

HILLIARD TOWN COUNCIL MEETING

Hilliard Town Hall / Council Chambers
15859 West County Road 108
Post Office Box 249
Hilliard, FL 32046

TOWN COUNCIL MEMBERS

Floyd L. Vanzant, Mayor
John P. Beasley, Council President
Kenny Sims, Council Pro Tem
Lee Pickett, Councilman
Jared Wollitz, Councilman
Callie Kay Bishop, Councilwoman

ADMINISTRATIVE STAFF

Lisa Purvis, Town Clerk
Richie Rowe, Public Works Director
Gabe Whittenburg, Parks & Rec Director

TOWN ATTORNEY

Christian Waugh

AGENDA

MONDAY, OCTOBER 03, 2022, 7:00 PM

NOTICE TO PUBLIC

Anyone wishing to address the Town Council regarding any item on this agenda is requested to complete an agenda item sheet in advance and give it to the Town Clerk. The sheets are located next to the printed agendas in the back of the Council Chambers. Speakers are respectfully requested to limit their comments to three (3) minutes. A speaker's time may not be allocated to others.

PLEDGE OF CIVILITY

WE WILL BE RESPECTFUL OF ONE ANOTHER
EVEN WHEN WE DISAGREE.
WE WILL DIRECT ALL COMMENTS TO THE ISSUES.
WE WILL AVOID PERSONAL ATTACKS.
"Politeness costs so little." – ABRAHAM LINCOLN

CALL TO ORDER

PRAYER & PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING

ITEM-1

Ordinance No. 2022-06 - Open Public Hearing
AD Valorem Tax Millage Rate Fiscal Year 2022-2023
An Ordinance of the Town Council of the Town of Hilliard, Florida, a Municipal Corporation concerning the Ad Valorem Tax Millage Rate for the 2022-2023 year for the Town of Hilliard, Florida; advising the Nassau County Appraiser of the "Rolled Back Rate" and of the final adopted Millage Rate; providing an effective date.

Call for Public Comment
Close Public Hearing on Ordinance No. 2022-06

SPECIAL MEETING - Town Council Action

Town Council adoption of Ordinance No. 2022-06, on Second and Final Reading, AD Valorem Tax Millage Rate for Fiscal Year 2022-2023.

ITEM-2

Ordinance No. 2022-07 - Open Public Hearing
Budget Fiscal Year 2022-2023

An Ordinance of the Town Council of the Town of Hilliard, Florida, a Municipal Corporation estimating income, appropriating funds, and adopting a budget for the 2022-2023 Fiscal Year for the Town of Hilliard; providing for an effective date.

Call for Public Comment
Close Public Hearing on Ordinance No. 2022-07

SPECIAL MEETING - Town Council Action
Town Council adoption of Ordinance No. 2022-07, on Second and Final Reading, Budget for Fiscal Year 2022-2023.

MAYOR **To call on members of the audience wishing to address the Council on matters not on the Agenda.**

SPECIAL MEETING

ITEM-3 Additions/Deletions to Agenda

ITEM-4 Town Council adoption of the Five-Year Capital Improvements Plan for Fiscal Years 2023-2027.
Lisa Purvis, MMC - Town Clerk

ITEM-5 Town Council approval of Town Employee Step Pay Increases and Benefits for Fiscal Year 2022-2023.
Lisa Purvis, MMC - Town Clerk

ADDED ITEMS

ADDITIONAL COMMENTS

PUBLIC

MAYOR & TOWN COUNCIL

ADMINISTRATIVE STAFF

TOWN ATTORNEY

ADJOURNMENT

The Town may take action on any matter during this meeting, including items that are not set forth within this agenda.

TOWN COUNCIL MEETINGS

The Town Council meets the first and third Thursday of each month beginning at 7:00 p.m., unless otherwise scheduled. Meetings are held in the Town Hall Council Chambers located at 15859 West County Road 108. Video and audio recordings of the meetings are available in the Town Clerk’s Office upon request.

PLANNING & ZONING BOARD MEETINGS

The Planning & Zoning Board meets the second Tuesday of each month beginning at 7:00 p.m., unless otherwise scheduled. Meetings are held in the Town Hall Council Chambers located at 15859 West County Road 108. Video and audio recordings of the meetings are available in the Town Clerk's Office upon request.

MINUTES & TRANSCRIPTS

Minutes of the Town Council meetings can be obtained from the Town Clerk's Office. The Meetings are usually recorded but are not transcribed verbatim for the minutes. Persons requiring a verbatim transcript may make arrangements with the Town Clerk to duplicate the recordings, if available, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

TOWN WEBSITE & YOUTUBE MEETING VIDEO

The Town's Website can be access at www.townofhilliard.com.

Live & recorded videos can be access at www.youtube.com search - Town of Hilliard, FL.

ADA NOTICE

In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the Town Clerk's Office at (904) 845-3555 at least seventy-two hours in advance to request such accommodations.

APPEALS

Pursuant to the requirements of Section 286.0105, Florida Statutes, the following notification is given: If a person decides to appeal any decision made by the Council with respect to any matter considered at such meeting, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

PUBLIC PARTICIPATION

Pursuant to Section 286.0114, Florida Statutes, effective October 1, 2013, the public is invited to speak on any "proposition" before a board, commission, council, or appointed committee takes official action regardless of whether the issue is on the Agenda. Certain exemptions for emergencies, ministerial acts, etc. apply. This public participation does not affect the right of a person to be heard as otherwise provided by law.

EXPARTE COMMUNICATIONS

Oral or written exchanges (sometimes referred to as lobbying or information gathering) between a Council Member and others, including staff, where there is a substantive discussion regarding a quasi-judicial decision by the Town Council. The exchanges must be disclosed by the Town Council so the public may respond to such exchanges before a vote is taken.

2022 HOLIDAYS

TOWN HALL OFFICES CLOSED

- | | |
|----------------------------------|-----------------------------|
| 1. Martin Luther King, Jr. Day | Monday, January 17, 2022 |
| 2. Memorial Day | Monday, May 30, 2022 |
| 3. Independence Day Monday | Monday, July 4, 2022 |
| 4. Labor Day | Monday, September 5, 2022 |
| 5. Veterans Day | Friday, November 11, 2022 |
| 6. Thanksgiving Day | Thursday, November 24, 2022 |
| 7. Friday after Thanksgiving Day | Friday, November 25, 2022 |

8. Christmas Eve	Friday, December 23, 2022
9. Christmas Day	Monday, December 26, 2022
10. New Year's Eve	Friday, December 30, 2022
11. New Year's Day	Monday, January 2, 2023

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA, A MUNICIPAL CORPORATION CONCERNING THE AD VALOREM TAX MILLAGE RATE FOR THE 2022-2023 YEAR FOR THE TOWN OF HILLIARD, FLORIDA; ADVISING THE NASSAU COUNTY PROPERTY APPRAISER OF THE “ROLLED BACK RATE” AND OF THE FINAL ADOPTED MILLAGE RATE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes requires that the Town Council ascertain the “rolled back rate” of millage and propose a millage rate which is necessary to fund the tentative budget for the Town for the 2022-2023 fiscal year; and

