



CITY COMMISSION BUDGET WORKSHOP MEETING AGENDA

Wednesday, August 07, 2024 at 5:30 PM

City Commission Chambers – 105 S. 2ND Street, Flagler Beach, FL 32136

ALL MEETING ITEMS WILL BE CONTINUED UNTIL MEETING IS COMPLETE.

Items not reviewed before the **8:30 p.m. cut-off** will be continued to the August 8, 2024 Budget Workshop Meeting

1. Pledge of Allegiance followed by a moment of silence to honor our Veterans, members of the Armed Forces and First Responders

2. General Business

- a.** Budget Overview
- b.** General Fund Review
- c.** Community Redevelopment Agency Fund Review
- d.** Building Fund
- e.** Pier Fund
- f.** Utility Fund Review
- g.** Impact Fees Fund
- h.** Sanitation Fund Review
- i.** Stormwater Fund Review
- j.** Capital Improvement Fund Review

3. Adjournment

RECORD REQUIRED TO APPEAL: In accordance with Florida Statute 286.0105 if you should decide to appeal any decision the Commission makes about any matter at this meeting, you will need a record of the proceedings. You are responsible for providing this record. You may hire a court reporter to make a verbatim transcript. The City is not responsible for any mechanical failure of the recording equipment. In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk at (386) 517-2000 ext 233 at least 72 hours prior to the meeting. The City Commission reserves the right to request that all written material be on file with the City Clerk when the agenda item is submitted.



City of Flagler Beach

P.O. Box 70 • 105 South Second Street
Flagler Beach, Florida 32136
Phone (386) 517-2000

August 5, 2024

Dear Mayor, City Commissioners, and Residents:

The budget presented to you on July 15 continues to be revised based upon projections, comments, and review. Please find attached a series of documents detailing the revisions.

The General Fund Revenues have been significantly increased due to funding for the City's proposed Beachwalk project. This project is seeking funding support (approximately \$750,000) from the Flagler County Tourist Development Council. Several other smaller revenue changes are based upon projections from the State.

Several revisions have also been listed for General Fund Expenses. The most significant changes are, as mentioned, the proposed costs for the Beachwalk (approximately \$1.9 million) and the creation of a Dune Walkover Reserve (\$100,000). The balanced changes to the General Fund are \$1,868,807, and with the associated increase in the Emergency Reserve (25% of General Fund expenses), results in a revised General Fund budget of \$14,096,802.

The Special Funds and Enterprise Funds have also been revised, reflecting changes to both anticipated revenues and expenses. The most significant changes are found in the Community Redevelopment Agency Fund, the Pier Fund, and the Stormwater Fund (conditional funding based upon increased Stormwater Fees). The newly developed Capital Fund also reflects changes.

The revised budget has also been re-formatted to present funds and departments reflective of the associated accounting sequence: General Fund (and subordinate departments), Community Redevelopment Agency Fund, Building (Code Inspection) Fund, Pier Fund, Utility Fund (and subordinate departments), Impact Fee Fund, Sanitation Fund, and Capital Fund.

It has been a remarkable experience to continue this budget effort with City staff, especially Ms. Rhonda Allen: her confidence and command of budget management and preparation have grown substantially since last year under the guidance of Finance Director Hollie Harlan. I look forward to more improvements to financial and budget organization with Ms. Harlan and Ms. Allen, as well as additional efforts with other staff. The next fiscal year should be transformational for Flagler Beach with its centennial celebration and construction of the new Pier and Beachwalk.

I look forward to continuing 2024/2025 budget preparations with you.

Sincerely,

Dale L. Martin
City Manager

Mr. Dale L. Martin, City Manager; dmartin@cityofflaglerbeach; mobile (904) 557-5047

Changes to the 07/15/2024 Commission Proposed Budget

Section 2, Item a.

General Fund

Revenue

| | G/L | Amount | |
|---------------------------|-----------|---------------------|----------------------------------|
| State Revenue Sharing | 335102 | 5,057.00 | Increase |
| State Half Cent Sales Tax | 335108 | (8,175.00) | Decrease |
| State Local Discretionary | 312600 | (34,194.00) | Decrease |
| State Comm Serv Tax | 314400 | 6,496.00 | Increase |
| Interest Income | 361100 | 25,000.00 | Increase |
| ARPA Interest | 361106 | (2,000.00) | Decrease |
| Appropriated Fund Balance | 389100 | 1,908,600.00 | TDC Grant and Beachwalk Expenses |
| Misc. Revenue | 3800.3891 | (31,977.00) | Decrease |
| | | 1,868,807.00 | Increase in Revenue |

Expenses

| | | | |
|------------------------|------------|---------------------|--|
| Beach to Recreation | | | Moved all Beach Dept. Expenses to Recreation Dept. |
| Clerk | 304100 | 850.00 | Verizon Hot Spot |
| Commission | 304000 | 6,200.00 | Increase travel & training budget |
| Executive | 303100 | (3,000.00) | Decrease prof services |
| Executive | 304100 | (600.00) | Cell phone moved to Utility Admin |
| Executive | 304100 | (1,000.00) | Adjust for actual Verizon bill. |
| Facilities | 304600 | (14,000.00) | Moved to Recreation - R&M |
| Facilities | 606300.564 | 100,000.00 | Dune Walkover Reserve |
| Facilities | 304400 | (3,000.00) | Moved light tower rental for First Fridays/Holidays to Recreation Dept. |
| Facilities | 304100 | 780.00 | Cell phones |
| Fire | 304100 | 1,300.00 | Adjust for actual Verizon bill. |
| Fire Pension | 102200 | (71,601.00) | Decrease in calculated rate |
| Fund Expense | 909105 | 1,908,600.00 | Transfer to Pier fund for the City portion of the TDC grant and the Beachwalk project. |
| General Government | 305200 | (5,100.00) | To Recreation Dept |
| General Government | 303400 | (30,000.00) | NYE Fireworks |
| General Government | 304800 | (29,000.00) | Moved Centennial Planning, First Friday band cost & tables and NYE activity budgets to Recreation. |
| General Government | 304100 | 1,700.00 | (2) Backup hot spots |
| IT | 102400 | 7.00 | Increase in WC Rate |
| IT | 303400 | 738.00 | Increase to cover phone warranty/County IT Services |
| Library | 606600 | 3,000.00 | Increase Library books |
| P&Z | 303400 | 700.00 | Copier |
| Police Pension | 102200 | (17,729.00) | Decrease in calculated rate |
| Recreation | 102400 | (1,920.00) | Decrease in WC - Reduction in lifeguard salaries |
| Recreation | 102100 | (3,675.00) | Decrease in FICA - Reduction in lifeguard salaries |
| Recreation | 304600 | 14,000.00 | Moved back to Recreation |
| Recreation | 305200 | 5,100.00 | From General Government |
| Recreation | 303400 | 30,000.00 | NYE Fireworks |
| Recreation | 304800 | 29,000.00 | |
| Recreation | 304400 | 3,000.00 | |
| Recreation | 101400 | (9,500.00) | Decrease Overtime |
| Streets | 102400 | 1,272.00 | Increase in WC Rate |
| Streets | 304100 | 2,000.00 | Cell phones |
| | | | Revenue vs Expenses from Exective Summary was |
| Executive Summary Page | | (49,315.00) | \$100,000 on 07/15 version, current version is \$50,864. |
| | | 1,868,807.00 | Increase in Expenses |

CRA

Revenue

| | | |
|----------------------------|-------------------|-------------------|
| Transfer from Fund Balance | 285,000.00 | City Parking Lots |
|----------------------------|-------------------|-------------------|

Expenses

| | | | |
|--------------------------|--------|-------------------|-------------------|
| Transfer to Capital Fund | 606300 | 285,000.00 | City Parking Lots |
|--------------------------|--------|-------------------|-------------------|

BCI

Revenue

| | | | |
|----------------------------|--------|-----------------|--|
| Transfer from Fund Balance | 389110 | 4,503.00 | Increase to offset increased expenses. |
|----------------------------|--------|-----------------|--|

Expenses

| | | | |
|-------------------------|--------|-----------------|---|
| Workman's Comp Increase | 909314 | 2,803.00 | Updated WC rate on Contingency Headcount |
| Telecommunications | 304100 | 1,700.00 | Increase Verizon Expenses - cellphone & hot spots |
| | | 4,503.00 | Increase in Expenses |

Pier

Section 2, Item a.

Revenue

| | | | |
|---------------------------------------|--------|---------------------|----------------------------|
| TDC Grant | 334305 | 750,000.00 | |
| Transfer from Undesignated GF Balance | 389001 | 1,908,600.00 | |
| | | 2,658,600.00 | Increase in Revenue |

Expenses

| | | | |
|-------------------------|--------|---------------------|-----------------------------|
| Pier Bathroom/Beachwalk | 606300 | 2,658,600.00 | Increase in Expenses |
|-------------------------|--------|---------------------|-----------------------------|

Utility Fund**Revenue**

| | | | |
|----------------------------|--------|-------------------|---|
| Transfer from Fund balance | 389110 | (6,901.00) | Reduced to offset decrease in expenses. |
|----------------------------|--------|-------------------|---|

Expenses

Moved debt service for WTP and WWTP from Admin to the actual Water and Waste Water Dept budgets.

| | | | |
|---------------------|--------|-------------------|---|
| Admin | 305200 | 600.00 | Adobe licenses |
| Admin | 305200 | 3,360.00 | Monday Software - Engineering |
| Admin | 303400 | (4,100.00) | Copier Engineering/P&Z |
| Admin | 303400 | 34,176.00 | Flagler County IT |
| Admin | 102400 | 5.00 | Increase in WC rate |
| Admin | 304100 | (400.00) | Decrease in cell phone costs |
| Utility Maintenance | | 69,411.00 | Increase Utility Maintenance Mechanic Salary & Benefits |
| Utility Maintenance | 102400 | (9,053.00) | Decrease in WC rate |
| Utility Maintenance | 304100 | (500.00) | Decrease in cell phone costs |
| WTP | 304600 | 100.00 | Daytona Fire & Safety |
| WTP | 606300 | (100,000.00) | Reduce S. Central Water Line Project |
| WWTP | 304100 | (500.00) | Decrease in cell phone costs |
| | | (6,901.00) | Decrease in Expenses |

Sanitation**Revenue****Expenses**

| | | | |
|-----------------------|--------|-------------|---|
| Professional Services | 303100 | 40,000.00 | Increase back of truck labor |
| Reserves | 909302 | (40,000.00) | Reduce amount going back into reserves. |
| | | 0.00 | |

Stormwater**Revenue**

| | | | |
|-----------------|--------|-------------------|-----------------------------------|
| Stormwater Fees | 343402 | 282,000.00 | Increased from \$15.09 to \$20.00 |
|-----------------|--------|-------------------|-----------------------------------|

Expenses

| | | | |
|-----------------------|--------|-------------------|---|
| Contractual Services | 303400 | 1,709.00 | Flagler County IT |
| Professional Services | 303100 | 180,000.00 | McKim & Creed Phase 2 |
| Workman's Comp | 102400 | 1,273.00 | Update WC Rates |
| Telecommunications | 304100 | 500.00 | Cell Phone |
| Improvements | 606300 | (180,000.00) | Transfer to Professional Services |
| Increase in Reserves | 909302 | 278,518.00 | Increase amount going into reserves for projects. |
| | | 282,000.00 | Increase in Expenses |

Capital**Revenue**

| | | | |
|------------------------|-------|-------------------|-------------------|
| Transfer from CRA | 90400 | 285,000.00 | City Parking Lots |
| Transfer from Reserves | | (125,000.00) | |
| | | 160,000.00 | |

Expenses

| | | | |
|-----------------------|------------|-------------------|-----------------------------|
| CRA Parking Lots | 606300.55 | 285,000.00 | City Parking Lots |
| Dune Walkover Reserve | 606300.564 | (100,000.00) | Moved to Facilities Budget |
| Police Door Security | 606300.56 | (25,000.00) | Received lower quote |
| | | 160,000.00 | Increase in Expenses |

Mayor King

| <u>Department</u> | <u>Question/Comment</u> | <u>Response</u> |
|---------------------|-------------------------------------|--|
| GF Revenues | Franchise Fees | FPL |
| | Golf Course Rental | Annual lease payment |
| | Miscellaneous Revenue \$54k v \$20k | Confirmed \$23,000 |
| City Commission | Mileage (Equipment < \$5,000) | ? |
| General Government | Telecommunications (Spectrum) | Television/internet |
| | Insurance policy | |
| | Other Current Charges | Credit card/check fees (review policy to recoup) |
| Utility Revenues | Fines: Penalties Local Ordinance | Utility bill late fees/penalties |
| | Non-Revenue Transfers | 389110 to balance; 909201 for projects |
| Utility Maintenance | Professional Services | Contractor assistance (as needed) |
| | R/M | Lift stations |
| | Telecommunications | Lift station alarms |
| Sanitation | 343306 v 343403 difference | 343306: revenues; 343403: fees |
| | Sanitation v Refuse Collection | Admin v Operations |

Other questions/comments:

Vehicle Inventory
Insurance Policies

| <u>Department</u> | <u>Question/Comment</u> | <u>Response</u> |
|----------------------|----------------------------------|--|
| GF Revenues | Fire Inspections | No change from 2023/2024: \$10,450 |
| Police | Retirement cost increase | Intent to review in 2024/2025 |
| | Taser Reserve increase | Confirmed \$23,000 |
| Fire | Retirement cost increase | Intent to review in 2024/2025 |
| Beach | Salary increase | Salary was previously split with Recreation |
| | Overtime increase | Budgeted for “maximum need” for beach use |
| | 2023/2024 Improvements | Overhead Doors in progress. |
| Utility Revenues | Water Service Base Charges usage | Infrastructure improvements (Utility Reserves) |
| Stormwater | Stormwater Fee increase | To be considered |
| | 2023/2024 Improvements | Planned grant funding that was not received |
| | 2024/2025 Improvements | Based upon McKim/Creed recommendations |
| CRA | Professional Services | Consultant review for extension/expansion |
| General Fund Capital | Police Vehicles | Standard rotation of vehicles (replacing 3) |
| | Fire/Library | Restroom improvements are for Library |
| | Street Paving | Specific streets TBD (Pavement Management) |
| | Park Improvements | Ad Hoc Committee recommendations |
| Enterprise Capital | Big Blue Awning | Protect investment; ongoing efforts for glass |
| | Wastewater/Water vehicle | Vehicle for Water use in well field. |

Comm. Belhumeur

| <u>Department</u> | <u>Question/Comment</u> | <u>Response</u> |
|-------------------|---------------------------------|--|
| City Commission | Clarify Salary | Revise to reflect cost of living. Current 24/25 budget is correct. The salary rate that was budgeted in 23/24 was too high. Current rate \$9920.72 with a 3.2% is \$10,238. |
| | Clarify Travel/Training | Increase to reflect planned travel/training. Amount revised to \$15,000 |
| Planning | Professional Services reduction | Pass through review costs |
| City Clerk | Departmental reductions | Transfer of appropriations to others (IT Dept, Recreation) |
| Gen Government | Professional Services reduction | Re-allocation of lobbyist; EM assistance complete to contractual services. |
| | R/M reduction | Hurricane related repairs in 23/24. |
| Utility Revenues | HA009 Grants | Identify - Completed |
| | | |

| | | |
|-------------------|--------------------------------------|---|
| VOCA | Staff organization | Victim's Advocate Coordinator and (2) PT advocates |
| Lic./Permit Rev | Tree Removal Review | Beach Park Village tree removal mitigation and Silver Lake Park tree bank fund. |
| Intergov Rev | Federal/State- FEMA | 22/23 Hurricane reimbursements. No budget for 24/25. |
| Charges for Serv. | Special Event Fees | Increased number of events. YTD 06/30/24 - \$6,355. |
| Fines/Forfeitures | Penalties Local Ords | Police ticket for animal running at large. |
| Police | Retirement | Reduced by \$54K. Current budget is at 42% |
| | Memberships Subs Dues | Line items moved to contractual services. |
| | Reserve accnts (Veh., Equip., Radio) | ? |
| Fire | Retirement | Reduced by \$72K. Current budget rate is 18.62% |
| | Professional Services | Line items moved to contractual services. |
| Beach/Recreation | Overtime | Budget lowered to \$10,000. |
| | R/M increase | Repairs for headquarters, towers and driveway. |
| Planning/Zoning | Professional Services 23/24 increase | Pass Thru expenses. |
| City Commission | Audio improvements | Included in R&M budget. |
| City Clerk | Comprehensive reductions | Creation of and transfer to IT Department |
| Human Resources | Employee Recognition | Coordinating for December event |
| Finance | Professional Services reduction | No longer using K Doyle |
| | Telecommunications reduction | Reduction of (2) cell phones (Rhonda & Chris) |
| Gen Government | Professional Services reduction | Transfer of Lobbyists to Contractual Services |
| | R/M 23/24 expenses | Hurricane related expenses. |
| | Bad Debt increase | 24/25 goal to clean up old utility accounts. |
| Maintenance | Rentals & Leases | First Friday light tower rental (Recreation?) Moved to Recreation Dept. |
| Museum | R/M reduction | Adjusted by City Manager. |
| Utility Revenues | Interest Income- Morningside | Budgeted in Impact Fee Fund. |
| | Miscellaneous Revenue increase | Increased investment interest income and SRF loan proceeds for WWTP construction. |
| | Encumbered to Fund Balance | Revenue offset for projects rolled over from prior year. Will be adjusted at year end. |
| Water Treatment | Professional Services reduction | Well #16 design in current year budget that will not be included in 24/25 budget. |
| | R/M reduction | Water tank maintenance contract moved to contractual services. |
| Sanitation | Recycle Fees increase (Line 343403) | This revenue is for the recycle fee on utility bills, it was budgeted in garbage fees in 23/24, separated out in 24/25. |
| | Miscellaneous Revenue in general | Increased investment interest and tipper cart sales. |
| | Promotional Activities reduction | Have not used the budgeted funds in past years, so budget was reduced. |
| | Reserved for Contingencies increase | Used to balance budget. Revenues are exceeding expenses. Will go back to fund balance if not used. |
| Stormwater | Non-Revenues | Revenue offset for projects rolled over from prior year. Will be adjusted at year end |

| | | |
|----------|---------------------------------|--|
| | | Transfer from fund balance budget. |
| | Professional Services reduction | Increases for McKim & Creed Phase 2 Study \$180K |
| | Contracted Services increase | Fore Runner software. Was budgeted in operating supplies 23/24. |
| | R/M reduction | Pond dredging budgeted in 23/24. Reallocated to McKim & Creed Phase 1 analysis. |
| | Operating Supplies reduction | Fore Runner Software moved to contractual services. |
| | Membership Subs Dues reduction | Amended budget for Fore Runner software. Should have been contractual services. |
| | Capital Improvements | McKim & Creed recommendations |
| Building | Non-Revenues | Revenue offset for projects rolled over from prior year. Will be adjusted at year end. Transfer from fund balance to balance budget. |
| | Professional Services reduction | Pass Thru revenue expense. |
| CRA | FRDAP Grant | Awarded in July |
| | Charges for Services | Title changed |
| | Miscellaneous Revenue | Transfer from fund balance to balance budget. |
| | Contractual Services increase | Extension/expansion review |
| | | |

Additional Questions:

| | | |
|-----------------------|----------------------------------|---|
| Fire | Travel & Training Memberships | Reduced based on prior years actual spend. Due to budgeted items being moved to contractual services. |
| | Truck Reserve | There is currently enough in Infrastructure Sur Tax Reserve. No need to budget. |
| Executive | Travel & Training | FLoC and FCCMA. |
| Library | Books & Publications | Increased by \$3,000. |
| Sanitation | Truck Reserve | New truck purchase in 26/27 capital plan |
| Dune Walkovers | Budgeted | Budgeted in Facilities dept. |
| Beachwalk – TDC Grant | Budgeted | Budgeted in Pier Fund. |

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CITY OF FLAGLER BEACH - FISCAL YEAR 2024/2025

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FLAGLER BEACH ARE 1.1% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

| | GENERAL FUND | CRA FUND | BUILDING CODE INSPECTION FUND | PIER ENTERPRISE FUND | UTILITY FUND | IMPACT FEE FUND | SANITATION FUND | STORM WATER FUND | CAPITAL FUND | TOTAL BUDGET |
|--|---------------------|------------------|-------------------------------------|----------------------------|---------------------|--------------------|--------------------|------------------------|--------------------|---------------------|
| ESTIMATED REVENUES: | | | | | | | | | | |
| <i>Taxes: Millage per \$1000 = Flagler Co.</i> | 5.4500 | | | | | | | | | |
| <i>Taxes: Millage per \$1000 = Volusia Co.</i> | 5.4500 | | | | | | | | | |
| Ad Valorem Taxes | \$5,812,816 | \$892,777 | | | | | | | | \$6,705,593 |
| Sales and Use Taxes | \$1,894,502 | | | | | | | | | \$0 |
| Licenses and Permits | \$256,250 | | \$609,200 | | | | | | | \$1,894,502 |
| Intergovernmental | \$773,311 | | | | \$4,396,966 | | | | | \$865,450 |
| Charges for Services | \$20,000 | | | | \$7,008,000 | | \$1,828,700 | \$1,182,000 | | \$5,170,277 |
| Fines and Forfeitures | \$87,000 | | | | \$65,000 | | \$15,000 | | | \$10,038,700 |
| Miscellaneous Revenue | \$535,100 | | \$10,000 | \$19,607,000 | \$25,241,000 | \$996,341 | \$82,000 | \$7,000 | | \$167,000 |
| TOTAL SOURCES | \$9,378,979 | \$892,777 | \$619,200 | \$19,607,000 | \$36,710,966 | \$996,341 | \$1,925,700 | \$1,189,000 | | \$71,319,963 |
| Transfers In | | | | | | | \$60,800 | | \$1,072,731 | \$1,133,531 |
| Fund Balances/Reserves/Net Assets | \$4,717,824 | | \$275,471 | | \$4,431,599 | \$625,000 | \$198,650 | \$118,900 | | \$10,367,444 |
| TOTAL ESTIMATED REVENUES, TRANSFERS AND BALANCES | \$14,096,802 | \$892,777 | \$894,671 | \$19,607,000 | \$41,142,565 | \$1,621,341 | \$2,185,150 | \$1,307,900 | \$1,072,731 | \$82,820,938 |
| EXPENSES | | | | | | | | | | |
| General Government Services | \$1,742,314 | \$240,267 | | | | | | | \$608,731 | \$2,591,312 |
| Public Safety | \$4,687,895 | | \$875,921 | | | | | | \$238,750 | \$5,802,566 |
| Physical Environment | \$300,864 | | | | \$35,042,040 | \$1,621,341 | \$1,570,376 | \$1,071,135 | \$6,250 | \$39,612,006 |
| Transportation | \$501,234 | | | | | | | | \$100,000 | \$601,234 |
| Human Services | | | | | | | | | | \$0 |
| Culture and Recreation | \$661,021 | | | \$19,408,600 | | | | | \$110,000 | \$20,179,621 |
| Debt Services | | \$74,779 | | \$198,400 | \$979,148 | | | \$117,865 | | \$1,370,192 |
| Financial and Administrative | \$1,374,167 | | | | \$1,381,144 | | \$416,124 | | \$9,000 | \$3,180,435 |
| TOTAL EXPENSES | \$9,267,495 | \$315,046 | \$875,921 | \$19,607,000 | \$37,402,332 | \$1,621,341 | \$1,986,500 | \$1,189,000 | \$1,072,731 | \$73,337,366 |
| Transfers Out | \$1,969,400 | \$577,731 | \$18,750 | | | | | | | \$2,565,881 |
| Revenue Net Expenses | \$50,684 | | | | | | | | | \$50,684 |
| Fund Balance Policy - For Emergencies | \$2,809,224 | | | | \$3,740,233 | | \$198,650 | \$118,900 | | \$6,867,007 |
| TOTAL APPROPRIATED EXPENDITURES | | | | | | | | | | |
| TRANSFERS, RESERVES AND BALANCE | \$14,096,802 | \$892,777 | \$894,671 | \$19,607,000 | \$41,142,565 | \$1,621,341 | \$2,185,150 | \$1,307,900 | \$1,072,731 | \$82,820,938 |
| The tentative, adopted, and / or final budgets are on file in the clerk's office of the City of Flagler Beach as a public record | | | | | | | | | | |
| Must show at least 95% Ad Valorem for each millage | | | | | | | | | | |

