



# **City of Atlantic Beach**

## **Digital Budget Book**



Last updated 10/25/24





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# **INTRODUCTION**

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# Budget Message

From: William B. Killingsworth, City Manager  
Date: September 24, 2024  
Subject: FY2025 Adopted Budget

I am pleased to present the adopted budget for the fiscal year ending September 30, 2025 (FY 2024-2025). This budget has been prepared using an unchanged millage rate of \$2.8410 per \$1,000 of assessed taxable value, which remains the lowest in Duval County. Highlights of the proposed FY 2024-25 budget are as follows:

- The City's total proposed budget is \$58,680,384, which is \$465,911 or 0.79% less than the current year.
- The General Fund's budget is \$19,973,370. Expenditures increased by 6.83% while revenues increased by 3.86% over the current year. Property taxes represent 40.06% of the General Fund revenues. The Public Safety function -- which includes Police, Fire, Animal Control and Ocean Rescue -- is 41.60% of the expenditure.
- A homeowner in Atlantic Beach with a home value of the median \$482,000 with a homestead exemption of \$50,000 will pay approximately \$7,523 in property taxes. The portion for Atlantic Beach is approximately \$1,227 or 16.31%.
- The total assessed value of property in Atlantic Beach increased by \$258,859,091 or 9.79% over last year. This includes \$27,142,174 in new construction.

## Capital Outlay

The City's FY 2024-25 spending plan continues the City's recent trend of making a substantial investment in water, sewer, and stormwater infrastructure. This is necessary to maintain and to increase the capacity to provide drinking water and sanitary sewer, as well as, to mitigate flooding issues. A portion of the infrastructure projects budgeted for FY 2023-24 are included in the proposed budget. Like many local governments, the City ran into challenges completing and, in many instances, starting the slated projects. This is largely due to inflation and the supply of contractors willing and able to work on projects.

## Personnel

The adopted budget includes a 5% increase in wages for most employees.



## History of City

Atlantic Beach was a small seaside community around 1900 when Henry Flagler, builder of the Florida East Coast Railway, built the Mayport branch of the railway and erected a station just north of the former Atlantic Beach City Hall (Now Adele Grage Cultural Center).

### Entrance to Town Center



(<http://www.coab.us/16/History>)

The Continental Hotel, with approximately 300 rooms, was built soon thereafter on a tract of land lying between the depot and the beach. The land surrounding the hotel was subdivided and sold for summer homes. Promotional activities to attract tourists included auto races on the beach and air shows and the area experienced considerable growth.

In 1913, the railroad sold most of the land to the Atlantic Beach Corporation, headed by Ernest R. Beckett, which began paving streets, installing lights and water and sewer lines. However, during World War I, people were afraid to come to the coast and the Atlantic Beach Corporation went into bankruptcy. After the war, land began to sell again and the settlement began to grow. The Town of Atlantic Beach was incorporated in 1926 and the Governor appointed Harcourt Bull, Sr., as the first Mayor.

A tract of land was purchased from the railroad and was developed as the Town Park and became the site of the first Town Hall. The building burned down in 1931 and a new Town Hall was built in 1932 at 716 Ocean Boulevard. The first Charter was adopted in 1929, and in addition to the Charter officials, the town had one additional employee. The town continued to grow and by 1940 there were 38 employees and a taxable value, after the homestead exemptions of \$1 million dollars. A new Charter was adopted in 1957 making Atlantic Beach a city.

With the opening of the Mayport Naval Station in the 1940's and the construction of the Matthews Bridge in the mid 1950's, the area became ready for development. Atlantic Beach was getting its water from a private water plant under lease, which was inadequate for both domestic and fire use. With an annual budget of approximately \$100,000, funds were not available for major capital improvements.

The citizens of Atlantic Beach approved the issuance of water revenue bonds and a two million gallon per day water plant was constructed. In 1957 and 1958 the Atlantic Beach water system received the Florida State Board of Health Merit Award for the best operated primary water treatment plant for cities under 10,000 population in the state. During that time, the city embarked on "Operation Bootstrap," and within the next few years, with additional funds from a general obligation bond, the city constructed a sewer plant with the necessary lift stations and outfall lines, built a fire station, purchased 750 gallon per minute custom pumper and added three paid firemen to staff the station twenty-four hours a day. An air conditioned jail and police station with a radio system was constructed, the city purchased two new compaction garbage trucks and provided daily garbage collection, acquired a new city yard and constructed a storeroom and garage, paved streets and installed street lights.

### Adele Grage Cultural Center



The city boundaries were extended in 1987 by annexation of the Seminole Beach area to the north and again in 1996 by extending the westerly boundary to the Intracoastal Waterway. The city is approximately three square miles in area and has almost two miles of ocean beach.

The old fire station has been replaced by a public safety building located at 850 Seminole Road. The city maintains its own Police Department, and fire and emergency services are now provided by the City of Jacksonville from the 850 Seminole Road location.



In 1991, the city administrative offices moved to a new city hall located at 800 Seminole Road. Soon after this, the old city hall was turned into a community center and named the Adele Grage Community Center in honor of longtime City Clerk, Adele Grage, and came under the jurisdiction of the Parks and Recreation Department. Various community groups and organizations used the building for meetings and social activities. In 1993, the City Commission authorized the Atlantic Beach Experimental Theater (ABET) to use the former commission chambers and adjoining offices for a community theater. In 2002 a major renovation was completed and community rooms, a resource center, gallery, verandas and new restrooms were added. The building was renamed the Adele Grage Cultural Center and fulfilled the need for a facility capable of meeting the cultural and community needs of a growing and culturally enlightened population. Fundraisers were held and public and private donations paid for much of the renovation. In 2001, members of Beaches Habitat for Humanity constructed Jordan Park Community Center located at 1671 Francis Avenue with city-supplied building materials in exchange for permanent office space in the building.

Much of the development in the city has been residential, with single-family homes accounting for most of the developed land areas. The city is nearing build-out with less than 10% of the incorporated land area being undeveloped.

#### **Atlantic Beach Shoreline**



The city has a commission-manager form of government with an appointed manager who reports to the four commissioners and a mayor/commissioner. William S. Howell served twenty-seven years as mayor and holds the longest tenure, a record, which may remain unbroken since, in 1991, the city commission established term limits for elected officials.

Recent city commissions have recognized the need to acquire land to be developed for recreational purposes while a few large tracts of land were still available. In 1994, the city acquired approximately eight acres on the Intracoastal Waterway and with the use of grant funds, developed Tideviews Preserve as a passive park with trails, a boardwalk for viewing wildlife, canoe launch and picnic areas. In 1998, the City of Atlantic Beach, in a joint venture with the City of Jacksonville, acquired a twenty-seven acre island now known as Dutton Island Preserve. The City of Atlantic Beach's portion of the purchase price was paid from Florida Barge Canal funds and no Atlantic Beach tax money was used for the purchase. The island is experiencing on-going development as a nature park to include trails, a floating dock for launching kayaks and canoes, a fishing pier, camping sites and pavilions. Residents may now enjoy more than sixty-five acres of parkland.

Today, Atlantic Beach is a mostly residential community whose approximately 13,500 citizens enjoy an enviable quality of life.



## Population Overview

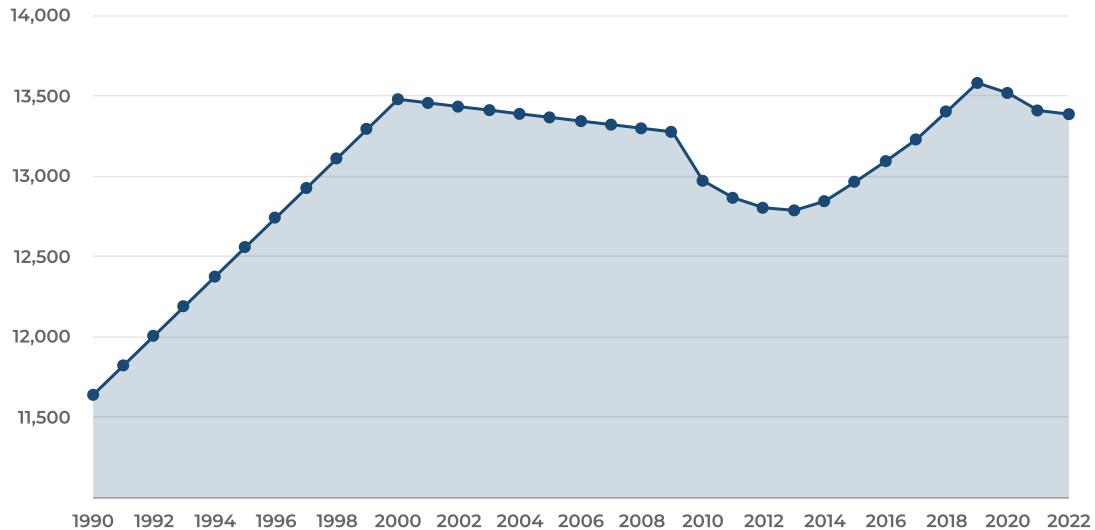


TOTAL POPULATION

**13,381**

▼ .2%  
vs. 2021

GROWTH RANK  
**303** out of **414**  
Municipalities in Florida



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



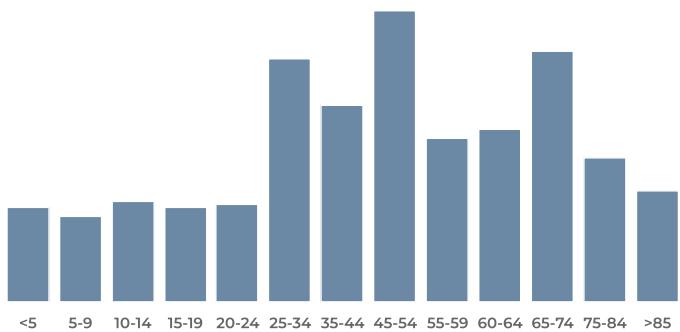
DAYTIME POPULATION

**11,724**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

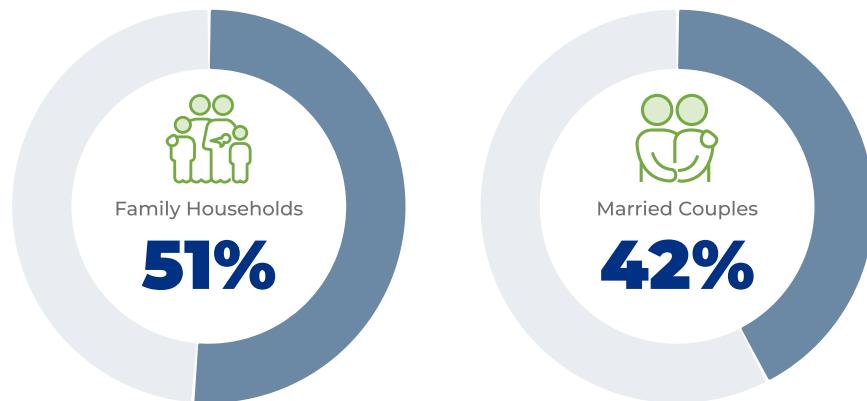


## Household Analysis

TOTAL HOUSEHOLDS

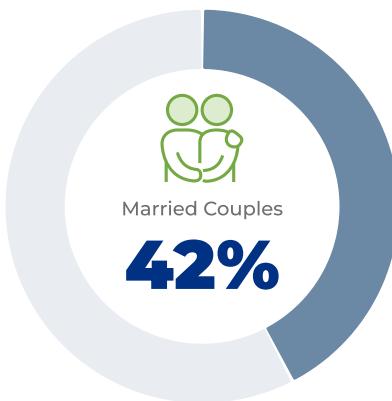
**5,798**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



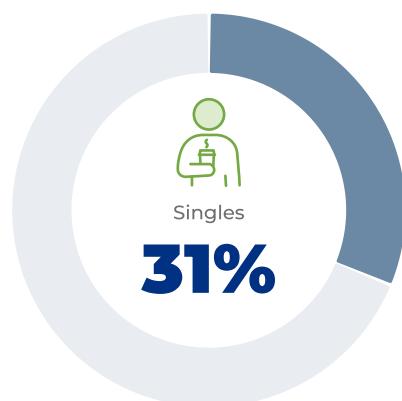
▲ 10%

higher than state average



▼ 9%

lower than state average



▲ 8%

higher than state average



▼ 1%

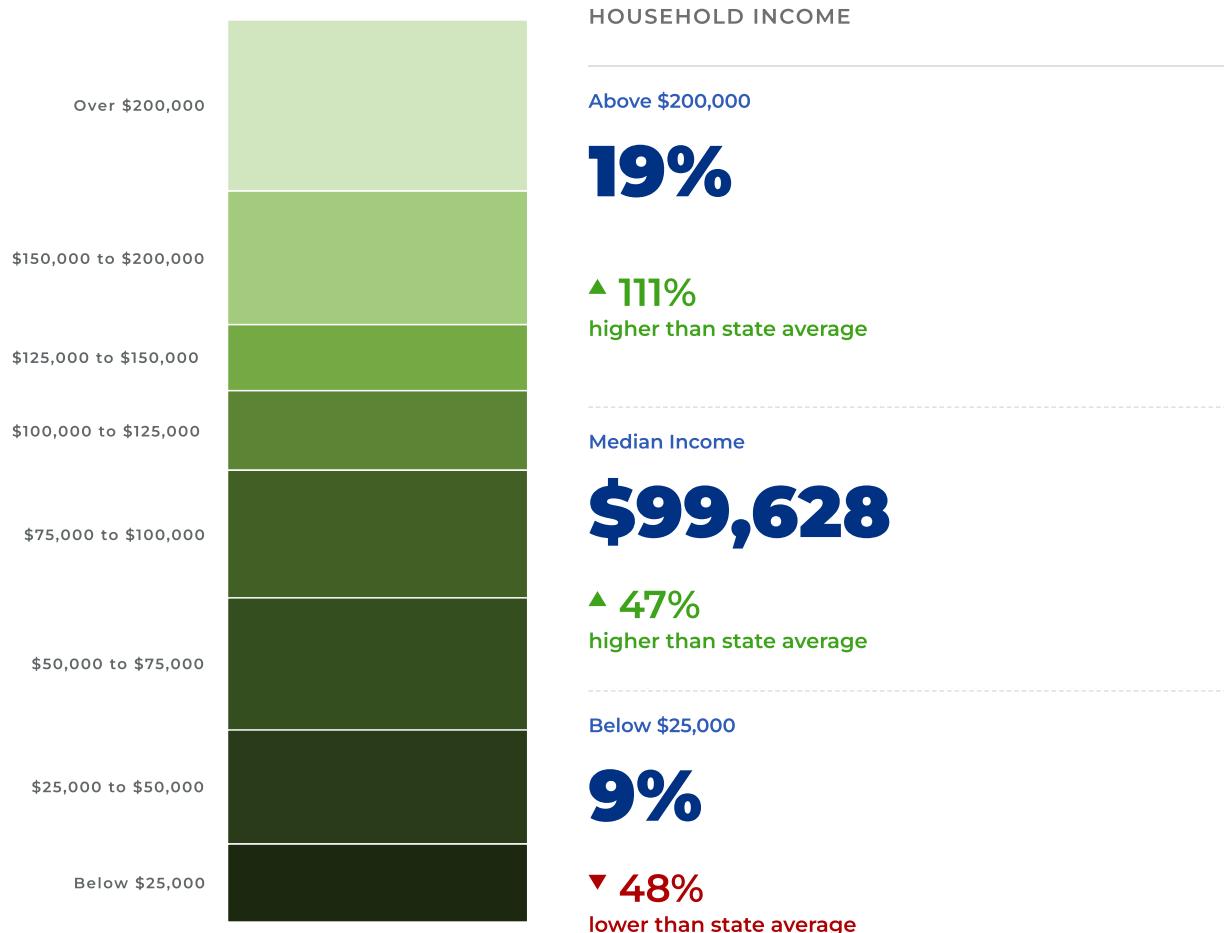
lower than state average

\* Data Source: American Community Survey 5-year estimates



## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



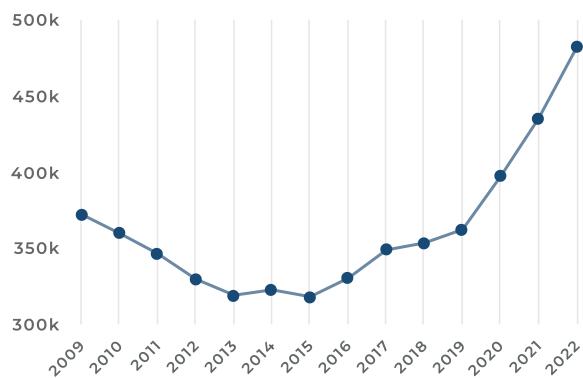
\* Data Source: American Community Survey 5-year estimates



# Housing Overview



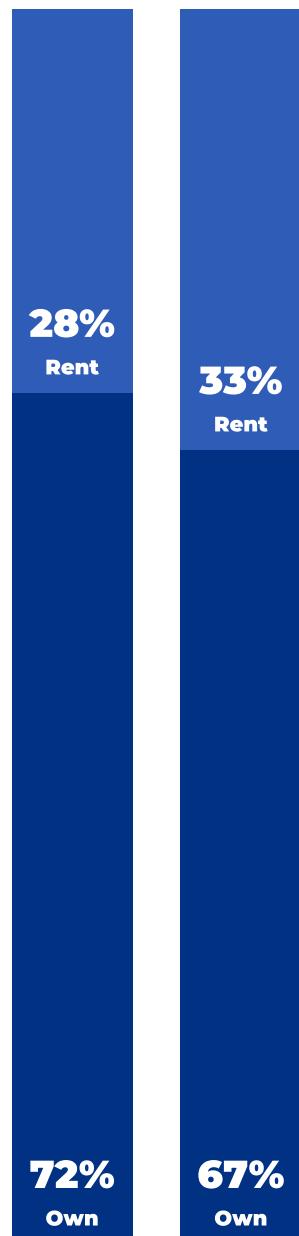
2022 MEDIAN HOME VALUE  
**\$482,000**



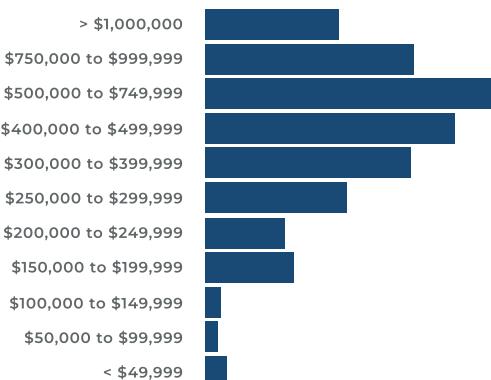
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Atlantic Beach State Avg.



## HOME VALUE DISTRIBUTION



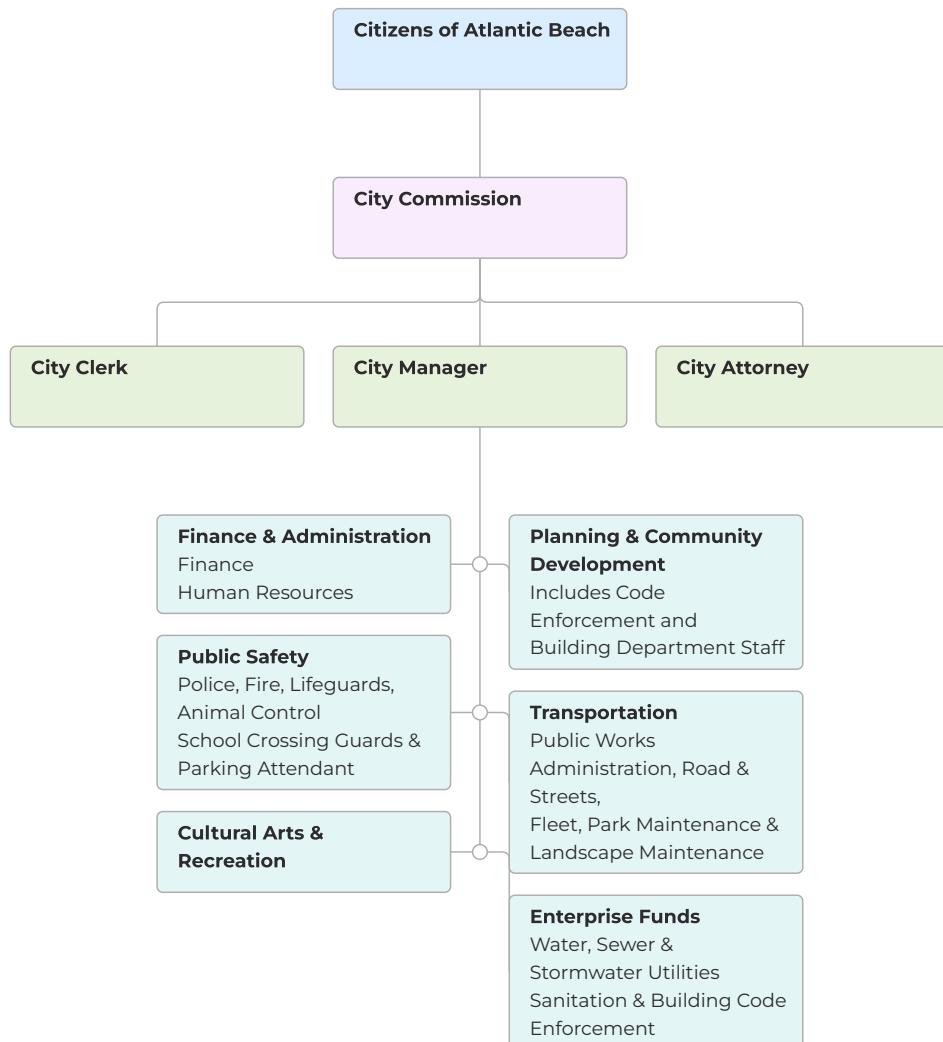
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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# Organization Chart

City of Atlantic Beach Organizational Chart



## **Fund Structure**



# Fund Structure

The basic building block of governmental finance is the "fund". Generally accepted accounting principles (GAAP) provide the following definition of a fund:

A **fund** is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Governmental Accounting Standards state that an entity should establish only the minimum number of funds consistent with legal and operating requirements. This is because the use of unnecessary funds for financial reporting purposes can result in inflexibility, undue complexity and inefficient financial administration. Any budgeted fund that represents more than 10% of the total appropriated revenues or expenditures is considered a major fund. The City's fund structure for budgetary purposes is the same for its audited financial statements. All the City's governmental and proprietary funds' budgets are appropriated and legally adopted by Ordinance of the City Commission. The fiduciary funds are excluded as the City does not control the resources that are managed in a trustee or fiduciary capacity. The breakdown of the City's fund structure is as follows:

## **Governmental Fund Types**

The City reports the following major governmental funds:

**General Fund** - This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City also reports numerous non-major governmental funds. They are as follows:

- Tree Replacement Fund - This fund is used to provide funding to ensure compliance with Chapter 23 of the Code of Ordinances governing protected tree and landscaping requirements.
- Local Option Gas Tax Fund - This fund is used to account for the City's share of the County Gas Tax Revenues to be used in support of capital outlay and maintenance for local roads and drainage systems.
- Convention Development Tax Fund - This fund is to account for the levy of the local tourist development tax revenue received.
- Half-Cent Sales Tax (Better Jax) Fund - This fund provides for the collection and spending of the additional half-cent sales tax.
- Parking Facilities - This fund accounts for paid parking revenue received from the Atlantic Beach side of the Town Center.
- Law Enforcement Special Revenue Funds-Grants, Training, Forfeiture and Radio
- Debt Service - This fund accounts for debt service payments for the 2018 Revenue Bond.
- Capital Projects - This fund accounts for the acquisition or construction of various major projects.

## **Proprietary Fund Types**

The City reports the following proprietary funds:

**Water Utility Fund**: This fund is used for the activities of water operations, which includes user fees, operations and capital projects.

**Sewer Utility Fund**: This fund is used for the activities of wastewater operations, which include user fees, operations and capital projects.

**Sanitation Fund**: This fund is used to account for the fees charged and the costs associated with the collection and disposal of refuse.

**Building Code Enforcement Fund**: This fund is used to account for the fees charged for enforcing the Florida Building Code per section 553.80 F.S.



Stormwater Fund: This fund accounts for the construction and maintenance of the City's stormwater system.

**Fiduciary Fund Types**

The City reports the following fiduciary funds:

General Employees' Pension Trust Fund - This fund accounts for the accumulation of resources and for contributions and benefits of the general employees of the City hired prior to September 1, 2008.

Police Officers' Pension Trust Fund - This fund accounts for the accumulation of resources and for contributions and benefits of the police officers of the City.



## Basis of Budgeting

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

- Advances from other funds are presented as revenues.
- Encumbrances, advances to other funds, and principal on long-term debt of proprietary funds are presented as expenditures or expenses.
- Depreciation and compensated absences are not budgeted in any funds.

The basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e. measurable and available to finance the City's operations. Available refers to collective within the current period or soon enough thereafter to be used to pay liabilities of the current period. An example would be sales tax or state revenue sharing that is measurable but may not be received until after the end of the year.

Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred, as long as they are measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences which are recognized when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expensed on the specific purpose or project before any amounts are paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually recoverable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility taxes and franchise fees are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are recorded as revenues in the fiscal year levied provided they are collected in the current period or within sixty days thereafter. Investment income is recorded as revenue when it is earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

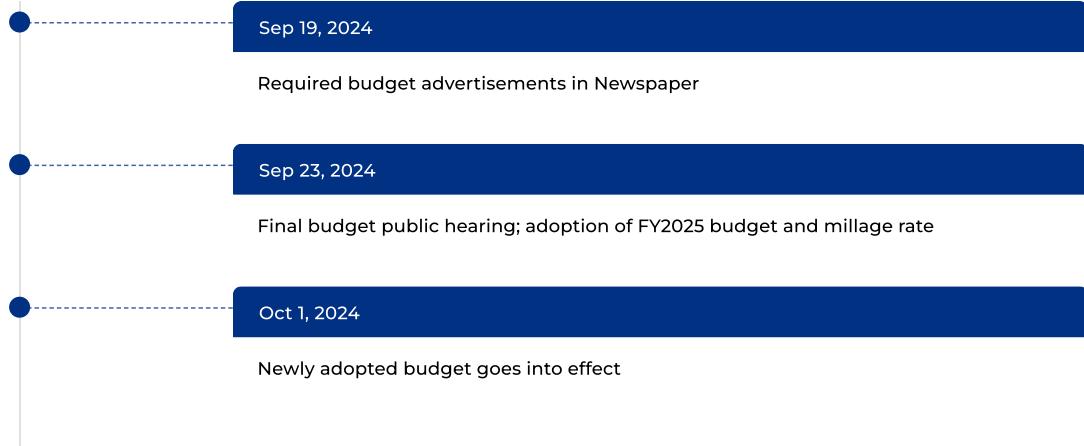
The accrual basis of accounting is utilized by proprietary and pension funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of cost incurred deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets (including capital outlay equipment purchased in the operating budget) is recorded in the accounts of these funds as well as on a straight-line basis over their useful lives.



## Budget Timeline

The budget is dependent upon the ad valorem millage rate, which was primarily established in July and formally adopted in September. The budget is legally adopted via ordinance following two public hearings. The budgets for all appropriated funds are prepared using the same basis of accounting used in the City's audited financial statements; the General Fund, Special Revenue Funds, and Debt Service Fund are budgeted using a modified accrual basis of accounting; an accrual basis is used for Enterprise Funds.





## Financial Policies

The following policy statements are the basis of the daily operations of the City of Atlantic Beach. The financial policy statements establish the rules by which the budget is implemented and monitored.

### Balanced Budget

- The City of Atlantic Beach will maintain a balanced budget. A budget is balanced when the sum of estimated net revenues and appropriated fund balances are equal to appropriations.
- The City will strive to balance current expenditures with current revenues. However, it is recognized that this does not always occur. In these instances, the use of "Appropriated Fund Balance" is permitted. This is the process of bringing forward unspent dollars from previous fiscal years' budgets to the current fiscal year's budget.

### Budget

- Public Hearings are held to obtain citizen input and to comply with Florida Statute Chapter 200.65 known as TRIM (Truth In Millage).
- The budget is adopted by ordinance prior to October 1st of each fiscal year.
- The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, between general classifications of expenditures within an office, department or agency. The City Commission may at any time transfer any unencumbered appropriation balance, or portion thereof, from one office, department or agency to another office, department or agency.

### Fund Balance

- The fund balance range for the General Fund shall not be less than 25% of budgeted operating expenditures and not more than 50% of budgeted operating expenditures.
- The Water, Sewer and Stormwater Utility Funds fund balance shall not be less than 25% of operating expenditures.



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## **FUND SUMMARIES**

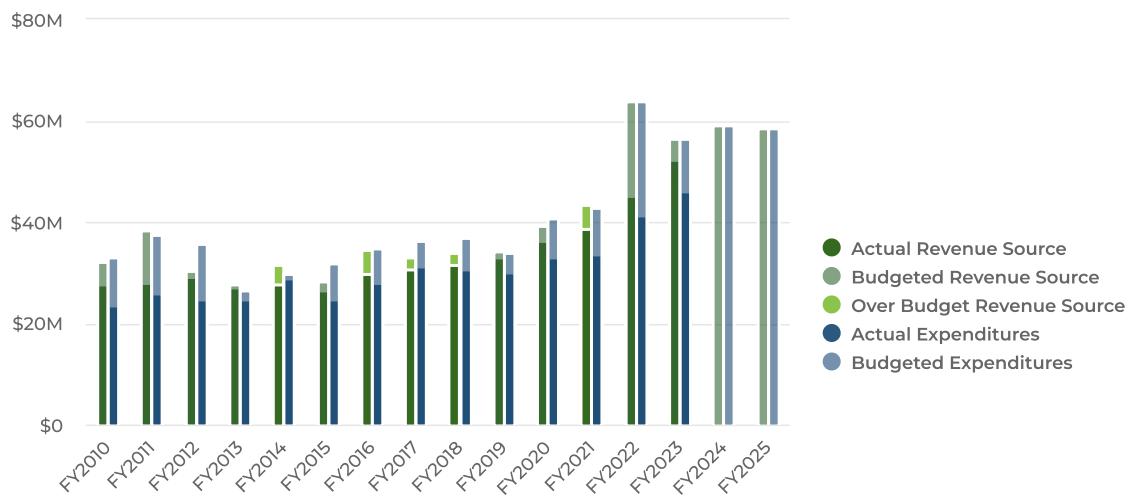
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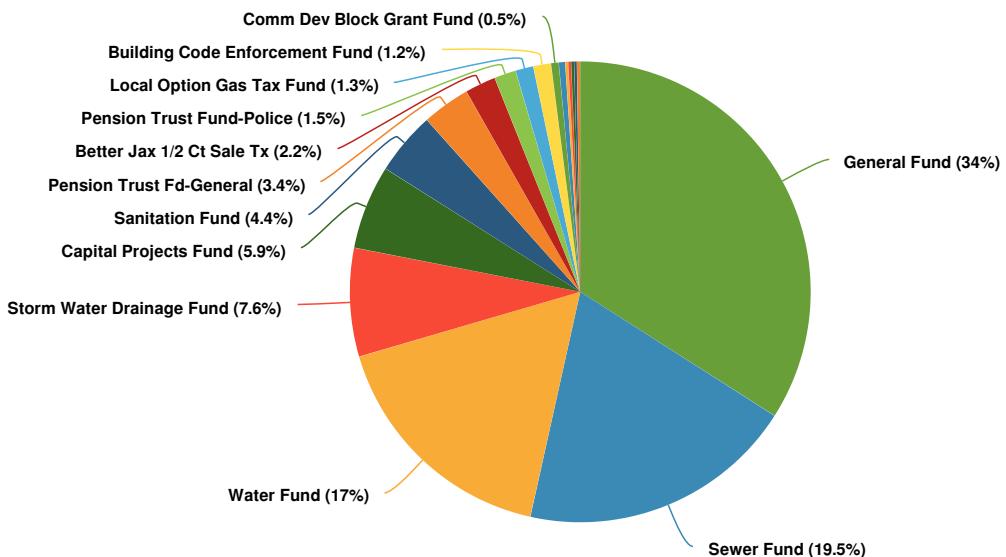
### Summary

The City of Atlantic Beach is projecting \$58.68M of revenue in FY2025, which represents a 0.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.8% or \$465.91K to \$58.68M in FY2025.

