# AGENDA
## Special City Council Workshop
## Monday, August 31, 2026, 4:00 PM
## Council Chambers, 116 First Street, Neptune Beach, Florida

A. CALL TO ORDER / ROLL CALL

B. FY26-27 BUDGET UPDATE

C. 500 ATLANTIC PROJECT UPDATE

D. ADJOURN

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

# City of Neptune Beach, FL

## Proposed Budget - 5th Draft

## FY 2026-27

Prepared by the Finance Department

Prepared for Workshop, August 31, 2026

Table of Contents

# City of Neptune Beach, Florida

**<u>Elected Officials</u>**

**Cori Bylund – Mayor**

**Nia Livingston – Vice Mayor**

**Tim Horvath – Councilor**

**Brent Rogers – Councilor**

**Josh Messinger – Councilor**

**<u>Appointed Officials</u>**

City Manager – Richard J. Pike

City Attorney – Paul Waters

City Clerk – Catherine B. Ponson, CMC, FCPC

**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

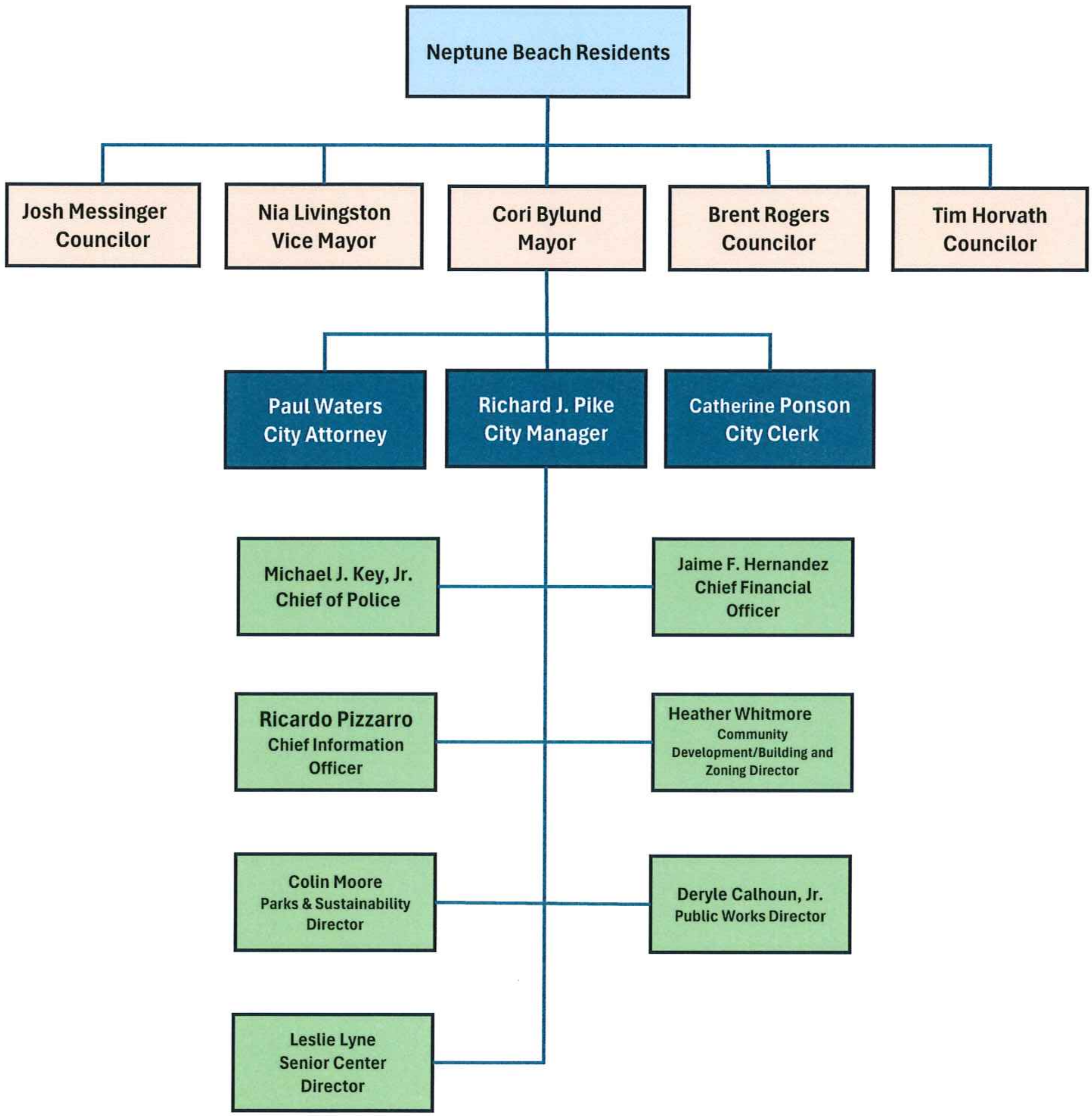
Public Works Director – Deryle Calhoun, Jr., P.E.

Community Development/Building and 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 is located on Duval County's barrier island, adjacent to the Atlantic Ocean. 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. The City of Neptune Beach is organized within the consolidated City of Jacksonville (Duval County) which makes an uncommon relationship between City and County government.

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.

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

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.

# 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 during the fiscal year (October to September).

The annual budget is a plan that the City will carefully monitor throughout the year to identify and address variances and adapt to unpredictable 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 for the General Fund and the Special Revenue Funds. This ensures that no department can spend money without approved budget availability. Formal budgetary integration is not employed by Debt Service or Enterprise 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:

- Present 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.

The City uses three broad categories of funds: (1) *governmental funds*, (2) *proprietary funds*, and (3) *fiduciary funds*. Within each of the three categories, the individual funds are further categorized by fund type.

GASB Statement No. 34, 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

The City maintains individual governmental funds, major funds and non-major funds (described below). 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 ½ 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.

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 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 ½ Cent Tax Fund**: The Better Jacksonville ½ 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 Governmental 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 (Senior Center), 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 GASB 34, 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 one internal service fund. 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, building and zoning 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 and the building and zoning fund are reported as non-major funds.
>
> **Internal Service Funds**: Internal service funds provide services to other city departments and charge a fee to provide such services. The City uses one internal service fund to account for the operations of Information Technology. 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 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 | $ 5,318,616 | $ 1,211,500 | $ - | $ **6,530,116** | 27.50% |
| Franchise Fees | 696,800 | - | - | **696,800** | 2.93% |
| Licenses & Permits | 45,000 | - | - | **45,000** | 0.19% |
| Intergovernmental Revenues | 1,650,905 | 53,100 | - | **1,704,005** | 7.18% |
| Charges for Services | 37,946 | 74,904 | 12,207,518 | **12,320,368** | 51.88% |
| Fines & Forfeiture | 85,000 | 55,000 | - | **140,000** | 0.59% |
| Investment Income | 250,000 | - | - | **250,000** | 1.05% |
| Rents & Royalties | 63,557 | - | - | **63,557** | 0.27% |
| Disposition of Surplus Property | 40,685 | - | - | **40,685** | 0.17% |
| Miscellaneous Revenues | 197,151 | - | - | **197,151** | 0.83% |
| Donations | - | 476,887 | - | **476,887** | 2.01% |
| Transfer In from Other Funds | 1,032,500 | - | - | **1,032,500** | 4.35% |
| Appropriated Fund Balance | - | 251,307 | - | **251,307** | 1.06% |
| **TOTAL REVENUE** | **$ 9,418,160** | **$ 2,122,698** | **$ 12,207,518** | **$ 23,748,376** | 100.00% |
| **EXPENDITURE BY DEPARTMENT** | | | | | |
| General Government | $ 195,991 | $ 100,000 | $ - | $ 295,991 | 1.42% |
| Police Department/Public Safety/Animal Control | 6,993,672 | 240,529 | - | 7,234,201 | 34.68% |
| Public Works | 1,130,691 | 250,000 | - | 1,380,691 | 6.62% |
| Culture/Recreation (Parks, Ocean Rescue) | 750,725 | 41,865 | - | 792,590 | 3.80% |
| Physical Environmental (Senior Center) | - | 226,126 | - | 226,126 | 1.08% |
| Other Uses | - | 110,513 | - | 110,513 | 0.53% |
| Water & Sewer | - | - | 4,673,287 | 4,673,287 | 22.40% |
| Sanitation | - | - | 2,716,711 | 2,716,711 | 13.02% |
| Stormwater | - | - | 1,011,476 | 1,011,476 | 4.85% |
| Parking | - | - | 986,298 | 986,298 | 4.73% |
| Building & Zoning | - | - | 610,076 | 610,076 | 2.92% |
| Information Technology | - | - | 540,636 | 540,636 | 2.59% |
| Neptune Beach-Tourist District | - | 284,165 | - | 284,165 | 1.36% |
| **TOTAL EXPENDITURE** | **$ 9,071,080** | **$ 1,253,198** | **$ 10,538,483** | **$ 20,862,761** | 100.00% |
| **Non Operational Revenues/Expenses** | | | | | |
| Contribution/Transfer to Other Fund | - | - | 755,500 | 755,500 | 68.28% |
| Debt Service | - | - | 350,980 | 350,980 | 31.72% |
| **TOTAL NON OPERATIONAL** | **$ -** | **$ -** | **$ 1,106,480** | **$ 1,106,480** | 100.00% |
| **Capital Outlays** | | | | | |
| Building Improvements | 100,000 | $ - | $ - | $ 100,000 | 27.64% |
| Improvements - Not Buildings | 0 | 49,733 | 90,000 | $ 139,733 | 38.63% |
| Machinery & Equipment | 22,000 | - | 100,000 | $ 122,000 | 33.73% |
| **TOTAL CAPITAL OUTLAYS** | **$ 122,000** | **$ 49,733** | **$ 190,000** | **$ 361,733** | 100.00% |
| **Total Expenditures** | **$ 9,193,080** | **$ 1,302,931** | **$ 11,834,963** | **$ 22,330,974** | |
| **Surplus/(Deficit)** | **$ 225,080** | **$ 819,767** | **$ 372,555** | **$ 1,417,402** | **5.97%** |

**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 | 173,000 |
| 1/2 Cent Gas Tax | General Fund-Public Works | 250,000 |
| Better Jacksonville Fund | General Fund-City Hall Renovation | 100,000 |
| | | **$ 1,105,500** |

## 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 | FY2025-26 | 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 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Chief Financial Officer | 1 | 1 | 1 | 1 | 1 | 1 |
| Controller | 1 | 1 | 1 | 1 | 1 | 1 |
| Financial Operations 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 | 2 |
| Cashier II | 1 | 1 | 1 | 1 | 1 | 0 |
| 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 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| City Clerk | 1 | 1 | 1 | 1 | 1 | 1 |
| Human Resources | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Information Officer | 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 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Community Development Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Building Clerk | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Development Adm Assist | 0 | 0 | 0 | 1 | 1 | 1 |
| Code Enforcement Officer | 1 | 1 | 1 | 1 | 1 | 1 |
| **Total Budgeted Positions** | **3** | **3** | **3** | **4** | **4** | **4** |

| Public Safety/PD | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | 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 | 3 | 3 |
| Police Officers | 13 | 13 | 13 | 13 | 13 | 11 |
| Police Officers (PT) | 0 | 0 | 1 | 1 | 1 | 0 |
| Communication Officers | 5 | 5 | 5 | 5 | 5 | 5 |
| Service Division Supervisor | 2 | 2 | 2 | 2 | 2 | 1 |
| Record Specialist | 1 | 1 | 1 | 1 | 1 | 1 |
| Executive Assistant to Chief | 0 | 1 | 1 | 1 | 1 | 1 |
| School Crossing Guards (PT) | 5 | 5 | 5 | 5 | 5 | 5 |
| | **34** | **35** | **36** | **36** | **37** | **33** |

| Animal Control | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Animal Control Officer | 1 | 1 | 1 | 1 | 1 | 1 |
| **Total Budgeted Positions** | **1** | **1** | **1** | **1** | **1** | **1** |

Police Department/Public Safety (NOTES)

1. Reduction in two vacant Police Officer positions applied across the board in Personnel Services (subgroup 10). Total police pensionable payroll population will go from 22 to 20 members resulting in a significant reduction in Pension COLA costs.
2. Reduction of Service Division Supervisor and a part-time police officer.
3. There has not been any increase in personnel from the previous year, rather a reduction.
4. Executive Assistant to Chief is not a new position but has existed since FY22.

| Ocean Rescue/Beach Cleanup | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|---|---|---|---|---|---|---|
| Lifeguard Captain | 1 | 1 | 1 | 1 | 1 | 1 |
| Lifeguard Lieutenant | 3 | 3 | 3 | 3 | 3 | 3 |
| Lifeguards (seasonal & part-time) | 20 | 20 | 20 | 20 | 20 | 18 |
| **Total Budgeted Positions** | **24** | **24** | **24** | **24** | **24** | **22** |

**Notes:**

1. Historically, there has been three (3) Lifeguard Lieutenants.

| Public Works (Admin & Streets) | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | 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 | 0 |
| Business Operations Manager | 0 | 0 | 1 | 1 | 1 | 1 |
| Laborer I | 3 | 3 | 3 | 5 | 5 | 5 |
| Laborer II | 1 | 1 | 1 | 1 | 1 | 2 |
| P&S Supervisor | 1 | 1 | 1 | 1 | 1 | 0 |
| 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 | 0 |
| Maintenance Technician | 1 | 1 | 1 | 1 | 1 | 0 |
| **Total Budgeted Positions** | **13** | **13** | **13** | **14** | **14** | **10** |

*City Engineer position is authorized and allocated within the department's FTE count but not funded in FY26-27 budget.

