AGENDA (Amended)
Budget Workshop
Monday, July 20, 2026, 4:00 PM
Council Chambers, 116 First Street, Neptune Beach, Florida

A. CALL TO ORDER / ROLL CALL

B. FY26-27 BUDGET:

1. Healthcare Funding Discussion
2. Pension COLA Funding Discussion
3. Mobility Management
4. Parks and Sustainability
5. Public Works

C. COUNCIL DISCUSSION

D. 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

SPONSORED BY:

MAYOR BROWN

ORDINANCE NO. 2024-04

A BILL TO BE ENTITLED

AN ORDINANCE OF THE CITY OF NEPTUNE BEACH, FLORIDA, AMENDING CHAPTER 2, ADMINISTRATION, ARTICLE V, EMPLOYEE BENEFITS, DIVISION 4, POLICE OFFICERS' RETIREMENT SYSTEM OF THE CITY OF NEPTUNE BEACH, SECTION 2-349, CONTRIBUTIONS, AND SECTION 2-349.1, BENEFIT AMOUNTS AND ELIGIBILITY, TO PROVIDE FOR AN INCREASE IN THE THE MEMBER CONTRIBUTION RATE; TO PROVIDE FOR AN ANNUAL BENEFIT INCREASE FOR MEMBERS WHO RETIRED ON OR AFTER OCTOBER 1, 2020; TO PROVIDE FOR A ONE-TIME BENEFIT INCREASE IN RETROACTIVE BENEFITS FOR RETIREES AND BENEFICIARIES WHO RETIRED BEFORE OCTOBER 1, 2020; TO MAKE OCTOBER 1 THE EFFECTIVE DATE OF ANY COST OF LIVING ADJUSTMENTS; DIRECTING THE CITY CLERK TO FILE A COPY OF THIS ORDINANCE WITH THE FLORIDA DEPARTMENT OF MANAGEMENT SERVICES, DIVISION OF RETIREMENT; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Trustees of the City of Neptune Beach Police Officers' Retirement System ("Retirement System") desires to provide an annual cost of living adjustment benefit for all Members who retire on or after October 1, 2020 under Normal, Early, Disability, and Pre-Retirement Death; and

WHEREAS, the Board of Trustees of the City of Neptune Beach Police Officers' Retirement System desires to provide a one-time cost of living adjustment benefit for all Retirees, Disability Retirees, and Beneficiaries who retired on or before October 1, 2020 based on their respective Credited Service periods; and

WHEREAS, the Board of Trustees of the City of Neptune Beach Police Officers' Retirement System desires to make the effective date of any cost of living adjustments October 1; and

WHEREAS, an amendment to the City code is necessary to permit such new conditions; and

WHEREAS, the Board of Trustees of the City of Neptune Beach Police Officers' Retirement System have requested and approved such an amendment as being in the best interest of the participants and beneficiaries as well as serving to improve the administration of the Retirement System; and

WHEREAS, the City Council has received and reviewed an actuarial impact statement related to this change and attached as such; and

WHEREAS, the City Council deems it to be in the public interest to provide this change to the Retirement System for its police officers; and

WHEREAS, the City Council of the City of Neptune Beach, Florida has determined that it is necessary to amend the following

NOW, THEREFORE, be it ordained by the City Council of the City of Neptune Beach, Florida that:

SECTION 1. That Chapter 2, Administration, Article V, Employee Benefits, Division 4, Police Officers' Retirement System, of the Code of Ordinances of the City of Neptune Beach is hereby amended by amending Section 2-349, Contributions, subparagraph (a), *Member contributions*, by adding the following underlined language and deleting the stricken through language as follows:

Sec. 2-349. - Contributions.

(a) *Member contributions*.

(1) Amount. <u>Effective October 1, 2024,</u> each member of the system shall be required to make regular contributions to the fund in the amount of ~~eight (8)~~ <u>nine (9%)</u> percent of <u>their</u>~~his~~ salary. Member contributions withheld by the city on behalf of the member shall be deposited with the board immediately

after each pay period. The contributions made by each member to the fund shall be designated as employer contributions pursuant to section 414(h) of the Code. Such designation is contingent upon the contributions being excluded from the members' gross income for federal income tax purposes. For all other purposes of the system, such contributions shall be considered to be member contributions.

* * * * *

SECTION 2. That Chapter 2, Administration, Article V, Employee Benefits, Division 4, Police Officers' Retirement System, of the Code of Ordinances of the City of Neptune Beach is hereby amended by amending Section 2-349.1, Benefit amounts and eligibility, subparagraph (e), *Cost-of-living adjustment*, by adding the following underlined language and deleting the stricken through language as follows:

Sec. 2-349.1. - Benefit amounts and eligibility.

* * * * *

(e) *Cost-of-living adjustment.*

~~Effective retroactively to January 1, 1998, the monthly benefit being received by every retiree, including disability retirees, joint pensioners and beneficiaries who began receiving monthly benefits before January 1, 1998, shall be increased by three (3) percent.~~

<u>(1) Effective October 1, 2024, provide an annual automatic cost-of-living adjustment (COLA) for all who retired on and after October 1, 2020, under Normal, Early, Disability, and Pre-Retirement Death, according to the schedule below:</u>

Effective Date	*COLA Rate*
10/1/2024	*1.00%*
10/1/2025	*1.25%*
10/1/2026	*1.50%*
10/1/2027	*1.75%*
10/1/2028	*2.00%*
10/1/2029	*2.25%*
10/1/2030	*2.50%*
10/1/2031	*2.75%*
10/1/2032 +	*3.00%*

(2) Effective October 1, 2024, all Retirees, Disability Retirees, and Beneficiaries, who retired prior to October 1, 2020, shall receive a one-time increase of two (2%) percent to their monthly benefits for each full year of retirement as of that date, with a maximum increase of ten (10%) percent.

(3) Effective October 1, 2024, the City shall fund the COLA benefits described herein as follows:

a) apply fifty percent (50%) of the City's existing credit in the amount of $735,000, as reflected in the October 1, 2024, Actuarial Valuation report ("Funding Credit"); and

b) 50% of the cost by increase to the City's annual required contribution as specified in the then most recent Actuarial Valuation report; and

c) Effective October 1, 2025, and each subsequent fiscal year thereafter, apply a 10% increase to the amount described in subsection (e)3(a) here for the immediately prior fiscal year, until the entire Funding Credit is depleted with any remaining benefit costs thereafter being reflected in the City's annual required contribution as specified by the then most recent Actuarial Valuation report.

* * * * *

SECTION 3: Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Neptune Beach.

SECTION 4: All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

SECTION 5: If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

SECTION 6: That this Ordinance shall become effective immediately upon its passage and adoption by the City Council.

VOTE RESULTS OF FIRST READING:

Mayor Elaine Brown	YES
Vice Mayor Kerry Chin	YES
Councilor Lauren Key	ABSTAIN
Councilor Josh Messinger	YES
Councilor Nia Livingston	YES

Passed on First Reading this 19th day of August, 2024.

VOTE RESULTS OF SECOND AND FINAL READING:

Mayor Elaine Brown	YES
Vice Mayor Kerry Chin	YES
Councilor Lauren Key	ABSENT
Councilor Josh Messinger	YES
Councilor Nia Livingston	ABSENT

Passed on Second and Final Reading this 3rd day of September, 2024.

Elaine Brown
Mayor

CITY OF NEPTUNE BEACH
1931
FLORIDA

ATTEST:

Catherine Ponson
City Clerk

Approved as to form and correctness:

Paul Waters
City Attorney

City of Neptune Beach, FL

PROPOSED BUDGET

FISCAL YEAR 2026-2027

Prepared by the Finance Department

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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

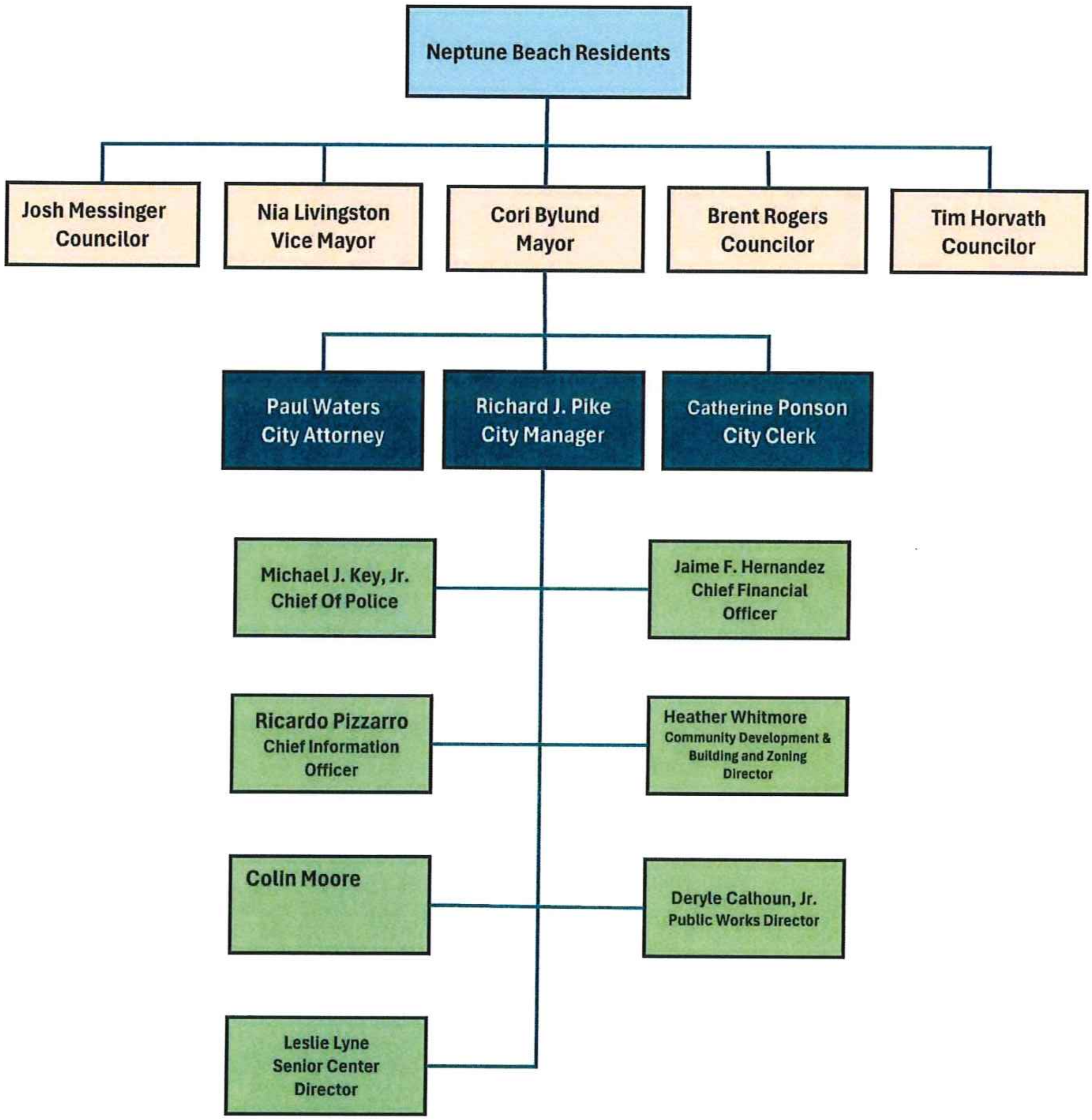
Public Works Director – Deryle Calhoun, Jr., P.E.