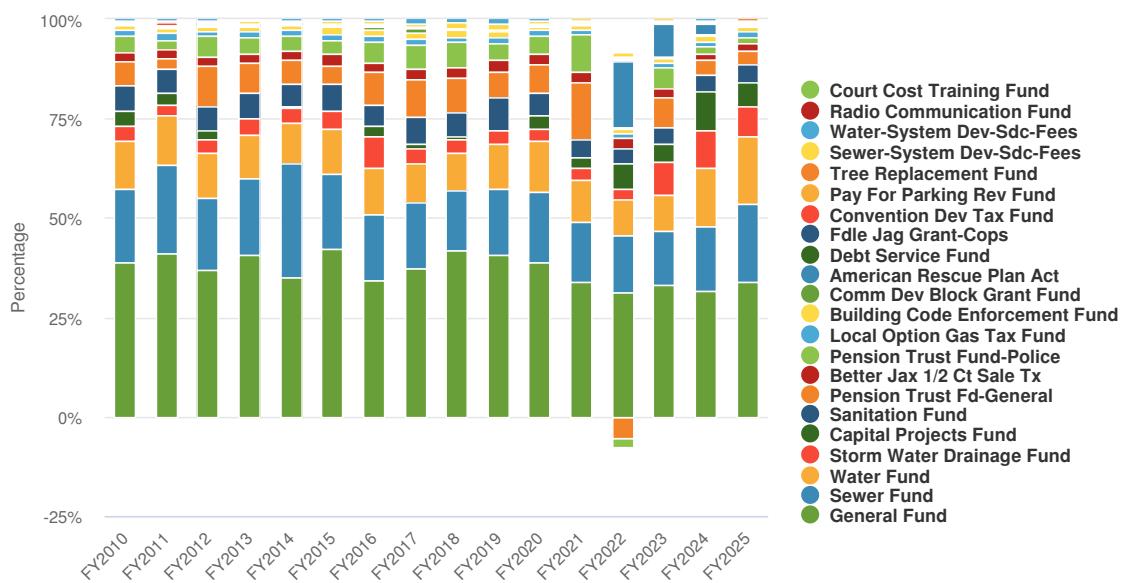


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

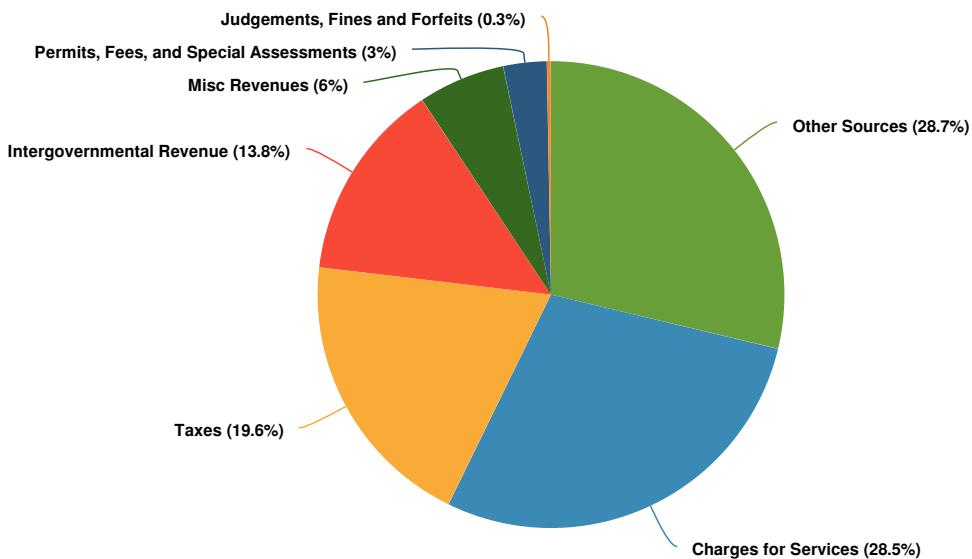


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$16,866,285.95	\$17,402,254.14	\$18,696,633.00	\$19,973,370.00	6.8%
Comm Dev Block Grant Fund	\$274,675.07	\$271,550.00	\$318,900.00	\$312,950.00	-1.9%
Tree Replacement Fund	\$101,823.25	\$86,491.00	\$85,000.00	\$116,000.00	36.5%
Pay For Parking Rev Fund	\$110,304.63	\$118,337.00	\$110,338.00	\$127,455.00	15.5%
Convention Dev Tax Fund	\$191,207.26	\$163,286.00	\$122,364.00	\$119,347.00	-2.5%
Local Option Gas Tax Fund	\$693,305.35	\$614,226.00	\$759,601.00	\$735,559.00	-3.2%
Better Jax 1/2 Ct Sale Tx	\$1,258,537.87	\$1,165,799.00	\$862,650.00	\$1,266,480.00	46.8%
Court Cost Training Fund	\$5,745.03	\$4,579.82	\$25,000.00	\$5,000.00	-80%
Radio Communication Fund	\$23,318.80	\$24,089.00	\$1,000.00	\$10,000.00	900%
Fdle Jag Grant-Cops	\$0.00	\$0.00	\$56,347.00	\$117,557.00	108.6%
American Rescue Plan Act	\$8,947,842.92	\$4,328,427.00	\$1,449,148.00	\$260,103.00	-82.1%
Debt Service Fund	\$123,133.00	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
Capital Projects Fund	\$3,613,012.04	\$2,296,155.00	\$5,773,680.00	\$3,468,065.00	-39.9%
Water Fund	\$4,767,259.32	\$4,807,840.00	\$8,780,290.58	\$9,958,063.42	13.4%
Sewer Fund	\$7,672,088.89	\$7,050,719.00	\$9,631,649.00	\$11,417,759.41	18.5%
Water-System Dev-Sdc-Fees	\$217,172.22	\$0.00	\$100,000.00	\$0.00	-100%
Sewer-System Dev-Sdc-Fees	\$702,517.70	\$156,131.00	\$200,000.00	\$0.00	-100%
Sanitation Fund	\$2,015,476.78	\$2,172,324.00	\$2,547,302.00	\$2,593,339.82	1.8%
Building Code Enforcement Fund	\$580,894.06	\$531,672.00	\$720,609.00	\$728,329.00	1.1%
Storm Water Drainage Fund	\$1,382,447.60	\$4,361,453.00	\$5,489,097.00	\$4,463,552.00	-18.7%
Pension Trust Fund-Police	-\$1,370,350.18	\$2,714,651.00	\$1,211,057.00	\$902,864.00	-25.4%
Pension Trust Fd-General	-\$2,795,276.07	\$4,079,688.00	\$2,083,265.00	\$1,985,243.00	-4.7%
<b>Total:</b>	<b>\$45,381,421.49</b>	<b>\$52,469,964.96</b>	<b>\$59,146,294.58</b>	<b>\$58,680,383.65</b>	<b>-0.8%</b>

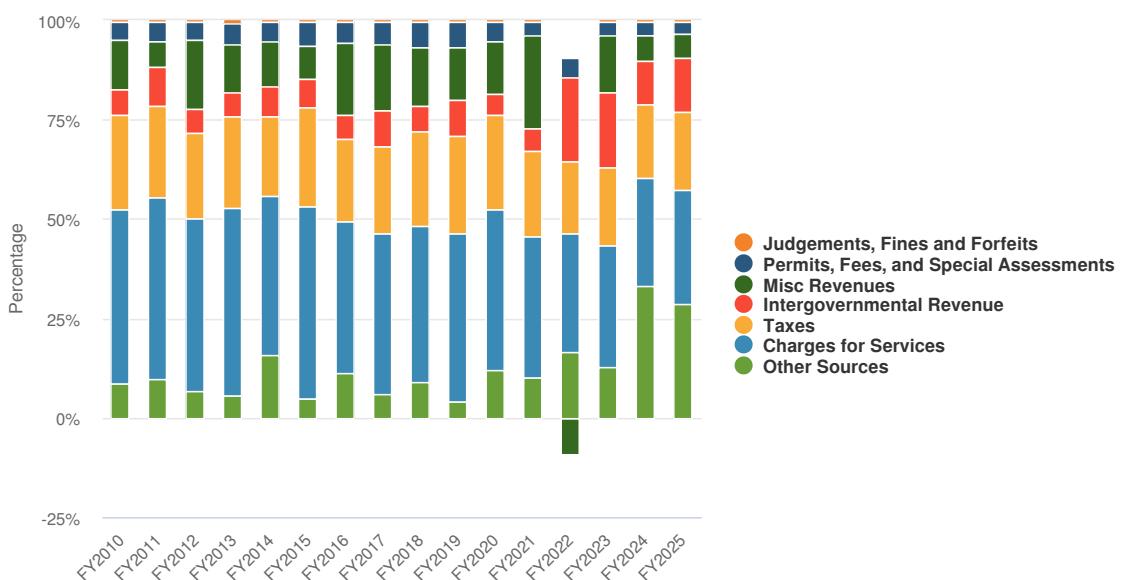


## Revenues by Source

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



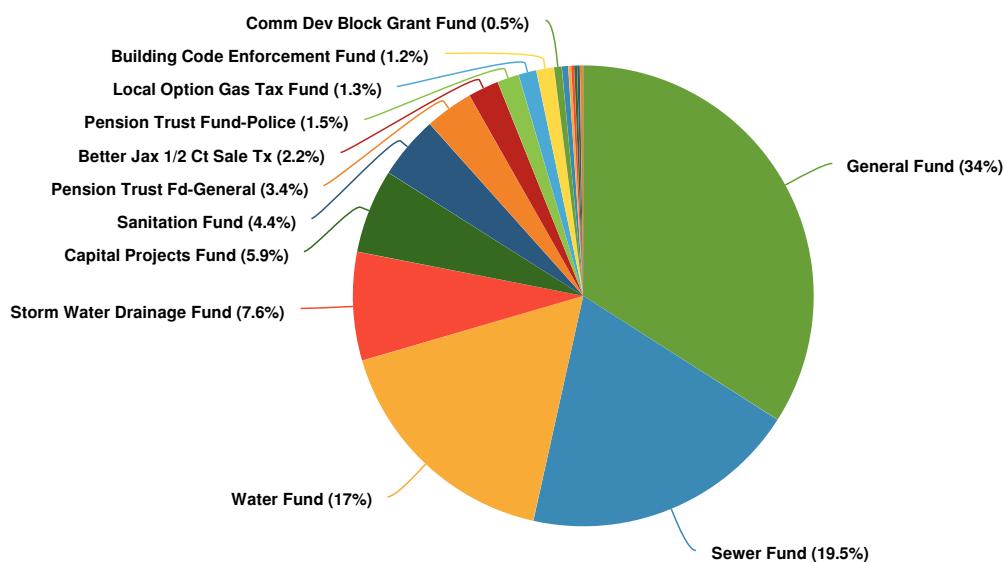
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$10,136,062.56	\$10,371,674.00	\$10,837,876.00	\$11,512,695.00	6.2%
Permits, Fees, and Special Assessments	\$2,673,087.90	\$1,774,451.00	\$2,044,479.00	\$1,765,899.00	-13.6%
Intergovernmental Revenue	\$11,690,463.55	\$9,776,673.00	\$6,631,272.00	\$8,117,932.00	22.4%



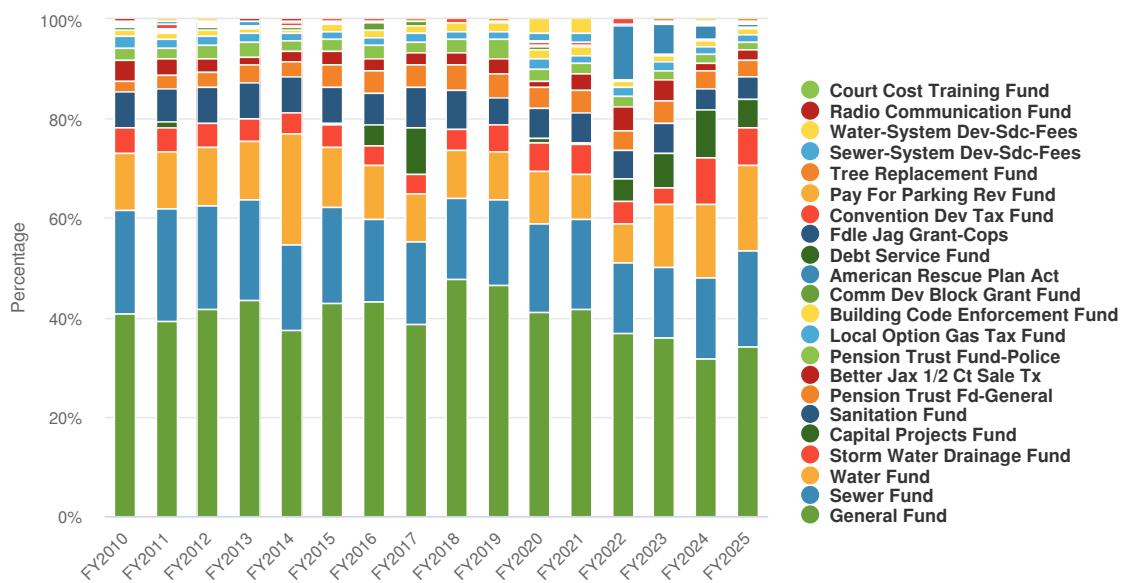
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Charges for Services	\$16,399,107.77	\$15,991,505.66	\$16,044,617.58	\$16,735,175.65	4.3%
Judgements, Fines and Forfeits	\$267,522.69	\$269,291.14	\$124,375.00	\$166,200.00	33.6%
Misc Revenues	-\$4,995,770.05	\$7,545,522.16	\$3,754,744.00	\$3,521,886.00	-6.2%
Other Sources	\$9,210,947.07	\$6,740,848.00	\$19,708,931.00	\$16,860,596.00	-14.5%
<b>Total Revenue Source:</b>	<b>\$45,381,421.49</b>	<b>\$52,469,964.96</b>	<b>\$59,146,294.58</b>	<b>\$58,680,383.65</b>	<b>-0.8%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

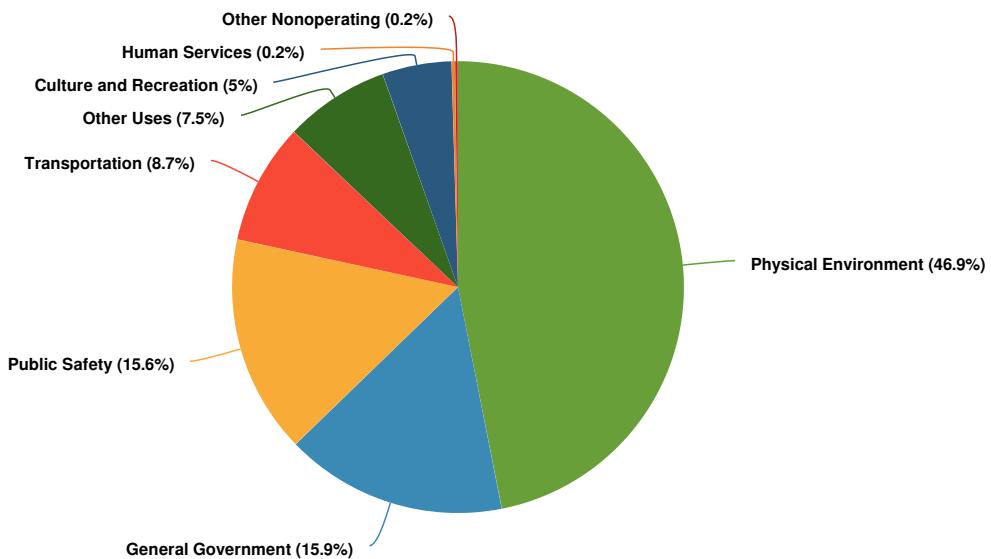


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$15,291,505.12	\$16,619,228.98	\$18,696,632.75	\$19,973,370.03	6.8%
Comm Dev Block Grant Fund	\$58,008.07	\$37,437.00	\$318,900.00	\$312,950.00	-1.9%
Tree Replacement Fund	\$14,405.00	\$27,766.00	\$85,000.00	\$116,000.00	36.5%
Pay For Parking Rev Fund	\$0.00	\$50,000.00	\$110,338.00	\$127,455.00	15.5%
Convention Dev Tax Fund	\$307,768.00	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
Local Option Gas Tax Fund	\$691,741.13	\$812,256.00	\$759,601.00	\$735,559.00	-3.2%
Better Jax 1/2 Ct Sale Tx	\$1,992,985.34	\$1,949,396.00	\$862,650.00	\$1,266,480.00	46.8%
Court Cost Training Fund	\$25,979.43	\$34,545.00	\$25,000.00	\$5,000.00	-80%
Radio Communication Fund	\$0.00	\$0.00	\$1,000.00	\$10,000.00	900%
Fdle Jag Grant-Cops	\$2,131.99	\$0.00	\$56,347.00	\$117,557.00	108.6%
American Rescue Plan Act	\$4,619,415.00	\$2,879,280.00	\$1,449,148.00	\$260,103.00	-82.1%
Debt Service Fund	\$123,132.50	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
Capital Projects Fund	\$1,778,743.99	\$3,352,045.00	\$5,773,680.00	\$3,468,065.00	-39.9%
Water Fund	\$3,328,251.04	\$5,862,933.00	\$8,780,290.60	\$9,958,063.87	13.4%
Sewer Fund	\$5,855,988.24	\$6,553,872.00	\$9,631,649.20	\$11,417,759.62	18.5%
Water-System Dev-Sdc-Fees	\$0.00	\$0.00	\$100,000.00	\$0.00	-100%
Sewer-System Dev-Sdc-Fees	\$0.00	\$0.00	\$200,000.00	\$0.00	-100%
Sanitation Fund	\$2,366,771.32	\$2,736,262.00	\$2,547,302.36	\$2,593,339.84	1.8%
Building Code Enforcement Fund	\$589,654.08	\$603,245.00	\$720,608.69	\$728,328.61	1.1%
Storm Water Drainage Fund	\$1,926,489.93	\$1,543,775.00	\$5,489,097.30	\$4,463,551.51	-18.7%
Pension Trust Fund-Police	\$920,632.15	\$815,996.00	\$1,211,057.00	\$902,864.00	-25.4%
Pension Trust Fd-General	\$1,654,269.34	\$2,128,537.00	\$2,083,265.00	\$1,985,243.00	-4.7%
<b>Total:</b>	<b>\$41,547,871.67</b>	<b>\$46,247,159.98</b>	<b>\$59,146,294.90</b>	<b>\$58,680,383.48</b>	<b>-0.8%</b>

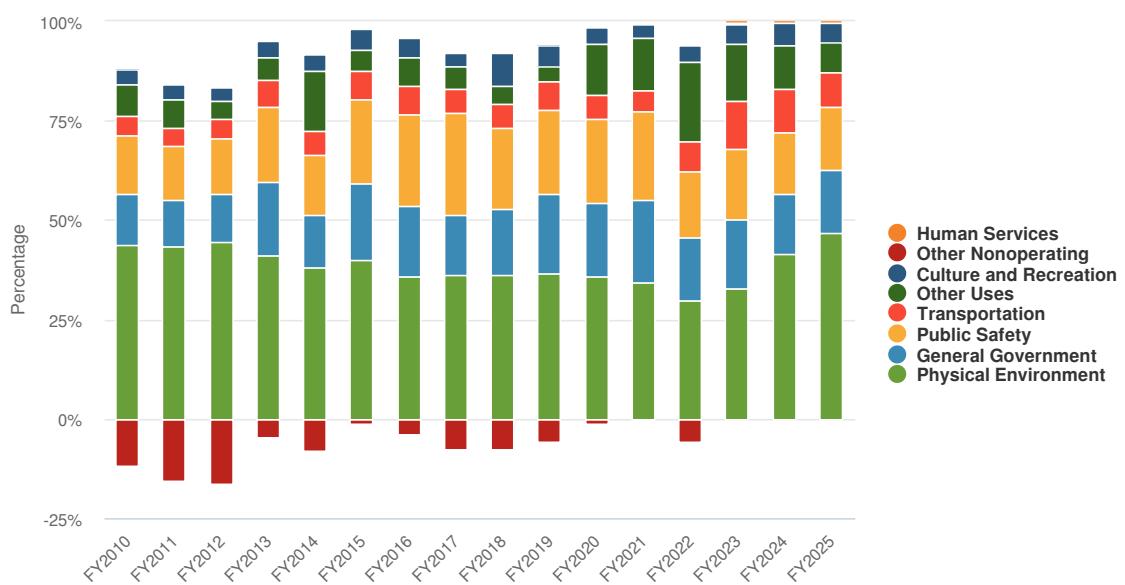


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government					



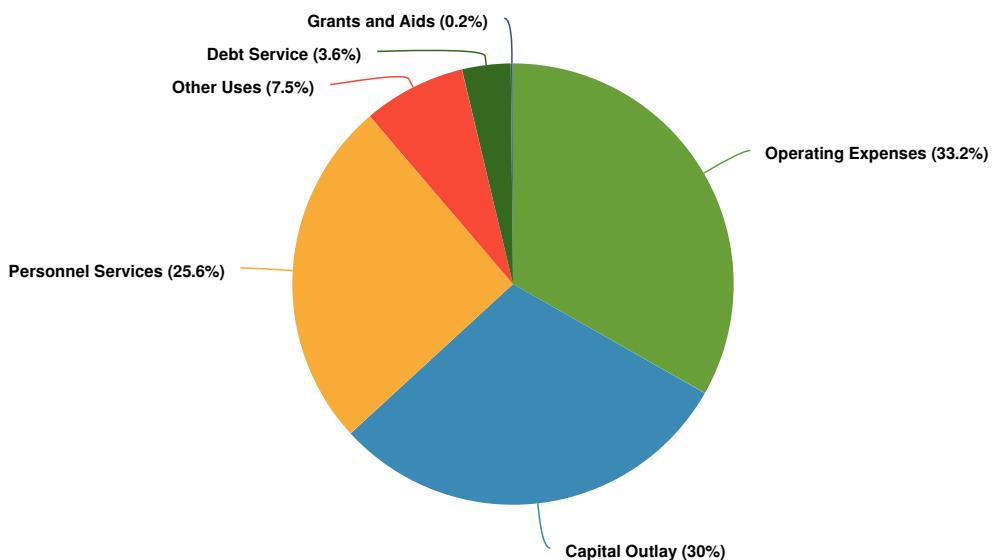
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Services	\$2,881,230.18	\$3,135,292.00	\$3,116,652.83	\$3,472,225.42	11.4%
Operating Expenses	\$4,174,804.72	\$4,608,236.98	\$5,494,674.07	\$5,642,296.85	2.7%
Grants and Aids	\$6,000.00	\$12,000.00	\$12,000.00	\$9,000.00	-25%
Capital Outlay	\$292,543.64	\$242,240.00	\$111,500.00	\$75,000.00	-32.7%
Debt Service	\$123,132.50	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
<b>Total General Government:</b>	<b>\$7,477,711.04</b>	<b>\$8,118,061.98</b>	<b>\$8,857,190.90</b>	<b>\$9,317,869.27</b>	<b>5.2%</b>
Public Safety					
Operating Expenses	\$2,114,847.70	\$2,434,799.00	\$2,558,913.78	\$2,679,496.03	4.7%
Capital Outlay	\$413,093.45	\$301,284.00	\$980,747.00	\$107,710.00	-89%
Personnel Services	\$5,226,797.86	\$5,398,029.00	\$5,635,580.11	\$6,384,091.78	13.3%
<b>Total Public Safety:</b>	<b>\$7,754,739.01</b>	<b>\$8,134,112.00</b>	<b>\$9,175,240.89</b>	<b>\$9,171,297.81</b>	<b>0%</b>
Physical Environment					
Operating Expenses	\$8,308,534.71	\$6,693,154.00	\$8,849,695.50	\$8,722,182.38	-1.4%
Debt Service	\$1,737,000.00	\$1,777,000.00	\$1,815,000.00	\$1,851,000.00	2%
Personnel Services	\$2,532,575.88	\$2,671,342.00	\$2,901,052.96	\$2,988,224.46	3%
Capital Outlay	\$1,438,938.80	\$4,000,240.00	\$10,986,630.00	\$13,955,030.00	27%
<b>Total Physical Environment:</b>	<b>\$14,017,049.39</b>	<b>\$15,141,736.00</b>	<b>\$24,552,378.46</b>	<b>\$27,516,436.84</b>	<b>12.1%</b>
Transportation					
Personnel Services	\$892,932.90	\$1,141,892.00	\$1,222,677.00	\$1,249,010.07	2.2%
Operating Expenses	\$872,341.62	\$920,296.00	\$1,249,603.00	\$1,566,181.13	25.3%
Capital Outlay	\$1,839,153.61	\$3,419,053.00	\$4,066,250.00	\$2,272,180.00	-44.1%
<b>Total Transportation:</b>	<b>\$3,604,428.13</b>	<b>\$5,481,241.00</b>	<b>\$6,538,530.00</b>	<b>\$5,087,371.20</b>	<b>-22.2%</b>
Human Services					
Personnel Services	\$111,811.31	\$108,764.00	\$117,292.34	\$131,389.39	12%
Operating Expenses	\$5,054.24	\$3,427.00	\$11,150.00	\$11,580.00	3.9%
<b>Total Human Services:</b>	<b>\$116,865.55</b>	<b>\$112,191.00</b>	<b>\$128,442.34</b>	<b>\$142,969.39</b>	<b>11.3%</b>
Culture and Recreation					
Personnel Services	\$850,455.90	\$730,419.00	\$721,709.31	\$783,863.97	8.6%
Operating Expenses	\$593,572.57	\$726,259.00	\$800,752.00	\$880,520.00	10%
Capital Outlay	\$397,917.87	\$740,150.00	\$1,683,180.00	\$1,165,380.00	-30.8%
Grants and Aids	\$50,280.00	\$80,737.00	\$81,000.00	\$81,000.00	0%
<b>Total Culture and Recreation:</b>	<b>\$1,892,226.34</b>	<b>\$2,277,565.00</b>	<b>\$3,286,641.31</b>	<b>\$2,910,763.97</b>	<b>-11.4%</b>
Other Uses					
Other Uses	\$9,410,947.07	\$6,790,848.00	\$6,455,405.00	\$4,415,308.00	-31.6%
Debt Service	\$2,810.40	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Uses:</b>	<b>\$9,413,757.47</b>	<b>\$6,790,848.00</b>	<b>\$6,455,405.00</b>	<b>\$4,415,308.00</b>	<b>-31.6%</b>



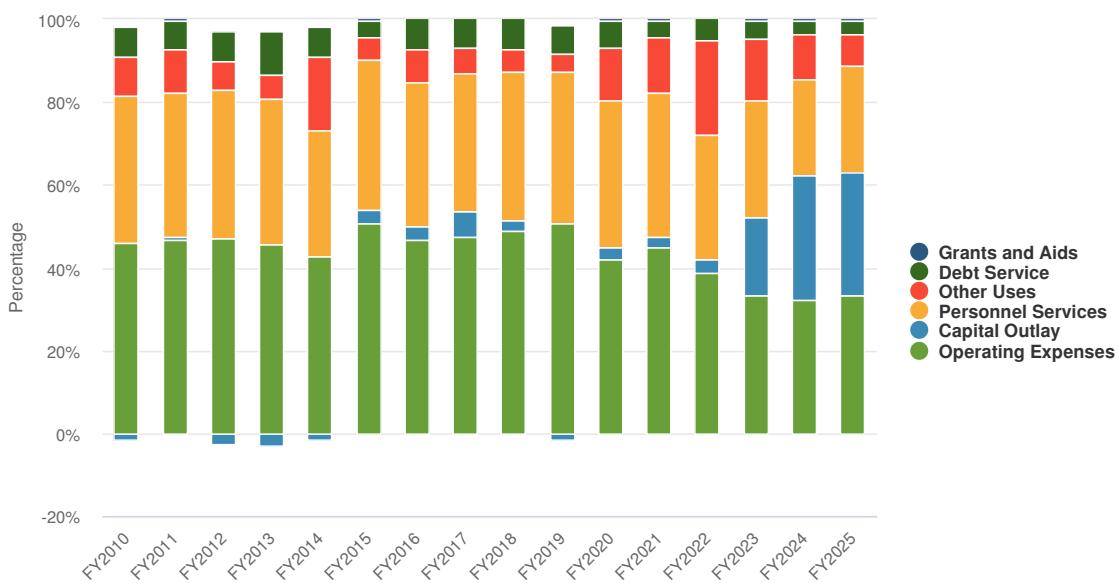
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Nonoperating					
Debt Service	\$228,986.72	\$191,405.00	\$152,466.00	\$118,367.00	-22.4%
Capital Outlay	-\$2,957,891.98	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Nonoperating:</b>	<b>-\$2,728,905.26</b>	<b>\$191,405.00</b>	<b>\$152,466.00</b>	<b>\$118,367.00</b>	<b>-22.4%</b>
<b>Total Expenditures:</b>	<b>\$41,547,871.67</b>	<b>\$46,247,159.98</b>	<b>\$59,146,294.90</b>	<b>\$58,680,383.48</b>	<b>-0.8%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					
General Government	\$2,881,230.18	\$3,135,292.00	\$3,116,652.83	\$3,472,225.42	11.4%
Public Safety	\$5,226,797.86	\$5,398,029.00	\$5,635,580.11	\$6,384,091.78	13.3%
Physical Environment	\$2,532,575.88	\$2,671,342.00	\$2,901,052.96	\$2,988,224.46	3%
Transportation	\$892,932.90	\$1,141,892.00	\$1,222,677.00	\$1,249,010.07	2.2%
Human Services	\$111,811.31	\$108,764.00	\$117,292.34	\$131,389.39	12%
Culture and Recreation	\$850,455.90	\$730,419.00	\$721,709.31	\$783,863.97	8.6%
<b>Total Personnel Services:</b>	<b>\$12,495,804.03</b>	<b>\$13,185,738.00</b>	<b>\$13,714,964.55</b>	<b>\$15,008,805.09</b>	<b>9.4%</b>
Operating Expenses					
General Government	\$4,174,804.72	\$4,608,236.98	\$5,494,674.07	\$5,642,296.85	2.7%
Public Safety	\$2,114,847.70	\$2,434,799.00	\$2,558,913.78	\$2,679,496.03	4.7%
Physical Environment	\$8,308,534.71	\$6,693,154.00	\$8,849,695.50	\$8,722,182.38	-1.4%
Transportation	\$872,341.62	\$920,296.00	\$1,249,603.00	\$1,566,181.13	25.3%
Human Services	\$5,054.24	\$3,427.00	\$11,150.00	\$11,580.00	3.9%
Culture and Recreation	\$593,572.57	\$726,259.00	\$800,752.00	\$880,520.00	10%
<b>Total Operating Expenses:</b>	<b>\$16,069,155.56</b>	<b>\$15,386,171.98</b>	<b>\$18,964,788.35</b>	<b>\$19,502,256.39</b>	<b>2.8%</b>
Capital Outlay					
General Government	\$292,543.64	\$242,240.00	\$111,500.00	\$75,000.00	-32.7%
Public Safety	\$413,093.45	\$301,284.00	\$980,747.00	\$107,710.00	-89%
Physical Environment	\$1,438,938.80	\$4,000,240.00	\$10,986,630.00	\$13,955,030.00	27%
Transportation	\$1,839,153.61	\$3,419,053.00	\$4,066,250.00	\$2,272,180.00	-44.1%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Culture and Recreation	\$397,917.87	\$740,150.00	\$1,683,180.00	\$1,165,380.00	-30.8%
Other Nonoperating	-\$2,957,891.98	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>	<b>\$1,423,755.39</b>	<b>\$8,702,967.00</b>	<b>\$17,828,307.00</b>	<b>\$17,575,300.00</b>	<b>-1.4%</b>
Debt Service					
General Government	\$123,132.50	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
Physical Environment	\$1,737,000.00	\$1,777,000.00	\$1,815,000.00	\$1,851,000.00	2%
Other Uses	\$2,810.40	\$0.00	\$0.00	\$0.00	0%
Other Nonoperating	\$228,986.72	\$191,405.00	\$152,466.00	\$118,367.00	-22.4%
<b>Total Debt Service:</b>	<b>\$2,091,929.62</b>	<b>\$2,088,698.00</b>	<b>\$2,089,830.00</b>	<b>\$2,088,714.00</b>	<b>-0.1%</b>
Grants and Aids					
General Government	\$6,000.00	\$12,000.00	\$12,000.00	\$9,000.00	-25%
Culture and Recreation	\$50,280.00	\$80,737.00	\$81,000.00	\$81,000.00	0%
<b>Total Grants and Aids:</b>	<b>\$56,280.00</b>	<b>\$92,737.00</b>	<b>\$93,000.00</b>	<b>\$90,000.00</b>	<b>-3.2%</b>
Other Uses					
Other Uses	\$9,410,947.07	\$6,790,848.00	\$6,455,405.00	\$4,415,308.00	-31.6%
<b>Total Other Uses:</b>	<b>\$9,410,947.07</b>	<b>\$6,790,848.00</b>	<b>\$6,455,405.00</b>	<b>\$4,415,308.00</b>	<b>-31.6%</b>
<b>Total Expense Objects:</b>	<b>\$41,547,871.67</b>	<b>\$46,247,159.98</b>	<b>\$59,146,294.90</b>	<b>\$58,680,383.48</b>	<b>-0.8%</b>

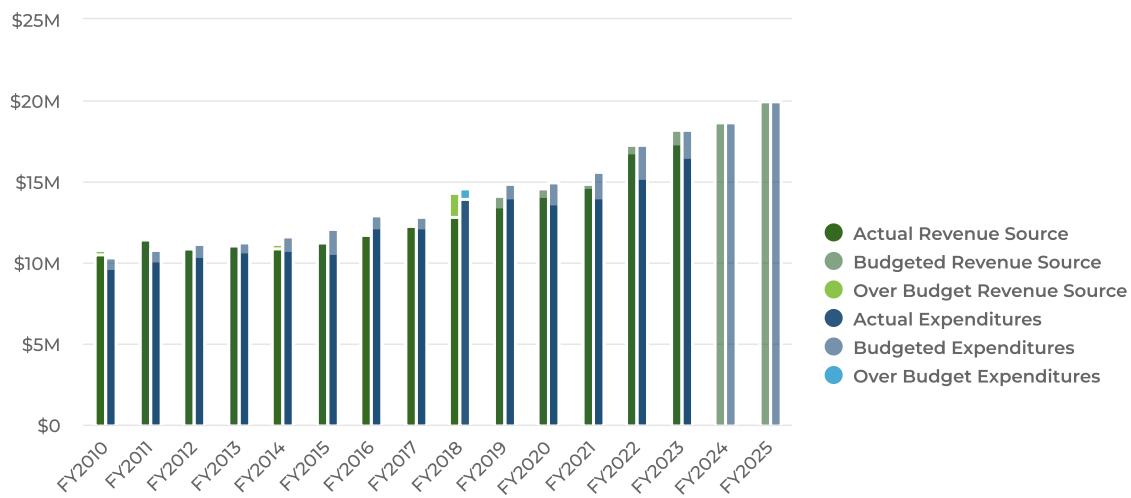




## General Fund

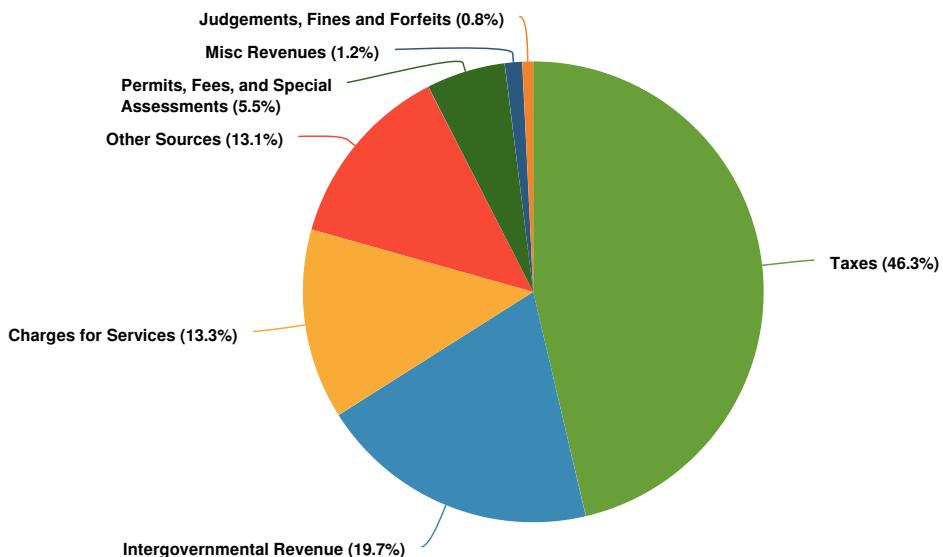
### Summary

The City of Atlantic Beach is projecting \$19.97M of revenue in FY2025, which represents a 6.8% increase over the prior year. Budgeted expenditures are projected to increase by 6.8% or \$1.28M to \$19.97M in FY2025.