| | | 2022-2023 ACTIVITY | 2023-2024 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-----------------------------------|-----------------------|---------------------------------|--------------------------------|---------------------------------|--|
| GENERAL FUND REVENUES | | | | | | |
| Dept 3100 - AD VALOREM, SALES AND USE TAXES | | | | | | |
| 001.3100.311100 | AD VALOREM TAXES | 4,945,082 | 5,220,146 | 5,220,146 | 5,812,816 | 11.35% |
| 001.3100.312600 | DISCRETIONARY STATE (INFRAS SURT) | 277,648 | 285,959 | 285,959 | 265,806 | -7.05% |
| 001.3100.313100 | FRANCHISE FEES | 425,664 | 390,000 | 390,000 | 420,000 | 7.69% |
| 001.3100.313101 | TECO FRANCHISE FEES | 1,748 | 2,200 | 2,200 | 2,200 | 0.00% |
| 001.3100.314100 | SERVICE TAX FPL | 576,049 | 550,000 | 550,000 | 585,000 | 6.36% |
| 001.3100.314200 | COMM SERV TAX(PHONE,CABLE,SAT) | 195,809 | 196,486 | 196,486 | 206,496 | 5.09% |
| 001.3100.314400 | SERVICE TAX-GAS | 27,819 | 32,000 | 32,000 | 35,000 | 9.38% |
| 001.3100.314500 | UTILITY TAX - WATER | 321,718 | 315,000 | 315,000 | 380,000 | 20.63% |
| Totals for dept 3100 - AD VALOREM, SALES AND USE TAXES | | 6,771,537 | 6,991,791 | 6,991,791 | 7,707,318 | 10.23% |
| Dept 3200 - LICENSE & PERMITS | | | | | | |
| 001.3200.321100 | LBTR'S | 35,764 | 40,000 | 40,000 | 40,000 | 0.00% |
| 001.3200.321101 | BUILDING PERMITS | 6,531 | 6,000 | 6,000 | 8,000 | 33.33% |
| 001.3200.321103 | CITY ENGINEER REVIEW | 25 | 2,500 | 2,500 | 5,000 | 100.00% |
| 001.3200.321105 | MOBILE HOME LICENSES | 5,413 | 5,500 | 5,500 | 6,000 | 9.09% |
| 001.3200.321106 | LICENSES ALCHOL & BEVERAG | 14,150 | 14,000 | 14,000 | 18,000 | 28.57% |
| 001.3200.321107 | PLAN REVIEW FEES | 29,316 | 55,000 | 55,000 | 65,000 | 18.18% |
| 001.3200.321108 | ENGINEER REVIEW FEES | | 2,000 | 2,000 | | -100.00% |
| 001.3200.322111 | FIRE INSPECTIONS | 9,450 | 10,450 | 10,450 | 10,450 | 0.00% |
| 001.3200.322112 | RENTAL PERMITS - SHORT TERM | 18,594 | 8,500 | 8,500 | 12,000 | 41.18% |
| 001.3200.329100 | OTHER SPECIAL PERMITS | 9,429 | 9,000 | 9,000 | 4,000 | -55.56% |
| 001.3200.329101 | TREE REMOVAL REVIEW | 35,471 | | | | 0.00% |
| 001.3200.329102 | APPLICATION FEE | 51,497 | 45,000 | 45,000 | 50,000 | 11.11% |
| 001.3200.329103 | ESTOPPEL RESEARCH FEES | 6,470 | 8,000 | 8,000 | 8,000 | 0.00% |
| 001.3200.329104 | PENALTIES | 8,384 | | | 500 | 0.00% |
| 001.3200.329105 | ADMINISTRATIVE REVENUE | 6,456 | 4,800 | 4,800 | 7,000 | 45.83% |
| 001.3200.329106 | CERTIFIED MAILINGS | | 500 | 500 | | -100.00% |
| 001.3200.329200 | ANIMAL LICENSES | 175 | 300 | 300 | 300 | 0.00% |
| 001.3200.329201 | DOGGIE DINING LICENSE | 950 | 1,000 | 1,000 | 1,000 | 0.00% |
| 001.3200.329202 | WAYFINDER SIGNS | 2,723 | 1,000 | 1,000 | 1,000 | 0.00% |
| 001.3200.329300 | GOLF CART REGISTRATION FEES | 18,650 | 18,000 | 18,000 | 20,000 | 11.11% |
| Totals for dept 3200 - LICENSE & PERMITS | | 259,448 | 231,550 | 231,550 | 256,250 | 10.67% |

| | 2022-2023 ACTIVITY | 2023-2024 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|------------------------------|-----------------------|---------------------------------|--------------------------------|---------------------------------|--|
| | | | | | |
| GENERAL FUND REVENUES | | | | | |

Dept 3300 - INTERGOVERNMENTAL

| | | | | | | |
|---|--|------------------|----------------|----------------|----------------|---------------|
| 001.3300.330100 | LOCAL OPTION FUEL TAX | 109,250 | 108,068 | 108,068 | 105,000 | -2.84% |
| 001.3300.331101 | FEDERAL/STATE GRANT-FEMA | 563,089 | | | | 0.00% |
| 001.3300.331108 | ARPA FUNDS SPENT | 428,981 | | | | 0.00% |
| 001.3300.334200 | STATE GRANT - V.O.C.A. | 97,814 | 89,989 | 89,989 | 67,492 | -25.00% |
| 001.3300.335102 | STATE REVENUE SHARING MUNICIPAL FUEL TAX | 167,505 | 154,637 | 154,637 | 157,057 | 1.56% |
| 001.3300.335108 | 1/2 CENT LOCAL GOV'T SALES TAX | 247,665 | 232,342 | 232,342 | 228,825 | -1.51% |
| 001.3300.337200 | FDOT LANDSCAPE MAINT | 45,460 | 45,460 | 45,460 | 45,460 | 0.00% |
| 001.3300.337201 | MOTOR FUEL REBATE | 8,120 | 7,500 | 7,500 | 7,500 | 0.00% |
| 001.3300.337204 | LIFEGUARD GRANT - COUNTY | 89,678 | 86,130 | 86,130 | 102,700 | 19.24% |
| 001.3300.337207 | STATE-FDOT HWG LIGHT MAINT | 60,458 | 57,550 | 57,550 | 59,277 | 3.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 1,818,020 | 781,676 | 781,676 | 773,311 | -1.07% |

Dept 3400 - CHARGES FOR SERVICE

| | | | | | | |
|---|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| 001.3400.341100 | PHOTO COPY | 439 | 400 | 400 | 1,000 | 150.00% |
| 001.3400.341201 | CANDIDATE 1% STATE ASSESS | 475 | 475 | 475 | | -100.00% |
| 001.3400.347100 | LIBRARY DUES | 1,990 | 2,000 | 2,000 | 2,000 | 0.00% |
| 001.3400.347500 | SPECIAL RECREATION FEES | 7,148 | 8,000 | 8,000 | 9,000 | 12.50% |
| 001.3400.347501 | SPECIAL EVENT FEES/SPONSORSHIPS | 2,506 | 2,500 | 2,500 | 8,000 | 220.00% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 12,558 | 13,375 | 13,375 | 20,000 | 49.53% |

Dept 3500 - FINES & FORFEITURES

| | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|--------------|
| 001.3500.351100 | COURT FINES | 11,345 | 11,000 | 11,000 | 11,000 | 0.00% |
| 001.3500.351300 | POLICE EDUCATION/TRAINING | 792 | 650 | 650 | 1,000 | 53.85% |
| 001.3500.354100 | PENALTIES LOCAL ORDS | 50 | | | | 0.00% |
| 001.3500.354200 | PARKING TICKETS | 70,951 | 70,000 | 70,000 | 75,000 | 7.14% |
| Totals for dept 3500 - FINES & FORFEITURES | | 83,138 | 81,650 | 81,650 | 87,000 | 6.55% |