| Parks & Sustainability | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Parks & 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 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Sr Center Director | 1 | 1 | 1 | 1 | 1 | 1 |
| Administrative Assistant (PT) | 2 | 2 | 2 | 1 | 1 | 1 |
| **Total Budgeted Positions** | **3** | **3** | **3** | **2** | **2** | **2** |

| W&S Admin | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | 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 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Mechanic | 1 | 1 | 1 | 1 | 1 | 1 |
| Crew Chief | 0 | 0 | 0 | 0 | 0 | 1 |
| Wastewater Operator | 1 | 1 | 1 | 4 | 4 | 3 |
| Utility Laborer II | 0 | 0 | 0 | 0 | 0 | 0 |
| Utility Laborer I | 2 | 2 | 2 | 2 | 2 | 1 |
| **Total Budgeted Positions** | **4** | **4** | **4** | **7** | **7** | **6** |

| Stormwater | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Division Chief | 0 | 0 | 0 | 0 | 0 | 1 |
| Operator - Stormwater | 1 | 1 | 1 | 1 | 1 | 1 |
| Utility Laborer I | 2 | 2 | 2 | 1 | 1 | 1 |
| **Total Budgeted Positions** | **3** | **3** | **3** | **2** | **2** | **3** |

| W&S - Water | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Crew Chief | 2 | 2 | 2 | 1 | 1 | 0 |
| WTP-Lead Operator | 1 | 1 | 1 | 1 | 1 | 1 |
| Mechanic Technician | 0 | 0 | 0 | 0 | 0 | 0 |
| Wastewater Operator (PT) | 0 | 0 | 0 | 0 | 0 | 1 |
| Utility Laborer I | 1 | 1 | 1 | 1 | 1 | 2 |
| 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** | **6** |

*Mechanic Technician position is authorized and allocated within the department's FTE count but not funded in FY26-27 budget.

| Paid Parking | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY 2026-27 |
|---|---|---|---|---|---|---|
| Paid Parking Manager | **0** | **0** | **0** | **0** | **0** | **1** |
| Beaches Ambassador (Parking) (PT) | 5 | 5 | 5 | 5 | 5 | 4 |
| **Total Budgeted Positions** | **5** | **5** | **5** | **5** | **5** | **5** |

| Information Technologies | FY 2021-22 | FY 2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | 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 | 0 |
| **Total Budgeted Positions** | **1** | **1** | **2** | **3** | **3** | **2** |
| **City-Wide Budgeted Positions** | 115 | 116 | 120 | 124 | 125 | 118 |

* GIS Administrator position is authorized and allocated within the department's FTE count but not funded in FY26-27 budget.

# 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% | $ 5,318,616 | 56.47% |
| Franchise Fees | 824,300 | 7.03% | 696,800 | 7.40% |
| Licenses & Permits | 436,520 | 3.72% | 45,000 | 0.48% |
| Intergovernmental Revenues | 2,199,375 | 18.75% | 1,650,905 | 17.53% |
| Charges for Services | 44,125 | 0.38% | 37,946 | 0.40% |
| Fines & Forfeiture | 71,596 | 0.61% | 85,000 | 0.90% |
| Investment Income | 210,000 | 1.79% | 250,000 | 2.65% |
| Rents & Royalties | 30,657 | 0.26% | 63,557 | 0.67% |
| Disposition of Surplus Property | 30,000 | 0.26% | 40,685 | 0.43% |
| Miscellaneous Revenues | 194,665 | 1.66% | 197,151 | 2.09% |
| Transfer In from Other Funds | 1,882,479 | 16.05% | 1,032,500 | 10.96% |
| Appropriated Fund Balance | 792,072 | 6.75% | - | 0.00% |
| | **$ 11,731,983** | **100.00%** | **$ 9,418,160** | **100.00%** |
| **EXPENDITURES BY CATEGORY** | | | | |
| Personnel | $ 6,757,971 | 57.60% | $ 7,391,178 | 80.43% |
| Operational | 2,313,131 | 19.72% | 1,679,902 | 19.57% |
| Capital Outlay | 2,660,881 | 22.68% | 122,000 | 1.33% |
| | | 0.00% | | |
| | **$ 11,731,983** | **100.00%** | **$ 9,193,080** | **101.33%** |
| **EXPENDITURE BY DEPARTMENT** | | | | |
| Mayor & City Council | $ 4,796 | 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% | 195,991 | 2.16% |
| Police Department/Public Safety | 5,801,300 | 63.95% | 6,862,057 | 75.65% |
| Animal Control | 107,762 | 1.19% | 131,615 | 1.45% |
| Public Works | 1,303,162 | 14.37% | 1,130,691 | 12.46% |
| Ocean Rescue | 326,018 | 3.59% | 353,342 | 3.90% |
| Parks & Sustainability | 556,000 | 6.13% | 397,383 | 4.38% |
| TOTAL EXPENDITURES BY DEPARTMENT | **$ 9,071,103** | **100.00%** | **$ 9,071,080** | **100.00%** |
| **Capital Outlay** | | | | |
| Buildings | $ 818,072 | 30.74% | $ 100,000 | 81.97% |
| Improvements - Not Buildings | 1,393,000 | 52.35% | - | 0.00% |
| Machinery & Equipment | 449,809 | 16.90% | 22,000 | 18.03% |
| TOTAL CAPITAL OUTLAY | **2,660,881** | **100.00%** | **$ 122,000** | **100.00%** |
| **TOTAL GENERAL FUND BUDGET** | **$ 11,731,984** | | **$ 9,193,080** | |

*Expenditure by Department does not include Capital Outlay — 225,080

**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 | - |
| **Subgroup : [311] Taxes** | **$ 4,232,307** | **$ 4,713,177** | **$ 5,016,194** | **$ 5,318,616** |
| | | | | |
| JAX BEACH ELEC. FRANCHISE | $ 210,000 | $ 250,000 | $ 285,000 | $ 220,000 |
| GAS FRANCHISE | 1,400 | 2,500 | 2,500 | 1,800 |
| SANITATION FRANCHISE | 125,500 | 246,800 | 246,800 | 215,000 |
| TELECOMMUNICATIONS TAX | 270,000 | 285,000 | 290,000 | 260,000 |
| **Subgroup : [323] Franchise Fees** | **$ 606,900** | **$ 784,300** | **$ 824,300** | **$ 696,800** |
| | | | | |
| PROFESSIONAL/OCCUPATIONAL. LICENSES | $ 15,000 | $ 30,000 | $ 35,000 | $ 45,000 |
| 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** | **$ 45,000** |
| | | | | |
| 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 | 255,000 |
| ALCOHOLIC BEVERAGE. LICENSES | 8,800 | - | 8,500 | 1,050 |
| LOCAL HALF CENT SALES TAX | 953,450 | 965,000 | 950,000 | 875,000 |
| MOTOR FUEL TAX REBATE | 2,400 | 450 | 900 | 1,100 |
| FDOT GRANT | 37,500 | 37,500 | 44,500 | 37,500 |
| 911 USER FEES | 119,799 | 90,000 | 85,000 | 89,500 |
| FLORIDA BLVD. MAINTENANCE | 37,500 | 37,500 | 37,500 | 40,500 |
| LIFEGUARD/BEACH CLEAN-UP | 240,000 | 247,200 | 254,615 | 289,255 |
| **Subtotal [330] Intergovernmental Revenue** | **$ 1,669,785** | **$ 1,670,650** | **$ 2,199,375** | **$ 1,650,905** |
| | | | | |
| BOARD OF APPEALS FEES | $ 1,500 | $ 2,500 | $ 1,250 | $ 1,250 |
| PLANNING REVIEW BOARD FEE | 3,500 | 20,000 | 30,000 | 11,500 |
| SALE OF MAPS/PUBLICATIONS | - | - | - | - |
| LIEN LETTERS | 5,500 | 5,500 | 7,500 | 6,300 |
| NOTARY FEES | - | - | - | - |
| COPIES | 500 | 250 | 1,000 | 3,575 |
| ID & FINGERPRINT CHARGES | 50 | - | - | - |
| ZONING VERIFICATION CHARGES | 100 | - | 4,250 | 15,000 |
| ELECTION QUALIFYING FEES | - | - | - | 196 |
| INCIDENT REPORTS | 250 | 250 | 125 | 125 |
| **Subgroup : [341] Charges for Services** | **$ 11,400** | **$ 28,500** | **$ 44,125** | **$ 37,946** |
| | | | | |
| COURT FINES | $ 15,000 | $ 15,000 | $ - | $ 10,000 |
| PARKING TICKETS | 8,200 | 12,500 | 10,250 | 65,000 |
| Red Light Camera Tickets | - | - | 49,000 | 10,000 |
| 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** | **$ 85,000** |

| 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 | 6,300 |
| **Subgroup : [362] Rents and Royalties** | **$ 81,157** | **$ 81,157** | **$ 30,657** | **$ 63,557** |
| SURPLUS EQUIPMENT SALES | $ 15,000 | $ 30,000 | $ 30,000 | $ 20,685 |
| INSURANCE PROCEEDS | - | - | - | 20,000 |
| **[364] Sales - Disposition of Fixed Assets** | **15,000** | **30,000** | **30,000** | **40,685** |
| OTHER MISC. REVENUES | 30,000 | 225,000 | 194,665 | 197,151 |
| **Subgroup : [369] Miscellaneous Revenue** | **$ 30,000** | **$ 225,000** | **$ 194,665** | **$ 197,151** |
| 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** | **$ 9,418,160** |

**MAYOR & COUNCIL**

| ACCOUNT | DESCRIPTION | Final Budget FY 2023-24 | Final Budget FY 2024-25 | Adopted FY 2025-26 | Proposed FY 2026-27 |
|---|---|---|---|---|---|
| 001-1111-511-10-11 | EXECUTIVE SALARIES | $ 27,810 | $ 28,783 | $ 29,791 | $ 27,000 |
| 001-1111-511-10-21 | FICA | 2,127 | 2,202 | 2,279 | 2,066 |
| 001-1111-511-10-24 | WORKER'S COMPENSATION | 47 | 4,263 | 37 | 37 |
| 001-1111-511-10-25 | LIFE INSURANCE | - | - | - | - |
| | **Subgroup : [10] Personnel Services** | **$ 29,985** | **$ 35,248** | **$ 32,107** | **$ 29,102** |
| 001-1111-511-30-40 | TRAVEL & PER DIEM | $ 1,500 | $ 1,200 | $ 4,200 | $ 7,500 |
| 001-1111-511-30-41 | COMMUNICATIONS SERVICES | 1,570 | 4,500 | 4,500 | 5,780 |
| 001-1111-511-30-45 | INSURANCE | 1,494 | 6,180 | 1,000 | 1,000 |
| 001-1111-511-30-48 | PROMOTIONAL & ADVERTISING | 3,200 | 3,200 | 3,200 | 3,200 |
| 001-1111-511-30-51 | OFFICE SUPPLIES | 500 | 200 | 200 | 200 |
| 001-1111-511-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 1,500 | 1,500 | 1,550 | 1,550 |
| 001-1111-511-30-55 | TRAINING | 500 | - | 1,200 | 1,200 |
| | **Subgroup : [30] Operating Expenditures** | **$ 10,264** | **$ 16,780** | **$ 15,850** | **$ 20,430** |
| | **TOTAL OPERATING EXPENDITURES** | **40,248** | **52,028** | **47,957** | **49,532** |
| | **TRANSFER-OUT-G&A COST ALLOCATION** | - | (40,241) | (43,161) | (49,532) |
| | **TOTAL:** | **$ 40,248** | **$ 11,787** | **$ 4,796** | **$ -** |
| 001-1111-511-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1111-511-60-64 | MACHINERY & EQUIPMENT | - | - | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | | $ - | $ - | $ - |
| | **TOTAL:** | **$ 40,248** | **$ 11,787** | **$ 4,796** | **$ -** |

**CITY MANAGER**

| ACCOUNT | DESCRIPTION<br>RESOURCE ALLOCATION | FINAL BUDGET<br>FY 2023-24 | FINAL BUDGET<br>FY 2024-25 | ADOPTED BUDGET<br>FY 2025-26 | PROPOSED BUDGET<br>FY 2026-27 |
|---|---|---|---|---|---|
| 001-1112-512-10-12 | REGULAR SALARIES | $ 81,658 | $ 224,645 | $ 232,508 | $ 239,028 |
| 001-1112-512-10-13 | OTHER SALARIES & WAGES | | | | $ 26,559 |
| 001-1112-512-10-14 | OVERTIME | - | - | - | - |
| 001-1112-512-10-15 | SPECIAL PAY | 500 | 1,200 | 1,200 | 1,500 |
| 001-1112-512-10-16 | PTO EXPENSE | 4,388 | 8,640 | 18,420 | 35,752 |
| 001-1112-512-10-18 | COMP TIME | - | - | - | 8,500 |
| 001-1112-512-10-21 | FICA | 6,882 | 18,581 | 17,879 | 21,082 |
| 001-1112-512-10-22 | RETIREMENT CONTRIBUTIONS | 6,053 | 15,137 | 18,697 | 21,247 |
| 001-1112-512-10-23 | HEALTH INSURANCE | 14,509 | 39,913 | 50,700 | 49,992 |
| 001-1112-512-10-24 | WORKER'S COMPENSATION | 150 | 413 | 366 | 363 |
| 001-1112-512-10-25 | LIFE INSURANCE | - | 2,351 | 3,591 | 3,811 |
| 001-1112-512-10-29 | VEHICLE ALLOWANCE | 3,500 | 8,400 | - | - |
| | **Subgroup : [10] Personnel Services** | **$ 117,640** | **$ 319,280** | **$ 343,361** | **$ 407,834** |
| 001-1112-512-30-31 | PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - |
| 001-1112-512-30-34 | OTHER CONTRACTUAL SERVICES | 3,000 | 3,000 | 3,000 | 3,000 |
| 001-1112-512-30-40 | TRAVEL & PER DIEM | 7,000 | 7,000 | 7,000 | 7,000 |
| 001-1112-512-30-41 | COMMUNICATION SERVICES | - | - | - | 12,500 |
| 001-1112-512-30-45 | INSURANCE | 17,534 | 17,750 | 7,075 | 7,075 |
| 001-1112-512-30-46 | REPAIR & MAINTENANCE | - | - | - | - |
| 001-1112-512-30-48 | PROMOTIONAL & ADVERTISING | - | 1,000 | 1,000 | 1,000 |
| 001-1112-512-30-51 | OFFICE SUPPLIES | 4,000 | 4,000 | 4,000 | 4,000 |
| 001-1112-512-30-52 | OPERATING SUPPLIES | - | - | - | - |
| 001-1112-512-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 2,500 | 2,500 | 2,500 | 2,000 |
| 001-1112-512-30-55 | TRAINING | 3,000 | 3,000 | 3,200 | 3,200 |
| 001-1112-512-30-57 | VEHICLE REPAIR & MAINTENANCE | - | 1,500 | 500 | 500 |
| 001-1112-512-30-58 | GAS, OIL & LUBRICANTS | - | 1,500 | 750 | 500 |
| | **Subgroup : [30] Operating Expenditures** | **$ 37,034** | **$ 41,250** | **$ 29,025** | **$ 40,775** |
| | **TOTAL OPERATING EXPENDITURE** | **$ 154,674** | **$ 360,530** | **$ 372,386** | **$ 448,609** |
| 001-1112-581-90-91 | **TRANSFER OUT-G&A COST ALLOCATION** | - | (278,852) | (335,147) | (448,609) |
| | **TOTAL:** | **$ 154,674** | **$ 81,678** | **$ 37,239** | **$ (0)** |
| 001-1112-512-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1112-512-60-64 | MACHINERY & EQUIPMENT | - | 35,000 | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ 35,000** | **$ -** | **$ -** |
| | **TOTAL:** | **$ 154,674** | **$ 116,678** | **$ 37,239** | **$ (0)** |