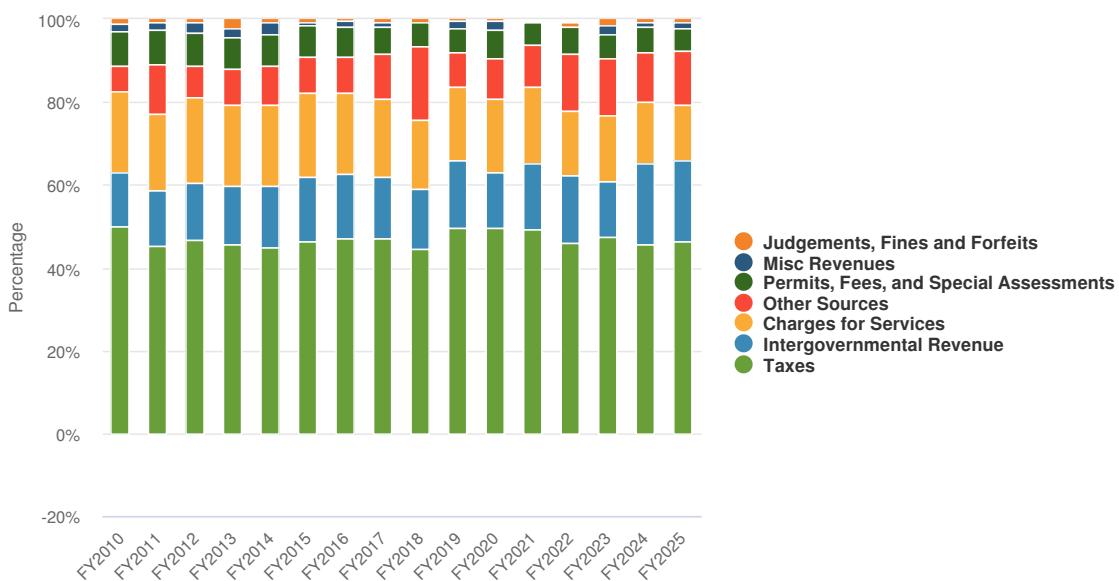


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

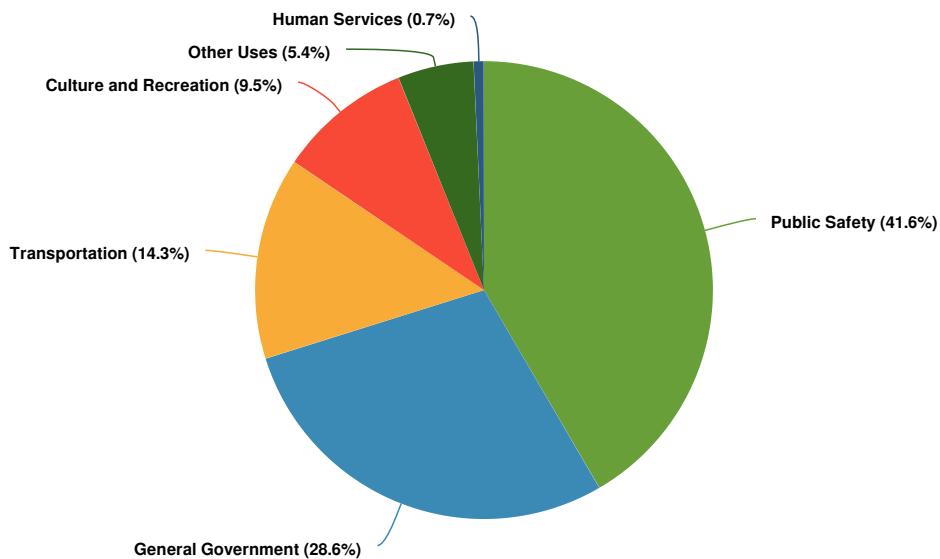


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$7,865,034.99	\$8,274,431.00	\$8,512,261.00	\$9,254,856.00	8.7%
Permits, Fees, and Special Assessments	\$1,097,637.25	\$1,015,092.00	\$1,105,626.00	\$1,105,626.00	0%
Intergovernmental Revenue	\$2,740,161.96	\$2,303,202.00	\$3,653,294.00	\$3,934,941.00	7.7%
Charges for Services	\$2,670,939.77	\$2,756,954.66	\$2,824,773.00	\$2,663,521.00	-5.7%
Judgements, Fines and Forfeits	\$234,135.96	\$243,044.14	\$111,375.00	\$151,200.00	35.8%
Misc Revenues	-\$106,620.98	\$408,237.34	\$244,050.00	\$244,050.00	0%
Other Sources	\$2,364,997.00	\$2,401,293.00	\$2,245,254.00	\$2,619,176.00	16.7%
<b>Total Revenue Source:</b>	<b>\$16,866,285.95</b>	<b>\$17,402,254.14</b>	<b>\$18,696,633.00</b>	<b>\$19,973,370.00</b>	<b>6.8%</b>

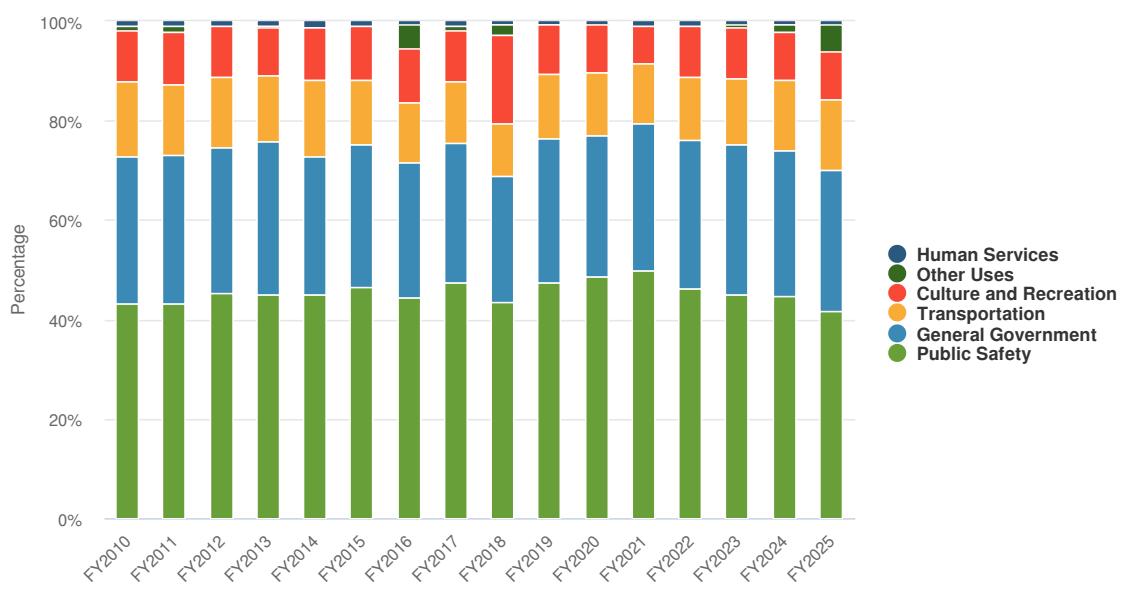


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Commission					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Services	\$39,729.34	\$41,997.00	\$42,522.82	\$45,206.24	6.3%
Operating Expenses	\$1,911.02	\$5,221.00	\$13,448.00	\$15,160.00	12.7%
Grants and Aids	\$6,000.00	\$12,000.00	\$12,000.00	\$9,000.00	-25%
<b>Total Commission:</b>	<b>\$47,640.36</b>	<b>\$59,218.00</b>	<b>\$67,970.82</b>	<b>\$69,366.24</b>	<b>2.1%</b>
Executive					
Personnel Services	\$712,947.02	\$806,641.00	\$910,870.67	\$951,057.27	4.4%
Operating Expenses	\$52,028.61	\$38,611.63	\$126,696.00	\$83,203.00	-34.3%
Capital Outlay	\$0.00	\$20,892.00	\$0.00	\$0.00	0%
<b>Total Executive:</b>	<b>\$764,975.63</b>	<b>\$866,144.63</b>	<b>\$1,037,566.67</b>	<b>\$1,034,260.27</b>	<b>-0.3%</b>
Finance & Administration					
Personnel Services	\$1,358,185.59	\$1,445,475.00	\$1,398,429.62	\$1,612,816.19	15.3%
Operating Expenses	\$404,626.73	\$494,765.00	\$256,735.00	\$266,099.00	3.6%
Capital Outlay	\$0.00	\$25,698.00	\$0.00	\$0.00	0%
<b>Total Finance &amp; Administration:</b>	<b>\$1,762,812.32</b>	<b>\$1,965,938.00</b>	<b>\$1,655,164.62</b>	<b>\$1,878,915.19</b>	<b>13.5%</b>
Legal Counsel					
Legal Services					
Operating Expenses	\$177,594.05	\$161,411.00	\$196,428.57	\$165,375.00	-15.8%
<b>Total Legal Services:</b>	<b>\$177,594.05</b>	<b>\$161,411.00</b>	<b>\$196,428.57</b>	<b>\$165,375.00</b>	<b>-15.8%</b>
<b>Total Legal Counsel:</b>	<b>\$177,594.05</b>	<b>\$161,411.00</b>	<b>\$196,428.57</b>	<b>\$165,375.00</b>	<b>-15.8%</b>
Comprehensive Planning					
Personnel Services	\$299,988.32	\$348,662.00	\$285,497.00	\$318,669.58	11.6%
Operating Expenses	\$23,404.53	\$30,249.35	\$215,370.00	\$156,000.00	-27.6%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,500.00	N/A
<b>Total Comprehensive Planning:</b>	<b>\$323,392.85</b>	<b>\$378,911.35</b>	<b>\$500,867.00</b>	<b>\$476,169.58</b>	<b>-4.9%</b>
Non-Court Information Sys					
Personnel Services	\$264,923.12	\$272,628.00	\$279,281.40	\$350,318.36	25.4%
Operating Expenses	\$423,410.13	\$440,978.00	\$584,530.00	\$599,189.85	2.5%
Capital Outlay	\$26,886.32	\$35,145.00	\$51,000.00	\$51,000.00	0%
<b>Total Non-Court Information Sys:</b>	<b>\$715,219.57</b>	<b>\$748,751.00</b>	<b>\$914,811.40</b>	<b>\$1,000,508.21</b>	<b>9.4%</b>
Other General Government					
Personnel Services	\$205,456.79	\$219,889.00	\$200,051.32	\$194,157.78	-2.9%
Operating Expenses	\$486,758.16	\$464,702.00	\$834,403.50	\$863,458.00	3.5%
Capital Outlay	\$88,433.98	\$160,505.00	\$60,500.00	\$22,500.00	-62.8%
<b>Total Other General Government:</b>	<b>\$780,648.93</b>	<b>\$845,096.00</b>	<b>\$1,094,954.82</b>	<b>\$1,080,115.78</b>	<b>-1.4%</b>
Public Safety					

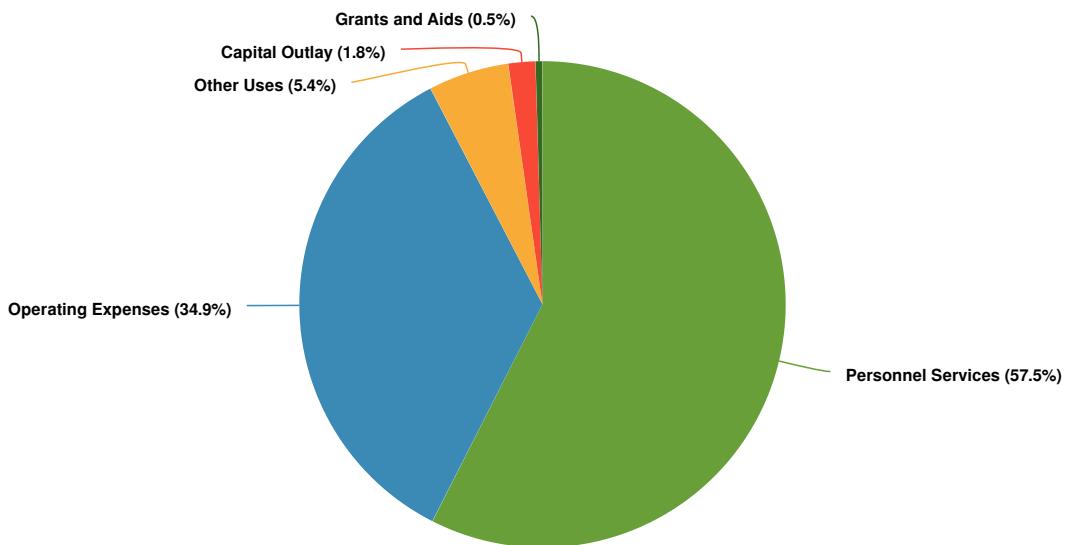


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Services	\$4,736,190.82	\$4,997,801.00	\$5,156,536.42	\$5,845,540.90	13.4%
Operating Expenses	\$1,970,775.24	\$2,197,237.00	\$2,322,348.78	\$2,449,371.30	5.5%
Capital Outlay	\$370,617.38	\$301,284.00	\$893,400.00	\$15,500.00	-98.3%
<b>Total Public Safety:</b>	<b>\$7,077,583.44</b>	<b>\$7,496,322.00</b>	<b>\$8,372,285.20</b>	<b>\$8,310,412.20</b>	<b>-0.7%</b>
Transportation					
Personnel Services	\$892,932.90	\$1,141,892.00	\$1,222,677.00	\$1,249,010.07	2.2%
Operating Expenses	\$872,341.62	\$920,296.00	\$1,162,653.00	\$1,479,231.13	27.2%
Capital Outlay	\$182,206.90	\$125,271.00	\$280,000.00	\$127,000.00	-54.6%
<b>Total Transportation:</b>	<b>\$1,947,481.42</b>	<b>\$2,187,459.00</b>	<b>\$2,665,330.00</b>	<b>\$2,855,241.20</b>	<b>7.1%</b>
Human Services					
Personnel Services	\$111,811.31	\$108,764.00	\$117,292.34	\$131,389.39	12%
Operating Expenses	\$5,054.24	\$3,427.00	\$11,150.00	\$11,580.00	3.9%
<b>Total Human Services:</b>	<b>\$116,865.55</b>	<b>\$112,191.00</b>	<b>\$128,442.34</b>	<b>\$142,969.39</b>	<b>11.3%</b>
Culture and Recreation					
Personnel Services	\$850,455.90	\$730,419.00	\$721,709.31	\$783,863.97	8.6%
Operating Expenses	\$593,572.57	\$726,259.00	\$800,752.00	\$880,520.00	10%
Capital Outlay	\$82,982.53	\$159,122.00	\$199,500.00	\$142,200.00	-28.7%
Grants and Aids	\$50,280.00	\$80,737.00	\$81,000.00	\$81,000.00	0%
<b>Total Culture and Recreation:</b>	<b>\$1,577,291.00</b>	<b>\$1,696,537.00</b>	<b>\$1,802,961.31</b>	<b>\$1,887,583.97</b>	<b>4.7%</b>
Other Uses					
Other Uses	\$0.00	\$101,250.00	\$259,850.00	\$1,072,453.00	312.7%
<b>Total Other Uses:</b>	<b>\$0.00</b>	<b>\$101,250.00</b>	<b>\$259,850.00</b>	<b>\$1,072,453.00</b>	<b>312.7%</b>
<b>Total Expenditures:</b>	<b>\$15,291,505.12</b>	<b>\$16,619,228.98</b>	<b>\$18,696,632.75</b>	<b>\$19,973,370.03</b>	<b>6.8%</b>

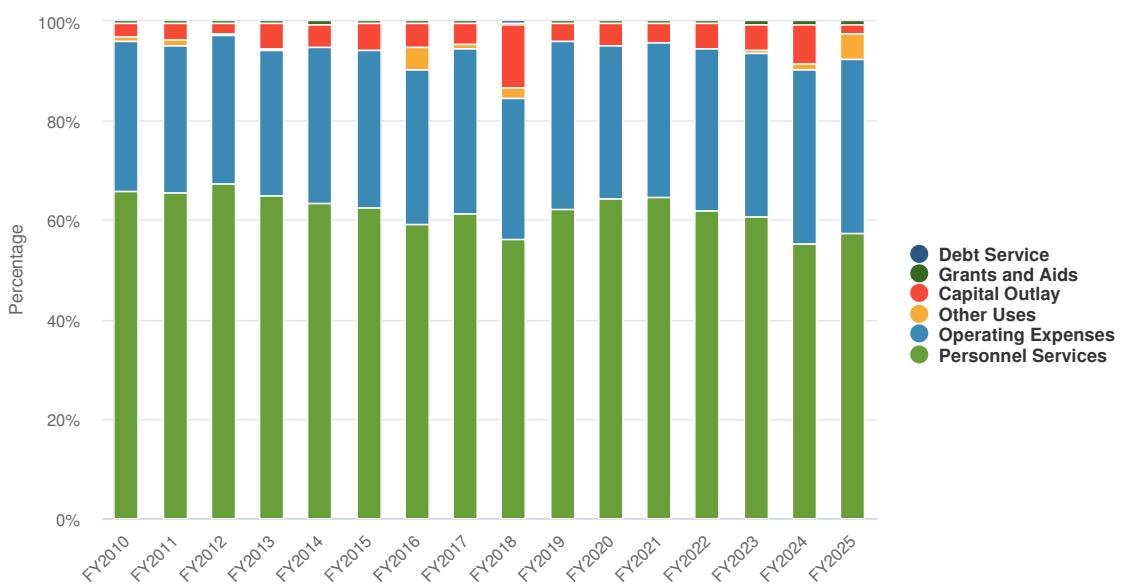


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$2,881,230.18	\$3,135,292.00	\$3,116,652.83	\$3,472,225.42	11.4%
Public Safety	\$4,736,190.82	\$4,997,801.00	\$5,156,536.42	\$5,845,540.90	13.4%
Transportation	\$892,932.90	\$1,141,892.00	\$1,222,677.00	\$1,249,010.07	2.2%
Human Services	\$111,811.31	\$108,764.00	\$117,292.34	\$131,389.39	12%
Culture and Recreation	\$850,455.90	\$730,419.00	\$721,709.31	\$783,863.97	8.6%
<b>Total Personnel Services:</b>	<b>\$9,472,621.11</b>	<b>\$10,114,168.00</b>	<b>\$10,334,867.90</b>	<b>\$11,482,029.75</b>	<b>11.1%</b>
Operating Expenses					
General Government	\$1,569,733.23	\$1,635,937.98	\$2,227,611.07	\$2,148,484.85	-3.6%
Public Safety	\$1,970,775.24	\$2,197,237.00	\$2,322,348.78	\$2,449,371.30	5.5%
Transportation	\$872,341.62	\$920,296.00	\$1,162,653.00	\$1,479,231.13	27.2%
Human Services	\$5,054.24	\$3,427.00	\$11,150.00	\$11,580.00	3.9%
Culture and Recreation	\$593,572.57	\$726,259.00	\$800,752.00	\$880,520.00	10%
<b>Total Operating Expenses:</b>	<b>\$5,011,476.90</b>	<b>\$5,483,156.98</b>	<b>\$6,524,514.85</b>	<b>\$6,969,187.28</b>	<b>6.8%</b>
Capital Outlay					
General Government	\$115,320.30	\$242,240.00	\$111,500.00	\$75,000.00	-32.7%
Public Safety	\$370,617.38	\$301,284.00	\$893,400.00	\$15,500.00	-98.3%
Transportation	\$182,206.90	\$125,271.00	\$280,000.00	\$127,000.00	-54.6%
Culture and Recreation	\$82,982.53	\$159,122.00	\$199,500.00	\$142,200.00	-28.7%
<b>Total Capital Outlay:</b>	<b>\$751,127.11</b>	<b>\$827,917.00</b>	<b>\$1,484,400.00</b>	<b>\$359,700.00</b>	<b>-75.8%</b>
Grants and Aids					
General Government	\$6,000.00	\$12,000.00	\$12,000.00	\$9,000.00	-25%
Culture and Recreation	\$50,280.00	\$80,737.00	\$81,000.00	\$81,000.00	0%
<b>Total Grants and Aids:</b>	<b>\$56,280.00</b>	<b>\$92,737.00</b>	<b>\$93,000.00</b>	<b>\$90,000.00</b>	<b>-3.2%</b>
Other Uses					
Other Uses	\$0.00	\$101,250.00	\$259,850.00	\$1,072,453.00	312.7%
<b>Total Other Uses:</b>	<b>\$0.00</b>	<b>\$101,250.00</b>	<b>\$259,850.00</b>	<b>\$1,072,453.00</b>	<b>312.7%</b>
<b>Total Expense Objects:</b>	<b>\$15,291,505.12</b>	<b>\$16,619,228.98</b>	<b>\$18,696,632.75</b>	<b>\$19,973,370.03</b>	<b>6.8%</b>

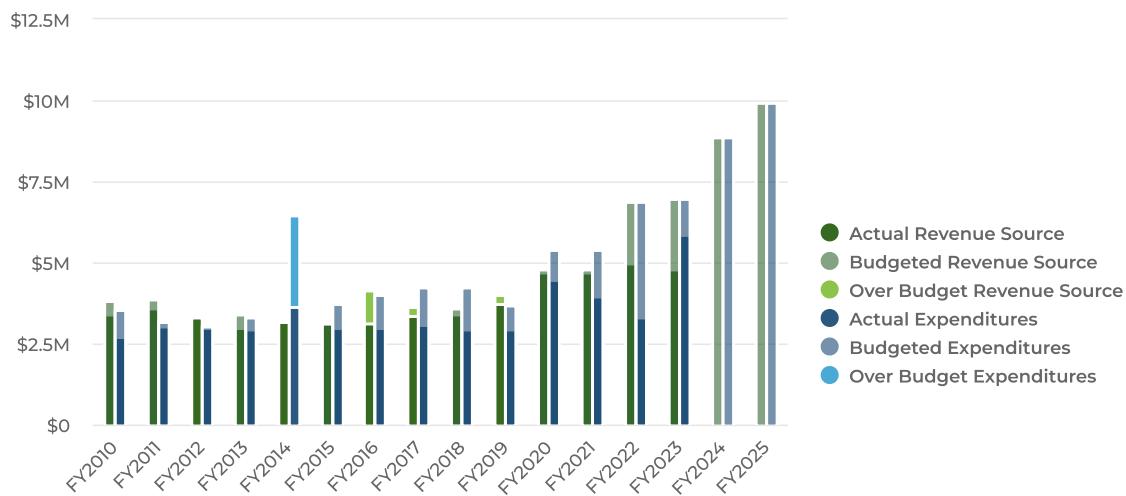




## Water Utilities Fund

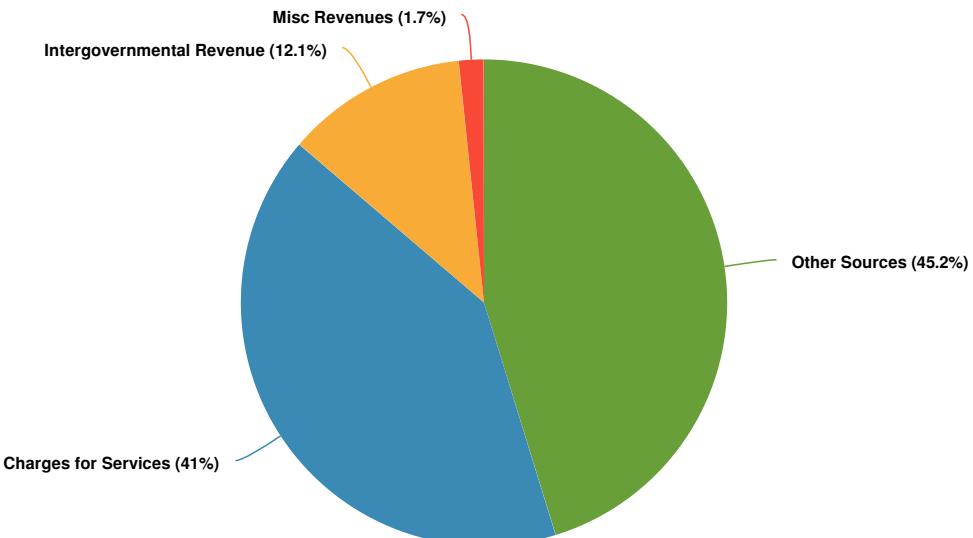
### Summary

The City of Atlantic Beach is projecting \$9.96M of revenue in FY2025, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to increase by 12.1% or \$1.08M to \$9.96M in FY2025.

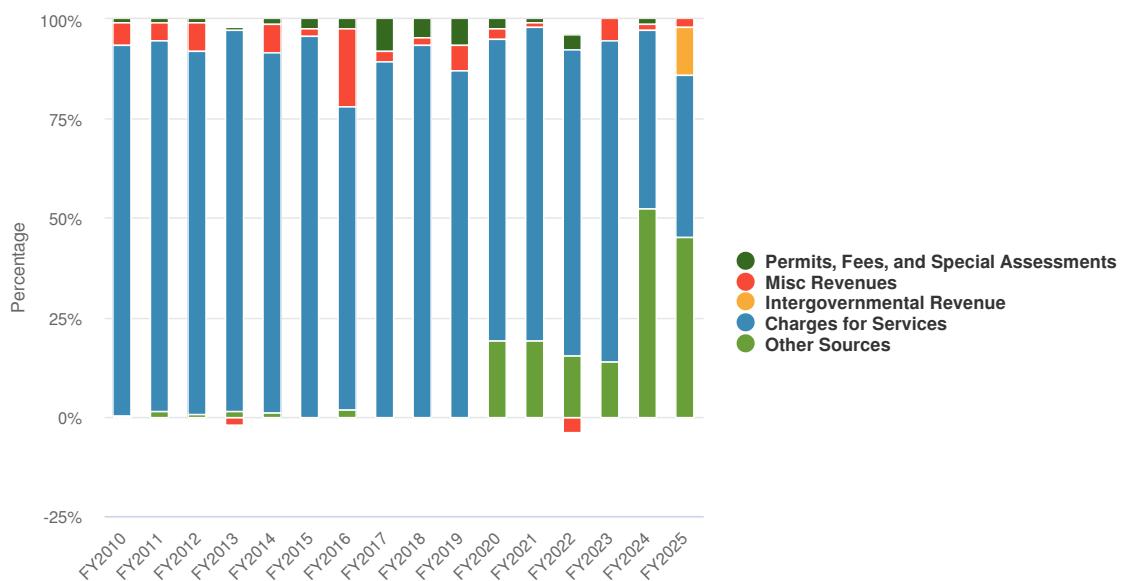


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

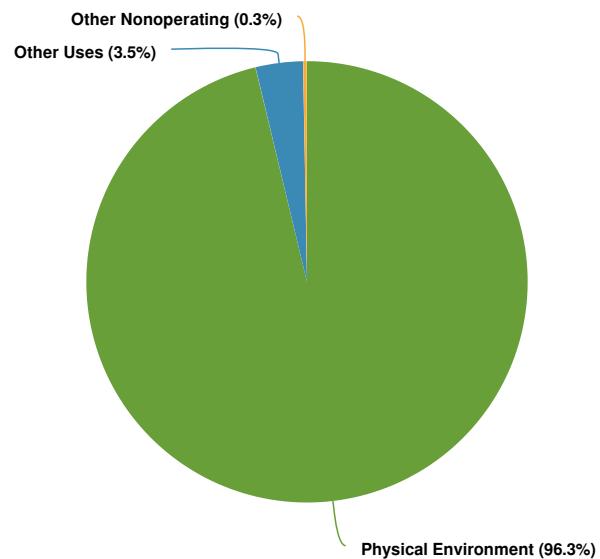


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$204,463.08	\$0.00	\$97,000.00	\$0.00	-100%
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$1,200,000.00	N/A
Charges for Services	\$4,160,792.77	\$3,892,334.00	\$3,979,027.58	\$4,086,089.42	2.7%
Misc Revenues	-\$208,811.31	\$248,842.00	\$146,000.00	\$166,000.00	13.7%
Other Sources	\$827,987.00	\$666,664.00	\$4,658,263.00	\$4,505,974.00	-3.3%
<b>Total Revenue Source:</b>	<b>\$4,984,431.54</b>	<b>\$4,807,840.00</b>	<b>\$8,880,290.58</b>	<b>\$9,958,063.42</b>	<b>12.1%</b>

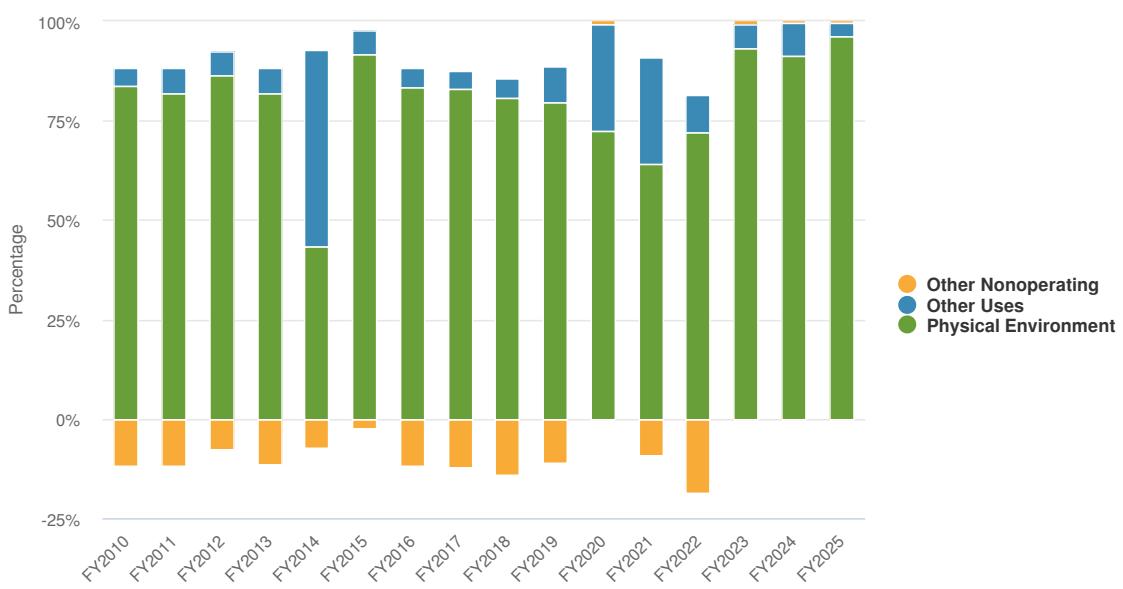


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



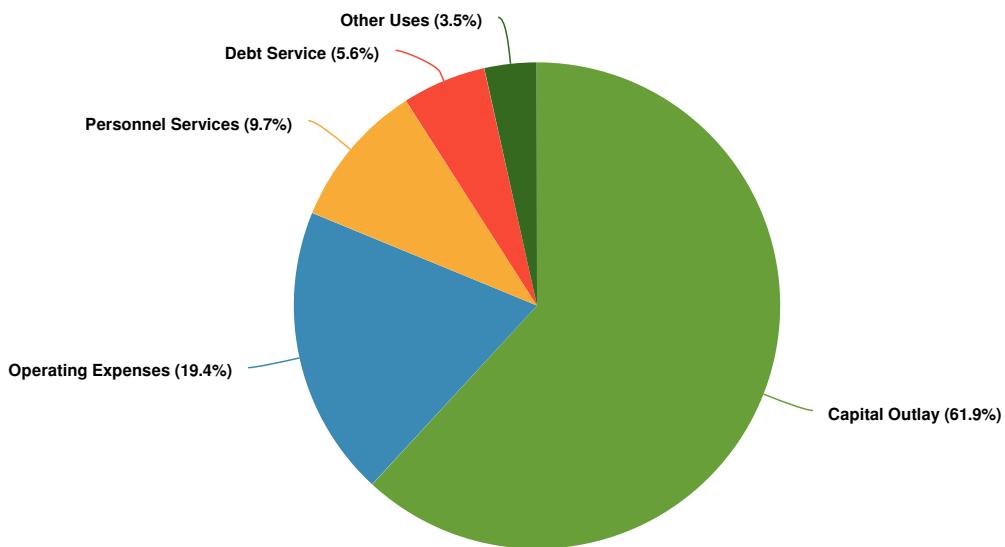
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Physical Environment	\$3,805,352.57	\$5,471,764.00	\$8,125,801.60	\$9,584,847.87	18%



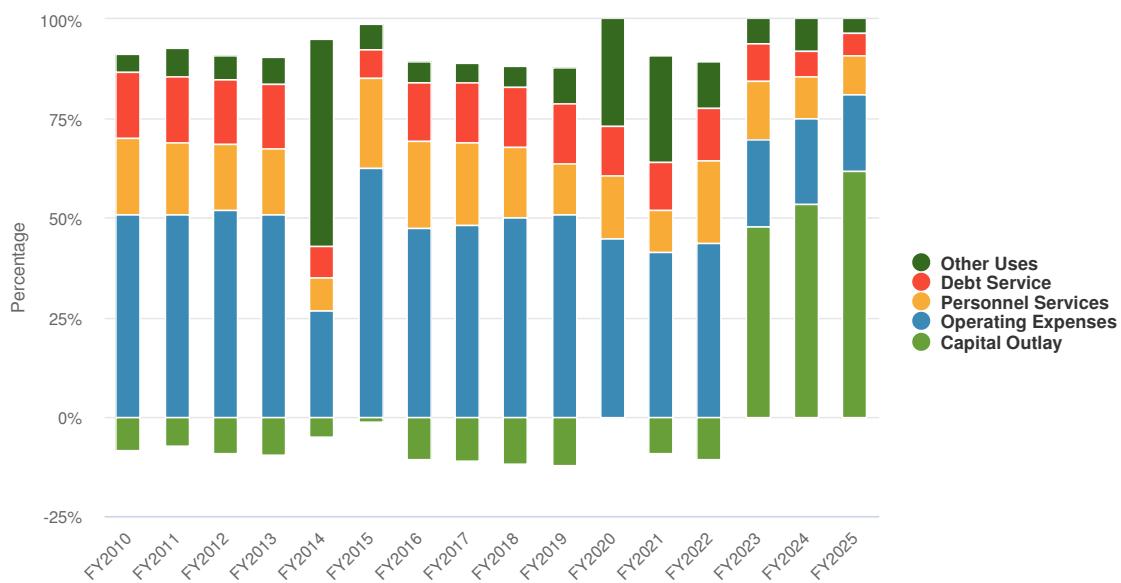
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Uses	\$494,527.00	\$345,476.00	\$720,476.00	\$345,476.00	-52%
Other Nonoperating	-\$971,628.53	\$45,693.00	\$34,013.00	\$27,740.00	-18.4%
<b>Total Expenditures:</b>	<b>\$3,328,251.04</b>	<b>\$5,862,933.00</b>	<b>\$8,880,290.60</b>	<b>\$9,958,063.87</b>	<b>12.1%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					
Physical Environment	\$882,995.74	\$881,455.00	\$947,566.60	\$967,719.97	2.1%
<b>Total Personnel Services:</b>	<b>\$882,995.74</b>	<b>\$881,455.00</b>	<b>\$947,566.60</b>	<b>\$967,719.97</b>	<b>2.1%</b>
Operating Expenses					
Physical Environment	\$1,849,396.07	\$1,284,682.00	\$1,909,385.00	\$1,928,627.90	1%
<b>Total Operating Expenses:</b>	<b>\$1,849,396.07</b>	<b>\$1,284,682.00</b>	<b>\$1,909,385.00</b>	<b>\$1,928,627.90</b>	<b>1%</b>
Capital Outlay					
Physical Environment	\$576,960.76	\$2,798,127.00	\$4,749,850.00	\$6,160,000.00	29.7%
Other Nonoperating	-\$1,028,699.05	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>	<b>-\$451,738.29</b>	<b>\$2,798,127.00</b>	<b>\$4,749,850.00</b>	<b>\$6,160,000.00</b>	<b>29.7%</b>
Debt Service					
Physical Environment	\$496,000.00	\$507,500.00	\$519,000.00	\$528,500.00	1.8%
Other Nonoperating	\$57,070.52	\$45,693.00	\$34,013.00	\$27,740.00	-18.4%
<b>Total Debt Service:</b>	<b>\$553,070.52</b>	<b>\$553,193.00</b>	<b>\$553,013.00</b>	<b>\$556,240.00</b>	<b>0.6%</b>
Other Uses					
Other Uses	\$494,527.00	\$345,476.00	\$720,476.00	\$345,476.00	-52%
<b>Total Other Uses:</b>	<b>\$494,527.00</b>	<b>\$345,476.00</b>	<b>\$720,476.00</b>	<b>\$345,476.00</b>	<b>-52%</b>
<b>Total Expense Objects:</b>	<b>\$3,328,251.04</b>	<b>\$5,862,933.00</b>	<b>\$8,880,290.60</b>	<b>\$9,958,063.87</b>	<b>12.1%</b>

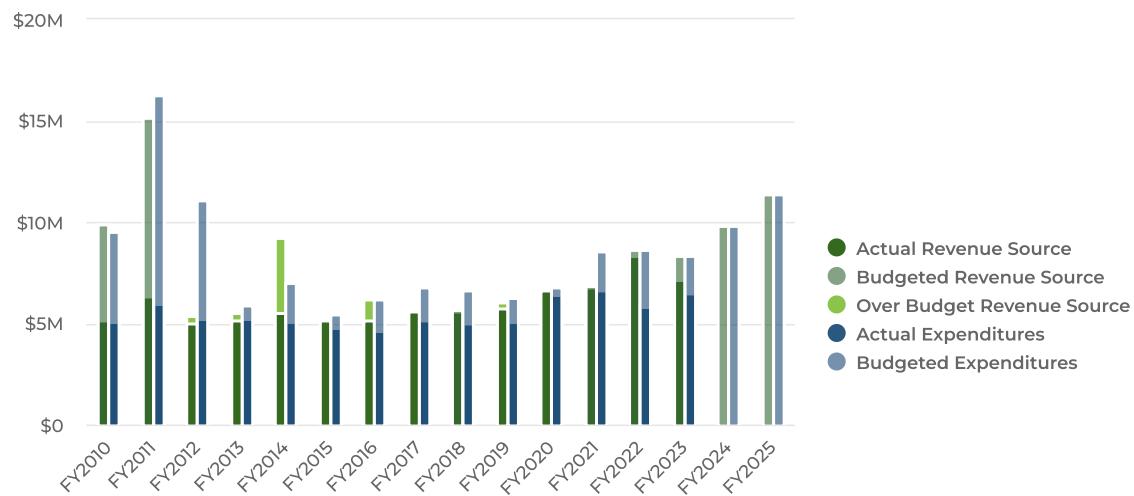




## Sewer Utilities Fund

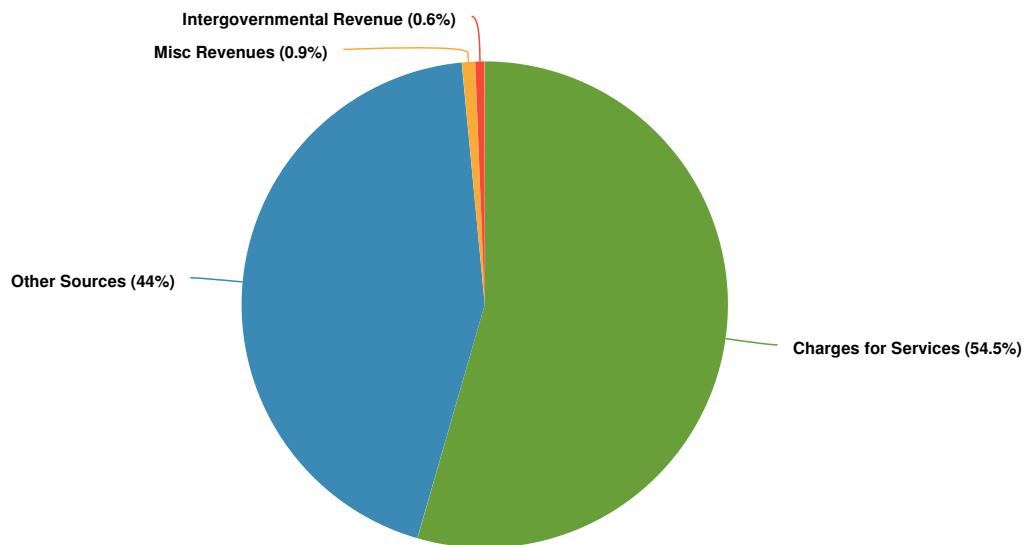
### Summary

The City of Atlantic Beach is projecting \$11.42M of revenue in FY2025, which represents a 16.1% increase over the prior year. Budgeted expenditures are projected to increase by 16.1% or \$1.59M to \$11.42M in FY2025.