Community Development/Building & Zoning Director – Heather Whitmore, AICP, PTP

Senior Center Director – Leslie Lyne

Parks and Sustainability Director – Colin Moore

City of Neptune Beach, Florida



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 a 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.

Major 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, community development, 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-Major 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.

Section 1
Budget Summary
All Funds

Fiscal Year 2026-27

Budget Summary - All Funds

	General Fund	Special Revenue Funds	Enterprise Funds	Total	Percentage
REVENUES					
Taxes	$ 5,323,616	$ 1,194,500	$ -	$ **6,518,116**	28.29%
Franchise Fees	845,100	-	-	**845,100**	3.67%
Licenses & Permits	50,000	-	-	**50,000**	0.22%
Intergovernmental Revenues	1,668,655	53,100	-	**1,721,755**	7.47%
Charges for Services	49,071	77,225	12,146,332	**12,272,628**	53.26%
Fines & Forfeiture	40,000	37,000	-	**77,000**	0.33%
Investment Income	250,000	-	-	**250,000**	1.08%
Rents & Royalties	63,257	-	-	**63,257**	0.27%
Disposition of Surplus Property	30,685	-	-	**30,685**	0.13%
Miscellaneous Revenues	57,783	-	-	**57,783**	0.25%
Donations		110,014	-	**110,014**	0.48%
Transfer In from Other Funds	1,032,500	-	-	**1,032,500**	4.48%
Appropriated Fund Balance	-	14,500	-	**14,500**	0.06%
	$ 9,410,667	**$ 1,486,339**	**$ 12,146,332**	**$ 23,043,338**	100.00%
EXPENDITURE BY DEPARTMENT					
General Government	$ 253,739	$ 350,000	$ -	$ 603,739	2.99%
Public Safety	6,549,005	22,600	-	6,571,605	32.55%
Public Works	1,639,279	-	-	1,639,279	8.12%
Culture/Recreation	846,635	-	-	846,635	4.19%
Physical Environmental	-	227,170	-	227,170	1.13%
Other Uses	-	25,000	-	25,000	0.12%
Water & Sewer	-	-	4,597,498	4,597,498	22.77%
Sanitation	-	-	2,658,700	2,658,700	13.17%
Stormwaters	-	-	765,951	765,951	3.79%
Parking	-	-	840,059	840,059	4.16%
Building & Zoning	-	-	552,577	552,577	2.74%
Information Technologies	-	-	609,450	609,450	3.02%
Neptune Beach-Tourist District	-	250,000	-	250,000	1.24%
	$ 9,288,658	**$ 874,770**	**$ 10,024,235**	**$ 20,187,663**	100.00%
Non Operational Revenues/Expenses					
Indirect Cost Allocation	$ -	$ -	$ -	$ -	0
Contribution/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	**$ 9,410,658**	**$ 1,224,770**	**$ 11,147,715**	**$ 21,783,143**	
Surplus/(Deficit)	**$ 9**	**$ 261,569**	**$ 998,617**	**$ 1,260,195**	**5.47%**

Budget Summary – FY 2026-2027

1. **All funds**
   a. The proposed budget for FY 2026-27 is $21,783,162. The funds component of the budget includes the following:

• General Fund:		$ 9,410,668
• Special Revenue Funds:		
o Sr Center:	227,170	
o Neptune Beach Tourist District:	250,000	
o Contributions to Other Funds:	350,000	
o Other Funds:	397,600	
Total Special Revenue Funds:		1,224,770
• Water & Sewer Fund:		5,038,483
• Sanitation (Solid Waste) Fund:		2,991,203
• Stormwaters Fund:		765,951
• Paid Parking Fund:		1,190,060
• Building & Zoning Fund:		552,578
• Information Technology Fund:		609,451
Total Budget for FY 2026-27:		**$21,783,162**

2. **General Fund**
   a. Expenditure by Department:

• Police/Public Safety:	$6,549,012	
• Public Works:	1,639,281	
• Parks & Sustainability:	493,184	
• Ocean Rescue:	353,452	
• Community Development:	253,739	
• Capital Outlay:	122,000	
Total Expenditures:		**$9,410,668**

   b. Expenditures by Category:

• Personnel:	$7,470,875		79.38%
• Operating:	1,817,793		19.31%
• Capital Outlay:	122,000		1.31%
Total Expenditure by Category:		**$9,410,668**	

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

3. **Special Revenue Funds**

• Sr. Center:	$ 227,239	
• Neptune Beach Tourist District:	250,000	
• Other Special Revenue Funds:	747,600	
Total Special Revenue Funds:		**$1,224,770**

4. **Enterprise Funds**
   a. **Water & Sewer Fund**
      - Operating Revenue: $5,201,366
      - Operating Expenses: 4,598,889 (Includes G&A and OVH indirect cost allocation)
      - Net Operating Results: (Net Income) 602,477
      - Debt Service: 340,000 (Principal & Interest)
      - Net Gain: (After Debt Service Pmt.) **$251,537**

   b. **Sanitation (Solid Waste)**
      - Operating Revenue: $3,092,01
      - Operating Expenses: 2,659,504 (Includes G&A and OVH indirect cost allocation)
      - Net Operating Results: (Net Income) 432,512
      - **Debt Payment to General Fund: $332,500**

      Sanitations owe repayment to the General Fund due to prior-year advances of $910,407

   c. **Stormwaters**
      - Operating Revenue: $1,250,500
      - Operating Expenses: 856,182 (Includes G&A and OVH indirect cost allocation)
      - **Net Operating Results: (Net Income) $394,318**

   d. **Paid Parking**
      - Operating Revenue: $1,393,000
      - Operating Expenses: 840,313 (Includes G&A indirect cost allocation)
      - Net Operating Results: (Net Income) 552,687
      - **Debt Payment to General Fund: $250,000**

      Paid Parking owe $250,000 advanced as Operating Capital to establish the fund.

   e. **Building & Zoning**
      - Operating Revenue: $ 600,000
      - Operating Expenses: 552,744 (Includes G&A indirect cost allocation)
      - **Net Operating Results: (Net Income) $ 47,256**

   f. **Information Technologies (Internal Service Fund)**
      - Operating Revenue: $ 609,634
      - Operating Expenses: 609,634 (Includes G&A indirect cost allocation)
      - **Net Operating Results: (Net Income) $,000**

Schedule of Interfund Transfers
General Fund Inflows:

FROM	TO	Amount
Sanitation	General Fund-Debt Repayment	$ 332,500
Paid Parking	General Fund-Debt Repayment	250,000
Paid Parking	General Fund-Town Center	100,000
1/2 Cent Gas Tax	General Fund-Public Works	250,000
Better Jacksonville Fund	General Fund-City Hall Renovation	100,000
		$ 1,032,500

Staffing Level/Budgeted Positions

Mayor & City Council	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2025-26	FY 2026-27
Mayor	1	1	1	1	1	1
Vice-Mayor	1	1	1	1	1	1
Councilor	3	3	3	3	3	3
Total Budgeted Positions	**5**	**5**	**5**	**5**	**5**	**5**

City Manager	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
City Manager	1	1	1	1	1	1
Assistant to City Manager	1	1	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**	**2**

Finance	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Chief Financial Officer	1	1	1	1	1	1
Controller	1	1	1	1	1	1
Financial Operation Supervisor	1	1	1	1	1	1
Staff Accountant	0	0	1	1	1	1
Accounting Technician	0	0	1	1	1	1
Billing Supervisor	1	1	1	1	1	1
Cashier I	1	1	1	1	1	1
Cashier II	1	1	1	1	1	1
Meter Reader	1	1	1	1	1	1
Total Budgeted Positions	**7**	**7**	**9**	**9**	**9**	**9**

City Clerk	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
City Clerk	1	1	1	1	1	1
Human Resources	1	1	1	1	1	1
Social Media Specialist	0	0	0	0	0	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**	**3**

Community Development	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Community Development Director	1	1	1	1	1	1
Code Compliance Supervisor	1	1	1	1	1	1
Code Compliance Assistant	0	0	0	1	1	1
Code Enforcement Officer	1	1	1	1	1	1
Fire Marshall	1	1	1	0	0	0
Total Budgeted Positions	**4**	**4**	**4**	**4**	**4**	**4**