**FINANCE**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1113-513-10-12 | REGULAR SALARIES | $ 215,322 | $ 653,863 | $ 695,748 | $ 722,054 |
| 001-1113-513-10-13 | OTHER SALARIES & WAGES | | | | 29,816 |
| 001-1113-513-10-14 | OVERTIME | 437 | 3,000 | 3,000 | 5,000 |
| 001-1113-513-10-15 | SPECIAL PAY | 945 | 2,400 | 1,800 | 2,400 |
| 001-1113-513-10-16 | PTO | 8,282 | 25,149 | 54,245 | 65,701 |
| 001-1113-513-10-18 | COMP TIME | - | - | 5,000 | 8,500 |
| 001-1113-513-10-21 | FICA | 17,206 | 52,358 | 54,872 | 58,734 |
| 001-1113-513-10-22 | RETIREMENT CONTRIBUTIONS | 15,073 | 45,770 | 40,535 | 43,850 |
| 001-1113-513-10-23 | HEALTH INSURANCE | - | 70,616 | 69,415 | 110,624 |
| 001-1113-513-10-24 | WORKER'S COMPENSATION | 940 | 2,752 | 1,322 | 2,185 |
| 001-1113-513-10-25 | LIFE INSURANCE | | 6,331 | 7,741 | 12,028 |
| 001-1113-513-10-27 | ALLOWANCE | - | - | - | 260 |
| | **Subgroup : [10] Personnel Services** | **$ 258,204** | **$ 862,239** | **$ 933,678** | **$ 1,061,152** |
| | | | | | |
| 001-1113-513-30-32 | ACCOUNTING & AUDIT | $ - | $ - | $ - | $ - |
| 001-1113-513-30-34 | OTHER CONTRACTUAL SERVICES | 4,600 | 5,000 | 30,000 | 30,000 |
| 001-1113-513-30-40 | TRAVEL & PER DIEM | 5,500 | 6,000 | 7,000 | 7,000 |
| 001-1113-513-30-41 | COMMUNICATION SERVICES | 1,500 | 2,500 | 2,500 | 2,500 |
| 001-1113-513-30-42 | POSTAGE (INC. FED EX) | 100 | - | - | - |
| 001-1113-513-30-45 | INSURANCE | 8,800 | 9,000 | 15,423 | 15,423 |
| 001-1113-513-30-46 | REPAIR & MAINTENANCE | 4,900 | 1,000 | - | - |
| 001-1113-513-30-47 | PRINTING & BINDING | 500 | - | - | - |
| 001-1113-513-30-51 | OFFICE SUPPLIES | 4,200 | 5,000 | 5,000 | 5,000 |
| 001-1113-513-30-52 | OPERATING SUPPLIES | 3,600 | - | - | - |
| 001-1113-513-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 3,000 | 3,000 | 3,000 | 3,000 |
| 001-1113-513-30-55 | TRAINING | 2,500 | 5,000 | 6,000 | 6,000 |
| 001-1113-513-30-57 | VEHICLE REPAIR & MAINTENANCE | - | 3,500 | 500 | 500 |
| 001-1113-513-30-58 | GAS, OIL & LUBRICANTS | - | 5,000 | 3,000 | 3,000 |
| | **Subgroup : [30] Operating Expenditures** | **$ 39,200** | **$ 45,000** | **$ 72,423** | **$ 72,423** |
| | | | | | |
| | **TOTAL OPERATING EXPENDITURES** | 297,404 | 907,239 | 1,006,101 | 1,133,575 |
| | **TRANSFER OUT-G&A COST ALLOCATION** | - | (699,841) | (905,491) | (1,133,575) |
| | **TOTAL:** | **$ 297,404** | **$ 207,398** | **$ 100,610** | **$ 0** |
| | | | | | |
| 001-1113-513-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1113-513-60-64 | MACHINERY & EQUIPMENT | - | 50,500 | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ 50,500** | **$ -** | **$ -** |
| | | | | | |
| | **TOTAL:** | **$ 297,404** | **$ 257,898** | **$ 100,610** | **$ 0** |

**LEGAL**

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

**CITY CLERK**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1117-517-10-12 | REGULAR SALARIES | $ 147,320 | $ 173,285 | $ 210,386 | $ 257,656 |
| 001-1117-517-10-13 | OTHER SALARIES & WAGES | - | - | 7,500 | 28,628 |
| 001-1117-517-10-14 | OVERTIME | - | - | - | - |
| 001-1117-517-10-15 | SPECIAL PAY | 300 | 300 | 300 | 300 |
| 001-1117-517-10-16 | PTO LIABILITY | 5,666 | 6,665 | 16,860 | 23,537 |
| 001-1117-517-10-18 | COMP TIME | - | - | 1,000 | 1,350 |
| 001-1117-517-10-21 | FICA | 11,726 | 13,314 | 17,410 | 22,027 |
| 001-1117-517-10-22 | RETIREMENT CONTRIBUTIONS | 10,312 | 11,711 | 5,158 | 10,503 |
| 001-1117-517-10-23 | HEALTH INSURANCE | 10,311 | 8,944 | 8,944 | 20,558 |
| 001-1117-517-10-24 | WORKER'S COMPENSATION | 155 | 296 | 228 | 389 |
| 001-1117-517-10-25 | LIFE INSURANCE | - | 1,368 | 3,188 | 4,687 |
| 001-1117-517-10-27 | ALLOWANCE | | - | 8,400 | 8,400 |
| | **Subgroup : [10] Personnel Services** | **$ 185,790** | **$ 215,883** | **$ 279,374** | **$ 378,035** |
| 001-1117-517-30-34 | OTHER CONTRACTUAL SERVICES | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 001-1117-517-30-40 | TRAVEL & PER DIEM | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-1117-517-30-41 | COMMUNICATIONS SERVICES | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-1117-517-30-45 | INSURANCE | 7,000 | 7,000 | 7,245 | 7,245 |
| 001-1117-517-30-46 | REPAIR & MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 |
| 001-1117-517-30-47 | PRINTING & BINDING | 4,500 | 4,500 | 4,500 | 4,500 |
| 001-1117-517-30-48 | PROMOTIONAL & ADVERTISING | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-1117-517-30-51 | OFFICE SUPPLIES | 1,200 | 1,200 | 1,200 | 1,200 |
| 001-1117-517-30-52 | OPERATING SUPPLIES | - | - | - | - |
| 001-1117-517-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 1,500 | 1,500 | 1,500 | 1,500 |
| 001-1117-517-30-55 | TRAINING | 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** | **$ 422,980** |
| | **TRANSFER OUT-G&A ALLOCATION** | **-** | **(201,548)** | **(291,887)** | **(422,980)** |
| | | **$ 230,490** | **$ 59,035** | **$ 32,432** | **$ -** |
| 001-1117-517-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1117-517-60-64 | MACHINERY & EQUIPMENT | - | - | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ -** | **$ -** | **$ -** |
| | **TOTAL:** | **$ 230,490** | **$ 59,035** | **$ 32,432** | **$ -** |

**The Public Information Officer (formally known as Social Media Specialist) - $60,858**

**NON-DEPARTMENTAL**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1119-519-10-12 | REGULAR SALARIES | $ - | $ - | $ - | $ - |
| 001-1119-519-10-14 | OVERTIME | - | - | - | - |
| 001-1119-519-10-15 | SPECIAL PAY | - | - | - | - |
| 001-1119-519-10-16 | PTO LIABILITY | - | - | - | - |
| 001-1119-519-10-21 | FICA | - | - | - | - |
| 001-1119-519-10-22 | RETIREMENT CONTRIBUTIONS | - | - | - | - |
| 001-1119-519-10-23 | LIFE & HEALTH INSURANCE | - | - | - | - |
| 001-1119-519-10-24 | WORKER'S COMPENSATION | - | - | - | - |
| 001-1119-519-10-25 | LIFE INSURANCE | - | - | - | - |
| | **Subgroup : [10] Personnel Services** | **$ -** | **$ -** | **$ -** | **$ -** |
| 001-1119-519-30-31 | LOBBYIST FEES | $ 42,000 | $ 42,000 | $ 43,500 | $ 43,500 |
| 001-1119-519-30-32 | AUDITING & ACCOUNTING FEES | 50,000 | 65,000 | 120,000 | 50,000 |
| 001-1119-519-30-34 | OTHER CONTRACTUAL SERVICES | - | 35,000 | 45,000 | 55,000 |
| 001-1119-519-30-41 | COMMUNICATIONS SERVICES | 330,690 | 230,000 | 250,000 | 250,000 |
| 001-1119-519-30-42 | POSTAGE & SHIPPING | - | 7,000 | 2,250 | 2,250 |
| 001-1119-519-30-43 | UTILITY SERVICES | - | 22,000 | 2,500 | 2,500 |
| 001-1119-519-30-44 | RENTAL & LEASES | 26,858 | 16,000 | 16,000 | 16,000 |
| 001-1119-519-30-45 | INSURANCE | - | 50,000 | 11,251 | 11,251 |
| 001-1119-519-30-46 | REPAIR & MAINTENANCE | - | 25,000 | 25,000 | 25,000 |
| 001-1119-519-30-47 | PRINTING & BINDING | 100,000 | - | - | - |
| 001-1119-519-30-48 | PROMOTIONAL & ADVERTISING | 40,000 | 3,500 | 25,000 | 25,000 |
| 001-1119-519-30-51 | OFFICE SUPPLIES | - | 22,000 | 10,500 | 10,500 |
| 001-1119-519-30-52 | OPERATING SUPPLIES | - | - | - | - |
| 001-1119-519-30-58 | GAS, OIL & LUBRICANTS | - | - | - | - |
| 001-1119-519-30-59 | UNIFORMS | - | - | - | - |
| 001-1119-519-30-90 | MISCELLANEOUS EXPENDITURES | - | | | - |
| 001-1119-519-90-99 | CONTINGENCIES & EMERGENCIES | - | 100,000 | 100,000 | 100,000 |
| 001-1119-519-90-91 | TRANSFERS | - | - | - | - |
| | | | - | - | - |
| | **Subgroup : [30] Operating Expenditures** | **$ 589,548** | **$ 617,500** | **$ 651,001** | **$ 591,001** |
| | **TRANSFERS OUT-G&A COST ALLOCATION** | **-** | **(477,606)** | **(585,901)** | **(591,001)** |
| | **TOTAL:** | **$ 589,548** | **$ 139,894** | **$ 65,100** | **$ -** |
| 001-1119-519-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ 390,000 | $ 100,000 |
| 001-1119-519-60-64 | 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**