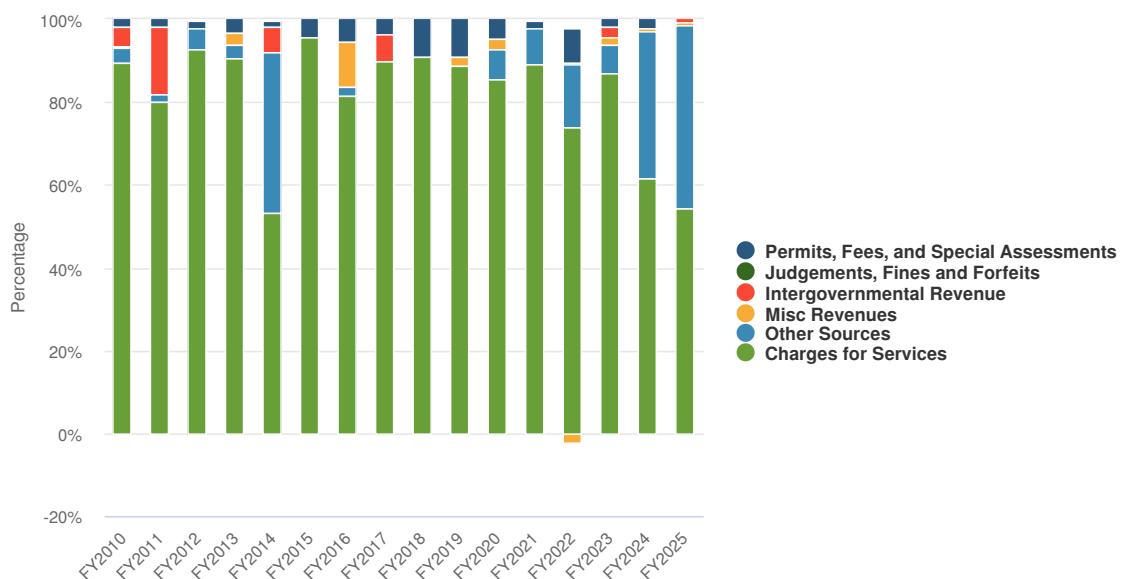


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

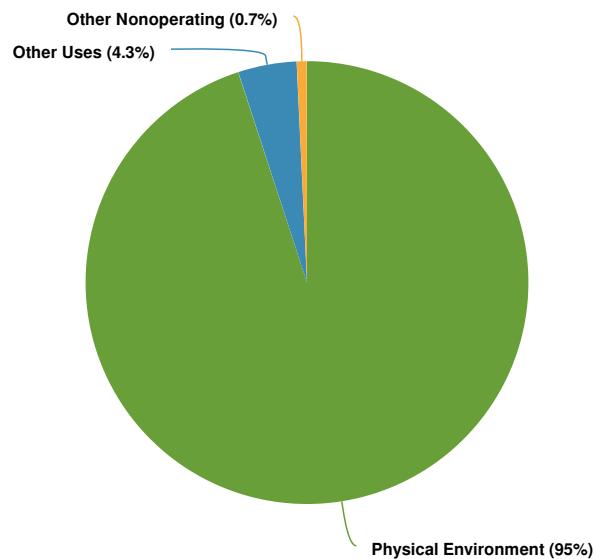


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$726,550.00	\$122,858.00	\$200,000.00	\$0.00	-100%
Intergovernmental Revenue	\$41,025.00	\$188,502.00	\$0.00	\$71,250.00	N/A
Charges for Services	\$6,473,620.70	\$6,263,619.00	\$6,041,014.00	\$6,219,070.41	2.9%
Misc Revenues	-\$182,853.11	\$131,871.00	\$100,000.00	\$100,000.00	0%
Other Sources	\$1,316,264.00	\$500,000.00	\$3,490,635.00	\$5,027,439.00	44%
<b>Total Revenue Source:</b>	<b>\$8,374,606.59</b>	<b>\$7,206,850.00</b>	<b>\$9,831,649.00</b>	<b>\$11,417,759.41</b>	<b>16.1%</b>

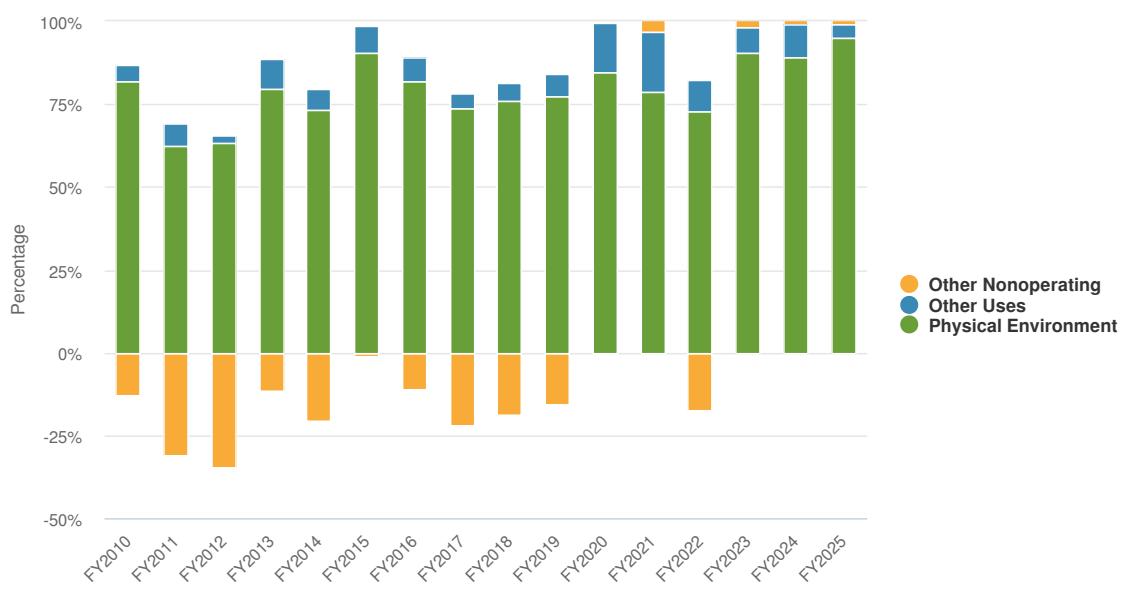


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



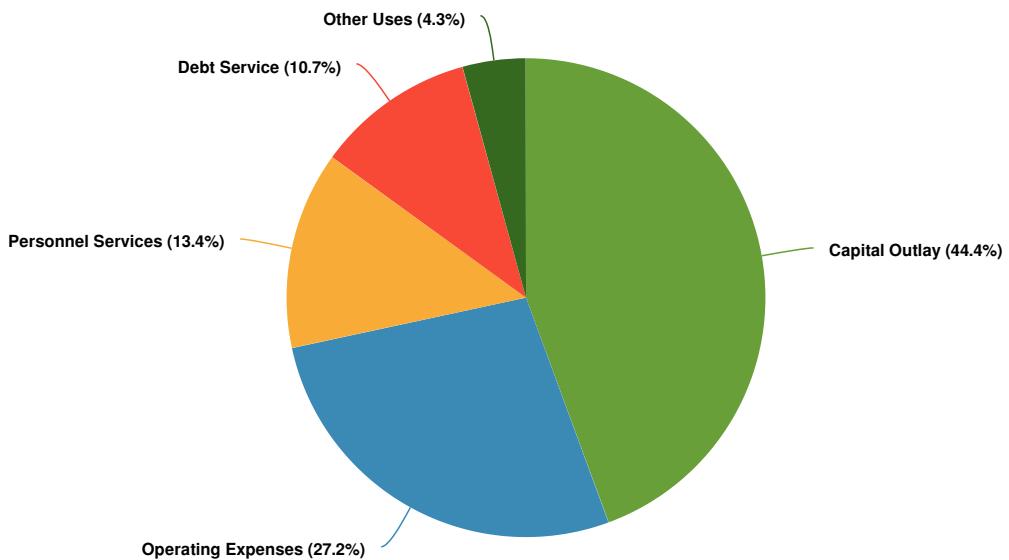
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Physical Environment					



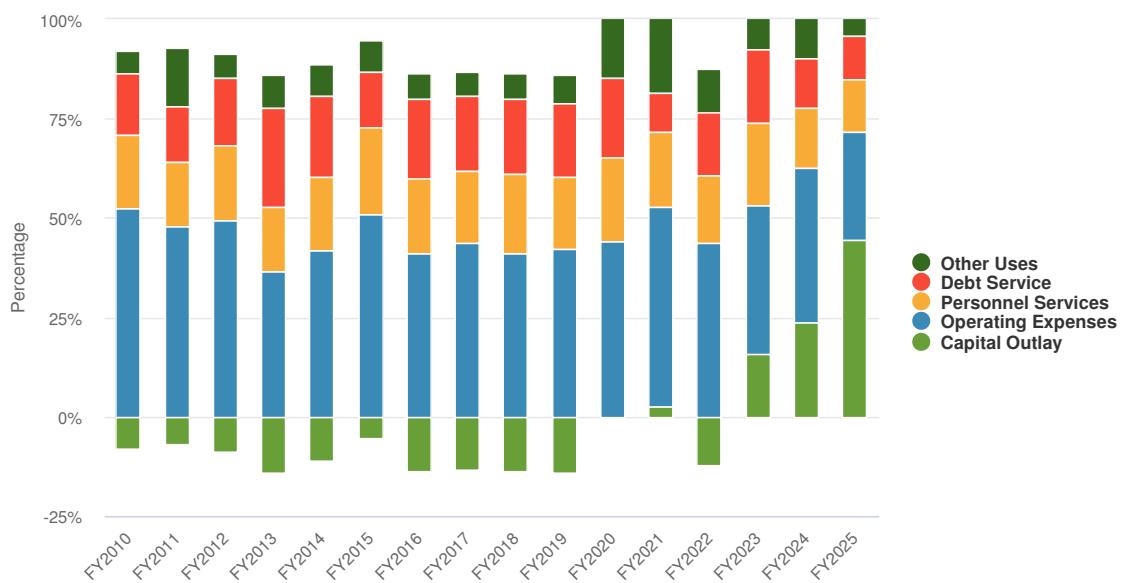
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service	\$1,072,000.00	\$1,096,600.00	\$1,119,200.00	\$1,141,800.00	2%
Operating Expenses	\$3,388,211.40	\$2,442,050.00	\$3,804,131.00	\$3,108,209.35	-18.3%
Personnel Services	\$1,322,896.38	\$1,364,241.00	\$1,486,637.20	\$1,525,080.27	2.6%
Capital Outlay	\$765,988.90	\$1,031,495.00	\$2,350,380.00	\$5,070,030.00	115.7%
<b>Total Physical Environment:</b>	<b>\$6,549,096.68</b>	<b>\$5,934,386.00</b>	<b>\$8,760,348.20</b>	<b>\$10,845,119.62</b>	<b>23.8%</b>
Other Uses					
Other Uses	\$875,435.00	\$488,435.00	\$963,435.00	\$488,435.00	-49.3%
Debt Service	\$1,405.20	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Uses:</b>	<b>\$876,840.20</b>	<b>\$488,435.00</b>	<b>\$963,435.00</b>	<b>\$488,435.00</b>	<b>-49.3%</b>
Other Nonoperating					
Debt Service	\$153,272.71	\$131,051.00	\$107,866.00	\$84,205.00	-21.9%
Capital Outlay	-\$1,723,221.35	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Nonoperating:</b>	<b>-\$1,569,948.64</b>	<b>\$131,051.00</b>	<b>\$107,866.00</b>	<b>\$84,205.00</b>	<b>-21.9%</b>
<b>Total Expenditures:</b>	<b>\$5,855,988.24</b>	<b>\$6,553,872.00</b>	<b>\$9,831,649.20</b>	<b>\$11,417,759.62</b>	<b>16.1%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					
Physical Environment	\$1,322,896.38	\$1,364,241.00	\$1,486,637.20	\$1,525,080.27	2.6%
<b>Total Personnel Services:</b>	<b>\$1,322,896.38</b>	<b>\$1,364,241.00</b>	<b>\$1,486,637.20</b>	<b>\$1,525,080.27</b>	<b>2.6%</b>
Operating Expenses					
Physical Environment	\$3,388,211.40	\$2,442,050.00	\$3,804,131.00	\$3,108,209.35	-18.3%
<b>Total Operating Expenses:</b>	<b>\$3,388,211.40</b>	<b>\$2,442,050.00</b>	<b>\$3,804,131.00</b>	<b>\$3,108,209.35</b>	<b>-18.3%</b>
Capital Outlay					
Physical Environment	\$765,988.90	\$1,031,495.00	\$2,350,380.00	\$5,070,030.00	115.7%
Other Nonoperating	-\$1,723,221.35	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>	<b>-\$957,232.45</b>	<b>\$1,031,495.00</b>	<b>\$2,350,380.00</b>	<b>\$5,070,030.00</b>	<b>115.7%</b>
Debt Service					
Physical Environment	\$1,072,000.00	\$1,096,600.00	\$1,119,200.00	\$1,141,800.00	2%
Other Uses	\$1,405.20	\$0.00	\$0.00	\$0.00	0%
Other Nonoperating	\$153,272.71	\$131,051.00	\$107,866.00	\$84,205.00	-21.9%
<b>Total Debt Service:</b>	<b>\$1,226,677.91</b>	<b>\$1,227,651.00</b>	<b>\$1,227,066.00</b>	<b>\$1,226,005.00</b>	<b>-0.1%</b>
Other Uses					
Other Uses	\$875,435.00	\$488,435.00	\$963,435.00	\$488,435.00	-49.3%
<b>Total Other Uses:</b>	<b>\$875,435.00</b>	<b>\$488,435.00</b>	<b>\$963,435.00</b>	<b>\$488,435.00</b>	<b>-49.3%</b>
<b>Total Expense Objects:</b>	<b>\$5,855,988.24</b>	<b>\$6,553,872.00</b>	<b>\$9,831,649.20</b>	<b>\$11,417,759.62</b>	<b>16.1%</b>

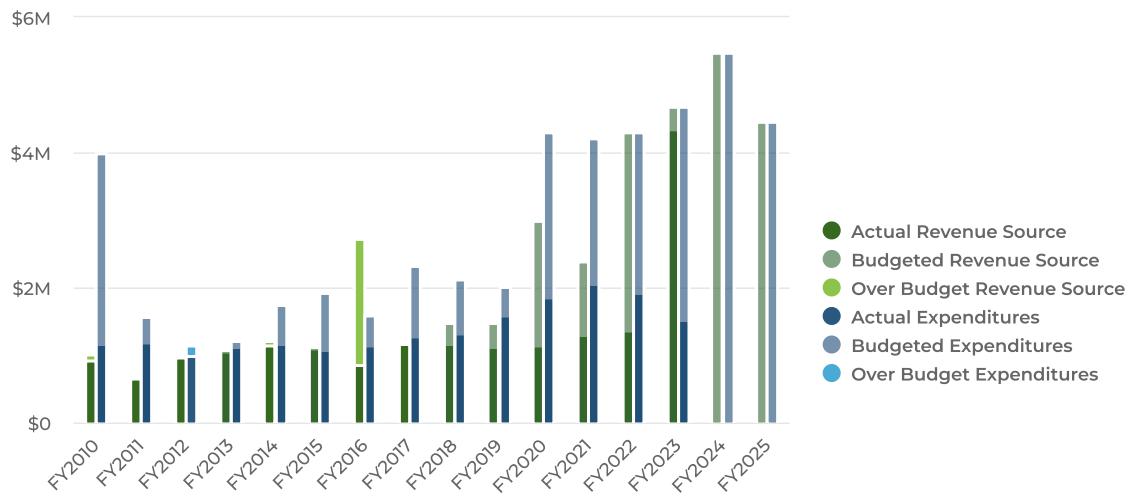




## Storm Water Drainage Fund

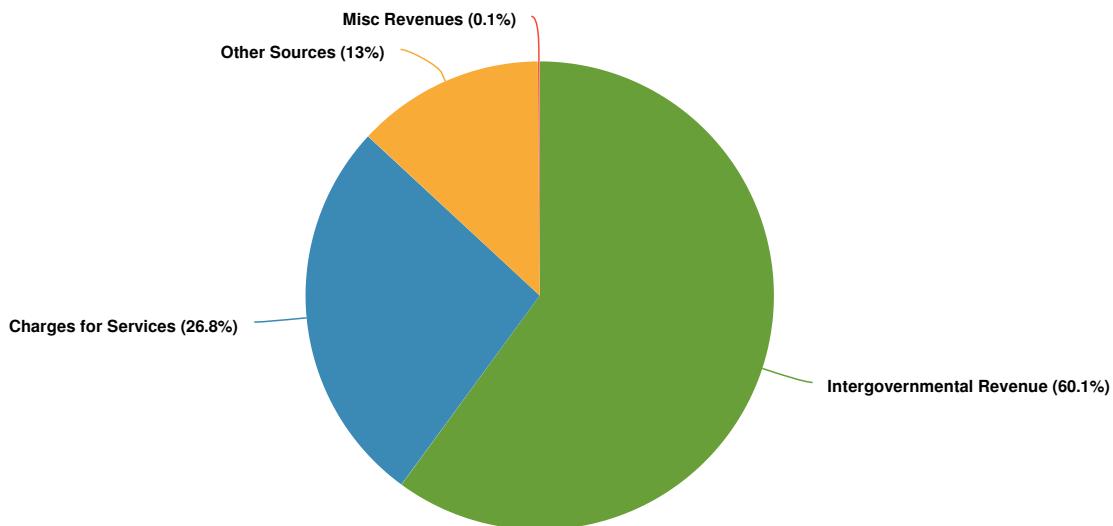
### Summary

The City of Atlantic Beach is projecting \$4.46M of revenue in FY2025, which represents a 18.7% decrease over the prior year.  
Budgeted expenditures are projected to decrease by 18.7% or \$1.03M to \$4.46M in FY2025.

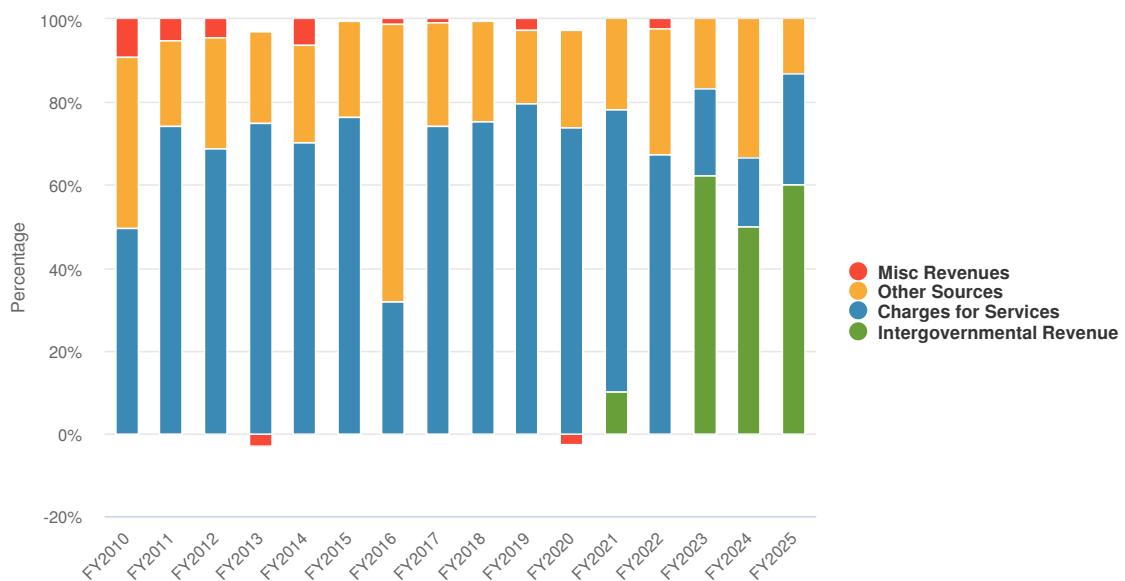


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

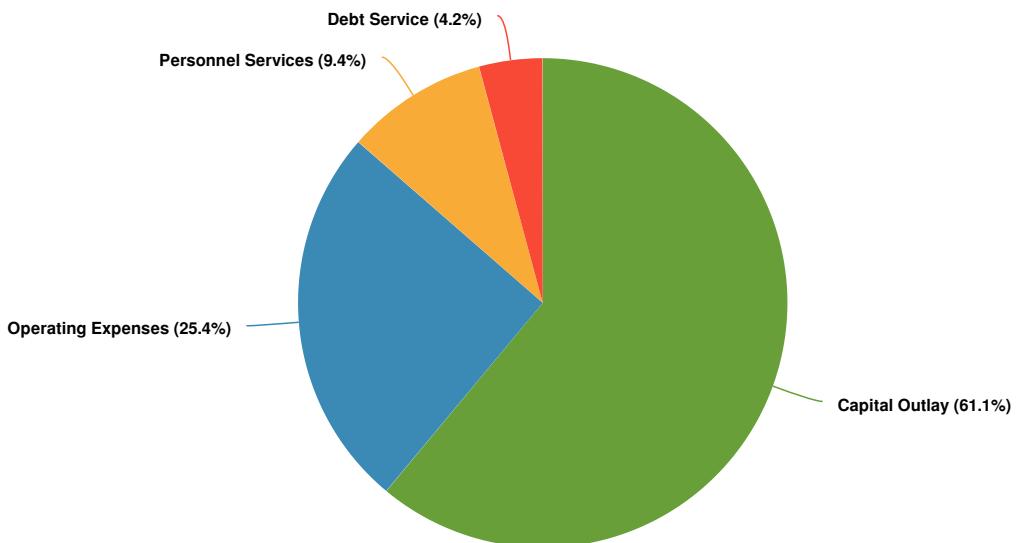


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$0.00	\$2,721,662.00	\$2,733,431.00	\$2,681,184.00	-1.9%
Charges for Services	\$929,470.11	\$903,456.00	\$929,470.00	\$1,197,840.00	28.9%
Misc Revenues	\$28,444.49	\$6,323.00	\$5,000.00	\$5,000.00	0%
Other Sources	\$424,533.00	\$730,012.00	\$1,821,196.00	\$579,528.00	-68.2%
<b>Total Revenue Source:</b>	<b>\$1,382,447.60</b>	<b>\$4,361,453.00</b>	<b>\$5,489,097.00</b>	<b>\$4,463,552.00</b>	<b>-18.7%</b>

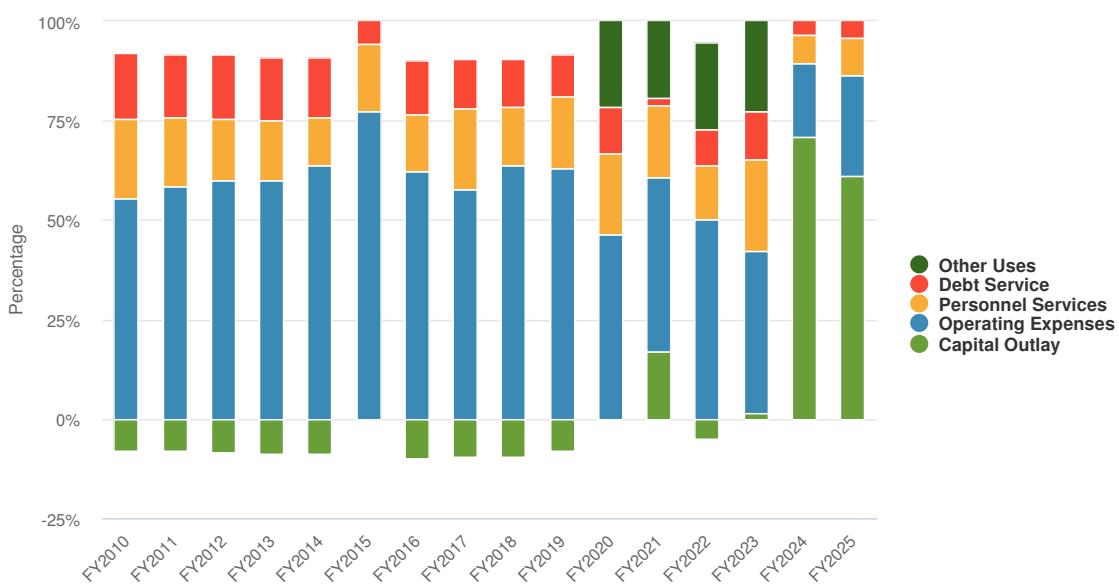


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					



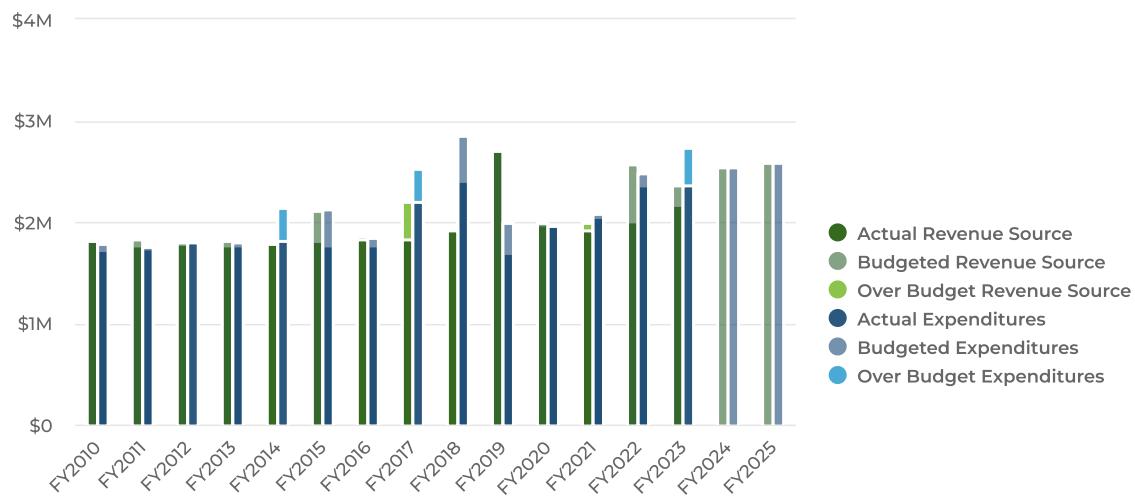
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Physical Environment	\$293,524.70	\$356,996.00	\$393,060.80	\$418,821.23	6.6%
<b>Total Personnel Services:</b>	<b>\$293,524.70</b>	<b>\$356,996.00</b>	<b>\$393,060.80</b>	<b>\$418,821.23</b>	<b>6.6%</b>
Operating Expenses					
Physical Environment	\$1,076,898.98	\$628,608.00	\$1,022,249.50	\$1,132,608.28	10.8%
<b>Total Operating Expenses:</b>	<b>\$1,076,898.98</b>	<b>\$628,608.00</b>	<b>\$1,022,249.50</b>	<b>\$1,132,608.28</b>	<b>10.8%</b>
Capital Outlay					
Physical Environment	\$95,989.14	\$20,610.00	\$3,886,400.00	\$2,725,000.00	-29.9%
Other Nonoperating	-\$205,971.58	\$0.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>	<b>-\$109,982.44</b>	<b>\$20,610.00</b>	<b>\$3,886,400.00</b>	<b>\$2,725,000.00</b>	<b>-29.9%</b>
Debt Service					
Physical Environment	\$169,000.00	\$172,900.00	\$176,800.00	\$180,700.00	2.2%
Other Uses	\$1,405.20	\$0.00	\$0.00	\$0.00	0%
Other Nonoperating	\$18,643.49	\$14,661.00	\$10,587.00	\$6,422.00	-39.3%
<b>Total Debt Service:</b>	<b>\$189,048.69</b>	<b>\$187,561.00</b>	<b>\$187,387.00</b>	<b>\$187,122.00</b>	<b>-0.1%</b>
Other Uses					
Other Uses	\$477,000.00	\$350,000.00	\$0.00	\$0.00	0%
<b>Total Other Uses:</b>	<b>\$477,000.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$1,926,489.93</b>	<b>\$1,543,775.00</b>	<b>\$5,489,097.30</b>	<b>\$4,463,551.51</b>	<b>-18.7%</b>





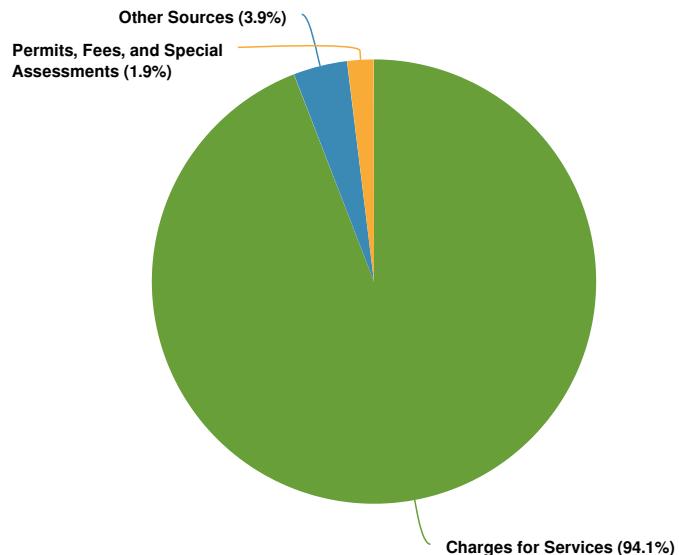
## Summary

The City of Atlantic Beach is projecting \$2.59M of revenue in FY2025, which represents a 1.8% increase over the prior year. Budgeted expenditures are projected to increase by 1.8% or \$46.04K to \$2.59M in FY2025.