| | | 2022-2023 ACTIVITY | 2023-2024 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|---------------------------------------|-----------------------|---------------------------------|--------------------------------|---------------------------------|--|
| GENERAL FUND REVENUES | | | | | | |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 001.3600.361100 | INTEREST INCOME | 8,201 | 6,000 | 6,000 | 35,000 | 483.33% |
| 001.3600.361101 | SBA INTEREST INCOME | 264,276 | 240,000 | 240,000 | 320,000 | 33.33% |
| 001.3600.361103 | FL MUNICIPAL INVESTMENT INTEREST | 81,707 | 100,000 | 100,000 | 154,000 | 54.00% |
| 001.3600.361106 | INTEREST ARPA FUNDS | 3,443 | 3,000 | 3,000 | | -100.00% |
| 001.3600.361300 | UNREALIZED GAIN/(LOSS) | (3,038) | (2,000) | (2,000) | | -100.00% |
| 001.3600.362100 | GOLF COURSE LEASE | | | | 3,100 | 0.00% |
| 001.3600.364100 | SALE OF FIXED ASSETS | 27,348 | | | | 0.00% |
| 001.3600.369100 | MISCELLANEOUS REVENUE | 161,078 | 33,000 | 33,000 | 23,000 | -30.30% |
| 001.3600.369102 | PASS THROUGH REVENUE | 98,794 | | | | 0.00% |
| 001.3600.369200 | INSURANCE PROCEEDS | 195,292 | | | | 0.00% |
| 001.3600.384000 | OTHER FUNDING SOURCES | 4,125 | | 3,593 | | -100.00% |
| 001.3600.385000 | FLAGLER GOLF MGMNT COURT REGISTRY PMT | 2,007 | | | | 0.00% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 843,233 | 380,000 | 383,593 | 535,100 | 39.50% |
| TOTAL GENERAL FUND REVENUES | | 9,787,934 | 8,480,042 | 8,483,635 | 9,378,979 | 10.55% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCR (DECREASE) TO AMENDED BUDGET |
|-----------------------------------|----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5111 - COMMISSION | | | BUDGET | BUDGET | BUDGET | |
| 001.5111.101200 | SALARY | 57,015 | 60,151 | 60,151 | 61,429 | 2.12% |
| 001.5111.102100 | FICA/MEDICARE | 4,362 | 4,602 | 4,602 | 4,699 | 2.11% |
| 001.5111.102400 | WORKERS COMP | 72 | 84 | 84 | 108 | 28.57% |
| TOTAL SALARIES & BENEFITS | | 61,449 | 64,837 | 64,837 | 66,236 | 2.16% |
| 001.5111.303100 | PROFESSIONAL SERVICES | | 1,500 | 1,500 | 2,500 | 66.67% |
| 001.5111.304000 | TRAVEL/TRAINING | 13,340 | 17,275 | 17,275 | 15,000 | -13.17% |
| 001.5111.304600 | REPAIRS & MAINTENANCE | 1,244 | 1,250 | 3,508 | 1,950 | -44.41% |
| 001.5111.304800 | PROMOTIONAL ACTIVITIES | 6,550 | 6,040 | 6,130 | 5,430 | -11.42% |
| 001.5111.305200 | OPERATING SUPPLIES | 17 | | | | 0.00% |
| 001.5111.305400 | MEMBRSHPS SUBSCRPTS DUES | 1,359 | 1,350 | 1,350 | 1,450 | 7.41% |
| 001.5111.305500 | ELECTION EXPENSES | 17,244 | 19,225 | 19,225 | 19,300 | 0.39% |
| 001.5111.606401 | EQUIPMENT LESS THAN \$5000 | 2,239 | 1,500 | 1,500 | 2,000 | 33.33% |
| 001.5111.909302 | RESER. FOR CONTINGENCIES | | 75,000 | 65,000 | 25,000 | -61.54% |
| TOTAL OPERATING EXPENSES | | 41,993 | 123,140 | 115,488 | 72,630 | -37.11% |
| 001.5111.606400 | CAPITALIZED EQUIPMENT | | 10,000 | 10,000 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 10,000 | 10,000 | 0 | -100.00% |
| | | | | | | |
| Totals for dept 5111 - COMMISSION | | 103,442 | 197,977 | 190,325 | 138,866 | -27.04% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|---|-----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5122 - EXECUTIVE | | | BUDGET | BUDGET | BUDGET | |
| 001.5122.101200 | SALARY | 210,194 | 159,393 | 159,393 | 179,538 | 12.64% |
| 001.5122.101300 | OTHER SALARIES & WAGES | 3,512 | | | | 0.00% |
| 001.5122.101400 | OVERTIME | 4,799 | 1,000 | 1,000 | | -100.00% |
| 001.5122.101500 | SPECIAL & INCENTIVE PAY | 4,534 | | | | 0.00% |
| 001.5122.102100 | FICA/MEDICARE | 16,700 | 12,194 | 12,194 | 13,735 | 12.64% |
| 001.5122.102200 | RETIREMENT | 7,320 | 10,361 | 10,361 | 11,670 | 12.63% |
| 001.5122.102300 | LIFE & HEALTH INSURANCE | 14,511 | 16,520 | 16,520 | 20,577 | 24.56% |
| 001.5122.102400 | WORKER'S COMPENSATION | 103 | 119 | 119 | 316 | 165.55% |
| TOTAL SALARIES & BENEFITS | | 261,673 | 199,587 | 199,587 | 225,836 | 13.15% |
| 001.5122.303100 | PROFESSIONAL SERVICES | 32,538 | | | 22,000 | 0.00% |
| 001.5122.304000 | TRAVEL/TRAINING | 5,760 | 10,000 | 10,000 | 5,300 | -47.00% |
| 001.5122.304100 | TELECOMMUNICATIONS | 2,188 | 2,300 | 2,300 | 1,850 | -19.57% |
| 001.5122.304700 | PRINTING & BINDING | 71 | | | 8,000 | 0.00% |
| 001.5122.304800 | PROMOTIONAL ACTIVITIES | 502 | 500 | 500 | 500 | 0.00% |
| 001.5122.305100 | OFFICE SUPPLIES | 282 | 800 | 800 | | -100.00% |
| 001.5122.305200 | OPERATING SUPPLIES | 422 | 1,000 | 1,000 | 500 | -50.00% |
| 001.5122.305400 | MEMBERSHIPS SUBSCRIPTS DUES | 1,462 | 1,800 | 1,800 | 2,300 | 27.78% |
| 001.5122.606401 | EQUIPMENT LESS THAN \$5000 | | 1,500 | 1,500 | 1,000 | -33.33% |
| TOTAL OPERATING EXPENSES | | 43,225 | 17,900 | 17,900 | 41,450 | 131.56% |
| Totals for dept 5122 - EXECUTIVE | | 304,898 | 217,487 | 217,487 | 267,286 | 22.90% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|--|----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5123 - CITY CLERK | | | BUDGET | BUDGET | BUDGET | |
| 001.5123.101200 | SALARY | 149,503 | 162,880 | 162,880 | 173,030 | 6.23% |
| 001.5123.101300 | OTHER SALARIES & WAGES | 582 | | | | 0.00% |
| 001.5123.101400 | OVERTIME | 1,511 | 500 | 500 | 500 | 0.00% |
| 001.5123.102100 | FICA/MEDICARE | 11,396 | 12,460 | 12,460 | 13,237 | 6.24% |
| 001.5123.102200 | RETIREMENT | 9,436 | 10,587 | 10,587 | 11,247 | 6.23% |
| 001.5123.102300 | LIFE & HEALTH INSURANCE | 18,645 | 23,010 | 23,010 | 24,942 | 8.40% |
| 001.5123.102400 | WORKER'S COMPENSATION | 135 | 155 | 155 | 305 | 96.77% |
| TOTAL SALARIES & BENEFITS | | 191,208 | 209,592 | 209,592 | 223,261 | 6.52% |
| 001.5123.303100 | PROFESSIONAL SERVICES | 242 | | | | 0.00% |
| 001.5123.303400 | CONTRACTURAL SERVICES | 13,920 | 18,345 | 18,345 | 20,150 | 9.84% |
| 001.5123.304000 | TRAVEL/TRAINING | 2,710 | 3,950 | 3,950 | 3,400 | -13.92% |
| 001.5123.304100 | TELECOMMUNICATIONS | 1,453 | 1,575 | 1,575 | 1,375 | -12.70% |
| 001.5123.304600 | REPAIRS & MAINTENANCE | 180 | 19,500 | 19,500 | 1,500 | -92.31% |
| 001.5123.304700 | PRINTING & BINDING | 3,855 | 6,000 | 6,000 | 6,000 | 0.00% |
| 001.5123.304901 | LEGAL & PERSONAL NOTICES | 9,302 | 15,200 | 15,200 | 13,200 | -13.16% |
| 001.5123.305100 | OFFICE SUPPLIES | 505 | 1,150 | 1,150 | | -100.00% |
| 001.5123.305200 | OPERATING SUPPLIES | | 13,060 | 13,060 | 2,500 | -80.86% |
| 001.5123.305400 | MEMBRSHPS SUBSCRPTS DUES | 72,179 | 64,355 | 64,355 | 450 | -99.30% |
| 001.5123.606401 | EQUIPMENT LESS THAN \$5000 | | 3,700 | 3,700 | | -100.00% |
| TOTAL OPERATING EXPENSES | | 104,346 | 146,835 | 146,835 | 48,575 | -66.92% |
| 001.5123.606400 | CAPITALIZED EQUIPMENT | 36,271 | 43,500 | 51,046 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 36,271 | 43,500 | 51,046 | 0 | -100.00% |
| | | | | | | |
| Totals for dept 5123 - CITY CLERK | | 331,825 | 399,927 | 407,473 | 271,836 | -33.29% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|---|-----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5124 - HUMAN RESOURCES | | | BUDGET | BUDGET | BUDGET | |
| 001.5124.101200 | SALARY | 68,141 | 103,379 | 103,379 | 104,347 | 0.94% |
| 001.5124.102100 | FICA/MEDICARE | 5,117 | 7,908 | 7,908 | 7,983 | 0.95% |
| 001.5124.102200 | RETIREMENT | 4,323 | 6,720 | 6,720 | 6,783 | 0.94% |
| 001.5124.102300 | LIFE & HEALTH INSURANCE | 7,801 | 16,520 | 16,520 | 12,471 | -24.51% |
| 001.5124.102400 | WORKER'S COMPENSATION | 103 | 219 | 219 | 184 | -15.98% |
| TOTAL SALARIES & BENEFITS | | 85,485 | 134,746 | 134,746 | 131,768 | -2.21% |
| 001.5124.303100 | PROFESSIONAL SERVICES | 11,806 | 17,000 | 17,000 | 19,810 | 16.53% |
| 001.5124.304000 | TRAVEL/TRAINING | 6,062 | 7,800 | 7,800 | 8,800 | 12.82% |
| 001.5124.304100 | TELECOMMUNICATIONS | 860 | 1,000 | 1,000 | 1,000 | 0.00% |
| 001.5124.304800 | PROMOTIONAL ACTIVITIES | 1,841 | 10,000 | 10,000 | 5,500 | -45.00% |
| 001.5124.304901 | LEGAL & PERSONAL NOTICES | 1,555 | 4,000 | 4,000 | 4,000 | 0.00% |
| 001.5124.305100 | OFFICE SUPPLIES | 446 | 600 | 600 | | -100.00% |
| 001.5124.305200 | OPERATING SUPPLIES | 981 | 1,500 | 1,500 | 2,000 | 33.33% |
| 001.5124.305400 | MEMBERSHIPS SUBSCRIPTS DUES | 499 | 700 | 700 | 565 | -19.29% |
| 001.5124.606401 | EQUIPMENT LESS THAN \$5000 | 967 | 6,000 | 6,000 | 1,000 | -83.33% |
| TOTAL OPERATING EXPENSES | | 25,017 | 48,600 | 48,600 | 42,675 | -12.19% |
| | | | | | | |
| Totals for dept 5124 - HUMAN RESOURCES | | 110,502 | 183,346 | 183,346 | 174,443 | -4.86% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|---------------------------------------|----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5131 - FINANCE | | | BUDGET | BUDGET | BUDGET | |
| 001.5131.101200 | SALARY | 208,069 | 244,428 | 244,428 | 288,547 | 18.05% |
| 001.5131.101300 | OTHER SALARIES & WAGES | 107 | | | | 0.00% |
| 001.5131.101400 | OVERTIME | 5,984 | 4,000 | 4,000 | 4,000 | 0.00% |
| 001.5131.102100 | FICA/MEDICARE | 16,172 | 18,699 | 18,699 | 22,074 | 18.05% |
| 001.5131.102200 | RETIREMENT | 13,293 | 15,888 | 15,888 | 18,756 | 18.05% |
| 001.5131.102300 | LIFE & HEALTH INSURANCE | 32,488 | 40,710 | 40,710 | 39,907 | -1.97% |
| 001.5131.102400 | WORKER'S COMPENSATION | 202 | 233 | 233 | 508 | 118.03% |
| TOTAL SALARIES & BENEFITS | | 276,315 | 323,958 | 323,958 | 373,792 | 15.38% |
| 001.5131.303100 | PROFESSIONAL SERVICES | 23,093 | 5,000 | 5,000 | 2,000 | -60.00% |
| 001.5131.304000 | TRAVEL/TRAINING | 4,201 | 8,500 | 8,500 | 5,000 | -41.18% |
| 001.5131.304100 | TELECOMMUNICATIONS | 2,716 | 3,500 | 3,500 | 1,800 | -48.57% |
| 001.5131.305100 | OFFICE SUPPLIES | 2,087 | 2,200 | 2,200 | | -100.00% |
| 001.5131.305200 | OPERATING SUPPLIES | 785 | 800 | 800 | 3,000 | 275.00% |
| 001.5131.305400 | MEMBRSHPS SUBSCRPTS DUES | 440 | 860 | 860 | 895 | 4.07% |
| 001.5131.606401 | EQUIPMENT LESS THAN \$5000 | 4,680 | 4,500 | 4,500 | 1,200 | -73.33% |
| TOTAL OPERATING EXPENSES | | 38,002 | 25,360 | 25,360 | 13,895 | -45.21% |
| Totals for dept 5131 - FINANCE | | 314,317 | 349,318 | 349,318 | 387,687 | 10.98% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | % INCR (DECREASE) TO AMENDED BUDGET |
|-------------------------------------|---------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| Dept 5141 - LEGAL | | | | | | |
| 001.5141.303400 | CONTRACTUAL SERVICES | 175,847 | 200,000 | 200,000 | 220,000 | 10.00% |
| 001.5141.305600 | JUDGMNTS, CLAIMS, & AWRDS | | 5,000 | 5,000 | | -100.00% |
| 001.5141.305800 | CODE ENFORCEMENT | 9,101 | 6,500 | 6,500 | 13,500 | 107.69% |
| 001.5141.305900 | SPECIAL COUNCIL | | 14,000 | 14,000 | | -100.00% |
| Totals for dept 5141 - LEGAL | | 184,948 | 225,500 | 225,500 | 233,500 | 3.55% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| Dept 5191 - FACILITIES | | | | | | |
| 001.5191.101200 | SALARY | 252,248 | 261,562 | 261,562 | 308,944 | 18.12% |
| 001.5191.101300 | OTHER SALARIES & WAGES | 43 | | | | 0.00% |
| 001.5191.101400 | OVERTIME | 1,938 | 3,000 | 3,000 | 2,000 | -33.33% |
| 001.5191.101500 | SPECIAL & INCENTIVE PAY | 6,543 | 7,000 | 7,000 | 7,000 | 0.00% |
| 001.5191.102100 | FICA/MEDICARE | 18,855 | 20,009 | 20,009 | 24,170 | 20.80% |
| 001.5191.102200 | RETIREMENT | 16,207 | 17,002 | 17,002 | 20,081 | 18.11% |
| 001.5191.102300 | LIFE & HEALTH INSURANCE | 64,399 | 68,440 | 68,440 | 87,296 | 27.55% |
| 001.5191.102400 | WORKER'S COMPENSATION | 17,074 | 19,636 | 19,636 | 16,707 | -14.92% |
| TOTAL SALARIES & BENEFITS | | 377,307 | 396,649 | 396,649 | 466,198 | 17.53% |
| 001.5191.303100 | PROFESSIONAL SERVICES | 10,564 | 12,000 | 12,000 | 14,000 | 16.67% |
| 001.5191.303400 | CONTRACTUAL SERVICES | 58,864 | 70,253 | 70,253 | 74,000 | 5.33% |
| 001.5191.304000 | TRAVEL/TRAINING | | 2,000 | 2,000 | 1,000 | -50.00% |
| 001.5191.304100 | TELECOMMUNICATIONS | 1,164 | 2,900 | 2,900 | 2,000 | -31.03% |
| 001.5191.304300 | UTILITY SERVICES | 3,590 | 3,336 | 3,336 | 4,200 | 25.90% |
| 001.5191.304400 | RENTALS & LEASES | 230 | 500 | 500 | 0 | -100.00% |
| 001.5191.304600 | REPAIRS & MAINTENANCE | 52,943 | 44,100 | 44,100 | 52,000 | 17.91% |
| 001.5191.304602 | DUNE WALKOVER REPAIRS & MAINTENANCE | 8,255 | 7,500 | 7,500 | 5,000 | -33.33% |
| 001.5191.304800 | PROMOTIONAL ACTIVITIES | | 500 | 500 | | -100.00% |
| 001.5191.305200 | OPERATING SUPPLIES | 13,837 | 15,000 | 15,000 | 18,400 | 22.67% |
| 001.5191.464100 | VEHICLE REPAIRS & MAINTENANCE | 2,938 | 3,000 | 3,000 | 4,500 | 50.00% |
| 001.5191.464105 | GASOLINE & DIESEL FUEL | 6,698 | 6,000 | 6,000 | 8,000 | 33.33% |
| 001.5191.606401 | EQUIPMENT LESS THAN \$5000 | 3,600 | 7,000 | 7,000 | 5,000 | -28.57% |
| TOTAL OPERATING EXPENSES | | 162,683 | 174,089 | 174,089 | 188,100 | 8.05% |
| 001.5191.606300 | IMPROVEMENTS | 772,898 | 10,000 | 359,728 | | -100.00% |
| 001.5191.606300.564 | DUNE WALKOVER RESERVE | | | | 100,000 | 0.00% |
| 001.5191.606400 | CAPITALIZED EQUIPMENT | 16,400 | 24,000 | 24,000 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 789,298 | 34,000 | 383,728 | 100,000 | -73.94% |
| Totals for dept 5191 - MAINTENANCE | | 1,329,288 | 604,738 | 954,466 | 754,298 | -20.97% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|--------------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| Dept 5192 - GENERAL GOVERNMENT | | | | | | |
| 001.5192.102400 | WORKER'S COMPENSATION | 4,299 | | | | 0.00% |
| 001.5192.102500 | UNEMPLOYMENT COMPENSATION | 233 | | | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 4,532 | 0 | 0 | 0 | 0.00% |
| 001.5192.303100 | PROFESSIONAL SERVICES | 830,724 | 156,200 | 337,305 | 500 | -99.85% |
| 001.5192.303200 | AUDIT | 42,782 | 39,430 | 39,430 | 40,000 | 1.45% |
| 001.5192.303400 | CONTRACTUAL SERVICES | 83,172 | 105,911 | 117,911 | 109,875 | -6.82% |
| 001.5192.303401 | ANIMAL CONTROL-FLG H. SOC | 17,420 | 17,800 | 17,800 | 16,800 | -5.62% |
| 001.5192.303404 | CONTRACTURAL - INTERLOCAL AGREEMENTS | 2,250 | 3,000 | 3,000 | 5,000 | 66.67% |
| 001.5192.304100 | TELECOMMUNICATIONS | 11,788 | 13,500 | 13,500 | 13,900 | 2.96% |
| 001.5192.304300 | UTILITY SERVICES | 43,491 | 40,000 | 40,000 | 45,500 | 13.75% |
| 001.5192.304400 | RENTALS & LEASES | 5,011 | 5,500 | 5,500 | 500 | -90.91% |
| 001.5192.304500 | INSURANCE | 221,699 | 365,872 | 365,872 | 340,000 | -7.07% |
| 001.5192.304600 | REPAIRS & MAINTENANCE | 98,469 | 2,977 | 60,981 | 3,700 | -93.93% |
| 001.5192.304700 | PRINTING & BINDING | 2,500 | 2,700 | 2,700 | 2,800 | 3.70% |
| 001.5192.304800 | PROMOTIONAL ACTIVITIES | | 2,000 | 2,000 | | -100.00% |
| 001.5192.304900 | OTHER CURRENT CHARGES | 17,165 | 27,500 | 27,500 | 22,500 | -18.18% |
| 001.5192.305100 | OFFICE SUPPLIES | 5,505 | 5,000 | 5,000 | | -100.00% |
| 001.5192.305200 | OPERATING SUPPLIES | 9,687 | 725 | 725 | 5,000 | 589.66% |
| 001.5192.305400 | MEMBRSHPS SUBSCRPTS DUES | 1,274 | 5,200 | 5,200 | 575 | -88.94% |
| 001.5192.305800 | POSTAGE | 2,434 | 3,000 | 3,000 | 4,000 | 33.33% |
| 001.5192.305801 | BAD DEBT EXPENSE | 233 | 1,000 | 1,000 | 5,000 | 400.00% |
| 001.5192.606401 | EQUIPMENT LESS THAN \$5000 | 1,924 | | | | 0.00% |
| TOTAL OPERATING EXPENSES | | 1,397,528 | 797,315 | 1,048,424 | 615,650 | -41.28% |
| 001.5192.606300 | IMPROVEMENTS | 228,142 | | 26,069 | | -100.00% |
| 001.5192.909302 | RESER. FOR CONTINGENCIES | | 75,000 | 75,000 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 228,142 | 75,000 | 101,069 | 0 | -100.00% |
| Totals for dept 5192 - GENERAL GOVERNMENT | | 1,630,202 | 872,315 | 1,149,493 | 615,650 | -46.44% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5214 - POLICE DEPARTMENT | | | BUDGET | BUDGET | BUDGET | |
| 001.5214.101200 | SALARY | 1,134,879 | 1,210,571 | 1,210,571 | 1,371,409 | 13.29% |
| 001.5214.101300 | OTHER SALARIES & WAGES | 2,112 | | | | 0.00% |
| 001.5214.101400 | OVERTIME | 108,902 | 85,000 | 85,000 | 85,000 | 0.00% |
| 001.5214.101500 | SPECIAL & INCENTIVE PAY | 18,007 | 17,000 | 17,000 | 18,200 | 7.06% |
| 001.5214.102100 | FICA/MEDICARE | 93,412 | 92,609 | 92,609 | 112,805 | 21.81% |
| 001.5214.102200 | RETIREMENT | 377,944 | 366,103 | 366,103 | 478,548 | 30.71% |
| 001.5214.102300 | LIFE & HEALTH INSURANCE | 174,030 | 212,400 | 212,400 | 236,946 | 11.56% |
| 001.5214.102400 | WORKER'S COMPENSATION | 36,218 | 41,652 | 41,652 | 45,066 | 8.20% |
| TOTAL SALARIES & BENEFITS | | 1,945,504 | 2,025,335 | 2,025,335 | 2,347,974 | 15.93% |
| 001.5214.303100 | PROFESSIONAL SERVICES | 37,191 | 77,600 | 77,600 | 108,050 | 39.24% |
| 001.5214.303400 | CONTRACTUAL SERVICES | 24,014 | 23,500 | 23,500 | 82,817 | 252.41% |
| 001.5214.303500 | INVESTIGATIONS | 6,261 | 6,460 | 6,460 | 2,800 | -56.66% |
| 001.5214.304000 | TRAVEL/TRAINING | 28,197 | 31,850 | 31,850 | 26,500 | -16.80% |
| 001.5214.304100 | TELECOMMUNICATIONS | 12,007 | 24,326 | 24,326 | 15,800 | -35.05% |
| 001.5214.304300 | UTILITY SERVICES | 15,111 | 11,600 | 11,600 | 16,800 | 44.83% |
| 001.5214.304400 | RENTALS & LEASES | 1,799 | 4,558 | 4,558 | | -100.00% |
| 001.5214.304600 | REPAIRS & MAINTENANCE | 4,218 | 8,270 | 8,270 | 5,270 | -36.28% |
| 001.5214.304700 | PRINTING & BINDING | 1,134 | 2,500 | 2,500 | 1,000 | -60.00% |
| 001.5214.304800 | PROMOTIONAL ACTIVITIES | 2,377 | 4,200 | 4,800 | 4,200 | -12.50% |
| 001.5214.305100 | OFFICE SUPPLIES | 2,883 | 4,200 | 4,200 | | -100.00% |
| 001.5214.305200 | OPERATING SUPPLIES | 33,475 | 57,650 | 57,753 | 40,050 | -30.65% |
| 001.5214.305400 | MEMBRSHPS SUBSCRPTS DUES | 7,786 | 41,745 | 41,745 | 1,845 | -95.58% |
| 001.5214.305800 | POSTAGE | | | | 400 | 0.00% |
| 001.5214.464100 | VEHICLE REPAIRS & MAINTENANCE | 18,013 | 27,500 | 27,500 | 22,050 | -19.82% |
| 001.5214.464105 | GASOLINE & DIESEL FUEL | 50,637 | 60,040 | 60,040 | 60,000 | -0.07% |
| 001.5214.606401 | EQUIPMENT LESS THAN \$5000 | 31,728 | 15,000 | 15,000 | 10,000 | -33.33% |
| TOTAL OPERATING EXPENSES | | 276,831 | 400,999 | 401,702 | 397,582 | -1.03% |
| 001.5214.606300 | IMPROVEMENTS | | 5,000 | 5,000 | | -100.00% |
| 001.5214.606400.098 | RADIO RESERVE | | 14,000 | 14,000 | 20,000 | 0.00% |
| 001.5214.606400.275 | TASER RESERVE | | 20,000 | 20,000 | 61,540 | 0.00% |
| 001.5214.606400.276 | BODY CAMERA RESERVE | | 25,000 | 25,000 | 25,000 | 0.00% |
| 001.5214.606400 | CAPITALIZED EQUIPMENT | 10,896 | 65,000 | 65,000 | | -100.00% |
| 001.5214.606400.095 | POLICE VEHICLES | 179,516 | 127,000 | 185,495 | | -100.00% |
| TOTAL CAPITAL/RESERVE PROJECTS | | 190,412 | 256,000 | 314,495 | 106,540 | -66.12% |
| 001.5391.909314 | SALARY CONTINGENCY | | | | 144,479 | 0.00% |
| 001.5391.909315 | EQUIP/SUPPLY CONTINGENCY | | | | 91,690 | 0.00% |
| TOTAL CONTINGENCY | | 0 | 0 | 0 | 236,169 | 0.00% |
| Totals for dept 5214 - POLICE DEPARTMENT | | 2,412,747 | 2,682,334 | 2,741,532 | 3,088,265 | 12.65% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-25 PROPOSED BUDGET | (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|-------------------------------|--------------------------------|-------------------------------|------------------------------------|
| Dept 5215 - VICTIM'S ADVOCATE | | | | | | |
| 001.5215.101200 | SALARY | 97,202 | 102,941 | 102,941 | 107,296 | 4.23% |
| 001.5215.101400 | OVERTIME | 267 | | | | 0.00% |
| 001.5215.102100 | FICA/MEDICARE | 7,301 | 7,875 | 7,875 | 8,208 | 4.23% |
| 001.5215.102200 | RETIREMENT | 3,809 | 4,017 | 4,017 | 4,187 | 4.23% |
| 001.5215.102300 | LIFE & HEALTH INSURANCE | 11,072 | 11,800 | 11,800 | 12,471 | 5.69% |
| 001.5215.102400 | WORKER'S COMPENSATION | 2,277 | 2,619 | 2,619 | 3,966 | 51.43% |
| TOTAL SALARIES & BENEFITS | | 121,928 | 129,252 | 129,252 | 136,128 | 5.32% |
| 001.5215.304000 | TRAVEL/TRAINING | 5,341 | 4,950 | 4,950 | 4,000 | -19.19% |
| 001.5215.304100 | TELECOMMUNICATIONS | 2,598 | 2,581 | 2,581 | 2,610 | 1.12% |
| 001.5215.305100 | OFFICE SUPPLIES | 750 | 1,500 | 1,500 | | -100.00% |
| 001.5215.305200 | OPERATING SUPPLIES | 1,250 | 1,250 | 1,250 | 2,650 | 112.00% |
| 001.5215.464100 | VEHICLE REPAIRS & MAINTENANCE | | 250 | 250 | 250 | 0.00% |
| 001.5215.464105 | GASOLINE & DIESEL FUEL | 617 | 600 | 600 | 600 | 0.00% |
| TOTAL OPERATING EXPENSES | | 10,556 | 11,131 | 11,131 | 10,110 | -9.17% |
| | | | | | | |
| Totals for dept 5215 - VICTIM'S ADVOCATE | | 132,484 | 140,383 | 140,383 | 146,238 | 4.17% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | 9% (DECREASE) TO AMENDED BUDGET |
|--|--------------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5221 - FIRE DEPARTMENT | | | BUDGET | BUDGET | BUDGET | BUDGET |
| 001.5221.101200 | SALARY | 614,843 | 669,927 | 669,927 | 730,571 | 9.05% |
| 001.5221.101300 | OTHER SALARIES & WAGES | 27,768 | 43,392 | 43,392 | 30,000 | -30.86% |
| 001.5221.101400 | OVERTIME | 103,845 | 68,000 | 68,000 | 72,000 | 5.88% |
| 001.5221.101500 | SPECIAL & INCENTIVE PAY | 3,876 | 5,000 | 5,000 | 6,800 | 36.00% |
| 001.5221.102100 | FICA/MEDICARE | 57,029 | 51,249 | 51,249 | 63,946 | 24.78% |
| 001.5221.102200 | RETIREMENT | 165,703 | 87,091 | 87,091 | 60,335 | -30.72% |
| 001.5221.102300 | LIFE & HEALTH INSURANCE | 108,415 | 129,800 | 129,800 | 137,179 | 5.68% |
| 001.5221.102400 | WORKER'S COMPENSATION | 31,044 | 35,701 | 35,701 | 40,374 | 13.09% |
| TOTAL SALARIES & BENEFITS | | 1,112,523 | 1,090,160 | 1,090,160 | 1,141,205 | 4.68% |
| 001.5221.303100 | PROFESSIONAL SERVICES | 6,818 | 6,000 | 6,000 | | -100.00% |
| 001.5221.303400 | CONTRACTUAL SERVICES | | | | 61,204 | 0.00% |
| 001.5221.304000 | TRAVEL/TRAINING | 1,213 | 11,180 | 11,180 | 6,000 | -46.33% |
| 001.5221.304100 | TELECOMMUNICATIONS | 5,031 | 4,600 | 4,600 | 7,100 | 54.35% |
| 001.5221.304300 | UTILITY SERVICES | 17,584 | 14,000 | 14,000 | 18,000 | 28.57% |
| 001.5221.304500 | INSURANCE | 6,277 | 10,788 | 10,788 | 10,788 | 0.00% |
| 001.5221.304600 | REPAIRS & MAINTENANCE | 2,886 | 9,300 | 13,585 | 8,100 | -40.38% |
| 001.5221.304601 | R&M MACHINERY & EQUIPMENT | 14,551 | 15,225 | 15,225 | 28,900 | 89.82% |
| 001.5221.304700 | PRINTING & BINDING | 45 | 800 | 800 | 500 | -37.50% |
| 001.5221.304800 | PROMOTIONAL ACTIVITIES | 73 | 1,500 | 1,500 | 500 | -66.67% |
| 001.5221.305100 | OFFICE SUPPLIES | 658 | 2,500 | 2,500 | | -100.00% |
| 001.5221.305200 | OPERATING SUPPLIES | 48,569 | 67,491 | 67,491 | 65,328 | -3.20% |
| 001.5221.305400 | MEMBRSHPS SUBSCRPTS DUES | 10,468 | 48,777 | 48,777 | 600 | -98.77% |
| 001.5221.305800 | POSTAGE | | | | 300 | 0.00% |
| 001.5221.464100 | VEHICLE REPAIRS & MAINTENANCE | 57,019 | 35,400 | 35,400 | 35,900 | 1.41% |
| 001.5221.464105 | GASOLINE & DIESEL FUEL | 20,072 | 18,000 | 18,000 | 20,800 | 15.56% |
| 001.5221.606401 | EQUIPMENT LESS THAN \$5000 | 4,586 | 11,100 | 6,815 | 3,000 | -55.98% |
| TOTAL OPERATING EXPENSES | | 195,850 | 256,661 | 256,661 | 267,020 | 4.04% |
| 001.5221.606400.098 | RADIO RESERVE | 3,400 | 16,000 | 97,428 | 16,000 | -83.58% |
| 001.5221.909303.099 | FIRE TRUCK RESERVE | (81,428) | 100,000 | 100,000 | | -100.00% |
| 001.5221.909308.100 | FIRE SUPPORT EQUIPMENT RESERVE | | 49,167 | 49,167 | 29,167 | -40.68% |
| TOTAL CAPITAL/RESERVE PROJECTS | | (78,028) | 165,167 | 246,595 | 45,167 | -81.68% |
| Totals for dept 5221 - FIRE DEPARTMENT | | 1,230,345 | 1,511,988 | 1,593,416 | 1,453,392 | -8.79% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|---------------------|----------------------|-----------------------|------------------------------------|
| Dept 5241 - PLANNING & ZONING | | | BUDGET | BUDGET | BUDGET | |
| 001.5241.101200 | SALARY | 77,870 | 157,325 | 136,925 | 192,109 | 40.30% |
| 001.5241.101300 | OTHER SALARIES & WAGES | 42,428 | | | | 0.00% |
| 001.5241.101400 | OVERTIME | 3,173 | 3,000 | 3,000 | 2,000 | -33.33% |
| 001.5241.102100 | FICA/MEDICARE | 9,387 | 12,035 | 12,035 | 14,696 | 22.11% |
| 001.5241.102200 | RETIREMENT | 6,245 | 10,226 | 10,226 | 12,487 | 22.11% |
| 001.5241.102300 | LIFE & HEALTH INSURANCE | 6,314 | 28,792 | 28,792 | 37,413 | 29.94% |
| 001.5241.102400 | WORKER'S COMPENSATION | 233 | 268 | 268 | 2,209 | 724.25% |
| TOTAL SALARIES & BENEFITS | | 145,650 | 211,646 | 191,246 | 260,914 | 36.43% |
| 001.5241.303100 | PROFESSIONAL SERVICES | 126,745 | 10,000 | 100,398 | | -100.00% |
| 001.5241.303400 | CONTRACTUAL SERVICES | 667 | 1,300 | 1,300 | 22,050 | 1596.15% |
| 001.5241.304000 | TRAVEL/TRAINING | 1,326 | 5,000 | 5,000 | 5,000 | 0.00% |
| 001.5241.304100 | TELECOMMUNICATIONS | 1,573 | 1,500 | 1,500 | 2,500 | 66.67% |
| 001.5241.304600 | REPAIRS & MAINTENANCE | | 500 | 500 | | -100.00% |
| 001.5241.304700 | PRINTING & BINDING | 239 | 1,000 | 1,000 | 500 | -50.00% |
| 001.5241.305100 | OFFICE SUPPLIES | 1,044 | 1,500 | 1,500 | | -100.00% |
| 001.5241.305200 | OPERATING SUPPLIES | 886 | 1,500 | 1,500 | 1,000 | -33.33% |
| 001.5241.305400 | MEMBRSHPS SUBSCRPTS DUES | 180 | 250 | 250 | 600 | 140.00% |
| 001.5241.305800 | POSTAGE | 3,551 | 2,000 | 2,000 | 4,000 | 100.00% |
| 001.5241.464100 | VEHICLE REPAIRS & MAINTENANCE | 50 | 600 | 600 | 800 | 33.33% |
| 001.5241.464105 | GASOLINE & DIESEL FUEL | 886 | 2,000 | 2,000 | 1,000 | -50.00% |
| 001.5241.606401 | EQUIPMENT LESS THAN \$5000 | 2,800 | 2,000 | 2,000 | 2,500 | 25.00% |
| TOTAL OPERATING EXPENSES | | 139,947 | 29,150 | 119,548 | 39,950 | -66.58% |
| 001.5241.606300 | IMPROVEMENTS | | 110,000 | 110,000 | | -100.00% |
| 001.5241.606400 | CAPITALIZED EQUIPMENT | 1,696 | | | | 0.00% |
| TOTAL CAPITAL PROJECTS | | 1,696 | 110,000 | 110,000 | 0 | -100.00% |
| | | | | | | |
| Totals for dept 5241 - PLANNING & ZONING | | 287,293 | 350,796 | 420,794 | 300,864 | -28.50% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|--|-----------------------------|-------------------|---------------------|----------------------|-----------------------|---|
| Dept 5393 - INFORMATION TECHNOLOGY | | | BUDGET | BUDGET | BUDGET | |
| 001.5393.101200 | SALARY | | | | 62,543 | 0.00% |
| 001.5393.102100 | FICA/MEDICARE | | | | 4,785 | 0.00% |
| 001.5393.102200 | RETIREMENT | | | | 4,065 | 0.00% |
| 001.5393.102300 | LIFE & HEALTH INSURANCE | | | | 7,483 | 0.00% |
| 001.5393.102400 | WORKER'S COMPENSATION | | | | 110 | 0.00% |
| TOTAL SALARIES & BENEFITS | | 0 | 0 | 0 | 78,986 | 0.00% |
| 001.5393.303400 | CONTRACTUAL SERVICES | | | | 179,929 | 0.00% |
| 001.5393.304000 | TRAVEL/TRAINING | | | | 1,000 | 0.00% |
| 001.5393.304100 | TELECOMMUNICATIONS | | | | 500 | 0.00% |
| 001.5393.304600 | REPAIRS & MAINTENANCE | | | | 5,500 | 0.00% |
| 001.5393.305200 | OPERATING SUPPLIES | | | | 2,000 | 0.00% |
| 001.5393.606401 | EQUIPMENT LESS THAN \$5,000 | | | | 5,000 | 0.00% |
| TOTAL OPERATING EXPENSES | | 0 | 0 | 0 | 193,929 | 0.00% |
| Totals for dept 5393 - INFORMATION TECHNOLOGY | | 0 | 0 | 0 | 272,915 | 0.00% |