WHEREAS, the Nassau County Property Appraiser has certified to the Town Council the preliminary taxable value for the real and personal property situated within the taxing jurisdiction of the Town, which certification was provided on June 28, 2022; and

WHEREAS, Section 200.065, Florida Statutes further requires that the Town Council advise the Property Appraiser of the “rolled back rate”, the final adopted millage rate and public hearing on the rate and the budget within seventy-five (75) days of the certification by the Property Appraiser,

NOW THEREFORE BE IT ORDAINED, by the Hilliard Town Council that this ordinance be passed to include the following:

Section 1. The Nassau County Property Appraiser has duly certified to the Town Council that the preliminary taxable value for the real and personal property in the Town of Hilliard is \$125,973,917. Based upon the above certified taxable values, the Town Council has computed the “rolled back rate”, of millage under Section 200.065 (1), Florida Statutes, at 2.3092 mills.

Section 2. The Town Council has adopted a budget for the Town of Hilliard for the 2022-2023 fiscal year, and a levy of ad valorem taxes sufficient to raise gross receipts of \$389,836., or budgeted receipts of \$389,836. Based upon the certified taxable value stated in Section 1 and upon the budget adopted by the Town Council and as may be amended by the Town Council, the Town Council hereby levies ad valorem taxes upon all taxable real and personal property for the 2022-2023 tax year at the rate of 3.0000 mills, which is a 29.92% increase over the roll back rate of 2.3092.

Section 3. This ordinance shall become effective this _____ day of _____, _____ A.D.

TOWN OF HILLIARD

John P. Beasley
Council President

ATTEST:

Lisa Purvis
Town Clerk

APPROVED:

Floyd L. Vanzant
Mayor

First Public Hearing:	September 15, 2022
First Reading:	September 15, 2022
Publication Date:	September 28, 2022
Final Public Hearing:	October 3, 2022
Second/Final Reading:	October 3, 2022

ORDINANCE NO. 2022-07**BUDGET FISCAL YEAR 2022-2023**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HILLIARD, FLORIDA, A MUNICIPAL CORPORATION ESTIMATING INCOME, APPROPRIATING FUNDS AND ADOPTING A BUDGET FOR THE 2022-2023 FISCAL YEAR FOR THE TOWN OF HILLIARD; PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE BE IT ORDAINED, by the Hilliard Town Council that the following is established as the Budget for the said Town for the fiscal year 2022-2023 (October 1, 2022 through September 30, 2023), and is established as the estimated projected income and the appropriation of funds for said fiscal year.

Adopted this _____ day of _____, _____ by the Hilliard Town Council, Hilliard, Florida.

TOWN OF HILLIARD

John P. Beasley
Council President

ATTEST:

Lisa Purvis
Town Clerk

APPROVED:

Floyd L. Vanzant
Mayor

First Public Hearing:	September 15, 2022
First Reading:	September 15, 2022
Publication Date:	September 28, 2022
Final Public Hearing:	October 3, 2022
Second/Final Reading:	October 3, 2022

BUDGET SUMMARY
TOWN OF HILLIARD - FISCAL YEAR 2022-2023

ITEM-2

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 5.38% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
ESTIMATED REVENUES:					
CASH CARRIED FORWARD	\$250,492		\$614,550	\$253,783	\$1,118,825
Taxes:					
Ad Valorem Taxes 3.0000	\$389,836				\$389,836
Sales and Use Taxes	\$108,500				\$108,500
Charges for Services	\$217,850			\$1,098,468	\$1,316,318
State Shared Revenue	\$490,677	\$220,872	\$468,108		\$1,179,657
Licenses & Permits	\$144,100				\$144,100
Fees & Penalties	\$2,000			\$193,500	\$195,500
Franchise Fees	\$200,000				\$200,000
Interest Earned/Other	\$54,689		\$3,500	\$29,989	\$88,178
TOTAL ESTIMATED REVENUE	<u>\$1,858,144</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$1,575,740</u>	<u>\$4,740,914</u>
Grants/Reimbursements	\$2,167,545	\$0	\$0	\$649,000	\$2,816,545
Transfers In:	\$1,372,763	\$0	\$0	\$507,385	\$1,880,148
TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	<u>\$5,398,452</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$2,732,125</u>	<u>\$9,437,607</u>
EXPENDITURES/EXPENSES:					
General Government	\$853,428				\$853,428
Public Safety	\$137,322				\$137,322
Physical Environment				\$2,637,125	\$2,637,125
Transportation	\$2,528,946				\$2,528,946
Debt Services					
Human Services	\$23,000				\$23,000
Culture/Recreation	\$1,061,766				\$1,061,766
TOTAL EXPENDITURES/EXPENSES	<u>\$4,604,462</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,637,125</u>	<u>\$7,241,587</u>
Reserves	\$0	\$220,872	\$0	\$95,000	\$315,872
Transfers Out:	\$793,990	\$0	\$1,086,158	\$0	\$1,880,148
TOTAL APPROPRIATED EXPENDITURES, FUND TRANSFERS AND RESERVES	<u>\$5,398,452</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$2,732,125</u>	<u>\$9,437,607</u>
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.					

