



AGENDA
Budget Workshop
Monday, June 15, 2026, 4:30 PM
Council Chambers, 116 First Street, Neptune Beach, Florida

- A. CALL TO ORDER / ROLL CALL
- B. DEPARTMENTS:
1. City Manager
 2. Finance
 3. City Clerk/HR
 4. Community Development
 5. IT
- C. ADJOURN

No public comments are taken at the Budget Workshop.

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, FL

Proposed Budget FY 2026-27

Prepared by the Finance Department

Presentation to the Finance Committee, June 12, 2026

Technical Documentation: FY 2026–27 Proposed Budget Narrative

1. Introduction

This documentation outlines the structural, legal, and financial framework governing the City of Neptune Beach’s FY 2026–27 Proposed Budget. It is based on the City’s operational framework, fund structure, accounting principles, and statutory requirements. The purpose is to provide clarity on how the City organizes, manages, and reports financial resources to support municipal operations.

2. Government Structure Overview

The City of Neptune Beach operates as a municipal corporation established under Florida law in 1931 and governed under its Home Rule Charter (effective 1988). The organizational structure includes:

- **Mayor–Council form of government** (in place since 1989).
- **City Council** enacts ordinances, resolutions, and sets policy.
- **City Manager** serves as Chief Executive Officer responsible for enforcing policies and managing departmental operations.
- **City Clerk**, an appointed role since 1999, oversees public records and acts as Clerk to Council.
- **City Attorney**, provide effective legal counseling services to the City Council and City staff.
- **Departments** led by appointed heads: Finance, Community Development, Public Safety, Public Works, and Park & Sustainability.

The City covers **2.25 square miles** with a population of approximately **7,500**, limited commercial areas, and minimal industrial activity. Tourism is limited due to the city’s residential character and restricted lodging availability.

3. Budgetary Framework

3.1 Purpose of the Annual Budget

The annual budget is the City’s primary financial planning instrument, used to:

- Define resource availability.
- Establish expenditure plans.
- Serve as the operational and financial roadmap for City services.
- Facilitate public accountability and transparency.

Ongoing monitoring ensures that deviations are identified early and can be managed within approved limits. Flexibility is maintained through authorized transfers and amendment processes as permitted under Florida Statutes.

3.2 Legal and Operational Controls

- **Formal budgetary integration** is required for the General Fund and Special Revenue Funds.
- **Legal level of control** is maintained at the fund level.
- **City Manager authority:**
 - Transfer budgeted amounts within a fund across line items or departments.
 - Cannot exceed total fund appropriation without Council approval.
- **Budget amendments** may be adopted by City Council when external circumstances exceed allowable transfer limits.

Encumbrances (e.g., POs, contracts) reserve appropriations until obligations are fulfilled and are carried into subsequent fiscal years. All unencumbered appropriations lapse annually unless tied to project budgets.

4. Fund Structure

The City uses a **fund accounting system** to meet GAAP standards and demonstrate compliance with legal and contractual requirements. Funds fall into three main categories: Governmental, Proprietary, and Fiduciary.

4.1 Governmental Funds

Used for general governmental functions and focused on near-term inflows, outflows, and available resources. The City maintains **12** governmental funds, with the following major funds:

Major Funds

1. **General Fund**
 - Primary operating fund.
 - Supports policing, public works, community development, maintenance, and general administration.
 - Funded by property tax, sales tax, franchise fees, fines, and service revenues.
2. **Better Jacksonville Half-Cent Tax Fund**
 - Supports capital outlay and maintenance of local roads, drainage, transportation infrastructure, lighting, bridges, and related equipment and personnel.

- May also fund debt service for related projects.

Non-Major Governmental Funds

Aggregated for reporting and include:

Police Education, CDBG, Convention Development, Local Option Gas Tax, Radio Communications Trust, Better Jax ½ Cent Tax, Holiday Decoration, Street Improvement, and Capital Improvement Funds.

Special Revenue Funds

Ten separate funds established to account for restricted revenues designated for specific activities. To remain classified as special revenue funds, the majority of revenue must come from restricted or committed sources. Otherwise, the fund is collapsed back into the General Fund.

4.2 Proprietary Funds

Report business-type activities. The City uses:

Enterprise Funds

- Water & Sewer
- Sanitation
- Stormwater
- Paid Parking (non-major fund)

These funds operate similarly to private-sector businesses and reflect full cost accounting.

Internal Service Funds

- Information Technology
- Central Purchasing
- Payroll Services

These funds provide services to internal departments and operate on a cost-reimbursement basis (revenue-neutral).

4.3 Fiduciary Funds

Used to hold assets for external beneficiaries.

- **Pension Fund:** Accounts for the defined-benefit plan for police personnel. Resources are restricted for paying current and future retirees.

5. Appropriation & Encumbrance Management

- Encumbrances represent commitments but not actual expenditures.
- They reserve fund balance at year-end and are carried forward to ensure proper financial tracking.
- Appropriations represent spending authority granted by City Council and set maximum expenditure levels per fund.
- Project-specific appropriations remain active until project completion.

6. Purpose and Use of This Documentation

This technical documentation serves as a standardized reference for:

- Budget preparers and financial staff
- City leadership (City Manager, Council, Department Heads)
- Auditors and analysts
- Stakeholders evaluating compliance with GAAP, GASB, and State statutory requirements

If you'd like, I can:

- Turn this into a polished **Word document** (just say “yes, export to Word”).
- Add **graphics, tables, or flowcharts** (e.g., fund hierarchy diagrams).
- Integrate content from your other file *Budget Presentation Detail 6.15.26 (1).docx* for a unified narrative.

FY 2026–27 Budget Summary

1. Total Government-Wide Financial Picture

Across all governmental, enterprise, and special revenue funds, the budget reflects:

- **General Fund revenues: \$9,413,469**
- **General Fund expenditures: \$9,413,469**

The General Fund is **balanced**.

2. General Fund — Key Revenue Drivers

Top Revenue Categories (GF Summary sheet)

- **Property Taxes: \$5,360,690 (57% of GF revenue)**
- **Intergovernmental: \$1,668,655 (17.7%)**
- **Franchise Fees: \$845,100 (9%)**
- **Transfers from other funds: \$1,032,500 (11%)**
- **Miscellaneous & Rents: minor shares**

Observations

- Reliance on interfund transfers remains **material**.
- Licenses & Permits drop sharply because **Building/Planning was moved to an Enterprise Fund model**.

3. General Fund — Expenditures

By Category

- **Personnel: \$7,473,129 (80%)**
- **Operating: \$1,818,340 (19%)**
- **Capital Outlay: \$122,000 (1%)**

General Government is labor-intensive, and cost structure is anchored in personnel.

By Department

Largest departments:

- **Police/Public Safety: \$6.42M**
- **Public Works: \$1.64M**
- **Parks & Sustainability: \$493K**

- **Ocean Rescue:** \$353K
- **Community Development:** ~\$254K

4. Enterprise Funds Overview

Enterprise activities are generally healthy and generate positive net income.

Water & Sewer

- **Operating revenue:** \$5,201,366
- **Operating expense:** \$4,598,889, including indirect and overhead indirect cost allocation, but before debt service.
- **Net operating results: net income of \$602,477**
- Debt Service: \$280,000 principal and estimated interest of \$60,000.
- After debt service payment, W&S ends with a **net gain of \$251,537.**

Sanitation

- **Revenues:** \$3,092,016.
- **Expenses:** \$2,659,504, Including indirect and overhead indirect cost allocation.
- **Operating result:** net income \$432,512.
- **Debt payment to General Fund: \$332,500.**

Sanitation owes repayment to General Fund Advances of \$910,407

Sanitation remains structurally fragile and dependent on rate increases + surcharge.

Stormwater

- **Revenues:** \$1,250,500
- **Expenses:** \$856,182
- **Operating results: Net income: \$394,318**

Stormwater is financially strong and contributes to capital improvements.

Parking

- **Revenues:** \$1,393,000
- **Expenses:** \$840,313, including G&A and overhead indirect cost allocation.
- **Surplus:** \$552,687.
- **Debt payment to General Fund:** \$250,000

Parking owes repayment for prior GF advances (\$250,000) and has not begun repayment.

5. Special Revenue Funds

Key areas

- **Police Education Fund (101):** Balanced, small cash reserve.
- **Jarboe Park (102):** Being closed; \$20,715 moved to General Fund.
- **Convention Development Fund (105):** Closing; equity moved to Town Center District.
- **Fines & Forfeitures (106):** Dedicated to PD capital (range, radios, vehicles).
- **Local Option Gas Tax (107):** \$250,000 transfer to GF supports Public Works; Capital projects ongoing.
- **Radio Communications (108):** Stable; available fund balance approx. \$56K.
- **Better Jax ½ Cent Tax (109):** Major capital funding source, including City Hall renovation.
- **Holiday/Special Events (110):** Closing; equity moved to Town Center District.
- **Street Improvement (111):** Healthy, growing balance toward FY2026–27.
- **Opioid Settlement (112):** Funds accumulating; not yet programmed for expenditure.

6. Major Cross-Fund Transfers

Key GF inflows:

- **From Fund 109 (Better Jax):** \$100,000 for City Hall.
- **From Parking:** \$250,000 for Debt repayment to General Fund; \$100,000 for Town Center.
- **From Sanitation:** \$332,500 for Debt repayment to General Fund.

Cross-fund transfers remain essential to balancing GF.

7. Capital Program Highlights

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- **Building & Zoning:** now an enterprise-type operation with no FY26–27 capital. General Fund will advance operating Capital.

8. Structural Observations & Risks

General Fund

- Balanced
- Reliance on transfers from enterprise funds and capital funds.
- Public Safety cost growth is the primary long-term pressure.

Enterprise Funds

- W&S profitable operationally .
- Sanitation is **self-sustaining** after rate increases and surcharge.
- Parking revenue is strong.

Overall

- Several funds are being closed and consolidated into the new **Neptune Beach Tourist District**, improving transparency.

9. Key Opportunities

- Formalize repayment schedule for past advances from GF (Parking, Sanitation).
- Long-term Public Safety staffing & compensation planning.
- Continue shifting development-related activities into the Building Enterprise Fund to free GF capacity.