*New department

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % IN (DECREASE) TO AMENDED BUDGET |
|--|--------------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5411 - ROADS & STREETS | | | BUDGET | BUDGET | BUDGET | |
| 001.5411.101200 | SALARY | 29,998 | 67,739 | 67,739 | 168,529 | 148.79% |
| 001.5411.101400 | OVERTIME | 1,097 | 1,000 | 1,000 | 1,000 | 0.00% |
| 001.5411.102100 | FICA/MEDICARE | 2,370 | 5,182 | 5,182 | 12,893 | 148.80% |
| 001.5411.102200 | RETIREMENT | 1,881 | 4,403 | 4,403 | 10,954 | 148.78% |
| 001.5411.102300 | LIFE & HEALTH INSURANCE | 5,645 | 13,452 | 13,452 | 32,424 | 141.03% |
| 001.5411.102400 | WORKERS COMP | 2,173 | 2,500 | 2,500 | 9,707 | 288.28% |
| TOTAL SALARIES & BENEFITS | | 43,164 | 94,276 | 94,276 | 235,507 | 149.81% |
| 001.5411.303100 | PROFESSIONAL SERVICES | 54 | 40,000 | 40,000 | 30,000 | -25.00% |
| 001.5411.303400 | CONTRACTUAL SERVICES | 5,670 | | | | 0.00% |
| 001.5411.304100 | TELECOMMUNICATIONS | | | | 2,000 | 0.00% |
| 001.5411.304400 | STREET LIGHTING | 89,661 | 78,000 | 78,000 | 78,000 | 0.00% |
| 001.5411.304500 | INSURANCE | 2,000 | | | | 0.00% |
| 001.5411.304600 | REPAIRS & MAINTENANCE ROADWAYS | 192,403 | 406,630 | 442,899 | 134,277 | -69.68% |
| 001.5411.304601 | R&M MACHINERY & EQUIPMENT | 913 | 2,000 | 2,000 | 2,000 | 0.00% |
| 001.5411.305100 | OFFICE SUPPLIES | 156 | 1,000 | 1,000 | | -100.00% |
| 001.5411.305200 | OPERATING SUPPLIES | 4,798 | 7,000 | 7,000 | 8,000 | 14.29% |
| 001.5411.305400 | MEMBRSHPS SUBSCRPTS DUES | | 250 | 250 | 250 | 0.00% |
| 001.5411.464100 | VEHICLE REPAIRS & MAINTENANCE | | 1,400 | 1,400 | 1,400 | 0.00% |
| 001.5411.464105 | GASOLINE & DIESEL FUEL | 5,711 | 5,500 | 5,500 | 7,800 | 41.82% |
| 001.5411.606401 | EQUIPMENT LESS THAN \$5000 | 4,624 | 2,000 | 2,000 | 2,000 | 0.00% |
| TOTAL OPERATING EXPENSES | | 305,990 | 543,780 | 580,049 | 265,727 | -54.19% |
| 001.5411.606300 | IMPROVEMENTS | 17,635 | 25,000 | 25,000 | | -100.00% |
| 001.5411.707100 | DEBT SERVICE PRINCIPAL | 836 | | | | 0.00% |
| 001.5411.707200 | DEBT SERVICE INTEREST | 6 | | | | 0.00% |
| TOTAL CAPITAL PROJECTS | | 18,477 | 25,000 | 25,000 | 0 | -100.00% |
| Totals for dept 5411 - ROADS & STREETS | | 367,631 | 663,056 | 699,325 | 501,234 | -28.33% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|---------------------------------------|----------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5711 - LIBRARY | | | BUDGET | BUDGET | BUDGET | |
| 001.5711.101200 | SALARY | 97,451 | 116,441 | 116,441 | 120,195 | 3.22% |
| 001.5711.101500 | SPECIAL & INCENTIVE PAY | 209 | | | | 0.00% |
| 001.5711.102100 | FICA/MEDICARE | 7,059 | 8,908 | 8,908 | 9,195 | 3.22% |
| 001.5711.102200 | RETIREMENT | 5,710 | 6,197 | 6,197 | 6,460 | 4.24% |
| 001.5711.102300 | LIFE & HEALTH INSURANCE | 11,297 | 23,600 | 23,600 | 24,942 | 5.69% |
| 001.5711.102400 | WORKER'S COMPENSATION | 129 | 149 | 149 | 212 | 42.28% |
| TOTAL SALARIES & BENEFITS | | 121,855 | 155,295 | 155,295 | 161,004 | 3.68% |
| 001.5711.303100 | PROFESSIONAL SERVICES | 246 | | | | 0.00% |
| 001.5711.303400 | CONTRACTUAL SERVICES | | | | 2,100 | 0.00% |
| 001.5711.304000 | TRAVEL/TRAINING | | 500 | 500 | 500 | 0.00% |
| 001.5711.304100 | TELECOMMUNICATIONS | 482 | 500 | 500 | 500 | 0.00% |
| 001.5711.304300 | UTILITY SERVICES | 7,228 | 7,056 | 7,056 | 7,100 | 0.62% |
| 001.5711.304400 | RENTALS & LEASES | 1,130 | 1,200 | 1,200 | | -100.00% |
| 001.5711.304600 | REPAIRS & MAINTENANCE | 8,410 | 1,500 | 1,500 | 1,000 | -33.33% |
| 001.5711.304800 | PROMOTIONAL ACTIVITIES | | 250 | 250 | 500 | 100.00% |
| 001.5711.305100 | OFFICE SUPPLIES | 337 | 300 | 300 | | -100.00% |
| 001.5711.305200 | OPERATING SUPPLIES | 1,634 | 2,400 | 2,400 | 2,800 | 16.67% |
| 001.5711.305201 | MAGAZINES | 1,299 | 1,300 | 1,300 | 1,525 | 17.31% |
| 001.5711.305400 | MEMBRSHPS SUBSCRPTS DUES | 420 | 420 | 420 | 420 | 0.00% |
| 001.5711.606401 | EQUIPMENT LESS THAN \$5000 | 830 | | | 2,500 | 0.00% |
| 001.5711.606600 | LIB. BOOKS & PUBLICATIONS | 17,737 | 18,000 | 18,000 | 18,000 | 0.00% |
| TOTAL OPERATING EXPENSES | | 39,753 | 33,426 | 33,426 | 36,945 | 10.53% |
| 001.5711.606300 | IMPROVEMENTS | | 16,800 | 16,800 | | -100.00% |
| 001.5711.606400 | CAPITALIZED EQUIPMENT | 7,000 | | | | 0.00% |
| TOTAL CAPITAL PROJECTS | | 7,000 | 16,800 | 16,800 | 0 | -100.00% |
| Totals for dept 5711 - LIBRARY | | 168,608 | 205,521 | 205,521 | 197,949 | -3.68% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCREASE (DECREASE) TO AMENDED BUDGET |
|--------------------------------------|--------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5712 - MUSEUM | | | BUDGET | BUDGET | BUDGET | |
| 001.5712.304100 | TELECOMMUNICATIONS | 314 | 300 | 300 | 300 | 0.00% |
| 001.5712.304300 | UTILITY SERVICES | 3,964 | 3,500 | 3,500 | 4,200 | 20.00% |
| 001.5712.304400 | RENTALS & LEASES | 1,300 | 2,000 | 2,000 | 1,560 | -22.00% |
| 001.5712.304600 | REPAIRS & MAINTENANCE | | 2,000 | 2,000 | 1,000 | -50.00% |
| 001.5712.305400 | MEMBRSHPS SUBSCRPTS DUES | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| Totals for dept 5712 - MUSEUM | | 7,078 | 9,300 | 9,300 | 8,560 | -7.96% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | % INCR (DECREASE) TO AMENDED BUDGET |
|--|-------------------------------|-------------------|---------------------|----------------------|-----------------------|--|
| Dept 5722 - BEACH DEPARTMENT | | | BUDGET | BUDGET | BUDGET | |
| 001.5722.101200 | SALARY | 63,109 | 64,975 | 64,975 | | 0.00% |
| 001.5722.101300 | OTHER SALARIES & WAGES | 122,875 | 173,306 | 173,306 | | 0.00% |
| 001.5722.101301 | JR LIFEGUARD SALARY | 91 | | | | 0.00% |
| 001.5722.101400 | OVERTIME | 2,427 | 7,000 | 7,000 | | 0.00% |
| 001.5722.102100 | FICA/MEDICARE | 13,661 | 18,271 | 18,271 | | 0.00% |
| 001.5722.102200 | RETIREMENT | 3,974 | 4,223 | 4,223 | | 0.00% |
| 001.5722.102300 | LIFE & HEALTH INSURANCE | 8,682 | 9,440 | 9,440 | | 0.00% |
| 001.5722.102400 | WORKER'S COMPENSATION | 8,485 | 9,759 | 9,759 | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 223,304 | 286,974 | 286,974 | 0 | -100.00% |
| 001.5722.303100 | PROFESSIONAL SERVICES | 1,305 | 1,500 | 1,500 | | 0.00% |
| 001.5722.304000 | TRAVEL/TRAINING | 7,671 | 8,000 | 8,000 | | 0.00% |
| 001.5722.304100 | TELECOMMUNICATIONS | 480 | 600 | 600 | | 0.00% |
| 001.5722.304600 | REPAIRS & MAINTENANCE | 5,777 | 4,500 | 4,500 | | 0.00% |
| 001.5722.304601 | R&M MACHINERY & EQUIPMENT | | 500 | 500 | | 0.00% |
| 001.5722.305100 | OFFICE SUPPLIES | | 250 | 250 | | 0.00% |
| 001.5722.305200 | OPERATING SUPPLIES | 10,021 | 16,000 | 16,000 | | 0.00% |
| 001.5722.305400 | MEMBRSHPS SUBSCRPTS DUES | 516 | 1,500 | 1,500 | | 0.00% |
| 001.5722.464100 | VEHICLE REPAIRS & MAINTENANCE | 9,502 | 6,500 | 6,500 | | 0.00% |
| 001.5722.464105 | GASOLINE & DIESEL FUEL | 4,362 | 4,000 | 4,000 | | 0.00% |
| 001.5722.606401 | EQUIPMENT LESS THAN \$5000 | 1,102 | 5,850 | 5,850 | | 0.00% |
| TOTAL OPERATING EXPENSES | | 40,736 | 49,200 | 49,200 | 0 | -100.00% |
| 001.5722.606300 | IMPROVEMENTS | | 12,460 | 12,460 | | 0.00% |
| 001.5722.606400 | CAPITALIZED EQUIPMENT | 12,405 | 9,500 | 9,500 | | 0.00% |
| 001.5722.909313 | BEACH EQUIPMENT RESERVE | | 60,000 | 60,000 | | 0.00% |
| TOTAL CAPITAL/RESERVE PROJECTS | | 12,405 | 81,960 | 81,960 | 0 | -100.00% |
| Totals for dept 5722 - BEACH DEPARTMENT | | 276,445 | 418,134 | 418,134 | 0 | -100.00% |

*Beach and the Recreation Departments have been combined.

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | (DECREASE) TO AMENDED BUDGET |
|--|--------------------------------|-------------------|---------------------|----------------------|-----------------------|------------------------------------|
| Dept 5800 - RECREATION | | | BUDGET | BUDGET | BUDGET | BUDGET |
| 001.5800.101200 | SALARY | 17,783 | 16,244 | 16,244 | 84,661 | 421.18% |
| 001.5800.101300 | OTHER SALARIES & WAGES | 1,504 | | | 150,000 | 0.00% |
| 001.5800.101301 | JR LIFEGUARD SALARY | 2,891 | 10,400 | 10,400 | 11,000 | 5.77% |
| 001.5800.101400 | OVERTIME | | 1,200 | 1,200 | 10,000 | 733.33% |
| 001.5800.102100 | FICA/MEDICARE | 1,474 | 2,043 | 2,043 | 20,286 | 892.95% |
| 001.5800.102200 | RETIREMENT | 1,145 | 1,056 | 1,056 | 5,503 | 421.12% |
| 001.5800.102300 | LIFE & HEALTH INSURANCE | 2,528 | 2,360 | 2,360 | 12,471 | 428.43% |
| 001.5800.102400 | WORKER'S COMPENSATION | 569 | 655 | 655 | 9,841 | 1402.44% |
| TOTAL SALARIES & BENEFITS | | 27,894 | 33,958 | 33,958 | 303,762 | 794.52% |
| 001.5800.303100 | PROFESSIONAL SERVICES | 1,260 | | | 1,500 | 0.00% |
| 001.5800.303400.548 | CONTRACTUAL SERVICES | | | | 30,000 | 0.00% |
| 001.5800.304000 | TRAVEL & TRAINING | | | | 10,200 | 0.00% |
| 001.5800.304100 | TELECOMMUNICATIONS | 1,200 | 1,200 | 1,200 | 600 | -50.00% |
| 001.5800.304400 | RENTALS & LEASES | | | | 3,000 | 0.00% |
| 001.5800.304500 | INSURANCE | 684 | 750 | 750 | | -100.00% |
| 001.5800.304600 | REPAIRS & MAINTENANCE | 22,096 | 13,000 | 13,000 | 28,500 | 119.23% |
| 001.5800.304601 | R&M MACHINERY & EQUIPMENT | | | | 800 | 0.00% |
| 001.5800.304800 | PROMOTIONAL ACTIVITIES | | | | 29,000 | 0.00% |
| 001.5800.305100 | OFFICE SUPPLIES | | 250 | 250 | | -100.00% |
| 001.5800.305200 | OPERATING SUPPLIES | 23,002 | 34,350 | 47,150 | 22,600 | -52.07% |
| 001.5800.305201 | JR LIFEGUARD OPERATING EXPENSE | | 2,500 | 2,500 | | -100.00% |
| 001.5800.305400 | MEMBERSHIPS/SUBSCRIPTIONS/DUES | | | | 1,550 | 0.00% |
| 001.5800.464100 | VEHICLE REPAIRS & MAINTENANCE | | 500 | 500 | 7,500 | 1400.00% |
| 001.5800.464105 | GASOLINE | | 500 | 500 | 5,500 | 1000.00% |
| 001.5800.606401 | EQUIPMENT LESS THAN \$5000 | (471) | 2,500 | 2,500 | | -100.00% |
| TOTAL OPERATING EXPENSES | | 47,771 | 55,550 | 68,350 | 140,750 | 105.93% |
| 001.5800.606300 | IMPROVEMENTS | 1,334 | 50,000 | 50,000 | | -100.00% |
| 001.5800.909313 | EQUIPMENT RESERVE | | | | 10,000 | 0.00% |
| TOTAL CAPITAL PROJECTS | | 1,334 | 50,000 | 50,000 | 10,000 | -80.00% |
| Totals for dept 5800 - RECREATION | | 76,999 | 139,508 | 152,308 | 454,512 | 198.42% |

* Combined with Beach Department.

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|--|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| CRA | | | | | | |
| Dept 3100 - AD VALOREM, SALES AND USE TAXES | | | | | | |
| 101.3100.311100 | AD VALOREM TAXES | 185,910 | 215,241 | 215,241 | 241,697 | 12.29% |
| 101.3100.311300 | CRA-AD VALOREM TAXES (COUNTY) | 270,185 | 313,173 | 313,173 | 351,667 | 12.29% |
| 101.3100.311400 | CRA-AD VALOREM TAXES (EFMCD) | 10,171 | 11,749 | 11,749 | 14,413 | 22.67% |
| Totals for dept 3100 - AD VALOREM, SALES AND USE TAXES | | 466,266 | 540,163 | 540,163 | 607,777 | 12.52% |
| Dept 3300 - INTERGOVERNMENTAL | | | | | | |
| 101.3300.331101 | FEDERAL/STATE GRANT-FEMA | 128 | | | | 0.00% |
| 101.3300.331107 | FRDAP GRANT | | 170,000 | 170,000 | | -100.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 128 | 170,000 | 170,000 | - | -100.00% |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 101.3600.334393 | CRA TRANSFER FROM FUND BALANCE | | 426,002 | 426,002 | 285,000 | -33.10% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | - | 426,002 | 426,002 | 285,000 | -33.10% |
| Dept 3800 - NON-REVENUES | | | | | | |
| 101.3800.389101 | ENCUMBERED TO FUND BAL FROM PRIOR YEAR | | | 50,244 | | -100.00% |
| Totals for dept 3800-NON REVENUES | | - | - | 50,244 | - | -100.00% |
| TOTAL CRA FUND REVENUES | | 466,394 | 1,136,165 | 1,186,409 | 892,777 | -24.75% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| CRA | | | | | | |
| Dept 5391 - CRA EXPENSE | | | | | | |
| 101.5391.101200 | SALARY | 107,610 | 120,478 | 75,062 | 78,244 | 4.24% |
| 101.5391.101400 | OVERTIME | 299 | 1,000 | | | 0.00% |
| 101.5391.102100 | FICA/MEDICARE | 8,155 | 9,217 | 5,743 | 5,986 | 4.23% |
| 101.5391.102200 | RETIREMENT | 6,991 | 7,831 | 4,879 | 5,086 | 4.24% |
| 101.5391.102300 | LIFE & HEALTH INSURANCE | 23,267 | 25,960 | 11,800 | 12,471 | 5.69% |
| 101.5391.102400 | WORKER'S COMPENSATION | 1,345 | 1,548 | 148 | 138 | -6.76% |
| TOTAL SALARIES & BENEFITS | | 147,667 | 166,034 | 97,632 | 101,925 | 4.40% |
| 101.5391.303100 | PROFESSIONAL SERVICES | 965 | 10,000 | 10,000 | 40,000 | 300.00% |
| 101.5391.303200 | AUDIT | 6,613 | 6,200 | 6,200 | 6,200 | 0.00% |
| 101.5391.303400 | CONTRACTUAL SERVICES | 3,958 | 7,735 | 2,735 | 6,342 | 131.88% |
| 101.5391.304000 | TRAVEL/TRAINING | 1,734 | 4,000 | 4,000 | 3,000 | -25.00% |
| 101.5391.304100 | TELECOMMUNICATIONS | 480 | 600 | 600 | 600 | 0.00% |
| 101.5391.304300 | UTILITIES | 3,743 | 6,500 | | | 0.00% |
| 101.5391.304600 | REPAIRS & MAINTENANCE | | 15,000 | 15,000 | 15,000 | 0.00% |
| 101.5391.304700 | PRINTING & BINDING | 684 | 2,500 | 2,500 | 2,500 | 0.00% |
| 101.5391.304800 | PROMOTIONAL ACTIVITIES | 8,768 | 2,000 | 2,000 | | -100.00% |
| 101.5391.304901 | LEGAL & PERSONAL NOTICES | 145 | 1,500 | 1,500 | 1,000 | -33.33% |
| 101.5391.305100 | OFFICE SUPPLIES | 731 | 700 | 700 | | -100.00% |
| 101.5391.305200 | OPERATING SUPPLIES | 5,127 | 1,500 | 1,500 | 1,000 | -33.33% |
| 101.5391.305400 | MEMBRSHPS SUBSCRPTS DUES | 1,204 | 1,700 | 1,700 | 1,700 | 0.00% |
| 101.5391.606401 | EQUIPMENT LESS THAN \$5000 | 245 | 1,000 | 1,000 | 1,000 | 0.00% |
| TOTAL OPERATING EXPENSES | | 34,397 | 60,935 | 49,435 | 78,342 | 58.47% |
| 101.5391.606300 | IMPROVEMENTS | 222,225 | 740,000 | 756,229 | | -100.00% |
| 101.5391.606301 | IMPROVEMENTS - NON CAPITAL | | | 79,902 | | -100.00% |
| 101.5391.606303 | SMALL BUSINESS BEAUTIFICATION | 9,776 | | 10,123 | | -100.00% |
| 101.5391.606400 | CAPITALIZED EQUIPMENT | 15,065 | | | | 0.00% |
| 101.5391.707206 | DEBT SERVICE PRINCIPAL | 63,000 | 63,000 | 63,000 | 70,389 | 11.73% |
| 101.5391.707207 | DEBT SERVICE - INTEREST | 11,992 | 11,196 | 11,196 | 4,390 | -60.79% |
| 101.5391.808201 | SMALL REDEVELOPMENT DISTRICT GRANT | 37,733 | 50,000 | 73,892 | 30,000 | -59.40% |
| 101.5391.808204 | LARGE REDEVELOPMENT INCENTIVE GRANT | 30,000 | 45,000 | 45,000 | 30,000 | -33.33% |
| 101.5391.909304 | TRANSFER TO CAPITAL FUND | | | | 577,731 | 0.00% |
| TOTAL CAPITAL PROJECTS | | 389,791 | 909,196 | 1,039,342 | 712,510 | -31.45% |
| Totals for dept 5391 - CRA EXPENSE | | 571,855 | 1,136,165 | 1,186,409 | 892,777 | % |
| Revenues Over (Under) Expenditures | | (105,461) | - | - | - | 0.00% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|--|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| BUILDING CODE INSPECTION | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 3200 - LICENSE & PERMITS | | | | | | |
| 102.3200.321101 | BUILDING PERMITS | 718,442 | 460,000 | 460,000 | 500,000 | 8.70% |
| 102.3200.321102 | EDUCATION FEES (RESTRICTED) | 13,194 | 12,000 | 12,000 | 9,600 | -20.00% |
| 102.3200.321103 | TECHNOLOGY FEE (RESTRICTED) | 14,520 | 14,000 | 14,000 | 9,600 | -31.43% |
| 102.3200.321104 | REINSPECTIONS FEES | 14,605 | 13,000 | 13,000 | 10,000 | -23.08% |
| 102.3200.321107 | PLAN REVIEW FEES | 83,271 | 55,000 | 55,000 | 80,000 | 45.45% |
| Totals for dept 3200 - LICENSE & PERMITS | | 844,032 | 554,000 | 554,000 | 609,200 | 9.96% |
| Dept 3300 - INTERGOVERNMENTAL | | | | | | |
| 102.3300.331101.264 | FEDERAL/STATE GRANT-FEMA | 1,069 | | | | 0.00% |
| 102.3300.331108 | ARPA FUNDS SPENT | 888 | | | | 0.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 1,957 | 0 | 0 | 0 | 0.00% |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 102.3600.369102 | PASS THROUGH REVENUE | 10,500 | 35,000 | 35,000 | 10,000 | -71.43% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 10,500 | 35,000 | 35,000 | 10,000 | -71.43% |
| Dept 3800- NON REVENUES | | | | | | |
| 102.3800.389101 | ENCUMBERED TO FUND BAL FROM PRIOR YEAR | | | 45,014 | | -100.00% |
| 102.3800.389110 | TRANSFER FROM FUND BALANCE | | 21,746 | 21,746 | 275,471 | 1166.77% |
| Totals for dept 3800 - NON REVENUES | | 0 | 21,746 | 66,760 | 275,471 | 312.63% |
| TOTAL ESTIMATED REVENUES | | 856,489 | 610,746 | 655,760 | 894,671 | 36.43% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| BUILDING CODE INSPECTION | | | | | | |
| Dept 5242 - BUILDING CODE INSPECTION | | | | | | |
| 102.5242.101200 | SALARY | 292,067 | 350,253 | 350,253 | 348,384 | -0.53% |
| 102.5242.101300 | OTHER SALARIES & WAGES | 713 | | | | 0.00% |
| 102.5242.101400 | OVERTIME | 569 | 1,500 | 1,500 | 1,500 | 0.00% |
| 102.5242.102100 | FICA/MEDICARE | 21,263 | 26,794 | 26,794 | 26,651 | -0.53% |
| 102.5242.102200 | RETIREMENT | 17,374 | 21,100 | 21,100 | 20,908 | -0.91% |
| 102.5242.102300 | LIFE & HEALTH INSURANCE | 38,527 | 56,050 | 56,050 | 56,119 | 0.12% |
| 102.5242.102400 | WORKER'S COMPENSATION | 4,036 | 4,642 | 4,642 | 7,188 | 54.85% |
| TOTAL SALARIES & BENEFITS | | 374,549 | 460,339 | 460,339 | 460,750 | 0.09% |
| 102.5242.303100 | PROFESSIONAL SERVICES | 12,156 | 16,000 | 23,314 | 10,000 | -57.11% |
| 102.5242.303400 | CONTRACTUAL SERVICES | 8,541 | 9,155 | 9,155 | 11,326 | 23.71% |
| 102.5242.304000 | TRAVEL/TRAINING | 2,072 | 9,000 | 9,000 | 9,000 | 0.00% |
| 102.5242.304100 | TELECOMMUNICATIONS | 4,483 | 5,500 | 5,500 | 6,600 | 20.00% |
| 102.5242.304300 | UTILITY SERVICES | 8,290 | 7,032 | 7,032 | 9,600 | 36.52% |
| 102.5242.304400 | RENTALS & LEASES | 5,599 | 4,850 | 4,850 | 3,000 | -38.14% |
| 102.5242.304500 | INSURANCE | 1,694 | 2,820 | 2,820 | 2,500 | -11.35% |
| 102.5242.304600 | REPAIRS & MAINTENANCE | | 8,000 | 8,000 | 7,500 | -6.25% |
| 102.5242.305100 | OFFICE SUPPLIES | 971 | 1,200 | 1,200 | | -100.00% |
| 102.5242.305200 | OPERATING SUPPLIES | 3,209 | 3,000 | 3,000 | 4,000 | 33.33% |
| 102.5242.305400 | MEMBRSHPS SUBSCRPTS DUES | 717 | 500 | 500 | 700 | 40.00% |
| 102.5242.305800 | POSTAGE | 496 | 750 | 750 | 750 | 0.00% |
| 102.5242.464100 | VEHICLE REPAIRS & MAINTENANCE | 1,566 | 1,500 | 1,500 | 3,000 | 100.00% |
| 102.5242.464105 | GASOLINE & DIESEL FUEL | 6,868 | 7,000 | 7,000 | 10,000 | 42.86% |
| 102.5242.606401 | EQUIP LESS THAN \$5000 | 2,022 | 6,000 | 6,000 | 4,000 | -33.33% |
| TOTAL OPERATING EXPENSES | | 58,684 | 82,307 | 89,621 | 81,976 | -8.53% |
| 102.5242.909304 | TRANSFER TO CAPITAL FUND | | 2,100 | 2,100 | 18,750 | 792.86% |
| 102.5242.606400 | CAPITALIZED EQUIPMENT | 1,909 | 40,000 | 77,700 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 1,909 | 42,100 | 79,800 | 18,750 | -76.50% |
| 102.5242.909314 | SALARY CONTINGENCY | | | | 279,695 | 0.00% |
| 102.5242.909315 | EQUIP/SUPPLY CONTINGENCY | | | | 53,500 | 0.00% |
| TOTAL CONTINGENCY | | 0 | 0 | 0 | 333,195 | 0.00% |
| Totals for dept 5242 - BUILDING CODE INSPECTION | | 435,142 | 584,746 | 629,760 | 894,671 | 42.07% |
| Revenues Over (Under) Expenditures | | 421,347 | 26,000 | 26,000 | 0 | -100.00% |

| | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|-------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| PIER | | | | | |

