550-359-00-00	METERED PARKING FINES	-	-	-	-
	Subgroup : [500] Revenue	**$ 798,500.00**	**$ 804,500.00**	**$ 988,000**	**$ 983,000**
500-1550-541-10-12	REGULAR SALARIES	$ 228,000	$ 90,295	$ 118,850	$ 99,195
500-1550-541-10-14	OVERTIME	-	-	-	-
500-1550-541-10-15	SPECIAL PAY	75	-	-	-
500-1550-541-10-16	PTO LIABILITY	8,405	-	-	-
500-1550-541-10-21	FICA	14,150	6,785	$ 9,092	$ 7,588
500-1550-541-10-22	RETIREMENT CONTRIBUTIONS	10,150	-	2,000	-
500-1550-541-10-23	LIFE & HEALTH INSURANCE	23,200	-	2,578	-
500-1550-541-10-24	WORKER'S COMPENSATION	3,700	3,883	3,885	3,885
500-1550-541-10-25	MEDICARE	3,300	-	-	-
	Subgroup : [10] Personnel Services	**$ 290,980**	**$ 100,963**	**$ 136,405**	**$ 110,668**
500-1550-541-30-31	PROFESSIONAL SERVICES	$ 25,000	$ 10,000	$ 8,500	$ 5,000
500-1550-541-30-34	OTHER CONTRACTUAL SERVICES	48,867	55,000	35,000	36,500
500-1550-541-30-36	PAID PARKING - COURTYARD REV. SHARE	12,000	13,000	13,500	-
500-1550-541-30-40	TRAVEL & PER DIEM	2,500	1,500	-	-
500-1550-541-30-41	COMMUNICATIONS SERVICES	8,000	1,000	3,500	23,396
500-1550-541-30-43	UTILITY SERVICES	2,000	2,500	3,500	3,500
500-1550-541-30-45	INSURANCE	25,000	8,800	30,500	12,063
500-1550-541-30-46	REPAIR & MAINTENANCE	29,000	29,000	10,500	10,500
500-1550-541-30-51	OFFICE SUPPLIES	3,550	3,550	-	-
500-1550-541-30-52	OPERATING SUPPLIES	14,500	5,500	10,000	1,500
500-1550-541-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	44,500	44,500	1,000	-
500-1550-541-30-55	EDUCATIONAL COURSES	3,800	3,800	3,000	-
500-1550-541-30-57	VEHICLE REPAIR & MAINTENANCE	4,000	4,000	5,000	15,000
500-1550-541-30-58	GAS, OIL & LUBRICANTS	-	-	-	-
500-1550-541-30-59	UNIFORMS	2,000	2,000	2,000	2,000
500-1550-541-30-60	PAID PARKING - ATLANTIC BEACH REV. SHARE	120,000	120,000	120,000	112,500
500-1550-541-30-90	PAID PARKING - MISCELLANEOUS	-	-	-	-
	Subgroup : [30] Operating Expenditures	**$ 344,717**	**$ 304,150**	**$ 246,000**	**$ 221,959**
	TOTAL OPERATING COST	**$ 635,697**	**$ 405,113**	**$ 382,405**	**$ 332,627**
500-1550-541-90-10	TRANSFER OUT-GENERAL FUND	105,000	214,750	285,000	295,000
	TRANSFER IN-G&A COST ALLOCATION			**44,575**	**47,140**
		$ 740,697	**$ 619,863**	**$ 711,980**	**$ 674,767**
	Capital Outlay				
500-1550-541-60-62	BUILDING IMPROVEMENTS	-	-	-	-
500-1550-541-60-63	IMPROVEMENTS NOT BUILDINGS	50,000	-	-	-
500-1550-541-60-64	MACHINERY & EQUIPMENT	7,000	7,000	7,000	30,000
	Subgroup : [60] CAPITAL OUTLAY	**$ 57,000**	**$ 7,000**	**$ 7,000**	**$ 30,000**
		$ 797,697	**$ 626,863**	**$ 718,980**	**$ 704,767**