General Fund

Fiscal Year 2026-27

Budget Summary

	General Fund	Special Revenue Funds	Enterprise Funds	Total	Percentage
REVENUES					
Taxes	\$ 5,360,690	\$ 1,194,500	\$ -	\$ 6,555,190	28.67%
Franchise Fees	845,100	-	-	845,100	3.70%
Licenses & Permits	50,000	-	-	50,000	0.22%
Intergovernmental Revenues	1,668,655	53,100	-	1,721,755	7.53%
Charges for Services	49,071	77,225	11,963,756	12,090,052	52.87%
Fines & Forfeiture	40,000	37,000	-	77,000	0.34%
Investment Income	250,000	-	-	250,000	1.09%
Rents & Royalties	63,257	-	-	63,257	0.28%
Disposition of Surplus Property	30,685	-	-	30,685	0.13%
Miscellaneous Revenues	23,511	-	-	23,511	0.10%
Donations	-	111,934	-	111,934	0.49%
Transfer In from Other Funds	1,032,500	-	-	1,032,500	4.52%
Appropriated Fund Balance	-	14,500	-	14,500	0.06%
	\$ 9,413,469	\$ 1,488,259	\$ 11,963,756	\$ 22,865,483	100.00%

EXPENDITURE BY DEPARTMENT

General Government	\$ 253,816	\$ 350,000	\$ -	\$ 603,816	2.99%
Public Safety	6,550,987	22,600	-	6,573,587	32.55%
Public Works	1,639,775	-	-	1,639,775	8.12%
Culture/Recreation	846,891	-	-	846,891	4.19%
Physical Environmental	-	227,239	-	227,239	1.13%
Other Uses	-	25,000	-	25,000	0.12%
Water & Sewer	-	-	4,598,890	4,598,890	22.77%
Sanitation	-	-	2,659,504	2,659,504	13.17%
Stormwaters	-	-	766,182	766,182	3.79%
Parking	-	-	840,313	840,313	4.16%
Building & Zoning	-	-	552,744	552,744	2.74%
Information Technologies	-	-	609,634	609,634	3.02%
Town Center Tourist District	-	250,000	-	250,000	1.24%
	\$ 9,291,469	\$ 874,839	\$ 10,027,268	\$ 20,193,576	100.00%

Non Operational Revenues/Expenses

Indirect Cost Allocation	\$ -	\$ -	\$ -	\$ -	0
Contributor/Transfer to Other Fund	-	350,000	682,500	1,032,500	74.63%
Debt Service	-	-	350,980	350,980	25.37%
	\$ -	\$ 350,000	\$ 1,033,480	\$ 1,383,480	100.00%

Capital Outlays

Building Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000	47.17%
Infrastructure-Other than Buildings	-	-	90,000	90,000	42.45%
Machinery & Equipment	22,000	-	-	22,000	10.38%
	\$ 122,000	\$ -	\$ 90,000	\$ 212,000	100.00%

Total Expenditures

\$ 9,413,469 \$ 1,224,839 \$ 11,150,748 \$ 21,789,056

Surplus/(Deficit)

\$ (0) \$ 263,420 \$ 813,007 \$ 1,076,427 4.71%

GENERAL FUND BUDGET SUMMARY

DESCRIPTION	AMOUNT	PERCENTAGE OF REVENUE
REVENUES		
Property Taxes	\$ 5,360,690	56.95%
Franchise Fees	845,100	8.98%
Licenses & Permits	50,000	0.53%
Intergovernmental Revenues	1,668,655	17.73%
Charges for Services	49,071	0.52%
Fines & Forfeiture	40,000	0.42%
Investment Income	250,000	2.66%
Rents & Royalties	63,257	0.67%
Disposition of Surplus Property	30,685	0.33%
Miscellaneous Revenues	23,511	0.25%
Transfer In from Other Funds	1,032,500	10.97%
Appropriated Fund Balance	-	0.00%
	\$ 9,413,469	100.00%
EXPENDITURES BY CATEGORY		
Personnel	\$ 7,473,129	80.43%
Operational	1,818,340	19.57%
Capital Outlay	122,000	1.30%
	\$ 9,413,469	101.30%
EXPENDITURE BY DEPARTMENT		
Mayor & City Council	\$ -	0.00%
City Manager	-	0.00%
Finance	-	0.00%
Legal	-	0.00%
Non-Departmental	-	0.00%
City Clerk	-	0.00%
Community Development	253,816	2.73%
Police Department/Public Safety	6,419,292	69.09%
Animal Control	131,695	1.42%
Public Works	1,639,775	17.65%
Ocean Rescue	353,558	3.81%
Park & Sustainability	493,333	5.31%
TOTAL EXPENDITURES BY DEPARTMENT	\$ 9,291,469	100.00%
Capital Outlay		
Buildings	\$ 100,000	0.00%
Infrastructure	-	0.00%
Machinery & Equipment	22,000	0.00%
TOTAL CAPITAL OUTLAY	\$ 122,000	0.00%
TOTAL GENERAL FUND BUDGET	\$ 9,413,469	

GENERAL FUND REVENUE DETAIL

Account	Description	Final Budget FY2023-24	Final Budget FY2024-25	Adopted Budget FY2025-26	Proposed Budget FY2026-27
001-0000-311-10-10	REAL PROPERTY TAXES	\$ 4,156,073	\$ 4,534,453	\$ 4,837,181	\$ 5,224,155
001-0000-311-10-20	PERSONAL PROPERTY TAXES	76,234	93,724	94,013	101,534
001-0000-311-20-10	DELINQUENT REAL PROPERTY	-	85,000	85,000	35,000
	Subgroup : [311] Taxes	\$ 4,232,307	\$ 4,713,177	\$ 5,016,194	\$ 5,360,690
001-0000-313-10-00	JAX BEACH ELEC. FRANCHISE	\$ 210,000	\$ 250,000	\$ 285,000	\$ 275,000
001-0000-313-40-00	GAS FRANCHISE	1,400	2,500	2,500	2,200
001-0000-313-60-00	SANITATION FRANCHISE	125,500	246,800	246,800	257,900
001-0000-314-20-00	TELECOMMUNICATIONS TAX	270,000	285,000	290,000	310,000
	Subgroup : [323] Franchise Fees	\$ 606,900	\$ 784,300	\$ 824,300	\$ 845,100
001-0000-321-10-00	PROFESSIONAL/OCCUPATIONAL. LICENSES	\$ 15,000	\$ 30,000	\$ 35,000	\$ 50,000
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	\$ 50,000
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	62,000
001-0000-335-11-20	11 CENT CIG. TAX/REV. SHARING	222,336	245,000	250,000	295,000
001-0000-335-15-00	ALCOHOLIC BEVERAGE. LICENSES	8,800	-	8,500	10,500
001-0000-335-18-00	LOCAL HALF CENT SALES TAX	953,450	965,000	950,000	875,000
001-0000-335-19-00	MOTOR FUEL TAX REBATE	2,400	450	900	900
001-0000-337-20-12	FDOT GRANT	37,500	37,500	44,500	37,500
001-0000-337-20-30	911 USER FEES	119,799	90,000	85,000	85,000
001-0000-337-30-20	FLORIDA BLVD. MAINTENANCE	37,500	37,500	37,500	40,500
001-0000-337-70-10	LIFEGUARD/BEACH CLEAN-UP	240,000	247,200	254,615	262,255
	Subtotal [330] Intergovernmental Revenue	\$ 1,669,785	\$ 1,670,650	\$ 2,199,375	\$ 1,668,655
001-0000-341-20-10	BOARD OF APPEALS FEES	\$ 1,500	\$ 2,500	\$ 1,250	\$ 1,250
001-0000-341-20-20	PLANNING REVIEW BOARD FEE	3,500	20,000	30,000	30,000
001-0000-341-20-30	SALE OF MAPS/PUBLICATIONS	-	-	-	-
001-0000-341-20-40	LIEN LETTERS	5,500	5,500	7,500	6,000
001-0000-341-20-45	NOTARY FEES	-	-	-	-
001-0000-341-20-50	COPIES	500	250	1,000	1,500
001-0000-341-20-60	ID & FINGERPRINT CHARGES	50	-	-	-
001-0000-341-20-90	ZONING VERIFICATION CHARGES	100	-	4,250	10,000
001-0000-341-55-00	ELECTION QUALIFYING FEES	-	-	-	196
001-0000-342-90-20	INCIDENT REPORTS	250	250	125	125
	Subgroup : [341] Charges for Services	\$ 11,400	\$ 28,500	\$ 44,125	\$ 49,071
001-0000-351-10-00	COURT FINES	\$ 15,000	\$ 15,000	\$ -	\$ 10,000
001-0000-354-10-00	PARKING TICKETS	8,200	12,500	10,250	25,000
001-0000-354-10-10	Red Light Camera Tickets	-	-	49,000	5,000
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	\$ 40,000
001-0000-361-10-00	INTEREST ON INVESTMENTS	\$ 200.00	\$ 230,000	\$ 210,000	\$ 250,000
001-0000-361-20-00	STATE BOARD ADMIN INTEREST	-	-	-	-
	Subgroup : [361] Investment Income	\$ 200.00	\$ 230,000	\$ 210,000	\$ 250,000
001-0000-362-10-00	CELLULAR TOWER RENTALS	\$ 50,000	\$ 51,500	\$ -	\$ 35,000
001-0000-362-20-00	FOP LODGE RENTAL (Not in Use)	-	-	-	-
001-0000-362-35-00	BREWBOUND RIGHT-OF-WAY LEASE	2,400	2,400	2,400	2,400
001-0000-362-40-00	FISH CAMP SIDEWALK RENTAL	4,934	4,934	4,934	4,934
001-0000-362-43-00	HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,923	2,923	2,923	2,923
001-0000-362-45-00	JAX SURF & PADDLE AND FLYING IGUANA LEASES	6,000	6,000	6,000	6,000
001-0000-362-47-00	SOUTHCOAST BEACHES SIDEWALK RENT	2,400	2,400	2,400	-

Account	Description	Final Budget FY2023-24	Final Budget FY2024-25	Adopted Budget FY2025-26	Proposed Budget FY2026-27
001-0000-362-50-00	GARDEN LEASE	-	-	-	-
001-0000-362-52-00	THE LOCAL DUMPSTER PAD RENTAL	6,000	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	6,000
	Subgroup : [362] Rents and Royalties	\$ 81,157	\$ 81,157	\$ 30,657	\$ 63,257
001-0000-364-10-00	SURPLUS EQUIPMENT SALES	\$ 15,000	\$ 30,000	\$ 30,000	\$ 20,685
001-0000-364-20-00	INSURANCE PROCEEDS	-	-	-	10,000
	[364] Sales - Disposition of Fixed Assets	15,000	30,000	30,000	30,685
001-0000-369-00-00	OTHER MISC. REVENUES	30,000	225,000	194,665	23,511
	Subgroup : [369] Miscellaneous Revenue	\$ 30,000	\$ 225,000	\$ 194,665	\$ 23,511
001-0000-381-00-00	Interfund Transfers	\$ 598,000	\$ -	\$ 225,000	\$ 332,500
001-0000-382-00-05	CONTRIB. FROM OTHER FUND-500	214,753	635,000	295,000	350,000
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	250,000
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-105	-	-	83,000	-
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-109	-	-	646,500	100,000
001-0000-382-20-00	CONTRIB. FROM OTHER FUND-620			30,000	-
			635,000	1,882,479	1,032,500
001-0000-389-10-00	APPROPRIATED FUND BALANCE	992,273	1,704,703	792,072	-
	Subgroup : [380] Other Financing Sources	\$ 2,105,026	\$ 2,974,703	\$ 2,674,551	\$ 1,032,500
	TOTAL GENERAL FUND REVENUES	\$ 9,087,253	\$ 11,111,562	\$ 11,731,983	\$ 9,413,469

MAYOR & COUNCIL

ACCOUNT	DESCRIPTION	Final Budget FY 2023-24	Final Budget FY 2024-25	Adopted FY 2025-26	Proposed FY 2025-26
001-1111-511-10-11	EXECUTIVE SALARIES	\$ 27,810	\$ 28,783	\$ 29,791	\$ 27,000
001-1111-511-10-21	FICA	2,127	2,202	2,279	2,066
001-1111-511-10-24	WORKER'S COMPENSATION	47	4,263	37	37
001-1111-511-10-25	MEDICARE	-	-	-	-
	Subgroup : [10] Personnel Services	\$ 29,985	\$ 35,248	\$ 32,107	\$ 29,102
001-1111-511-30-40	TRAVEL & PER DIEM	\$ 1,500	\$ 1,200	\$ 4,200	\$ 4,200
001-1111-511-30-41	COMMUNICATIONS SERVICES	1,570	4,500	4,500	4,500
001-1111-511-30-45	INSURANCE	1,494	6,180	1,000	1,000
001-1111-511-30-48	PROMOTIONAL & ADVERTISING	3,200	3,200	3,200	3,200
001-1111-511-30-51	OFFICE SUPPLIES	500	200	200	200
001-1111-511-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,500	1,500	1,550	1,550
001-1111-511-30-55	EDUCATIONAL COURSES	500	-	1,200	1,200
	Subgroup : [30] Operating Expenditures	\$ 10,264	\$ 16,780	\$ 15,850	\$ 15,850
	TOTAL OPERATING EXPENDITURES	40,248	52,028	47,957	44,952
	TRANSFER-OUT-G&A COST ALLOCATION	-	(40,241)	(43,161)	(44,952)
	TOTAL:	\$ 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:	\$ 40,248	\$ 11,787	\$ 4,796	\$ -