| ACCOUNT | DESCRIPTION | | FINAL BUDGET FY 2023-24 | | FINAL BUDGET FY 2024-25 | | ADOPTED BUDGET FY 2025-26 | | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|---|---|---|---|
| 001-1115-515-10-12 | REGULAR SALARIES | | 270,902 | $ | 335,977 | $ | 347,556 | $ | 110,225 |
| 001-1115-515-10-14 | OVERTIME | | - | | 3,000 | | 3,000 | | 1,000 |
| 001-1115-515-10-15 | SPECIAL PAY | | 2,100 | | 2,100 | | 2,100 | | - |
| 001-1115-515-10-16 | PTO LIABILITY | | 10,420 | | 12,787 | | 26,735 | | 11,325 |
| 001-1115-515-10-18 | COMP TIME | | - | | - | | 2,000 | | 400 |
| 001-1115-515-10-21 | FICA | | - | | 27,071 | | 27,284 | | 10,825 |
| 001-1115-515-10-22 | RETIREMENT CONTRIBUTIONS | | 21,682 | | 24,770 | | 13,500 | | 6,575 |
| 001-1115-515-10-23 | HEALTH INSURANCE | | 18,963 | | 41,121 | | 35,780 | | 22,498 |
| 001-1115-515-10-24 | WORKER'S COMPENSATION | | 41,121 | | 2,351 | | 1,196 | | 802 |
| 001-1115-515-10-25 | LIFE INSURANCE | | 2,351 | | 2,320 | | 2,320 | | 1,828 |
| 001-1115-515-10-27 | ALLOWANCE | | - | | - | | 8,400 | | - |
| | **Subgroup : [10] Personnel Services** | **$** | **367,539** | **$** | **451,497** | $ | 469,871 | $ | 165,478 |
| 001-1115-515-30-31 | PROFESSIONAL SERVICES | | 90,000 | $ | 90,000 | $ | 90,000 | $ | - |
| 001-1115-515-30-34 | OTHER CONTRACTUAL SERVICES | | 12,000 | | 10,000 | | 25,000 | | - |
| 001-1115-515-30-40 | TRAVEL & PER DIEM | | 5,000 | | 5,000 | | 7,500 | | - |
| 001-1115-515-30-41 | COMMUNICATIONS SERVICES | | 2,000 | | 4,000 | | 8,000 | | - |
| 001-1115-515-30-45 | INSURANCE | | 15,805 | | 28,000 | | 11,450 | | 3,090 |
| 001-1115-515-30-46 | REPAIR & MAINTENANCE | | - | | 2,000 | | 2,000 | | - |
| 001-1115-515-30-47 | PRINTING & BINDING | | 500 | | 500 | | 500 | | - |
| 001-1115-515-30-48 | PROMOTIONAL & ADVERTISING | | 1,000 | | 1,500 | | 1,500 | | - |
| 001-1115-515-30-51 | OFFICE SUPPLIES | | 2,500 | | 2,500 | | 8,000 | | - |
| 001-1115-515-30-52 | OPERATING SUPPLIES | | - | | - | | - | | - |
| 001-1115-515-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | | 6,000 | | 6,000 | | 6,000 | | - |
| 001-1115-515-30-55 | TRAINING | | 3,000 | | 1,500 | | 6,000 | | - |
| 001-1115-515-30-56 | RADIO REPAIR AND MANTENANCE | | - | | - | | - | | - |
| 001-1115-515-30-57 | VEHICLE REPAIR & MAINTENANCE | | 1,000 | | **1,000** | | **500** | | - |
| 001-1115-515-30-58 | GAS, OIL & LUBRICANTS | | 1,500 | | 1,500 | | 600 | | - |
| | **Subgroup : [30] Operating Expenditures** | **$** | **140,305** | **$** | **153,500** | **$** | **167,050** | **$** | **3,090** |
| | | | - | | - | | - | | - |
| | **TOTAL OPERATING EXPENDITURES:** | $ | 508,044 | $ | 604,997 | $ | 636,921 | $ | 168,568 |
| | **TRANSFER IN-G&A COST ALLOCATION** | | | | 70,522 | | 74,265 | | 27,423 |
| | | **$** | **508,044** | **$** | **675,519** | **$** | **711,186** | **$** | **195,991** |
| 001-1115-515-60-62 | BUILDING IMPROVEMENTS | $ | - | $ | - | $ | - | $ | - |
| 001-1115-515-60-64 | MACHINERY & EQUIPMENT | | - | | 35,000 | | - | | - |
| 001-1115-515-80-84 | MUNICIPAL BOARDS | | 200 | | - | | - | | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$** | **200** | **$** | **35,000** | **$** | - | **$** | - |
| | | **$** | **508,244** | **$** | **710,519** | **$** | **711,186** | **$** | **195,991** |

## POLICE DEPARTMENT/PUBLIC SAFETY

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | ADOPTED BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1221-521-10-12 | REGULAR SALARIES | $ 2,499,440 | $ 2,660,120 | $ 2,696,224 | $ 2,572,230 |
| 001-1221-521-10-13 | OTHER SALARIES AND WAGES | | | 57,000 | 77,000 |
| 001-1221-521-10-14 | OVERTIME | 210,000 | 245,798 | 250,000 | 258,750 |
| 001-1221-521-10-15 | SPECIAL PAY | 45,000 | 45,000 | 45,000 | 185,000 |
| 001-1221-521-10-16 | PTO | 89,922 | 95,885 | 207,402 | 203,787 |
| 001-1221-521-10-18 | COMPENSATORY | - | 30,000 | 30,000 | 30,000 |
| 001-1221-521-10-21 | FICA | 222,264 | 222,264 | 251,350 | 238,908 |
| 001-1221-521-10-22 | RETIREMENT CONTRIBUTIONS | 395,889 | 395,889 | 441,398 | 1,191,400 |
| 001-1221-521-10-23 | HEALTH INSURANCE | 364,420 | 364,420 | 364,420 | 400,699 |
| 001-1221-521-10-24 | WORKER'S COMPENSATION | 61,000 | 82,014 | 82,014 | 90,186 |
| 001-1221-521-10-25 | MEDICARE | - | - | - | - |
| 001-1221-521-10-25 | LIFE INSURANCE | | 24,262 | 24,262 | 40,949 |
| 001-1221-521-10-27 | ALLOWANCE | - | 7,360 | 17,760 | 17,760 |
| | | - | - | - | - |
| | **Subgroup : [10] Personnel Services** | **$ 3,887,935** | **$ 4,173,012** | **$ 4,466,830** | **$ 5,306,669** |
| 001-1221-521-30-31 | PROFESSIONAL SERVICES | 1,500 | 2,000 | 2,070 | 2,070 |
| 001-1221-521-30-34 | OTHER CONTRACTUAL SERVICES | 37,550 | 20,500 | 22,770 | 22,770 |
| 001-1221-521-30-35 | INVESTIGATIONS | 1,200 | 1,250 | 1,294 | 1,294 |
| 001-1221-521-30-40 | TRAVEL & PER DIEM | 5,500 | 12,000 | 12,420 | 12,420 |
| 001-1221-521-30-41 | COMMUNICATIONS SERVICES | 80,480 | 90,000 | 93,150 | 93,150 |
| 001-1221-521-30-43 | UTILITY SERVICES | 300 | 9,150 | 9,470 | 12,470 |
| 001-1221-521-30-45 | INSURANCE | 66,463 | 190,000 | 91,385 | 102,852 |
| 001-1221-521-30-46 | REPAIR & MAINTENANCE | 40,850 | 42,300 | 42,500 | 42,500 |
| 001-1221-521-30-48 | PROMOTIONAL & ADVERTISING | 3,000 | 5,000 | 5,175 | 5,175 |
| 001-1222-522-30-49 | OTHER CURRENT CHARGES | - | - | - | - |
| 001-1221-521-30-51 | OFFICE SUPPLIES | 10,000 | 14,500 | 15,008 | 15,008 |
| 001-1221-521-30-52 | OPERATING SUPPLIES | 40,000 | 40,000 | 41,400 | 41,400 |
| 001-1221-521-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 20,200 | 10,000 | 10,350 | 10,350 |
| 001-1221-521-30-55 | TRAINING | 14,500 | 16,500 | 17,078 | - |
| 001-1221-521-30-56 | RADIO REPAIR & MAINTENANCE | - | 5,000 | 5,175 | - |
| 001-1221-521-30-57 | VEHICLE REPAIR & MAINTENANCE | 35,000 | 40,000 | 65,000 | 65,000 |
| 001-1221-521-30-58 | GAS, OIL & LUBRICANTS | 75,500 | 87,975 | 91,054 | 86,075 |
| 001-1221-521-30-59 | UNIFORMS | 40,800 | 42,228 | 23,706 | 20,706 |
| 001-1221-521-30-90 | MISCELLANEOUS EXPENDITURES | 30,000 | 30,000 | - | - |
| 001-1221-521-80-17 | JAG C GRANT | - | 62,000 | 62,000 | 62,000 |
| | **Subgroup : [30] Operating Expenditures** | **$ 502,843** | **$ 720,403** | **$ 611,004** | **$ 595,239** |
| | **TOTAL OPERATING COST (Objects 10 & 30)** | **$ 4,390,778** | **$ 4,893,415** | **$ 5,077,834** | **$ 5,901,908** |
| 001-1221-581-90-91 | **TRANSFER IN-G&A COST ALLOCATION** | **-** | **570,068** | **725,466** | **960,148** |
| | **TOTAL OPERATING BUDGET** | **$ 4,390,778** | **$ 5,463,483** | **$ 5,803,300** | **$ 6,862,056** |
| **Capital Outlay** | | | | | |
| 001-1221-521-60-62 | BUILDING IMPROVEMENTS | $ 32,400 | $ 13,400 | $ - | $ - |
| 001-1221-521-60-63 | IMPROVEMENTS-NOT BUILDINGS | $ - | $ - | $ 115,000 | $ - |
| 001-1221-521-60-64 | MACHINERY & EQUIPMENT | 135,000 | 205,000 | 273,309 | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ 167,400** | **$ 218,400** | **$ 388,309** | **$ -** |
| | **Total Budget:** | **$ 4,558,178** | **$ 5,681,883** | **$ 6,191,609** | **$ 6,862,056** |

## ANIMAL CONTROL

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1223-523-10-12 | Salaries | 48,265 | 63,300 | 65,516 | 75,733 |
| 001-1223-523-10-13 | Other Salaries & Wages | | | | |
| 001-1223-523-10-14 | Overtime | 5,000 | 5,000 | 5,000 | 2,100 |
| 001-1223-523-10-15 | Special Pay | 600 | 600 | 600 | 600 |
| 001-1223-523-10-16 | PTO | 1,856 | 2,435 | 5,040 | 5,826 |
| 001-1223-523-10-18 | Comp Time | - | - | - | - |
| 001-1223-523-10-21 | FICA | 4,263 | 5,457 | 5,440 | 6,000 |
| 001-1223-523-10-22 | Retirement Contribution | 3,901 | 4,993 | 4,900 | 6,059 |
| 001-1223-523-10-23 | Health Insurance | 9,315 | - | - | 8,447 |
| 001-1223-523-10-24 | Worker's Comp | 95 | 2,946 | 2,946 | 3,239 |
| 001-1223-523-10-25 | Life Insurance | | $ 414 | $ 414 | $ 1,060 |
| | **Total Object 10:** | **$ 73,294** | **$ 85,146** | **$ 89,856** | **$ 109,064** |
| | **Expenditures** | | | | |
| 001-1223-523-30-31 | Professional Services | - | - | - | - |
| 001-1223-523-30-34 | Other Contractual Svcs | - | 1,500 | 1,000 | 1,000 |
| 001-1223-523-30-35 | Investigation | - | - | - | - |
| 001-1223-523-30-40 | Travel & Per Diem | - | - | - | - |
| 001-1223-523-30-41 | Communication | - | - | - | - |
| 001-1223-523-30-42 | Rentals & Leases | - | - | - | - |
| 001-1223-523-30-43 | Utility Service | - | - | - | - |
| 001-1223-523-30-45 | Insurance | 5,650 | 3,450 | 1,635 | 1,635 |
| 001-1223-523-30-46 | Repair & Maintenance | - | - | - | - |
| 001-1223-523-30-48 | Promotional & Advertisements | - | - | - | - |
| 001-1222-522-30-49 | Maintenance | - | - | - | - |
| 001-1223-523-30-51 | Office Supplies | - | - | - | - |
| 001-1223-523-30-52 | Operating Supplies | - | - | - | - |
| 001-1223-523-30-54 | Books, Subscriptions & Membership | - | - | - | - |
| 001-1223-523-30-55 | Training | - | - | - | - |
| 001-1223-523-30-56 | Radio Repair & Maintenance | - | - | - | - |
| 001-1223-523-30-57 | Vehicle Repair & Maintenance | 500 | 500 | 500 | 500 |
| 001-1223-523-30-58 | Gas, Oil, Lubricants | 1,500 | 2,300 | 1,000 | 1,000 |
| 001-1223-523-30-59 | Uniforms | - | - | - | - |
| 001-1223-523-30-90 | Miscellaneous | - | - | - | - |
| | **Total Object 30:** | **$ 7,650** | **$ 7,750** | **$ 4,135** | **$ 4,135** |
| | TOTAL OPERATING COST | $ 80,944 | $ 92,896 | $ 93,991 | $ 113,199 |
| 001-1223-581-90-91 | TRANSFER IN-G&A COST ALLOCATION | - | **10,654** | **18,416** | **18,416** |
| | **Total Animal Control** | **$ 80,944** | **$ 103,550** | **$ 112,407** | **$ 131,614** |