	TOTAL (SURPLUS)/DEFICIT:	**$ 803**	**$ 177,637**	**$ 269,020**	**$ 278,233**

INFORMATION TECHNOLOGY

ACCOUNT	DESCRIPTION	ADOPTED BUDGET FY 23-24	ADOPTED BUDGET FY 24-25	PROPOSED BUDGET FY 25-26
510-0000-341-10-00	IT SERVICE CHARGES	$ 549,338	$ 479,403	$ 644,300
	Contribution from Fund 109			$ 450,000
		$ 549,338	$ 479,403	$ 1,094,300
510-5100-516-10-12	REGULAR SALARIES	$ 134,986	$ 139,323	$ 275,000
510-5100-516-10-14	OVERTIME	-	-	-
510-5100-516-10-15	SPECIAL PAY	-	-	-
510-5100-516-10-16	PTO LIABILITY	6,534	3,780	21,154
510-5100-516-10-21	FICA	10,298	10,947	21,038
510-5100-516-10-22	RETIREMENT CONTRIBUTIONS	3,645	7,142	8,250
510-5100-516-10-23	HEALTH INSURANCE	-	8,973	8,973
510-5100-516-10-24	WORKER'S COMPENSATION	-	245	245
510-5100-516-10-25	LIFE INSURANCE	-	1,100	1,100
	Subgroup : [10] Personnel Services	**$ 155,463**	**$ 171,511**	**$ 335,760**
510-5100-516-30-31	PROFESSIONAL SERVICES	$ 160,000	$ 50,000	$ 50,000
510-5100-516-30-34	OTHER CONTRACTUAL SERVICES	-	-	-
510-5100-516-30-40	TRAVEL & PER DIEM	-	-	2,500
510-5100-516-30-41	COMMUNICATIONS SERVICES	55,000	55,000	79,000
510-5100-516-30-41	POSTAGE & SHIPPING	15,000	1,500	1,500
510-5100-516-30-43	UTILITY SERVICES	-	-	-
510-5100-516-30-44	RENTALS & LEASES	20,000	20,000	20,000
510-5100-516-30-45	INSURANCE	63,675	63,675	8,555
510-5100-516-30-46	REPAIR & MAINTENANCE	-	-	-
510-5100-516-30-48	PROMOTIONAL & ADVERTISING	-	-	-
510-5100-516-30-51	OFFICE SUPPLIES	2,000	1,500	1,000
510-5100-516-30-52	OPERATING SUPPLIES	15,000	15,000	6,000
510-5100-516-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	
510-5100-516-30-55	EDUCATIONAL COURSES	-	-	2,000
510-5100-516-30-57	VEHICLE REPAIR & MAINTENANCE	-	1,500	600
510-5100-516-30-58	GAS, OIL & LUBRICANTS	1,500	1,500	600
510-5100-516-30-64	INFORMATION TECHNOLOGIES	50,000	35,000	41,500
510-5100-516-30-90	MISCELLANEOUS EXPENSES	11,700	11,700	11,700
	Subgroup : [30] Operating Expenditures	**$ 393,875**	**$ 256,375**	**$ 224,955**
	TOTAL OPERATING EXPENSES:	**$ 549,338**	**$ 427,886**	**$ 560,715**
	TRANSFER IN-G&A COST ALLOCATION:		**$ 51,517**	**$ 83,585**
		$ 549,338	**$ 479,403**	**$ 644,300**
	Subgroup : [60] CAPITAL OUTLAY			
510-5100-516-60-62	BUILDING IMPROVEMENTS	-	-	
510-5100-516-60-63	IMPROVEMENTS NOT BUILDINGS	-	-	450,000
510-5100-516-60-64	MACHINERY & EQUIPMENT	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ 450,000**
	SURPLUS/DEFICIT:	$ -	$ 0	$ -

SENIOR CENTER

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
	Revenues:				
103-0000-381-00-00	CDBG GRANT	$ 48,000	$ 48,000	$ 48,000	$ 48,000