CITY MANAGER

ACCOUNT	DESCRIPTION RESOURCE ALLOCATION	FINAL	ADOPTED	PROPOSED
		BUDGET FY 2024-25	BUDGET FY 2025-26	BUDGET FY 2026-27
001-1112-512-10-12	REGULAR SALARIES	\$ 224,645	\$ 232,508	\$ 232,851
001-1112-512-10-13	OTHER SALARIES & WAGES			\$ 24,235
001-1112-512-10-14	OVERTIME	-	-	-
001-1112-512-10-15	SPECIAL PAY	1,200	1,200	1,500
001-1112-512-10-16	PTO EXPENSE	8,640	18,420	25,752
001-1112-512-10-18	COMP TIME	-	-	8,500
001-1112-512-10-21	FICA	18,581	17,879	20,432
001-1112-512-10-22	RETIREMENT CONTRIBUTIONS	15,137	18,697	25,708
001-1112-512-10-23	HEALTH INSURANCE	39,913	50,700	49,992
001-1112-512-10-24	WORKER'S COMPENSATION	413	366	366
001-1112-512-10-25	LIFE INSURANCE	2,351	3,591	3,811
001-1112-512-10-29	VEHICLE ALLOWANCE	8,400	-	-
	Subgroup : [10] Personnel Services	\$ 319,280	\$ 343,361	\$ 393,147
001-1112-512-30-31	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
001-1112-512-30-34	OTHER CONTRACTUAL SERVICES	3,000	3,000	3,000
001-1112-512-30-40	TRAVEL & PER DIEM	7,000	7,000	7,000
001-1112-512-30-45	INSURANCE	17,750	7,075	7,075
001-1112-512-30-46	REPAIR & MAINTENANCE	-	-	-
001-1112-512-30-48	PROMOTIONAL & ADVERTISING	1,000	1,000	1,000
001-1112-512-30-51	OFFICE SUPPLIES	4,000	4,000	4,000
001-1112-512-30-52	OPERATING SUPPLIES	-	-	-
001-1112-512-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,500	2,500	2,000
001-1112-512-30-55	EDUCATIONAL COURSES	3,000	3,200	3,200
001-1112-512-30-57	VEHICLE REPAIR & MAINTENANCE	1,500	500	500
001-1112-512-30-58	GAS, OIL & LUBRICANTS	1,500	750	500
	Subgroup : [30] Operating Expenditures	\$ 41,250	\$ 29,025	\$ 28,275
	TOTAL OPERATING EXPENDITURE	\$ 360,530	\$ 372,386	\$ 421,422
	TRANSFER OUT-G&A COST ALLOCATION	(278,852)	(335,147)	(421,422)
	TOTAL:	\$ 81,678	\$ 37,239	\$ (0)
001-1112-512-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -
001-1112-512-60-64	MACHINERY & EQUIPMENT	35,000	-	-
	Subgroup : [60] CAPITAL OUTLAY	\$ 35,000	\$ -	\$ -
	TOTAL:	\$ 116,678	\$ 37,239	\$ (0)

FINANCE

ACCOUNT	DESCRIPTION	FINAL	FINAL	ADOPTED	PROPOSED
		BUDGET	BUDGET	BUDGET	BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1113-513-10-12	REGULAR SALARIES	\$ 215,322	\$ 653,863	\$ 695,748	\$ 718,090
001-1113-513-10-13	OTHER SALARIES & WAGES				29,816
001-1113-513-10-14	OVERTIME	437	3,000	3,000	5,000
001-1113-513-10-15	SPECIAL PAY	945	2,400	1,800	2,400
001-1113-513-10-16	PTO	8,282	25,149	54,245	65,397
001-1113-513-10-18	COMP TIME	-	-	5,000	8,500
001-1113-513-10-21	FICA	17,206	52,358	54,872	58,451
001-1113-513-10-22	RETIREMENT CONTRIBUTIONS	15,073	45,770	40,535	46,764
001-1113-513-10-23	HEALTH INSURANCE	-	70,616	69,415	110,625
001-1113-513-10-24	WORKER'S COMPENSATION	940	2,752	1,322	2,199
001-1113-513-10-25	LIFE INSURANCE		6,331	7,741	12,028
001-1113-513-10-26	ALLOWANCE	-	-	-	260
	Subgroup : [10] Personnel Services	\$ 258,204	\$ 862,239	\$ 933,678	\$ 1,059,530
001-1113-513-30-32	ACCOUNTING & AUDIT	\$ -	\$ -	\$ -	\$ -
001-1113-513-30-34	OTHER CONTRACTUAL SERVICES	4,600	5,000	30,000	30,000
001-1113-513-30-40	TRAVEL & PER DIEM	5,500	6,000	7,000	7,000
001-1113-513-30-41	COMMUNICATION SERVICES	1,500	2,500	2,500	2,500
001-1113-513-30-42	POSTAGE (INC. FED EX)	100	-	-	-
001-1113-513-30-45	INSURANCE	8,800	9,000	15,423	15,423
001-1113-513-30-46	REPAIR & MAINTENANCE	4,900	1,000	-	-
001-1113-513-30-47	PRINTING & BINDING	500	-	-	-
001-1113-513-30-51	OFFICE SUPPLIES	4,200	5,000	5,000	5,000
001-1113-513-30-52	OPERATING SUPPLIES	3,600	-	-	-
001-1113-513-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSH	3,000	3,000	3,000	3,000
001-1113-513-30-55	EDUCATIONAL COURSES	2,500	5,000	6,000	6,000
001-1113-513-30-57	VEHICLE REPAIR & MAINTENANCE	-	3,500	500	500
001-1113-513-30-58	GAS, OIL & LUBRICANTS	-	5,000	3,000	3,000
	Subgroup : [30] Operating Expenditure	\$ 39,200	\$ 45,000	\$ 72,423	\$ 72,423
	TOTAL OPERATING EXPENDITURES	297,404	907,239	1,006,101	1,131,953
	TRANSFER OUT-G&A COST ALLOCATIC	-	(699,841)	(905,491)	(1,131,953)
	TOTAL:	\$ 297,404	\$ 207,398	\$ 100,610	\$ 0
001-1113-513-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
001-1113-513-60-64	MACHINERY & EQUIPMENT	-	50,500	-	-
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ 50,500	\$ -	\$ -
	TOTAL:	\$ 297,404	\$ 257,898	\$ 100,610	\$ 0

LEGAL

ACCOUNT	DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1114-514-30-31	Professional Services	\$ 150,000	\$ 150,000	\$ 150,000	\$ 165,000
001-1114-514-30-41	COMMUNICATION SERVICES	-	5,400	5,400	1,000
001-1114-514-30-45	INSURANCE	-	8,500	3,000	3,200
001-1114-514-30-54	Books, Subscriptions & Memberships	150	250	300	300
	Subgroup : [30] Operating Expenditures	\$ 150,150	\$ 164,150	\$ 158,700	\$ 169,500
	TRANSFER OUT-G&A COST ALLOCATION		(126,962)	(142,830)	(169,500)
		\$ 150,150	\$ 37,188	\$ 15,870	\$ -
	TOTAL:	\$ 150,150	\$ 37,188	\$ 15,870	\$ -

CITY CLERK

ACCOUNT	DESCRIPTION	FINAL BUDGET		ADOPTED	PROPOSED
		FY 2023-24	FY 2024-25	BUDGET FY 2025-26	BUDGET FY 2026-27
001-1117-517-10-12	REGULAR SALARIES	\$ 147,320	\$ 173,285	\$ 210,386	\$ 269,246
001-1117-517-10-13	OTHER SALARIES & WAGES	-	-	7,500	10,000
001-1117-517-10-14	OVERTIME	-	-	-	-
001-1117-517-10-15	SPECIAL PAY	300	300	300	300
001-1117-517-10-16	PTO LIABILITY	5,666	6,665	16,860	22,995
001-1117-517-10-18	COMP TIME	-	-	1,000	1,350
001-1117-517-10-21	FICA	11,726	13,314	17,410	22,131
001-1117-517-10-22	RETIREMENT CONTRIBUTIONS	10,312	\$ 11,711	\$ 5,158	10,503
001-1117-517-10-23	HEALTH INSURANCE	10,311	8,944	8,944	20,558
001-1117-517-10-24	WORKER'S COMPENSATION	155	296	228	381
001-1117-517-10-29	ALLOWANCE	-	-	8,400	8,400
001-1117-517-10-25	LIFE INSURANCE	-	1,368	3,188	4,687
	Subgroup : [10] Personnel Services	\$ 185,790	\$ 215,883	\$ 279,374	\$ 370,551
001-1117-517-30-34	OTHER CONTRACTUAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
001-1117-517-30-40	TRAVEL & PER DIEM	5,000	5,000	5,000	5,000
001-1117-517-30-41	COMMUNICATIONS SERVICES	5,000	5,000	5,000	5,000
001-1117-517-30-45	INSURANCE	7,000	7,000	7,245	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	5,000	5,000	5,000	5,000
001-1117-517-30-51	OFFICE SUPPLIES	1,200	1,200	1,200	1,200
001-1117-517-30-52	OPERATING SUPPLIES	-	-	-	-
001-1117-517-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,500	1,500	1,500	1,500
001-1117-517-30-55	EDUCATIONAL COURSES	4,500	4,500	4,500	4,500
	Subgroup : [30] Operating Expenditures	\$ 44,700	\$ 44,700	\$ 44,945	\$ 44,945
	TOTAL OPERATING EXPENDURES	\$ 230,490	\$ 260,583	\$ 324,319	\$ 415,496
	TRANSFER OUT-G&A ALLOCATION	-	(201,548)	(291,887)	(415,496)
		\$ 230,490	\$ 59,035	\$ 32,432	\$ 1
001-1117-517-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
001-1117-517-60-64	MACHINERY & EQUIPMENT	-	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	TOTAL:	\$ 230,490	\$ 59,035	\$ 32,432	\$ 1