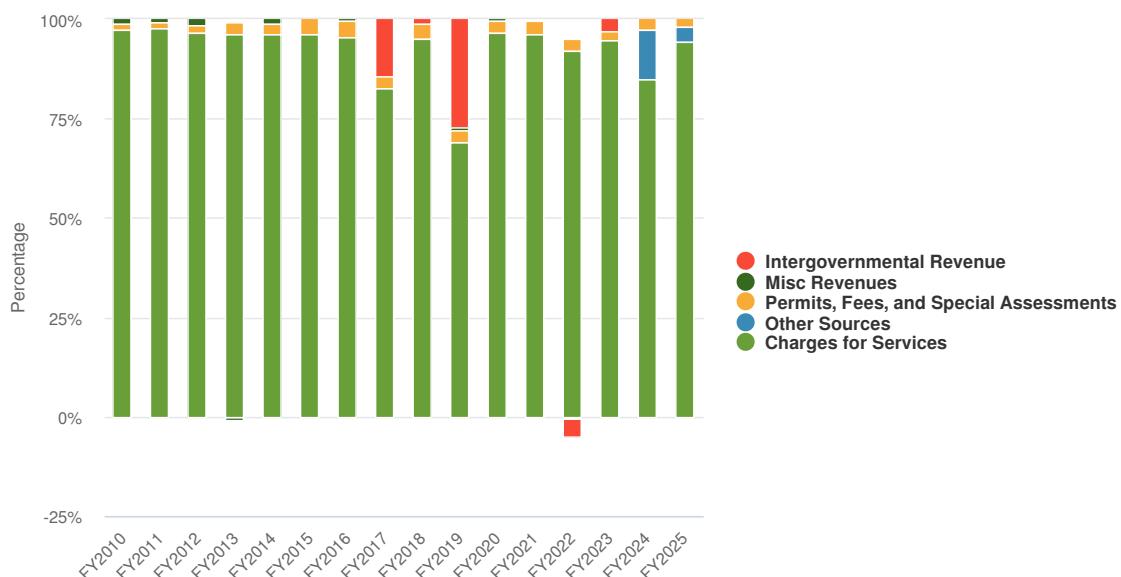


## Revenues by Source

### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

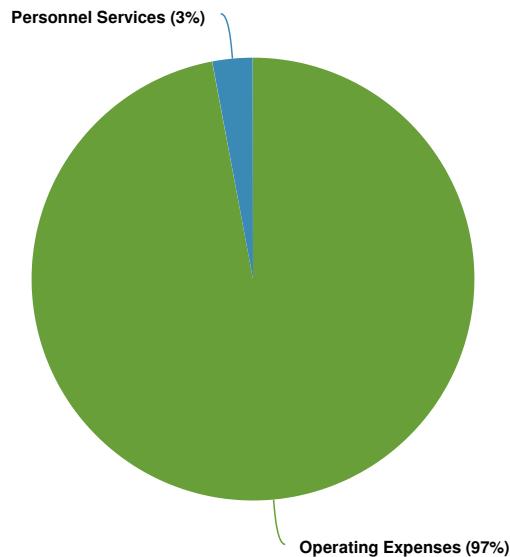


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$68,741.06	\$49,682.00	\$63,500.00	\$50,000.00	-21.3%
Intergovernmental Revenue	-\$96,573.48	\$64,580.00	\$0.00	\$0.00	0%
Charges for Services	\$2,053,979.79	\$2,056,805.00	\$2,159,995.00	\$2,441,199.82	13%
Misc Revenues	-\$12,077.59	\$1,257.00	\$0.00	\$0.00	0%
Other Sources	\$1,407.00	\$0.00	\$323,807.00	\$102,140.00	-68.5%
<b>Total Revenue Source:</b>	<b>\$2,015,476.78</b>	<b>\$2,172,324.00</b>	<b>\$2,547,302.00</b>	<b>\$2,593,339.82</b>	<b>1.8%</b>

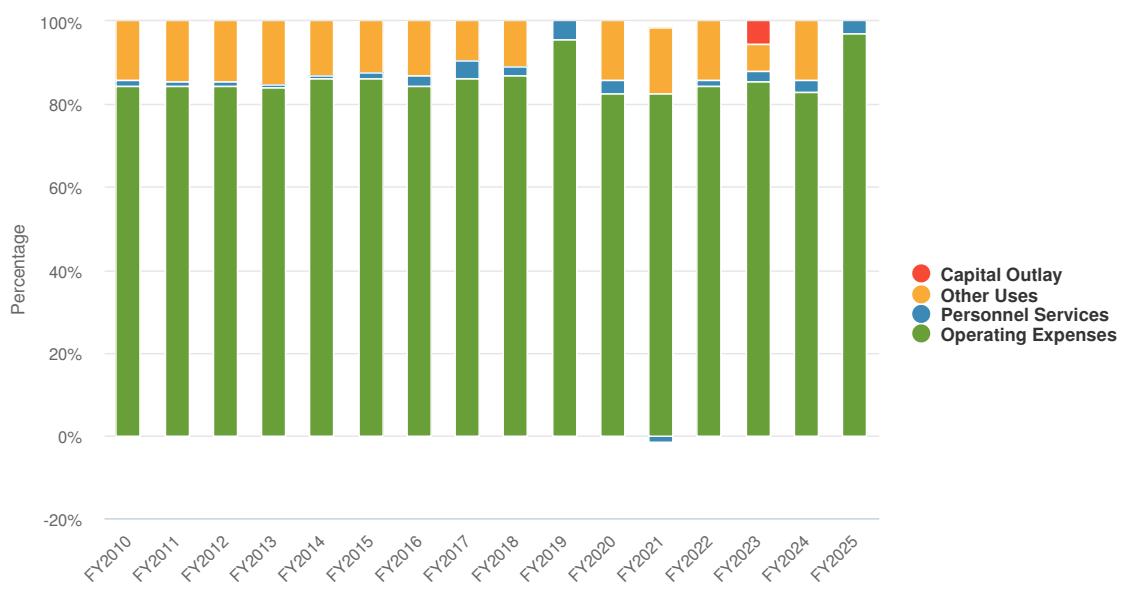


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Physical Environment	\$33,159.06	\$68,650.00	\$73,788.36	\$76,602.99	3.8%
<b>Total Personnel Services:</b>	<b>\$33,159.06</b>	<b>\$68,650.00</b>	<b>\$73,788.36</b>	<b>\$76,602.99</b>	<b>3.8%</b>
Operating Expenses					
Physical Environment	\$1,994,028.26	\$2,337,814.00	\$2,113,930.00	\$2,516,736.85	19.1%
<b>Total Operating Expenses:</b>	<b>\$1,994,028.26</b>	<b>\$2,337,814.00</b>	<b>\$2,113,930.00</b>	<b>\$2,516,736.85</b>	<b>19.1%</b>
Capital Outlay					
Physical Environment	\$0.00	\$150,008.00	\$0.00	\$0.00	0%
<b>Total Capital Outlay:</b>	<b>\$0.00</b>	<b>\$150,008.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
Other Uses					
Other Uses	\$339,584.00	\$179,790.00	\$359,584.00	\$0.00	-100%
<b>Total Other Uses:</b>	<b>\$339,584.00</b>	<b>\$179,790.00</b>	<b>\$359,584.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$2,366,771.32</b>	<b>\$2,736,262.00</b>	<b>\$2,547,302.36</b>	<b>\$2,593,339.84</b>	<b>1.8%</b>

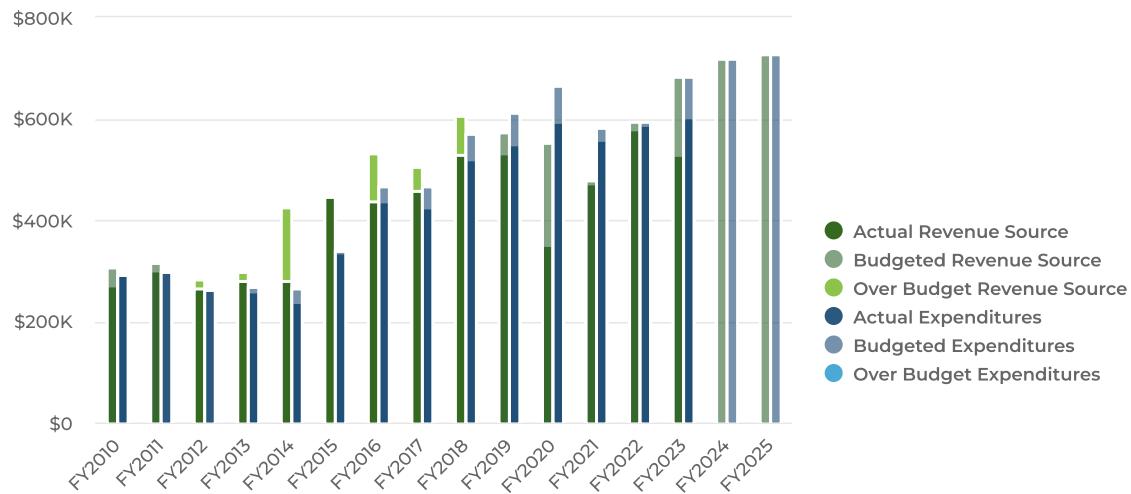




## Building Code Enforcement Fund

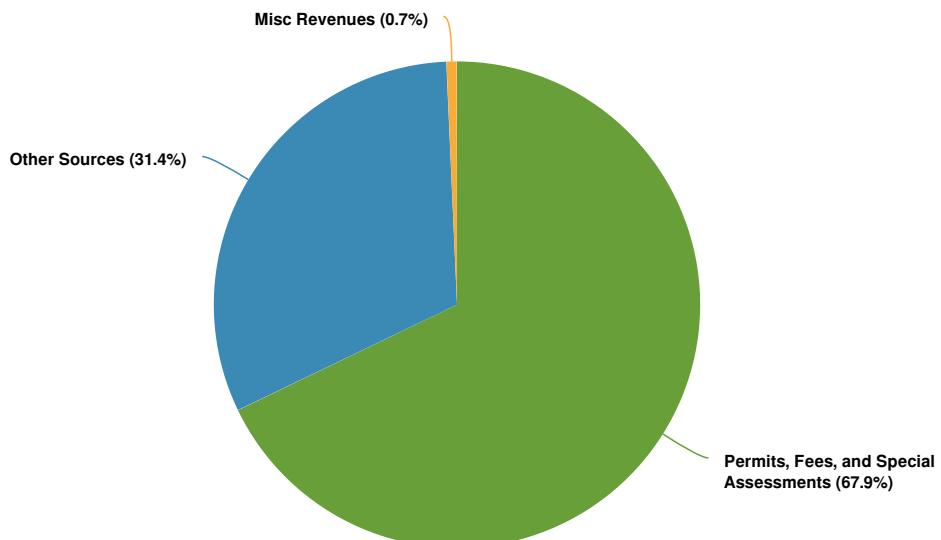
### Summary

The City of Atlantic Beach is projecting \$728.33K of revenue in FY2025, which represents a 1.1% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$7.72K to \$728.33K in FY2025.

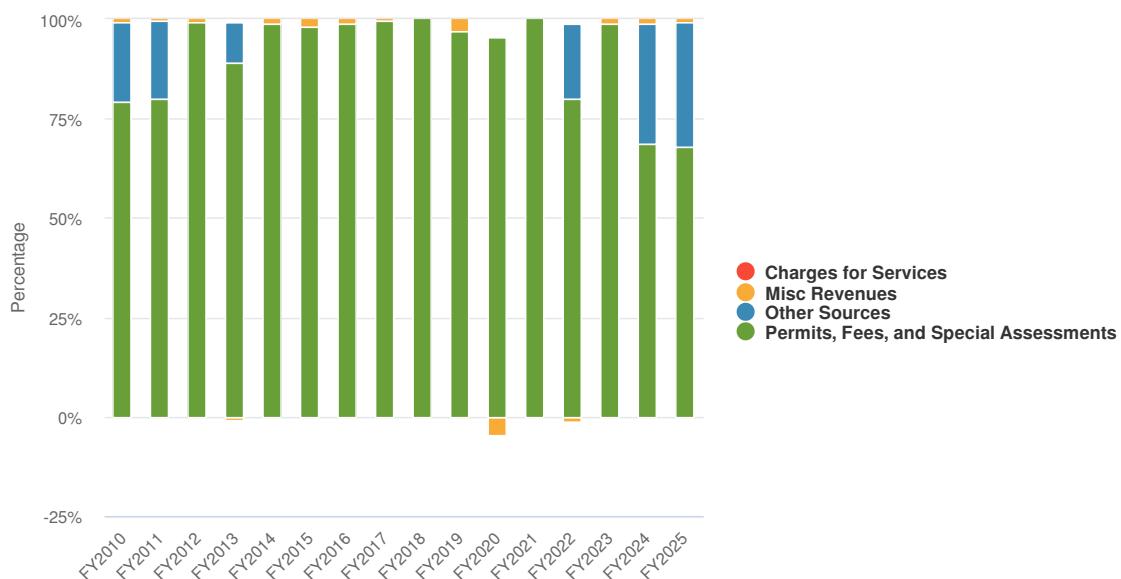


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

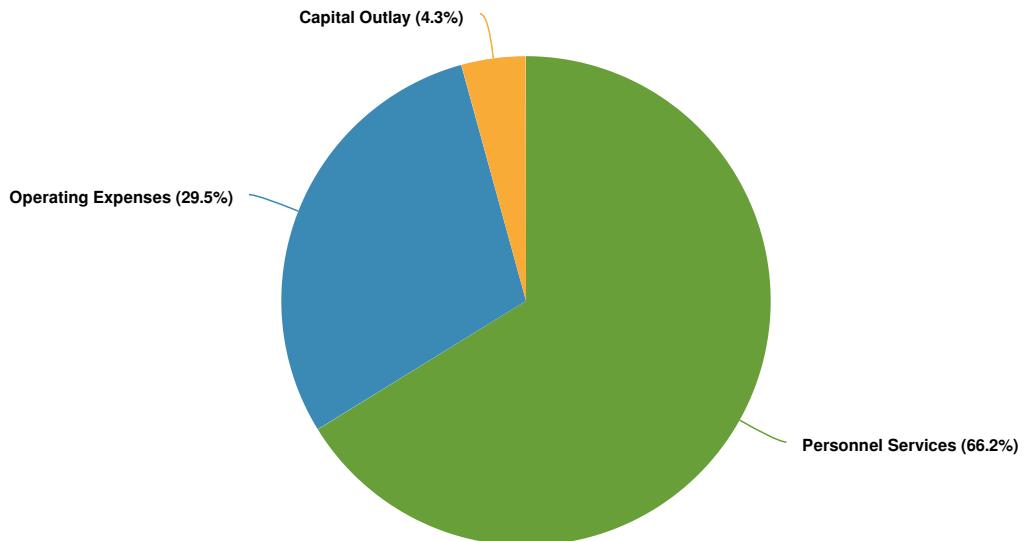


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$473,873.26	\$526,011.00	\$494,273.00	\$494,273.00	0%
Misc Revenues	-\$6,220.20	\$5,661.00	\$7,482.00	\$5,000.00	-33.2%
Other Sources	\$113,241.00	\$0.00	\$218,854.00	\$229,056.00	4.7%
<b>Total Revenue Source:</b>	<b>\$580,894.06</b>	<b>\$531,672.00</b>	<b>\$720,609.00</b>	<b>\$728,329.00</b>	<b>1.1%</b>

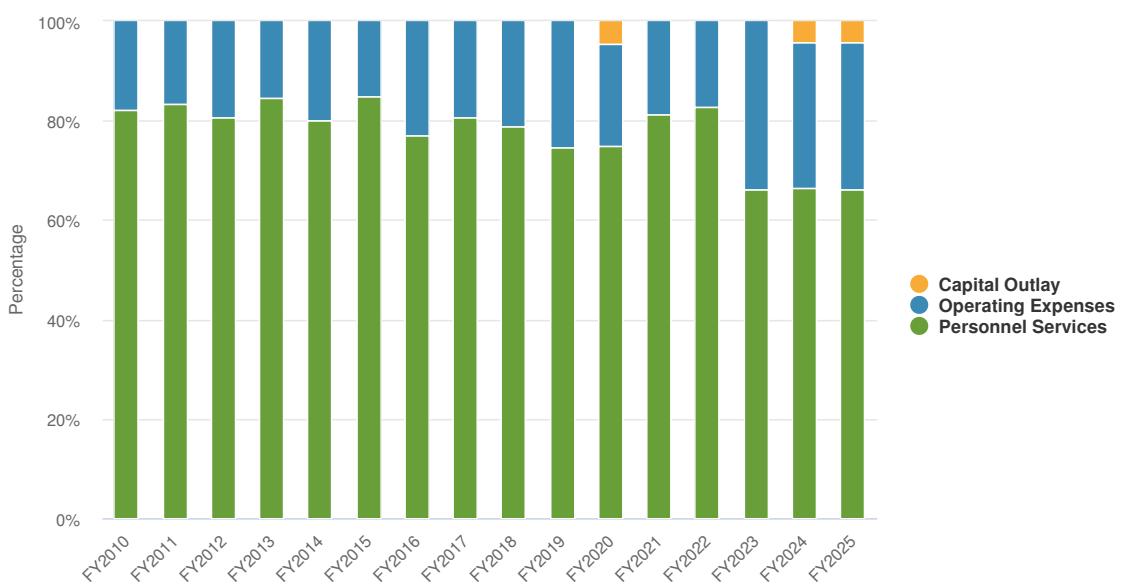


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Safety	\$488,475.05	\$400,228.00	\$479,043.69	\$482,203.88	0.7%
<b>Total Personnel Services:</b>	<b>\$488,475.05</b>	<b>\$400,228.00</b>	<b>\$479,043.69</b>	<b>\$482,203.88</b>	<b>0.7%</b>
Operating Expenses					
Public Safety	\$101,179.03	\$203,017.00	\$210,565.00	\$215,124.73	2.2%
<b>Total Operating Expenses:</b>	<b>\$101,179.03</b>	<b>\$203,017.00</b>	<b>\$210,565.00</b>	<b>\$215,124.73</b>	<b>2.2%</b>
Capital Outlay					
Public Safety	\$0.00	\$0.00	\$31,000.00	\$31,000.00	0%
<b>Total Capital Outlay:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,000.00</b>	<b>\$31,000.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$589,654.08</b>	<b>\$603,245.00</b>	<b>\$720,608.69</b>	<b>\$728,328.61</b>	<b>1.1%</b>

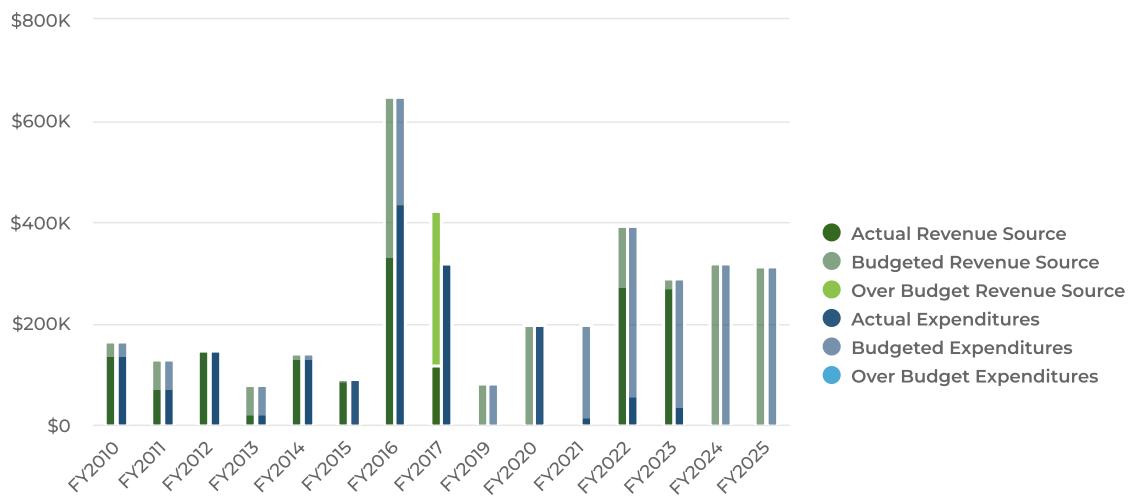




## Comm Dev Block Grant Fund

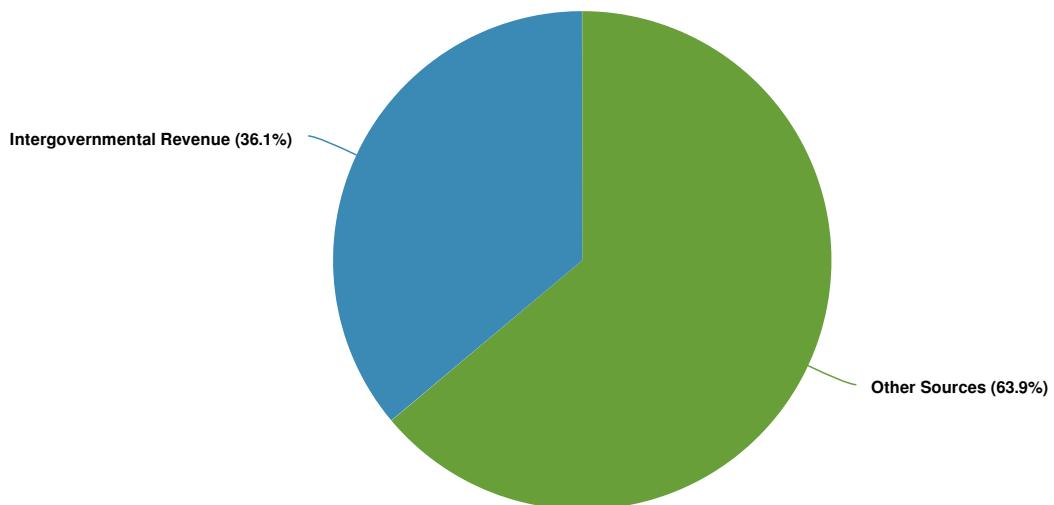
### Summary

The City of Atlantic Beach is projecting \$312.95K of revenue in FY2025, which represents a 1.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$5.95K to \$312.95K in FY2025.

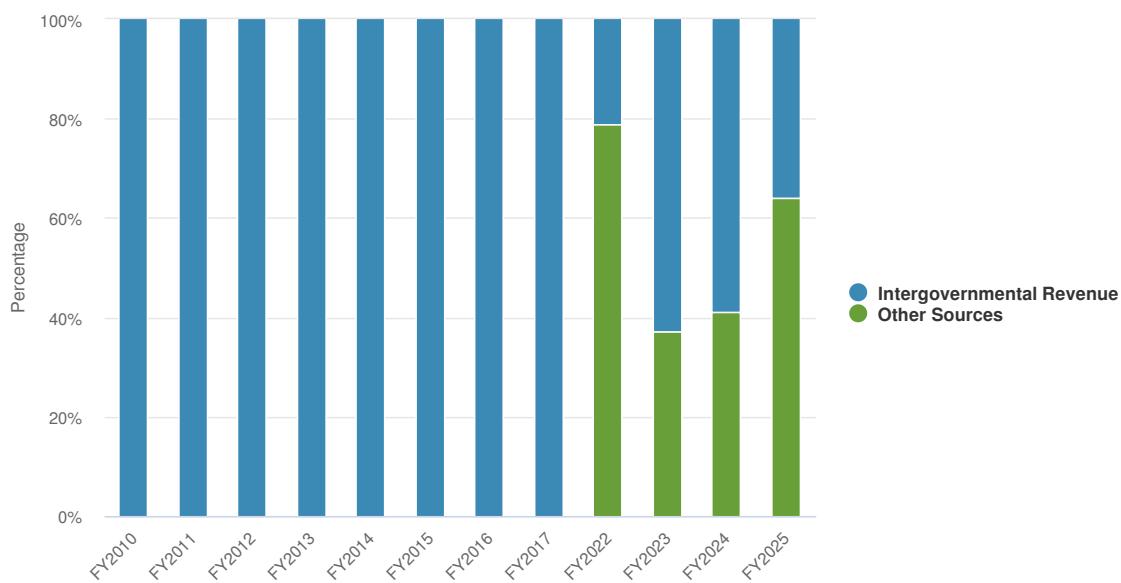


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

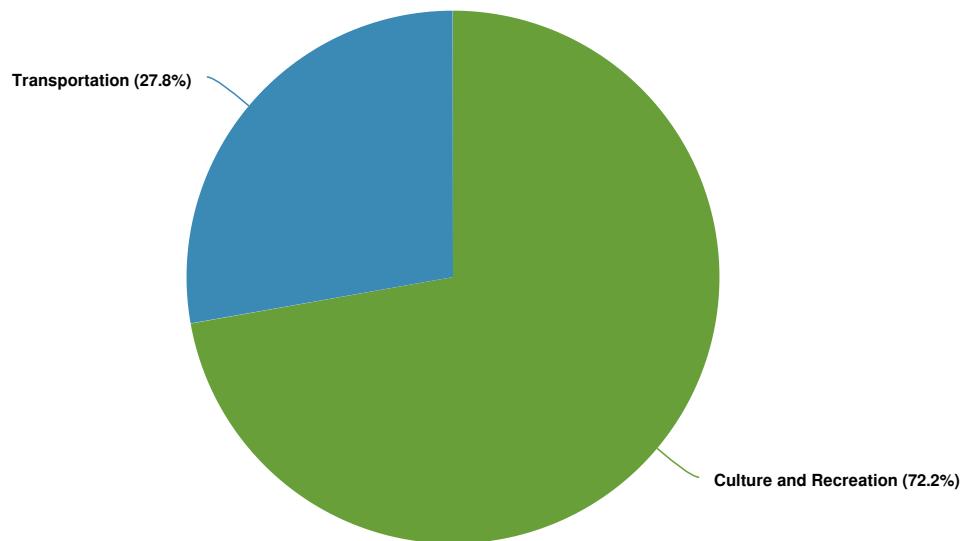


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$58,008.07	\$170,300.00	\$188,200.00	\$113,000.00	-40%
Other Sources	\$216,667.00	\$101,250.00	\$130,700.00	\$199,950.00	53%
<b>Total Revenue Source:</b>	<b>\$274,675.07</b>	<b>\$271,550.00</b>	<b>\$318,900.00</b>	<b>\$312,950.00</b>	<b>-1.9%</b>

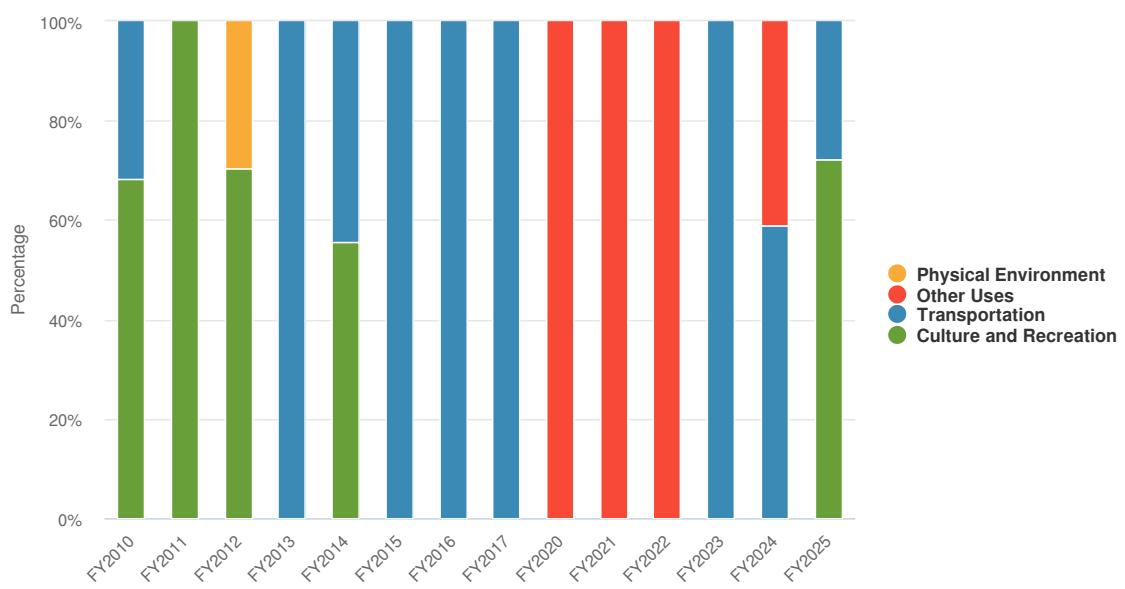


## Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



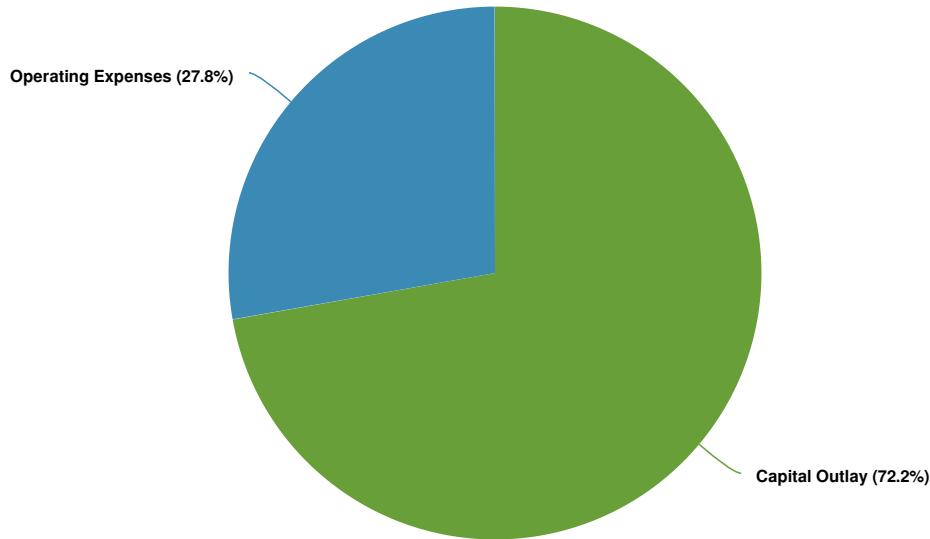
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Transportation					



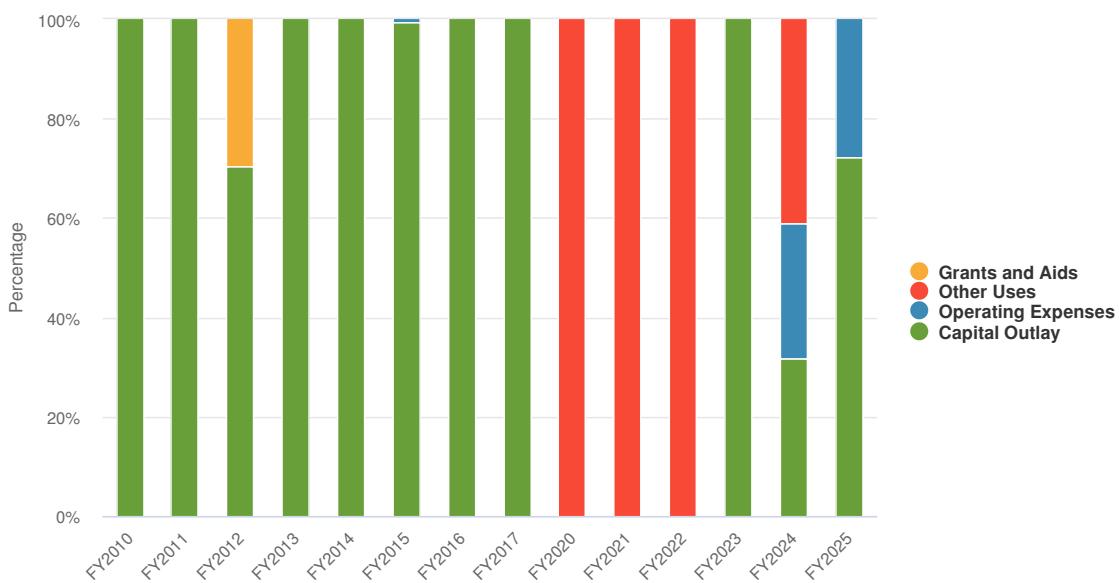
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Expenses	\$0.00	\$0.00	\$86,950.00	\$86,950.00	0%
Capital Outlay	\$0.00	\$37,437.00	\$101,250.00	\$0.00	-100%
<b>Total Transportation:</b>	<b>\$0.00</b>	<b>\$37,437.00</b>	<b>\$188,200.00</b>	<b>\$86,950.00</b>	<b>-53.8%</b>
Culture and Recreation					
Capital Outlay	\$0.00	\$0.00	\$0.00	\$226,000.00	N/A
<b>Total Culture and Recreation:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$226,000.00</b>	<b>N/A</b>
Other Uses					
Other Uses	\$58,008.07	\$0.00	\$130,700.00	\$0.00	-100%
<b>Total Other Uses:</b>	<b>\$58,008.07</b>	<b>\$0.00</b>	<b>\$130,700.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Expenditures:</b>	<b>\$58,008.07</b>	<b>\$37,437.00</b>	<b>\$318,900.00</b>	<b>\$312,950.00</b>	<b>-1.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



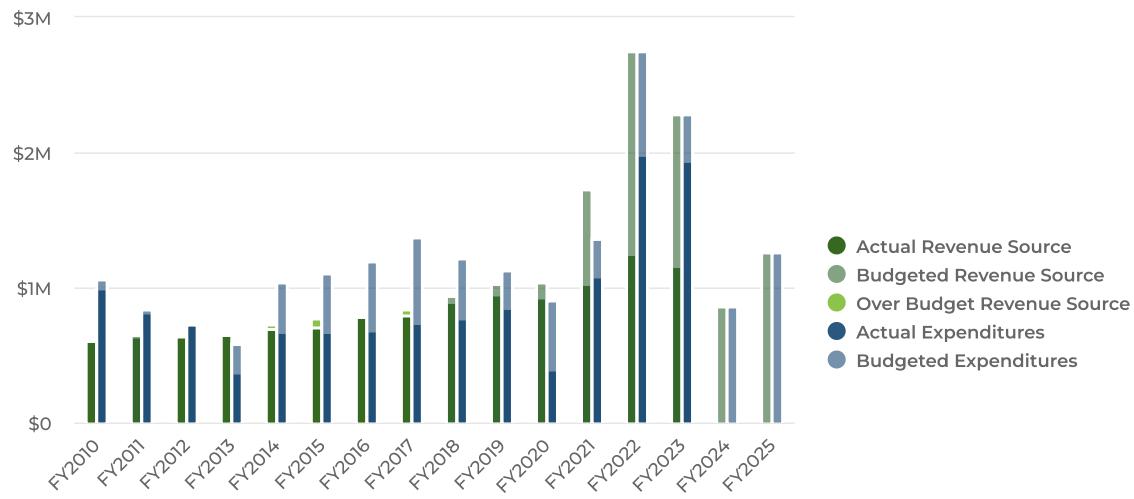
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating Expenses					
Transportation	\$0.00	\$0.00	\$86,950.00	\$86,950.00	0%
<b>Total Operating Expenses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$86,950.00</b>	<b>\$86,950.00</b>	<b>0%</b>
Capital Outlay					
Transportation	\$0.00	\$37,437.00	\$101,250.00	\$0.00	-100%
Culture and Recreation	\$0.00	\$0.00	\$0.00	\$226,000.00	N/A
<b>Total Capital Outlay:</b>	<b>\$0.00</b>	<b>\$37,437.00</b>	<b>\$101,250.00</b>	<b>\$226,000.00</b>	<b>123.2%</b>
Other Uses					
Other Uses	\$58,008.07	\$0.00	\$130,700.00	\$0.00	-100%
<b>Total Other Uses:</b>	<b>\$58,008.07</b>	<b>\$0.00</b>	<b>\$130,700.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$58,008.07</b>	<b>\$37,437.00</b>	<b>\$318,900.00</b>	<b>\$312,950.00</b>	<b>-1.9%</b>





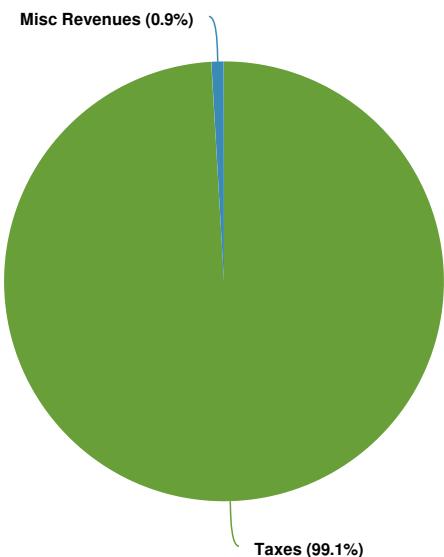
### Summary

The City of Atlantic Beach is projecting \$1.27M of revenue in FY2025, which represents a 46.8% increase over the prior year. Budgeted expenditures are projected to increase by 46.8% or \$403.83K to \$1.27M in FY2025.