ESTIMATED REVENUES

Dept 3300 - INTERGOVERNMENTAL

| | | | | | | |
|---|--------------------------|----------------|----------|----------|-------------------|--------------|
| 103.3300.331101.260 | FEDERAL/STATE GRANT-FEMA | 790,501 | | | 16,798,400 | 0.00% |
| 103.3300.331108 | ARPA FUNDS SPENT | 1,762 | | | | 0.00% |
| 103.3300.334305.538 | STATE GRANT -TDC | | | | 750,000 | 0.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 792,263 | 0 | 0 | 17,548,400 | 0.00% |

Dept 3400 - CHARGES FOR SERVICE

| | | | | | | |
|---|------------------------|---------------|----------|----------|----------|--------------|
| 103.3400.347200 | PIER TICKET SALES | (3,224) | | | | 0.00% |
| 103.3400.347202 | BAIT SHOP SALES - BAIT | 12,024 | | | | 0.00% |
| 103.3400.347203 | Bait Shop Rentals | 91 | | | | 0.00% |
| 103.3400.347204 | T-SHIRTS BAIT SHOP | 5,620 | | | | 0.00% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 14,511 | 0 | 0 | 0 | 0.00% |

Dept 3600 - MISCELLANEOUS REVENUE

| | | | | | | |
|---|-----------------------------|----------------|----------------|----------------|----------------|--------------|
| 103.3600.362100 | PIER RENTAL | 147,633 | 137,100 | 137,100 | 150,000 | 9.41% |
| 103.3600.362102 | PIER LEASE - GASB 87 CONTRA | 4,238 | | | | 0.00% |
| 103.3600.369100 | MISCELLANEOUS REVENUE | (174) | | | | 0.00% |
| 103.3600.369200 | INSURANCE PROCEEDS | 485,750 | | | | 0.00% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 637,447 | 137,100 | 137,100 | 150,000 | 9.41% |

Dept 3800 - NON- REVENUES

| | | | | | | |
|--|--|----------|----------|----------------|------------------|----------------|
| 103.3800.389001 | TRANSFER FROM GENERAL FUND | | | | 1,908,600 | 0.00% |
| 103.3800.389101 | ENCUMBERED TO FUND BAL FROM PRIOR YEAR | | | 393,317 | | -100.00% |
| Totals for dept 3800 - NON-REVENUES | | 0 | 0 | 393,317 | 1,908,600 | 385.26% |

| | | | | | |
|---------------------------------|------------------|----------------|----------------|-------------------|-----------------|
| TOTAL ESTIMATED REVENUES | 1,444,221 | 137,100 | 530,417 | 19,607,000 | 3596.53% |
|---------------------------------|------------------|----------------|----------------|-------------------|-----------------|

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| PIER | | | | | | |
| Dept 5725 - PIER | | | | | | |
| 103.5725.101200 | SALARY | 72,226 | | | | 0.00% |
| 103.5725.101400 | OVERTIME | 5,094 | | | | 0.00% |
| 103.5725.102100 | FICA/MEDICARE | 5,915 | | | | 0.00% |
| 103.5725.102200 | RETIREMENT | 2,042 | | | | 0.00% |
| 103.5725.102300 | LIFE & HEALTH INSURANCE | 7,774 | | | | 0.00% |
| 103.5725.102400 | WORKER'S COMPENSATION | 171 | | | | 0.00% |
| 103.5725.102500 | UNEMPLOYMENT COMPENSATION | 4,812 | | | | 0.00% |
| 103.5725.102601 | OPEB EXPENSE | (6,476) | | | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 91,558 | 0 | 0 | 0 | 0.00% |
| 103.5725.303100 | PROFESSIONAL SERVICES | 143,223 | | 393,317 | 450 | -99.89% |
| 103.5725.303400 | CONTRACTUAL SERVICES | 8,608 | 100 | 100 | | -100.00% |
| 103.5725.304100 | TELECOMMUNICATIONS | 1,913 | | | | 0.00% |
| 103.5725.304300 | UTILITY SERVICES | 14,504 | 11,500 | 8,200 | 12,600 | 53.66% |
| 103.5725.304400 | RENTALS & LEASES | 6,419 | 5,000 | 1,500 | 3,742 | 149.47% |
| 103.5725.304402 | LEASE INTEREST EXPENSE | 333 | | | | 0.00% |
| 103.5725.304403 | LEASE EXPENSE GASB 87 CONTRA | (2,895) | | | | 0.00% |
| 103.5725.304500 | INSURANCE | 98,786 | 107,500 | 107,500 | 116,100 | 8.00% |
| 103.5725.304600 | REPAIRS & MAINTENANCE | 9,655 | 8,000 | 14,800 | 12,108 | -18.19% |
| 103.5725.304900 | OTHER CURRENT CHARGES | 3,343 | | | | 0.00% |
| 103.5725.305200 | OPERATING SUPPLIES | 11,809 | 5,000 | 5,000 | 5,000 | 0.00% |
| 103.5725.305400 | MEMBRSHPS SUBSCRPTS DUES | 951 | | | | 0.00% |
| 103.5725.606401 | EQUIPMENT LESS THAN \$5000 | 1,208 | | | | 0.00% |
| 103.5725.800000 | AMORTIZATION EXPENSE LEASE | 2,602 | | | | 0.00% |
| 103.5725.809400 | DEPRECIATION EXPENSE | 129,727 | | | | 0.00% |
| 103.5725.707207 | DEBT SERVICE - INTEREST | | | | 198,400 | 0.00% |
| TOTAL OPERATING EXPENSES | | 430,186 | 137,100 | 530,417 | 348,400 | -34.32% |
| 103.5725.606300.260 | IMPROVEMENTS - PIER | | | | 16,600,000 | |
| 103.5725.606300.538 | IMPROVEMENTS - BEACHWALK | | | | 2,658,600 | 0.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 0 | 19,258,600 | 0.00% |
| Totals for dept 5725 - PIER | | 521,744 | 137,100 | 530,417 | 19,607,000 | 3596.53% |
| Revenues Over (Under) Expenditures | | 922,477 | 0 | 0 | 0 | 40% |

| | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|-------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY REVENUES | | | | | |

Dept 3300 - INTERGOVERNMENTAL

| | | | | | | |
|---|--------------------------------|----------------|------------------|------------------|------------------|---------------|
| 401.3300.331101 | FEDERAL/STATE GRANT-FEMA | 142,218 | 3,550,525 | 3,550,525 | | -100.00% |
| 401.3300.331102 | LEGISLATIVE GRANT | | | | 643,500 | 0.00% |
| 401.3300.331103 | SJRWM - TELEMETRY SOFTWARE | 22,801 | | | | 0.00% |
| 401.3300.331108 | ARPA FUNDS SPENT | 425,260 | 200,000 | 200,000 | | -100.00% |
| 401.3300.331109.532 | HA009 GRANT PS-04 | | | | 411,957 | 0.00% |
| 401.3300.331109.533 | HA009 GRANT PS-07 | | | | 411,957 | 0.00% |
| 401.3300.331109.534 | HA009 GRANT LS-05 | | | | 411,957 | 0.00% |
| 401.3300.331109.535 | HA009 GRANT LS-02 | | | | 411,957 | 0.00% |
| 401.3300.331109.536 | HA009 GRANT MANHOLES | | | | 411,957 | 0.00% |
| 401.3300.331109.537 | HA009 GRANT EQ BASIN/MASTER LS | | | | 1,693,681 | 0.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 590,279 | 3,750,525 | 3,750,525 | 4,396,966 | 17.24% |

Dept 3400 - CHARGES FOR SERVICE

| | | | | | | |
|---|---------------------------|------------------|------------------|------------------|------------------|--------------|
| 401.3400.343301 | WATER SALES | 1,333,237 | 1,495,000 | 1,495,000 | 1,564,000 | 4.62% |
| 401.3400.343302 | WATER SERVICE BASE CHARGE | 1,985,296 | 2,100,000 | 2,100,000 | 2,351,000 | 11.95% |
| 401.3400.343303 | WATER METER CONNECTIONS | 56,240 | 53,600 | 53,600 | 65,000 | 21.27% |
| 401.3400.343305 | ACCOUNT MAINT FEE | 5,490 | 6,000 | 6,000 | 8,000 | 33.33% |
| 401.3400.343501 | SEWAGE SERVICE | 1,186,644 | 1,230,000 | 1,230,000 | 1,396,000 | 13.50% |
| 401.3400.343502 | SEWER TAP/CONNECTION | 43,700 | 50,000 | 50,000 | 70,000 | 40.00% |
| 401.3400.343503 | SEWER INSPECTION | 490 | 500 | 500 | 2,000 | 300.00% |
| 401.3400.343511 | SEWER BASE FEES | 1,309,400 | 1,440,000 | 1,440,000 | 1,552,000 | 7.78% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 5,920,497 | 6,375,100 | 6,375,100 | 7,008,000 | 9.93% |

Dept 3500 - FINES & FORFEITURES

| | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|--------------|
| 401.3500.354000 | PENALTIES LOCAL ORDINANCE | 57,875 | 60,000 | 60,000 | 65,000 | 8.33% |
| Totals for dept 3500 - FINES & FORFEITURES | | 57,875 | 60,000 | 60,000 | 65,000 | 8.33% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|--|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY REVENUES | | | | | | |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 401.3600.361100 | INTEREST INCOME | 4,379 | 5,000 | 5,000 | 10,000 | 100.00% |
| 401.3600.361101 | SBA INTEREST INCOME | 3,844 | 4,000 | 4,000 | 45,000 | 1025.00% |
| 401.3600.361103 | FL MUNICIPAL INVESTMENT INTEREST | 81,492 | 100,000 | 100,000 | 175,000 | 75.00% |
| 401.3600.361104 | INTEREST INCOME-MORNINGSIDE | | 50 | 50 | | -100.00% |
| 401.3600.364100 | SALE OF FIXED ASSETS | 2,100 | | | | 0.00% |
| 401.3600.369100 | MISCELLANEOUS REVENUE | 6,953 | 5,000 | 5,000 | 11,000 | 120.00% |
| 401.3600.369200 | INSURANCE PROCEEDS | 130,610 | | | | 0.00% |
| 401.3600.384000 | OTHER FUNDING SOURCES | | 6,325,000 | 6,325,000 | 25,000,000 | 295.26% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 229,378 | 6,439,050 | 6,439,050 | 25,241,000 | 292.00% |
| Dept 3800 - NON - REVENUES | | | | | | |
| 401.3800.389101 | ENCUMBERED TO FUND BAL FROM PRIOR YEAR | | | 4,858,021 | | -100.00% |
| 401.3800.389110 | TRANSFER FROM FUND BALANCE | | 1,094,528 | 1,094,528 | 229,912 | -78.99% |
| 401.3800.909201 | TRANSFER FROM RESERVE FUND BALANCE | | | | 461,454 | 0.00% |
| Totals for dept 3800 - MISCELLANEOUS REVENUE | | - | 1,094,528 | 5,952,549 | 691,366 | -88.39% |
| TOTAL UTILITY FUND REVENUES | | 6,798,029 | 17,719,203 | 22,577,224 | 37,402,332 | 65.66% |

| | Current Rate | Rate Assumption Increase | Proposed Rates | Variance |
|--|--------------|--------------------------|----------------|----------|
| Water Base | \$39.67 | 3.50% | \$41.05 | \$1.39 |
| Sewer Base | \$25.67 | 3.50% | \$26.57 | \$0.90 |
| Sanitation (Single Family Res.) | \$23.78 | 3.50% | \$24.62 | \$0.83 |
| Recycle Fee | \$2.33 | 3.50% | \$2.41 | \$0.08 |
| Stormwater | \$14.58 | 37.20% | \$20.00 | \$5.42 |
| Utility Tax | \$3.97 | | \$4.11 | \$0.14 |
| Total Avg Bill Increase per Month | | | | |

| | | | |
|------------------|-----------------|-----------------|---------------|
| Base Fees | \$110.00 | \$118.76 | \$8.76 |
|------------------|-----------------|-----------------|---------------|

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5331 - WATER TREATMENT PLANT | | | | | | |
| 401.5331.101200 | SALARY | 440,860 | 439,462 | 439,462 | 553,318 | 25.91% |
| 401.5331.101400 | OVERTIME | 16,982 | 13,000 | 13,000 | 16,000 | 23.08% |
| 401.5331.101500 | SPECIAL & INCENTIVE PAY | 6,742 | 6,800 | 6,800 | 7,500 | 10.29% |
| 401.5331.102100 | FICA/MEDICARE | 34,867 | 33,619 | 33,619 | 44,013 | 30.92% |
| 401.5331.102200 | RETIREMENT | 25,685 | 26,403 | 26,403 | 35,966 | 36.22% |
| 401.5331.102300 | LIFE & HEALTH INSURANCE | 67,346 | 82,600 | 82,600 | 99,767 | 20.78% |
| 401.5331.102400 | WORKER'S COMPENSATION | 18,368 | 21,124 | 21,124 | 16,068 | -23.93% |
| TOTAL SALARIES & BENEFITS | | 610,850 | 623,008 | 623,008 | 772,632 | 24.02% |
| 401.5331.303100 | PROFESSIONAL SERVICES | 35,002 | 10,200 | 105,156 | 8,900 | -91.54% |
| 401.5331.303400 | CONTRACTUAL SERVICES | | | | 60,824 | 0.00% |
| 401.5331.304000 | TRAVEL/TRAINING | 954 | 8,825 | 8,825 | 8,350 | -5.38% |
| 401.5331.304100 | TELECOMMUNICATIONS | 5,323 | 6,300 | 6,300 | 5,800 | -7.94% |
| 401.5331.304300 | UTILITY SERVICES | 96,266 | 83,000 | 83,000 | 91,200 | 9.88% |
| 401.5331.304600 | REPAIRS & MAINTENANCE | 58,673 | 131,996 | 131,996 | 59,850 | -54.66% |
| 401.5331.304900 | OTHER CURRENT CHARGES | 10 | | | | 0.00% |
| 401.5331.305100 | OFFICE SUPPLIES | 784 | 1,700 | 1,700 | | -100.00% |
| 401.5331.305200 | OPERATING SUPPLIES | 104,947 | 102,800 | 102,800 | 113,300 | 10.21% |
| 401.5331.305400 | MEMBRSHPS SUBSCRPTS DUES | 1,420 | 1,850 | 1,850 | 1,850 | 0.00% |
| 401.5331.464100 | VEHICLE REPAIRS & MAINTENANCE | 1,088 | 1,400 | 1,400 | 1,400 | 0.00% |
| 401.5331.464105 | GASOLINE & DIESEL FUEL | 4,960 | 5,500 | 5,500 | 7,000 | 27.27% |
| 401.5331.909310.117 | WTP CAPITAL RESERVE | | 50,000 | 50,000 | | -100.00% |
| 401.5331.909314 | SALARY CONTINGENCY | | | | | 0.00% |
| 401.5331.909315 | EQUIP/SUPPLY CONTINGENCY | | | | | 0.00% |
| 401.5331.606401 | EQUIPMENT LESS THAN \$5000 | 3,971 | 8,000 | 8,000 | 7,000 | -12.50% |
| 401.5331.707106 | SRF CREDIT LINE PRINCIPAL | | | | 438,898 | 0.00% |
| 401.5331.707207 | DEBT SERVICE - INTEREST | | | | 26,852 | 0.00% |
| 401.5331.909314 | SALARY CONTINGENCY | | | | 92,817 | 0.00% |
| 401.5331.909315 | EQUIP/SUPPLY CONTINGENCY | | | | 500 | 0.00% |
| TOTAL OPERATING EXPENSES | | 313,398 | 411,571 | 506,527 | 924,541 | 82.53% |
| 401.5331.606300 | IMPROVEMENTS | | 327,500 | 1,162,100 | 1,067,000 | -8.18% |
| 401.5331.606400 | CAPITALIZED EQUIPMENT | | 50,000 | 50,000 | 81,000 | 62.00% |
| TOTAL CAPITAL EXPENSES | | 0 | 377,500 | 1,212,100 | 1,148,000 | -5.29% |
| Totals for dept 5331 - WATER TREATMENT PLANT | | 924,248 | 1,412,079 | 2,341,635 | 2,845,173 | 21.29% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5332 - T&D - WATER TRANSMISSION & DISTRIBUTION | | | | | | |
| 401.5332.101200 | SALARY | 199,252 | 242,826 | 242,826 | | -100.00% |
| 401.5332.101400 | OVERTIME | 6,417 | 7,000 | 7,000 | | -100.00% |
| 401.5332.101500 | SPECIAL & INCENTIVE PAY | 10,568 | 9,000 | 9,000 | | -100.00% |
| 401.5332.102100 | FICA/MEDICARE | 16,770 | 18,576 | 18,576 | | -100.00% |
| 401.5332.102200 | RETIREMENT | 12,594 | 15,784 | 15,784 | | -100.00% |
| 401.5332.102300 | LIFE & HEALTH INSURANCE | 47,374 | 70,800 | 70,800 | | -100.00% |
| 401.5332.102400 | WORKER'S COMPENSATION | 7,968 | 9,164 | 9,164 | | -100.00% |
| TOTAL SALARIES & BENEFITS | | 300,943 | 373,150 | 373,150 | 0 | -100.00% |
| 401.5332.303100 | PROFESSIONAL SERVICES | 11,331 | 316,000 | 316,000 | | -100.00% |
| 401.5332.304000 | TRAVEL/TRAINING | 205 | 1,000 | 1,000 | | -100.00% |
| 401.5332.304100 | TELECOMMUNICATIONS | 2,600 | 3,800 | 3,800 | | -100.00% |
| 401.5332.304300 | UTILITY SERVICES | 6,792 | 6,356 | 6,356 | | -100.00% |
| 401.5332.304600 | REPAIRS & MAINTENANCE | 72,876 | 201,000 | 201,000 | | -100.00% |
| 401.5332.304601 | R&M MACHINERY & EQUIPMENT | 11,952 | 10,000 | 10,000 | | -100.00% |
| 401.5332.305200 | OPERATING SUPPLIES | 8,308 | 6,500 | 6,500 | | -100.00% |
| 401.5332.464100 | VEHICLE REPAIRS & MAINTENANCE | 1,618 | 2,500 | 2,500 | | -100.00% |
| 401.5332.464105 | GASOLINE & DIESEL FUEL | 6,050 | 6,000 | 6,000 | | -100.00% |
| 401.5332.606401 | EQUIPMENT LESS THAN \$5000 | | 2,000 | 2,000 | | -100.00% |
| 401.5332.909306 | INFRASTRUCTURE RESERVE | | 300,000 | 300,000 | | -100.00% |
| TOTAL OPERATING EXPENSES | | 121,732 | 855,156 | 855,156 | 0 | -100.00% |
| 401.5332.606300 | IMPROVEMENTS | (51,050) | 125,000 | 133,932 | | -100.00% |
| 401.5332.606400 | CAPITALIZED EQUIPMENT | 51,050 | | | | 0.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 125,000 | 133,932 | 0 | -100.00% |
| Totals for dept 5332 - T&D - WATER TRANSMISSION & DISTRIBUTIO | | 422,675 | 1,353,306 | 1,362,238 | - | -100.00% |

*Combined into Utility Maintenance Department

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|-----------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5351 - WASTE WATER TREATMENT PLANT | | | | | | |
| 401.5351.101200 | SALARY | 199,062 | 228,463 | 228,463 | 199,653 | -12.61% |
| 401.5351.101300 | OTHER SALARIES & WAGES | 16 | | | | 0.00% |
| 401.5351.101400 | OVERTIME | 6,858 | 10,000 | 10,000 | 10,000 | 0.00% |
| 401.5351.101500 | SPECIAL & INCENTIVE PAY | 501 | 10,000 | 10,000 | | -100.00% |
| 401.5351.102100 | FICA/MEDICARE | 15,630 | 17,477 | 17,477 | 15,273 | -12.61% |
| 401.5351.102200 | RETIREMENT | 12,679 | 14,850 | 14,850 | 12,977 | -12.61% |
| 401.5351.102300 | LIFE & HEALTH INSURANCE | 33,053 | 47,200 | 47,200 | 37,413 | -20.74% |
| 401.5351.102400 | WORKER'S COMPENSATION | 4,657 | 5,356 | 5,356 | 5,139 | -4.05% |
| TOTAL SALARIES & BENEFITS | | 272,456 | 333,346 | 333,346 | 280,455 | -15.87% |
| 401.5351.303005 | SLUDGE REMOVAL | 36,848 | 45,000 | 45,000 | 50,000 | 11.11% |
| 401.5351.303100 | PROFESSIONAL SERVICES | 72,553 | 35,000 | 438,970 | 8,000 | -98.18% |
| 401.5351.304000 | TRAVEL/TRAINING | 1,848 | 4,500 | 4,500 | 4,500 | 0.00% |
| 401.5351.304100 | TELECOMMUNICATIONS | 4,031 | 4,300 | 4,300 | 4,660 | 8.37% |
| 401.5351.304300 | UTILITY SERVICES | 56,614 | 55,540 | 55,540 | 56,400 | 1.55% |
| 401.5351.304400 | RENTALS & LEASES | 26,791 | 19,500 | 19,500 | | -100.00% |
| 401.5351.304600 | REPAIRS & MAINTENANCE | 75,725 | 70,000 | 70,000 | 50,000 | -28.57% |
| 401.5351.304601 | R&M MACHINERY & EQUIPMENT | 570 | 3,000 | 3,000 | 3,000 | 0.00% |
| 401.5351.304650 | PERMIT FEES | | | | 18,000 | 0.00% |
| 401.5351.305100 | OFFICE SUPPLIES | 442 | 600 | 600 | | -100.00% |
| 401.5351.305200 | OPERATING SUPPLIES | 16,503 | 25,400 | 24,594 | 10,000 | -59.34% |
| 401.5351.305201 | CHEMICALS | 78,101 | 110,000 | 110,000 | 120,000 | 9.09% |
| 401.5351.305202 | LAB TESTING | 21,116 | 37,000 | 37,000 | 30,000 | -18.92% |
| 401.5351.305400 | MEMBRSHPS SUBSCRPTS DUES | 6,130 | 17,500 | 17,500 | 130 | -99.26% |
| 401.5351.464100 | VEHICLE REPAIRS & MAINTENANCE | 1,450 | 2,000 | 2,000 | 2,000 | 0.00% |
| 401.5351.464105 | GASOLINE & DIESEL FUEL | 1,624 | 2,800 | 2,800 | 2,500 | -10.71% |
| 401.5351.606401 | EQUIPMENT LESS THAN \$5000 | | | 806 | 5,000 | 520.35% |
| 401.5351.707108 | SRF WWTP PRINCIPAL-DESIGN | | | | 508,933 | 0.00% |
| 401.5351.707208 | DEBT SERVICE INTEREST WWTP DESIGN | | | | 4,465 | 0.00% |
| TOTAL OPERATING EXPENSES | | 400,346 | 432,140 | 836,110 | 877,588 | 4.96% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | (DECREASE) TO AMENDED BUDGET |
|---|-----------------------|-------------------|---------------------|----------------------|-----------------------|------------------------------------|
| UTILITY EXPENDITURES | | | BUDGET | BUDGET | BUDGET | |
| 401.5351.606200 | BUILDING CONSTRUCTION | | 325,000 | 1,243,440 | | -100.00% |
| 401.5351.606300 | IMPROVEMENTS | | 7,689,625 | 9,019,764 | 27,980,681 | 210.22% |
| 401.5351.606400 | CAPITALIZED EQUIPMENT | | 11,000 | 11,000 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 8,025,625 | 10,274,204 | 27,980,681 | 172.34% |
| | | | | | | |
| Totals for dept 5351 - WASTE WATER TREATMENT PLANT | | 672,802 | 8,791,111 | 11,443,660 | 29,138,724 | 154.63% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL | 2023-2024 AMENDED | 2024-2025 PROPOSED | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|--|-------------------|---------------------|----------------------|-----------------------|--|
| UTILITY EXPENDITURES | | | BUDGET | BUDGET | BUDGET | BUDGET |
| Dept 5352 - SEWER COLLECTION | | | | | | |
| 401.5352.101200 | SALARY | 38,091 | 50,657 | 50,657 | | -100.00% |
| 401.5352.101400 | OVERTIME | 1,097 | 1,000 | 1,000 | | -100.00% |
| 401.5352.102100 | FICA/MEDICARE | 2,530 | 3,875 | 3,875 | | -100.00% |
| 401.5352.102200 | RETIREMENT | 1,881 | 3,293 | 3,293 | | -100.00% |
| 401.5352.102300 | LIFE & HEALTH INSURANCE | 5,645 | 11,800 | 11,800 | | -100.00% |
| 401.5352.102400 | WORKER'S COMPENSATION | 2,173 | 2,500 | 2,500 | | -100.00% |
| TOTAL SALARIES & BENEFITS | | 51,417 | 73,125 | 73,125 | 0 | -100.00% |
| 401.5352.303100 | PROFESSIONAL SERVICES | 47,970 | 20,000 | 139,170 | | -100.00% |
| 401.5352.304600 | REPAIRS & MAINTENANCE | 2,796 | 25,000 | 25,000 | | -100.00% |
| 401.5352.304601 | R&M MACHINERY & EQUIPMENT | | 1,000 | 1,000 | | -100.00% |
| 401.5352.305200 | OPERATING SUPPLIES | 20 | 2,000 | 2,000 | | -100.00% |
| 401.5352.909306 | RESERVE FOR SEWER INFRASTRUCTURE REPAIRS | | 300,000 | 250,000 | | -100.00% |
| TOTAL OPERATING EXPENSES | | 50,786 | 348,000 | 417,170 | 0 | -100.00% |
| 401.5352.606302 | SLIPLINING | | | 966,469 | | -100.00% |
| 401.5352.606400 | CAPITALIZED EQUIPMENT | | 126,667 | 126,667 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 126,667 | 1,093,136 | 0 | -100.00% |
| Totals for dept 5352 - SEWER COLLECTION | | | | | | |
| | | 102,203 | 547,792 | 1,583,431 | - | -100.00% |