*Added one employee-media specialist-from IT

NON-DEPARTMENTAL

ACCOUNT	DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1119-519-10-12	REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -
001-1119-519-10-14	OVERTIME	-	-	-	-
001-1119-519-10-15	SPECIAL PAY	-	-	-	-
001-1119-519-10-16	PTO LIABILITY	-	-	-	-
001-1119-519-10-21	FICA	-	-	-	-
001-1119-519-10-22	RETIREMENT CONTRIBUTIONS	-	-	-	-
001-1119-519-10-23	LIFE & HEALTH INSURANCE	-	-	-	-
001-1119-519-10-24	WORKER'S COMPENSATION	-	-	-	-
001-1119-519-10-25	MEDICARE	-	-	-	-
	Subgroup : [10] Personnel Services	\$ -	\$ -	\$ -	\$ -
001-1119-519-30-31	LOBBYIST FEES	\$ 42,000	\$ 42,000	\$ 43,500	\$ 43,500
001-1119-519-30-32	AUDITING & ACCOUNTING FEES	50,000	65,000	120,000	50,000
001-1119-519-30-34	OTHER CONTRACTUAL SERVICES	-	35,000	45,000	55,000
001-1119-519-30-41	COMMUNICATIONS SERVICES	330,690	230,000	250,000	250,000
001-1119-519-30-42	POSTAGE & SHIPPING	-	7,000	2,250	2,250
001-1119-519-30-43	UTILITY SERVICES	-	22,000	2,500	2,500
001-1119-519-30-44	RENTAL & LEASES	26,858	16,000	16,000	16,000
001-1119-519-30-45	INSURANCE	-	50,000	11,251	11,251
001-1119-519-30-46	REPAIR & MAINTENANCE	-	25,000	25,000	25,000
001-1119-519-30-47	PRINTING & BINDING	100,000	-	-	-
001-1119-519-30-48	PROMOTIONAL & ADVERTISING	40,000	3,500	25,000	25,000
001-1119-519-30-51	OFFICE SUPPLIES	-	22,000	10,500	10,500
001-1119-519-30-52	OPERATING SUPPLIES	-	-	-	-
001-1119-519-30-58	GAS, OIL & LUBRICANTS	-	-	-	-
001-1119-519-30-59	UNIFORMS	-	-	-	-
001-1119-519-30-90	MISCELLANEOUS EXPENDITURES	-	-	-	100,000
	HOLIDAY EXPENDITURES	-	-	-	-
	HURRACAINE EXPENSES	-	-	-	-
	VIRUS EXPENDITURES	-	-	-	-
	CONTINGENCIES & EMERGENCIES	-	100,000	100,000	-
	TRANSFERS	-	-	-	-
	Subgroup : [30] Operating Expenditures	\$ 589,548	\$ 617,500	\$ 651,001	\$ 591,001
	TRANSFERS OUT-G&A COST ALLOCATION	-	(477,606)	(585,901)	(591,001)
	TOTAL:	\$ 589,548	\$ 139,894	\$ 65,100	\$ -
001-1119-519-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 390,000	\$ -
001-1119-519-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 21,500	\$ -
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ 411,500	\$ -
	TOTAL:	\$ 589,548	\$ 139,894	\$ 476,600	\$ -

COMMUNITY DEVELOPMENT

ACCOUNT	DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1115-515-10-12	REGULAR SALARIES	270,902	\$ 335,977	\$ 347,556	\$ 110,225
001-1115-515-10-14	OVERTIME	-	3,000	3,000	1,000
001-1115-515-10-15	SPECIAL PAY	2,100	2,100	2,100	-
001-1115-515-10-16	PTO LIABILITY	10,420	12,787	26,735	11,325
001-1115-515-10-18	COMP TIME	-	-	2,000	400
001-1115-515-10-21	FICA	-	27,071	27,284	10,825
001-1115-515-10-22	RETIREMENT CONTRIBUTIONS	21,682	24,770	13,500	6,575
001-1115-515-10-23	HEALTH INSURANCE	18,963	41,121	35,780	22,498
001-1115-515-10-24	WORKER'S COMPENSATION	41,121	2,351	1,196	802
001-1115-515-10-25	Liffe Insurance	2,351	2,320	2,320	1,828
001-1115-515-10-29	Allowance	-	-	8,400	-
	Subgroup : [10] Personnel Services	\$ 367,539	\$ 451,497	\$ 469,871	\$ 165,478
001-1115-515-30-31	PROFESSIONAL SERVICES	90,000	\$ 90,000	\$ 90,000	\$ -
001-1115-515-30-34	OTHER CONTRACTUAL SERVICES	12,000	10,000	25,000	-
001-1115-515-30-40	TRAVEL & PER DIEM	5,000	5,000	7,500	7,500
001-1115-515-30-41	COMMUNICATIONS SERVICES	2,000	4,000	8,000	8,000
001-1115-515-30-45	INSURANCE	15,805	28,000	11,450	3,090
001-1115-515-30-46	REPAIR & MAINTENANCE	-	2,000	2,000	2,000
001-1115-515-30-47	PRINTING & BINDING	500	500	500	2,000
001-1115-515-30-48	PROMOTIONAL & ADVERTISING	1,000	1,500	1,500	3,000
001-1115-515-30-51	OFFICE SUPPLIES	2,500	2,500	8,000	12,000
001-1115-515-30-52	OPERATING SUPPLIES	-	-	-	-
001-1115-515-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,000	6,000	6,000	8,000
001-1115-515-30-55	EDUCATIONAL COURSES	3,000	1,500	6,000	6,000
002-1115-515-30-56	RADIO REPAIR AND MAINTENANCE	-	-	-	-
001-1115-515-30-57	VEHICLE REPAIR & MAINTENANCE	1,000	1,000	500	500
001-1115-515-30-58	GAS, OIL & LUBRICANTS	1,500	1,500	600	600
	Subgroup : [30] Operating Expenditures	\$ 140,305	\$ 153,500	\$ 167,050	\$ 52,690
		-	-	-	-
	TOTAL OPERATING EXPENDITURES:	\$ 508,044	\$ 604,997	\$ 636,921	\$ 218,168
	TRANSFER IN-G&A COST ALLOCATION		70,522	74,265	35,648
		\$ 508,044	\$ 675,519	\$ 711,186	\$ 253,816
001-1115-515-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
001-1115-515-60-64	MACHINERY & EQUIPMENT	-	35,000	-	-
001-1115-515-80-84	MUNICIPAL BOARDS	200	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	\$ 200	\$ 35,000	\$ -	\$ -
		\$ 508,244	\$ 710,519	\$ 711,186	\$ 253,816

POLICE DEPARTMENT/PUBLIC SAFETY

ACCOUNT	DESCRIPTION	FINAL BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1221-521-10-12	REGULAR SALARIES	\$ 2,499,440	\$ 2,660,120	\$ 2,696,224	\$ 2,790,480
001-1221-521-10-13	OTHER SALARIES AND WAGES			57,000	80,000
001-1221-521-10-14	OVERTIME	210,000	245,798	250,000	250,000
001-1221-521-10-15	SPECIAL PAY	45,000	45,000	45,000	185,000
001-1221-521-10-16	PTO	89,922	95,885	207,402	264,552
	COMPENSATORY	-	30,000	30,000	30,000
001-1221-521-10-21	FICA	222,264	222,264	251,350	255,164
001-1221-521-10-22	RETIREMENT CONTRIBUTIONS	395,889	395,889	441,398	494,130
001-1221-521-10-23	HEALTH INSURANCE	364,420	364,420	364,420	426,538
001-1221-521-10-24	WORKER'S COMPENSATION	61,000	82,014	82,014	91,000
001-1221-521-10-25	MEDICARE	-	-	-	-
001-1221-521-10-25	LIFE INSURANCE		24,262	24,262	44,345
001-1221-521-10-29	ALLOWANCE	-	7,360	17,760	17,760
		-	-	-	-
	Subgroup : [10] Personnel Services	\$ 3,887,935	\$ 4,173,012	\$ 4,466,830	\$ 4,928,970
001-1221-521-30-31	PROFESSIONAL SERVICES	1,500	2,000	2,070	2,070
001-1221-521-30-34	OTHER CONTRACTUAL SERVICES	37,550	20,500	22,770	22,770
001-1221-521-30-35	INVESTIGATIONS	1,200	1,250	1,294	1,294
001-1221-521-30-40	TRAVEL & PER DIEM	5,500	12,000	12,420	12,420
001-1221-521-30-41	COMMUNICATIONS SERVICES	80,480	90,000	93,150	93,150
001-1221-521-30-43	UTILITY SERVICES	300	9,150	9,470	9,470
001-1221-521-30-45	INSURANCE	66,463	190,000	91,385	91,385
001-1221-521-30-46	REPAIR & MAINTENANCE	40,850	42,300	42,500	42,500
001-1221-521-30-48	PROMOTIONAL & ADVERTISING	3,000	5,000	5,175	5,175
001-1222-522-30-49	OTHER CURRENT CHARGES	-	-	-	-
001-1221-521-30-51	OFFICE SUPPLIES	10,000	14,500	15,008	15,008
001-1221-521-30-52	OPERATING SUPPLIES	40,000	40,000	41,400	41,400
001-1221-521-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	20,200	10,000	10,350	10,350
001-1221-521-30-55	EDUCATIONAL COURSES	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	40,000	65,000	65,000
001-1221-521-30-58	GAS, OIL & LUBRICANTS	75,500	87,975	91,054	91,054
001-1221-521-30-59	UNIFORMS	40,800	42,228	23,706	23,706
001-1221-521-30-90	MISCELLANEOUS EXPENDITURES	30,000	30,000	-	-
001-1221-521-80-17	JAG C GRANT	-	62,000	62,000	62,000
	Subgroup : [30] Operating Expenditures	\$ 502,843	\$ 720,403	\$ 611,004	\$ 588,752
	TOTAL OPERATING COST (Objects 10 & 30)	\$ 4,390,778	\$ 4,893,415	\$ 5,077,834	\$ 5,517,721
	TRANSFER IN-G&A COST ALLOCATION	-	570,068	725,466	901,569
	TOTAL OPERATING BUDGET	\$ 4,390,778	\$ 5,463,483	\$ 5,803,300	\$ 6,419,291
Capital Outlay					
001-1221-521-60-62	BUILDING IMPROVEMENTS	\$ 32,400	\$ 13,400	\$ -	\$ -
	INFRASTRUCTURE-NOT BUILDING	\$ -	\$ -	\$ 115,000	\$ -
001-1221-521-60-64	MACHINERY & EQUIPMENT	135,000	205,000	273,309	-
	Subgroup : [60] CAPITAL OUTLAY	\$ 167,400	\$ 218,400	\$ 388,309	\$ -
	Total Budget:	\$ 4,558,178	\$ 5,681,883	\$ 6,191,609	\$ 6,419,291

ER estimated additional contribution of \$480,000 needed to fund COLA is not included in the FY 25-26 budget.

FY 25-26 - \$145,510.69 remaining on account 521-60-64, we recommending to be repurposed to purchase two new police vehicles.

FY 25-26 - \$5,000 from the remaining balance of \$15,000 on account 521-60-63 to be reappropriated to complete the funding for the two vehicle.