Public Safety/PD	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Police Chief	1	1	1	1	1	1
Police Commander	2	2	2	2	2	2
Police Sergeant	2	2	2	2	2	2
Police Sergeant-Detective	1	1	1	1	1	1
Police Detective	2	2	2	2	2	3
Police Officers	13	13	13	13	13	13
Police Officers (PT)	0	0	0	0	0	1
Communication Officers	5	5	5	5	5	4
Service Division Supervisor	2	2	2	2	2	2
Record Specialist	1	1	1	1	1	1
Executive Assistant to Chief	0	0	0	0	0	1
School Crossing Guards (PT)	5	5	5	5	5	6
Beaches Ambassador (Parking) (PT)	5	5	5	5	5	5
	39	**39**	**39**	**39**	**39**	**42**

Animal Control	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Animal Control Officer	1	1	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**	**1**	**1**

Ocean Rescue/Beach Cleanup	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY2026-27
Lifeguard Captain	1	1	1	1	1	1
Lifeguard Lieutenant	2	2	2	2	2	4
Lifeguards (seasonal & part-time)	20	20	20	20	20	18
Total Budgeted Positions	**23**	**23**	**23**	**23**	**23**	**23**

Public Works (Admin & Streets)	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Public Works Director	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Project Manager	1	1	1	1	1	0
City Engineer	1	1	1	1	1	1
Business Operation Manager	0	0	1	1	1	1
Laborer I	3	3	3	5	5	5
Laborer II	1	1	1	1	1	1
P&S Supervisor	1	1	1	1	1	1
P&M Supervisor	1	1	0	0	0	0
Asst Lead Operator (from Water)	0	0	0	0	0	0
Crew Chief	1	1	1	0	0	0
Mechanic/Crew Chef	1	1	1	1	1	1
Maintenance Technician	1	1	1	1	1	1
Total Budgeted Positions	**13**	**13**	**13**	**14**	**14**	**13**

Park & Sustainability	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Park & Sustainability Director	1	1	1	1	1	1
Project Manager	0	0	0	0	0	1
Laborer 1	0	0	0	0	0	1
Total Budgeted Positions	**1**	**1**	**1**	**1**	**1**	**3**

Sr. Center	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Sr Center Director	1	1	1	1	1	1
Administrative Assistant (PT)	2	2	2	2	2	2
Total Budgeted Positions	**3**	**3**	**3**	**3**	**3**	**3**

W&S Admin	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
W&S Admin-Division Chief	1	1	1	2	2	2
Total Budgeted Positions	**1**	**1**	**1**	**2**	**2**	**2**

W&S-Sewer	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Mechanic	1	1	1	1	1	1
Wastewater C Operator	1	1	1	4	4	4
Utility Laborer I	2	2	2	2	2	2
Total Budgeted Positions	**4**	**4**	**4**	**7**	**7**	**7**

Stormwaters	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Operator - Stormwaters	1	1	1	1	1	1
Utility Laborer I	2	2	2	1	1	1
Total Budgeted Positions	**3**	**3**	**3**	**2**	**2**	**2**

W&S - Water	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Crew Chief	2	2	2	1	1	1
Lead Operator	1	1	1	1	1	1
Utility Laborer I	1	1	1	1	1	1
Utility Laborer II	1	1	1	1	1	1
Backflow Prevention Specialist	1	1	1	1	1	1
Total Budgeted Positions	**6**	**6**	**6**	**5**	**5**	**5**

Information Technologies	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25	FY2024-25	FY 2026-27
Chief Information Officer	0	0	1	1	1	1
System Administrator	1	1	1	1	1	1
GIS Administrator	0	0	0	1	1	1
Total Budgeted Positions	**1**	**1**	**2**	**3**	**3**	**3**
	115	115	118	122	122	127

Section 2
Budget Summary
General Fund

GENERAL FUND-BUDGET SUMMARY

DESCRIPTION		FY 2025-26	PERCENTAGE OF REVENUE		FY 2026-27	PERCENTAGE OF REVENUE
REVENUES						
Property Taxes	$	5,016,194	42.76%	$	5,323,616	56.57%
Franchise Fees		824,300	7.03%		845,100	8.98%
Licenses & Permits		436,520	3.72%		50,000	0.53%
Intergovernmental Revenues		2,199,375	18.75%		1,668,655	17.73%
Charges for Services		44,125	0.38%		49,071	0.52%
Fines & Forfeiture		71,596	0.61%		40,000	0.43%
Investment Income		210,000	1.79%		250,000	2.66%
Rents & Royalties		30,657	0.26%		63,257	0.67%
Disposition of Surplus Property		30,000	0.26%		30,685	0.33%
Miscellaneous Revenues		194,665	1.66%		57,783	0.61%
Transfer In from Other Funds		1,882,479	16.05%		1,032,500	10.97%
Appropriated Fund Balance		792,072	6.75%		-	0.00%
	$	**11,731,983**	**100.00%**	**$**	**9,410,667**	**100.00%**
EXPENDITURES BY CATEGORY						
Personnel	$	6,757,971	57.60%	$	7,470,868	80.43%
Operational		2,313,131	19.72%		1,817,790	19.57%
Capital Outlay		2,660,881	22.68%		122,000	1.30%
			0.00%			
	$	**11,731,983**	**100.00%**	**$**	**9,410,658**	**101.30%**
EXPENDITURE BY DEPARTMENT						
Mayor & City Council	$	4,796.00	0.05%	$	-	0.00%
City Manager		37,239	0.41%		-	0.00%
Finance		100,820	1.11%		-	0.00%
Legal		15,870	0.17%		-	0.00%
Non-Departmental		65,100	0.72%		-	0.00%
City Clerk		32,432	0.36%		-	0.00%
Community Development		720,604	7.94%		253,739	2.73%
Police Department/Public Safety		5,801,300	63.95%		6,417,350	69.09%
Animal Control		107,762	1.19%		131,655	1.42%
Public Works		1,303,162	14.37%		1,639,279	17.65%
Ocean Rescue		326,018	3.59%		353,451	3.81%
Park & Sustainability		556,000	6.13%		493,184	5.31%
TOTAL EXPENDITURES BY DEPARTMENT	**$**	**9,071,103**	**100.00%**	**$**	**9,288,658**	**100.00%**
Capital Outlay						
Buildings	$	818,072	30.74%	$	100,000	0.00%
Infrastructure		1,393,000	52.35%		-	0.00%
Machinery & Equipment		449,809	16.90%		22,000	0.00%
TOTAL CAPITAL OUTLAY		**2,660,881**	**100.00%**	**$**	**122,000**	**0.00%**
TOTAL GENERAL FUND BUDGET	**$**	**11,731,984**		**$**	**9,410,658**	

GENERAL FUND REVENUE DETAIL

Description	Final Budget FY2023-24	Final Budget FY2024-25	Adopted Budget FY2025-26	Proposed Budget FY2026-27
REAL PROPERTY TAXES	$ 4,156,073	$ 4,534,453	$ 4,837,181	$ 5,211,231
PERSONAL PROPERTY TAXES	76,234	93,724	94,013	$ 107,385
DELINQUENT REAL PROPERTY	-	85,000	85,000	5,000
Subgroup : [311] Taxes	**$ 4,232,307**	**$ 4,713,177**	**$ 5,016,194**	**$ 5,323,616**
JAX BEACH ELEC. FRANCHISE	$ 210,000	$ 250,000	$ 285,000	$ 275,000
GAS FRANCHISE	1,400	2,500	2,500	2,200
SANITATION FRANCHISE	125,500	246,800	246,800	257,900
TELECOMMUNICATIONS TAX	270,000	285,000	290,000	310,000
Subgroup : [323] Franchise Fees	**$ 606,900**	**$ 784,300**	**$ 824,300**	**$ 845,100**
PROFESSIONAL/OCCUPATIONAL. LICENSES	$ 15,000	$ 30,000	$ 35,000	$ 50,000
BUILDING PERMITS	205,000	220,000	285,000	-
PLAN REVIEW FEES	75,000	80,000	108,000	-
Fire Plan Review Fees	-	4,800	7,920	-
Building Department Credit Card Fees	-	-	-	-
INSPECTION FEES	1,500	250	600	-
Subgroup : [322] Licenses and Permits	**$ 296,500**	**$ 335,050**	**$ 436,520**	**$ 50,000**
Federal Grant - Public Safety	$ 48,000	$ 48,000	$ 62,000	$ -
Other Grants-PD	-	-	126,360	-
REIMBURSABLE GRANTS	-	-	380,000	62,000
11 CENT CIG. TAX/REV. SHARING	222,336	245,000	250,000	295,000
ALCOHOLIC BEVERAGE. LICENSES	8,800	-	8,500	10,500
LOCAL HALF CENT SALES TAX	953,450	965,000	950,000	875,000
MOTOR FUEL TAX REBATE	2,400	450	900	900
FDOT GRANT	37,500	37,500	44,500	37,500
911 USER FEES	119,799	90,000	85,000	85,000
FLORIDA BLVD. MAINTENANCE	37,500	37,500	37,500	40,500
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**
BOARD OF APPEALS FEES	$ 1,500	$ 2,500	$ 1,250	$ 1,250
PLANNING REVIEW BOARD FEE	3,500	20,000	30,000	30,000
SALE OF MAPS/PUBLICATIONS	-	-	-	-
LIEN LETTERS	5,500	5,500	7,500	6,000
NOTARY FEES	-	-	-	-
COPIES	500	250	1,000	1,500
ID & FINGERPRINT CHARGES	50	-	-	-
ZONING VERIFICATION CHARGES	100	-	4,250	10,000
ELECTION QUALIFYING FEES	-	-	-	196
INCIDENT REPORTS	250	250	125	125
Subgroup : [341] Charges for Services	**$ 11,400**	**$ 28,500**	**$ 44,125**	**$ 49,071**
COURT FINES	$ 15,000	$ 15,000	$ -	$ 10,000
PARKING TICKETS	8,200	12,500	10,250	25,000
Red Light Camera Tickets	-	-	49,000	5,000
ALARM VIOLATIONS	25	25	-	-
ANIMAL CONTROL VIOLATIONS	3,003	1,000	-	-
CODE ENFORCEMENT VIOLATIONS.	12,750	10,500	12,346	-
Subgroup : [354] Fines and Forfeitures	**$ 38,978**	**$ 39,025**	**$ 71,596**	**$ 40,000**