2022/2023			2023/2024			2024/2025			2025/2026			2026/2027		
October			October			October			October			October		
November			November			November			November			November		
December			December			December			December			December		
Oct/Dec			Oct/Dec			Oct/Nov			Oct/Dec			Oct/Dec		
January			January			January			January			January		
February			February			February			February			February		
March			March			March			March			March		
Jan/Mar			Jan/Mar			Dec/Feb			Jan/Mar			Jan/Mar		
April			April			April			April			April		
May			May			May			May			May		
June			June			June			June			June		
Apr/Jun			Apr/Jun			Mar/May			Apr/Jun			Apr/Jun		
July			July			July			July			July		
August			August			August			August			August		
September			September			September			September			September		
Jul/Sept			Jul/Sept			Jul/Sept			Jul/Sept			Jul/Sept		
	ESTIMATE			ESTIMATE			ESTIMATE			ESTIMATE			ESTIMATE	
TOTAL	\$468,108.00	\$3,500.00	TOTAL	\$514,918.80	\$4,000.00	TOTAL	\$566,410.68	\$4,500.00	TOTAL	\$623,051.75	\$5,000.00	TOTAL	\$750,343.05	\$5,500.00
2022-2023	REVENUES	\$471,608.00	2023-2024	REVENUES	\$518,918.80	2024-2025	REVENUES	\$570,910.68	2025-2026	REVENUES	\$628,051.75	2026-2027	REVENUES	\$755,843.05
2022/2023			2023/2024			2024/2025			2025/2026			2026/2027		
01-51362	Town Hall Remod	\$55,753.00	01-51364	TH Building	\$20,000.00	01-51364	TH Equipment	\$20,000.00	01-51362	TH Building	\$20,000.00	01-51362	TH Building	\$20,000.00
01-51362	Chambers Remod	\$30,000.00	03-54163	Culverts/Drainage	\$75,000.00	03-54163	Culverts/Drainage	\$75,000.00	03-54163	Culverts/Drainage	\$100,000.00	03-54163	Culverts/Drainage	\$100,000.00
01-51364	Sound Equipment	\$10,000.00	04-57262	P&R Equipment	\$20,000.00	03-54164	Skid Steer	\$55,300.00	03-54164	Skid Steer Attac	\$30,000.00	04-57262	P&R Building	\$25,000.00
03-54163	Walker Street	\$34,220.00	04-57264	Town Hall Park II	\$200,000.00	04-57262	P&R Building	\$25,000.00	04-57262	P&R Building	\$25,000.00	04-57264	P&R Equipment	\$25,000.00
03-54163	Culverts/Drainage	\$65,000.00	04-57264	FRDAP	(\$200,000.00)	04-57264	P&R Equipment	\$25,000.00	04-57264	P&R Equipment	\$25,000.00	04-57264	Town Hall Park III	\$200,000.00
03-54163	Milling	\$30,000.00	04-57264	Oxford Park V	\$200,000.00	04-57264	N. Oxford Park III	\$200,000.00	04-57264	Town Hall Park III	\$200,000.00	04-57264	FRDAP	(\$200,000.00)
03-54164	Mosq Truck	\$40,000.00	04-57264	FRDAP	(\$200,000.00)	04-57264	FRDAP	(\$200,000.00)	04-57264	FRDAP	(\$200,000.00)	04-57264	Oxford Park VI	\$200,000.00
03-54164	JD Tractor 6' BH	\$70,000.00	04-57262	CDBG Project	\$1,000,000.00	04-57262	CDBG Project	\$1,000,000.00	04-57264	Oxford Park VI	\$200,000.00	04-57264	FRDAP	(\$200,000.00)
04-57262	Gym Side Insul	\$98,000.00	04-57262	CDBG Reimb	(\$1,000,000.00)	04-57262	CDBG Reimb	(\$1,000,000.00)	04-57264	FRDAP	(\$200,000.00)	04-57262	CDBG Project	\$1,000,000.00
04-57262	Pool Pumps	\$20,000.00	04-57262	CDBG Match	\$50,000.00	04-57262	CDBG Match	\$50,000.00	04-57262	CDBG Project	\$1,000,000.00	04-57262	CDBG Reimb	(\$1,000,000.00)
04-57262	Fitness Floor	\$25,000.00	05-52264	FIRE Equipment	\$20,000.00	05-52264	FIRE Equipment	\$20,000.00	04-57262	CDBG Reimb	(\$1,000,000.00)	04-57262	CDBG Match	\$50,000.00
04-57264	Park Fence (B&O)	\$10,000.00	06-53663	Sewer Line Rehab	\$100,000.00	06-53663	Sewer Line Rehab	\$100,000.00	04-57262	CDBG Match	\$50,000.00	05-52264	FIRE Equipment	\$50,000.00
04-57263	Oxford Drainage	\$50,000.00	06-53663	AMI Metering	\$110,000.00	06-53663	AMI Metering	\$110,000.00	05-52264	FIRE Equipment	\$20,000.00	06-53663	Sewer Line Rehab	\$20,000.00
04-57264	P&R Truck	\$25,000.00	06-53664	PWD Truck	\$40,000.00	06-53663	CDBG MIT Project	\$6,585,473.00	06-53663	Sewer Line Rehab	\$100,000.00	06-53663	CDBG MIT Project	\$6,585,473.00
04-57264	Oxford Park IV	\$200,000.00	06-53663	CDBG MIT Project	\$6,585,473.00	06-53663	CDBG MIT Reimb	(\$6,585,473.00)	06-53663	AMI Metering	\$110,000.00	06-53663	CDBG MIT Reimb	(\$6,585,473.00)
04-57264	FRDAP	(\$200,000.00)	06-53663	CDBG MIT Reimb	(\$6,585,473.00)	06-53663	CDBG MIT Match	\$100,000.00	06-53663	CDBG MIT Project	\$6,585,473.00	06-53663	CDBG MIT Match	\$100,000.00
04-57264	Town Hall Park I	\$200,000.00	06-53663	CDBG MIT Match	\$100,000.00				06-53663	CDBG MIT Reimb	(\$6,585,473.00)			
04-57264	FRDAP	(\$200,000.00)							06-53663	CDBG MIT Match	\$100,000.00			
04-57264	N. Oxford Park II	\$200,000.00												
04-57264	FRDAP	(\$200,000.00)												
05-52264	FIRE Equipment	\$15,800.00												
06-53661	5A Land WWTP	\$27,500.00												
06-53662	WTP Gen Switch	\$8,000.00												
06-53663	AMI Metering	\$110,000.00												
06-53663	Filter	\$5,000.00												
06-53663	Water Line	\$45,000.00												
06-53663	Digester Clean	\$80,000.00												
06-53663	Leg Grant Match	(\$40,000.00)												
06-53663	Oxford Force Main	\$609,000.00												
06-53663	Leg Grant	(\$609,000.00)												
06-53664	2 Wetland Pumps	\$15,000.00												
06-53664	Jet Rig	\$60,000.00												
06-53664	Water Truck	\$46,885.00												
04-57262	CDBG Project	\$1,000,000.00												
04-57262	CDBG Reimb	(\$1,000,000.00)												
04-57262	CDBG Match	\$50,000.00												
06-53663	CDBG MIT Project	\$6,585,473.00												
06-53663	CDBG MIT Reimb	(\$6,585,473.00)												
06-53663	CDBG MIT Match	\$100,000.00												
TOTAL	EXPENDITURES	\$1,086,158.00	TOTAL	EXPENDITURES	\$515,000.00	TOTAL	EXPENDITURES	\$560,300.00	TOTAL	EXPENDITURES	\$580,000.00	TOTAL	EXPENDITURES	\$390,000.00
2022-2023	BALANCE	(\$614,550.00)	2023-2024	BALANCE	\$3,918.80	2024-2025	BALANCE	\$10,610.68	2025-2026	BALANCE	\$48,051.75	2026-2027	BALANCE	\$365,843.05
2022-2023	FUND BALANCE	\$69,975.40	2023-2024	FUND BALANCE	\$73,894.20	2024-2025	FUND BALANCE	\$84,504.88	2025-2026	FUND BALANCE	\$132,556.63	2026-2027	FUND BALANCE	\$498,399.68