ANIMAL CONTROL

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Salaries	48,265	63,300	65,516	75,733
Overtime	5,000	5,000	5,000	2,100
Special Pay	600	600	600	600
PTO	1,856	2,435	5,040	5,826
Comp Time	-	-	-	-
FICA	4,263	5,457	5,440	6,000
Retirement Contribution	3,901	4,993	4,900	6,059
Health Insurance	9,315	-	-	8,447
Worker's Comp	95	2,946	2,946	3,239
Life Insurance		\$ 414	\$ 414	\$ 1,060
Total Object 10:	\$ 73,294	\$ 85,146	\$ 89,856	\$ 109,064
Expenditures				
Professional Services	-	-	-	-
Other Contractual Svcs	-	1,500	1,000	1,000
Investigation	-	-	-	-
Tavel & Per Diem	-	-	-	-
Communication	-	-	-	-
Rentals & Leases	-	-	-	-
Utility Service	-	-	-	-
Insurance	5,650	3,450	1,635	1,635
Repair & Maintenance	-	-	-	-
Promotional & Advertisements	-	-	-	-
Maintenance	-	-	-	-
Office Supplies	-	-	-	-
Operating Supplies	-	-	-	-
Books, Subscriptions & Membership	-	-	-	-
Education Courses	-	-	-	-
Radio Repair & Maintenance	-	-	-	-
Vehicle Repair & Maintenance	500	500	500	500
Gas, Oil, Lubricants	1,500	2,300	1,000	1,000
Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Total Object 30:	\$ 7,650	\$ 7,750	\$ 4,135	\$ 4,135
TOTAL OPERATING COST	\$ 80,944	\$ 92,896	\$ 93,991	\$ 113,199
TRANSFER IN-G&A COST ALLOCATION	-	10,654	18,496	18,496
Total Animal Control	\$ 80,944	\$ 103,550	\$ 112,488	\$ 131,695

PUBLIC WORKS

ACCOUNT	DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
001-1441-541-10-12	REGULAR SALARIES	\$ 225,246	\$ 1,074,487	\$ 960,309	\$ 950,000
					\$ 110,204
001-1441-541-10-14	OVERTIME	2,531	2,700	40,000	40,000
001-1441-541-10-15	SPECIAL PAY	810	6,825	6,825	1,200
001-1441-541-10-16	PTO LIABILITY	8,670	38,340	73,343	73,077
	COMP TIME		2,000	38,261	3,500
001-1441-541-10-21	FICA	18,150	86,176	75,711	84,525
001-1441-541-10-22	RETIREMENT CONTRIBUTIONS	16,608	70,161	65,034	62,320
001-1441-541-10-23	HEALTH INSURANCE	13,500	144,314	89,885	161,884
001-1441-541-10-24	WORKER'S COMPENSATION	6,247	43,621	26,346	65,117
001-1441-541-10-25	LIFE INSURANCE	1,350	15,877	13,125	15,602
001-1441-541-10-29	ALLOWANCE	-	2,132	2,132	1,300
	Subgroup : [10] Personnel Services	\$ 293,112	\$ 1,486,633	\$ 1,390,971	\$ 1,568,729
001-1441-541-30-31	PROFESSIONAL SERVICES	\$ 85,000	\$ 15,000	\$ 42,152	\$ 40,000
001-1441-541-30-34	OTHER CONTRACTUAL SERVICES	25,000	45,000	59,301	61,000
001-1441-541-30-40	TRAVEL & PER DIEM	1,000	1,000	1,035	1,035
001-1441-541-30-41	COMMUNICATIONS SERVICES	5,500	8,500	12,298	20,000
	BANK FEES	-	-	-	-
001-1441-541-30-43	UTILITY SERVICES	50,000	130,000	115,000	115,000
001-1441-541-30-44	RENTALS & LEASES	12,000	2,000	1,000	1,000
001-1441-541-30-45	INSURANCE	41,500	41,500	58,359	62,000
001-1441-541-30-46	REPAIR & MAINTENANCE	41,500	41,500	42,953	85,000
001-1441-541-30-48	PROMOTIONAL & ADVERTISING	20,000	21,000	21,735	21,735
001-1441-541-30-51	OFFICE SUPPLIES	2,500	2,500	2,500	3,000
001-1441-541-30-52	OPERATING SUPPLIES	15,000	25,000	26,000	30,000
001-1441-541-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	5,000	3,000	3,000	3,000
001-1441-541-30-55	EDUCATIONAL COURSES	2,500	2,500	2,500	2,000
001-1441-541-30-57	VEHICLE REPAIR & MAINTENANCE	16,000	37,500	27,500	27,500
001-1441-541-30-58	GAS, OIL & LUBRICANTS	12,500	21,500	21,500	21,500
001-1441-541-30-59	UNIFORMS	1,500	1,500	1,500	2,000
001-1441-541-80-20	A1A LANDSCAPING	2,500	-	-	-
	Subgroup : [30] Operating Expenditures	\$ 339,000	\$ 399,000	\$ 438,333	\$ 495,770
	TOTAL OPERATION COST	\$ 632,112	\$ 1,885,633	\$ 1,829,304	\$ 2,064,499
	TRANSFER IN-G&A COST ALLOCATION		\$ 225,380	\$ 337,329	\$ 337,329
	TRANSFER OUT-OVH COST ALLOCATION		(811,192)	(830,809)	(762,053)
		\$ 632,112	\$ 1,299,821	\$ 1,335,824	\$ 1,639,775
	Capital Outlay				
001-1441-541-60-62	BUILDING IMPROVEMENTS	\$ 800,000	\$ 746,660	\$ 428,072	\$ -
001-1441-541-60-63	IMPROVEMENTS NOT BUILDINGS	210,000	350,000	65,000	-
001-1441-541-60-64	MACHINERY & EQUIPMENT	65,000	-	155,000	-
	Subgroup : [60] CAPITAL OUTLAY	\$ 1,075,000	\$ 1,096,660	\$ 648,072	\$ -
	TOTAL:	\$ 1,707,112	\$ 2,396,481	\$ 1,983,896	\$ 1,639,775

PARKS & SUSTAINABILITY

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	\$ 161,890	\$ 100,064	\$ 229,593	\$ 226,934
OTHER SALARIES & WAGES	-	-	2,500	-
OVERTIME	8,000	-	-	-
SPECIAL PAY	1,395	-	-	300
PTO LIABILITY	5,858	3,547	15,341	16,892
COMP TIME	-	-	-	450
FICA	13,551	7,946	17,755	17,418
RETIREMENT CONTRIBUTIONS	12,399	7,005	7,250	16,282
HEALTH INSURANCE	28,516	8,944	28,001	17,391
WORKER'S COMPENSATION	18,015	10,564	10,444	2,193
LIFE INSURANCE	-	561	3,500	3,119
Subgroup : [10] Personnel Services	\$ 249,624	\$ 138,631	\$ 314,384	\$ 300,979
PROFESSIONAL SERVICES	\$ -	\$ 10,000	\$ 10,350	\$ 10,350
OTHER CONTRACTUAL SERVICES	-	5,500	5,500	5,500
TRAVEL & PER DIEM	-	-	2,500	2,500
COMMUNICATIONS SERVICES	2,000	3,000	3,105	3,105
UTILITY SERVICES	-	-	-	-
RENTALS & LEASES	5,000	5,000	-	-
INSURANCE	19,286	19,500	19,500	19,500
REPAIR & MAINTENANCE	-	-	-	-
MAINTENANCE	50,000	64,872	102,737	52,737
PROMOTIONAL & ADVERTISING	-	-	-	-
OFFICE SUPPLIES	500	500	-	-
OPERATING SUPPLIES	25,000	20,000	25,875	25,875
VEHICLE REPAIR & MAINTENANCE	1,500	1,500	500	500
GAS, OIL & LUBRICANTS	1,500	1,500	500	500
UNIFORMS	300	300	-	-
				2,500
Subgroup : [30] Operating Expenditures	\$ 105,086	\$ 131,672	\$ 170,567	\$ 123,067
TOTAL OPERATING EXPENDITURES	\$ 354,710	\$ 270,303	\$ 484,951	\$ 424,046
TRANSFER IN-G&A COST ALLOCATION		28,900	69,287	69,287
TOTAL OPERATING EXPENDITURES	\$ 354,710	\$ 299,203	\$ 554,239	\$ 493,333
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
IMPROVEMENTS NOT BUILDINGS	-	280,000	1,231,500	-
MACHINERY & EQUIPMENT	-	33,000	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ 313,000	\$ 1,231,500	\$ -
TOTAL	\$ 354,710	\$ 612,203	\$ 1,785,739	\$ 493,333

OCEAN RESCUE/ BEACH CLEANUP

ACCOUNT	DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
001-1775-575-10-12	REGULAR SALARIES	\$ 219,535	\$ 227,219	\$ 235,171	\$ 243,385
001-1775-575-10-14	OVERTIME	9,750	9,750	10,000	12,296
001-1775-575-10-15	SPECIAL PAY	-	-	-	-
001-1775-575-10-21	FICA	16,794	18,128	18,756	19,560
001-1775-575-10-22	RETIREMENT CONTRIBUTIONS	2,822	2,920	-	-
001-1775-575-10-23	HEALTH INSURANCE	2,750	-	-	-
001-1775-575-10-24	WORKER'S COMPENSATION	9,750	9,786	6,048	8,414
001-1775-575-10-25	MEDICARE	3,500	-	-	-
001-1775-575-10-25	LIFE ISURANCE	-	698	-	-
	Subgroup : [10] Personnel Services	\$ 264,901	\$ 268,501	\$ 269,975	\$ 283,655
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	9,807	9,810	6,047	6,047
001-1775-575-30-46	REPAIR & MAINTENANCE	2,500	35,187	2,500	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	500	500
001-1775-575-30-52	OPERATING SUPPLIES	3,500	2,000	3,500	3,500
001-1775-575-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
001-1775-575-30-55	EDUCATIONAL COURSES	600	-	-	-
001-1775-575-30-56	RADIO REPAIR & MAINTENANCE	-	-	-	-
001-1775-575-30-57	VEHICLE REPAIR & MAINTENANCE	500	2,000	500	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	\$ 25,107	\$ 57,197	\$ 20,247	\$ 20,247
	Total Operating Expenditure	\$ 290,008	\$ 325,698	\$ 290,222	\$ 303,902
	TRANSFER IN-G&A COST ALLOCATION		34,225	49,656	49,656
		\$ 290,008	\$ 359,923	\$ 339,878	\$ 353,558
001-1775-575-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
001-1775-575-60-64	MACHINERY & EQUIPMENT	-	-	-	-
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 290,008	\$ 359,923	\$ 339,878	\$ 353,558

Special Revenue Funds

SENIOR CENTER

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED	PROPOSED
	FY 2023-24	FY 2024-25	BUDGET FY 2025-26	BUDGET FY 2026-27
Revenues:				
CDBG GRANT	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
TRANSFER FROM GENERAL FUND	24,735	-	-	-
DONATIONS	80,492	84,000	85,360	85,930
DONATION INKIND	43,766	-	11,062	17,712
CLASS FEES	12,000	20,000	35,000	37,690
TRAVEL FEES	12,000	20,000	36,328	37,907
APPROPRIATED FUND BALANCE	-	51,051		
Total Revenues	\$ 220,993	\$ 223,051	\$ 215,750	\$ 227,239
Expenses				
REGULAR SALARIES	\$ 81,892	\$ 84,760	\$ 87,727	\$ 92,113
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
PTO LIABILITY	7,640	3,260	6,748	7,086
FICA	6,849	6,734	6,711	7,047
RETIREMENT CONTRIBUTIONS	6,267	6,161	6,161	7,369
HEALTH INSURANCE	10,975	-	-	-
WORKER'S COMPENSATION	750	1,895	113	245
MEDICARE	-	-	-	-
LIFE INSURANCE	-	855	855	1,322
Subgroup : [10] Personnel Services	\$ 114,374	\$ 103,665	\$ 108,315	\$ 115,182
OPERATING EXPENSES				
PROFESSIONAL SERVICES	\$ 41,570	\$ 40,000	\$ 40,000	\$ 40,000
OTHER CONTRACTUAL SERVICES	-	-	-	-
TRAVEL & PER DIEM	1,000	1,000	1,000	1,000
COMMUNICATIONS SERVICES	2,100	2,100	7,460	7,460
UTILITY SERVICES	8,000	8,000	8,000	8,000
RENTALS & LEASES	-	-	-	-
INSURANCE	25,028	25,000	3,681	3,682
REPAIR & MAINTENANCE	1,500	1,500	1,500	1,500
MAINTENANCE	-	-	-	-
PROMOTIONAL & ADVERTISING	1,000	3,000	3,000	3,000
OTHER CURRENT CHARGES	4,500	5,500	5,500	5,500
OFFICE SUPPLIES	5,000	5,000	1,000	1,000
OPERATING SUPPLIES	5,000	5,000	9,000	9,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
Subgroup : [30] Operating Expenditures	\$ 94,698	\$ 96,100	\$ 80,141	\$ 80,142
OPERATING COST (GROUP 10 & 30)	\$ 209,072	\$ 199,765	\$ 188,456	\$ 195,324
TRANSFER IN-G&A COST ALLOCATION	-	23,286	27,294	31,915
Total Operating Costs	\$ 209,072	\$ 223,051	\$ 215,750	\$ 227,239
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES:	\$ 209,072	\$ 223,051	\$ 215,750	\$ 227,239
Surplus / (Deficit)	\$ 11,921	\$ 0	\$ -	\$ 0