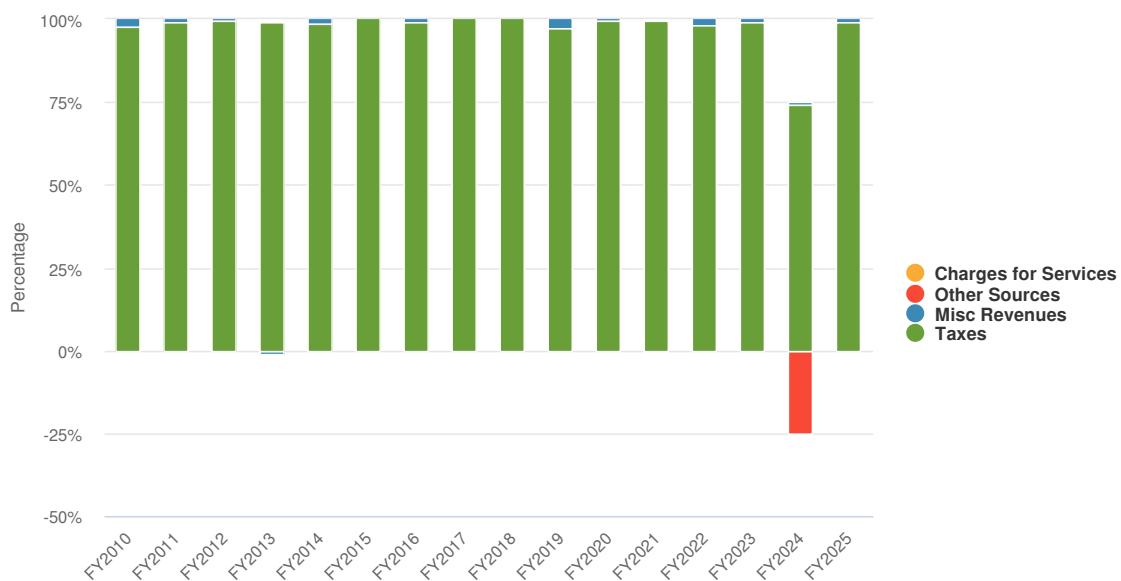


### Revenues by Source

#### Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$1,235,794.00	\$1,157,168.00	\$1,287,055.00	\$1,255,009.00	-2.5%
Misc Revenues	\$22,743.87	\$8,631.00	\$11,471.00	\$11,471.00	0%
Other Sources			-\$435,876.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$1,258,537.87</b>	<b>\$1,165,799.00</b>	<b>\$862,650.00</b>	<b>\$1,266,480.00</b>	<b>46.8%</b>

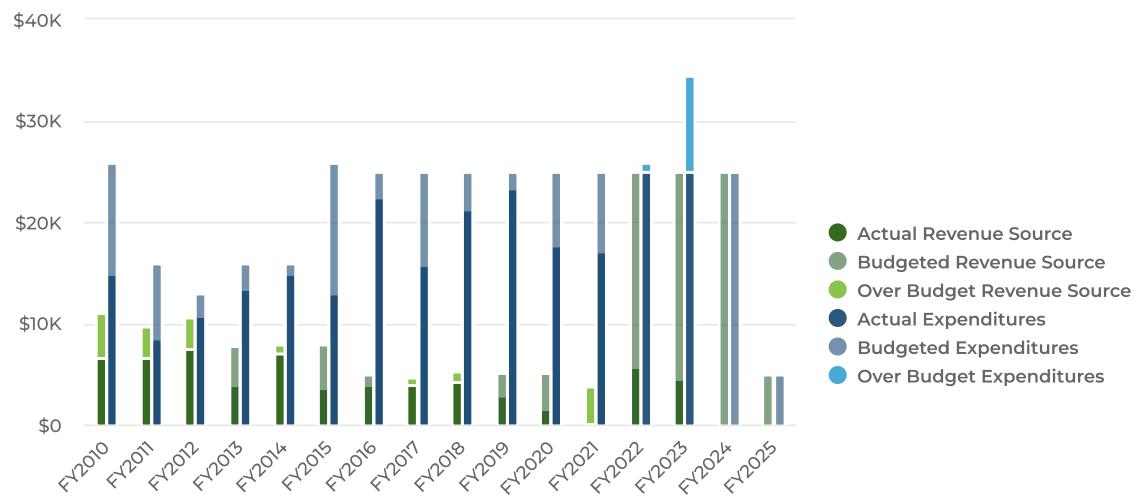




## Court Cost Training Fund

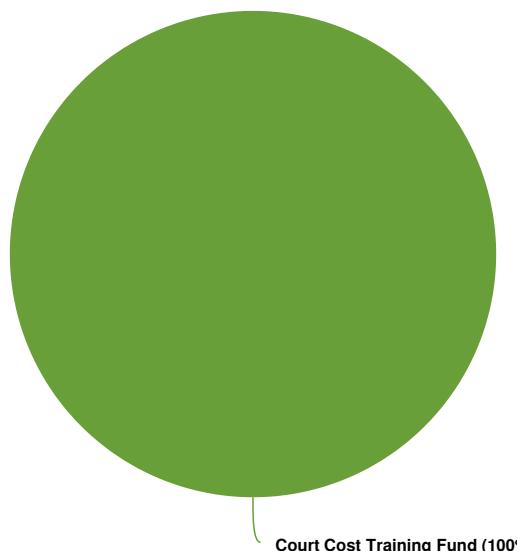
### Summary

The City of Atlantic Beach is projecting \$5K of revenue in FY2025, which represents a 80% decrease over the prior year.  
Budgeted expenditures are projected to decrease by 80% or \$20K to \$5K in FY2025.

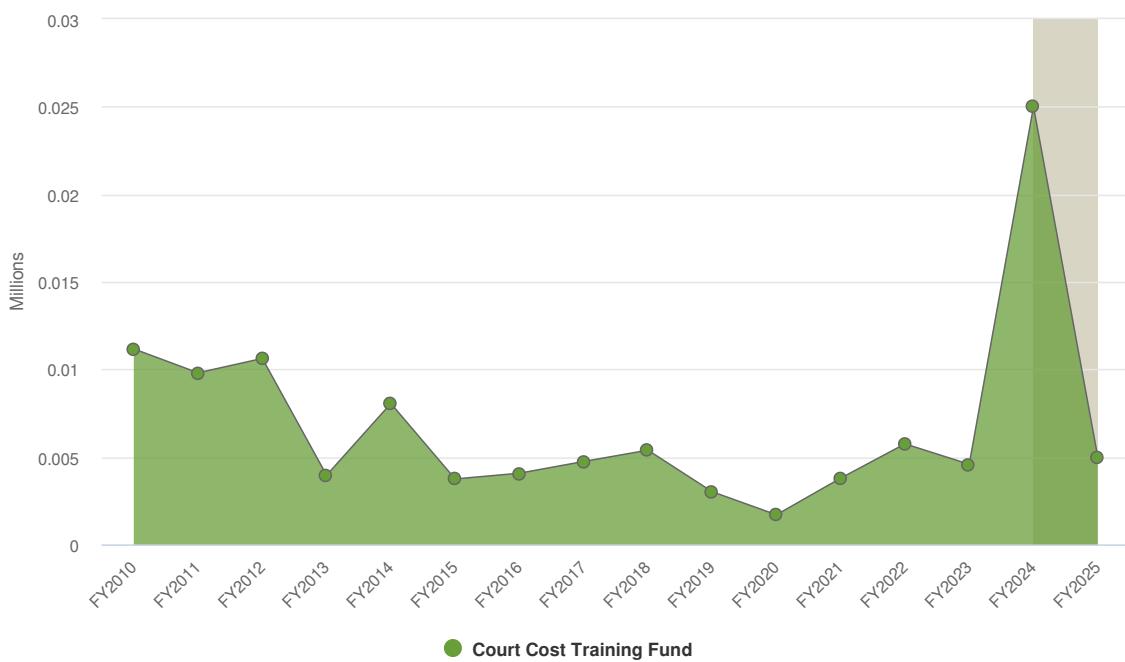


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



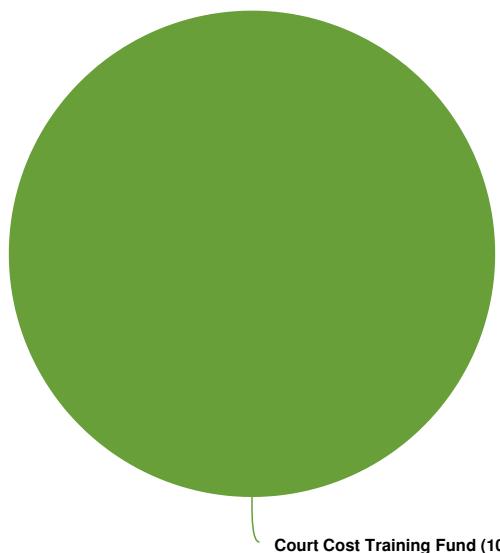
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Court Cost Training Fund					
Judgements, Fines and Forfeits	\$5,142.73	\$4,600.00	\$3,000.00	\$5,000.00	66.7%
Misc Revenues	\$602.30	-\$20.18	\$0.00	\$0.00	0%
Other Sources			\$22,000.00	\$0.00	-100%
<b>Total Court Cost Training Fund:</b>	<b>\$5,745.03</b>	<b>\$4,579.82</b>	<b>\$25,000.00</b>	<b>\$5,000.00</b>	<b>-80%</b>

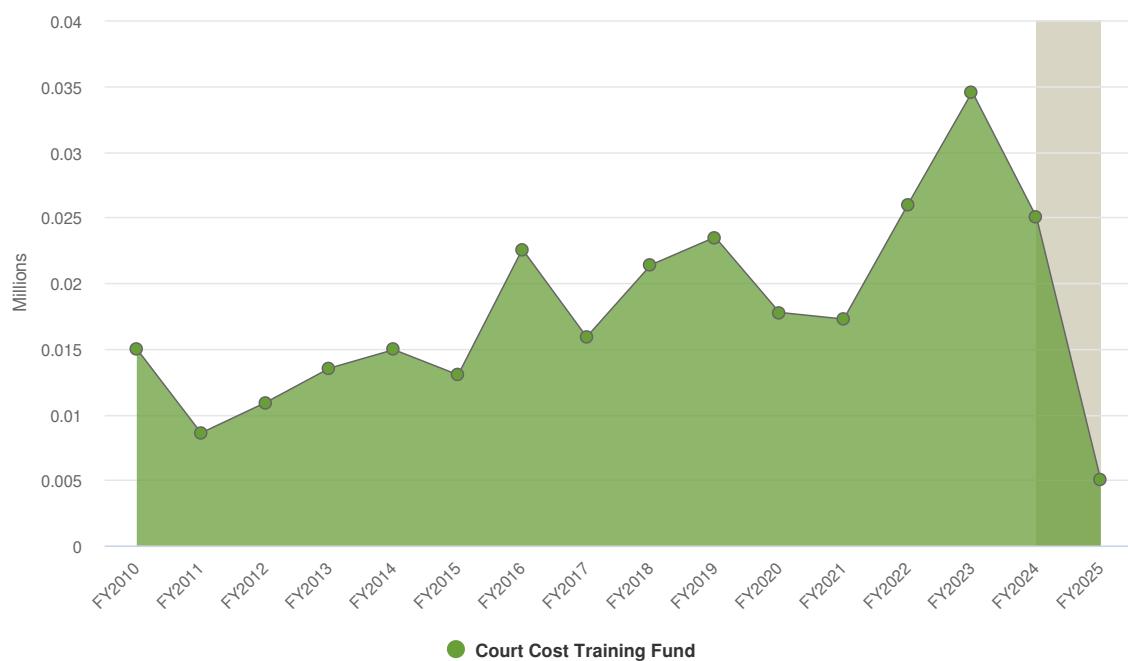


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Court Cost Training Fund					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Expenses	\$25,979.43	\$34,545.00	\$25,000.00	\$5,000.00	-80%
<b>Total Court Cost Training Fund:</b>	<b>\$25,979.43</b>	<b>\$34,545.00</b>	<b>\$25,000.00</b>	<b>\$5,000.00</b>	<b>-80%</b>

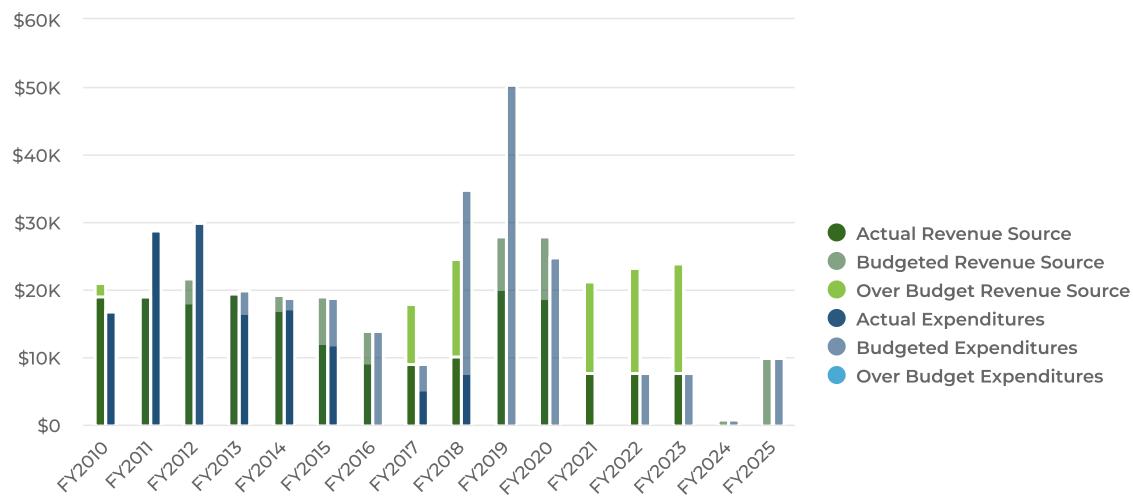




## Radio Communication Fund

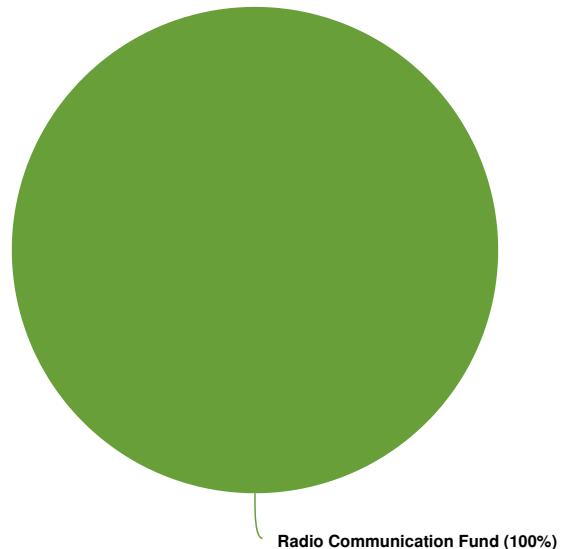
### Summary

The City of Atlantic Beach is projecting \$10K of revenue in FY2025, which represents a 900% increase over the prior year. Budgeted expenditures are projected to increase by 900% or \$9K to \$10K in FY2025.

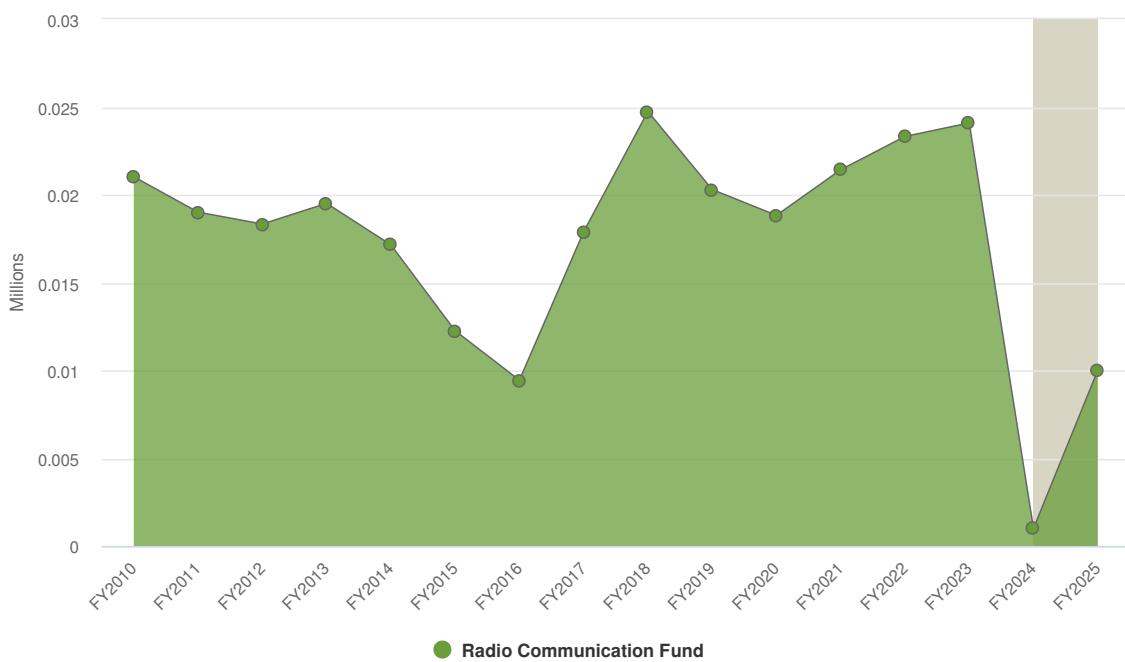


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

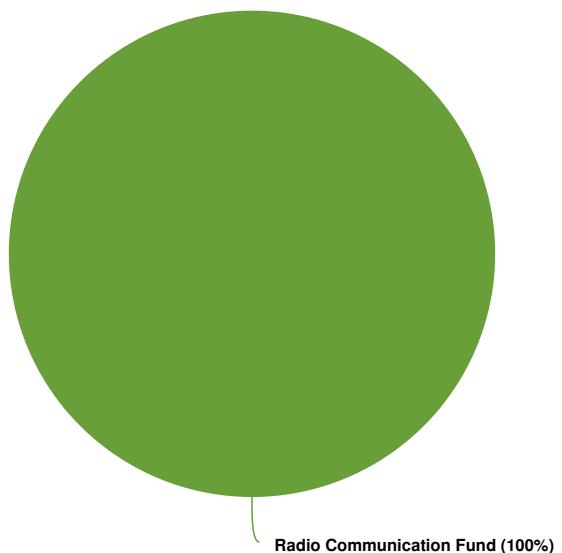


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Radio Communication Fund					
Judgements, Fines and Forfeits	\$28,244.00	\$21,647.00	\$10,000.00	\$10,000.00	0%
Misc Revenues	-\$4,925.20	\$2,442.00	-\$9,000.00	\$0.00	-100%
<b>Total Radio Communication Fund:</b>	<b>\$23,318.80</b>	<b>\$24,089.00</b>	<b>\$1,000.00</b>	<b>\$10,000.00</b>	<b>900%</b>

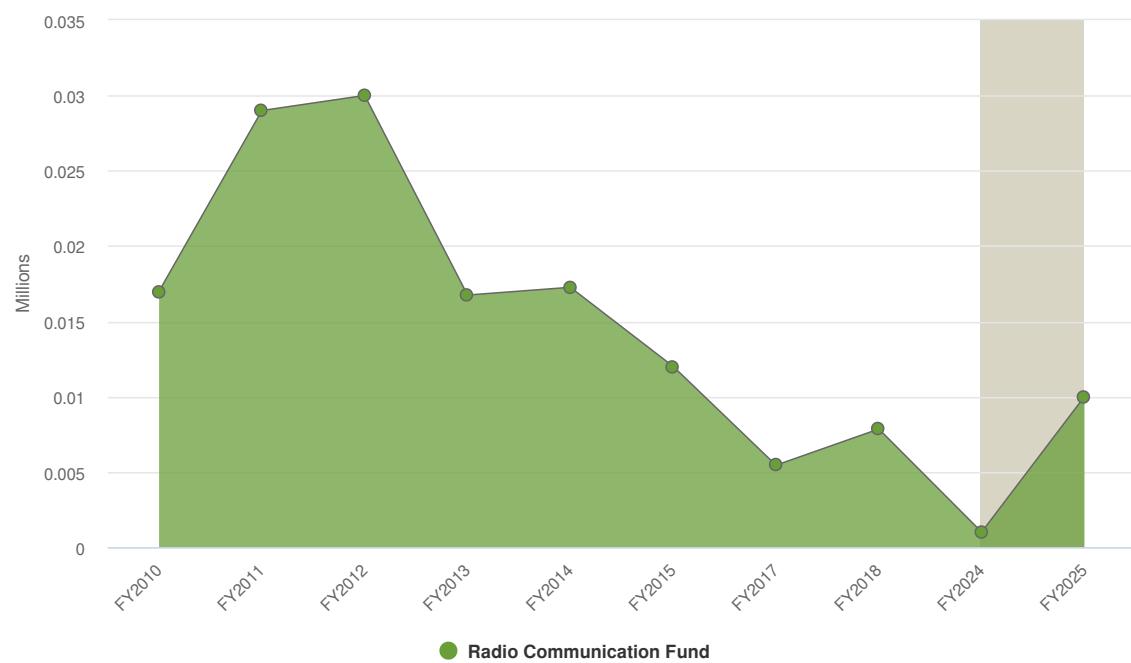


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Radio Communication Fund					



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Expenses	\$0.00	\$0.00	\$1,000.00	\$10,000.00	900%
<b>Total Radio Communication Fund:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$10,000.00</b>	<b>900%</b>

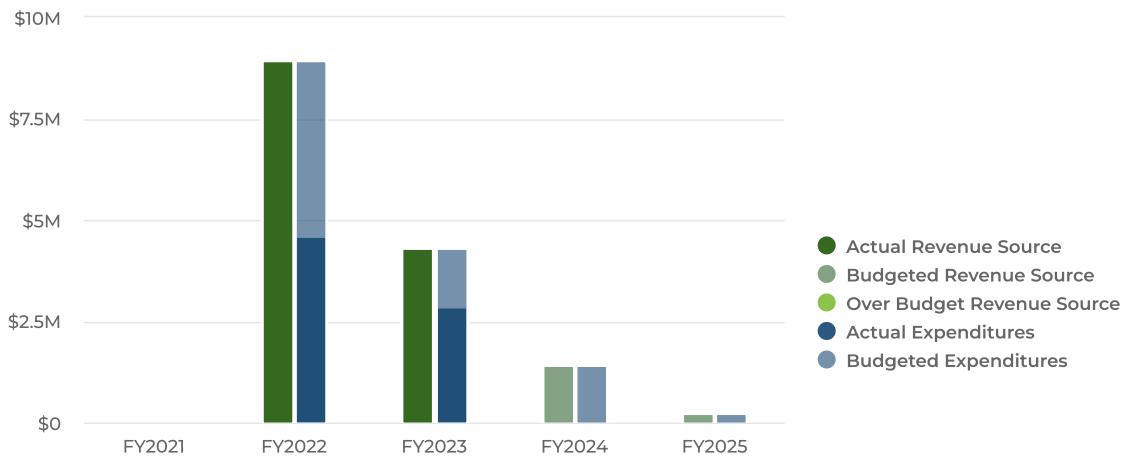




## American Rescue Plan Act

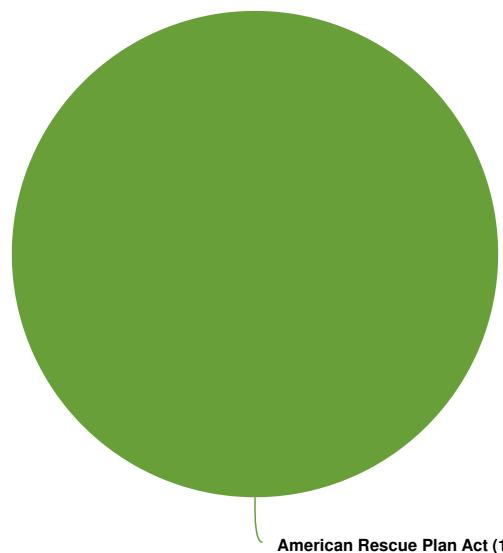
### Summary

The City of Atlantic Beach is projecting \$260.1K of revenue in FY2025, which represents a 82.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 82.1% or \$1.19M to \$260.1K in FY2025.

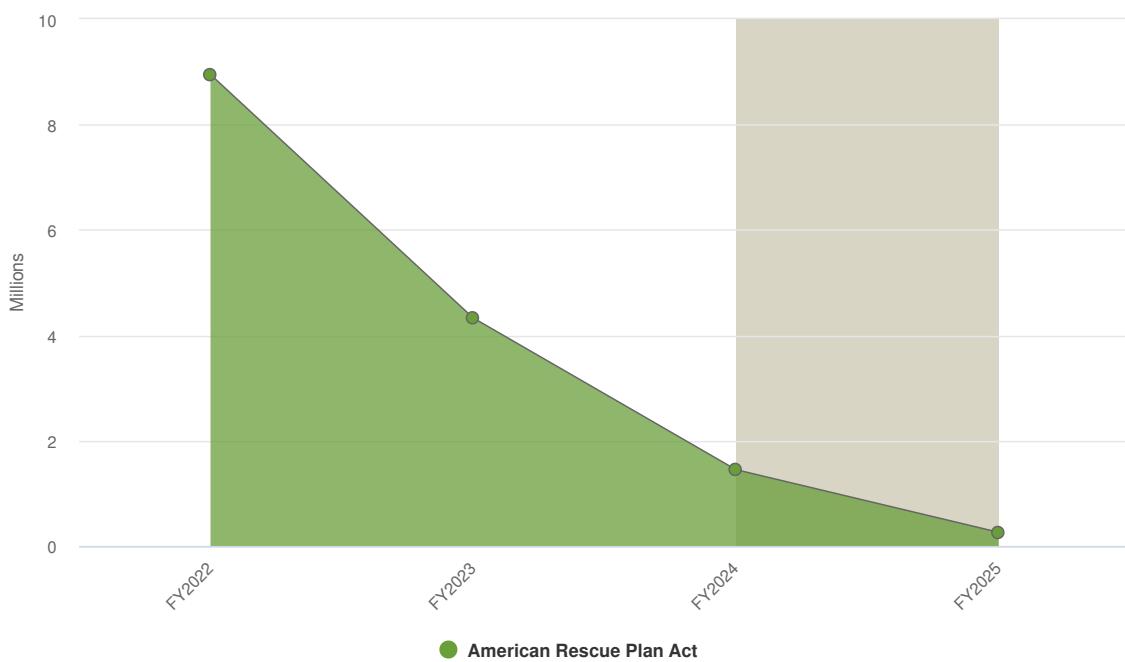


### Revenue by Fund

#### 2025 Revenue by Fund

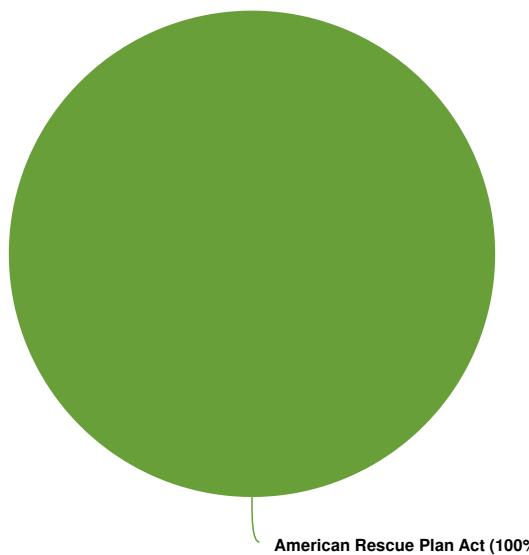


## Budgeted and Historical 2025 Revenue by Fund

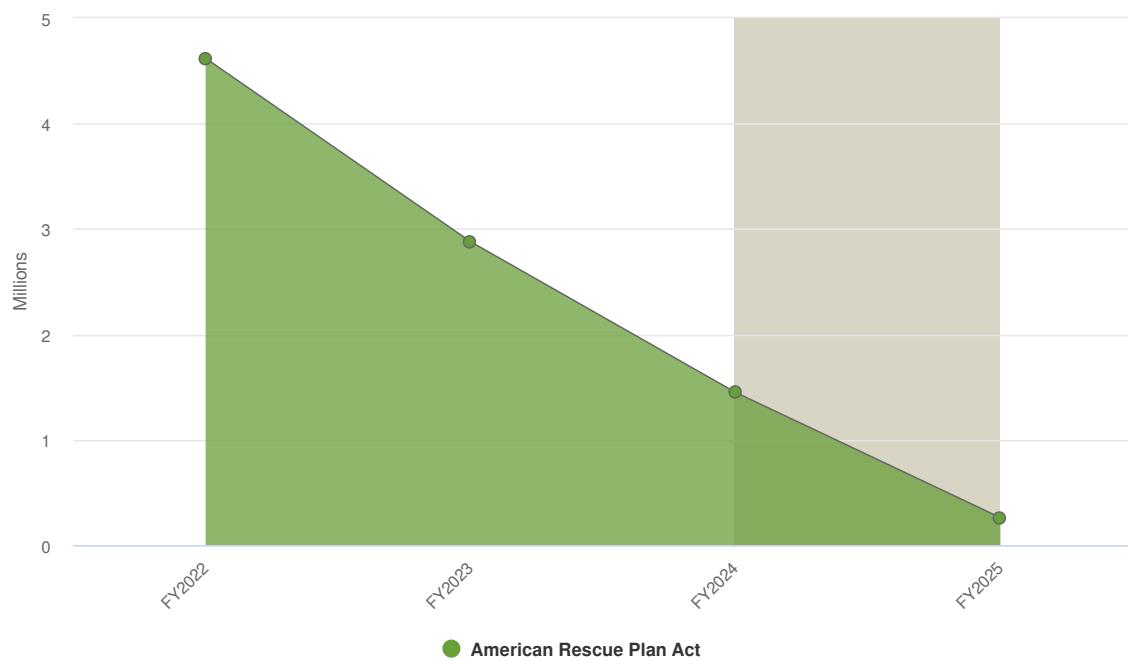


## Expenditures by Fund

### 2025 Expenditures by Fund



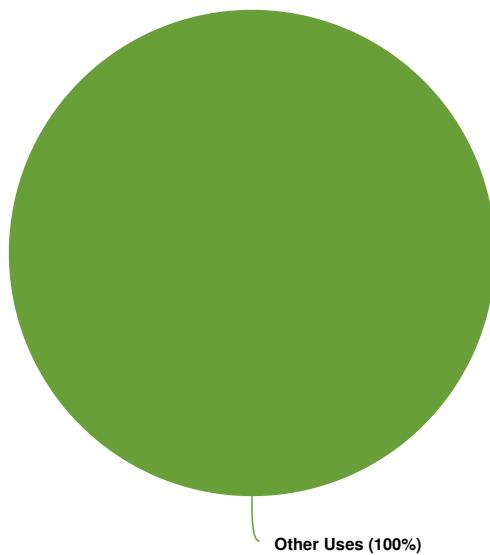
### Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total American Rescue Plan Act:	\$4,619,415.00	\$2,879,280.00	\$1,449,148.00	\$260,103.00	-82.1%

## Expenditures by Function

### Budgeted Expenditures by Function

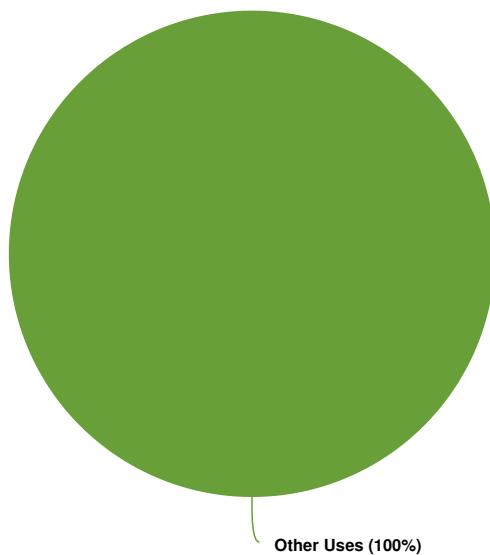


## Budgeted and Historical Expenditures by Function

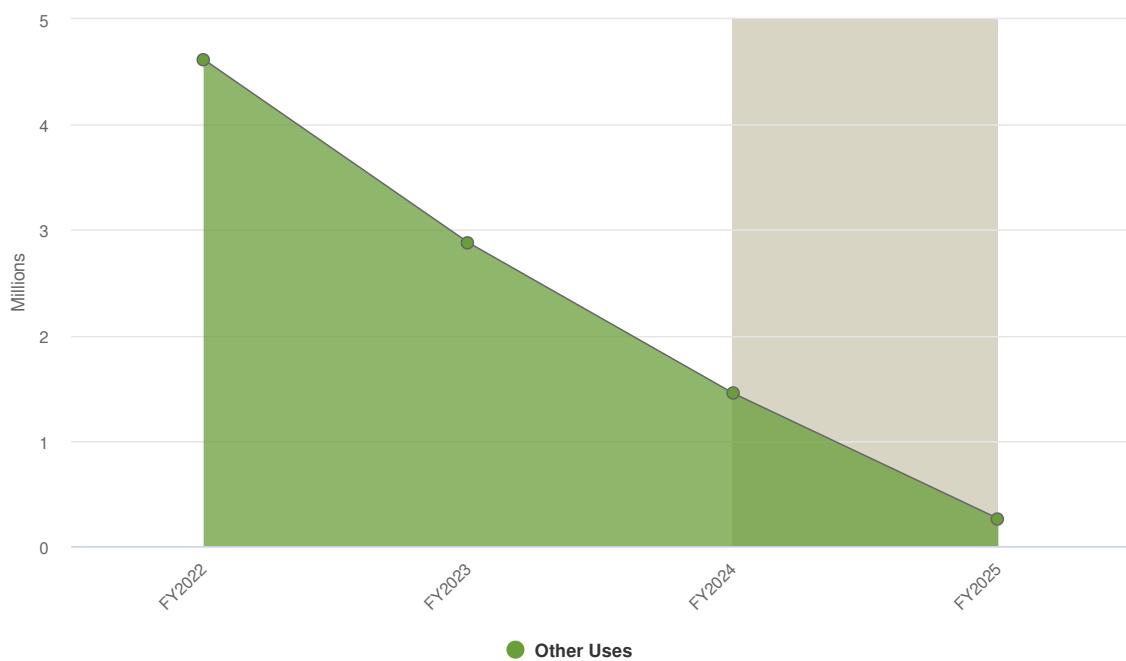


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects	\$4,619,415.00	\$2,879,280.00	\$1,449,148.00	\$260,103.00	-82.1%
<b>Total Expense Objects:</b>	<b>\$4,619,415.00</b>	<b>\$2,879,280.00</b>	<b>\$1,449,148.00</b>	<b>\$260,103.00</b>	<b>-82.1%</b>

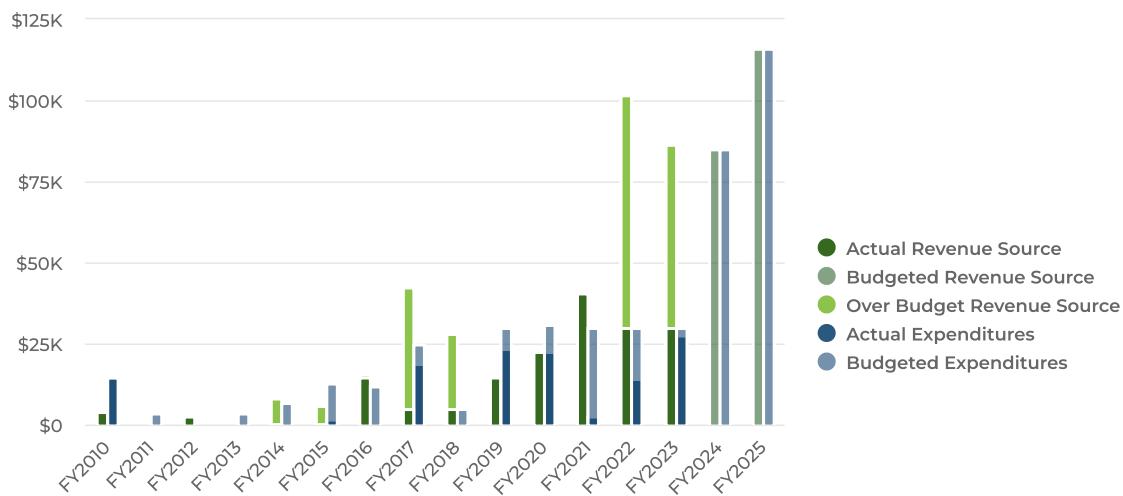




## Tree Replacement Fund

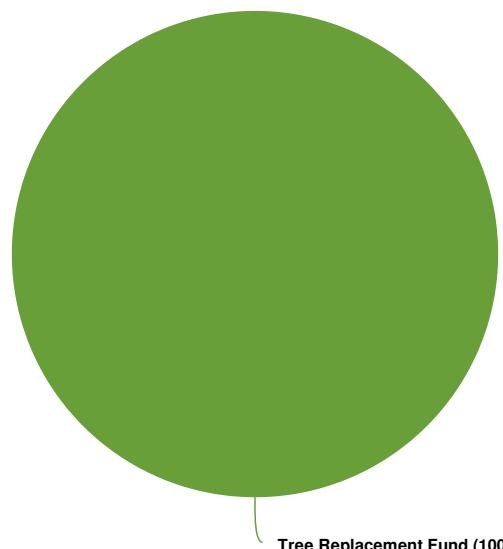
### Summary

The City of Atlantic Beach is projecting \$116K of revenue in FY2025, which represents a 36.5% increase over the prior year. Budgeted expenditures are projected to increase by 36.5% or \$31K to \$116K in FY2025.