Description	Final Budget FY2023-24	Final Budget FY2024-25	Adopted Budget FY2025-26	Proposed Budget FY2026-27
INTEREST ON INVESTMENTS	$ 200.00	$ 230,000	$ 210,000	$ 250,000
STATE BOARD ADMIN INTEREST	-	$ -	$ -	$ -
Subgroup : [361] Investment Income	**$ 200.00**	**$ 230,000**	**$ 210,000**	**$ 250,000**
CELLULAR TOWER RENTALS	$ 50,000	$ 51,500	$ -	$ 35,000
FOP LODGE RENTAL (Not in Use)	-	-	-	-
BREWHOUND RIGHT-OF-WAY LEASE	2,400	2,400	2,400	2,400
FISH CAMP SIDEWALK RENTAL	4,934	4,934	4,934	4,934
HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,923	2,923	2,923	2,923
JAX SURF & PADDLE AND FLYING IGUANA LEASES	6,000	6,000	6,000	6,000
SOUTHCOAST BEACHES SIDEWALK RENT	2,400	2,400	2,400	-
GARDEN LEASE	-	-	-	-
THE LOCAL DUMPSTER PAD RENTAL	6,000	6,000	6,000	6,000
GREEN MARKET LEASE PAYMENT	-	-	-	-
NEPTUNE HOUSE RENTALS	6,500	5,000	6,000	6,000
Subgroup : [362] Rents and Royalties	**$ 81,157**	**$ 81,157**	**$ 30,657**	**$ 63,257**
SURPLUS EQUIPMENT SALES	$ 15,000	$ 30,000	$ 30,000	$ 20,685
INSURANCE PROCEEDS	-	-	-	10,000
[364] Sales - Disposition of Fixed Assets	**15,000**	**30,000**	**30,000**	**30,685**
OTHER MISC. REVENUES	30,000	225,000	194,665	57,783
Subgroup : [369] Miscellaneous Revenue	**$ 30,000**	**$ 225,000**	**$ 194,665**	**$ 57,783**
Interfund Transfers	$ 598,000	$ -	$ 225,000	$ 332,500
CONTRIB. FROM OTHER FUND-500	214,753	635,000	295,000	350,000
CONTRIB. FROM OTHER FUNDS 108			52,979	-
CONTRIB. FROM OTHER FUNDS 106			115,000	-
CONTRIB. FROM OTHER FUND-107	300,000	-	435,000	250,000
CONTRIB. FROM OTHER FUND-105	-	-	83,000	-
CONTRIB. FROM OTHER FUND-109	-	-	646,500	100,000
CONTRIB. FROM OTHER FUND-620			30,000	-
		635,000	1,882,479	1,032,500
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**	**$ 9,410,667**

MAYOR & COUNCIL

DESCRIPTION	Final Budget FY 2023-24	Final Budget FY 2024-25	Adopted FY 2025-26	Proposed FY 2025-26
EXECUTIVE SALARIES	$ 27,810	$ 28,783	$ 29,791	$ 27,000
FICA	2,127	2,202	2,279	2,066
WORKER'S COMPENSATION	47	4,263	37	37
MEDICARE	-	-	-	-
Subgroup : [10] Personnel Services	$ 29,985	$ 35,248	$ 32,107	$ 29,102
TRAVEL & PER DIEM	$ 1,500	$ 1,200	$ 4,200	$ 4,200
COMMUNICATIONS SERVICES	1,570	4,500	4,500	4,500
INSURANCE	1,494	6,180	1,000	1,000
PROMOTIONAL & ADVERTISING	3,200	3,200	3,200	3,200
OFFICE SUPPLIES	500	200	200	200
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,500	1,500	1,550	1,550
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	$ -
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY		$ -	$ -	$ -
TOTAL:	$ 40,248	$ 11,787	$ 4,796	$ -

CITY MANAGER

DESCRIPTION RESOURCE ALLOCATION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 81,658	$ 224,645	$ 232,508	$ 240,508
OTHER SALARIES & WAGES				$ 24,235
OVERTIME	-	-	-	-
SPECIAL PAY	500	1,200	1,200	1,500
PTO EXPENSE	4,388	8,640	18,420	25,752
COMP TIME	-	-	-	8,500
FICA	6,882	18,581	17,879	20,432
RETIREMENT CONTRIBUTIONS	6,053	15,137	18,697	25,708
HEALTH INSURANCE	14,509	39,913	50,700	49,992
WORKER'S COMPENSATION	150	413	366	366
LIFE INSURANCE	-	2,351	3,591	3,811
VEHICLE ALLOWANCE	3,500	8,400	-	-
Subgroup : [10] Personnel Services	**$ 117,640**	**$ 319,280**	**$ 343,361**	**$ 400,803**
PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
OTHER CONTRACTUAL SERVICES	3,000	3,000	3,000	3,000
TRAVEL & PER DIEM	7,000	7,000	7,000	7,000
INSURANCE	17,534	17,750	7,075	7,075
REPAIR & MAINTENANCE	-	-	-	-
PROMOTIONAL & ADVERTISING	-	1,000	1,000	1,000
OFFICE SUPPLIES	4,000	4,000	4,000	4,000
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,500	2,500	2,500	2,000
EDUCATIONAL COURSES	3,000	3,000	3,200	3,200
VEHICLE REPAIR & MAINTENANCE	-	1,500	500	500
GAS, OIL & LUBRICANTS	-	1,500	750	500
Subgroup : [30] Operating Expenditures	**$ 37,034**	**$ 41,250**	**$ 29,025**	**$ 28,275**
TOTAL OPERATING EXPENDITURE	**$ 154,674**	**$ 360,530**	**$ 372,386**	**$ 429,078**
TRANSFER OUT-G&A COST ALLOCATION	-	(278,852)	(335,147)	(421,422)
TOTAL:	**$ 154,674**	**$ 81,678**	**$ 37,239**	**$ 7,656**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	35,000	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ 35,000**	**$ -**	**$ -**
TOTAL:	**$ 154,674**	**$ 116,678**	**$ 37,239**	**$ 7,656**

FINANCE

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 215,322	$ 653,863	$ 695,748	$ 718,090
OTHER SALARIES & WAGES				29,816
OVERTIME	437	3,000	3,000	5,000
SPECIAL PAY	945	2,400	1,800	2,400
PTO	8,282	25,149	54,245	65,397
COMP TIME	-	-	5,000	8,500
FICA	17,206	52,358	54,872	58,431
RETIREMENT CONTRIBUTIONS	15,073	45,770	40,535	46,764
HEALTH INSURANCE	-	70,616	69,415	110,625
WORKER'S COMPENSATION	940	2,752	1,322	2,199
LIFE INSURANCE		6,331	7,741	12,028
ALLOWANCE	-	-	-	260
Subgroup : [10] Personnel Services	**$ 258,204**	**$ 862,239**	**$ 933,678**	**$ 1,059,510**
ACCOUNTING & AUDIT	$ -	$ -	$ -	$ -
OTHER CONTRACTUAL SERVICES	4,600	5,000	30,000	30,000
TRAVEL & PER DIEM	5,500	6,000	7,000	7,000
COMMUNICATION SERVICES	1,500	2,500	2,500	2,500
POSTAGE (INC. FED EX)	100	-	-	-
INSURANCE	8,800	9,000	15,423	15,423
REPAIR & MAINTENANCE	4,900	1,000	-	-
PRINTING & BINDING	500	-	-	-
OFFICE SUPPLIES	4,200	5,000	5,000	5,000
OPERATING SUPPLIES	3,600	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,000	3,000	3,000	3,000
EDUCATIONAL COURSES	2,500	5,000	6,000	6,000
VEHICLE REPAIR & MAINTENANCE	-	3,500	500	500
GAS, OIL & LUBRICANTS	-	5,000	3,000	3,000
Subgroup : [30] Operating Expenditures	**$ 39,200**	**$ 45,000**	**$ 72,423**	**$ 72,423**
TOTAL OPERATING EXPENDITURES	297,404	907,239	1,006,101	1,131,933
TRANSFER OUT-G&A COST ALLOCATION	-	(699,841)	(905,491)	(1,131,933)
TOTAL:	**$ 297,404**	**$ 207,398**	**$ 100,610**	**$ 1**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	50,500	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ 50,500**	**$ -**	**$ -**
TOTAL:	**$ 297,404**	**$ 257,898**	**$ 100,610**	**$ 1**

LEGAL

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
Professional Services	$ 150,000	$ 150,000	$ 150,000	$ 165,000
COMMUNICATION SERVICES	-	5,400	5,400	1,000
INSURANCE	-	8,500	3,000	3,200
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

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 147,320	$ 173,285	$ 210,386	$ 269,246
OTHER SALARIES & WAGES	-	-	7,500	10,000
OVERTIME	-	-	-	-
SPECIAL PAY	300	300	300	300
PTO LIABILITY	5,666	6,665	16,860	22,995
COMP TIME	-	-	1,000	1,350
FICA	11,726	13,314	17,410	22,131
RETIREMENT CONTRIBUTIONS	10,312	11,711	5,158	10,503
HEALTH INSURANCE	10,311	8,944	8,944	20,558
WORKER'S COMPENSATION	155	296	228	381
ALLOWANCE		-	8,400	8,400
LIFE INSURANCE	-	1,368	3,188	4,687
Subgroup : [10] Personnel Services	**$ 185,790**	**$ 215,883**	**$ 279,374**	**$ 370,551**
OTHER CONTRACTUAL SERVICES	$ 10,000	$ 10,000	$ 10,000	$ 10,000
TRAVEL & PER DIEM	5,000	5,000	5,000	5,000
COMMUNICATIONS SERVICES	5,000	5,000	5,000	5,000
INSURANCE	7,000	7,000	7,245	7,245
REPAIR & MAINTENANCE	1,000	1,000	1,000	1,000
PRINTING & BINDING	4,500	4,500	4,500	4,500
PROMOTIONAL & ADVERTISING	5,000	5,000	5,000	5,000
OFFICE SUPPLIES	1,200	1,200	1,200	1,200
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,500	1,500	1,500	1,500
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**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL:	**$ 230,490**	**$ 59,035**	**$ 32,432**	**$ 1**