NEPTUNE BEACH TOURIST DISTRICT

ACCOUNT	DESCRIPTION	PROPOSED BUDGET FY 2026-27
Revenues:		
121-0000-381-00-00	CONTRIBUTIONS FROM PAID PARKING	\$ 100,000
121-0000-381-10-00	TRANSFER FROM GENERAL FUND	150,000
121-0000-383-10-00	DONATIONS	-
121-0000-383-10-01	DONATION INKIND	-
121-0000-389-10-00	APPROPRIATED FUND BALANCE	-
Total Revenues		\$ 250,000
Expenses		
121-1110-565-10-12	REGULAR SALARIES	\$ 65,000
121-1110-565-10-14	OVERTIME	-
121-1110-565-10-15	SPECIAL PAY	-
121-1110-565-10-16	PTO LIABILITY	5,000
121-1110-565-10-21	FICA	4,973
121-1110-565-10-22	RETIREMENT CONTRIBUTIONS	5,200
121-1110-565-10-23	HEALTH INSURANCE	17,391
121-1110-565-10-24	WORKER'S COMPENSATION	245
121-1110-565-10-25	MEDICARE	-
121-1110-565-10-25	LIFE INSURANCE	1,322
Subgroup : [10] Personnel Services		\$ 99,131
OPERATING EXPENSES		
121-1110-565-30-31	PROFESSIONAL SERVICES	\$ 82,425
121-1110-565-30-34	OTHER CONTRACTUAL SERVICES	-
121-1110-565-30-40	TRAVEL & PER DIEM	1,000
121-1110-565-30-41	COMMUNICATIONS SERVICES	7,460
121-1110-565-30-43	UTILITY SERVICES	8,000
121-1110-565-30-44	RENTALS & LEASES	-
121-1110-565-30-45	INSURANCE	3,681
121-1110-565-30-46	REPAIR & MAINTENANCE	1,500
121-1110-565-30-47	MAINTENANCE	-
121-1110-565-30-48	PROMOTIONAL & ADVERTISING	3,000
121-1110-565-30-49	OTHER CURRENT CHARGES	5,500
121-1110-565-30-51	OFFICE SUPPLIES	150
121-1110-565-30-52	OPERATING SUPPLIES	9,000
121-1110-565-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-
Subgroup : [30] Operating Expenditures		\$ 121,716
OPERATING COST (GROUP 10 & 30)		\$ 220,847
TRANSFER IN-G&A COST ALLOCATION		29,153
Total Operating Costs		\$ 250,000
121-1110-565-60-62	BUILDING IMPROVEMENTS	\$ -
121-1110-565-60-64	MACHINERY & EQUIPMENT	-
Subgroup : [60] CAPITAL OUTLAY		\$ -
TOTAL EXPENSES:		\$ 250,000
Surplus / (Deficit)		\$ 0

101 POLICE EDUCATION FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
COURT COST	2,800	2,800	9,000	5,100
INTEREST ON INVESTMENTS	-	-	-	-
APPROPRIATED FUND BALANCE				14,500
[300] Total Revenues	\$ 2,800	\$ 2,800	\$ 9,000	\$ 19,600
[30] Operating Expenses				
OTHER CURRENT CHARGES	-	-	-	-
OPERATING SUPPLIES	2,800	2,800	2,800	2,500
EDUCATIONAL COURSES	-	-	6,200	17,100
[30] Operating Expenses	\$ 2,800	\$ 2,800	\$ 9,000	\$ 19,600
TOTAL OPERATING COST	\$ 2,800	\$ 2,800	\$ 9,000	\$ 19,600
TRANSFER IN-G&A COST ALLOCATION	-	-	-	-
TRANSFER IN-OVH COST ALLOCATION				
TOTAL INDIRECT COST ALLOCATION	\$ 2,800	\$ 2,800	\$ 9,000	\$ 19,600
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ -

Cash in Bank as of 03/30/2026:	\$ 40,142.23	
Expected Revenue at Year-End	2,500.00	FY 2026-27
Available 9/30/26	\$ 42,642.23	
Educational/Training FY 2026-27	\$ (17,100.00)	
	\$ 25,542.23	

102 - JARBOE PARK

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

Closing fund and moving equity of \$20,715 to General Fund

105 - CONVENTION DEVELOPMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
LOCAL OPTION TOURIST TAX FUND	12,500	10,000	10,000	25,000
Appropriated Fund Balance	-	-	83,000	-
[300] Total Revenues	\$ 12,500	\$ 10,000	\$ 93,000	\$ 25,000
[30] Operating Expenses				
CIP - DOWNTOWN DEVELOPMENT	12,500	10,000	83,000	25,000
OPERATING SUPPLIES	-	-	10,000	-
EDUCATIONAL COURSES	-	-	-	-
[30] Operating Expenses	\$ 12,500	\$ 10,000	\$ 93,000	\$ 25,000
TRANSFER IN-G&A COST ALLOCATION	-	-	-	-
TRANSFER IN-OVH COST ALLOCATION	-	-	-	-
TOTAL INDIRECT COST ALLOCATION	\$ -	\$ -	\$ -	\$ -
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ -

Closing Fund and moving equity of \$159,652.44 to newly created fund- Town Center Tourist District

106-FINES & FORFEITURES-STATE

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
CONFISCATED PROPERTY	1,200	15,000	40,000	5,000
APPROPRIATED FUND BALANCE	(2)	-	75,000	-
[300] Total Revenues	\$ 1,198	\$ 15,000	\$ 115,000	\$ 5,000
[30] Operating Expenses				
OTHER CONTRACTUAL SERVICES	-	-	-	-
CAPITAL OUTLAY - PD	1,198	15,000	115,000	115,000
EDUCATIONAL COURSES	-	-	-	-
[30] Operating Expenses	\$ 1,198	\$ 15,000	\$ 115,000	\$ 115,000
TOTAL OPERATING COST	\$ 1,198	\$ 15,000	\$ 115,000	\$ 115,000
TRANSFER IN-G&A COST ALLOCATION	-	-	-	-
TRANSFER IN-OVH COST ALLOCATION	-	-	-	-
TOTAL INDIRECT COST ALLOCATION	\$ 1,198	\$ 15,000	\$ 115,000	\$ 115,000
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ (110,000)

Fund Balance encumbered by \$115,000 (FY2025-26) for PD Fire Range Improvements

107-LOCAL OPTION GAS TAX

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
LOCAL OPTION GAS TAX	400,000	400,000	380,000	385,000
APPROPRIATED FUND BALANCE	-	-	660,000	-
[300] Total Revenues	\$ 400,000	\$ 400,000	\$ 1,040,000	\$ 385,000
[30] Operating Expenses				
OPERATING SUPPLIES	-	-	-	-
EDUCATIONAL COURSES	-	-	-	-
[30] Operating Expenses	\$ -	\$ -	\$ -	\$ -
CAPITA OUTLAY	\$ -	\$ -		
TRANSFER OUT-cip			\$ 605,000	\$ -
TRANSFER OUT-GENERAL FUND	200,000	200,000	185,000	-
TRANSFER OUT-GENERAL FUND (Street & Drainage Maint)	200,000	200,000	250,000	250,000
TOTAL OPERATING EXPENDITURES	\$ 400,000	\$ 400,000	\$ 1,040,000	\$ 250,000
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ 135,000

		\$ 677,478
FIFTH ST ON-STREET PARKING	\$ 175,000	
SIDEWALKS/PATHWAY CONSTRUCTION	\$ 100,000	
PATHWAY MAINTENANCE EQUIPMENT	\$ 25,000	
LEMON ST IMPROVEMENTS	\$ 200,000	
	\$ 500,000	
		\$ 177,478

108 RADIO COMMUNICATION TRUST FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2025-26
Revenues				
RADIO COMMUNICATION	15,000	10,000	10,000	10,000
APPROPRIATED FUND BALANCE	-	-	43,000	-
[300] Total Revenues	\$ 15,000	\$ 10,000	\$ 53,000	\$ 10,000
[30] Operating Expenses				
OTHER CONTRACTUAL SERVICES	-	-	-	5,500
OPERATING SUPPLIES	15,000	10,000	-	-
EDUCATIONAL COURSES	-	-	-	-
[30] Operating Expenses	\$ 15,000	\$ 10,000	\$ -	\$ 5,500
TOTAL OPERATING COST	\$ 15,000	\$ 10,000	\$ -	\$ 5,500
CAPITAL OUTLAY	-	-	53,000	-
TRANSFER OUT-GENERAL FUND	-	-	-	-
TOTAL 108	\$ 15,000	\$ 10,000	\$ 53,000	\$ 5,500
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ 4,500

FUND BALANCE (Sept 30, 2025)		\$	103,670
3EA RADIOS	\$	15,000	
BODY CAM-PD	\$	38,000	
TOTAL CIP			\$ 53,000
ENDING BALANCE			\$ 50,670
Fund Balance 3/31/2026		\$	56,577
Expected Revenue FY25-26		\$	5,000
Expected Fund Balance 9/30/2026		\$	61,577
Budget FY 2026-27 - Radio Repair & Maintenance		\$	5,500
Available		\$	56,077

109 BETTER JAX 1/2 CENT TAX

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
Revenues				
BETTER JAX TAX RECEIPTS	\$675,000	650,000	655,000	655,000
APPROPRIATED FUND BALANCE	-	-	1,096,500	
[300] Total Revenues	-	-	-	-
	\$ 675,000	\$ 650,000	\$ 1,751,500	\$ 655,000
[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	1,096,500	100,000
TOTAL OPERATING EXPENDITURES	\$ 675,000	\$ 650,000	\$ 1,751,500	\$ 100,000
NET (INCOME) LOSS	\$ -	\$ -	\$ -	\$ 555,000

FUND BALANCE (Sept 30, 2025)	\$	1,898,987
FY25-26 Receivables		655,000
Available Funds		2,553,987
CH-Phase II	100,000	
		100,000
		2,453,987

FUND BALANCE	(March 31, 2026)	2,158,648
Expected Revenue		260,000
Fund Balance	\$ 46,285	2,418,648
Prior Year Encumbrances		1,096,500
Available Fund Balance	\$ 46,295	1,322,148
Expected Revenue Fy206-27		655,000
Expected Available Balance	\$ 46,660	1,977,148
City Hall Renovation		100,000
Avaiabel for CIP		\$ 1,877,148

110 HOLIDAY/SPECIAL EVENT FUND

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26
Revenues				
DONATION	8,000	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	\$ 8,000
[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	-	-	-	8,000
TRANSFER OUT-GENERAL FUND	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 5,000	\$ 11,000	\$ 20,000	\$ 8,000
NET (INCOME) LOSS	\$ 17,700	\$ (2,800)	\$ -	\$ -

Closing Fund and transferring equity to new Town Center Tourist District Fund \$ (10,290)