**PUBLIC WORKS**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1441-541-10-12 | REGULAR SALARIES | $ 225,246 | $ 1,074,487 | $ 960,309 | $ 786,777 |
| 001-1441-512-10-13 | OTHER SALARIES & WAGES | | | | $ 87,419 |
| 001-1441-541-10-14 | OVERTIME | 2,531 | 2,700 | 40,000 | 48,500 |
| 001-1441-541-10-15 | SPECIAL PAY | 810 | 6,825 | 6,825 | 2,750 |
| 001-1441-541-10-16 | PTO LIABILITY | 8,670 | 38,340 | 73,343 | 67,246 |
| 001-1441-541-10-18 | COMP TIME | | 2,000 | 38,261 | 12,500 |
| 001-1441-541-10-21 | FICA | 18,150 | 86,176 | 75,711 | 72,220 |
| 001-1441-541-10-22 | RETIREMENT CONTRIBUTIONS | 16,608 | 70,161 | 65,034 | 46,839 |
| 001-1441-541-10-23 | HEALTH INSURANCE | 13,500 | 144,314 | 89,885 | 127,598 |
| 001-1441-541-10-24 | WORKER'S COMPENSATION | 6,247 | 43,621 | 26,346 | 38,827 |
| 001-1441-541-10-25 | LIFE INSURANCE | 1,350 | 15,877 | 13,125 | 12,825 |
| 001-1441-541-10-27 | ALLOWANCE | - | - | - | 6,100 |
| | **Subgroup : [10] Personnel Services** | **$ 293,112** | **$ 1,484,501** | **$ 1,388,839** | **$ 1,309,600** |
| 001-1441-541-30-31 | PROFESSIONAL SERVICES | $ 85,000 | $ 15,000 | $ 42,152 | $ 40,000 |
| 001-1441-541-30-34 | OTHER CONTRACTUAL SERVICES | 25,000 | 45,000 | 59,301 | 61,000 |
| 001-1441-541-30-40 | TRAVEL & PER DIEM | 1,000 | 1,000 | 1,035 | 1,035 |
| 001-1441-541-30-41 | COMMUNICATIONS SERVICES | 5,500 | 8,500 | 12,298 | 20,000 |
| 001-1441-541-30-42 | BANK FEES | - | - | - | - |
| 001-1441-541-30-43 | UTILITY SERVICES | 50,000 | 130,000 | 115,000 | 115,000 |
| 001-1441-541-30-44 | RENTALS & LEASES | 12,000 | 2,000 | 1,000 | 1,000 |
| 001-1441-541-30-45 | INSURANCE | 41,500 | 41,500 | 58,359 | 62,000 |
| 001-1441-541-30-46 | REPAIR & MAINTENANCE | 41,500 | 41,500 | 42,953 | 85,000 |
| 001-1441-541-30-48 | PROMOTIONAL & ADVERTISING | 20,000 | 21,000 | 21,735 | 16,500 |
| 001-1441-541-30-51 | OFFICE SUPPLIES | 2,500 | 2,500 | 2,500 | 3,000 |
| 001-1441-541-30-52 | OPERATING SUPPLIES | 15,000 | 25,000 | 26,000 | 30,000 |
| 001-1441-541-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 5,000 | 3,000 | 3,000 | 3,000 |
| 001-1441-541-30-55 | TRAINING | 2,500 | 2,500 | 2,500 | 2,000 |
| 001-1441-541-30-57 | VEHICLE REPAIR & MAINTENANCE | 16,000 | 37,500 | 27,500 | 26,000 |
| 001-1441-541-30-58 | GAS, OIL & LUBRICANTS | 12,500 | 21,500 | 21,500 | 21,500 |
| 001-1441-541-30-59 | UNIFORMS | 680 | 1,500 | 1,500 | 3,680 |
| 001-1441-541-80-20 | A1A LANDSCAPING | 2,500 | - | - | - |
| | **Subgroup : [30] Operating Expenditures** | **$ 338,180** | **$ 399,000** | **$ 438,333** | **$ 490,715** |
| | **TOTAL OPERATION COST** | $ 631,292 | $ 1,883,501 | $ 1,827,172 | $ 1,800,315 |
| 001-1441-581-90-91 | TRANSFER IN-G&A COST ALLOCATION | | $ 225,380 | $ 304,667 | $ 292,883 |
| 001-1441-581-90-95 | TRANSFER OUT-OVH COST ALLOCATION | | (811,192) | (830,809) | (962,505) |
| | **COST AFTER INDIRECT COST ALLOCATION** | **$ 631,292** | **$ 1,297,689** | **$ 1,301,030** | **$ 1,130,693** |
| | **Capital Outlay** | | | | |
| 001-1441-541-60-62 | BUILDING IMPROVEMENTS | $ 800,000 | $ 746,660 | $ 428,072 | $ - |
| 001-1441-541-60-63 | IMPROVEMENTS NOT BUILDINGS | 210,000 | 350,000 | 65,000 | - |
| 001-1441-541-60-64 | MACHINERY & EQUIPMENT | 65,000 | - | 155,000 | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ 1,075,000** | **$ 1,096,660** | **$ 648,072** | **$ -** |
| | **TOTAL:** | **$ 1,706,292** | **$ 2,394,349** | **$ 1,949,102** | **$ 1,130,693** |

**PARKS & SUSTAINABILITY**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1772-572-10-12 | REGULAR SALARIES | $ 161,890 | $ 100,064 | $ 229,593 | $ 155,518 |
| 001-1772-572-10-13 | OTHER SALARIES & WAGES | - | - | 2,500 | 14,670 |
| 001-1772-572-10-14 | OVERTIME | 8,000 | - | - | - |
| 001-1772-572-10-15 | SPECIAL PAY | 1,395 | - | - | 100 |
| 001-1772-572-10-16 | PTO LIABILITY | 5,858 | 3,547 | 15,341 | 12,375 |
| 001-1772-572-10-18 | COMP TIME | - | - | - | 300 |
| 001-1772-572-10-21 | FICA | 13,551 | 7,946 | 17,755 | 14,670 |
| 001-1772-572-10-22 | RETIREMENT CONTRIBUTIONS | 12,399 | 7,005 | 7,250 | 2,640 |
| 001-1772-572-10-23 | HEALTH INSURANCE | 28,516 | 8,944 | 28,001 | 11,760 |
| 001-1772-572-10-24 | WORKER'S COMPENSATION | 18,015 | 10,564 | 10,444 | 2,591 |
| 001-1772-572-10-25 | LIFE INSURANCE | - | 561 | 3,500 | 2,090 |
| | **Subgroup : [10] Personnel Services** | **$ 249,624** | **$ 138,631** | **$ 314,384** | **$ 216,714** |
| 001-1772-572-30-31 | PROFESSIONAL SERVICES | $ - | $ 10,000 | $ 10,350 | $ 10,350 |
| 001-1772-572-30-34 | OTHER CONTRACTUAL SERVICES | - | 5,500 | 5,500 | 5,500 |
| 001-1772-572-30-40 | TRAVEL & PER DIEM | - | - | 2,500 | 2,500 |
| 001-1772-572-30-41 | COMMUNICATIONS SERVICES | 2,000 | 3,000 | 3,105 | 3,105 |
| 001-1772-572-30-43 | UTILITY SERVICES | - | - | - | - |
| 001-1772-572-30-44 | RENTALS & LEASES | 5,000 | 5,000 | - | - |
| 001-1772-572-30-45 | INSURANCE | 19,286 | 19,500 | 19,500 | 19,500 |
| 001-1772-572-30-46 | REPAIR & MAINTENANCE | 50,000 | 64,872 | 102,737 | 52,737 |
| 001-1772-572-30-48 | PROMOTIONAL & ADVERTISING | - | - | - | - |
| 001-1772-572-30-51 | OFFICE SUPPLIES | 500 | 500 | - | - |
| 001-1772-572-30-52 | OPERATING SUPPLIES | 25,000 | 20,000 | 25,875 | 25,875 |
| 001-1772-572-30-57 | VEHICLE REPAIR & MAINTENANCE | 1,500 | 1,500 | 500 | 500 |
| 001-1772-572-30-58 | GAS, OIL & LUBRICANTS | 1,500 | 1,500 | 500 | 2,500 |
| 001-1772-572-30-59 | UNIFORMS | 300 | 300 | - | 2,500 |
| | | | | | - |
| | **Subgroup : [30] Operating Expenditures** | **$ 105,086** | **$ 131,672** | **$ 170,567** | **$ 125,067** |
| | **TOTAL OPERATING EXPENDITURES** | **$ 354,710** | **$ 270,303** | **$ 484,951** | **$ 341,781** |
| 001-1772-581-90-91 | **TRANSFER IN-G&A COST ALLOCATION** | | **28,900** | **71,049** | **55,602** |
| | **TOTAL OPERATING EXPENDITURES** | **$ 354,710** | **$ 299,203** | **$ 556,000** | **$ 397,383** |
| 001-1772-572-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1772-572-60-63 | IMPROVEMENTS NOT BUILDINGS | - | 280,000 | 1,231,500 | - |
| 001-1772-572-60-64 | MACHINERY & EQUIPMENT | - | 33,000 | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ 313,000** | **$ 1,231,500** | **$ -** |
| | **TOTAL** | **$ 354,710** | **$ 612,203** | **$ 1,787,500** | **$ 397,383** |

**OCEAN RESCUE/ BEACH CLEANUP**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 001-1775-575-10-12 | REGULAR SALARIES | $ 219,535 | $ 227,219 | $ 235,171 | $ 243,385 |
| 001-1775-575-10-14 | OVERTIME | 9,750 | 9,750 | 10,000 | 12,296 |
| 001-1775-575-10-15 | SPECIAL PAY | - | - | - | - |
| 001-1775-575-10-21 | FICA | 16,794 | 18,128 | 18,756 | 19,560 |
| 001-1775-575-10-22 | RETIREMENT CONTRIBUTIONS | 2,822 | 2,920 | - | - |
| 001-1775-575-10-23 | HEALTH INSURANCE | 2,750 | - | - | - |
| 001-1775-575-10-24 | WORKER'S COMPENSATION | 9,750 | 9,786 | 6,048 | 8,414 |
| 001-1775-575-10-25 | LIFE INSURANCE | 3,500 | 698 | - | - |
| | **Subgroup : [10] Personnel Services** | **$ 264,901** | **$ 268,501** | **$ 269,975** | **$ 283,655** |
| 001-1775-575-30-34 | OTHER CONTRACTUAL SERVICES | 1,000 | 1,000 | 1,000 | 1,000 |
| 001-1775-575-30-41 | COMMUNICATIONS SERVICES | 1,000 | 1,000 | 1,000 | 1,000 |
| 001-1775-575-30-43 | UTILITY SERVICES | 500 | 500 | 500 | 500 |
| 001-1775-575-30-45 | INSURANCE | 9,807 | 9,810 | 6,047 | 6,047 |
| 001-1775-575-30-46 | REPAIR & MAINTENANCE | 2,500 | 35,187 | 2,500 | 2,500 |
| 001-1775-575-30-48 | PROMOTIONAL & ADVERTISING | - | - | - | - |
| 001-1775-575-30-49 | OTHER CURRENT CHARGES | - | - | - | - |
| 001-1775-575-30-51 | OFFICE SUPPLIES | 1,000 | 1,000 | 500 | 500 |
| 001-1775-575-30-52 | OPERATING SUPPLIES | 3,500 | 2,000 | 3,500 | 3,500 |
| 001-1775-575-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | - | - | - | - |
| 001-1775-575-30-55 | TRAINING | 600 | - | - | - |
| 001-1775-575-30-56 | RADIO REPAIR & MAINTENANCE | - | - | - | - |
| 001-1775-575-30-57 | VEHICLE REPAIR & MAINTENANCE | 500 | 2,000 | 500 | 500 |
| 001-1775-575-30-58 | GAS, OIL & LUBRICANTS | 1,500 | 1,500 | 1,500 | 1,500 |
| 001-1775-575-30-59 | UNIFORMS | 3,200 | 3,200 | 3,200 | 3,200 |
| 001-1775-575-30-90 | MISCELLANEOUS EXPENDITURES | - | - | - | - |
| | **Subgroup : [30] Operating Expenditures** | **$ 25,107** | **$ 57,197** | **$ 20,247** | **$ 20,247** |
| | **Total Operating Expenditure** | **$ 290,008** | **$ 325,698** | **$ 290,222** | **$ 303,902** |
| 001-1775-581-90-91 | **TRANSFER IN-G&A COST ALLOCATION** | **-** | **34,225** | **49,440** | **49,440** |
| | | **$ 290,008** | **$ 359,923** | **$ 339,662** | **$ 353,342** |
| 001-1775-575-60-62 | BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| 001-1775-575-60-64 | MACHINERY & EQUIPMENT | - | - | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ -** | **$ -** | **$ -** |
| | **TOTAL** | **$ 290,008** | **$ 359,923** | **$ 339,662** | **$ 353,342** |

# 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

### 103 Senior Center

### 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**
  - **T**raffic 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 that 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.

### 130 Neptune Beach Tourist District Fund

The Neptune Beach Tourist District Fund is a newly created Special Revenue Fund for the purpose of utilizing funds related to the Tourist Development Tax.

## 101 POLICE EDUCATION FUND

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

| | | | |
|---|---|---|---|
| **Estimated CIB as of 09/30/2026:** | **$** | **44,069.60** | |
| **Expected Revenue at Year-End** | | **5,100.00** | **FY 2026-27** |
| **Available 9/30/26** | **$** | **49,169.60** | |
| Education/Training FY 2026-27 | $ | (17,100.00) | |
| Estimated Balalance as of 9/30/2027 | $ | 32,069.60 | |

**102 - JARBOE PARK**

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

## 103 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 | 85,790 |
| DONATION INKIND | 43,766 | - | 11,062 | 17,712 |
| CLASS FEES | 12,000 | 20,000 | 35,000 | 37,101 |
| TRAVEL FEES | 12,000 | 20,000 | 36,328 | 37,526 |
| APPROPRIATED FUND BALANCE | - | 51,051 | | |
| **Total Revenues** | **$ 220,993** | **$ 223,051** | **$ 215,750** | **$ 226,128** |
| 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 | 8,164 |
| BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | - | - | - | - |
| **Subgroup : [30] Operating Expenditures** | **$ 94,698** | **$ 96,100** | **$ 80,141** | **$ 79,306** |
| | | | | |
| **OPERATING COST (GROUP 10 & 30)** | **$ 209,072** | **$ 199,765** | **$ 188,456** | **$ 194,488** |
| **TRANSFER IN-G&A COST ALLOCATION** | **-** | **23,286** | **27,294** | **31,640** |
| **Total Operating Costs** | **$ 209,072** | **$ 223,051** | **$ 215,750** | **$ 226,128** |
| | | | | |
| BUILDING IMPROVEMENTS | $ - | $ - | $ - | $ - |
| MACHINERY & EQUIPMENT | - | - | - | - |
| **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL EXPENSES:** | **$ 209,072** | **$ 223,051** | **$ 215,750** | **$ 226,128** |
| **Surplus / (Deficit)** | **$ 11,921** | **$ 0** | **$ -** | **$ 0** |

**105 - CONVENTION DEVELOPMENT & TOURIST FUND**

| DESCRIPTION | | FINAL BUDGET FY 2023-24 | | FINAL BUDGET FY 2024-25 | | ADOPTED BUDGET FY 2025-26 | | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| LOCAL OPTION TOURIST TAX FUND | | 12,500 | | 10,000 | | 10,000 | | 25,000 |
| APPROPRIATED FUND BALANCE | | - | | - | | 83,000 | | 85,513 |
| **[300] Total Revenues** | **$** | **12,500** | **$** | **10,000** | **$** | **93,000** | **$** | **110,513** |
| **[30] Operating Expenses** | | | | | | | | |
| CIP - DOWNTOWN DEVELOPMENT | | 12,500 | | 10,000 | | 83,000 | | 110,513 |
| OPERATING SUPPLIES | | - | | - | | 10,000 | | - |
| EDUCATIONAL COURSES | | - | | - | | - | | - |
| **[30] Operating Expenses** | **$** | **12,500** | **$** | **10,000** | **$** | **93,000** | **$** | **110,513** |
| TRANSFER IN-G&A COST ALLOCATION | | - | | - | | - | | - |
| TRANSFER IN-OVH COST ALLOCATION | | | | - | | - | | - |
| TOTAL INDIRECT COST ALLOCATION | $ | - | $ | - | $ | - | $ | - |
| **NET (INCOME) LOSS** | **$** | **-** | **$** | **-** | **$** | **-** | **$** | **-** |

**106-FINES & FORFEITURES-STATE**

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| CONFISCATED PROPERTY | 1,200 | 15,000 | 40,000 | 5,000 |
| APPROPRIATED FUND BALALNCE | (2) | - | 75,000 | 15,929 |
| **[300] Total Revenues** | **$ 1,198** | **$ 15,000** | **$ 115,000** | **$ 20,929** |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | - | - |
| CAPITAL OUTLAY - PD | 1,198 | 15,000 | 115,000 | 20,929 |
| EDUCATIONAL COURSES | - | - | - | - |
| **[30] Operating Expenses** | **$ 1,198** | **$ 15,000** | **$ 115,000** | **$ 20,929** |
| TOTAL OPERATING COST | $ 1,198 | $ 15,000 | $ 115,000 | $ 20,929 |
| TRANSFER IN-G&A COST ALLOCATION | - | - | - | - |
| TRANSFER IN-OVH COST ALLOCATION | | - | - | - |
| TOTAL INDIRECT COST ALLOCATION | **$ 1,198** | **$ 15,000** | **$ 115,000** | **$ 20,929** |
| **NET (INCOME) LOSS** | **$ -** | **$ -** | **$ -** | **$ -** |

Acquisition of TASERS at a cost of $20,929.