2022/2023 CAPITAL BUDGET

	CAPITAL FUND BALANCE END OF FY 2017-2018 (AUDITED)			\$1,398,698				
	ACTUAL REVENUES FY 2018-2019			\$447,627				
	ACTUAL EXPENDITURES FY 2018-2019			(\$962,756)				
	CAPITAL FUND BALANCE END OF FY 2018-2019 (AUDITED)			\$883,569				
	ACTUAL REVENUES FY 2019-2020			\$411,474				
	ACTUAL EXPENDITURES FY 2019-2020			(\$472,617)				
	CAPITAL FUND BALANCE END OF FY 2019-2020 (AUDITED)			\$822,426				
	ACTUAL REVENUE FY 2020-2021			\$493,199				
	ACTUAL EXPENDITURES FY 2020-2021			(\$344,545)				
	CAPITAL FUND BALANCE END OF FY 2020-2021 (AUDITED)			\$971,080				
	ESTIMATED REVENUE FY 2021-2022			\$467,606				
	BUDGETED EXPENDITURES FY 2021-2022			(\$754,161)				
	ESTIMATED CAPITAL FUND BALANCE END OF FY 2021-2022			\$684,525				
	ESTIMATED REVENUE FY 2022-2023			\$471,608				
	BUDGETED EXPENDITURES FY 2022-2023			(\$1,086,158)				
	ESTIMATED CAPITAL FUND BALANCE END OF FY 2022-2023			\$69,975				
GENERAL	REFERENCE	NO.	APPROVED	TO DATE	GRANTS	BUDGET	BALANCE	
001-01-51362	BUILDING - TOWN HALL REMODEL (OFFICE)	1.1	8/4/2022	\$0		\$55,753	\$55,753	
001-01-51362	BUILDING - TOWN HALL REMODEL (CHAMBERS)	1.2		\$0		\$30,000	\$30,000	\$85,753 62
001-01-51364	EQUIPMENT - IT REFRESH FINAL	1.3	2/21/2019	\$0		\$10,000	\$10,000	\$10,000 64
	TOTAL CAPITAL GENERAL			\$0		\$95,753	\$95,753	\$95,753 T
								\$95,753 C
STREETS								
001-03-54163	INFRASTRUCTURE - WALKER STREET PAVING	3.1	6/2/2022	\$0		\$34,220	\$34,220	
001-03-54163	INFRASTRUCTURE - CULVERTS & DRAINAGE IMPROVMENTS	3.2		\$0		\$65,000	\$65,000	
001-03-54163	INFRASTRUCTURE - MILLING	3.3		\$0		\$30,000	\$30,000	\$129,220 63
001-03-54164	EQUIPMENT - MOSQ TRUCK	3.4		\$0		\$40,000	\$40,000	
001-03-54164	EQUIPMENT - JD TRACTOR	3.5		\$0		\$70,000	\$70,000	\$110,000 64
	TOTAL CAPITAL STREETS			\$0		\$239,220	\$239,220	\$239,220 T
								\$239,220 C
RECREATION								
001-04-57262	BUILDING - GYM SIDING & INSULATION & EXHAUST FANS	4.1		\$0		\$98,000	\$98,000	
001-04-57262	BUILDING - POOL PUMPS	4.2		\$0		\$20,000	\$20,000	
001-04-57262	BUILDING - FITNESS CENTER FLOORS	4.3		\$0		\$25,000	\$25,000	\$143,000 62
001-04-57263	INFRASTRUCTURE - OXFORD ST PARK DRAINAGE	4.4		\$0		\$50,000	\$50,000	\$50,000 63
001-04-57264	EQUIPMENT - FENCING BUCK & OXFORD	4.5		\$0		\$10,000	\$10,000	
001-04-57264	EQUIPMENT - TRUCK	4.6		\$0		\$25,000	\$25,000	
	TOTAL CAPITAL RECREATION			\$0		\$228,000	\$228,000	\$435,000 64
001-04-57264	EQUIPMENT - FRDAP OXFORD PARK & TOWN HALL PARK	4.7	11/24/2020	\$0	\$400,000	\$400,000	\$400,000	\$628,000 T
	TOTAL GRANT RECREATION			\$0	\$400,000	\$400,000	\$400,000	\$400,000 G
								\$228,000 C

FIRE				TO DATE	GRANTS	BUDGET	BALANCE		
001-05-52264	EQUIPMENT - 2 BUNKER GEAR	5.1		\$0		\$6,800	\$6,800		
001-05-52264	EQUIPMENT - HOSE, INTAKE, ADAPTERS	5.2		\$0		\$9,000	\$9,000	\$15,800	64
	TOTAL CAPITAL FIRE			\$0		\$15,800	\$15,800	\$15,800	T
AIRPARK								\$15,800	C
001-08-54261	FDOT GRANT - LAND ENVIRONMENTAL ASSESSMENT NORTH & SOUTH	8.1	8/19/2021	\$0	\$40,000	\$40,000	\$40,000		
001-08-54261	FAA GRANT - LAND SOUTH END	8.2	8/26/2019	\$0	\$93,074	\$93,074	\$93,074		
001-08-54261	FDOT GRANT - LAND NORTH END	8.3	4/7/2022	\$0	\$464,000	\$464,000	\$464,000		
001-08-54261	FAA GRANT - LAND NORTH END	8.4	3/1/2023	\$0	\$777,771	\$777,771	\$777,771	\$1,374,845	61
001-08-54262	FDOT GRANT - NEW BOX HANGAR	8.5	8/18/2022	\$0	\$340,000	\$340,000	\$340,000	\$340,000	62
001-08-54263	FDOT GRANT - SECURITY FENCING SOUTH LAND	8.6	1/16/2020	\$0	\$36,000	\$36,000	\$36,000	\$36,000	63
001-08-54264	FAA GRANT - CARES FUNDS	8.7	11/15/2021	\$0	\$3,700	\$3,700	\$3,700		
001-08-54264	FAA GRANT - CARES FUNDS	8.8	4/15/2021	\$0	\$13,000	\$13,000	\$13,000	\$16,700	64
	TOTAL GRANTS AIRPARK			\$0	\$1,767,545	\$1,767,545	\$1,767,545	\$1,767,545	T
WATER&SEWER								\$1,767,545	G
401-06-53661	LAND - WWTP 5 AC CHAD BROCK	ADD	4/21/2022	\$0		\$27,500	\$27,500	\$27,500	61
401-06-53662	BUILDING - WTP TRANSFER SWITCH GENERATOR TO PUMP	6.1	11/5/2020	\$0		\$8,000	\$8,000	\$8,000	62
401-06-53663	INFRASTRUCTURE - DIGESTER ACCUMULATED MATERIAL REMOVAL	6.2		\$0		\$40,000	\$40,000		
401-06-53663	INFRASTRUCTURE - FILTER	6.3		\$0		\$5,000	\$5,000		
401-06-53663	INFRASTRUCTURE - WATER LINE	6.4		\$0		\$45,000	\$45,000		
401-06-53663	INFRASTRUCTURE - AMI METERING SOLUTIONS (SUEZ)	6.5	3/7/2019	\$0		\$110,000	\$110,000		
401-06-53663	INFRASTRUCTURE - CDBG MATCH	6.6		\$0		\$50,000	\$50,000		
401-06-53663	INFRASTRUCTURE - CDBG MIT MATCH	6.7		\$0		\$100,000	\$100,000	\$350,000	63
401-06-53664	EQUIPMENT - TWO WETLAND PUMP	6.8		\$0		\$15,000	\$15,000		
401-06-53664	EQUIPMENT - JET RIG	6.9		\$0		\$60,000	\$60,000		
401-06-53664	EQUIPMENT - WATER TRUCK	6.10	1/20/2022	\$0		\$46,885	\$46,885	\$121,885	64
	TOTAL CAPITAL WATER & SEWER			\$0		\$507,385	\$507,385	\$507,385	T
401-06-53663	INFRASTRUCTURE - DIGESTER ACCUMULATED MATERIAL REMOVAL	6.11		\$0	\$40,000	\$40,000	\$40,000	\$8,234,473	G
401-06-53663	INFRASTRUCTURE - OXFORD ST SEWER FORCE MAIN	6.12		\$0	\$609,000	\$609,000	\$609,000		
401-06-53663	INFRASTRUCTURE - CDBG	6.13		\$0	\$1,000,000	\$1,000,000	\$1,000,000		
401-06-53663	INFRASTRUCTURE - CDBG MIGIGATION SEWER REHAB	6.14		\$0	\$6,585,473	\$6,585,473	\$6,585,473	(\$7,727,088)	C
	TOTAL GRANT WATER & SEWER			\$0	\$8,234,473	\$8,234,473	\$8,234,473		
							\$10,402,018	GRANT	
	TOTAL CAPITAL & GRANTS			\$0	\$10,402,018	\$1,086,158	\$1,086,158	CAPITAL	
				TOTAL	GRANTS	BUDGET	ORIGINAL	CAPITAL	
				BUDGET	BALANCE	TOTAL	GRANT OR	ITEMS	
				EXPENDED			BUDGET	APPROVED	
							\$11,488,176		