111-STREET IMPROVEMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
8TH CENT GAS TAX	85,000	85,000	75,000	80,000
APPROPRIATED FUND BALANCE	-	-	-	-
[300] Total Revenues	\$ 85,000	\$ 85,000	\$ 75,000	\$ 80,000
[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	\$ -	\$ -	\$ -	\$ 80,000

Fund Balance As of Sept 30, 2025	\$ 247,113
Expected Revenue FY2025-26	80,000
Encumbered FY 2025-26	(75,000)
Expected/Available Fund Bal as of Sept 30, 2026	252,113
Expected Revenue FY2026-27	80,000
Fund Balance As of Sept 30, 2026	\$ 332,113

112-OPIOID SETTLEMENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27
Revenues				
OPIOID SETTLEMENT REVENUES		45,000	45,000	42,500
APPROPRIATED FUND BALANCE	-	-	-	-
[300] Total Revenues	\$ -	\$ 45,000	\$ 45,000	\$ 42,500
[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	\$ -	\$ -	\$ -	\$ 42,500

Fund Balance As of Sept 30, 2025	\$	141,151
Expected Revenue FY2025-26		45,000
Encumbered FY 2025-26		(45,000)
Expected/Available Fund Bal as of Sept 30, 2026		141,151
Expected Revenue FY2026-27		45,000
Fund Balance As of Sept 30, 2026	\$	186,151

Enterprise Funds

ENTERPRISE FUNDS SUMMARY

DESCRIPTION	AMOUNT	PERCENTAGE
Revenues by Fund		
Water & Sewer	5,201,366	43.47%
Sanitation	3,092,016	25.84%
Stormwaters	1,250,500	10.45%
Parking	983,000	8.22%
	600,000	5.01%
Information Technologies	609,634	5.10%
SR Center	228,664	1.91%
Total Operating Revenues	\$ 11,965,181	100.00%
Expenses by Fund		
Water & Sewer	4,598,890	45.86%
Sanitation	2,659,504	26.52%
Stormwaters	766,182	7.64%
Parking	840,313	8.38%
Building & Zoning	552,744	5.51%
Information Technologies	609,634	6.08%
Total Operating Expenses	\$ 10,027,268	100.00%
Net Operating Income/(loss)	\$ 1,937,912	16.20%
Expenses by Category		
Personnel (10)	2,965,204	28.1%
Operating (30)	5,372,484	50.9%
Capital Outlay (60)	90,000	0.9%
Indirect Cost Allocation	2,124,392	20.1%
	10,552,080	100.0%
Other Non-Operating Income		
Appropriated Fund Balance-W&S	\$ -	0.00%
Appropriated Fund Balance-Stormwaters	-	0.00%
Contribution/Transfers to Other Funds	682,500	
Contribution from Other Funds	-	0.00%
Total Non-Operating Income	\$ 682,500	0.00%
Other-Non Operating Expenses		
Interest Expense	\$ 60,980	17.37%
Debt Service-Principal	290,000	82.63%
Total Other-Non Operating Expenses	\$ 350,980	100.00%
Capital Outlay		
Building Improvements		
Infrastructure-Other than Buildings	-	0.00%
Infrastructure-Other than Buildings	90,000	0.00%
Infrastructure-Information Technology	-	0.00%
Machinery & Equipment	-	0.00%
Total Capital Outlay	\$ 90,000	0.00%
Total Revenue	11,965,181	
Total Expenses		0.00%
Surplus/(Deficit)	\$ 814,432	6.81%

WATER & SEWER-FUND	4331-531	4335-535	4336-536	Proposed Budget
Budget Category	Gen Admin	W&S - Sewer	W&S Water	FY 2026-27
WATER TAPS	-	-	17,636	17,636
WATER BASE CHARGE	-	-	916,685	916,685
WATER VOLUME CHARGE	-	-	983,450	983,450
SEWER TAP	-	23,205	-	23,205
SEWER BASE CHARGE	-	1,206,207	-	1,206,207
SEWER VOLUME CHARGE	-	1,972,950	-	1,972,950
SET-UP FEES	5,801	-	-	5,801
RECONNECT FEES	6,630	-	-	6,630
DELINQUENT FEES	63,814	-	-	63,814
BAD DEBT RECOVERY	2,088	-	-	2,088
INTEREST ON INVESTMENT	2,901	-	-	2,901
Total Operating Revenue	\$ 81,234	\$ 3,202,362	\$ 1,917,770	\$ 5,201,366
OTHER MISCELLANEOUS REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	-
Other Non-Operating Revenue	\$ -	\$ 1,342,055	\$ -	\$ -
Total Revenue	\$ 81,234	\$ 4,544,417	\$ 1,917,770	\$ 5,201,366
Budget Category	W&S Gen Admin	W&S - Sewer	W&S - Water	W&S Total Costs
Expenses				
Salaries	230,265	506,877	327,893	1,065,035
Overtime	-	35,000	30,000	65,000
Special Pay	900	3,975	3,600	8,475
Vehicle Allowance	-	-	-	-
PTO	17,713	54,368	28,174	100,255
Comp Time	500	2,900	2,125	5,525
FICA	17,722	41,980	27,817	87,519
Retirement Contribution	18,113	29,918	26,231	74,262
Health Insurance	49,020	95,520	55,668	200,208
Worker's Comp	4,963	20,012	9,745	34,720
Life Insurance	3,776	7,463	5,317	16,556
Uniform Allowance	-	1,300	1,300	2,600
Total Object 10:	342,972	799,312	517,870	1,660,154
Professional Services	-	50,000	50,000	100,000
Lobbyist Fees	-	-	-	-
Accounting & Auditing	-	-	-	-
Other Contractual Svcs	-	175,000	60,000	235,000
Investigations	-	-	-	-
Courtyard	-	-	-	-
Tavel & Per Diem	2,000	1,200	-	3,200
Communication	125,600	5,000	12,000	142,600
Rental & Leases	-	20,000	12,000	32,000
Postage	10,000	-	-	10,000
Bank Fees	20,000	-	-	20,000
Utilities	-	204,000	42,000	246,000
Insurance	45,350	60,000	59,400	164,750
Repair & Maintenance	-	370,000	75,000	445,000
Printing & Binding	-	-	-	-
Promotional & Advertisements	-	-	-	-

Other Current Charges	-	-	-	-
Maintenance	-	-	-	-
Office Supplies	3,000	-	-	3,000
Operating Supplies	-	315,000	110,000	425,000
Books, Subscriptions & Membership	3,000	10,000	7,250	20,250
Education Courses	2,000	2,500	3,000	7,500
Radio Repair & Maintenance	-	-	-	-
Vehicle Repair & Maintenance	1,500	12,500	15,000	29,000
Gas, Oil, Lubricants	500	14,250	15,000	29,750
Uniforms	600	2,250	1,500	4,350
Miscellaneous	-	-	-	-
A1A Landscaping	-	-	-	-
Atlantic Beach Shared Revenue	-	-	-	-
Total Object 30:	213,550	1,241,700	462,150	1,917,400
				-
Total Cost (Objects 10 & 30)	556,522	2,041,012	980,020	3,577,554
	15.56%	57.05%	27.39%	
Indirect Cost Allocations:				
Indirect Cost Allocation:	90,933	333,492	160,137	584,562
OVH Costs Allocation:	67,937	249,156	119,640	436,733
Total Indirect Cost Allocation	158,870	582,647	279,777	1,021,295
Total Operating Budget	715,393	2,623,660	1,259,797	4,598,849
Finance Leases	290,000	-	-	290,000
Interest Expenses	60,980	-	-	60,980
Total Object: 70	350,980	-	-	350,980
	1,066,373	2,623,660	1,259,797	4,949,829
Exclusion				
Building Improvement	-	-	-	-
Improvement-Not Buildings	-	-	-	-
Machinery & Equipment	-	-	-	-
Total Object: 60	-	-	-	-
Grant Expenses	-	-	-	-
Total Object: 80	-	-	-	-
Total Budget-Including Capital Outlay	\$ 1,066,373	\$ 2,623,660	\$ 1,259,797	\$ 4,949,829
Net Income/(loss)	(985,139)	1,920,757	657,973	251,537

SANITATION FUND

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
GARBAGE PICKUP	1,360,000	2,437,380	2,498,314	3,050,931
TIPPING FEES	24,000	30,000	36,500	41,085
INTEREST ON INVESTMENTS	-	-	-	-
Transfer from Water Sewer to Sanitation	-	-	-	-
[300] Total Revenues	\$ 1,384,000	\$ 2,467,380	\$ 2,534,814	\$ 3,092,016
[10] Personnel Services				
REGULAR SALARIES	-	-	-	-
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
FICA	-	-	-	-
RETIREMENT CONTRIBUTIONS	-	-	-	-
LIFE & HEALTH INSURANCE	-	-	-	-
WORKERS' COMPENSATION	-	-	-	-
MEDICARE	-	-	-	-
OTHER POST EMPLOYMENT BENEFIT EXPENSE	-	-	-	-
[10] Personnel Services	\$ -	\$ -	\$ -	\$ -
[30] Operating Expenses				
ACCOUNTING & AUDIT	-	-	-	-
WASTE HAULING FEE - TIPPING	-	-	-	-
OTHER CONTRACTUAL SERVICES.	1,150,000	1,946,160	1,995,140	2,064,897
COMMUNICATIONS SERVICES	-	-	89,579	-
POSTAGE (INC. FED EX)	-	-	-	-
INSURANCE	8,800	10,800	10,800	-
REPAIR AND MAINTENANCE	7,500	7,500	-	-
OTHER CURRENT CHARGES	-	-	-	-
OPERATING SUPPLIES	6,500	6,500	4,000	4,000
UNIFORMS	-	-	-	-
[30] Operating Expenses	\$ 1,172,800	\$ 1,970,960	\$ 2,099,519	\$ 2,068,897
TOTAL OPERATING COST	\$ 1,172,800	\$ 1,970,960	\$ 2,099,519	\$ 2,068,897
TRANSFER IN-G&A COST ALLOCATION	-	229,747	299,618	338,048
TRANSFER IN-OVH COST ALLOCATION	-	242,296	252,560	252,560
TOTAL INDIRECT COST ALLOCATION	\$ -	\$ 472,043	\$ 552,178	\$ 590,608
NET (INCOME) LOSS - SANITATION FUND	\$ 211,200	\$ 24,377	\$ (116,883)	\$ 432,512