*Combined into Utility Maintenance Department

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5353 - LIFT STATION MAINTENANCE | | | | | | |
| 401.5353.101200 | SALARY | 105,792 | 104,776 | 104,776 | | -100.00% |
| 401.5353.101400 | OVERTIME | 17,337 | 13,000 | 13,000 | | -100.00% |
| 401.5353.101500 | SPECIAL & INCENTIVE PAY | 6,744 | 7,000 | 7,000 | | -100.00% |
| 401.5353.102100 | FICA/MEDICARE | 9,852 | 8,015 | 8,015 | | -100.00% |
| 401.5353.102200 | RETIREMENT | 6,455 | 6,810 | 6,810 | | -100.00% |
| 401.5353.102300 | LIFE & HEALTH INSURANCE | 22,306 | 23,600 | 23,600 | | -100.00% |
| 401.5353.102400 | WORKER'S COMPENSATION | 3,104 | 3,570 | 3,570 | | -100.00% |
| TOTAL SALARIES & BENEFITS | | 171,590 | 166,771 | 166,771 | 0 | -100.00% |
| 401.5353.303100 | PROFESSIONAL SERVICES | 235,143 | 182,700 | 421,031 | | -100.00% |
| 401.5353.304000 | TRAVEL/TRAINING | | 2,000 | 2,000 | | -100.00% |
| 401.5353.304100 | TELECOMMUNICATIONS | 963 | 1,050 | 1,050 | | -100.00% |
| 401.5353.304300 | UTILITY SERVICES | 30,367 | 27,936 | 27,936 | | -100.00% |
| 401.5353.304400 | RENTALS & LEASES | 31,250 | | | | 0.00% |
| 401.5353.304600 | REPAIRS & MAINTENANCE | 72,884 | 192,000 | 192,000 | | -100.00% |
| 401.5353.304601 | R&M MACHINERY & EQUIPMENT | | 2,500 | 2,500 | | -100.00% |
| 401.5353.305100 | OFFICE SUPPLIES | 298 | 300 | 300 | | -100.00% |
| 401.5353.305200 | OPERATING SUPPLIES | 1,611 | 16,000 | 16,000 | | -100.00% |
| 401.5353.464100 | VEHICLE REPAIRS & MAINTENANCE | 1,918 | 4,000 | 4,000 | | -100.00% |
| 401.5353.464105 | GASOLINE & DIESEL FUEL | 8,227 | 7,800 | 7,800 | | -100.00% |
| 401.5353.606401 | EQUIPMENT LESS THAN \$5000 | 14,999 | 2,000 | 17,000 | | -100.00% |
| TOTAL OPERATING EXPENSES | | 397,660 | 438,286 | 691,617 | 0 | -100.00% |
| 401.5353.606300 | IMPROVEMENTS | | 2,415,900 | 2,239,914 | | -100.00% |
| 401.5353.606400 | CAPITALIZED EQUIPMENT | | 176,667 | 321,667 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 2,592,567 | 2,561,581 | 0 | -100.00% |
| Totals for dept 5353 - LIFT STATION MAINTENANCE | | 569,250 | 3,197,624 | 3,419,969 | - | -100.00% |

*Combined into Utility Maintenance Department

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5354 - UTILITY MAINTENANCE | | | | | | |
| 401.5354.101200 | SALARY | | | | 290,234 | 0.00% |
| 401.5354.101400 | OVERTIME | | | | 22,000 | 0.00% |
| 401.5354.101500 | SPECIAL & INCENTIVE PAY | | | | 7,000 | 0.00% |
| 401.5354.102100 | FICA/MEDICARE | | | | 24,439 | 0.00% |
| 401.5354.102200 | RETIREMENT | | | | 18,865 | 0.00% |
| 401.5354.102300 | LIFE & HEALTH INSURANCE | | | | 74,825 | 0.00% |
| 401.5354.102400 | WORKER'S COMPENSATION | | | | 7,907 | 0.00% |
| TOTAL SALARIES & BENEFITS | | 0 | 0 | 0 | 445,270 | 0.00% |
| 401.5354.303100 | PROFESSIONAL SERVICES | | | | 11,300 | 0.00% |
| 401.5354.304000 | TRAVEL/TRAINING | | | | 3,000 | 0.00% |
| 401.5354.304100 | TELECOMMUNICATIONS | | | | 3,350 | 0.00% |
| 401.5354.304300 | UTILITY SERVICES | | | | 41,990 | 0.00% |
| 401.5354.304600 | REPAIRS & MAINTENANCE | | | | 363,086 | 0.00% |
| 401.5354.304601 | R&M MACHINERY & EQUIPMENT | | | | 13,500 | 0.00% |
| 401.5354.305200 | OPERATING SUPPLIES | | | | 12,500 | 0.00% |
| 401.5354.464100 | VEHICLE REPAIRS & MAINTENANCE | | | | 6,500 | 0.00% |
| 401.5354.464105 | GASOLINE & DIESEL FUEL | | | | 15,300 | 0.00% |
| 401.5354.606401 | EQUIPMENT LESS THAN \$5000 | | | | 19,000 | 0.00% |
| TOTAL OPERATING EXPENSES | | 0 | 0 | 0 | 489,526 | 0.00% |
| 401.5354.606300 | IMPROVEMENTS | | | | 2,972,495 | 0.00% |
| 401.5354.606400 | CAPITALIZED EQUIPMENT | | | | 130,000 | 0.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 0 | 3,102,495 | 0.00% |
| Totals for dept 5354 - UTILITY MAINTENANCE | | - | - | - | 4,037,291 | 0.00% |

* New Department

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| UTILITY EXPENDITURES | | | | | | |
| Dept 5391 - ADMIN EXPENSE | | | | | | |
| 401.5391.101200 | SALARY | 219,900 | 349,953 | 349,953 | 592,209 | 69.23% |
| 401.5391.101300 | OTHER SALARIES & WAGES | | 1,000 | 1,000 | | -100.00% |
| 401.5391.101400 | OVERTIME | 3,199 | 5,000 | 5,000 | 4,000 | -20.00% |
| 401.5391.102100 | FICA/MEDICARE | 16,620 | 26,771 | 26,771 | 45,304 | 69.23% |
| 401.5391.102200 | RETIREMENT | 12,064 | 22,747 | 22,747 | 36,757 | 61.59% |
| 401.5391.102300 | LIFE & HEALTH INSURANCE | 31,933 | 52,746 | 52,746 | 86,049 | 63.14% |
| 401.5391.102400 | WORKER'S COMPENSATION | 269 | 310 | 310 | 9,988 | 3121.94% |
| 401.5391.102601 | OPEB EXPENSE | (44,935) | | | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 239,050 | 458,527 | 458,527 | 774,307 | 68.87% |
| 401.5391.303100 | PROFESSIONAL SERVICES | 14,758 | 33,500 | 33,500 | 10,000 | -70.15% |
| 401.5391.303200 | AUDIT | 21,401 | 20,956 | 20,956 | 20,956 | 0.00% |
| 401.5391.303400 | CONTRACTUAL SERVICES | 32,340 | 45,290 | 54,290 | 44,521 | -17.99% |
| 401.5391.304000 | TRAVEL/TRAINING | 55 | 5,000 | 5,000 | 8,400 | 68.00% |
| 401.5391.304100 | TELECOMMUNICATIONS | 625 | 1,200 | 1,200 | 2,800 | 133.33% |
| 401.5391.304500 | INSURANCE | 303,459 | 496,786 | 496,786 | 453,650 | -8.68% |
| 401.5391.304700 | PRINTING & BINDING | 7,687 | 9,000 | 9,000 | 7,800 | -13.33% |
| 401.5391.304900 | OTHER CURRENT CHARGES | 5,776 | 5,000 | 5,000 | 7,300 | 46.00% |
| 401.5391.305100 | OFFICE SUPPLIES | 1,211 | 1,500 | 1,500 | | -100.00% |
| 401.5391.305200 | OPERATING SUPPLIES | 1,481 | 13,000 | 13,000 | 15,850 | 21.92% |
| 401.5391.305400 | MEMBRSHPS SUBSCRPTS DUES | 380 | 2,000 | 2,000 | | -100.00% |
| 401.5391.305800 | POSTAGE | 12,783 | 15,000 | 15,000 | 13,300 | -11.33% |
| 401.5391.305801 | BAD DEBT EXPENSE | 4,572 | 5,000 | 5,000 | 5,000 | 0.00% |
| 401.5391.464100 | VEHICLE REPAIRS & MAINTENANCE | | | | 1,200 | 0.00% |
| 401.5391.606401 | EQUIPMENT LESS THAN \$5000 | 665 | 1,000 | 1,000 | 16,060 | 1506.00% |
| 401.5391.707106 | SRF CREDIT LINE PRINCIPAL | | 427,463 | 427,463 | | -100.00% |
| 401.5391.707108 | SRF WWTP PRINCIPAL - DESIGN | | 43,572 | 43,572 | | -100.00% |
| 401.5391.707207 | DEBT SERVICE - INTEREST | 49,425 | 38,288 | 38,288 | | -100.00% |
| 401.5391.707208 | SRF WWTP DESIGN INTEREST | 5,969 | 2,359 | 2,359 | | -100.00% |
| 401.5391.809400 | DEPRECIATION EXPENSE | 1,077,845 | | | | 0.00% |
| TOTAL OPERATING EXPENSES | | 1,540,432 | 1,165,914 | 1,174,914 | 606,837 | -48.35% |
| Totals for dept 5391 - ADMIN EXPENSE | | 1,779,482 | 1,624,441 | 1,633,441 | 1,381,144 | -15.45% |

| | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | <div>Section 2, Item a.</div> (DECREASE) TO AMENDED BUDGET |
|------------------------------------|-------------------|-----------------------------------|------------------------------------|-------------------------------------|--|
| UTILITY EXPENDITURES | | | | | |
| TOTAL UTILITY EXPENSES | 4,470,660 | 16,926,353 | 21,784,374 | 37,402,332 | 71.69% |
| Revenues Over (Under) Expenditures | 2,327,369 | 792,850 | 792,850 | 0 | -100.00% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|----------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| IMPACT FEE | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 402.3600.361101 | SBA INTEREST INCOME | 176,946 | 159,000 | 159,000 | 200,000 | 25.79% |
| 402.3600.361103 | FL MUNICIPAL INVESTMENT INTEREST | 37,821 | 48,000 | 48,000 | 60,000 | 25.00% |
| 402.3600.361104 | INTEREST INCOME - MORNINGSIDE | 5,187 | 150 | 150 | 500 | 233.33% |
| 402.3600.363204 | WATER IMPACT FEES | 183,472 | 200,735 | 200,735 | 203,157 | 1.21% |
| 402.3600.363206 | SEWER IMPACT FEES | 258,182 | 246,600 | 246,600 | 253,720 | 2.89% |
| 402.3600.363207 | POLICE IMPACT FEE* | | | | 84,936 | 0.00% |
| 402.3600.363208 | FIRE IMPACT FEE* | | | | 100,512 | 0.00% |
| 402.3600.363209 | LIBRARY IMPACT FEE* | | | | 17,236 | 0.00% |
| 402.3600.363210 | PARKS AND REC IMPACT FEE* | | | | 75,783 | 0.00% |
| 402.3600.363211 | ADMINISTRATIVE FEE* | | | | 497 | 0.00% |
| 402.3600.384000 | OTHER FUNDING SOURCES | | 1,000,000 | 1,000,000 | | -100.00% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 661,608 | 1,654,485 | 1,654,485 | 996,341 | -39.78% |
| Dept 3800 - NON-REVENUES | | | | | | |
| 402.3800.389110 | TRANSFER FROM FUND BALANCE | | | | 625,000 | 0.00% |
| Totals for dept 3800 - NON-REVENUES | | | | | 625,000 | 0.00% |
| TOTAL ESTIMATED REVENUES | | 661,608 | 1,654,485 | 1,654,485 | 1,621,341 | -2.00% |
| Dept 5391 - IMPACT FEE EXPENSE | | | | | | |
| 402.5391.303100.254 | PROFESSIONAL SERVICES | 45,733 | | | | 0.00% |
| 402.5391.606300 | IMPROVEMENTS | | 2,000,000 | 2,000,000 | 625,000 | -68.75% |
| 402.5391.909302 | RESER. FOR CONTINGENCIES | | | | 996,341 | 0.00% |
| TOTAL EXPENSES | | 45,733 | 2,000,000 | 2,000,000 | 1,621,341 | -18.93% |
| Totals for dept 5391 - IMPACT FEE EXPENSE | | 45,733 | 2,000,000 | 2,000,000 | 1,621,341 | -18.93% |
| Revenues Over (Under) Expenditures | | 615,875 | (345,515) | (345,515) | 0 | -100.00% |

* New impact fees

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---|----------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| SANITATION REVENUES | | | | | | |
| Dept 3300 - INTERGOVERNMENTAL | | | | | | |
| 403.3300.331101 | FEDERAL/STATE GRANT-FEMA | 133,804 | | | | 0.00% |
| 403.3300.331108 | ARPA FUNDS SPENT | 2,070 | | | | 0.00% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 135,874 | - | - | - | 0.00% |
| Dept 3400 - CHARGES FOR SERVICE | | | | | | |
| 403.3400.343303 | SPECIAL PICKUPS | 2,398 | 2,200 | 2,200 | 4,700 | 113.64% |
| 403.3400.343306 | RECYCLING FEES | 7,911 | 9,000 | 9,000 | 14,000 | 55.56% |
| 403.3400.343401 | GARBAGE FEES | 1,393,956 | 1,549,800 | 1,549,800 | 1,670,000 | 7.76% |
| 403.3400.343402 | RECYCLED GLASS SALES | 2,669 | 4,000 | 4,000 | 2,000 | -50.00% |
| 403.3400.343403 | RECYCLE FEES | 109,645 | | | 138,000 | 0.00% |
| 403.3400.343404 | COMMUNITY COLLECTIONS | | | | 60,800 | 0.00% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 1,516,579 | 1,565,000 | 1,565,000 | 1,889,500 | 20.73% |
| Dept 3500 - FINES & FORFEITURES | | | | | | |
| 403.3500.354000 | PENALTIES LOCAL ORDINANCE | 12,306 | 13,750 | 13,750 | 15,000 | 9.09% |
| Totals for dept 3500 - FINES & FORFEITURES | | 12,306 | 13,750 | 13,750 | 15,000 | 9.09% |
| Dept 3600 - MISCELLANEOUS REVENUE | | | | | | |
| 403.3600.361100 | INTEREST INCOME | 1,067 | 1,100 | 1,100 | 1,500 | 36.36% |
| 403.3600.361101 | SBA INTEREST INCOME | 26,771 | 24,000 | 24,000 | 27,000 | 12.50% |
| 403.3600.361103 | FL MUNICIPAL INVESTMENT INTEREST | 16,193 | 20,000 | 20,000 | 35,000 | 75.00% |
| 403.3600.364100 | SALE OF FIXED ASSETS | 15,930 | | | | 0.00% |
| 403.3600.369100 | MISCELLANEOUS REVENUE | 12,586 | 12,000 | 12,000 | 13,000 | 8.33% |
| 403.3670.367100 | ROLL OFF LICENSE | 5,500 | 5,400 | 5,400 | 5,500 | 1.85% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 78,047 | 62,500 | 62,500 | 82,000 | 31.20% |
| Dept 3800 - NON-REVENUES | | | | | | |
| 403.3800.389110 | TRANSFER FROM FUND BALANCE | | 219,986 | 219,986 | | -100.00% |
| Totals for dept 3800 - NON-REVENUES | | - | 219,986 | 219,986 | - | -100.00% |
| TOTAL SANITATION FUND REVENUES | | 1,742,806 | 1,861,236 | 1,861,236 | 1,986,500 | 6.73% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | % (DECREASE) TO AMENDED BUDGET |
|---|-------------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|---|
| SANITATION EXPENDITURES | | | | | | |
| Dept 5341 - REFUSE COLLECTION | | | | | | |
| 403.5341.101200 | SALARY | 347,417 | 391,758 | 391,758 | 406,375 | 3.73% |
| 403.5341.101300 | OTHER SALARIES & WAGES | 521 | | | | 0.00% |
| 403.5341.101400 | OVERTIME | 29,493 | 40,000 | 40,000 | 30,000 | -25.00% |
| 403.5341.101500 | SPECIAL & INCENTIVE PAY | 930 | | | | 0.00% |
| 403.5341.102100 | FICA/MEDICARE | 28,366 | 29,970 | 29,970 | 33,383 | 11.39% |
| 403.5341.102200 | RETIREMENT | 21,925 | 25,464 | 25,464 | 26,414 | 3.73% |
| 403.5341.102300 | LIFE & HEALTH INSURANCE | 77,839 | 94,400 | 94,400 | 99,767 | 5.69% |
| 403.5341.102400 | WORKER'S COMPENSATION | 17,721 | 20,380 | 20,380 | 25,837 | 26.78% |
| TOTAL SALARIES & BENEFITS | | 524,212 | 601,972 | 601,972 | 621,776 | 3.29% |
| 403.5341.303100 | PROFESSIONAL SERVICES | 512,026 | 278,000 | 278,000 | 414,100 | 48.96% |
| 403.5341.303400 | CONTRACTUAL SERVICES | 1,139 | 1,000 | 1,000 | 1,000 | 0.00% |
| 403.5341.303402 | LANDFILL FEES | 245,317 | 250,000 | 250,000 | 270,000 | 8.00% |
| 403.5341.303403 | YARD TIPPING FEES | 20,760 | 40,000 | 40,000 | 20,000 | -50.00% |
| 403.5341.303405 | CONSTRUCTION & DEMO | 4,293 | | | | 0.00% |
| 403.5341.304000 | TRAVEL/TRAINING | 1,041 | 1,200 | 1,200 | 1,000 | -16.67% |
| 403.5341.304100 | TELECOMMUNICATIONS | 2,921 | 4,720 | 4,720 | 4,000 | -15.25% |
| 403.5341.304300 | UTILITY SERVICES | 6,483 | 6,928 | 6,928 | 6,400 | -7.62% |
| 403.5341.304600 | REPAIRS & MAINTENANCE | 9,881 | 5,000 | 5,000 | 5,000 | 0.00% |
| 403.5341.304601 | R&M MACHINERY & EQUIPMENT | 5,694 | 5,000 | 5,000 | 6,000 | 20.00% |
| 403.5341.304800 | PROMOTIONAL ACTIVITIES | 27 | 1,500 | 1,500 | 100 | -93.33% |
| 403.5341.305100 | OFFICE SUPPLIES | | 600 | 600 | | -100.00% |
| 403.5341.305200 | OPERATING SUPPLIES | 60,258 | 52,500 | 52,500 | 60,000 | 14.29% |
| 403.5341.464100 | VEHICLE REPAIRS & MAINTENANCE | 40,059 | 40,000 | 40,000 | 45,000 | 12.50% |
| 403.5341.464105 | GASOLINE & DIESEL FUEL | 84,675 | 82,000 | 82,000 | 90,000 | 9.76% |
| 403.5341.606401 | EQUIPMENT LESS THAN \$5000 | 824 | 1,500 | 1,500 | 1,000 | -33.33% |
| TOTAL OPERATING EXPENSES | | 995,398 | 769,948 | 769,948 | 923,600 | 19.96% |
| 403.5341.606300 | IMPROVEMENTS | | 33,000 | 33,000 | 25,000 | -24.24% |
| 403.5341.606402 | SANITATION TRUCKS | | 250,000 | 250,000 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 283,000 | 283,000 | 25,000 | -91.17% |
| Totals for dept 5341 - REFUSE COLLECTION | | | | | | |
| | | 1,519,610 | 1,654,920 | 1,654,920 | 1,570,376 | -5.11% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | % (DECREASE) TO AMENDED BUDGET |
|---|----------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|---|
| SANITATION EXPENDITURES | | | | | | |
| Dept 5391 - SANITATION ADMIN EXPENSE | | | | | | |
| 403.5391.101200 | SALARY | 87,548 | 78,737 | 78,737 | 52,744 | -33.01% |
| 403.5391.101400 | OVERTIME | 831 | 1,000 | 1,000 | 1,000 | 0.00% |
| 403.5391.102100 | FICA/MEDICARE | 6,616 | 6,023 | 6,023 | 4,035 | -33.01% |
| 403.5391.102200 | RETIREMENT | 4,700 | 5,118 | 5,118 | 3,122 | -39.00% |
| 403.5391.102300 | LIFE & HEALTH INSURANCE | 11,758 | 12,390 | 12,390 | 6,859 | -44.64% |
| 403.5391.102400 | WORKER'S COMPENSATION | 135 | 155 | 155 | 93 | -40.00% |
| 403.5391.102601 | OPEB EXPENSE | 3,805 | | | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 115,393 | 103,423 | 103,423 | 67,853 | -34.39% |
| 403.5391.303100 | PROFESSIONAL SERVICES | 128 | 9,500 | 9,500 | | -100.00% |
| 403.5391.303200 | AUDIT | 6,759 | 7,000 | 7,000 | 7,000 | 0.00% |
| 403.5391.303400 | CONTRACTUAL SERVICES | 11,259 | 13,755 | 13,755 | 12,746 | -7.34% |
| 403.5391.304500 | INSURANCE | 42,517 | 69,638 | 69,638 | 66,625 | -4.33% |
| 403.5391.305400 | MEMBRSHPS SUBSCRPTS DUES | 380 | | | | 0.00% |
| 403.5391.305801 | BAD DEBT EXPENSE | 594 | 3,000 | 3,000 | 3,000 | 0.00% |
| 403.5391.606401 | EQUIPMENT LESS THAN \$5000 | 665 | | | | 0.00% |
| 403.5391.707207 | DEBT SERVICE - INTEREST | 762 | | | | 0.00% |
| 403.5391.809400 | DEPRECIATION EXPENSE | 164,715 | | | 165,000 | 0.00% |
| 403.5391.909302 | RESER. FOR CONTINGENCIES | | | | 93,900 | 0.00% |
| TOTAL OPERATING EXPENSES | | 227,779 | 102,893 | 102,893 | 348,271 | 238.48% |
| | | | | | | |
| Totals for dept 5391 - ADMIN EXPENSE | | 343,172 | 206,316 | 206,316 | 416,124 | 101.69% |
| | | | | | | |
| TOTAL SANITATION EXPENDITURES | | 1,862,782 | 1,861,236 | 1,861,236 | 1,986,500 | 6.73% |
| | | | | | | |
| Revenues Over (Under) Expenditures | | (119,976) | 0 | 0 | 0 | 0.00% |

| | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|-------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| STORMWATER | | | | | |