**107-LOCAL OPTION GAS TAX**

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

| | | | | |
|---|---|---|---|---|
| Contribution to General Fund to Support Streets & Drainage | | 250,000 | | |

## 108 RADIO COMMUNICATION TRUST FUND

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| RADIO COMMUNICATION | 15,000 | 10,000 | 10,000 | 9,000 |
| APPROPRIATED FUND BALALNCE | - | - | 43,000 | 32,865 |
| **[300] Total Revenues** | **$ 15,000** | **$ 10,000** | **$ 53,000** | **$ 41,865** |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | - | - |
| OPERATING SUPPLIES | 15,000 | 10,000 | - | - |
| EDUCATIONAL COURSES | - | - | - | - |
| **[30] Operating Expenses** | **$ 15,000** | **$ 10,000** | **$ -** | **$ -** |
| TOTAL OPERATING COST | $ 15,000 | $ 10,000 | $ - | $ 41,865 |
| CAPITAL OUTLAY | - | - | 53,000 | - |
| TRANSFER OUT-GENERAL FUND | - | - | - | - |
| TOTAL 108 | **$ 15,000** | **$ 10,000** | **$ 53,000** | **$ 41,865** |
| **NET (INCOME) LOSS** | **$ -** | **$ -** | **$ -** | **$ -** |

| | |
|---|---|
| Radio Repair & Maintenance | 5,500 |
| BWC | 36,365 |
| **Total Expenditures** | 41,865 |
| CIB | 111,893 |
| Expected Revenues | 9,000 |
| **Estmated CIB** | 120,893 |
| | 41,865 |
| **Available** | **$ 79,028** |

**109 BETTER JAX 1/2 CENT TAX**

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| BETTER JAX TAX RECEIPTS | **$675,000** | 650,000 | 655,000 | 655,000 |
| APPROPRIATED FUND BALALNCE | - | - | 1,096,500 | |
| **[300] Total Revenues** | - | - | - | - |
| | **$ 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** |

| | |
|---|---|
| City Hall Renovation Project FY 2026-27 | 100,000 |
| City Hall Renovation Project FY 2025-26 | 350,000 |
| | 450,000 |

**110 HOLIDAY/SPECIAL EVENT FUND**

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| DONATION | 8,000 | 8,000 | 8,000 | - |
| MOVIE WITH THE MAYOR | 200 | 200 | 200 | - |
| INTERFUND TRANSFER | | | 11,800 | - |
| APPROPRIATED FUND BALANCE | 14,500 | - | - | - |
| **[300] Total Revenues** | **$ 22,700** | **$ 8,200** | **$ 20,000** | **$ -** |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | 18,000 | - |
| PROMOTIONAL ACTIVITIES | 5,000 | 10,000 | 1,000 | - |
| MOVIE WITH THE MAYOR | - | 1,000 | 1,000 | - |
| **[30] Operating Expenses** | **$ 5,000** | **$ 11,000** | **$ 20,000** | **$ -** |
| | | | | |
| TOTAL OPERATING COST | $ 5,000 | $ 11,000 | $ 20,000 | $ - |
| TRANSFER OUT-TO OTHER FUNDS | - | - | - | - |
| TRANSFER OUT-GENERAL FUND | - | - | - | - |
| TOTAL OPERATING EXPENDITURES | **$ 5,000** | **$ 11,000** | **$ 20,000** | **$ -** |
| **NET (INCOME) LOSS** | **$ 17,700** | **$ (2,800)** | **$ -** | **$ -** |

## 111-STREET IMPROVEMENT FUND

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

**112-OPIOID SETTLEMENT FUND**

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| OPIOID SETTLEMENT REVENUES | | 45,000 | 45,000 | 42,500 |
| APPROPRIATED FUND BALANCE | - | - | - | 57,500 |
| **[300] Total Revenues** | **$ -** | **$ 45,000** | **$ 45,000** | **$ 100,000** |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | 45,000 | - |
| UTILITY SERVICE | - | - | - | - |
| TOWN CENTER EXPENDITURE | - | - | - | - |
| MAYPORT FLYOVER EXPENDITURES | - | - | - | - |
| ROAD MATERIAL & SUPPLIES | - | - | - | - |
| **[30] Operating Expenses** | **$ -** | **$ 45,000** | **$ 45,000** | **$ -** |
| **TOTAL OPERATING COST** | $ - | $ 45,000 | $ 45,000 | $ - |
| **MACHINERY & EQUIPMENT** | | | | $ 100,000 |
| TRANSFER OUT-TO STREET IMPROVEMENT FUND (300) | - | - | - | - |
| TRANSFER OUT-GENERAL FUND | - | - | - | - |
| TOTAL OPERATING EXPENDITURES | **$ -** | **$ 45,000** | **$ 45,000** | **$ 100,000** |
| **NET (INCOME) LOSS** | **$ -** | **$ -** | **$ -** | **$ -** |

| | |
|---|---|
| Acquisition of AED and First Aid Kits | $ 100,000 |

## 113-SCHOOL ZONE SPEED CAMERA/CROSSING GUARDS

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| MISCELLANEOUS REVENUE | | - | 14,500 | 10,000 |
| APPROPRIATED FUND BALANCE | - | - | - | - |
| **[300] Total Revenues** | **$ -** | **$ -** | **$ 14,500** | **$ 10,000** |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | - | - |
| UTILITY SERVICE | - | - | - | - |
| TOWN CENTER EXPENDITURE | - | - | - | - |
| MAYPORT FLYOVER EXPENDITURES | - | - | - | - |
| ROAD MATERIAL & SUPPLIES | - | - | - | - |
| **[30] Operating Expenses** | **$ -** | **$ -** | **$ -** | **$ -** |
| **TOTAL OPERATING COST** | $ - | $ - | $ - | $ - |
| **MACHINERY & EQUIPMENT** | | | | $ - |
| TRANSFER OUT-TO STREET IMPROVEMENT FUND (300) | - | - | - | - |
| TRANSFER OUT-GENERAL FUND | - | - | - | - |
| TOTAL OPERATING EXPENDITURES | **$ -** | **$ -** | **$ -** | **$ -** |
| **NET (INCOME) LOSS** | **$ -** | **$ -** | **$ 14,500** | **$ 10,000** |

**114-FINES & FORFEITURES-FEDERAL**

| DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|
| **Revenues** | | | | |
| CONFISCATED PROPERTY | - | - | - | 45,000 |
| APPROPRIATED FUND BALALNCE | - | - | - | 55,000 |
| **[300] Total Revenues** | **$ -** | **$ -** | **$ -** | **$ 100,000** |
| | | | | |
| **[30] Operating Expenses** | | | | |
| OTHER CONTRACTUAL SERVICES | - | - | - | - |
| CAPITAL OUTLAY - PD | - | - | - | 100,000 |
| EDUCATIONAL COURSES | - | - | - | - |
| **[30] Operating Expenses** | **$ -** | **$ -** | **$ -** | **$ 100,000** |
| | | | | |
| TOTAL OPERATING COST | $ - | $ - | $ - | $ 100,000 |
| TRANSFER IN-G&A COST ALLOCATION | - | - | - | - |
| TRANSFER IN-OVH COST ALLOCATION | | - | - | - |
| TOTAL INDIRECT COST ALLOCATION | **$ -** | **$ -** | **$ -** | **$ 100,000** |
| | | | | |
| **NET (INCOME) LOSS** | **$ -** | **$ -** | **$ -** | **$ -** |

**130 NEPTUNE BEACH TOURIST DISTRICT**

| DESCRIPTION | PROPOSED BUDGET FY 2026-27 |
|---|---|
| **Revenues:** | |
| TOURIST DEVELOPMENT TAX | 42,000 |
| DONATIONS FOR DECORATIONS | 8,000 |
| CONTRIBUTIONS FROM PAID PARKING | 173,385 |
| CONTRIBUTION FROM TOURIST DEVELOPMENT | 110,513 |
| CONTRIBUTION FROM OTHER FUNDS | - |
| **Total Revenues** | **333,898** |
| Expenses | |
| REGULAR SALARIES | 95,110 |
| OVERTIME | - |
| SPECIAL PAY | - |
| PTO LIABILITY | 7,316 |
| FICA | 7,276 |
| RETIREMENT CONTRIBUTIONS | 2,857 |
| HEALTH INSURANCE | 11,263 |
| WORKER'S COMPENSATION | 1,319 |
| LIFE INSURANCE | 2,090 |
| **Subgroup : [10] Personnel Services** | **127,231** |
| **OPERATING EXPENSES** | |
| PROFESSIONAL SERVICES | - |
| OTHER CONTRACTUAL SERVICES | 76,532 |
| 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 | 1,500 |
| OPERATING SUPPLIES | 9,000 |
| BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | - |
| **Subgroup : [30] Operating Expenditures** | **117,173** |
| | |
| **OPERATING COST (GROUP 10 & 30)** | **244,404** |
| **TRANSFER IN-G&A COST ALLOCATION** | **39,761** |
| **Total Operating Costs** | **284,165** |
| | |
| BUILDING IMPROVEMENTS | - |
| IMPROVEMENTS - NOT BUILDINGS | 49,733 |
| MACHINERY & EQUIPMENT | - |
| **Subgroup : [60] CAPITAL OUTLAY** | **49,733** |
| **TOTAL EXPENSES:** | **333,898** |
| **Surplus / (Deficit)** | **0** |

# Section 4

# Enterprise Funds

**ENTERPRISE FUNDS-SUMMARY**

| | | FY 2025-26 | | FY 2026-27 | |
|---|---|---|---|---|---|
| **DESCRIPTION** | | **AMOUNT** | **PERCENTAGE** | **AMOUNT** | **PERCENTAGE** |
| Revenues by Fund | | | | | |
| Water & Sewer | | 4,621,315 | 44.98% | 5,201,366 | 42.61% |
| Sanitation | | 2,534,814 | 24.67% | 3,092,016 | 25.33% |
| Stormwaters | | 1,275,000 | 12.41% | 1,250,500 | 10.24% |
| Parking | | 983,000 | 9.57% | 1,493,000 | 12.23% |
| Building & Zoning | | - | 0.00% | 630,000 | 5.16% |
| Information Technology | | 644,300 | 6.27% | 540,636 | 4.43% |
| Sr. Center | | 215,750 | 2.10% | - | 0.00% |
| **Total Operating Revenues** | | **$ 10,274,179** | **100.00%** | **$ 12,207,518** | **100.00%** |
| Expenses by Fund | | | | | |
| Water & Sewer | | 4,365,569 | 45.85% | 4,673,289 | 44.34% |
| Sanitation | | 2,611,042 | 27.43% | 2,716,711 | 25.78% |
| Stormwater | | 1,009,040 | 10.60% | 1,011,476 | 9.60% |
| Parking | | 674,767 | 7.09% | 986,298 | 9.36% |
| Building & Zoning | | - | 0.00% | 610,076 | 5.79% |
| Information Technologies | | 644,300 | 6.77% | 540,636 | 5.13% |
| Sr. Center | | 215,750 | 2.27% | - | 0.00% |
| **Total Operating Expenses** | | **$ 9,520,468** | **100.00%** | **$ 10,538,485** | **100.00%** |
| **Net Operating Income/(loss)** | | **$ 753,711** | **7.34%** | **$ 1,669,033** | **7.54%** |
| **Expenses by Category** | | | | | |
| Personnel (10) | | 1,724,856 | 45.4% | 2,765,729 | 26.2% |
| Operating (30) | | 1,620,440 | 42.7% | 5,470,365 | 51.9% |
| Indirect Cost Allocation | | 450,000 | 11.9% | 2,302,389 | 21.8% |
| | | **3,795,296** | 100.0% | **10,538,483** | 100.0% |
| **Other Non-Operating Expenses** | | | | | |
| Appropriated Fund Balance-W&S | | $ 1,724,856 | 0.00% | $ - | 0.00% |
| Appropriated Fund Balance-Stormwater | | 1,620,440 | 0.00% | - | 0.00% |
| Contribution/Transfers to Other Funds | | 450,000 | 0.00% | 755,500 | 100.00% |
| Contribution from Other Funds | | - | 0.00% | - | 0.00% |
| **Total Non-Operating Income** | | **$ 3,795,296** | 0.00% | $ 755,500 | 100.00% |
| **Other-Non Operating Expenses** | | | | | |
| Interest Expense | | $ 60,980 | 17.90% | $ 60,980 | 17.90% |
| Debt Service-Principal | | 279,606 | 82.10% | 290,000 | 82.10% |
| **Total Other-Non Operating Expenses** | | **$ 340,586** | 100.00% | $ 350,980 | 100.00% |
| **Capital Outlay** | | | | | |
| Building Improvements | | | | | |
| Improvements - Not Buildings (W&S) | | 1,764,215 | **0.00%** | - | 47.49% |
| Improvements - Not Buildings (Stormwater) | | 1,921,000 | **0.00%** | 190,000 | 51.71% |
| Improvements-Information Technology | | 450,000 | **0.00%** | - | 0.00% |
| Machinery & Equipment | | 30,000 | **0.00%** | - | 0.81% |
| **Total Capital Outlay** | | **$ 4,165,215** | **0.00%** | $ 190,000 | 100.00% |
| Total Revenue | | **14,069,475** | | **12,207,518** | |
| Total Expenses | | **14,026,269** | | **11,834,963** | |
| **Surplus/(Deficit)** | | **$ 43,206** | | **$ 372,555** | |