NON-DEPARTMENTAL

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ -	$ -	$ -	$ -
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
PTO LIABILITY	-	-	-	-
FICA	-	-	-	-
RETIREMENT CONTRIBUTIONS	-	-	-	-
LIFE & HEALTH INSURANCE	-	-	-	-
WORKER'S COMPENSATION	-	-	-	-
MEDICARE	-	-	-	-
Subgroup : [10] Personnel Services	**$ -**	**$ -**	**$ -**	**$ -**
LOBBYIST FEES	$ 42,000	$ 42,000	$ 43,500	$ 43,500
AUDITING & ACCOUNTING FEES	50,000	65,000	120,000	50,000
OTHER CONTRACTUAL SERVICES	-	35,000	45,000	55,000
COMMUNICATIONS SERVICES	330,690	230,000	250,000	250,000
POSTAGE & SHIPPING	-	7,000	2,250	2,250
UTILITY SERVICES	-	22,000	2,500	2,500
RENTAL & LEASES	26,858	16,000	16,000	16,000
INSURANCE	-	50,000	11,251	11,251
REPAIR & MAINTENANCE	-	25,000	25,000	25,000
PRINTING & BINDING	100,000	-	-	-
PROMOTIONAL & ADVERTISING	40,000	3,500	25,000	25,000
OFFICE SUPPLIES	-	22,000	10,500	10,500
OPERATING SUPPLIES	-	-	-	-
GAS, OIL & LUBRICANTS	-	-	-	-
UNIFORMS	-	-	-	-
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**	**$ -**
BUILDING IMPROVEMENTS	$ -	$ -	$ 390,000	$ 100,000
MACHINERY & EQUIPMENT	$ -	$ -	$ 21,500	$ 22,000
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ 411,500**	**$ 122,000**
TOTAL:	**$ 589,548**	**$ 139,894**	**$ 476,600**	**$ 122,000**

COMMUNITY DEVELOPMENT

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	270,902	$ 335,977	$ 347,556	$ 110,225
OVERTIME	-	3,000	3,000	1,000
SPECIAL PAY	2,100	2,100	2,100	-
PTO LIABILITY	10,420	12,787	26,735	11,325
COMP TIME	-	-	2,000	400
FICA	-	27,071	27,284	10,825
RETIREMENT CONTRIBUTIONS	21,682	24,770	13,500	6,575
HEALTH INSURANCE	18,963	41,121	35,780	22,498
WORKER'S COMPENSATION	41,121	2,351	1,196	802
Liffe Insurance	2,351	2,320	2,320	1,828
Allowance	-	-	8,400	-
Subgroup : [10] Personnel Services	**$ 367,539**	**$ 451,497**	$ 469,871	$ 165,478
PROFESSIONAL SERVICES	90,000	$ 90,000	$ 90,000	$ -
OTHER CONTRACTUAL SERVICES	12,000	10,000	25,000	-
TRAVEL & PER DIEM	5,000	5,000	7,500	7,500
COMMUNICATIONS SERVICES	2,000	4,000	8,000	8,000
INSURANCE	15,805	28,000	11,450	3,090
REPAIR & MAINTENANCE	-	2,000	2,000	2,000
PRINTING & BINDING	500	500	500	2,000
PROMOTIONAL & ADVERTISING	1,000	1,500	1,500	3,000
OFFICE SUPPLIES	2,500	2,500	8,000	12,000
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,000	6,000	6,000	8,000
EDUCATIONAL COURSES	3,000	1,500	6,000	6,000
RADIO REPAIR AND MANTENANCE	-	-	-	-
VEHICLE REPAIR & MAINTENANCE	1,000	**1,000**	**500**	**500**
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	35,571
	$ 508,044	**$ 675,519**	**$ 711,186**	**$ 253,739**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	35,000	-	-
MUNICIPAL BOARDS	200	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ 200**	**$ 35,000**	**$ -**	**$ -**
	$ 508,244	**$ 710,519**	**$ 711,186**	**$ 253,739**

POLICE DEPARTMENT/PUBLIC SAFETY

DESCRIPTION	FINAL BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 2,499,440	$ 2,660,120	$ 2,696,224	$ 2,790,480
OTHER SALARIES AND WAGES			57,000	80,000
OVERTIME	210,000	245,798	250,000	250,000
SPECIAL PAY	45,000	45,000	45,000	185,000
PTO	89,922	95,885	207,402	264,552
COMPENSATORY	-	30,000	30,000	30,000
FICA	222,264	222,264	251,350	255,164
RETIREMENT CONTRIBUTIONS	395,889	395,889	441,398	494,130
HEALTH INSURANCE	364,420	364,420	364,420	426,538
WORKER'S COMPENSATION	61,000	82,014	82,014	91,000
MEDICARE	-	-	-	-
LIFE INSURANCE		24,262	24,262	44,345
ALLOWANCE	-	7,360	17,760	17,760
	-	-	-	-
Subgroup : [10] Personnel Services	**$ 3,887,935**	**$ 4,173,012**	**$ 4,466,830**	**$ 4,928,970**
PROFESSIONAL SERVICES	1,500	2,000	2,070	2,070
OTHER CONTRACTUAL SERVICES	37,550	20,500	22,770	22,770
INVESTIGATIONS	1,200	1,250	1,294	1,294
TRAVEL & PER DIEM	5,500	12,000	12,420	12,420
COMMUNICATIONS SERVICES	80,480	90,000	93,150	93,150
UTILITY SERVICES	300	9,150	9,470	9,470
INSURANCE	66,463	190,000	91,385	91,385
REPAIR & MAINTENANCE	40,850	42,300	42,500	42,500
PROMOTIONAL & ADVERTISING	3,000	5,000	5,175	5,175
OTHER CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	10,000	14,500	15,008	15,008
OPERATING SUPPLIES	40,000	40,000	41,400	41,400
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	20,200	10,000	10,350	10,350
EDUCATIONAL COURSES	14,500	16,500	17,078	-
RADIO REPAIR & MAINTENANCE	-	5,000	5,175	-
VEHICLE REPAIR & MAINTENANCE	35,000	40,000	65,000	65,000
GAS, OIL & LUBRICANTS	75,500	87,975	91,054	91,054
UNIFORMS	40,800	42,228	23,706	23,706
MISCELLANEOUS EXPENDITURES	30,000	30,000	-	-
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**	**899,627**
TOTAL OPERATING BUDGET	**$ 4,390,778**	**$ 5,463,483**	**$ 5,803,300**	**$ 6,417,349**
BUILDING IMPROVEMENTS	$ 32,400	$ 13,400	$ -	$ -
INFRASTRCUTURE-NOT BUILDING	$ -	$ -	$ 115,000	$ -
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**	**$ 6,417,349**

ANIMAL CONTROL

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET 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**	**18,456**	**18,456**
Total Animal Control	**$ 80,944**	**$ 103,550**	**$ 112,448**	**$ 131,655**

PUBLIC WORKS

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 225,246	$ 1,074,487	$ 960,309	$ 950,000
OTHER SALARIES & WAGES				$ 110,204
OVERTIME	2,531	2,700	40,000	40,000
SPECIAL PAY	810	6,825	6,825	1,200
PTO LIABILITY	8,670	38,340	73,343	73,077
COMP TIME		2,000	38,261	3,500
FICA	18,150	86,176	75,711	84,525
RETIREMENT CONTRIBUTIONS	16,608	70,161	65,034	62,320
HEALTH INSURANCE	13,500	144,314	89,885	161,884
WORKER'S COMPENSATION	6,247	43,621	26,346	65,117
LIFE INSURANCE	1,350	15,877	13,125	15,602
ALLOWANCE	-	2,132	2,132	1,300
Subgroup : [10] Personnel Services	**$ 293,112**	**$ 1,486,633**	**$ 1,390,971**	**$ 1,568,729**
PROFESSIONAL SERVICES	$ 85,000	$ 15,000	$ 42,152	$ 40,000
OTHER CONTRACTUAL SERVICES	25,000	45,000	59,301	61,000
TRAVEL & PER DIEM	1,000	1,000	1,035	1,035
COMMUNICATIONS SERVICES	5,500	8,500	12,298	20,000
BANK FEES	-	-	-	-
UTILITY SERVICES	50,000	130,000	115,000	115,000
RENTALS & LEASES	12,000	2,000	1,000	1,000
INSURANCE	41,500	41,500	58,359	62,000
REPAIR & MAINTENANCE	41,500	41,500	42,953	85,000
PROMOTIONAL & ADVERTISING	20,000	21,000	21,735	21,735
OFFICE SUPPLIES	2,500	2,500	2,500	3,000
OPERATING SUPPLIES	15,000	25,000	26,000	30,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	5,000	3,000	3,000	3,000
EDUCATIONAL COURSES	2,500	2,500	2,500	2,000
VEHICLE REPAIR & MAINTENANCE	16,000	37,500	27,500	27,500
GAS, OIL & LUBRICANTS	12,500	21,500	21,500	21,500
UNIFORMS	1,500	1,500	1,500	2,000
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	$ 336,603	$ 336,603
TRANSFER OUT-OVH COST ALLOCATION		(811,192)	(830,809)	(761,823)
	$ 632,112	**$ 1,299,821**	**$ 1,335,098**	**$ 1,639,279**
Capital Outlay				
BUILDING IMPROVEMENTS	$ 800,000	$ 746,660	$ 428,072	$ -
IMPROVEMENTS NOT BUILDINGS	210,000	350,000	65,000	-
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**	**$ 1,983,170**	**$ 1,639,279**