BUDGET SUMMARY
TOWN OF HILLIARD - FISCAL YEAR 2022-2023

ITEM-4

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HILLIARD ARE 5.38% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	ENTERPRISE FUND	TOTAL BUDGET
ESTIMATED REVENUES:					
CASH CARRIED FORWARD	\$250,492		\$614,550	\$253,783	\$1,118,825
Taxes:					
Ad Valorem Taxes 3.0000	\$389,836				\$389,836
Sales and Use Taxes	\$108,500				\$108,500
Charges for Services	\$217,850			\$1,098,468	\$1,316,318
State Shared Revenue	\$490,677	\$220,872	\$468,108		\$1,179,657
Licenses & Permits	\$144,100				\$144,100
Fees & Penalties	\$2,000			\$193,500	\$195,500
Franchise Fees	\$200,000				\$200,000
Interest Earned/Other	\$54,689		\$3,500	\$29,989	\$88,178
TOTAL ESTIMATED REVENUE	<u>\$1,858,144</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$1,575,740</u>	<u>\$4,740,914</u>
Grants/Reimbursements	\$2,167,545	\$0	\$0	\$649,000	\$2,816,545
Transfers In:	\$1,372,763	\$0	\$0	\$507,385	\$1,880,148
TOTAL ESTIMATED REVENUES AND FUND TRANSFERS	<u>\$5,398,452</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$2,732,125</u>	<u>\$9,437,607</u>
EXPENDITURES/EXPENSES:					
General Government	\$853,428				\$853,428
Public Safety	\$137,322				\$137,322
Physical Environment				\$2,637,125	\$2,637,125
Transportation	\$2,528,946				\$2,528,946
Debt Services					
Human Services	\$23,000				\$23,000
Culture/Recreation	\$1,061,766				\$1,061,766
TOTAL EXPENDITURES/EXPENSES	<u>\$4,604,462</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,637,125</u>	<u>\$7,241,587</u>
Reserves	\$0	\$220,872	\$0	\$95,000	\$315,872
Transfers Out:	\$793,990	\$0	\$1,086,158	\$0	\$1,880,148
TOTAL APPROPRIATED EXPENDITURES, FUND TRANSFERS AND RESERVES	<u>\$5,398,452</u>	<u>\$220,872</u>	<u>\$1,086,158</u>	<u>\$2,732,125</u>	<u>\$9,437,607</u>
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.					