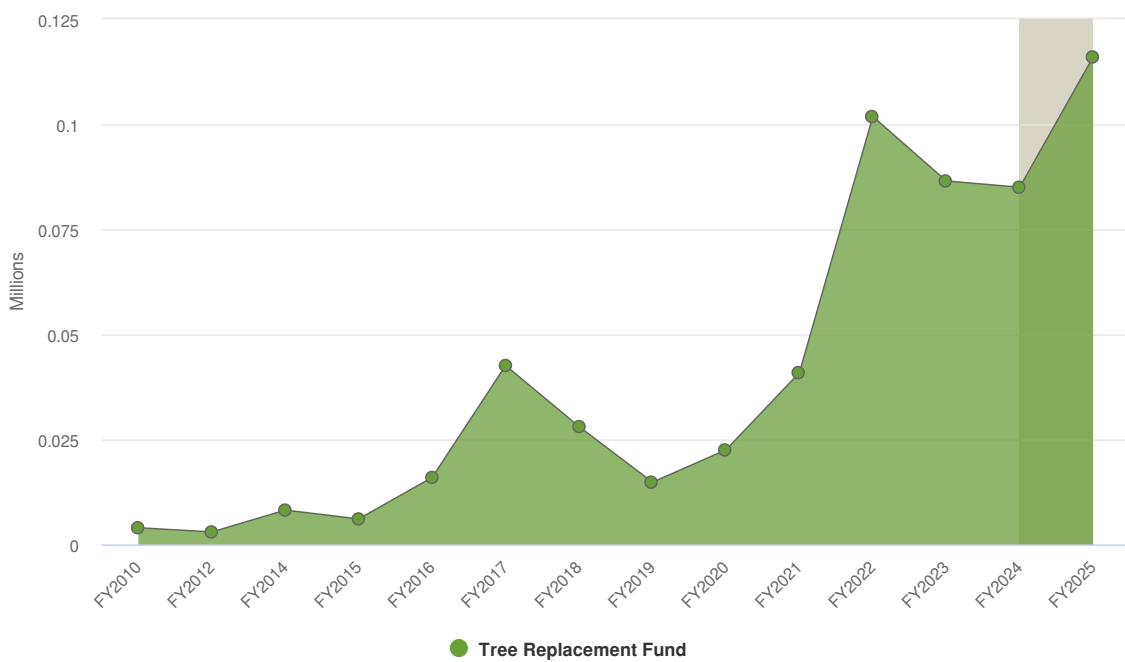


### Revenue by Fund

#### 2025 Revenue by Fund

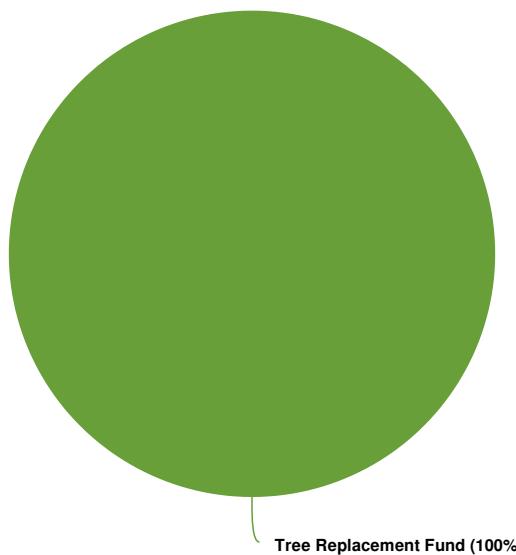


## Budgeted and Historical 2025 Revenue by Fund



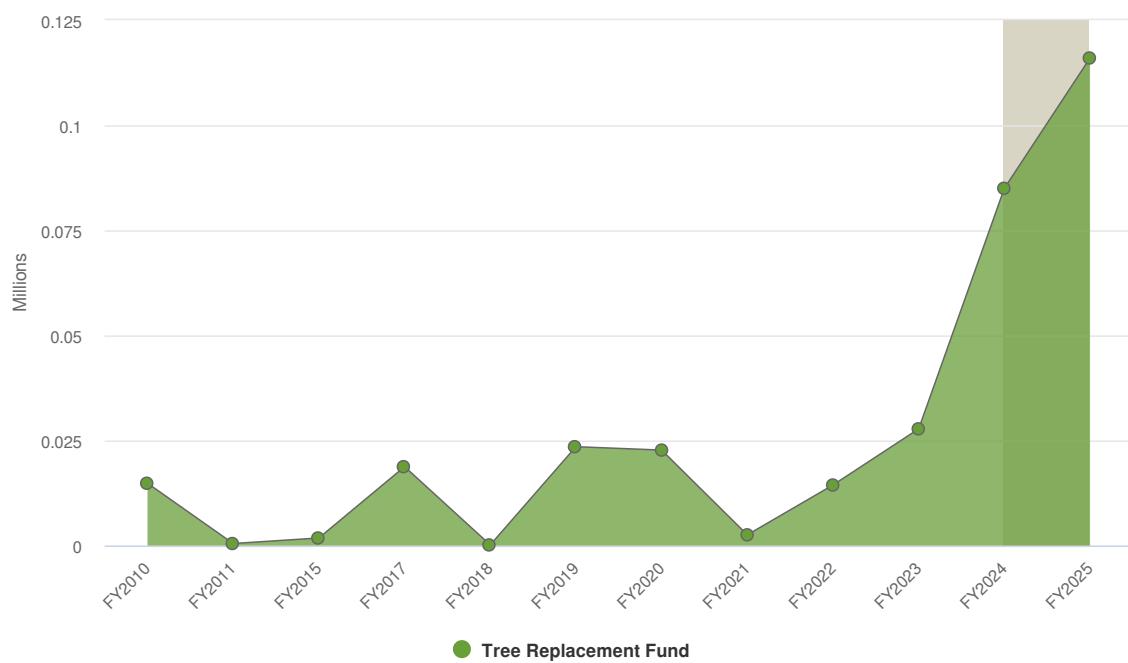
## Expenditures by Fund

### 2025 Expenditures by Fund



Tree Replacement Fund (100%)

### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

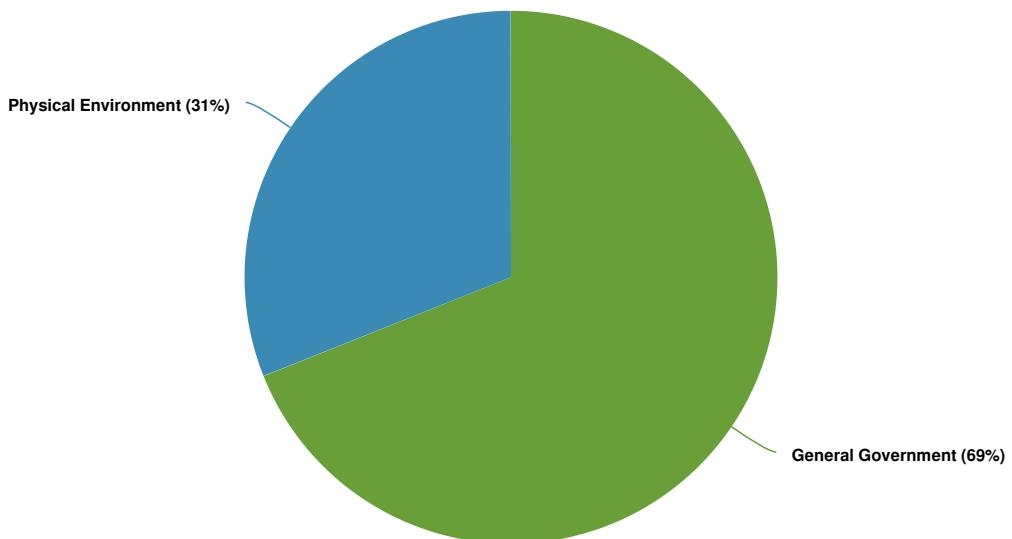
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Tree Replacement Fund	\$14,405.00	\$27,766.00	\$85,000.00	\$116,000.00	36.5%



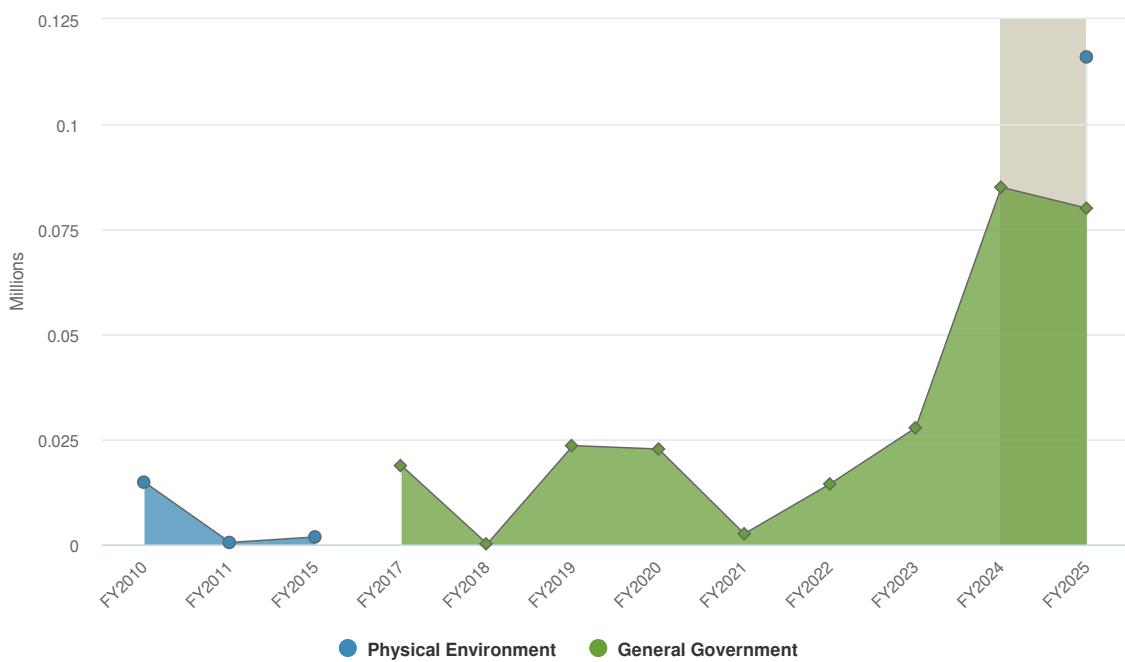
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Tree Replacement Fund:	\$14,405.00	\$27,766.00	\$85,000.00	\$116,000.00	36.5%

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government	\$14,405.00	\$27,766.00	\$85,000.00	\$80,000.00	-5.9%
Physical Environment	\$0.00	\$0.00	\$0.00	\$36,000.00	N/A
<b>Total Expenditures:</b>	<b>\$14,405.00</b>	<b>\$27,766.00</b>	<b>\$85,000.00</b>	<b>\$116,000.00</b>	<b>36.5%</b>

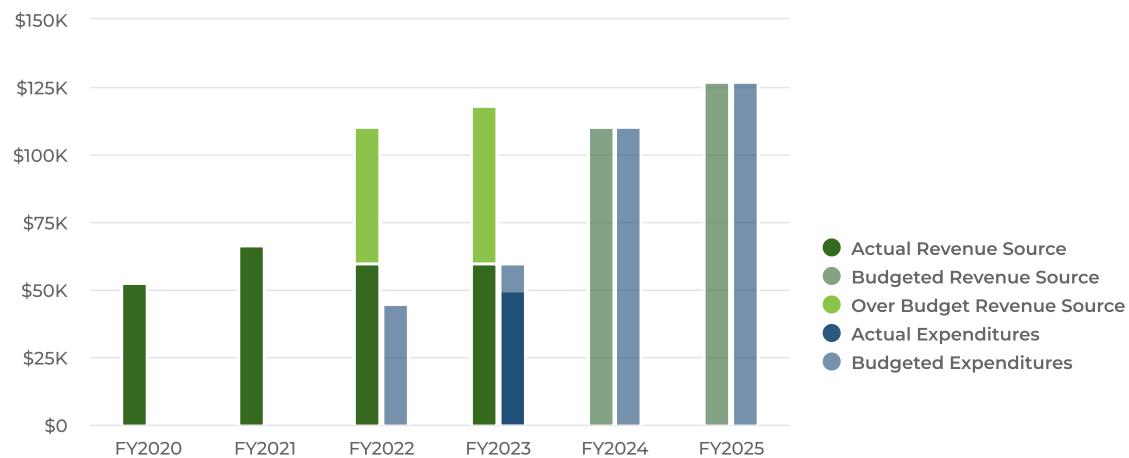




## Pay For Parking Rev Fund

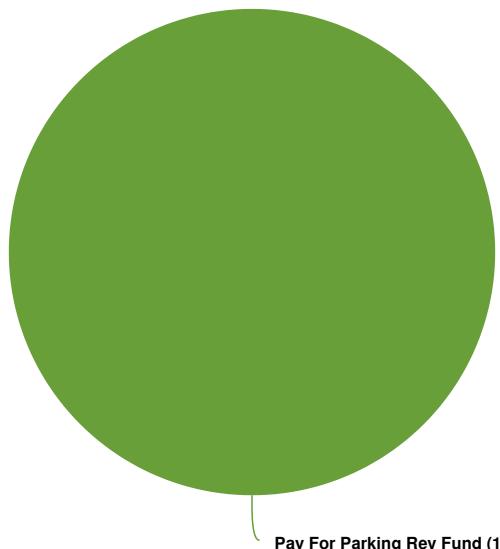
### Summary

The City of Atlantic Beach is projecting \$127.46K of revenue in FY2025, which represents a 15.5% increase over the prior year.  
Budgeted expenditures are projected to increase by 15.5% or \$17.12K to \$127.46K in FY2025.



### Revenue by Fund

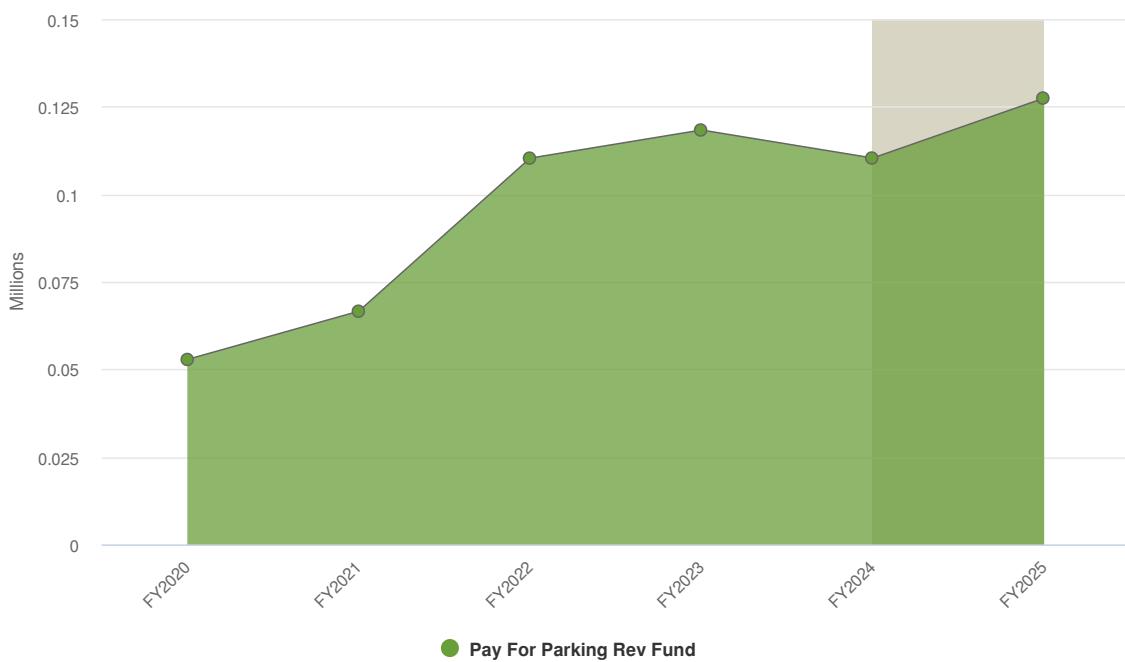
#### 2025 Revenue by Fund



Pay For Parking Rev Fund (100%)

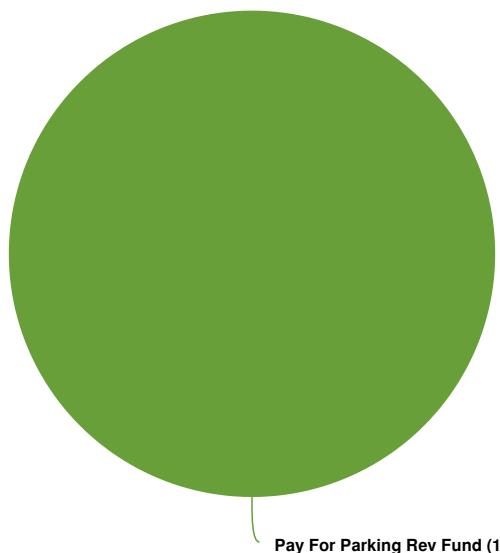


### Budgeted and Historical 2025 Revenue by Fund

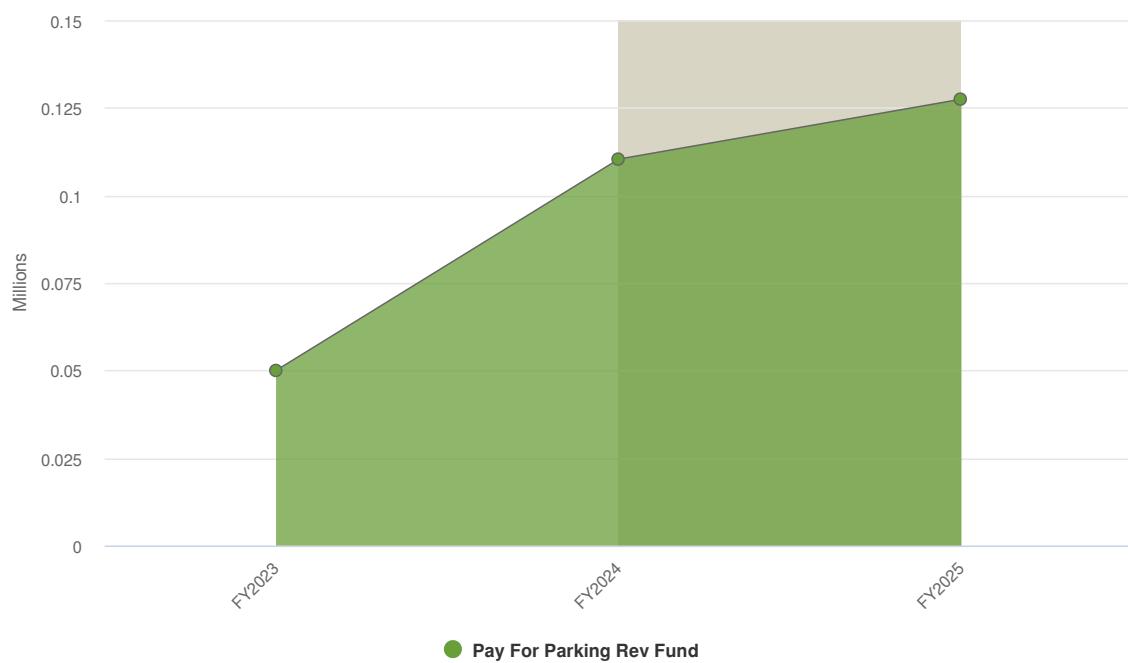


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Pay For Parking Rev Fund	\$0.00	\$50,000.00	\$110,338.00	\$127,455.00	15.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Pay For Parking Rev Fund:</b>	\$0.00	\$50,000.00	\$110,338.00	\$127,455.00	15.5%

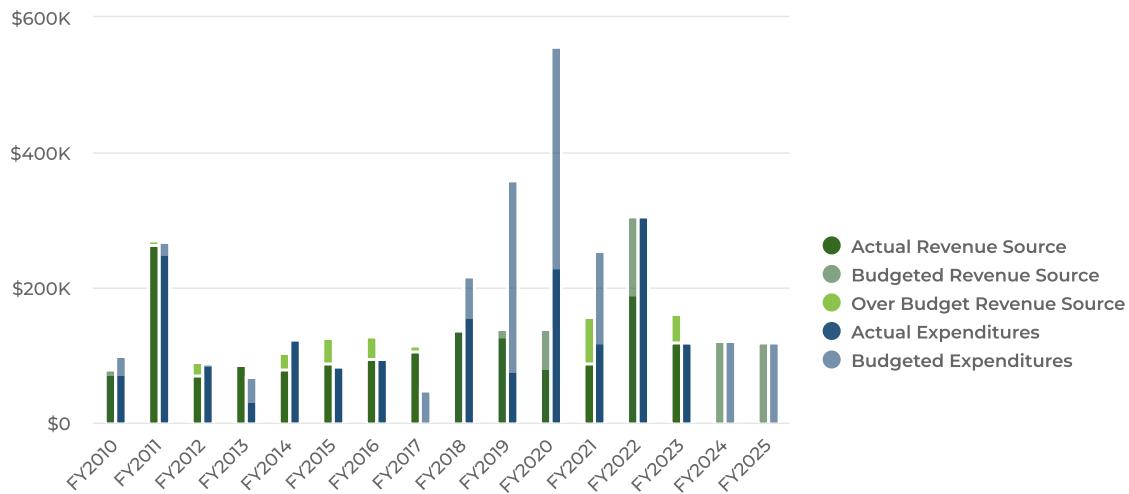




## Convention Dev Tax Fund

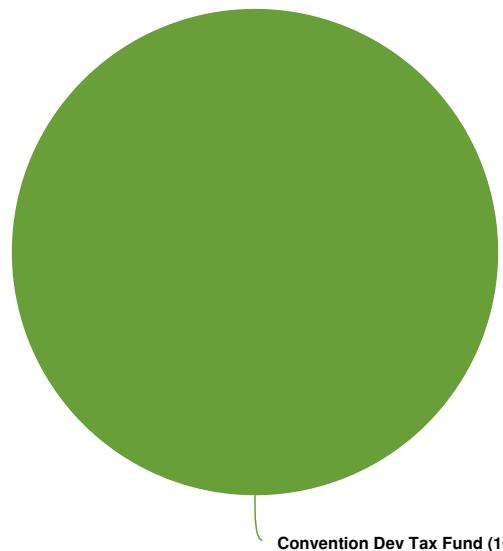
### Summary

The City of Atlantic Beach is projecting \$119.35K of revenue in FY2025, which represents a 2.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.5% or \$3.02K to \$119.35K in FY2025.

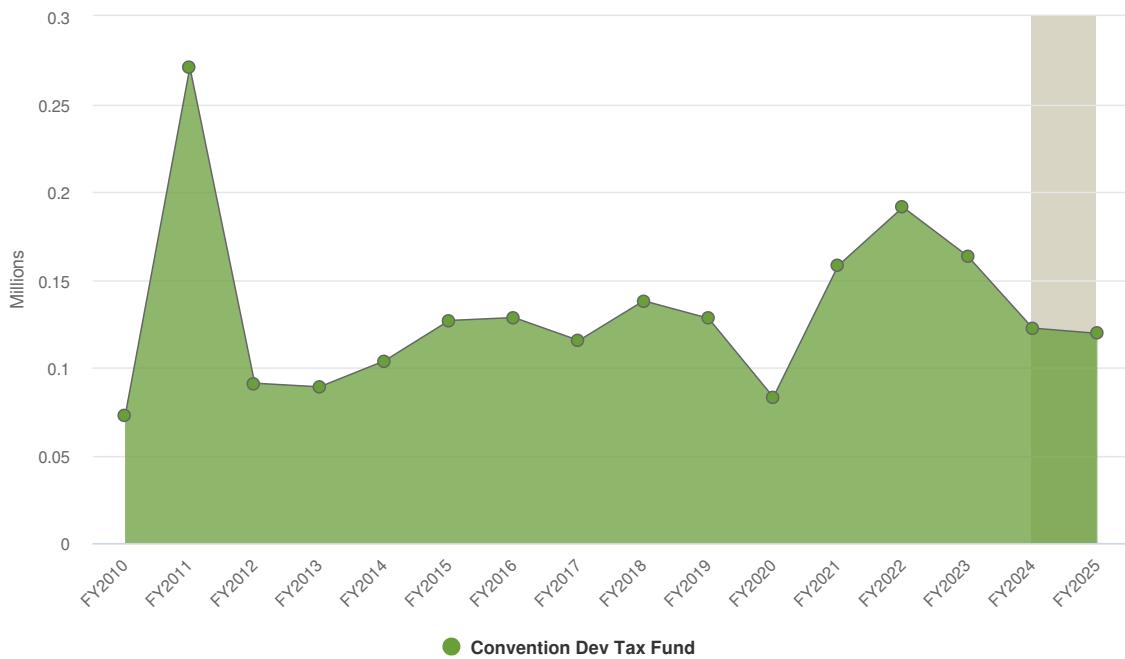


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

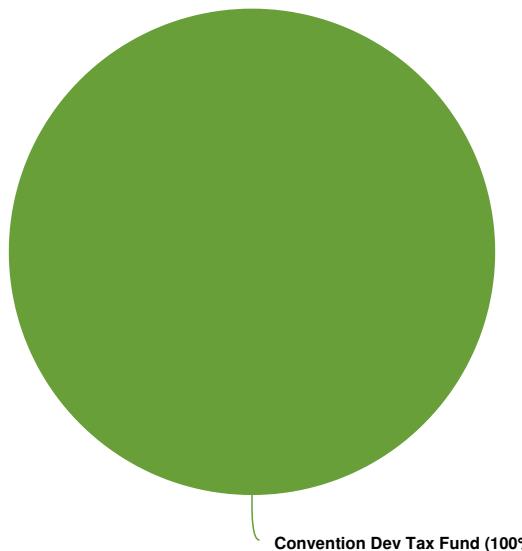


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Convention Dev Tax Fund	\$191,207.26	\$163,286.00	\$122,364.00	\$119,347.00	-2.5%
<b>Total Convention Dev Tax Fund:</b>	<b>\$191,207.26</b>	<b>\$163,286.00</b>	<b>\$122,364.00</b>	<b>\$119,347.00</b>	<b>-2.5%</b>

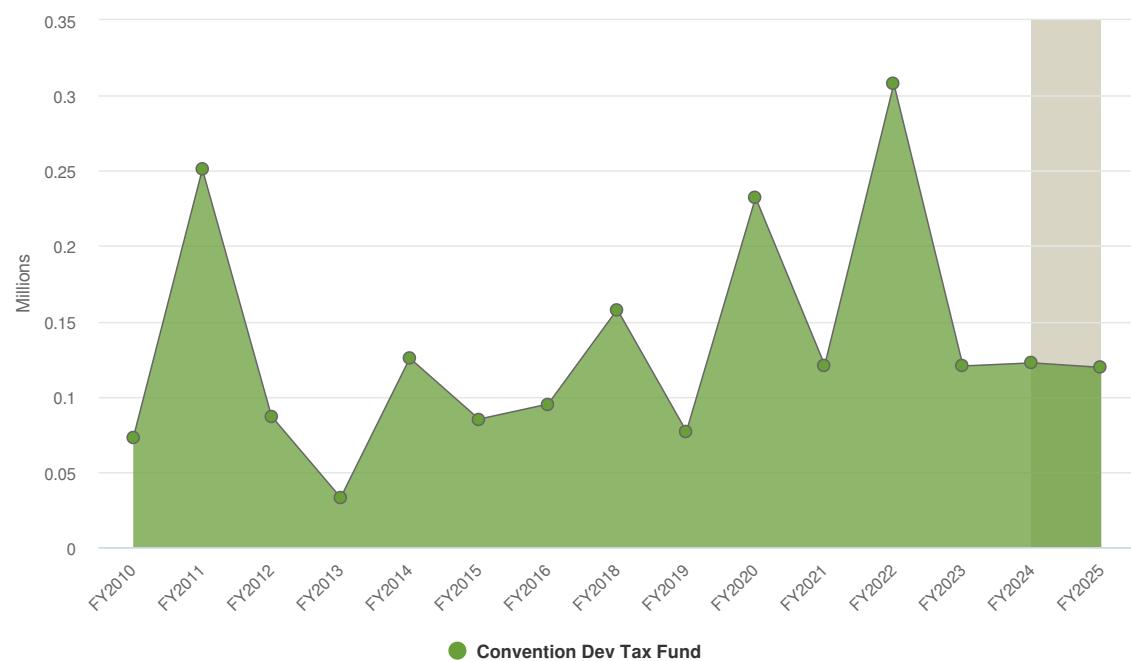


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Convention Dev Tax Fund	\$307,768.00	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Convention Dev Tax Fund:</b>	<b>\$307,768.00</b>	<b>\$120,293.00</b>	<b>\$122,364.00</b>	<b>\$119,347.00</b>	<b>-2.5%</b>

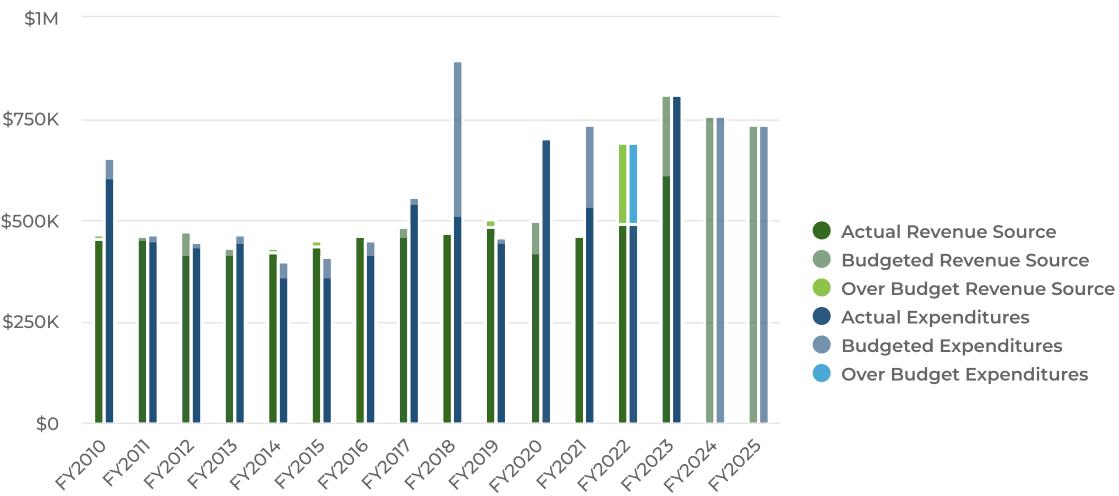




## Local Option Gas Tax Fund

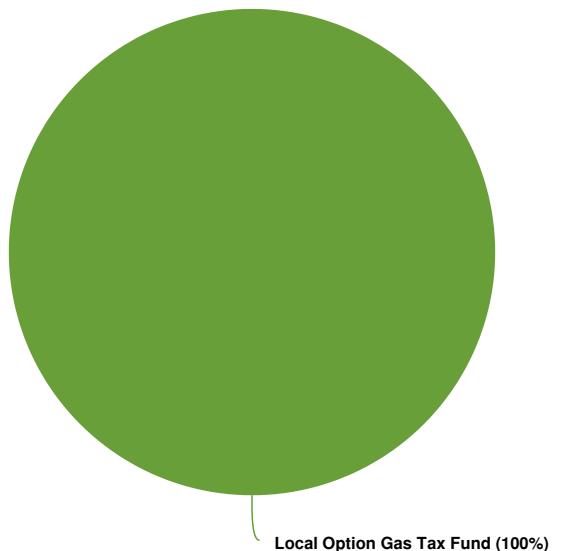
### Summary

The City of Atlantic Beach is projecting \$735.56K of revenue in FY2025, which represents a 3.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.2% or \$24.04K to \$735.56K in FY2025.