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**	**69,138**	**69,138**
TOTAL OPERATING EXPENDITURES	**$ 354,710**	**$ 299,203**	**$ 554,089**	**$ 493,184**
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**	**$ 1,785,589**	**$ 493,184**

OCEAN RESCUE/ BEACH CLEANUP

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET FY 2026-27
REGULAR SALARIES	$ 219,535	$ 227,219	$ 235,171	$ 243,385
OVERTIME	9,750	9,750	10,000	12,296
SPECIAL PAY	-	-	-	-
FICA	16,794	18,128	18,756	19,560
RETIREMENT CONTRIBUTIONS	2,822	2,920	-	-
HEALTH INSURANCE	2,750	-	-	-
WORKER'S COMPENSATION	9,750	9,786	6,048	8,414
MEDICARE	3,500	-	-	-
LIFE ISURANCE		698	-	-
Subgroup : [10] Personnel Services	**$ 264,901**	**$ 268,501**	**$ 269,975**	**$ 283,655**
OTHER CONTRACTUAL SERVICES	1,000	1,000	1,000	1,000
COMMUNICATIONS SERVICES	1,000	1,000	1,000	1,000
UTILITY SERVICES	500	500	500	500
INSURANCE	9,807	9,810	6,047	6,047
REPAIR & MAINTENANCE	2,500	35,187	2,500	2,500
PROMOTIONAL & ADVERTISING	-	-	-	-
OTHER CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	1,000	1,000	500	500
OPERATING SUPPLIES	3,500	2,000	3,500	3,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
EDUCATIONAL COURSES	600	-	-	-
RADIO REPAIR & MAINTENANCE	-	-	-	-
VEHICLE REPAIR & MAINTENANCE	500	2,000	500	500
GAS, OIL & LUBRICANTS	1,500	1,500	1,500	1,500
UNIFORMS	3,200	3,200	3,200	3,200
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**	**49,549**	**49,549**
	$ 290,008	**$ 359,923**	**$ 339,771**	**$ 353,451**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL	**$ 290,008**	**$ 359,923**	**$ 339,771**	**$ 353,451**

Section 3
Special Revenue Funds

Special Revenue Funds

Special revenue funds are a category of **governmental funds.** Generally accepted accounting principles (GAAP) provide special revenue funds "to account for and report the proceeds of specific revenues sources that are **legally restricted or committed** to expenditure for specific purposes other than debt service or capital projects."

Inherent to this description are two criteria that must be met before:

- **"Expenditures for specific purpose."** Special revenue funds are designated to help determine and demonstrate that resources that must be used for a specific purpose are, in fact, used for that purpose. Limitation on spending may be imposed by external parties such as creditors, grantors, contributors, other governments by constitutional provision, by enabling legislation, or by action taken by government's own highest level of decision-making authority.
- **"Proceeds of specific revenue sources."** A limitation on how resources may be spent is not enough, by itself, to justify the use of special revenue funds. For example, a surplus in the general fund is not considered a revenue source; therefore, the City Council's decision to commit a portion of such a surplus to road repair would not be sufficient to justify the use of special revenue funds. Conversely, appropriate use of a special revenue fund would be for gasoline tax revenue restricted for spending on road repairs. Once a special revenue fund has been established, other resources that become available for the purpose may be reported in the same fund as well, providing that inflows from the core revenue sources are expected to remain a substantial portion of the fund's total inflows.

The City currently manages the following 14 special revenue funds:

101 Police Education Fund

The **Police Education Fund** is used to account for revenues that are legally restricted or committed to finance training, education, and professional development to law enforcement personnel. Its primary goal is to ensure that police officers maintain and improve their skills, knowledge, and compliance with evolving laws, regulations, and best practices. Governed by Florida Statute, Chapter 943, which outlines the Criminal Justice Standard and Training Trust Fund and local Police Education Funds.

Typical sources of revenue for this fund are mandated through statutory sources such as:

- **State or Local Grants:** Many states mandate that a portion of fines or fees collected from traffic violations or criminal cases be allocated to police training.
- **Court Assessments:** Certain court-imposed fees or surcharges are earmarked for law enforcement education.
- **Intergovernmental Transfers:** Funds received from other governmental entities for training programs.
- **Other Restricted Revenues:** Donations or contributions specifically designated for police education.

Expenditures from the Police Education Fund are restricted to activities that enhance law enforcement capabilities, such as:

- **Training Programs:** Courses on criminal law, ethics, community policing, and crisis intervention.
- **Continuing Education:** Tuition reimbursement for officers pursuing degrees or certifications.
- **Specialized Instruction:** Firearms training, defensive tactics, and advanced investigative techniques.
- **Conference Attendance:** Participation in law enforcement seminars or workshops.
- **Educational Materials:** Books, manuals, and online learning resources.

102 Jarboe Park

105 Convention Development Tax Fund

The **Convention Development Tax (CDT)** is a **special revenue source** authorized under **Florida Statutes Chapter 212.0305, used to account for funds received from the** levied of local tourist development tax, which are used to promote **tourism-related infrastructure and activities**, primarily convention centers and related facilities. CDT is a **local option tax** applied to **short-term rentals of living accommodation** (e.g., hotels, motels, vacation rentals).

Typical revenue sources:

- **Tax Rate**
  - Typically, **2% to 3%** of the rental amount.
  - Rate varies by county or municipality based on statutory authorization and local ordinances.
- **Tax Base**
  - Applies to rentals of **six months or less**.

  - Collected by lodging establishments and remitted to the **Florida Department of Revenue**, which then distributes funds to the local government.
- **Eligible Jurisdictions**
  - Large counties (population over 500,000) and municipalities that meet statutory criteria.
  - Common in major tourist destinations like Miami, Orlando and Tampa.
- **Additional Sources**
  - **Interest Earnings**: Income from investing CDT revenues.
  - **Penalties and Fees:** Late payment penalties and administrative fees.

Funds collected through CDT must be used for **tourism and convention-related purposes** as defined by law:

Allowable Uses

- **Convention Centers**
  - Construction, renovation, and maintenance of convention centers.
  - Acquisition of land for convention facilities.
- **Tourism Promotion**
  - Marketing campaigns to attract conventions and visitors.
  - Sponsorship of events that drive tourism.
- **Debt Service**
  - Payment of principal and interest on bonds issued for convention center projects.
- **Infrastructure**
  - Improvements to roads, parking, and utilities serving convention facilities.
- **Operating Costs**
  - Limited use for operating expenses of convention centers (subject to statutory caps).
- **Other Authorized Uses**
  - TDT under F.s. 125.0104 allows funding for beach improvements and lifeguard services.
  - Park facilities that enhance tourism regulated under Chapter 71-573, only applies to Miami-Dade County.

Restrictions

- Funds **cannot** be used for general government operations.
- Must comply with **Florida Statutes and local ordinances** governing tourism development.

106 Florida-Fine and Forfeiture Proceeds Fund

The **Fines & Forfeiture Fund** is a **Special Revenue Fund** used to account for revenues derived from **court-related fines, fees, and forfeitures**, and to finance **specific judicial and public safety functions.**

Revenue Sources

These funds typically come from **statutorily authorized sources**, including:

- **Court-Imposed Fines**
  - Criminal fines assessed by courts for violations of state laws and local ordinances.
  - Includes traffic fines, misdemeanor and felony fines.
- **Forfeitures**
  - Proceeds from the sale of property seized in connection with criminal activity (e.g., vehicles, cash).
  - Governed by the **Florida Contraband Forfeiture Act (F.S. §932.701–932.706).**
- **Court Costs and Fees**
  - Mandatory costs assessed in criminal cases under **F.S. §938.01–938.37.**
  - Examples: Court administration fees, public defender fees, and law enforcement education surcharges.

Traffic and Ordinance Violations

- **Court Operations**
  - Salaries and expenses for clerks, judges, and court administration.
  - Technology and equipment for courtrooms.
- **Law Enforcement**
  - Training and education for officers (e.g., Police Education Fund allocations).
  - Equipment purchases (vehicles, radios, safety gear).
  - Revenue from citations for non-criminal traffic infractions and local ordinance violations.
- **Interest Earnings**
  - Income from investing fund balances.

Authorized Expenditures

Funds must be used for **specific purposes related to the justice system and public safety,** such as:

- **Public Safety Programs**
  - Crime prevention initiatives.
  - Community policing programs.
- **Legal Services**
  - Payment for public defenders and conflict counsel.
  - Costs associated with prosecution and defense in criminal cases.
- **Forfeiture Proceeds Usage**
  - Must comply with **F.S. §932.7055,** which requires funds to be used for law enforcement purposes only (e.g., crime prevention, equipment, training).

Restrictions

- Cannot be used for general government operations.
- Must comply with statutory requirements and local ordinances governing the use of fines and forfeiture revenues.

107 Local Option Gas Tax

Accounts for the City's shares of Duval's gas tax revenues.

Allowable Uses of Gas Tax Revenue

Under **Florida Statutes §336.025 and §206.60**, gas tax revenues are **restricted to transportation-related expenditures.** Common allowable uses include:

- **Road Construction & Maintenance**
  - Resurfacing, widening, and reconstruction of county roads.
  - Bridge repairs and replacements.

- **Traffic Engineering & Safety**
  - Traffic signals, signage, and pavement markings.
  - Street lighting for public safety

- **Debt Service**
  - Payment of principal and interest on bonds issued for transportation projects.

- **Public Transportation**
  - Funding for bus systems or other mass transit improvements.

- **Right-of-Way Acquisition**
  - Purchasing land for future road expansions

- **Drainage & Stormwater Related to Roads**
  - Improvements necessary for road integrity and safety.