Dept 3300 - INTERGOVERNMENTAL

| | | | | | | |
|---|--------------------------|---------------|------------------|------------------|----------|-----------------|
| 405.3300.331101 | FEDERAL/STATE GRANT-FEMA | 47,812 | 2,121,000 | 2,121,000 | | -100.00% |
| Totals for dept 3300 - INTERGOVERNMENTAL | | 47,812 | 2,121,000 | 2,121,000 | - | -100.00% |

Dept 3400 - CHARGES FOR SERVICE

| | | | | | | |
|---|---------------------------|----------------|----------------|----------------|------------------|---------------|
| 405.3400.343402 | STORMWATER FEES | 743,729 | 790,000 | 790,000 | 1,174,000 | 48.61% |
| 405.3400.354000 | PENALTIES LOCAL ORDINANCE | 6,380 | 7,000 | 7,000 | 8,000 | 14.29% |
| Totals for dept 3400 - CHARGES FOR SERVICE | | 750,109 | 797,000 | 797,000 | 1,182,000 | 48.31% |

Dept 3600 - MISCELLANEOUS REVENUE

| | | | | | | |
|---|---------------------|--------------|--------------|--------------|--------------|---------------|
| 405.3600.361100 | INTEREST INCOME | 778 | 800 | 800 | 1,000 | 25.00% |
| 405.3600.361101 | SBA INTEREST INCOME | 5,065 | 5,000 | 5,000 | 6,000 | 20.00% |
| Totals for dept 3600 - MISCELLANEOUS REVENUE | | 5,843 | 5,800 | 5,800 | 7,000 | 20.69% |

Dept 3800 - NON-REVENUES

| | | | | | | |
|--|--|----------|----------------|------------------|----------|-----------------|
| 405.3800.389101 | ENCUMBERED TO FUND BAL FROM PRIOR YEAR | | | 161,955 | | -100.00% |
| 405.3800.389110 | TRANSFER FROM FUND BALANCE | | 893,063 | 893,063 | | -100.00% |
| Totals for dept 3800 - NON-REVENUES | | - | 893,063 | 1,055,018 | - | -100.00% |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|--|----------------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| STORMWATER | | | | | | |
| TOTAL STORMWATER FUND REVENUES | | 803,764 | 3,816,863 | 3,978,818 | 1,189,000 | -70.12% |
| Dept 5391 - STORMWATER FUND EXPENSE | | | | | | |
| 405.5391.101200 | SALARY | 105,330 | 173,295 | 173,295 | 155,380 | -10.34% |
| 405.5391.101400 | OVERTIME | 1,310 | 1,000 | 1,000 | 1,000 | 0.00% |
| 405.5391.102100 | FICA/MEDICARE | 8,065 | 13,257 | 13,257 | 11,887 | -10.33% |
| 405.5391.102200 | RETIREMENT | 6,335 | 11,264 | 11,264 | 10,100 | -10.33% |
| 405.5391.102300 | LIFE & HEALTH INSURANCE | 16,288 | 34,810 | 34,810 | 34,918 | 0.31% |
| 405.5391.102400 | WORKER'S COMPENSATION | 3,622 | 4,166 | 4,166 | 9,532 | 128.80% |
| 405.5391.102601 | OPEB EXPENSE | 6,735 | | | | 0.00% |
| TOTAL SALARIES & BENEFITS | | 147,685 | 237,792 | 237,792 | 222,817 | -6.30% |
| 405.5391.303100 | PROFESSIONAL SERVICES | 37,401 | 253,500 | 610,796 | 200,000 | -67.26% |
| 405.5391.303200 | AUDIT | 9,065 | 8,866 | 8,866 | 9,000 | 1.51% |
| 405.5391.303400 | CONTRACTUAL SERVICES | | 690 | 2,190 | 21,709 | 891.28% |
| 405.5391.304000 | TRAVEL/TRAINING | 823 | 5,000 | 5,000 | 2,500 | -50.00% |
| 405.5391.304100 | TELECOMMUNICATIONS | | | | 500 | 0.00% |
| 405.5391.304400 | RENTALS & LEASES | 10,000 | | | | 0.00% |
| 405.5391.304600 | REPAIRS & MAINTENANCE | 8,104 | 290,400 | 93,050 | 16,000 | -82.80% |
| 405.5391.304700 | PRINTING & BINDING | | 9,000 | 9,000 | 5,000 | -44.44% |
| 405.5391.304901 | LEGAL & PERSONAL NOTICES | | | | 1,800 | 0.00% |
| 405.5391.304800 | PROMOTIONAL ACTIVITIES | | 6,000 | 6,000 | 5,000 | -16.67% |
| 405.5391.305100 | OFFICE SUPPLIES | | 1,500 | 1,500 | | -100.00% |
| 405.5391.305200 | OPERATING SUPPLIES | (384) | 32,000 | 11,608 | 6,500 | -44.00% |
| 405.5391.305400 | MEMBRSHPS SUBSCRPTS DUES | 930 | 2,000 | 21,000 | 650 | -96.90% |
| 405.5391.305800 | POSTAGE | | | | 200 | 0.00% |
| 405.5391.305801 | BAD DEBT EXPENSE | 778 | 750 | 750 | 1,000 | 33.33% |
| 405.5391.606401 | EQUIPMENT LESS THAN \$5000 | 5,192 | 1,000 | 2,900 | | -100.00% |
| 405.5391.707206 | DEBT SERVICE PRINCIPAL | | 99,000 | 99,000 | 110,933 | 12.05% |
| 405.5391.707207 | DEBT SERVICE - INTEREST | 18,924 | 17,698 | 17,699 | 6,932 | -60.83% |
| 405.5391.809400 | DEPRECIATION EXPENSE | 149,024 | | | | 0.00% |
| 405.5391.909302 | RESER. FOR CONTINGENCIES | | | | 308,459 | 0.00% |
| TOTAL OPERATING EXPENSES | | 239,857 | 727,404 | 889,359 | 696,183 | -21.72% |
| | | | | | | 58 |

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | <div>Section 2, Item a.</div> (DECREASE) TO AMENDED BUDGET |
|--|-----------------------|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| STORMWATER | | | | | | |
| 405.5391.606300 | IMPROVEMENTS | | 2,690,000 | 2,690,000 | 270,000 | -89.96% |
| 405.5391.606400 | CAPITALIZED EQUIPMENT | | 161,667 | 161,667 | | -100.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 2,851,667 | 2,851,667 | 270,000 | -90.53% |
| Totals for dept 5391 - STORMWATER EXPENSE | | 387,542 | 3,816,863 | 3,978,818 | 1,189,000 | -70.12% |
| Revenues Over (Under) Expenditures | | 416,222 | 0 | 0 | 0 | 0.00% |

* If HMPG - South Flagler Ave grant is approved, match will come from unrestricted fund balance.

| | | 2022-23 ACTUAL | 2023-24 ORIGINAL BUDGET | 2023-2024 AMENDED BUDGET | 2024-2025 PROPOSED BUDGET | Section 2, Item a. (DECREASE) TO AMENDED BUDGET |
|---------------------|--|-------------------|-------------------------------|--------------------------------|---------------------------------|--|
| CAPITAL FUND | | | | | | |

ESTIMATED REVENUES

Dept 3800- NON REVENUES

| | | | | | | |
|--|------------------------------------|----------|----------|----------|------------------|--------------|
| 304.3800.909201 | TRANSFER FROM RESERVE FUND BALANCE | | | | 476,250 | 0.00% |
| 304.3800.909301 | TRANSFER FROM BCI | | | | 18,750 | 0.00% |
| 304.3800.909400 | TRANSFER FROM CRA | | | | 577,731 | 0.00% |
| Totals for dept 3800 - NON REVENUES | | 0 | 0 | 0 | 1,072,731 | 0.00% |

| | | | | | |
|---------------------------------|----------|----------|----------|------------------|--------------|
| TOTAL ESTIMATED REVENUES | 0 | 0 | 0 | 1,072,731 | 0.00% |
|---------------------------------|----------|----------|----------|------------------|--------------|

Dept 5391 - FUND EXPENSE

| | | | | | | |
|-------------------------------|--------------------------------------|----------|----------|----------|------------------|--------------|
| 304.53923606300.550 | CRA - City Parking Lots | | | | 285,000 | 0.00% |
| 304.5392.606300.551 | CRA - LIGHT REPLACEMENT | | | | 292,731 | 0.00% |
| 304.5392.606300.555 | LIBRARY - BATHROOM RENOVATIONS | | | | 50,000 | 0.00% |
| 304.5392.606300.560 | POLICE - DOOR ACCESS SECURITY SYSTEM | | | | 15,000 | 0.00% |
| 304.5392.606300.561 | BCI/PZ - SOUND DAMPENING | | | | 25,000 | 0.00% |
| 304.5392.606300.563 | RECREATION - PARK IMPROVEMENTS | | | | 50,000 | 0.00% |
| 304.5392.606300.567 | STREET PAVING | | | | 100,000 | 0.00% |
| 304.5392.606400.095 | POLICE - VEHICLES | | | | 185,000 | 0.00% |
| 304.5392.606400.554 | RECREATION - VEHICLES | | | | 10,000 | 0.00% |
| 304.5392.606400.557 | FACILITIES -EQUIPMENT | | | | 7,000 | 0.00% |
| 304.5392.606400.558 | FACILITIES - AC UNITS | | | | 24,000 | 0.00% |
| 304.5392.606400.559 | FIRE - AIR PACKS | | | | 20,000 | 0.00% |
| 304.5392.606400.562 | IT - SYNOLOGY STORAGE DEVICE | | | | 9,000 | 0.00% |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 0 | 1,072,731 | 0.00% |

| | | | | | |
|---|----------|----------|----------|----------|--------------|
| Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0.00% |
|---|----------|----------|----------|----------|--------------|

* New fund

**2024-2025
PROPOSED
BUDGET**

| SUMMARY OF GENERAL FUND CAPITAL PROJECTS | | |
|---|------------------------------------|------------------|
| | | |
| REVENUES | | |
| 304.3800.909201 | TRANSFER FROM RESERVE FUND BALANCE | 476,250 |
| 304.3800.909301 | TRANSFER FROM BCI | 18,750 |
| 304.3800.909400 | TRANSFER FROM CRA | 577,731 |
| TOTAL REVENUES | | 1,072,731 |
| 304.5392.606300.550 | CITY PARKING LOTS | 285,000 |
| 304.5392.606300.551 | LIGHT REPLACEMENT | 292,731 |
| CRA TOTAL | | 577,731 |
| 304.5392.606300.563 | SOUND DAMPENING | 18,750 |
| BUILDING CODE INSPECTION TOTAL | | 18,750 |
| 304.5392.606300.563 | SOUND DAMPENING | 6,250 |
| PLANNING AND ZONING TOTAL | | 6,250 |
| 304.5392.606400.554 | ATV/JET SKI | 10,000 |
| 304.5392.606300.563 | PARK IMPROVEMENTS | 50,000 |
| RECREATION TOTAL | | 60,000 |
| 304.5392.606400.562 | SYNOLOGY STORAGE DEVICE | 9,000 |
| INFORMATION TECHNOLOGY TOTAL | | 9,000 |
| 304.5392.606400.559 | AIR PACKS | 20,000 |
| FIRE TOTAL | | 20,000 |
| 304.5392.606300.555 | BATHROOM RENOVATIONS | 50,000 |
| LIBRARY TOTAL | | 50,000 |
| 304.5392.606400.557 | EQUIPMENT | 7,000 |
| 304.5392.606400.558 | AC UNITS | 24,000 |
| FACILITIES TOTAL | | 31,000 |
| 304.5392.606300.560 | DOOR ACCESS SECURITY SYSTEM | 15,000 |
| 304.5392.606400.095 | VEHICLES | 185,000 |
| POLICE TOTAL | | 200,000 |
| 304.5392.606300.567 | STREET PAVING | 100,000 |
| ROADS & STREETS TOTAL | | 100,000 |

| | | |
|-------------------------------|--|------------------|
| Total for all projects | | 1,072,731 |
|-------------------------------|--|------------------|

| | | |
|---|--|----------|
| Revenues Over (Under) Expenditures | | 0 |
|---|--|----------|

**2024-2025
PROPOSED
BUDGET**

SUMMARY OF ENTERPRISE FUNDS - CAPITAL PROJECTS

| | | |
|--|---|-------------------|
| 103.5725.606300.260 | Pier Construction | 16,600,000 |
| 103.5725.606300.538 | Pier Bathroom/Beachwalk | 2,658,600 |
| Pier Total | | 19,258,600 |
| 403.5341.606300 | New Awning - Big Blue | 25,000 |
| Sanitation Total | | 25,000 |
| 401.5354.606400 | Bypass Pump - Trailer | 70,000 |
| 401.5354.606400 | Large Pumps | 60,000 |
| 401.5354.606300 | Wet Well Rehabs | 80,000 |
| 401.5354.606300 | Manhole Rings and Covers/Installation | 239,756 |
| 401.5354.606300 | Life Stations Rebuild- PS 05, PS-08 & LS-01 | 300,000 |
| 401.5354.606300 | Fire Hydrant Replacement | 87,954 |
| 401.5354.606300 | Sewer Connect on Oak Street | 80,000 |
| 401.5354.606300 | Abandon 2" Galvanized Lines - S. 13th to 15th | 125,000 |
| 401.5354.606300 | Lift Stations - HNWAG Grant | 2,059,785 |
| Maintenance Total (Utility Fund & Other Funding Sources) | | 3,102,495 |
| 401.5351.606300 | Screw Press Project | 1,287,000 |
| 401.5351.606300 | WWTP - New Plant | 25,000,000 |
| 401.5351.606300 | Flow Equalization Basin/Master Lift Station - HNWAG Grant | 1,693,681 |
| Wastewater Plant Total (Utility Fund & Other Funding Sources) | | 27,980,681 |
| 401.5331.606300 | Replacement S. Central Water Line | 900,000 |
| 401.5331.606300 | 1 MG Tank Design | 150,000 |
| 401.5331.606300 | Plant Ground Stone - Wells 16 and 10 or 11 | 17,000 |
| 401.5331.606400 | Train Manifolds | 6,000 |
| 401.5331.606400 | Replacement Vehicle | 75,000 |
| Water Production Total (Utility Fund) | | 1,148,000 |
| 402.5391.606300 | South 13th Alleyway A1A & Central - Replace galvanized Line | 475,000 |
| 402.5391.606300 | 1 MG Tank Design | 150,000 |
| Impact Fees Total (Impact Fee Fund) | | 625,000 |
| 405.5391.606300 | Stormwater Improvements - McKim & Creed | 270,000 |
| Stormwater Total | | 270,000 |
| Totals for all projects | | 52,409,776 |

* Project expense remains in the appropriate proprietary fund.

| Fund | Department | Project or Equipment Description for Current Year | Funding Grant/Reserves/ Etc. | TOTAL PROJECT 5 YEAR BUDGET Total | BUDGET FY 24/25 | BUDGET FY25/26 | Budget FY26/27 | FY 27/28 | FY 28/29 |
|---------|------------------------------|--|---------------------------------|---|---------------------|--------------------|--------------------|------------------|------------------|
| CRA | CRA | City Parking Lots | CRA Fund Balance | \$485,000 | \$285,000 | \$200,000 | | | |
| CRA | CRA | Light Replacements (30YRS) | CRA | \$492,731 | \$292,731 | \$200,000 | | | |
| CRA | CRA | Crosswalks (Restamp) | CRA | \$460,000 | | | \$460,000 | | |
| CRA | CRA | Underground Utilities (S. 5th - S. 9th) | CRA | \$700,000 | | | | | \$700,000 |
| CRA | CRA | Replace Streetscape Irrigation | CRA | \$300,000 | | | | \$300,000 | |
| | CRA Total | | | \$2,437,731 | \$577,731 | \$400,000 | \$460,000 | \$300,000 | \$700,000 |
| BCI | Building Code Inspection | Building Official Vehicle | BCI Fund | \$55,000 | | | | | \$55,000 |
| BCI | Building Code Inspection | Building Official Vehicle | BCI Fund | \$45,000 | | \$45,000 | | | |
| BCI | Building Code Inspection | Sound Dampening Building Department - Main Space | 75 BCI / 25 GF | \$18,750 | \$18,750 | | | | |
| BCI | Building Code Inspection | Carport for Vehicles - New | 75 BCI/ 25 GF | \$50,000 | | | \$50,000 | | |
| | BCI Total | | | \$168,750 | \$18,750 | \$45,000 | \$50,000 | \$0 | \$55,000 |
| Pier | Pier | Pier Reconstruction | FEMA/State Grants | \$18,000,000 | \$16,600,000 | \$1,400,000 | | | |
| Pier | Pier | Pier Bathroom/Beach Walk | TDC Grant/General Fund Transfer | \$3,789,600 | \$2,658,600 | \$1,131,000 | | | |
| | | | | \$21,789,600 | \$19,258,600 | \$2,531,000 | \$0 | \$0 | \$0 |
| General | Planning/Zoning | Code Enforcement New Truck | Unrestricted General Fund | \$40,000 | | \$40,000 | | | |
| General | Planning/Zoning | Sound Dampening Building Department - Main Space | 75 BCI / 25 GF | \$6,250 | \$6,250 | | | | |
| | Planning/Zoning Total | | | \$46,250 | \$6,250 | \$40,000 | \$0 | \$0 | \$0 |
| General | Recreation | ATV | Unrestricted General Fund | \$50,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| General | Recreation | Sun Trail | Grant | \$2,000,000 | | | \$2,000,000 | | |
| General | Recreation | Park Improvments | Unrestricted General Fund | \$250,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| | Beach Total | | | \$2,300,000 | \$60,000 | \$60,000 | \$2,060,000 | \$60,000 | \$60,000 |
| General | City Clerk | Fire Wall and Core Switch | Unrestricted General Fund | \$50,000 | | | | \$50,000 | |
| General | City Clerk | Nimble Storage Backup Device | Unrestricted General Fund | \$43,000 | | | \$43,000 | | |
| General | City Clerk | New Server | Unrestricted General Fund | \$38,000 | | \$38,000 | | | |
| | City Clerk Total | | | \$131,000 | \$0 | \$38,000 | \$43,000 | \$50,000 | \$0 |
| General | IT | Synology Storage Device | Unrestricted General Fund | \$9,000 | \$9,000 | | | | |
| | IT Total | | | \$9,000 | \$9,000 | \$0 | \$0 | \$0 | \$0 |
| General | Fire | Exterior Surveillance Cameras - Replacement | Unrestricted Utility Fund | \$25,000 | | | \$25,000 | | |
| General | Fire | Air Pack Replacement | General Fund Reserves | \$100,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| | Fire Dept. Total | | | \$125,000 | \$20,000 | \$20,000 | \$45,000 | \$20,000 | \$20,000 |
| General | Library | Bathroom Renovations | Unrestricted General Fund | \$50,000 | \$50,000 | | | | |
| General | Library | Interior LED Lighting Replacement & Wiring Update | Unrestricted General Fund | \$10,000 | | \$10,000 | | | |

| Fund | Department | Project or Equipment Description for Current Year | Funding Grant/Reserves/ Etc. | TOTAL PROJECT 5 YEAR BUDGET Total | BUDGET FY 24/25 | BUDGET FY25/26 | Budget FY26/27 | FY27/28 | FY28/29 |
|------------|----------------------------|---|---------------------------------|---|--------------------|--------------------|--------------------|------------------|------------------|
| | Library Total | | | \$60,000 | \$50,000 | \$10,000 | \$0 | \$0 | \$0 |
| General | Facilities | 2018 Service Truck Replacement F250 (2) | Unrestricted General Fund | \$80,000 | | \$40,000 | | \$40,000 | |
| General | Facilities | Air Conditioning Units | Unrestricted General Fund | \$120,000 | \$24,000 | \$24,000 | \$24,000 | \$24,000 | \$24,000 |
| General | Facilities | Trailer | Unrestricted General Fund | \$7,000 | | | \$7,000 | | |
| General | Facilities | Mower | Unrestricted General Fund | \$14,000 | \$7,000 | | | \$7,000 | |
| | Facilities Total | | | \$221,000 | \$31,000 | \$64,000 | \$31,000 | \$71,000 | \$24,000 |
| General | Police | New Door Access Control Security System PD | Unrestricted General Fund | \$15,000 | \$15,000 | | | | |
| General | Police | Vehicles | Unrestricted General Fund | \$945,000 | \$185,000 | \$190,000 | \$190,000 | \$190,000 | \$190,000 |
| | Police Total | | | \$960,000 | \$200,000 | \$190,000 | \$190,000 | \$190,000 | \$190,000 |
| General | Roads/Bridges | Street Paving | Paving Reserve | \$100,000 | \$100,000 | | | | |
| | Roads/Bridges Total | | | \$100,000 | \$100,000 | \$0 | \$0 | \$0 | \$0 |
| Sanitation | Sanitation | Awning Big Blue | Sanitation Fund | \$25,000 | \$25,000 | | | | |
| Sanitation | Sanitation | Mechanics Truck (Pre-Owned) | Sanitation Fund | \$20,000 | | \$20,000 | | | |
| Sanitation | Sanitation | Sanitation Truck | Sanitation Fund | \$250,000 | | | \$250,000 | | |
| | Sanitation | | | \$295,000 | \$25,000 | \$20,000 | \$250,000 | \$0 | \$0 |
| Utility | Maintenance | Bypass Pump on Trailer | Unrestricted Utility Fund | \$217,000 | \$70,000 | | \$72,000 | | \$75,000 |
| Utility | Maintenance | Large Pumps | Unrestricted Utility Fund | \$300,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 |
| Utility | Maintenance | Wet Well Rehabs | Unrestricted Utility Fund | \$400,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| Utility | Maintenance | Manhole Rings and Covers/Installation | Unrestricted Utility Fund | \$1,198,780 | \$239,756 | \$239,756 | \$239,756 | \$239,756 | \$239,756 |
| Utility | Maintenance | Lift Stations Rebuild - PS-05, PS-08, LS-01 | Unrestricted Utility Fund | \$1,025,000 | \$300,000 | | \$350,000 | | \$375,000 |
| Utility | Maintenance | Backup Diesel Driven Pumps | Grant | \$500,000 | | \$500,000 | | | |
| Utility | Maintenance | Fire Hydrant Replacement | Infrastructure Reserve | \$481,254 | \$87,954 | \$130,100 | \$131,100 | \$132,100 | |
| Utility | Maintenance | Water Service Truck | Unrestricted Utility Fund | \$68,000 | | | \$68,000 | | |
| Utility | Maintenance | Crew Truck Replacement | Unrestricted Utility Fund | \$40,000 | | \$40,000 | | | |
| Utility | Maintenance | Sewer Connect on Oak Street | Transfer from Reserves | \$80,000 | \$80,000 | | | | |
| Utility | Maintenance | Abandon 2" Galvanized Lines - S. 13th to 15th | Transfer from Reserves | \$125,000 | \$125,000 | | | | |
| Utility | Maintenance | South 13th Alleyway A1A & Central - Replace Galvanized Line | Impact Fees - Water | \$475,000 | \$475,000 | | | | |
| Utility | Maintenance | Lift Stations | HNWAG Grant | \$2,059,785 | \$2,059,785 | | | | |
| | MaintenanceTotal | | | \$6,969,819 | \$3,577,495 | \$1,049,856 | \$1,000,856 | \$511,856 | \$829,756 |