STORMWATERS

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED	PROPOSED
	FY 2023-24	FY 2024-25	BUDGET	BUDGET
			FY 2025-26	FY 2026-27
STORMWATER UTILITY FEES	1,275,000	1,275,000	1,275,000	1,250,500
Interest Income	-	-	-	-
Transfer from Fund 107-Local Option Gas Tax	200,000	757,015	-	-
Appropriated Fund Balance		667,253	1,620,440	-
[300] Total Revenues	\$ 1,475,000	\$ 2,699,268	\$ 2,895,440	\$ 1,250,500
Salaries	388,488	359,640	175,000	127,596
				11,800
Overtime	-		20,000	7,825
Special Pay	3,000	3,000	2,000	2,100
Compenatory Time	-	-	12,862	4,000
PTO	14,942	13,832	12,900	13,931
Comp Time	-	-	-	-
FICA	31,092	28,800	16,054	10,866
Retirement Contribution	27,195	25,174	15,013	7,135
Health Insurance	56,824	96,234	43,754	29,335
Worker's Comp	26,152	26,538	1,141	7,761
Life Insurance	-	5,418	5,418	2,164
Uniform Allowance	-	-	-	520
	\$ 547,692	\$ 558,636	\$ 304,142	\$ 225,033
PROFESSIONAL SERVICES	150,000	207,281	204,000	100,000
ACCOUNTING & AUDIT	5,000	-	-	-
OTHER CONTRACTUAL SERVICES.	45,000	45,000	10,000	45,000
TRAVEL & PER DIEM	-			
COMMUNICATIONS SERVICES	1,400	1,400	71,000	71,000
INSURANCE	19,200	19,200	48,260	51,200
			400	1,000
REPAIR AND MAINTENANCE	18,000	18,000	65,400	65,000
OTHER CURRENT CHARGES	10,000	10,000	-	1,000
OPERATING SUPPLIES	6,500	6,500	15,000	15,000
EDUCATIONAL COURSES	1,000	1,000	1,000	1,000
VEHICLE REPAIR & MAINTENANCE	25,000	25,000	9,100	9,100
GAS, OIL & LUBRICANTS	13,000	13,000	10,200	10,200
UNIFORMS	1,500	1,500	1,500	1,500
Total [30] Operating Expenses	\$ 295,600	\$ 347,881	\$ 435,860	\$ 371,000
Total Operating Expenses	\$ 843,292	\$ 906,517	\$ 740,002	\$ 596,033
TRANSFER IN-G&A ALLOCATION	-	114,507	99,946	97,389
TRANSFER IN-OVH ALLOCATION	-	96,647	72,760	72,760
TRANSFER IN-IT EXPENSES				
	\$ 843,292	\$ 1,117,671	\$ 912,708	\$ 766,182
BUILDING IMPROVEMENTS	1,500	-	-	-
IMPROVEMENTS, NOT BUILDINGS	300,000	1,641,485	1,921,000	90,000
MACHINERY & EQUIPMENT	180,000	-	-	-
[60] Capital Outlay	\$ 481,500	\$ 1,641,485	\$ 1,921,000	\$ 90,000
CONTRIBUTION TO GENERAL FUND	150,000	-	-	-
	\$ 150,000	\$ -	\$ -	\$ 856,182
Surplus / (Deficit)	\$ 208	\$ (59,888)	\$ 61,732	\$ 394,318

PAID PARKING-MOBILITY

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
	FY 2023-24	FY 2024-25	FY 2025.26	FY 2026-27
PAID PARKING - EV CHARGING STATION FEES	4,500	8,000	8,000	8,000
PAID PARKING - PARKING FEES	725,000	970,000	910,000	1,320,000
PAID PARKING CITATIONS	75,000	10,000	10,000	10,000
INTEREST INCOME	-	-	55,000	55,000
MISCELLANEOUS REVENUE	-	-	-	-
PAID PARKING TRANSFERS FROM OTHER FUNDS	-	-	-	-
PAID PARKING TRANSFER FROM OTHER FUNDS	-	-	-	-
METERED PARKING FINES	-	-	-	-
Subgroup : [500] Revenue	\$ 804,500	\$ 988,000	\$ 983,000	\$ 1,393,000
REGULAR SALARIES	\$ 90,295	\$ 118,850	\$ 99,195	\$ 169,942
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
PTO LIABILITY	-	-	-	5,000
Comp Time	-	-	-	-
FICA	6,785	\$ 9,092	\$ 7,588	\$ 13,001
RETIREMENT CONTRIBUTIONS	-	2,000	-	5,200
HEALTH INSURANCE	-	2,578	-	1,576
WORKER'S COMPENSATION	3,883	3,885	3,885	2,212
Life Insurance	-	-	-	-
Subgroup : [10] Personnel Services	\$ 100,963	\$ 136,405	\$ 110,668	\$ 196,931
PROFESSIONAL SERVICES	\$ 10,000	\$ 8,500	\$ 5,000	\$ 5,000
OTHER CONTRACTUAL SERVICES	55,000	35,000	36,500	25,000
PAID PARKING - COURTYARD REV. SHARE	13,000	13,500	-	12,000
TRAVEL & PER DIEM	1,500	-	-	-
COMMUNICATIONS SERVICES	1,000	3,500	23,396	25,000
UTILITY SERVICES	2,500	3,500	3,500	800
INSURANCE	8,800	30,500	12,063	12,063
REPAIR & MAINTENANCE	29,000	10,500	10,500	6,500
OFFICE SUPPLIES	3,550	-	-	-
OPERATING SUPPLIES	5,500	10,000	1,500	1,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	44,500	1,000	-	-
EDUCATIONAL COURSES	3,800	3,000	-	-
VEHICLE REPAIR & MAINTENANCE	4,000	5,000	15,000	5,000
GAS, OIL & LUBRICANTS	-	-	-	500
UNIFORMS	2,000	2,000	2,000	2,000
PAID PARKING - ATLANTIC BEACH REV. SHARE	120,000	120,000	112,500	390,000
BANK FEES	-	-	-	40,000
Subgroup : [30] Operating Expenditures	\$ 304,150	\$ 246,000	\$ 221,959	\$ 525,363
TOTAL OPERATING COST	\$ 405,113	\$ 382,405	\$ 332,627	\$ 722,294
TRANSFER OUT-GENERAL FUND	214,750	285,000	295,000	-
TRANSFER IN-G&A COST ALLOCATION	-	44,575	47,140	118,019
	\$ 619,863	\$ 711,980	\$ 674,767	\$ 840,313
Capital Outlay				
IMPROVEMENTS NOT BUILDINGS	-	-	-	-
MACHINERY & EQUIPMENT	7,000	7,000	30,000	-
Subgroup : [60] CAPITAL OUTLAY	\$ 7,000	\$ 7,000	\$ 30,000	\$ -
	\$ 626,863	\$ 718,980	\$ 704,767	\$ 840,313
TOTAL (SURPLUS)/DEFICIT:	\$ 177,637	\$ 269,020	\$ 278,233	\$ 552,687

INFORMATION TECHNOLOGY

DESCRIPTION	FINAL BUDGET	FINAL BUDGET	ADOPTED BUDGET	PROPOSED BUDGET
	FY 23-24	FY 24-25	FY 25-26	FY 26-27
IT SERVICE CHARGES	\$ 549,338	\$ 479,403	\$ 644,300	\$ 609,634
Contribution from Fund 109			\$ 450,000	\$ -
	\$ 549,338	\$ 479,403	\$ 1,094,300	\$ 609,634
REGULAR SALARIES	\$ 134,986	\$ 139,323	\$ 275,000	\$ 285,623
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
PTO LIABILITY	6,534	3,780	21,154	21,971
FICA	10,298	10,947	21,038	21,850
RETIREMENT CONTRIBUTIONS	3,645	7,142	8,250	9,716
HEALTH INSURANCE	-	8,973	8,973	8,973
WORKER'S COMPENSATION	-	245	245	345
LIFE INSURANCE	-	1,100	1,100	3,543
Subgroup : [10] Personnel Services	\$ 155,463	\$ 171,511	\$ 335,760	\$ 352,021
PROFESSIONAL SERVICES	\$ 160,000	\$ 50,000	\$ 50,000	\$ -
OTHER CONTRACTUAL SERVICES	-	-	-	55,000
TRAVEL & PER DIEM	-	-	2,500	2,500
COMMUNICATIONS SERVICES	55,000	55,000	79,000	20,000
POSTAGE & SHIPPING	15,000	1,500	1,500	-
UTILITY SERVICES	-	-	-	-
RENTALS & LEASES	20,000	20,000	20,000	22,500
INSURANCE	63,675	63,675	8,555	17,655
REPAIR & MAINTENANCE	-	-	-	-
PROMOTIONAL & ADVERTISING	-	-	-	-
OFFICE SUPPLIES	2,000	1,500	1,000	1,000
OPERATING SUPPLIES	15,000	15,000	6,000	7,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
EDUCATIONAL COURSES	-	-	2,000	2,000
VEHICLE REPAIR & MAINTENANCE	-	1,500	600	600
GAS, OIL & LUBRICANTS	1,500	1,500	600	600
INFORMATION TECHNOLOGIES	50,000	35,000	41,500	30,000
MISCELLANEOUS EXPENSES	11,700	11,700	13,137	13,137
Subgroup : [30] Operating Expenditures	\$ 393,875	\$ 256,375	\$ 226,392	\$ 171,992
TOTAL OPERATING EXPENSES:	\$ 549,338	\$ 427,886	\$ 562,152	\$ 524,013
TRANSFER IN-G&A COST ALLOCATION:		\$ 51,517	\$ 85,621	\$ 85,621
	\$ 549,338	\$ 479,403	\$ 647,773	\$ 609,634
Subgroup : [60] CAPITAL OUTLAY				
BUILDING IMPROVEMENTS	-	-	-	-
IMPROVEMENTS NOT BUILDINGS	-	-	450,000	-
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ 450,000	\$ -
SURPLUS/DEFICIT:	\$ -	\$ 0	\$ (3,473)	\$ -

Building & Code Enforcement

ACCOUNT	DESCRIPTION	PROPOSED BUDGET FY 2026-27
Revenues		
001-0000-322-10-00	BUILDING PERMITS	400,000
001-0000-322-20-00	PLAN REVIEW FEES	150,000
001-0000-322-20-10	Fire Plan Review Fees	50,000
001-0000-322-30-00	Building Department Credit Card Fees	-
001-0000-329-10-00	INSPECTION FEES	-
Total Operating Revenue		\$ 600,000
Expenses		
001-1115-515-10-12	REGULAR SALARIES	\$ 212,493
001-1115-515-10-14	OVERTIME	-
001-1115-515-10-15	SPECIAL PAY	-
001-1115-515-10-16	PTO LIABILITY	16,346
001-1115-515-10-18	COMP TIME	2,000
001-1115-515-10-21	FICA	16,409
001-1115-515-10-22	RETIREMENT CONTRIBUTIONS	12,672
001-1115-515-10-23	HEALTH INSURANCE	43,362
001-1115-515-10-24	WORKER'S COMPENSATION	1,547
001-1115-515-10-25	Liffe Insurance	3,524
001-1115-515-10-29	Allowance	8,400
Subgroup : [10] Personnel Services		\$ 316,753
001-1115-515-30-31	PROFESSIONAL SERVICES	\$ 115,000
001-1115-515-30-34	OTHER CONTRACTUAL SERVICES	35,000
001-1115-515-30-40	TRAVEL & PER DIEM	-
001-1115-515-30-41	COMMUNICATIONS SERVICES	-
001-1115-515-30-45	INSURANCE	8,360
001-1115-515-30-46	REPAIR & MAINTENANCE	-
001-1115-515-30-47	PRINTING & BINDING	-
001-1115-515-30-48	PROMOTIONAL & ADVERTISING	-
001-1115-515-30-51	OFFICE SUPPLIES	-
001-1115-515-30-52	OPERATING SUPPLIES	-
001-1115-515-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-
001-1115-515-30-55	EDUCATIONAL COURSES	-
002-1115-515-30-56	RADIO REPAIR AND MAINTENANCE	-
001-1115-515-30-57	VEHICLE REPAIR & MAINTENANCE	-
001-1115-515-30-58	GAS, OIL & LUBRICANTS	-
Subgroup : [30] Operating Expenditures		\$ 158,360
TOTAL OPERATING EXPENDITURES:		\$ 475,113
TRANSFER IN-G&A COST ALLOCATION		77,631
		\$ 552,744
001-1115-515-60-62	BUILDING IMPROVEMENTS	\$ -
001-1115-515-60-64	MACHINERY & EQUIPMENT	-
001-1115-515-80-84	MUNICIPAL BOARDS	-
Subgroup : [60] CAPITAL OUTLAY		\$ -
		\$ 552,744
Surplus (Deficit)		\$ 47,256
		7.88%