Prohibited Uses

- General government operations unrelated to transportation.
- Parks, recreation, or facilities not tied to road or transportation infrastructure.
- Salaries for non-transportation personnel.

108 Radio Communication Fund

This fund is established under **Florida Statutes §318.21(11)** to account for a portion of the revenue obtained from a **surcharge on civil traffic penalties** (currently \$12.50 per violation), with the purpose to support **statewide and local law enforcement radio communication systems,** ensuring interoperability among agencies.

Source of Revenue

- Collected from **civil traffic citations** (moving and non-moving violations).
- Distributed as follows:
  - **Statewide Law Enforcement Radio System (SLERS)**: Managed by the Florida Department of Management Services (DMS).
  - **Local Share:** Counties receive a portion for their own radio communication infrastructure.

Allowable Uses

Funds in this special revenue fund are **restricted to radio communication improvements for public safety:**

- **Purchase, Upgrade, and Maintenance of Radio Equipment**
  - Mobile and portable radios for law enforcement, fire rescue, and emergency services.
  - Base stations and repeaters.

- Infrastructure Development
  - Towers, antennas, and related hardware for communication coverage.

- Interoperability Enhancements

    - Systems that allow multiple agencies to communicate during emergencies.

- Software and Licensing
    - Digital trunking systems, encryption, and secure communication protocols.

- Training
    - Technical training for personnel on radio systems.

Prohibited Uses

- General government expenses that are unrelated to radio communication.
- Non-public safety communication systems.
- Salaries for non-technical staff are not directly involved in radio operations.

Compliance Requirements

- Funds must be **segregated in a special revenue fund.**
- Expenditures must align with **Florida Statutes §318.21(11).**
- Annual reporting and audits ensure compliance.
- Counties often adopt **local ordinances** specifying allowable uses and approval processes.

109 Better Jacksonville Tax

Jacksonville (Duval County) levies a **local discretionary sales surtax** of **0.5% (½ cent)** under authority granted by **Florida Statutes §212.055**. This surtax is **in addition to the state sales tax (6%)** and any other local surtaxes. Jacksonville voters approved this tax (September 2000) for **specific purposes,** primarily related to fund **infrastructure improvement programs determined by the City Council.** The current Better Jax Tax is scheduled to expire on FY 2029-30, **and the purpose of the surtax will transition during FY 2030-31 to pension liability reduction (approved in 2016).**

Allowable Uses

- Roads and drainage
- Transportation Facilities
- Drainage and stormwater improvements
- Parks and recreational facilities
- Public facilities (construction & renovation of Government buildings)

- Debt service on infrastructure bonds issued for these projects

Restrictions

- Funds could not be used for general operating expenses, salaries, and utilities
- Limited to infrastructure projects determined by the City Council
- Must comply with Duval County agreement

110 Holiday/Special Events Fund

The **Holiday/Special Events Fund** is a **special revenue fund** established by the City of Neptune Beach to **Plan, organize, and finance community events** such as:

- Holiday celebrations (e.g., Fourth of July, Christmas tree lighting).
- Seasonal festivals and parades.
- Cultural and recreational events promote community engagement.

Ensure these events are **funded separately from general operations**, maintaining transparency and accountability.

Sources of Revenue

- Contributions from local businesses, organizations and **vendor fees**
- Charges for booths, food trucks, and merchandise vendors at events.
- **Donations**
- Voluntary contributions from residents or community groups and s**pecial event permits**
- Fees collected for permits related to event participation.
- Transfers from the General Fund or other designated sources (if approved by council).

Expenditure Requirements

Funds must be used **exclusively for event-related costs**, such as:

- **Event Setup & Logistics**
  - Stage rentals
  - Tents
  - Lighting
  - Sound systems.
- **Public Safety**
  - Police overtime

    - Traffic control
    - Emergency services during events.
- **Marketing & Promotion**
    - Advertising
    - Banners
    - Social media campaigns.
- **Entertainment**
    - Performers
    - Musicians
    - Activity coordinators.
- **Decorations & Supplies**
    - Holiday lights
    - Signage
    - Event materials

Prohibited Uses

- General government operations unrelated to events.
- Salaries for non-event staff (except overtime directly tied to event).
- **Capital projects that are not associated with event infrastructure.**

111 Street Improvement Funds

The fund accounts for the 8th Cent Gas Tax from Duval County, authorized under Florida Statutes 336.021. The main purpose is to finance street infrastructure projects in Neptune Beach.

Sources of Revenues

Allocated to Neptune Beach under the interlocal agreement

Allowable Uses (per F.S. 336.021 and 336.025):

- Resurfacing, widening, and rebuilding city streets.
- **Roadway Maintenance**
    - Pavement repairs, pothole patching, and related upkeep.
- **Traffic Control Devices**
    - Signals, signage, and pavement markings.
- **Drainage Improvements**
    - Stormwater systems that are associated with road projects.
- **Debt Service**
    - Payment of principal and interest on bonds issued for street improvements.

- **Right-of-Way Acquisition**
  - Land purchases for future street expansions.

Prohibited Uses and Restrictions:

- General government operations (e.g., salaries for non-public works staff).
- Parks, recreation, or facilities unrelated to transportation.
- Public safety expenses that are not directly tied to street projects.
- Administrative overhead beyond what is necessary for project management.

112 Opioid Settlement Fund

Opioid Settlement is a Special Revenue Fund that is used to account for revenues that are legally restricted or committed to specific purposes other than debt service or capital projects.

Special Revenue Fund Application

- **Why It Fits:**
  - Opioid settlement proceeds are **restricted by legal agreements** for opioid-related programs.
  - Using a Special Revenue Fund ensures **transparency and compliance** with restrictions.
- **Benefits:**
  - Clear tracking of inflows (settlement payments) and outflows (program expenditures).
  - Facilitate reporting to oversight bodies and the public.
  - Prevents commingling with general funds, reducing audit risk.
- **Structure Example:**
  - **Revenue Sources:** Settlement payments, interest earnings.
  - **Expenditure Categories:** Treatment services, prevention programs, law enforcement initiatives.
  - **Budget Control:** Separate appropriation process for opioid-related activities.

Key Consideration

Florida municipalities and counties receiving direct settlement allocations should also establish **special revenue funds** for local compliance and reporting.

113 Crossing Guard Special revenue Fund

The Crossing Fund is Guard Special Revenue Fund established under F.S. 316.1896 and 318.18, and local ordinance to account for proceeds funded from cameras in school zones for the purpose to fund crossing guard programs that enhance student safety. These revenues are **restricted by law** for crossing guard services.

Sources of Revenues

- Fines generated by automated enforcement cameras in school zones.

Expenditures Categories:

- Personnel costs
    - Salaries
    - Benefits
    - Training
    - Recruitment
- Emergency Funds
- Insurance Premiums

114 Federal-Fine and Forfeiture Fund

The Federal Fine and Forfeiture Fund is Special Revenue Fund with the purpose to account for revenues legally restricted for specific purposes—in this case, law enforcement activities funded by federal fines and forfeitures. Funds are often distributed to local law enforcement agencies through **federal equitable sharing programs** (e.g., DOJ or Treasury programs).

Restrictions:

- Must be used for **law enforcement purposes only** (cannot replace existing budgeted funds).
- Common uses: Equipment purchases, training, crime prevention programs, and investigative support.
- Federal guidelines require **segregation and transparency**.
- A Special Revenue Fund ensures compliance with **federal reporting requirements** and prevents misuse.

Revenue Sources:

These are funds received from **federal law enforcement activities**, typically from:

- **Fines** imposed in federal cases.

- **Forfeitures** of property seized during criminal investigations (e.g., cash, vehicles, real estate).
- Federal equitable sharing deposits,
- Interest earnings.

Expenditure Categories:

- Law enforcement equipment
- Training and education
- Investigative support
- Technology upgrades
- Crime prevention programs

Budget Control:

- Separate appropriation process, often requiring governing body approval.

Key Compliance Points

- Cannot be used for salaries or routine operating costs unless explicitly allowed.
- Must maintain detailed records for federal audits.
- Annual reporting to DOJ/Treasury is mandatory.

SENIOR CENTER

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED 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	37,838
APPROPRIATED FUND BALANCE	-	51,051		
Total Revenues	**$ 220,993**	**$ 223,051**	**$ 215,750**	**$ 227,170**
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**	**31,846**
Total Operating Costs	**$ 209,072**	**$ 223,051**	**$ 215,750**	**$ 227,170**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSES:	**$ 209,072**	**$ 223,051**	**$ 215,750**	**$ 227,170**
Surplus / (Deficit)	**$ 11,921**	**$ 0**	**$ -**	**$ (0)**

NEPTUNE BEACH TOURIST DISTRICT

DESCRIPTION		PROPOSED BUDGET FY 2026-27
Revenues:		
CONTRIBUTIONS FROM PAID PARKING	$	100,000
TRANSFER FROM GENERAL FUND		150,000
DONATIONS		-
DONATION INKIND		-
APPROPRIATED FUND BALANCE		-
Total Revenues	**$**	**250,000**
Expenses		
REGULAR SALARIES	$	65,000
OVERTIME		-
SPECIAL PAY		-
PTO LIABILITY		5,000
FICA		4,973
RETIREMENT CONTRIBUTIONS		5,200
HEALTH INSURANCE		17,391
WORKER'S COMPENSATION		245
MEDICARE		-
LIFE INSURANCE		1,322
Subgroup : [10] Personnel Services	**$**	**99,131**
OPERATING EXPENSES		
PROFESSIONAL SERVICES	$	76,532
OTHER CONTRACTUAL SERVICES		-
TRAVEL & PER DIEM		1,000
COMMUNICATIONS SERVICES		7,460
UTILITY SERVICES		8,000
RENTALS & LEASES		-
INSURANCE		3,681
REPAIR & MAINTENANCE		1,500
MAINTENANCE		-
PROMOTIONAL & ADVERTISING		3,000
OTHER CURRENT CHARGES		5,500
OFFICE SUPPLIES		150
OPERATING SUPPLIES		9,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS		-
Subgroup : [30] Operating Expenditures	**$**	**115,823**
OPERATING COST (GROUP 10 & 30)	**$**	**214,954**
TRANSFER IN-G&A COST ALLOCATION		**35,047**
Total Operating Costs	**$**	**250,000**
BUILDING IMPROVEMENTS	$	-
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	-	-	-	-
APPROPRIETED 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**	
Education/Training FY 2026-27	$	(17,100.00)	
	$	25,542.23	