| Fund | Department | Project or Equipment Description for Current Year | Funding Grant/Reserves/ Etc. | TOTAL PROJECT 5 YEAR BUDGET Total | BUDGET FY 24/25 | BUDGET FY25/26 | Budget FY26/27 | FY27/28 | FY28/29 |
|---------|-------------------------------|--|---|---|---------------------|---------------------|--------------------|--------------------|--------------------|
| Utility | Wastewater Plant | Screw Press Project | 50/50 Match (\$850K Each) Total \$1.7M | \$1,287,000 | \$1,287,000 | | | | |
| Utility | Wastewater Plant | Service Truck Replacement | Unrestricted Utility Fund | \$30,000 | | | \$30,000 | | |
| Utility | Wastewater Plant | WWTP - New Plant | SRF Loan/Line of Credit | \$40,000,000 | \$25,000,000 | \$10,000,000 | \$5,000,000 | | |
| Utility | Wastewater Plant | Flow Equalization Basin/Master Lift Station | HNWAG Grant | \$1,693,681 | \$1,693,681 | \$0 | | | |
| | Wastewater Plant Total | | | \$43,010,681 | \$27,980,681 | \$10,000,000 | \$5,030,000 | \$0 | \$0 |
| Utility | Admin Expense | Meter Truck Replacement | Unrestricted Utility Fund | \$30,000 | | \$30,000 | | | |
| Utility | Admin Expense | Meter Reader Golf Cart - Replacement | Unrestricted Utility Fund | \$6,700 | | | \$6,700 | | |
| | Fund Expense | | | \$36,700 | \$0 | \$30,000 | \$6,700 | \$0 | \$0 |
| Utility | Water Production | Well # 17 Design | Impact Fees | \$150,000 | | | \$150,000 | | |
| Utility | Water Production | Well # 17 Construction | Impact Fees | \$1,400,000 | | | | \$1,400,000 | |
| Utility | Water Production | Potable Water (Intercoastal) River Crossing Design | Unrestricted Utility Fund | \$150,000 | \$150,000 | | | | |
| Utility | Water Production | Potable Water (Intercoastal) River Crossing Construction | Unrestricted Utility Fund / Grant | \$1,500,000 | | \$1,500,000 | | | |
| Utility | Water Production | Potable Water (Lambert) River Crossing Construction | Will not be included in actual budget until a funding source is found. | \$1,500,000 | \$1,500,000 | | | | |
| Utility | Water Production | Replacement S. Central Water Line | Unrestricted Utility Fund | \$10,900,000 | \$900,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 |
| Utility | Water Production | Train Manifolds | Unrestricted Utility Fund | \$6,000 | \$6,000 | | | | |
| Utility | Water Production | 1 MG Tank Design | Impact Fees | \$150,000 | \$150,000 | | | | |
| Utility | Water Production | 1 MG Tank Construction | Impact Fees | \$2,000,000 | | \$2,000,000 | | | |
| Utility | Water Production | Plant Ground Stone - Wells 16 and 10 or 11 | Unrestricted Utility Fund | \$17,000 | \$17,000 | | | | |
| Utility | Water Production | Replacement Vehicles | Unrestricted Utility Fund | \$75,000 | \$75,000 | | | | |
| Utility | Water Production | Stabilization Well 13 Road | Unrestricted Utility Fund | \$20,000 | | \$20,000 | | | |
| Utility | Water Production | Well # 18 Design | Impact Fees | \$150,000 | | | | \$150,000 | |
| Utility | Water Production | Well # 18 Construction | Impact Fees | \$1,800,000 | | | | | \$1,800,000 |
| | Water Production Total | | | \$19,818,000 | \$2,798,000 | \$6,020,000 | \$2,650,000 | \$4,050,000 | \$4,300,000 |

| Fund | Department | Project or Equipment Description for Current Year | Funding Grant/Reserves/ Etc. | TOTAL PROJECT 5 YEAR BUDGET Total | BUDGET FY 24/25 | BUDGET FY25/26 | Budget FY26/27 | FY 27/28 | FY 28/29 |
|-------------|------------------------|---|---|---|----------------------|----------------------|----------------------|---------------------|---------------------|
| Storm Water | Stormwater | Stormwater Improvements South Flagler Avenue Rte. 100-S 7th City Share | HMPG 4486 Grant Fed 75%/State 15%/City 10% | \$943,800 | | \$943,800 | | | |
| Storm Water | Stormwater | Custer's Palm Harbor | Stormwater Funds | \$395,400 | | | | \$395,400 | |
| Storm Water | Stormwater | Palm Harbor | Stormwater Funds | \$757,800 | | | | | \$757,800 |
| Storm Water | Stormwater | Stormwater Improvements - McKim & Creed | Stormwater Funds | \$270,000 | \$270,000 | | | | |
| | StormwaterTotal | | | \$2,367,000 | \$270,000 | \$943,800 | \$0 | \$395,400 | \$757,800 |
| | | | | | | | | | |
| | Totals | | | \$ 100,845,531 | \$ 54,982,507 | \$ 21,461,656 | \$ 11,816,556 | \$ 5,648,256 | \$ 6,936,556 |

5 Year Capital Plan by FUND

| Fund | TOTAL PROJECT 5 YEAR BUDGET | BUDGET FY 24/25 | BUDGET 25/26 | BUDGET 26/27 | BUDGET 27/28 | BUDGET 28/29 |
|---------------------------------|--------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| CRA | \$ 2,437,731 | \$ 577,731 | \$ 400,000 | \$ 460,000 | \$ 300,000 | \$ 700,000 |
| Building Code Inspection | \$ 46,250 | \$ 6,250 | \$ 40,000 | \$ 0 | \$ 0 | \$ 0 |
| Pier | \$ 21,789,600 | \$ 19,258,600 | \$ 2,531,000 | \$ 0 | \$ 0 | \$ 0 |
| General | \$ 4,074,750 | \$ 488,750 | \$ 427,000 | \$ 2,419,000 | \$ 391,000 | \$ 349,000 |
| Sanitation | \$ 295,000 | \$ 25,000 | \$ 20,000 | \$ 250,000 | \$ 0 | \$ 0 |
| Storm Water | \$ 2,367,000 | \$ 270,000 | \$ 943,800 | \$0 | \$395,400 | \$757,800 |
| Utility | \$ 69,835,200 | \$ 34,356,176 | \$ 17,099,856 | \$ 8,687,556 | \$ 4,561,856 | \$ 5,129,756 |
| Total | \$ 100,845,531 | \$ 54,982,507 | \$ 21,461,656 | \$ 11,816,556 | \$ 5,648,256 | \$ 6,936,556 |



2024-2025 BUDGET WORKSHOP



2024-2025 BUDGET CALENDAR

| Activity | Date |
|--|---------------|
| Budget Kick-off | Feb 21 |
| Draft Five-Year Capital Plans to City Commission | Apr 11 |
| Property Appraiser certifies Taxable Value | Jul 1 |
| Proposed Budget to City Commission | Jul 15 |
| Budget Presentation/Tentative Millage Rate Set | Jul 25 |
| Budget Workshop | Aug 7 |
| Budget Workshops (as needed) | Aug 8, 12, 13 |
| First Public Hearing | Sep 12 |
| Second Public Hearing/Adopt Budget | Sep 26 |
| Fiscal Year 2024/2025 Begins | Oct 1 |



2024-2025 TAXABLE VALUE

| | 2024 | 2025 |
|-------------------------|------------------|------------------|
| Gross Taxable Value | \$ 1,067,302,320 | \$ 1,210,818,731 |
| Change | | + 13.45% |
| Adjusted Taxable Value | \$ 1,049,809,229 | \$ 1,169,389,222 |
| Change | | + 11.39% |
| Millage Rate (proposed) | 5.4500 | (5.4500) |
| Revenues | \$ 5,816,798 | \$ 6,373,171 |
| Change | | +\$ 556,373 |



2024-2025 TAXABLE VALUE

| | COLUMN 1* | | COLUMN 2* | | COLUMN 3* | | |
|-------------------------------|-----------------|----------------------------|--|---|--------------------------|--|--|
| TAXING AUTHORITY | Tax Rate (2022) | Your Property Taxes (2022) | Tax Rate if No Budget Change is Adopted (2023) | Your Property Taxes if No Budget Change is Adopted (2023) | Tax Rate PROPOSED (2023) | Your Property Taxes if PROPOSED Budget is Adopted (2023) | PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on: |
| FLAGLER COUNTY | 8.0547 | 1,782.58 | 7.4265 | 1,704.00 | 8.0547 | 1,848.13 | 9/6/2023 5:01 PM GOVT SERV BLDG 2 1769 E MOODY BLVD, BUNNELL, FL 32110 |
| FLAGLER COUNTY VOTED DEBT | 0.2915 | 64.51 | 0.2796 | 64.15 | 0.2796 | 64.15 | 9/6/2023 5:01 PM GOVT SERV BLDG 2 1769 E MOODY BLVD, BUNNELL, FL 32110 |
| SCHOOL-STATE LAW/LEVY | 3.2980 | 812.33 | 3.1127 | 792.02 | 3.1550 | 802.78 | 9/5/2023 5:15 PM GOVT SERV BLDG 2 TRAINING RM 3 1769 E MOODY BLVD, BUNNELL, FL 32110 |
| SCHOOL DISCRETIONARY | 2.2480 | 553.70 | 2.1217 | 539.86 | 2.2480 | 572.00 | 9/5/2023 5:15 PM GOVT SERV BLDG 2 TRAINING RM 3 1769 E MOODY BLVD, BUNNELL, FL 32110 |
| CITY OF FLAGLER BEACH | 5.4500 | 1,206.13 | 5.0712 | 1,163.58 | 5.4500 | 1,250.49 | 9/14/2023 5:01 PM FB CITY COMM ROOM 105 S 2ND ST., FLAGLER BEACH, FL 32136 |
| SJR WATER MGMT DISTRICT | 0.1974 | 43.69 | 0.1793 | 41.14 | 0.1793 | 41.14 | 9/12/2023 5:05 PM SJRWMD HEADQUARTERS 4049 REID STREET, PALATKA, FL 32177 |
| EAST FLAGLER MOSQUITO CONTROL | 0.2975 | 65.84 | 0.2695 | 61.84 | 0.3250 | 74.57 | 9/13/2023 5:01 PM EFMCD 210 FIN WAY, PALM COAST, FL 32164 |
| FL INLAND NAVIGATION DIST | 0.0320 | 7.08 | 0.0288 | 6.61 | 0.0288 | 6.61 | 9/7/2023 5:05 PM F.LANGFORD PAVILION 1707 NE INDIAN RIVER DR JENSEN BCH, FL 34957 |
| Total Property Taxes | 19.8691 | 4,535.86 | 18.4893 | 4,373.20 | 19.7204 | 4,659.87 | |

| Taxing Districts | Market Value | | Assessed Value | | Exemptions | | Taxable Value | |
|------------------|--------------|---------|----------------|---------|------------|--------|---------------|---------|
| | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 |
| County | 504,471 | 515,727 | 271,309 | 279,448 | 50,000 | 50,000 | 221,309 | 229,448 |
| Municipality | 504,471 | 515,727 | 271,309 | 279,448 | 50,000 | 50,000 | 221,309 | 229,448 |
| Other | 504,471 | 515,727 | 271,309 | 279,448 | 50,000 | 50,000 | 221,309 | 229,448 |
| School | 504,471 | 515,727 | 271,309 | 279,448 | 25,000 | 25,000 | 246,309 | 254,448 |

| Assessment Reductions | Applicable to: | Value |
|-----------------------|----------------|---------|
| Save Our Homes | All Taxes | 236,279 |

| Exemptions | Applicable to: | Value |
|-----------------------------|------------------|--------|
| Homestead Exemption | All Taxes | 25,000 |
| Additional Homestead Exempt | Non-School Taxes | 25,000 |



2024-2025 PROPOSED BUDGET

| REVENUES | |
|------------------------|--------------|
| General Fund | |
| Ad Valorem Taxes | \$ 5,812,816 |
| Sales and Use Taxes | \$ 1,894,502 |
| Licenses and Permits | \$ 256,250 |
| Intergovernmental | \$ 773,311 |
| Charges for Services | \$ 20,000 |
| Fines and Forfeitures | \$ 87,000 |
| Miscellaneous Revenues | \$ 535,100 |
| Total Revenues | \$ 9,378,979 |



2024-2025 PROPOSED BUDGET

| EXPENDITURES | | |
|--------------------|--------------|--------------|
| General Fund | | |
| Department | 2024 | 2025 |
| City Commission | \$ 190,325 | \$ 138,866 |
| Executive | \$ 217,487 | \$ 267,836 |
| City Clerk | \$ 407,473 | \$ 271,836 |
| Human Resources | \$ 183,346 | \$ 174,443 |
| Finance | \$ 349,318 | \$ 387,687 |
| Legal | \$ 225,500 | \$ 233,500 |
| Facilities | \$ 954,466 | \$ 754,298 |
| General Government | \$ 1,149,493 | \$ 615,650 |
| Police | \$ 2,741,532 | \$ 3,088,265 |



2024-2025 PROPOSED BUDGET

| EXPENDITURES (continued) | | |
|--------------------------|--------------|--------------|
| General Fund | | |
| Department | 2024 | 2025 |
| Victim's Advocate | \$ 140,383 | \$ 146,238 |
| Fire | \$ 1,593,416 | \$ 1,453,392 |
| Planning/Zoning | \$ 420,794 | \$ 300,864 |
| Information Technology | \$ 0 | \$ 272,915 |
| Streets | \$ 699,325 | \$ 501,234 |
| Library | \$ 205,521 | \$ 197,949 |
| Museum | \$ 9,300 | \$ 8,560 |
| Recreation | \$ 570,442 | \$ 454,512 |
| TOTAL | \$10,058,121 | \$9,267,495 |



2024-2025 PROPOSED BUDGET

| General Fund Property Tax Distribution | | | | | | |
|--|----|-----|-----|------|------|-------|
| Department | % | 500 | 900 | 1300 | 1800 | 5000 |
| City Commission | 1 | 7 | 13 | 19 | 27 | 75 |
| Executive | 3 | 14 | 26 | 37 | 52 | 144 |
| City Clerk | 3 | 15 | 26 | 38 | 53 | 147 |
| Human Resources | 2 | 9 | 17 | 24 | 34 | 94 |
| Finance | 4 | 21 | 38 | 54 | 75 | 209 |
| Legal | 5 | 13 | 23 | 33 | 45 | 126 |
| Facilities | 8 | 41 | 73 | 106 | 147 | 407 |
| General Government | 7 | 33 | 60 | 86 | 120 | 332 |
| Police | 33 | 167 | 300 | 433 | 600 | 1,666 |



2024-2025 PROPOSED BUDGET

| General Fund Property Tax Distribution | | | | | | |
|--|----|-----|-----|------|------|------|
| Department | % | 500 | 900 | 1300 | 1800 | 5000 |
| Victim's Advocate | 2 | 8 | 14 | 21 | 28 | 79 |
| Fire | 16 | 78 | 141 | 204 | 282 | 784 |
| Planning/Zoning | 3 | 16 | 29 | 42 | 58 | 162 |
| Information Technology | 3 | 15 | 27 | 38 | 53 | 147 |
| Streets | 5 | 27 | 49 | 70 | 97 | 270 |
| Library | 2 | 11 | 19 | 28 | 38 | 107 |
| Museum | 0 | 0 | 1 | 1 | 2 | 5 |
| Recreation | 5 | 25 | 44 | 64 | 88 | 245 |



2024-2025 PROPOSED BUDGET

| SPECIAL AND ENTERPRISE FUND EXPENSES | | |
|--------------------------------------|---------------|---------------|
| | 2024 | 2025 |
| Community Redevelopment | \$ 1,186,408 | \$ 892,777 |
| Building Code | \$ 629,760 | \$ 894,671 |
| Pier | \$ 530,416 | \$ 19,607,000 |
| Water Treatment Plant | \$ 2,341,635 | \$ 2,845,173 |
| Wastewater Treatment Plant | \$ 11,443,660 | \$ 29,138,724 |
| Utility Maintenance | \$ 6,365,638 | \$ 4,037,291 |
| Utility Administration | \$ 1,633,441 | \$ 1,381,144 |
| Impact Fee | \$ 2,000,000 | \$ 1,621,341 |
| Sanitation | \$ 1,861,236 | \$ 2,185,150 |
| Stormwater | \$ 3,978,818 | \$ 1,307,900 |

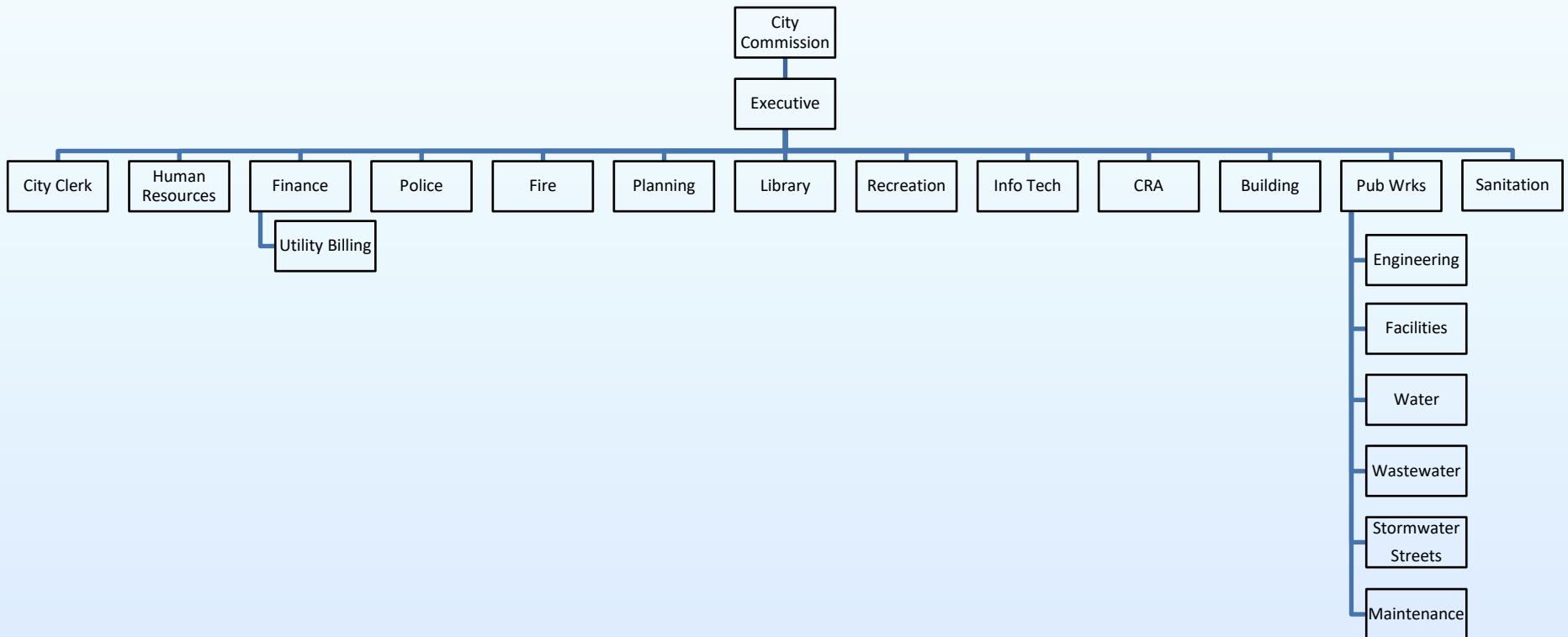


2024-2025 PROPOSED BUDGET

| ORGANIZATIONAL CHANGES | |
|---|---|
| Rename Maintenance Department | → FACILITIES DEPARTMENT |
| Create Information Technology Department | → IT DEPARTMENT |
| Combine Beach and Recreation Departments | → RECREATION DEPARTMENT |
| Combine T&D, Lift Station, and Sewer Collection | → UTILITY MAINTENANCE |
| Reorganize Public Works Division | → CITY ENGINEER FACILITIES DEPARTMENT WATER TREATMENT PLANT DEPARTMENT WASTEWATER TREATMENT PLANT DEPARTMENT STORMWATER AND STREETS |



2024-2025 PROPOSED BUDGET





2023-2024 STAFFING CHANGES

| STAFFING CHANGES SINCE OCT 1, 2023 | | |
|------------------------------------|---|--|
| Executive Department | → | ONE NEW HIRE |
| Finance Department | → | TWO DEPARTURES TWO TRANSFERS (OUT) FOUR NEW HIRES |
| Planning Department | → | ONE TRANSFERS (OUT) ONE TRANSFER (IN) ONE NEW HIRE |
| Info Tech Department | → | TWO NEW HIRES ONE DEPARTURE |
| Police Department | → | ONE DEPARTURE TWO NEW HIRES |
| Fire Department | → | ONE NEW HIRE |
| Public Works Department | → | ONE NEW HIRE THREE TRANSFERS (IN) |



2023-2024 STAFFING CHANGES

| STAFFING CHANGES SINCE OCT 1, 2023 | | |
|------------------------------------|---|------------------------------------|
| Facilities Department | → | TWO DEPARTURES TWO NEW HIRES |
| Library Department | → | ONE DEPARTURE TWO NEW HIRES |
| Recreation Department | → | TWO DEPARTURES ONE NEW HIRE |
| Building Department | → | ONE DEPARTURE ONE TRANSFER (IN) |
| Water Treatment Department | → | TWO DEPARTURES TWO NEW HIRES |
| Utility Maintenance Department | → | ONE DEPARTURE FOUR NEW HIRES |
| Sanitation Department | → | ONE NEW HIRE |
| Stormwater Department | → | TWO TRANSFERS (OUT) |



2024-2025 STAFFING CHANGES

| PROPOSED STAFFING ADDITIONS | | |
|----------------------------------|---|----------------------------------|
| Police Department | → | ADD ONE PATROL OFFICER |
| Building Code Department | → | ADD ONE BUILDING OFFICIAL |
| | | ADD ONE BUILDING INSPECTOR |
| | | ADD ONE PERMIT CLERK |
| Water Treatment Plant Department | → | ADD ONE WATER TREATMENT OPERATOR |
| Utilities Maintenance Department | → | ADD ONE MAINTENANCE MECHANIC |



2024-2025 PROPOSED BUDGET

| CAPITAL FUND PROJECTS | |
|--|------------|
| Comm. Redev. Agcy: Parking Improvements | \$ 285,000 |
| Comm. Redev. Agcy: Light Replacement | \$ 292,731 |
| Library: Bathroom Renovations | \$ 50,000 |
| Police: Door Security | \$ 15,000 |
| Planning/Zoning, Building: Sound Dampening | \$ 25,000 |
| Recreation: Park Improvements | \$ 50,000 |
| Streets: Paving | \$ 100,000 |
| Police: Vehicles | \$ 185,000 |
| Recreation: Vehicles | \$ 10,000 |
| Facilities: Equipment | \$ 7,000 |
| Facilities: Air-Conditioning Units | \$ 24,000 |



2024-2025 PROPOSED BUDGET

| CAPITAL FUND PROJECTS (continued) | |
|-----------------------------------|-----------|
| Fire: Air Packs | \$ 20,000 |
| IT: Storage Device | \$ 9,000 |



2024-2025 PROPOSED BUDGET

| ENTERPRISE FUND CAPITAL PROJECTS | |
|--|---------------|
| Pier: Reconstruction | \$ 16,600,000 |
| Pier: Beachwalk | \$ 2,658,600 |
| Water Treatment Plant: S. Central Ave Water Main | \$ 900,000 |
| Water Treatment Plant: River Crossing Design | \$ 150,000 |
| Water Treatment Plant: Vehicle | \$ 75,000 |
| Water Treatment Plant: Well Landscaping | \$ 17,000 |
| Water Treatment Plant: Treatment Equipment | \$ 6,000 |
| Wastewater Treatment Plant: Treatment Facility | \$ 25,000,000 |
| Wastewater Treatment Plant: EQ/Master Lift | \$ 1,693,681 |
| Wastewater Treatment Plant: Screw Press | \$ 1,287,000 |
| Utility Maintenance: Lift Stations | 2,359,785 |



2024-2025 PROPOSED BUDGET

| ENTERPRISE FUND CAPITAL PROJECTS | |
|--|------------|
| Utility Maintenance: Manhole Improvements | \$ 239,756 |
| Utility Maintenance: Abandon Water Lines | \$ 125,000 |
| Utility Maintenance: Fire Hydrant Replacement | \$ 87,954 |
| Utility Maintenance: Oak Street Sewer Connection | \$ 80,000 |
| Utility Maintenance: Wet Well Rehabilitation | \$ 80,000 |
| Utility Maintenance: Bypass Pump Trailer | \$ 70,000 |
| Utility Maintenance: Pumps | \$ 60,000 |
| Impact Fees: Expand Water Line | \$ 475,000 |
| Impact Fees: 1MM Gallon Storage Tank Design | \$ 150,000 |
| Sanitation: Awning | \$ 25,000 |
| Stormwater: Improvements | \$ 270,000 |



2024-2025 MILLAGE RATES

| | Millage Rate | Revenues |
|---------------------------|--------------|--------------|
| Rolled-Back Rate | 4.9742 | \$ 5,816,775 |
| Max. Majority Rate | 5.2572 | \$ 6,147,713 |
| Increase over Rolled-Back | 5.69% | |
| Proposed Millage Rate | 5.4500 | \$ 6,373,171 |
| Increase over Rolled-Back | 9.57% | |
| Max. Super-Majority Rate | 5.7829 | \$ 6,762,461 |
| Increase over Rolled-Back | 16.26% | |