001-GENERAL FUND

REVENUES	GENERAL		EXPENDITURES	GENERAL	
001-01-369901	CASH CARRY FORWARD	\$250,492	001-01-51111	EXECUTIVE SALARIES	\$39,000
001-01-311000	AD VALOREM TAXES	\$389,836	001-01-51121	FICA TAXES	\$2,984
001-01-314100	UTILITY SERVICE TAX - ELECTRIC	\$75,000	001-01-51122	RETIREMENT CONTRIBUTIONS	\$18,000
001-01-314300	UTILITY SERVICE TAX - WATER	\$23,000	001-01-51212	REGULAR SALARIES & WAGE	\$87,658
001-01-314800	UTILITY SERVICE TAX - PROPANE	\$10,500	001-01-51221	FICA TAXES	\$6,706
001-01-315000	COMMUNICATION SERVICE TAX	\$96,881	001-01-51222	RETIREMENT CONTRIBUTIONS	\$27,674
001-01-316000	BUSINESS TAX RECEIPTS	\$30,000	001-01-51223	LIFE & HEALTH INSURANCE	\$19,379
001-01-316002	PEN & INT - BUSINESS TAX RECEIPTS	\$1,000	001-01-51312	REGULAR SALARIES & WAGE	\$157,344
001-01-322000	BUILDING PERMITS	\$70,000	001-01-51313	PART TIME SALARIES & WAGES	\$0
001-01-323100	FRANCHISE FEES - ELECTRIC	\$200,000	001-01-51314	OVERTIME	\$6,000
001-01-329000	ZONING REVENUE	\$35,000	001-01-51321	FICA TAXES	\$12,495
001-01-329001	MOVE-ON PERMIT	\$100	001-01-51322	RETIREMENT CONTRIBUTIONS	\$19,454
001-01-329002	RADON	\$2,000	001-01-51323	LIFE & HEALTH INSURANCE	\$58,137
001-01-329003	BUSINESS LICENSE INSPECT	\$500	001-01-51324	WORKER'S COMPENSATION	\$4,865
001-01-329004	MOBILE HOME INSPECTS	\$500	001-01-51331	PROFESSIONAL SERVICES	\$54,000
001-01-331500	FEMA REIMBURSEMENT - GENERAL	\$0	001-01-51332	ACCOUNTING & AUDITING	\$19,000
001-01-334100	DCA - COMMUNITY PLANNER	\$0	001-01-51334	CLEANING CONTRACT	\$5,540
001-01-335120	STATE REVENUE SHARING	\$159,305	001-01-51340	TRAVEL & EDUCATION	\$10,000
001-01-335140	MOBILE HOME LICENSES	\$1,000	001-01-51341	COMMUNICATIONS & FREIGHT	\$15,000
001-01-335150	ALCOHOLIC BEVERAGE LICENSE	\$500	001-01-51343	UTILITY SERVICES	\$13,000
001-01-335180	LOCAL HALF CENT SALE TAX	\$232,991	001-01-51344	RENTALS & LEASES	\$1,000
001-01-337700	NASSAU COUNTY - GENERAL	\$0	001-01-51345	INSURANCE	\$21,239
001-01-341300	EDUCATIONAL ADMINISTRATIVE	\$5,000	001-01-51346	REPAIRS & MAINTENANCE	\$20,000
001-01-341900	ELECTION QUALIFYING FEE	\$0	001-01-51348	PROMOTIONAL ACT-PUBLIC NOTICE	\$5,000
001-01-341902	FAX	\$100	001-01-51349	OTHER CURRENT OBLIGATIONS	\$2,000
001-01-341903	COPIES	\$50	001-01-51351	OFFICE SUPPLIES	\$0
001-01-342500	FIRE INSPECTIONS	\$5,000	001-01-51352	OPERATING SUPPLIES	\$30,000
001-01-351500	FINES & FORFEITURES - TRAFFIC	\$3,000	001-01-51354	BOOKS, SUBSCRIP & PUBLICATIONS	\$20,000
001-01-354000	VIOLATION OF LOCAL ORDINANCES	\$2,000	001-01-51360	CAPITAL IMPROVEMENTS	\$0
001-01-361100	INTEREST INCOME SBA	\$10,000	001-01-51361	LAND	\$0
001-01-361101	INTEREST INCOME CKG	\$100	001-01-51362	BUILDINGS	\$85,753
001-01-363290	EDUCATION IMPACT FEES	\$0	001-01-51363	INFRASTRUCTURE	\$0
001-01-365000	SURPLUS MATERIALS - GENERAL	\$0	001-01-51364	MACHINERY & EQUIPMENT	\$10,000
001-01-366000	HILLIARD DONATIONS	\$0	001-01-51365	WORK IN PROGRESS (WIP)	\$0
001-01-369001	NSF FEES - GENERAL	\$0	001-01-51366	DOCUMENTS & MATERIALS	\$0
001-01-369900	MISCELLANEOUS REVENUE - GENERAL	\$5,000	001-01-51398	BUILDING PERMIT SURCHARGE	\$2,000
001-01-381001	INTERFUND TRANS SALES TAX	\$95,753	001-01-51399	BANK SERVICE CHARGES	\$200
001-01-381002	INTERFUND TRANS SPECIAL REVENUE	\$0	001-01-51513	LAND USE & ZONING BOARD	\$80,000
001-01-381003	INTERFUND TRANS DEBT SERVICE	\$0	001-01-52231	FIRE MARSHALL CONTRACT	\$5,000
TOTAL	GENERAL	\$1,704,608	001-01-52431	BUILDING INSPECTOR	\$33,990
			001-01-52931	CODE ENFORCEMENT	\$13,200
			001-01-52961	CODE ENFORCEMENT CONTINGY	\$0
			001-01-56481	AID TO GOVERNMENT AGENCY	\$0
			001-01-56482	AID TO PRIVATE ORGANIZATION	\$5,000
			001-01-57449	SPECIAL EVENTS	\$0
			001-01-58102	TRANSFERS TO STREETS	\$519,780
			001-01-58103	TRANSFERS TO RECREATION	\$46,000
			001-01-58103	TRANSFERS TO RECREATION	\$158,878
			001-01-58104	TRANSFERS TO FIRE	\$69,332
			001-01-58106	TRANSFERS TO WATER & SEWER	\$0
			001-01-58191	TRANSFER TO DEBT SERVICE	\$0
			001-01-58192	TRANSFER TO SALES TAX	\$0
			TOTAL	GENERAL	\$1,704,608

REVENUES STREETS/TRANSPORATION

001-03-331500	FEMA REIMBURSEMENTS - STREETS	\$0
001-03-335420	GAS TAX - STATE	\$1,000
001-03-337700	NASSAU COUNTY - STREETS	\$0
001-03-349000	CULVERT PERMITS - STREETS	\$7,000
001-03-365000	SURPLUS MATERIALS - STREETS	\$0
001-03-369900	MISCELLANEOUS REVENUE - STREETS	\$12,401
001-03-381000	INTERFUND TRANS GEN FUND	\$519,780
001-03-381001	INTERFUND TRANS SALES TAX	\$239,220
001-03-381002	INTERFUND TRANS SPECIAL REVENUE	<u>\$0</u>
TOTAL	STREETS/TRANSPORATION	\$779,401

EXPENDITURES STREETS/TRANSPORATION

001-03-54112	REGULAR SALARIES & WAGES	\$158,085
001-03-54113	PART TIME SALARIES & WAGES	\$0
001-03-54114	OVERTIME	\$6,000
001-03-54121	FICA TAXES	\$12,553
001-03-54122	RETIREMENT CONTRIBUTIONS	\$19,543
001-03-54123	LIFE & HEALTH INSURANCE	\$58,137
001-03-54124	WORKER'S COMPENSATION	\$4,865
001-03-54140	TRAVEL & EDUCATION	\$2,000
001-03-54141	COMMUNICATIONS & FREIGHT	\$1,200
001-03-54143	UTILITY SERVICES	\$44,000
001-03-54144	RENTALS AND LEASES	\$6,000
001-03-54145	INSURANCE	\$22,298
001-03-54146	REPAIRS & MAINTENANCE	\$120,000
001-03-54148	PROMOTIONAL ACT-PUBLIC NOTICE	\$500
001-03-54149	OTHER CURRENT OBLIGATIONS	\$1,000
001-03-54152	OPERATING SUPPLIES	\$36,000
001-03-54153	ROAD MATERIALS & SUPPLIES	\$30,000
001-03-54160	CAPITAL IMPROVEMENTS	\$0
001-03-54162	BUILDING	\$0
001-03-54163	INFRASTRUCTURE	\$129,220
001-03-54164	MACHINERY & EQUIPMENT	\$110,000
001-03-56231	ANIMAL CONTROL	\$0
001-03-56252	OPERATING SUPP-MOSQUITO	\$18,000
001-03-58191	TRANSFER TO DEBT SERVICE	<u>\$0</u>
TOTAL	STREETS/TRANSPORATION	\$779,401