| 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 | 446,658 | 390,073 | 1,066,996 |
| Overtime | - | 14,715 | 28,892 | 43,607 |
| Special Pay | 900 | 3,900 | 19,700 | 24,500 |
| Vehicle Allowance | - | - | - | - |
| PTO | 21,653 | 44,945 | 45,423 | 112,021 |
| Comp Time | 500 | - | - | 500 |
| FICA | 17,722 | 35,712 | 33,576 | 87,010 |
| Retirement Contribution | 18,113 | 21,792 | 22,669 | 62,574 |
| Health Insurance | 49,020 | 86,574 | 65,107 | 200,701 |
| Worker's Comp | 4,963 | 10,001 | 9,430 | 24,394 |
| Life Insurance | 3,776 | 5,878 | 7,892 | 17,546 |
| Uniform Allowance | - | - | - | - |
| **Total Object 10:** | **346,912** | **670,175** | **622,762** | **1,639,849** |
| | - | | | |
| Professional Services | - | 50,000 | 50,000 | 100,000 |
| Lobbyist Fees | - | - | - | - |
| Accounting & Auditing | - | - | - | - |
| Other Contractual Svcs | - | 175,000 | 60,000 | 235,000 |
| 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 | 59,440 | 164,790 |
| Repair & Maintenance | - | 370,000 | 75,000 | 445,000 |
| Printing & Binding | - | - | - | - |
| Promotional & Advertisements | - | - | - | - |
| Other Current Charges | - | - | - | - |
| Maintenance | - | - | - | - |
| Office Supplies | 3,000 | - | - | 3,000 |

| WATER & SEWER-FUND | 4331-531 | 4335-535 | 4336-536 | Proposed Budget |
|---|---|---|---|---|
| **Budget Category** | **Gen Admin** | **W&S - Sewer** | **W&S Water** | **FY 2026-27** |
| Operating Supplies | - | 315,000 | 110,000 | 425,000 |
| Books, Subscriptions & Membership | 3,000 | 10,000 | 7,250 | 20,250 |
| Training | 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 | 2,690 | 2,690 | 5,980 |
| Miscellaneous | - | - | - | - |
| **Total Object 30:** | **213,550** | **1,242,140** | **463,380** | **1,919,070** |
| | | | | - |
| **Total Cost (Objects 10 & 30)** | **560,462** | **1,912,315** | **1,086,142** | **3,558,919** |
| | **15.75%** | **53.73%** | **30.52%** | |
| **Indirect Cost Allocations:** | | | | |
| Indirect Cost Allocation: | 91,178 | 311,103 | 176,698 | **578,980** |
| OVH Costs Allocation: | 84,314 | 287,681 | 163,395 | **535,390** |
| **Total Indirect Cost Allocation** | **175,492** | **598,784** | **340,093** | **1,114,370** |
| **Total Operating Budget** | **735,955** | **2,511,099** | **1,426,235** | **4,673,289** |
| **Finance Leases** | **290,000** | - | - | **290,000** |
| **Interest Expenses** | **60,980** | - | - | **60,980** |
| **Total Object: 70** | **350,980** | - | - | **350,980** |
| | **1,086,935** | **2,511,099** | **1,426,235** | **5,024,269** |
| **Exclusion** | | | | |
| Building Improvement | - | - | - | - |
| Improvement-Not Buildings | **100,000** | - | - | **100,000** |
| Machinery & Equipment | - | - | - | - |
| **Total Object: 60** | **100,000** | - | - | **100,000** |
| **Grant Expenses** | - | - | - | - |
| **Total Object: 80** | - | - | - | - |
| **Total Budget-Including Capital Outlay** | **$ 1,186,935** | **$ 2,511,099** | **$ 1,426,235** | **$ 5,124,269** |
| **Net Income/(loss)** | **(1,105,701)** | **2,033,317** | **491,535** | **77,097** |

*This covers three departments so the individual account numbers were omitted.

## SANITATION FUND

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025-26 | BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 430-0000-343-41-42 | GARBAGE PICKUP | 1,360,000 | 2,437,380 | 2,498,314 | 3,050,931 |
| 430-0000-343-41-45 | TIPPING FEES | 24,000 | 30,000 | 36,500 | 41,085 |
| 430-0000-361-10-00 | INTEREST ON INVESTMENTS | - | - | - | - |
| 430-0000-381-41-00 | Transfer from Water Sewer to Sanitation | - | - | - | - |
| | **[300] Total Revenues** | **$ 1,384,000** | **$ 2,467,380** | **$ 2,534,814** | **$ 3,092,016** |
| | **[10] Personnel Services** | | | | |
| 430-4334-534-10-12 | REGULAR SALARIES | - | - | - | - |
| 430-4334-534-10-14 | OVERTIME | - | - | - | - |
| 430-4334-534-10-15 | SPECIAL PAY | - | - | - | - |
| 430-4334-534-10-21 | FICA | - | - | - | - |
| 430-4334-534-10-22 | RETIREMENT CONTRIBUTIONS | - | - | - | - |
| 430-4334-534-10-23 | LIFE & HEALTH INSURANCE | - | - | - | - |
| 430-4334-534-10-24 | WORKER'S COMPENSATION | - | - | - | - |
| 430-4334-534-10-25 | LIFE INSURANCE | - | - | - | - |
| 430-4334-534-20-00 | OTHER POST EMPLOYMENT BENEFIT EXPENSE | - | - | - | - |
| | **[10] Personnel Services** | **$ -** | **$ -** | **$ -** | **$ -** |
| | **[30] Operating Expenses** | | | | |
| 430-4334-534-30-32 | ACCOUNTING & AUDIT | - | - | - | - |
| 430-4334-534-30-33 | WASTE HAULING FEE - TIPPING | - | - | - | - |
| 430-4334-534-30-34 | OTHER CONTRACTUAL SERVICES. | 1,150,000 | 1,946,160 | 1,995,140 | 2,064,897 |
| 430-4334-534-30-41 | COMMUNICATIONS SERVICES | - | - | 89,579 | - |
| 430-4334-534-30-42 | POSTAGE (INC. FED EX) | - | - | - | - |
| 430-4334-534-30-45 | INSURANCE | 8,800 | 10,800 | 10,800 | - |
| 430-4334-534-30-46 | REPAIR AND MAINTENANCE | 7,500 | 7,500 | - | - |
| 430-4334-534-30-49 | OTHER CURRENT CHARGES | - | - | - | - |
| 430-4334-534-30-52 | OPERATING SUPPLIES | 6,500 | 6,500 | 4,000 | 4,000 |
| 430-4334-534-30-59 | UNIFORMS | - | - | - | - |
| | **[30] Operating Expenses** | **$ 1,172,800** | **$ 1,970,960** | **$ 2,099,519** | **$ 2,068,897** |
| 430-4334-581-90-91 | TRANSFER IN-G&A COST ALLOCATION | - | 229,747 | 299,618 | 336,577 |
| 430-4334-581-90-95 | TRANSFER IN-OVH COST ALLOCATION | | 242,296 | 311,237 | 311,237 |
| | TOTAL INDIRECT COST ALLOCATION | **$ -** | **$ 472,043** | **$ 610,855** | **$ 647,814** |
| | TOTAL OPERATING COST | 1,172,800 | 2,443,003 | 2,710,374 | 2,716,711 |
| 430-1550-581-90-20 | ADVANCED /DUE TO OTHER FUNDS | - | - | - | 332,500 |
| | | 1,172,800 | 2,443,003 | 2,710,374 | 3,049,211 |
| | **NET (INCOME) LOSS - SANITATION FUND** | **$ 211,200** | **$ 24,377** | **$ (175,560)** | **$ 42,805** |

## STORMWATER

| ACCOUNT | DESCRIPTION | FINAL BUDGET | FINAL BUDGET | ADOPTED BUDGET | PROPOSED BUDGET |
|---|---|---|---|---|---|
| | | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| 441-0000-343-71-10 | Stormwater Utility Fees | 1,275,000 | 1,275,000 | 1,275,000 | 1,250,500 |
| 441-0000-361-10-00 | Interest Income | - | - | - | - |
| 441-0000-381-41-00 | 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** |
| **[10] Personnel Services** | | | | | |
| 441-1441-541-10-12 | Salaries | 388,488 | 359,640 | 175,000 | 231,171 |
| 441-1441-541-10-13 | Other Salaries & Wages | | | | 25,686 |
| 441-1441-541-10-14 | Overtime | - | | 20,000 | 4,918 |
| 441-1441-541-10-15 | Special Pay | 3,000 | 3,000 | 2,000 | 2,100 |
| 441-1441-541-10-16 | PTO | 14,942 | 13,832 | 12,900 | 23,874 |
| 441-1441-541-10-18 | Compensatory Time | - | - | 12,862 | 4,000 |
| 441-1441-541-10-21 | FICA | 31,092 | 28,800 | 16,054 | 20,899 |
| 441-1441-541-10-22 | Retirement Contribution | 27,195 | 25,174 | 15,013 | 7,477 |
| 441-1441-541-10-23 | Health Insurance | 56,824 | 96,234 | 43,754 | 38,279 |
| 441-1441-541-10-24 | Worker's Comp | 26,152 | 26,538 | 1,141 | 10,442 |
| 441-1441-541-10-25 | Life Insurance | - | 5,418 | 5,418 | 3,118 |
| 441-1441-541-10-27 | Uniform Allowance | - | - | - | - |
| | | **$ 547,692** | **$ 558,636** | **$ 304,142** | **$ 371,964** |
| **[30] Operating Expenses** | | | | | |
| 441-1441-541-30-31 | PROFESSIONAL SERVICES | 150,000 | 207,281 | 204,000 | 143,500 |
| 441-1441-541-30-32 | ACCOUNTING & AUDIT | 5,000 | - | - | - |
| 441-1441-541-30-34 | OTHER CONTRACTUAL SERVICES. | 45,000 | 45,000 | 10,000 | 45,000 |
| 441-1441-541-30-40 | TRAVEL & PER DIEM | - | | | |
| 441-1441-541-30-41 | COMMUNICATIONS SERVICES | 1,400 | 1,400 | 71,000 | 71,000 |
| 441-1441-541-30-45 | INSURANCE | 19,200 | 19,200 | 48,260 | 51,200 |
| | | | - | 400 | 1,000 |
| 441-1441-541-30-46 | REPAIR AND MAINTENANCE | 18,000 | 18,000 | 65,400 | 45,000 |
| 441-1441-541-30-49 | OTHER CURRENT CHARGES | 10,000 | 10,000 | - | 1,000 |
| 441-1441-541-30-52 | OPERATING SUPPLIES | 6,500 | 6,500 | 15,000 | 15,000 |
| 441-1441-541-30-55 | TRAINING | 1,000 | 1,000 | 1,000 | 1,000 |
| 441-1441-541-30-57 | VEHICLE REPAIR & MAINTENANCE | 25,000 | 25,000 | 9,100 | 9,100 |
| 441-1441-541-30-58 | GAS, OIL & LUBRICANTS | 13,000 | 13,000 | 10,200 | 10,200 |
| 441-1441-541-30-59 | UNIFORMS | 1,500 | 1,500 | 1,500 | 5,320 |
| | **Total [30] Operating Expenses** | **$ 295,600** | **$ 347,881** | **$ 435,860** | **$ 398,320** |
| | ***Total Operating Expenses*** | **$ 843,292** | **$ 906,517** | **$ 740,002** | **$ 770,284** |
| 441-1441-581-90-91 | TRANSFER IN-G&A ALLOCATION | - | 114,507 | 99,946 | 125,313 |
| 441-1441-581-90-95 | TRANSFER IN-OVH ALLOCATION | - | 96,647 | 115,879 | 115,879 |
| | | **$ 843,292** | **$ 1,117,671** | **$ 955,827** | **$ 1,011,476** |
| **[60] Capital Outlay** | | | | | |
| 441-1441-541-60-62 | BUILDING IMPROVEMENTS | 1,500 | - | - | - |
| 441-1441-541-60-63 | IMPROVEMENTS - NOT BUILDINGS | 300,000 | 1,641,485 | 1,921,000 | 90,000 |
| 441-1441-541-60-64 | 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** | **$ -** | **$ -** | **$ 1,101,476** |
| | Surplus / (Deficit) | **$ 208** | **$ (59,888)** | **$ 18,613** | **$ 149,024** |