103-0000-381-10-00	TRANSFER FROM GENERAL FUND	65,000	24,735	-	-
103-0000-383-10-00	DONATIONS	11,500	80,492	84,000	85,360
103-0000-383-10-01	DONATION INKIND		43,766	-	11,062
103-0000-341-70-00	CLASS FEES	39,911	12,000	20,000	35,000
103-0000-341-70-00	TRAVEL FEES	32,749	12,000	20,000	36,328
103-0000-389-10-00	APPROPRIATED FUND BALANCE	-	-	51,051	
	Total Revenues	**$ 197,160**	**$ 220,993**	**$ 223,051**	**$ 215,750**
	Expenses				
001-1110-565-10-12	REGULAR SALARIES	$ 89,500	$ 81,892	$ 84,760	$ 87,727
001-1110-565-10-14	OVERTIME	-	-	-	-
001-1110-565-10-15	SPECIAL PAY	-	-	-	-
001-1110-565-10-16	PTO LIABILITY	-	7,640	3,260	6,748
001-1110-565-10-21	FICA	5,750	6,849	6,734	6,711
001-1110-565-10-22	RETIREMENT CONTRIBUTIONS	6,875	6,267	6,161	6,161
001-1110-565-10-23	HEALTH INSURANCE	10,975	10,975	-	-
001-1110-565-10-24	WORKER'S COMPENSATION	750	750	1,895	113
001-1110-565-10-25	MEDICARE	1,500	-	-	-
001-1110-565-10-25	LIFE INSURANCE	-	-	855	855
	Subgroup : [10] Personnel Services	**$ 115,350**	**$ 114,374**	**$ 103,665**	**$ 108,315**
	OPERATING EXPENSES				
001-1110-565-30-31	PROFESSIONAL SERVICES	$ 41,570	$ 41,570	$ 40,000	$ 40,000
001-1110-565-30-34	OTHER CONTRACTUAL SERVICES	-	-	-	-
001-1110-565-30-40	TRAVEL & PER DIEM	1,000	1,000	1,000	1,000
001-1110-565-30-41	COMMUNICATIONS SERVICES	2,100	2,100	2,100	7,460
001-1110-565-30-43	UTILITY SERVICES	8,000	8,000	8,000	8,000
001-1110-565-30-44	RENTALS & LEASES	-	-	-	-
001-1110-565-30-45	INSURANCE	4,500	25,028	25,000	3,681
001-1110-565-30-46	REPAIR & MAINTENANCE	1,500	1,500	1,500	1,500
001-1110-565-30-47	MAINTENANCE		-	-	-
001-1110-565-30-48	PROMOTIONAL & ADVERTISING	1,000	1,000	3,000	3,000
001-1110-565-30-49	OTHER CURRENT CHARGES	4,500	4,500	5,500	5,500
001-1110-565-30-51	OFFICE SUPPLIES	5,000	5,000	5,000	1,000
001-1110-565-30-52	OPERATING SUPPLIES	5,000	5,000	5,000	9,000
001-1110-565-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
	Subgroup : [30] Operating Expenditures	**$ 74,170**	**$ 94,698**	**$ 96,100**	**$ 80,141**
	OPERATING COST (GROUP 10 & 30)	**$ 189,520**	**$ 209,072**	**$ 199,765**	**$ 188,456**
	TRANSFER IN-G&A COST ALLOCATION	**-**	**-**	**23,286**	**27,294**
	Total Operating Costs	**$ 189,520**	**$ 209,072**	**$ 223,051**	**$ 215,750**
001-1110-565-60-62	BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
001-1110-565-60-64	MACHINERY & EQUIPMENT	-	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL EXPENSES:	**$ 189,520**	**$ 209,072**	**$ 223,051**	**$ 215,750**
	Surplus / (Deficit)	**$ 7,640**	**$ 11,921**	**$ 0**	**$ 0**