REVENUES PARKS/RECREATION

001-04-331500	FEMA REIMBURSEMENTS - REC	\$0
001-04-331502	GRANTS DEP FRDAP - RECREATION	\$400,000
001-04-337700	MISC GRANTS - RECREATION	\$0
001-04-347200	PARKS & RECREATION - SPORT	\$0
001-04-347201	P&R - SOCCER	\$5,000
001-04-347202	P&R - BASKETBALL	\$9,500
001-04-347203	P&R - FLAG FOOTBALL	\$5,000
001-04-347204	P&R - SOFTBALL	\$1,000
001-04-347205	P&R - GYMNASTICS	\$6,000
001-04-347206	P&R - MARTIAL ARTS	\$0
001-04-347207	P&R - CONCESSIONS	\$1,800
001-04-347208	P&R - VOLLEYBALL	\$2,000
001-04-347209	P&R - SWIM TEAM	\$1,000
001-04-347210	P&R - TENNIS	\$800
001-04-347211	P&R - TRACK	\$800
001-04-347400	SPECIAL EVENTS & DONATIONS	\$2,000
001-04-347410	PARKS & RECREATION - EVENT	\$0
001-04-347411	P&R - KIDZ SQUAD	\$40,000
001-04-347412	P&R - SUMMER CAMP	\$30,000
001-04-347413	P&R - SWIM LESSONS	\$3,000
001-04-347414	P&R - BASKETBALL CAMP	\$2,500
001-04-347415	P&R - FOOTBALL CAMP	\$2,000
001-04-347416	P&R - VOLLEYBALL CAMP	\$1,000
001-04-347500	PARKS & RECREATION - MEMBERS	\$0
001-04-347501	P&R - MONTHLY CHILD WATCH	\$500
001-04-347502	P&R - DRAFT MEMBERS	\$60,000
001-04-347503	P&R - SEMI MEMBERS	\$3,000
001-04-347504	P&R - ANNUAL MEMBERS	\$1,000
001-04-347505	P&R - DAILY MEMBERS	\$2,000
001-04-347506	P&R - HEALTHWAY FITNESS PRIME	\$1,000
001-04-347507	P&R - HEALTHWAY SILVER SNEAKERS	\$2,500
001-04-347508	P&R - POOL MEMBERS	\$7,000
001-04-347550	P&R - OPTUM MEMBERS	\$2,000
001-04-347551	P&R - ALL INCLUSIVE MEMBERS	\$2,000
001-04-347509	P&R - GROUP MEMBERS	\$1,000
001-04-347510	PARKS & RECREATION - RENTAL	\$0

EXPENDITURES PARKS/RECREATION

001-04-56482	AID TO PRIVATE ORGANIZATION	\$8,000
001-04-57212	REGULAR & PT SALARIES & WAGES	\$135,000
001-04-57213	TEMPORARY WAGES	\$41,000
001-04-57214	OVERTIME	\$250
001-04-57221	FICA TAXES	\$13,484
001-04-57222	RETIREMENT CONTRIBUTIONS	\$20,991
001-04-57223	LIFE & HEALTH INSURANCE	\$19,379
001-04-57224	WORKER'S COMPENSATION	\$4,864
001-04-57231	PROFESSIONAL SERVICES	\$1,000
001-04-57234	CLEANING CONTRACT	\$1,000
001-04-57240	TRAVEL & EDUCATION	\$1,000
001-04-57241	COMMUNICATIONS & FREIGHT	\$2,500
001-04-57243	UTILITY SERVICES	\$30,000
001-04-57244	RENTALS & LEASES	\$1,000
001-04-57245	INSURANCE	\$22,298
001-04-57246	REPAIRS & MAINTENANCE	\$20,000
001-04-57248	PROMOTIONAL ACT-PUBLIC NOTICE	\$2,000
001-04-57249	OTHER CURRENT OBLIGATION	\$10,000
001-04-57251	OFFICE SUPPLIES	\$0
001-04-57252	OPERATING SUPPLIES	\$52,000
001-04-57254	BOOKS, SUBSCRIP & PUBLICATIONS	\$2,500
001-04-57260	CAITAL IMPROVEMENTS	\$0
001-04-57261	LAND	\$0
001-04-57262	BUILDINGS	\$143,000
001-04-57263	INFRASTRUCTURE	\$50,000
001-04-57264	MACHINERY & EQUIPMENT	\$435,000
001-04-57265	WORK IN PROGRESS (WIP)	\$0
001-04-57299	BANK SERVICE CHARGE	\$5,500
001-04-57449	SPECIAL EVENTS	<u>\$40,000</u>
TOTAL	PARKS/RECREATION	\$1,061,766

001-04-347511	P&R - POOL & SPLASH RENTAL	\$6,500
001-04-347512	P&R - SPLASH PAD RENTAL	\$500
001-04-347513	P&R - LIFEGUARD(S) RENTAL	\$0
001-04-347514	P&R - GYM RENTAL	\$500
001-04-347515	P&R - BALL PARK RENTAL	\$400
001-04-347516	P&R - BUCK LG PAVILION RENTAL	\$500
001-04-347517	P&R - BUCK SM PAVILION RENTAL	\$250
001-04-347518	P&R - OXFORD PICNIC AREA	\$150
001-04-347900	P&R - CREDIT CARD FEE	\$3,500
001-04-362002	LEASE - NEXTEL TOWER	\$14,688
001-04-365000	SURPLUS MATERIALS - RECREATION	\$0
001-04-369900	MISCELLANEOUS REVENUE - REC	\$6,500
001-04-381000	INTERFUND TRANS GEN FUND	\$46,000
001-04-381000	INTERFUND TRANS GEN FUND	\$158,878
001-04-381001	INTERFUND TRANS SALES TAX	<u>\$228,000</u>
TOTAL	PARKS/RECREATION	\$1,061,766

REVENUES	FIRE	
001-05-331500	FEMA REIMBURSEMENTS - FIRE	\$0
001-05-334200	GRANTS FORESTRY 50/50 - FIRE	\$0
001-05-337700	NASSAU COUNTY - FIRE	\$0
001-05-342200	FIRE PROTECTION SERVICES - NC	\$0
001-05-365000	SURPLUS MATERIALS - FIRE	\$0
001-05-369900	HVFD DONATIONS	\$0
001-05-369900	MISCELLANEOUS REVENUE - FIRE	\$0
001-05-381000	INTERFUND TRANS GEN FUND	\$69,332
001-05-381001	INTERFUND TRANS SALES TAX	<u>\$15,800</u>
TOTAL	FIRE	\$85,132

REVENUES	AIRPARK/TRANSPORTATION	
001-08-331410	GRANTS FAA - AIRPARK	\$887,545
001-08-331500	FEMA REIMBURSEMENT - AIRPARK	\$0
001-08-334410	GRANTS DOT - AIRPARK	\$880,000
001-08-337700	NASSAU COUNTY - AIRPARK	\$0
001-08-344100	HILLIARD AVIATION - AIRPARK	\$0
001-08-365000	SURPLUS MATERIALS - AIRPARK	\$0
001-08-369900	MISCELLANEOUS REVENUE - AIRPARK	\$0
001-08-381000	INTERFUND TRANS GEN FUND	\$0
001-08-381001	INTERFUND TRANS SALES TAX	<u>\$0</u>
TOTAL	AIRPARK/TRANSPORTATION	\$1,767,545