PAID PARKING-MOBILITY

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 2023-24 | FINAL BUDGET FY 2024-25 | ADOPTED BUDGET FY 2025.26 | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|---|---|
| 500-0000-343-40-50 | PAID PARKING - EV CHARGING STATION FEES | 4,500 | 8,000 | 8,000 | 8,000 |
| 500-0000-343-41-40 | PAID PARKING - PARKING FEES | 725,000 | 970,000 | 910,000 | 1,320,000 |
| 500-0000-359-00-00 | PAID PARKING CITATIONS | 75,000 | 10,000 | 10,000 | 110,000 |
| 500-0000-361-10-00 | INTEREST INCOME | - | - | 55,000 | 55,000 |
| 500-0000-369-00-00 | MISCELLANEOUS REVENUE | - | - | - | - |
| 500-0000-381-10-00 | PAID PARKING TRANSFERS FROM OTHER FUNDS | - | - | - | - |
| 500-0000-382-00-00 | PAID PARKING TRANSFER FROM OTHER FUNDS | - | - | - | - |
| 500-1550-359-00-00 | METERED PARKING FINES | - | - | - | - |
| | **Subgroup : [500] Revenue** | **$ 804,500** | **$ 988,000** | **$ 983,000** | **$ 1,493,000** |
| 500-1550-541-10-12 | REGULAR SALARIES | $ 90,295 | $ 118,850 | $ 99,195 | $ 169,942 |
| 500-1550-541-10-13 | OTHER SALARIES & WAGES | | | | |
| 500-1550-541-10-14 | OVERTIME | - | - | - | - |
| 500-1550-541-10-15 | SPECIAL PAY | - | - | - | - |
| 500-1550-541-10-16 | PTO LIABILITY | - | - | - | 5,000 |
| 500-1550-541-10-18 | COMP TIME | | | | - |
| 500-1550-541-10-21 | FICA | 6,785 | $ 9,092 | $ 7,588 | $ 13,001 |
| 500-1550-541-10-22 | RETIREMENT CONTRIBUTIONS | - | 2,000 | - | 4,000 |
| 500-1550-541-10-23 | HEALTH INSURANCE | - | 2,578 | - | 1,576 |
| 500-1550-541-10-24 | WORKER'S COMPENSATION | 3,883 | 3,885 | 3,885 | 2,212 |
| 500-1550-541-10-25 | LIFE INSURANCE | - | - | - | 1,200 |
| | **Subgroup : [10] Personnel Services** | **$ 100,963** | **$ 136,405** | **$ 110,668** | **$ 196,931** |
| 500-1550-541-30-31 | PROFESSIONAL SERVICES | $ 10,000 | $ 8,500 | $ 5,000 | $ 5,000 |
| 500-1550-541-30-34 | OTHER CONTRACTUAL SERVICES | 55,000 | 35,000 | 36,500 | 144,000 |
| 500-1550-541-30-36 | PAID PARKING - COURTYARD REV. SHARE | 13,000 | 13,500 | - | 12,000 |
| 500-1550-541-30-40 | TRAVEL & PER DIEM | 1,500 | - | - | - |
| 500-1550-541-30-41 | COMMUNICATIONS SERVICES | 1,000 | 3,500 | 23,396 | 25,000 |
| 500-1550-541-30-43 | UTILITY SERVICES | 2,500 | 3,500 | 3,500 | 800 |
| 500-1550-541-30-45 | INSURANCE | 8,800 | 30,500 | 12,063 | 12,063 |
| 500-1550-541-30-46 | REPAIR & MAINTENANCE | 29,000 | 10,500 | 10,500 | 6,500 |
| 500-1550-541-30-51 | OFFICE SUPPLIES | 3,550 | - | - | - |
| 500-1550-541-30-52 | OPERATING SUPPLIES | 5,500 | 10,000 | 1,500 | 3,500 |
| 500-1550-541-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | 44,500 | 1,000 | - | - |
| 500-1550-541-30-55 | TRAINING | 3,800 | 3,000 | - | - |
| 500-1550-541-30-57 | VEHICLE REPAIR & MAINTENANCE | 4,000 | 5,000 | 15,000 | 5,000 |
| 500-1550-541-30-58 | GAS, OIL & LUBRICANTS | - | - | - | 5,500 |
| 500-1550-541-30-59 | UNIFORMS | 2,000 | 2,000 | 2,000 | 2,000 |
| 500-1550-541-30-60 | PAID PARKING - ATLANTIC BEACH REV. SHARE | 120,000 | 120,000 | 112,500 | 390,000 |
| 500-1550-541-30-49 | BANK FEES | - | - | - | 40,000 |
| | **Subgroup : [30] Operating Expenditures** | **$ 304,150** | **$ 246,000** | **$ 221,959** | **$ 651,363** |
| | TOTAL OPERATING COST | **$ 405,113** | **$ 382,405** | **$ 332,627** | **$ 848,294** |
| 500-1550-581-90-91 | TRANSFER IN-G&A COST ALLOCATION | | **44,575** | **47,140** | **138,004** |
| | | **$ 405,113** | **$ 426,980** | **$ 379,767** | **$ 986,298** |
| | **Capital Outlay** | | | | |
| 500-1550-541-60-63 | IMPROVEMENTS NOT BUILDINGS | - | - | - | - |
| 500-1550-541-60-64 | MACHINERY & EQUIPMENT | 7,000 | 7,000 | 30,000 | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ 7,000** | **$ 7,000** | **$ 30,000** | **$ -** |
| 500-1550-581-90-10 | TRANSFER OUT-GENERAL FUND | 214,750 | 285,000 | 295,000 | 173,000 |
| 500-1550-581-90-20 | ADVANCED /DUE TO OTHER FUNDS | - | - | - | 250,000 |
| | | **$ 214,750** | **$ 285,000** | **$ 295,000** | **$ 423,000** |
| | **TOTAL OPERATING COST** | **$ 626,863** | **$ 718,980** | **$ 704,767** | **$ 1,409,298** |
| | **TOTAL (SURPLUS)/DEFICIT:** | **$ 177,637** | **$ 269,020** | **$ 278,233** | **$ 83,702** |

**BUILDING AND ZONING**

| ACCOUNT | DESCRIPTION | | PROPOSED BUDGET FY 2026-27 |
|---|---|---|---|
| **Revenues** | | | |
| 450-0000-322-10-00 | BUILDING PERMITS | | 420,000 |
| 450-0000-322-20-00 | PLAN REVIEW FEES | | 157,500 |
| 450-0000-322-20-10 | Fire Plan Review Fees | | 52,500 |
| 450-0000-322-30-00 | Building Department Credit Card Fees | | - |
| 450-0000-329-10-00 | INSPECTION FEES | | - |
| **Total Operating Revenue** | | **$** | **630,000** |
| | | | |
| **Expenses** | | | |
| 450-4115-524-10-12 | REGULAR SALARIES | $ | 212,493 |
| 450-4115-524-10-14 | OVERTIME | | - |
| 450-4115-524-10-15 | SPECIAL PAY | | - |
| 450-4115-524-10-16 | PTO LIABILITY | | 16,346 |
| 450-4115-524-10-18 | COMP TIME | | 2,000 |
| 450-4115-524-10-21 | FICA | | 16,409 |
| 450-4115-524-10-22 | RETIREMENT CONTRIBUTIONS | | 12,672 |
| 450-4115-524-10-23 | HEALTH INSURANCE | | 43,362 |
| 450-4115-524-10-24 | WORKER'S COMPENSATION | | 1,547 |
| 450-4115-524-10-25 | LIFE INSURANCE | | 3,524 |
| 450-4115-524-10-27 | ALLOWANCE | | 8,400 |
| | **Subgroup : [10] Personnel Services** | **$** | **316,753** |
| | | | |
| 450-4115-524-30-31 | PROFESSIONAL SERVICES | $ | - |
| 450-4115-524-30-34 | OTHER CONTRACTUAL SERVICES | | 150,000 |
| 450-4115-524-30-40 | TRAVEL & PER DIEM | | 7,500 |
| 450-4115-524-30-41 | COMMUNICATIONS SERVICES | | 8,000 |
| 450-4115-524-30-45 | INSURANCE | | 8,360 |
| 450-4115-524-30-46 | REPAIR & MAINTENANCE | | 2,000 |
| 450-4115-524-30-47 | PRINTING & BINDING | | 2,000 |
| 450-4115-524-30-48 | PROMOTIONAL & ADVERTISING | | 3,000 |
| 450-4115-524-30-51 | OFFICE SUPPLIES | | 12,000 |
| 450-4115-524-30-52 | OPERATING SUPPLIES | | - |
| 450-4115-524-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | | 8,000 |
| 450-4115-524-30-55 | TRAINING | | 6,000 |
| 002-4115-524-30-56 | RADIO REPAIR AND MANTENANCE | | - |
| 450-4115-524-30-57 | VEHICLE REPAIR & MAINTENANCE | | **500** |
| 450-4115-524-30-58 | GAS, OIL & LUBRICANTS | | 600 |
| | **Subgroup : [30] Operating Expenditures** | **$** | **207,960** |
| | **TOTAL OPERATING EXPENDITURES:** | $ | 524,713 |
| | **TRANSFER IN-G&A COST ALLOCATION** | | 85,363 |
| | | **$** | **610,076** |
| | | | |
| 450-4115-524-60-62 | BUILDING IMPROVEMENTS | **$** | - |
| 450-4115-524-60-64 | MACHINERY & EQUIPMENT | | - |
| 450-4115-524-80-84 | MUNICIPAL BOARDS | | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$** | - |
| | | **$** | **610,076** |
| | | | |
| | **Surplus (Deficit)** | **$** | **19,924** |
| | | | 3.16% |

**INFORMATION TECHNOLOGY**

| ACCOUNT | DESCRIPTION | FINAL BUDGET FY 23-24 | FINAL BUDGET FY 24-25 | ADOPTED BUDGET FY 25-26 | PROPOSED BUDGET FY 26-27 |
|---|---|---|---|---|---|
| 510-0000-341-10-00 | IT SERVICE CHARGES | $ 549,338 | $ 479,403 | $ 644,300 | $ 540,636 |
| | Contribution from Fund 109 | | | $ 450,000 | $ - |
| | | $ 549,338 | $ 479,403 | $ 1,094,300 | $ 540,636 |
| 510-5100-516-10-12 | REGULAR SALARIES | $ 134,986 | $ 139,323 | $ 275,000 | $ 188,728 |
| 510-5100-516-10-14 | OVERTIME | - | - | - | - |
| 510-5100-516-10-15 | SPECIAL PAY | - | - | - | - |
| 510-5100-516-10-16 | PTO LIABILITY | 6,534 | 3,780 | 21,154 | 14,518 |
| 510-5100-516-10-21 | FICA | 10,298 | 10,947 | 21,038 | 14,438 |
| 510-5100-516-10-22 | RETIREMENT CONTRIBUTIONS | 3,645 | 7,142 | 8,250 | 9,716 |
| 510-5100-516-10-23 | HEALTH INSURANCE | - | 8,973 | 8,973 | 8,973 |
| 510-5100-516-10-24 | WORKER'S COMPENSATION | - | 245 | 245 | 1,319 |
| 510-5100-516-10-25 | LIFE INSURANCE | - | 1,100 | 1,100 | 2,543 |
| | **Subgroup : [10] Personnel Services** | **$ 155,463** | **$ 171,511** | **$ 335,760** | **$ 240,234** |
| 510-5100-516-30-31 | PROFESSIONAL SERVICES | $ 160,000 | $ 50,000 | $ 50,000 | $ - |
| 510-5100-516-30-34 | OTHER CONTRACTUAL SERVICES | - | - | - | 100,000 |
| 510-5100-516-30-40 | TRAVEL & PER DIEM | - | - | 2,500 | 2,500 |
| 510-5100-516-30-41 | COMMUNICATIONS SERVICES | 55,000 | 55,000 | 79,000 | 60,000 |
| 510-5100-516-30-41 | POSTAGE & SHIPPING | 15,000 | 1,500 | 1,500 | - |
| 510-5100-516-30-43 | UTILITY SERVICES | - | - | - | - |
| 510-5100-516-30-44 | RENTALS & LEASES | 20,000 | 20,000 | 20,000 | 30,000 |
| 510-5100-516-30-45 | INSURANCE | 63,675 | 63,675 | 8,555 | 17,655 |
| 510-5100-516-30-46 | REPAIR & MAINTENANCE | - | - | - | - |
| 510-5100-516-30-48 | PROMOTIONAL & ADVERTISING | - | - | - | - |
| 510-5100-516-30-51 | OFFICE SUPPLIES | 2,000 | 1,500 | 1,000 | 1,000 |
| 510-5100-516-30-52 | OPERATING SUPPLIES | 15,000 | 15,000 | 6,000 | 7,000 |
| 510-5100-516-30-54 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | - | - | | |
| 510-5100-516-30-55 | TRAINING | - | - | 2,000 | 2,000 |
| 510-5100-516-30-57 | VEHICLE REPAIR & MAINTENANCE | - | 1,500 | 600 | 4,000 |
| 510-5100-516-30-58 | GAS, OIL & LUBRICANTS | 1,500 | 1,500 | 600 | 600 |
| 510-5100-516-30-64 | INFORMATION TECHNOLOGY | 50,000 | 35,000 | 41,500 | - |
| 510-5100-516-30-90 | MISCELLANEOUS EXPENSES | 11,700 | 11,700 | 13,137 | - |
| | **Subgroup : [30] Operating Expenditures** | **$ 393,875** | **$ 256,375** | **$ 226,392** | **$ 224,755** |
| | **TOTAL OPERATING EXPENSES:** | **$ 549,338** | **$ 427,886** | **$ 562,152** | **$ 464,989** |
| | **TRANSFER IN-G&A COST ALLOCATION:** | | **$ 51,517** | **$ 75,647** | **$ 75,647** |
| | | **$ 549,338** | **$ 479,403** | **$ 637,799** | **$ 540,636** |
| | **Subgroup : [60] CAPITAL OUTLAY** | | | | |
| 510-5100-516-60-62 | BUILDING IMPROVEMENTS | - | - | | |
| 510-5100-516-60-63 | IMPROVEMENTS NOT BUILDINGS | - | - | 450,000 | - |
| 510-5100-516-60-64 | MACHINERY & EQUIPMENT | - | - | - | - |
| | **Subgroup : [60] CAPITAL OUTLAY** | **$ -** | **$ -** | **$ 450,000** | **$ -** |
| | **SURPLUS/DEFICIT:** | $ - | $ 0 | $ 6,501 | $ - |