102 - JARBOE PARK

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET 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 BALALNCE	(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 BALALNCE	-	-	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 BALALNCE		-		-		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 RECEIPTTS	**$675,000**	650,000	655,000	655,000
APPROPRIATED FUND BALALNCE	-	-	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	**$**	**46,660**	**1,977,148**
City Hall Renovation			**100,000**
Available for CIP			**$ 1,877,148**

110 HOLIDAY/SPECIAL EVENT FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	ADOPTED BUDGET 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**

Section 4

Enterprise Funds

ENTERPRISE FUNDS-SUMMARY

	FY 2025-26		FY 2026-27	
DESCRIPTION	**AMOUNT**	**PERCENTAGE**	**AMOUNT**	**PERCENTAGE**
Revenues by Fund				
Water & Sewer	5,201,366	42.82%	4,621,315	44.98%
Sanitation	3,092,016	25.46%	2,534,814	24.67%
Stormwaters	1,250,500	10.30%	1,275,000	12.41%
Parking	1,393,000	11.47%	983,000	9.57%
Building & Zoning	600,000	4.94%	644,300	6.27%
Information Technologies	609,450	5.02%	215,750	2.10%
Total Operating Revenues	**$ 12,146,332**	**100.00%**	**$ 10,274,179**	**100.00%**
Expenses by Fund				
Water & Sewer	4,597,498	45.86%	4,365,530	45.95%
Sanitation	2,658,700	26.52%	2,611,042	27.49%
Stormwaters	765,951	7.64%	1,009,040	10.62%
Parking	840,059	8.38%	674,767	7.10%
Building & Zoning	552,577	5.51%	623,686	6.57%
Information Technologies	609,450	6.08%	215,750	2.27%
Total Operating Expenses	**$ 10,024,235**	**100.00%**	**$ 9,499,816**	**100.00%**
Net Operating Income/(loss)	**$ 2,122,097**	**17.47%**	**$ 774,363**	**7.54%**
Expenses by Category				
Personnel (10)	2,965,204	28.0%		
Operating (30)	5,409,016	51.1%		
Capital Outlay (60)	90,000	0.8%		
Indirect Cost Allocation	2,127,183	20.1%		
	10,591,403	100.0%		
Other Non-Operating Income				
Appropriated Fund Balance-W&S	$ -	0.00%	$ 1,724,856	45.45%
Appropriated Fund Balance-Stormwaters	-	0.00%	1,620,440	42.70%
Contribution/Transfers to Other Funds	682,500			
Contribution from Other Funds	-	0.00%	450,000	11.86%
Total Non-Operating Income	**$ 682,500**	0.00%	$ 3,795,296	100.00%
Other-Non Operating Expenses				
Interest Expense	$ 60,980	17.37%	$ 60,980	17.90%
Debt Service-Principal	290,000	82.63%	279,606	82.10%
Total Other-Non Operating Expenses	**$ 350,980**	100.00%	$ 340,586	100.00%
Capital Outlay				
Building Improvements				
Infrastructure-Other than Buildings	-	**0.00%**	1,764,215	47.49%
Infrastructure-Other than Buildings	90,000	**100.00%**	1,921,000	51.71%
Infrastructure-Information Technology	-	**0.00%**	-	0.00%
Machinery & Equipment	-	**0.00%**	30,000	0.81%
Total Capital Outlay	**$ 90,000**	**100.00%**	$ 3,715,215	100.00%
Total Revenue	12,146,332		**14,069,475**	
Total Expenses	**11,147,715**	91.78%	**13,555,617**	
Surplus/(Deficit)	**$ 998,617**	8.22%	**$ 513,858**	

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
INTERREST 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	-	-	-	-

WATER & SEWER-FUND	4331-531	4335-535	4336-536	Proposed Budget
Budget Category	**Gen Admin**	**W&S - Sewer**	**W&S Water**	**FY 2026-27**
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:	90,737	332,773	159,792	**583,303**
OVH Costs Allocation:	67,917	249,080	119,604	**436,601**
Total Indrect Cost Allocation	**158,654**	**581,854**	**279,396**	**1,019,904**
Total Operating Budget	**715,176**	**2,622,866**	**1,259,416**	**4,597,458**
Finance Leases	**290,000**	-	-	**290,000**
Interest Expenses	**60,980**	-	-	**60,980**
Total Object: 70	**350,980**	-	-	**350,980**
	1,066,156	**2,622,866**	**1,259,416**	**4,948,438**
Exclusion				
Building Improvement	-	-	-	-
Improvement-Not Buildings	-	-	-	-
Machinery & Equipment	-	-	-	-
Total Object: 60	-	-	-	-
Grant Expenses	-	-	-	-
Total Object: 80	-	-	-	-
Total Budget-Including Capital Outlay	**$ 1,066,156**	**$ 2,622,866**	**$ 1,259,416**	**$ 4,948,438**
Net Income/(loss)	**(984,922)**	**1,921,551**	**658,354**	**252,928**

SANITATION FUND

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET 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	337,320
TRANSFER IN-OVH COST ALLOCATION		242,296	252,483	252,483
TOTAL INDIRECT COST ALLOCATION	**$ 1,172,800**	**$ 2,443,003**	**$ 2,651,620**	**$ 2,658,700**
NET (INCOME) LOSS - SANITATION FUND	**$ 211,200**	**$ 24,377**	**$ (116,806)**	**$ 433,316**

STORMWATERS

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	PROPOSED BUDGET 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
Other Salaries & Wages				11,800
Overtime	-		20,000	7,825
Special Pay	3,000	3,000	2,000	2,100
Compensatory 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	97,179
TRANSFER IN-OVH ALLOCATION	-	96,647	72,738	72,738
TRANSFER IN-IT EXPENSES				
	$ 843,292	**$ 1,117,671**	**$ 912,686**	**$ 765,951**
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	**$ -**	**$ -**	**$ 855,951**
Surplus / (Deficit)	**$ 208**	**$ (59,888)**	**$ 61,754**	**$ 394,549**

PAID PARKING-MOBILITY

DESCRIPTION	FINAL BUDGET FY 2023-24	FINAL BUDGET FY 2024-25	ADOPTED BUDGET FY 2025.26	PROPOSED BUDGET 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
OTHER SALARIES & WAGES				
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**	**117,765**
	$ 619,863	**$ 711,980**	**$ 674,767**	**$ 840,059**
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**	**$ 840,059**
TOTAL (SURPLUS)/DEFICIT:	**$ 177,637**	**$ 269,020**	**$ 278,233**	**$ 552,941**

INFORMATION TECHNOLOGY

DESCRIPTION	FINAL BUDGET FY 23-24	FINAL BUDGET FY 24-25	ADOPTED BUDGET FY 25-26	PROPOSED BUDGET FY 26-27
IT SERVICE CHARGES	$ 549,338	$ 479,403	$ 644,300	$ 609,450
Contribution from Fund 109			$ 450,000	$ -
	$ 549,338	$ 479,403	$ 1,094,300	$ 609,450
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	$ 85,437	$ 85,437
	$ 549,338	$ 479,403	$ 647,589	$ 609,450
Subgroup : [60] CAPITAL OUTLAY				
BUILDING IMPROVEMENTS	-	-		
IMPROVEMENTS NOT BUILDINGS	-	-	450,000	-
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	$ -	$ -	$ 450,000	$ -
SURPLUS/DEFICIT:	$ -	$ 0	$ (3,289)	$ -

BUILDING AND ZONING

DESCRIPTION		PROPOSED BUDGET FY 2026-27
BUILDING PERMITS		400,000
PLAN REVIEW FEES		150,000
Fire Plan Review Fees		50,000
Building Department Credit Card Fees		-
INSPECTION FEES		-
	$	600,000
REGULAR SALARIES	$	212,493
OVERTIME		-
SPECIAL PAY		-
PTO LIABILITY		16,346
COMP TIME		2,000
FICA		16,409
RETIREMENT CONTRIBUTIONS		12,672
HEALTH INSURANCE		43,362
WORKER'S COMPENSATION		1,547
Life Insurance		3,524
Allowance		8,400
Subgroup : [10] Personnel Services	$	**316,753**
PROFESSIONAL SERVICES	$	115,000
OTHER CONTRACTUAL SERVICES		35,000
TRAVEL & PER DIEM		-
COMMUNICATIONS SERVICES		-
INSURANCE		8,360
REPAIR & MAINTENANCE		-
PRINTING & BINDING		-
PROMOTIONAL & ADVERTISING		-
OFFICE SUPPLIES		-
OPERATING SUPPLIES		-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS		-
EDUCATIONAL COURSES		-
RADIO REPAIR AND MANTENANCE		-
VEHICLE REPAIR & MAINTENANCE		-
GAS, OIL & LUBRICANTS		-
Subgroup : [30] Operating Expenditures	$	**158,360**
TOTAL OPERATING EXPENDITURES:	$	475,113
TRANSFER IN-G&A COST ALLOCATION		77,464
	$	**552,577**
BUILDING IMPROVEMENTS	$	-
MACHINERY & EQUIPMENT		-
MUNICIPAL BOARDS		-
Subgroup : [60] CAPITAL OUTLAY	$	-
	$	552,577
Surplus (Deficit)	$	**47,423**
		7.90%