TOTAL REVENUES **\$5,398,452**

EXPENDITURES FIRE

001-05-52224	WORKER'S COMPENSATION	\$4,864
001-05-52240	REIMBURSEMENT EXPENSE	\$4,250
001-05-52241	COMMUNICATIONS & FREIGHT	\$2,500
001-05-52243	UTILITY SERVICE	\$2,500
001-05-52244	RENTALS & LEASES	\$0
001-05-52245	INSURANCE	\$22,298
001-05-52246	REPAIRS & MAINTENANCE	\$16,200
001-05-52251	OFFICE SUPPLIES	\$0
001-05-52252	OPERATING SUPPLIES	\$8,520
001-05-52254	BOOKS, SUBSCRIP & PUBLICATIONS	\$8,200
001-05-52260	CAPITAL IMPROVEMENTS	\$0
001-05-52264	MACHINERY & EQUIPMENT	<u>\$15,800</u>
TOTAL	FIRE	\$85,132

EXPENDITURES AIRPARK/TRANSPORTATION

001-08-54241	COMMUNICATIONS & FREIGHT	\$0
001-08-54248	PROMOTIONAL ACTIVITIES	\$0
001-08-54252	OPERATING SUPPLIES	\$0
001-08-54261	LAND	\$1,374,845
001-08-54262	BUILDINGS	\$340,000
001-08-54263	INFRASTRUCTURE	\$36,000
001-08-54264	MACHINERY & EQUIPMENT	\$16,700
001-08-54265	WORK IN PROGRESS (WIP)	\$0
001-08-54266	DOCUMENTS & MATERIALS	\$0
001-08-58105	TRANSFER TO AIRPARK	\$0
001-08-58192	TRANSFER TO SALES TAX	<u>\$0</u>
TOTAL	AIRPARK/TRANSPORTATION	\$1,767,545

TOTAL EXPENDITURES **\$5,398,452**

101-SPECIAL REVENUE

REVENUES	EXCISE TAX		EXPENDITURES	EXCISE TAX	
101-07-312410	LOCAL OPTION GAS TAX	\$220,872	101-07-59099	RESERVE	\$220,872
TOTAL	EXCISE TAX	\$220,872	TOTAL	EXCISE TAX	\$220,872
TOTAL REVENUES		<u>\$220,872</u>	TOTAL EXPENDITURES		<u>\$220,872</u>

120-CAPITAL IMPROVEMENT PLAN

REVENUES	GENERAL		EXPENDITURES	GENERAL	
120-00-369001	CASH CARRY FORWARD	\$614,550	120-00-51399	BANK SERVICE CHARGES	\$0
120-00-312600	DISCRETIONARY SALES TAX	\$468,108	120-00-58101	TRANSFER TO GEN GOV'T	\$95,753
120-00-361100	INTEREST INCOME SBA	\$3,500	120-00-58103	TRANSFER TO STREETS	\$239,220
120-00-381000	TRANSFER FROM GENERAL	<u>\$0</u>	120-00-58104	TRANSFER TO RECREATION	\$228,000
TOTAL	GENERAL	\$1,086,158	120-00-58105	TRANSFER TO FIRE	\$15,800
			120-00-58106	TRANSFER TO WATER & SEWER	\$507,385
			120-00-58108	TRANSFER TO AIRPARK	\$0
			120-00-59099	RESERVE	<u>\$0</u>
			TOTAL	GENERAL	\$1,086,158
TOTAL REVENUES		<u>\$1,086,158</u>	TOTAL EXPENDITURES		<u>\$1,086,158</u>

401-WATER & SEWER

REVENUES	WATER & SEWER	EXPENDITURES	WATER & SEWER
401-06-369901	CASH CARRY FORWARD	401-06-53612	REGULAR SALARIES & WAGES
401-06-331350	GRANTS USDA RD - W&S	401-06-53613	PART TIME SALARIES & WAGES
401-06-331500	FEMA REIMBURSEMENTS - W&S	401-06-53614	OVERTIME
401-06-334350	GRANTS DEP LEG CBIR - WWTP	401-06-53621	FICA TAXES
401-06-334351	GRANTS DEP LEG CBIR - SEWER	401-06-53622	RETIREMENT CONTRIBUTIONS
401-06-334354	CDBG - WM REPLACE & GENERATOR	401-06-53623	LIFE & HEALTH INSURANCE
401-06-337700	NASSAU COUNTY - W&S	401-06-53624	WORKER'S COMPENSATION
401-06-343300	WATER UTILITY REVENUE	401-06-53631	PROFESSIONAL SERVICES
401-06-343500	SEWER UTILITY REVENUE	401-06-53632	ACCOUNTING & AUDITING
401-06-349001	TAP-ON FEES - W&S	401-06-53634	WASTE DISPOSAL
401-06-349002	TRANSFER FEES - W&S	401-06-53640	TRAVEL & EDUCATION
401-06-349003	TURN ON/OFF FEES - W&S	401-06-53641	COMMUNICATIONS & FREIGHT
401-06-349004	WATER LINE EXTENSION FEES	401-06-53642	WATER PLANT ELECTRICITY
401-06-349005	SEWER LINE EXTENSION FEE	401-06-53643	SEWER PLANT ELECTRICITY
401-06-349006	RECONNECT FEE - W&S	401-06-53644	RENTALS & LEASES
401-06-361100	INTEREST INCOME SBA	401-06-53645	INSURANCE
401-06-361101	INTEREST INCOME CKG	401-06-53646	REPAIRS & MAINTENANCE
401-06-362003	LEASE - WATER TOWER	401-06-53648	PROMOTIONAL ACT-PUBLIC NOTICE
401-06-363240	SYSTEM DEVELOPMENT CHARGES	401-06-53649	OTHER CURRENT OBLIGATIONS
401-06-365000	SURPLUS MATERIALS - W&S	401-06-53651	OFFICE SUPPLIES
401-06-369001	NSF FEES - W&S	401-06-53652	OPERATING SUPPLIES
401-06-369002	PENALTIES - W&S	401-06-53654	BOOKS, SUBSCRIP & PUBLICATIONS
401-06-369003	METER TAMPERING FEES - W&S	401-06-53658	AMORTIZATION EXPENSE
401-06-369004	CONVENIENCE CHARGE	401-06-53659	DEPRECIATION EXPENSE
401-06-369900	MISCELLANEOUS REVENUE - W&S	401-06-53660	CAPITAL IMPROVEMENTS
401-06-381000	TRANS FROM GENERAL	401-06-53661	LAND
401-06-381001	TRANS FROM SALES TAX	401-06-53662	BUILDINGS
401-06-381002	TRANS FROM SPEC REVENUE	401-06-53663	INFRASTRUCTURE
401-06-381003	LOANS - W&S	401-06-53664	MACHINERY & EQUIPMENT
TOTAL	WATER & SEWER	401-06-53665	WORK IN PROGRESS (WIP)
		401-06-53672	INTEREST EXPENSE BONDS
		401-06-53698	BAD DEBT EXPENSE
		401-06-53699	BANK SERVICE CHARGES
		401-06-56482	AID TO PRIVATE ORGANIZATION
		401-06-59099	RESERVE
		TOTAL	WATER & SEWER
TOTAL REVENUES	\$0	TOTAL EXPENDITURES	\$2,732,125