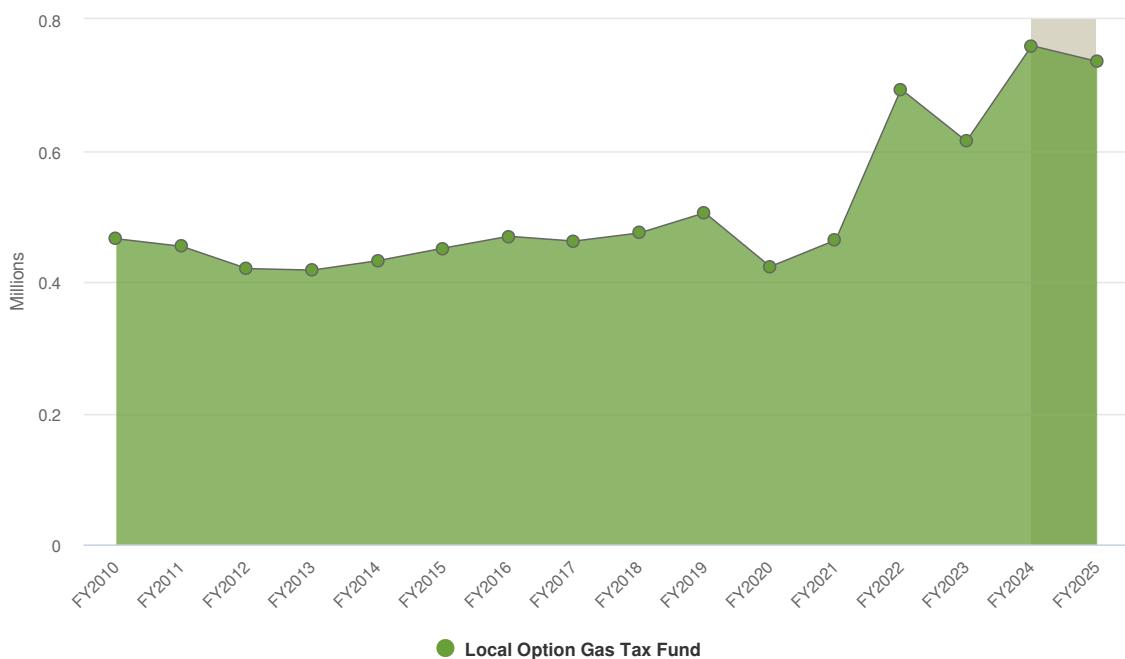


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

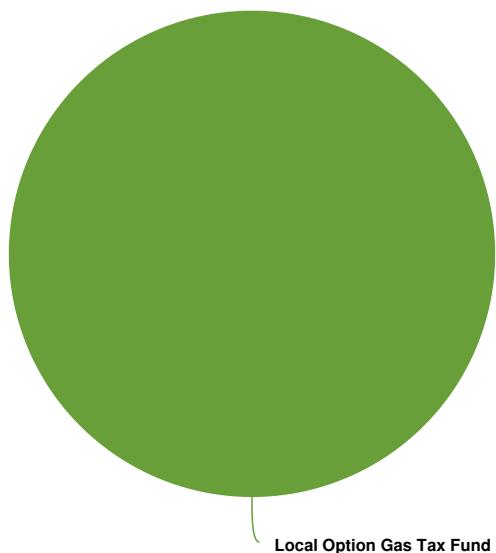


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Local Option Gas Tax Fund	\$693,305.35	\$614,226.00	\$759,601.00	\$735,559.00	-3.2%
<b>Total Local Option Gas Tax Fund:</b>	<b>\$693,305.35</b>	<b>\$614,226.00</b>	<b>\$759,601.00</b>	<b>\$735,559.00</b>	<b>-3.2%</b>



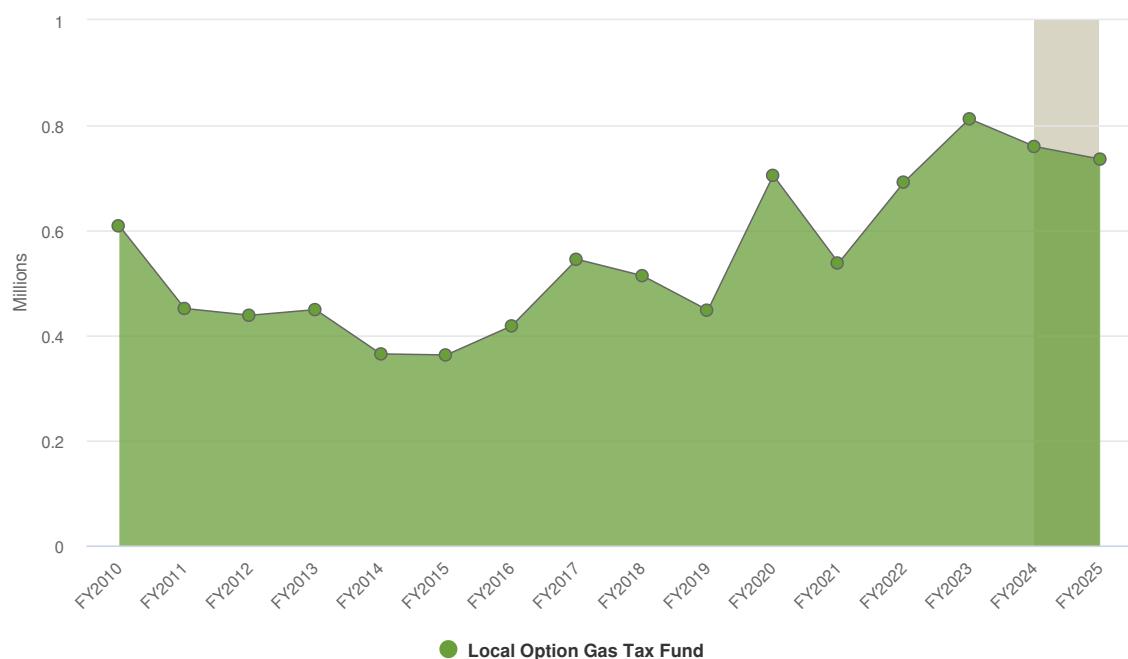
# Expenditures by Fund

## 2025 Expenditures by Fund



Local Option Gas Tax Fund (100%)

## Budgeted and Historical 2025 Expenditures by Fund



● Local Option Gas Tax Fund

Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Local Option Gas Tax Fund	\$691,741.13	\$812,256.00	\$759,601.00	\$735,559.00	-3.2%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Local Option Gas Tax Fund:	\$691,741.13	\$812,256.00	\$759,601.00	\$735,559.00	-3.2%

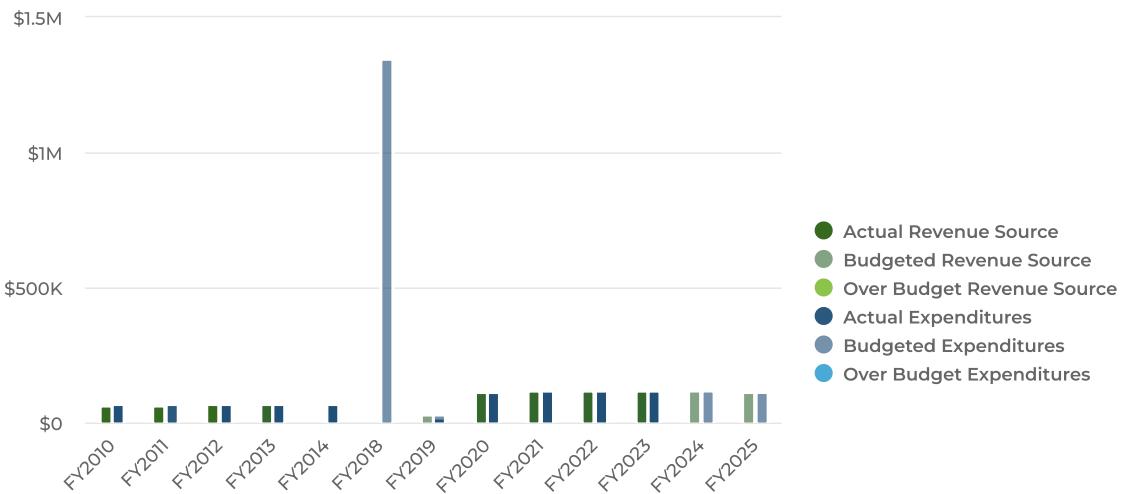




## Debt Service Fund

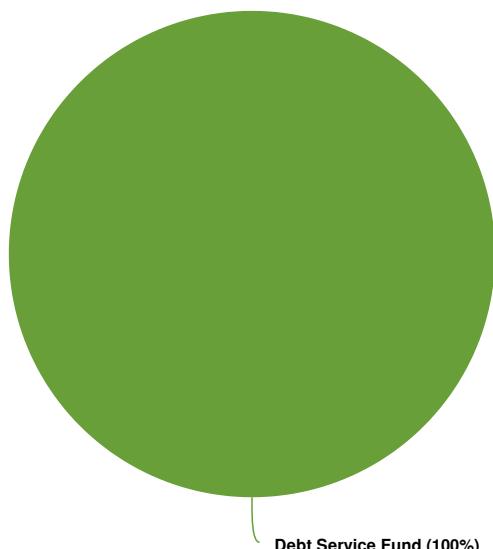
### Summary

The City of Atlantic Beach is projecting \$119.35K of revenue in FY2025, which represents a 2.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.5% or \$3.02K to \$119.35K in FY2025.

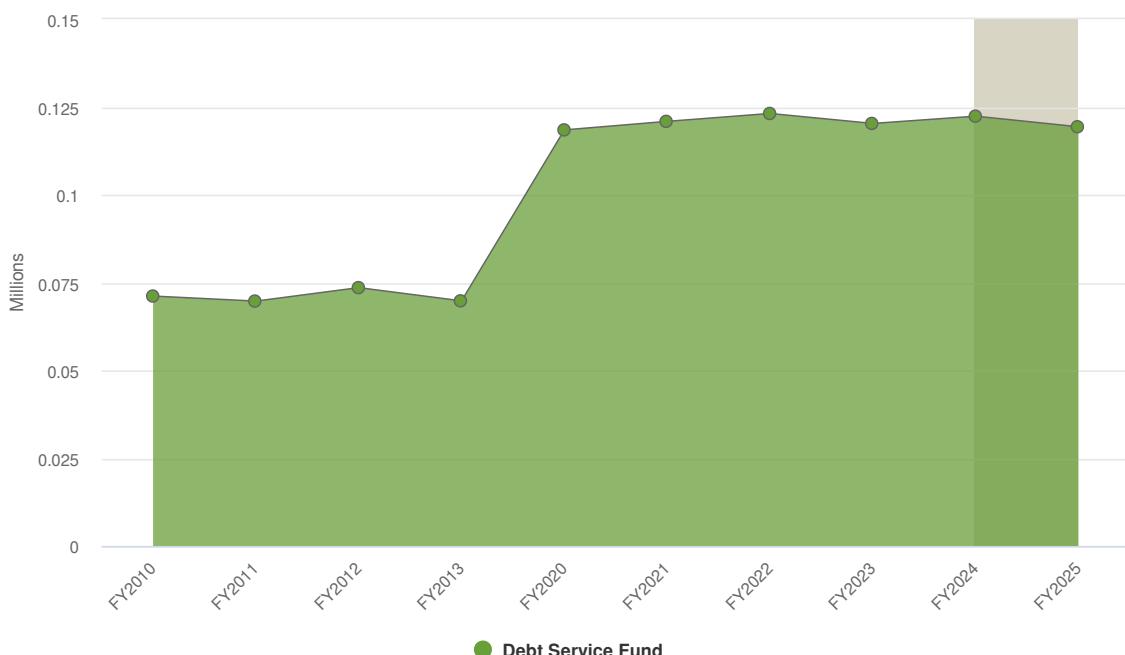


### Revenue by Fund

#### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund



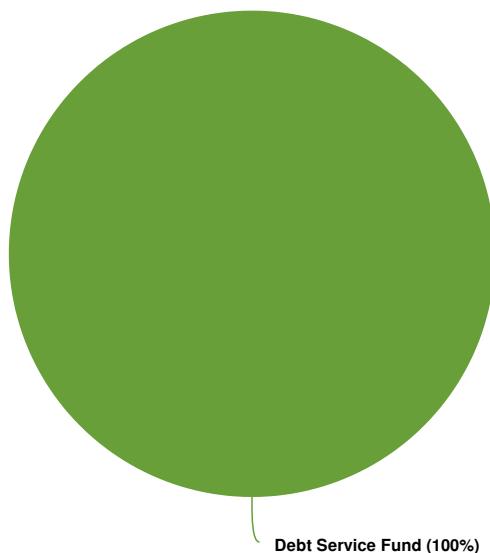
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service Fund	\$123,133.00	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%
<b>Total Debt Service Fund:</b>	<b>\$123,133.00</b>	<b>\$120,293.00</b>	<b>\$122,364.00</b>	<b>\$119,347.00</b>	<b>-2.5%</b>

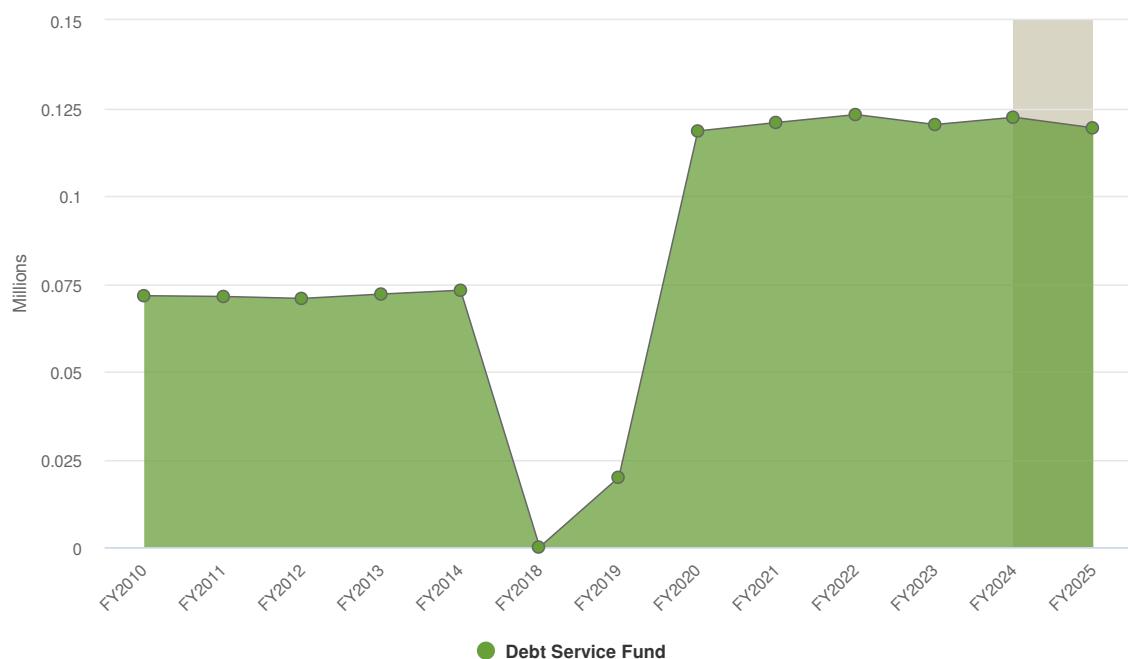


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service Fund	\$123,132.50	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Debt Service Fund:</b>	\$123,132.50	\$120,293.00	\$122,364.00	\$119,347.00	-2.5%

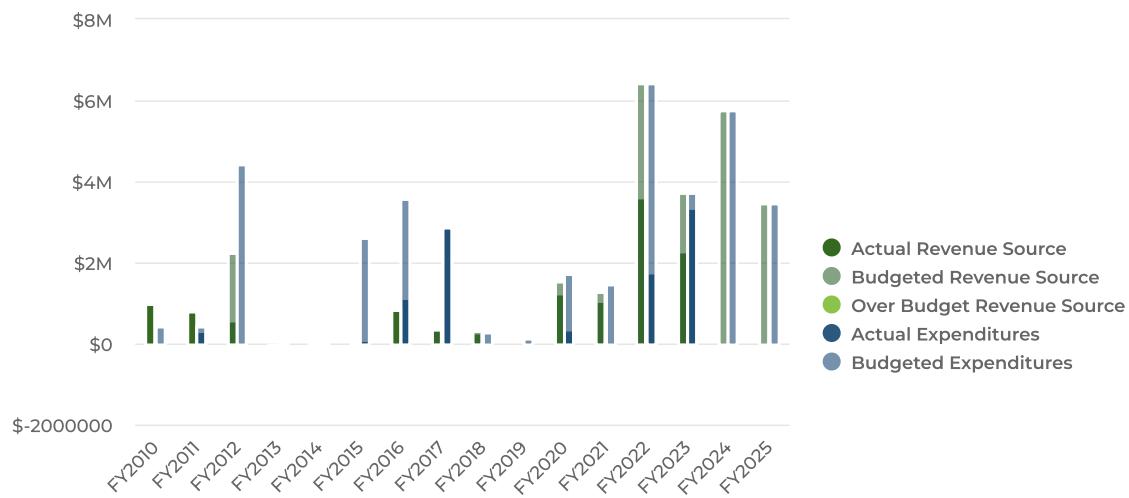




## Capital Projects Fund

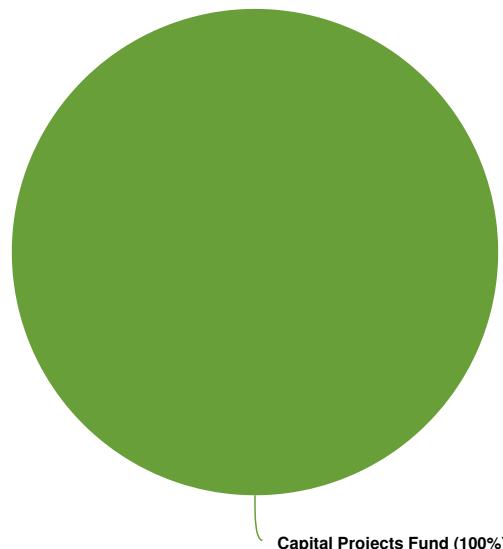
### Summary

The City of Atlantic Beach is projecting \$3.47M of revenue in FY2025, which represents a 39.9% decrease over the prior year.  
Budgeted expenditures are projected to decrease by 39.9% or \$2.31M to \$3.47M in FY2025.

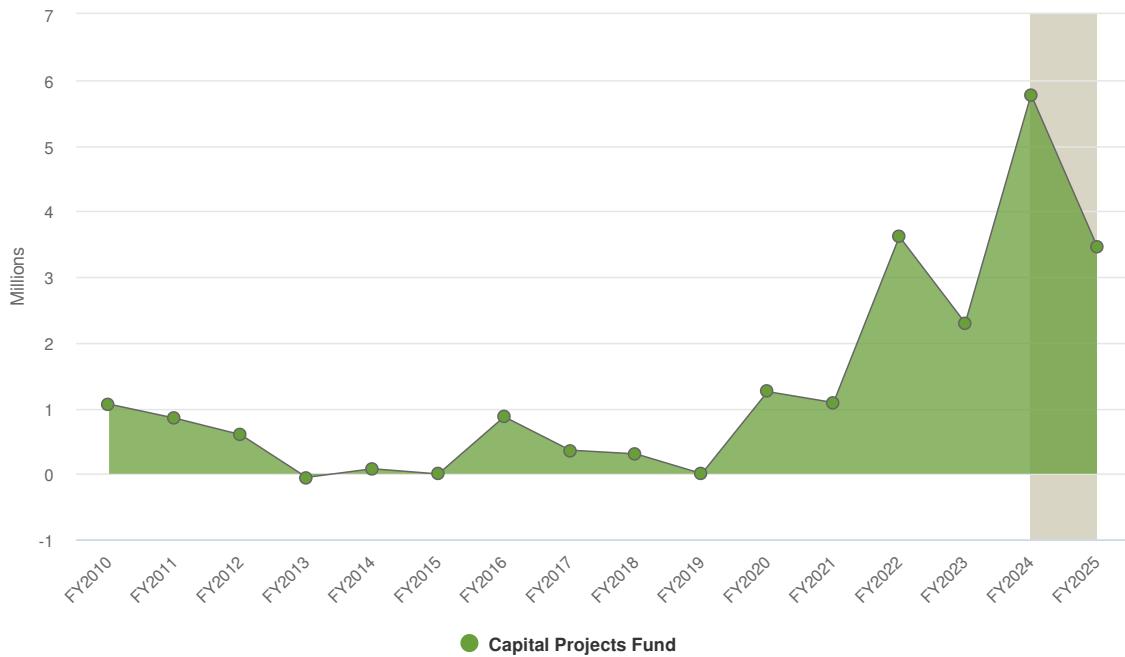


### Revenue by Fund

#### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

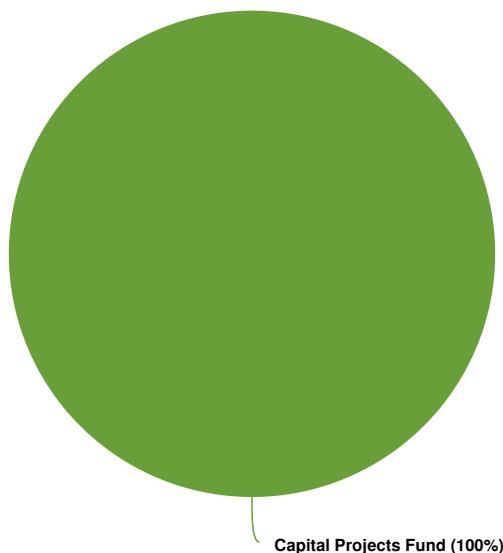


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Projects Fund	\$3,613,012.04	\$2,296,155.00	\$5,773,680.00	\$3,468,065.00	-39.9%
<b>Total Capital Projects Fund:</b>	<b>\$3,613,012.04</b>	<b>\$2,296,155.00</b>	<b>\$5,773,680.00</b>	<b>\$3,468,065.00</b>	<b>-39.9%</b>

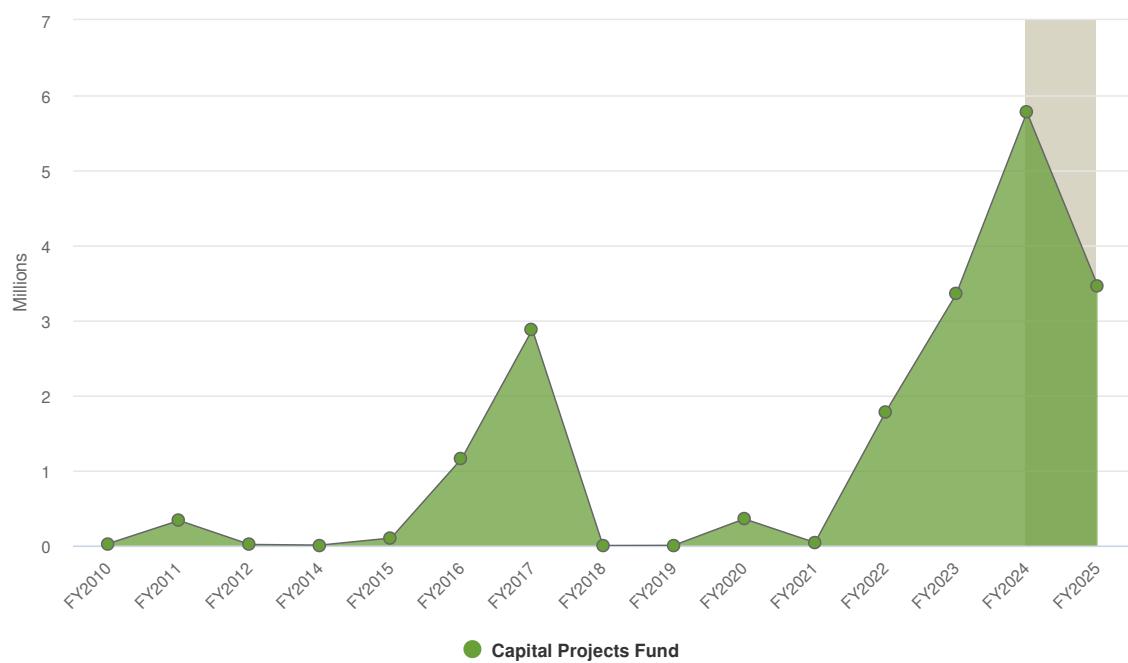


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Projects Fund					



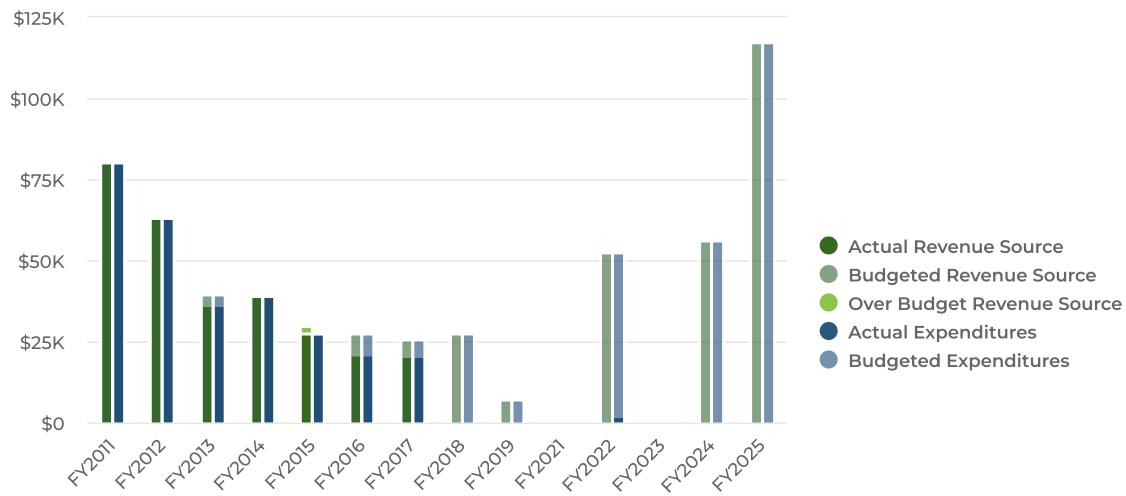
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Operating Expenses</b>					
OTHER CONTRACTUAL SERVICE	\$0.00	\$0.00	\$625,000.00	\$525,705.00	-15.9%
PROFESSIONAL SERVICES	\$16,914.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Operating Expenses:</b>	<b>\$16,914.00</b>	<b>\$0.00</b>	<b>\$625,000.00</b>	<b>\$525,705.00</b>	<b>-15.9%</b>
<b>Capital Outlay</b>					
MACHINERY & EQUIPMENT	\$42,476.07	\$0.00	\$0.00	\$0.00	0%
BUILDINGS	\$60,000.00	\$575,923.00	\$1,500,000.00	\$0.00	-100%
INFRASTRUCTURE	\$889,559.68	\$1,923,808.00	\$0.00	\$0.00	0%
INFRASTRUCTURE	\$304,798.90	\$634,937.00	\$2,185,000.00	\$2,145,180.00	-1.8%
INFRASTRUCTURE	\$248,328.34	\$217,377.00	\$1,463,680.00	\$797,180.00	-45.5%
<b>Total Capital Outlay:</b>	<b>\$1,545,162.99</b>	<b>\$3,352,045.00</b>	<b>\$5,148,680.00</b>	<b>\$2,942,360.00</b>	<b>-42.9%</b>
<b>Other Uses</b>					
FUND 110-CDBG	\$216,667.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Other Uses:</b>	<b>\$216,667.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Capital Projects Fund:</b>	<b>\$1,778,743.99</b>	<b>\$3,352,045.00</b>	<b>\$5,773,680.00</b>	<b>\$3,468,065.00</b>	<b>-39.9%</b>





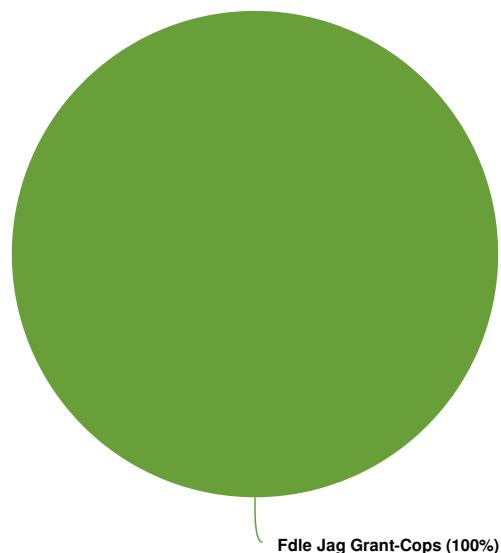
## Summary

The City of Atlantic Beach is projecting \$117.56K of revenue in FY2025, which represents a 108.6% increase over the prior year.  
Budgeted expenditures are projected to increase by 108.6% or \$61.21K to \$117.56K in FY2025.



## Revenue by Fund

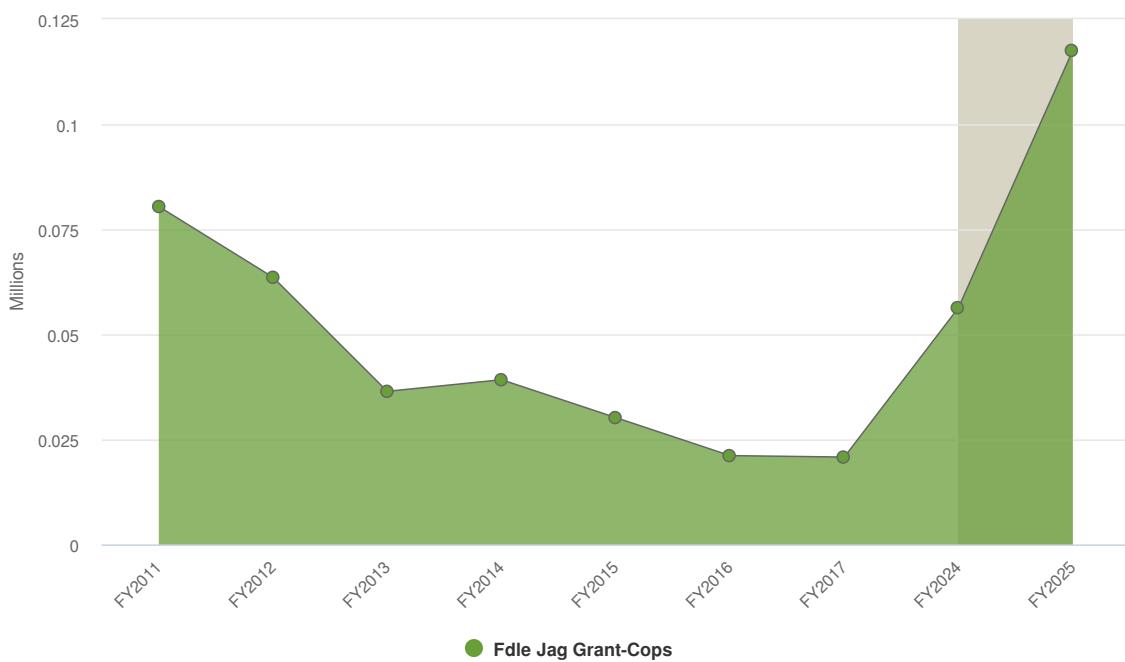
### 2025 Revenue by Fund



Fdile Jag Grant-Cops (100%)



## Budgeted and Historical 2025 Revenue by Fund



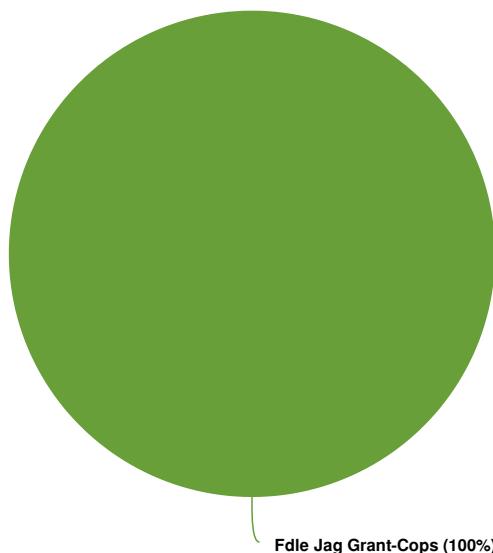
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fdle Jag Grant-Cops	\$0.00	\$0.00	\$56,347.00	\$117,557.00	108.6%
<b>Total Fdle Jag Grant-Cops:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$56,347.00</b>	<b>\$117,557.00</b>	<b>108.6%</b>

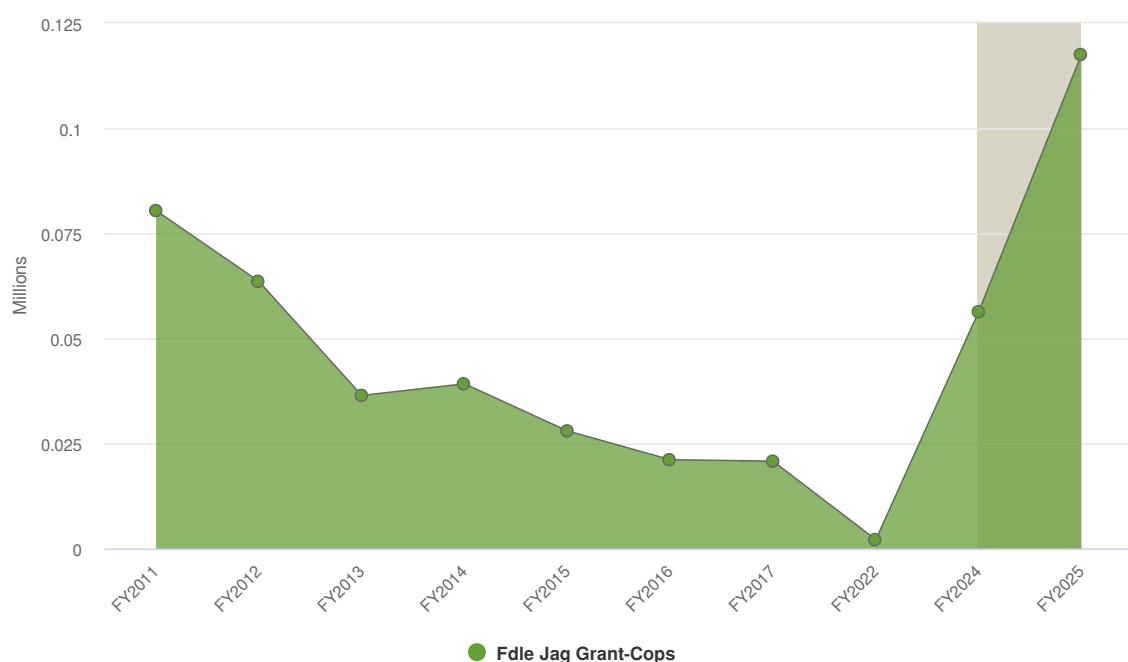


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fdle Jag Grant-Cops	\$2,131.99	\$0.00	\$56,347.00	\$117,557.00	108.6%



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Fdle Jag Grant-Cops:	\$2,131.99	\$0.00	\$56,347.00	\$117,557.00	108.6%

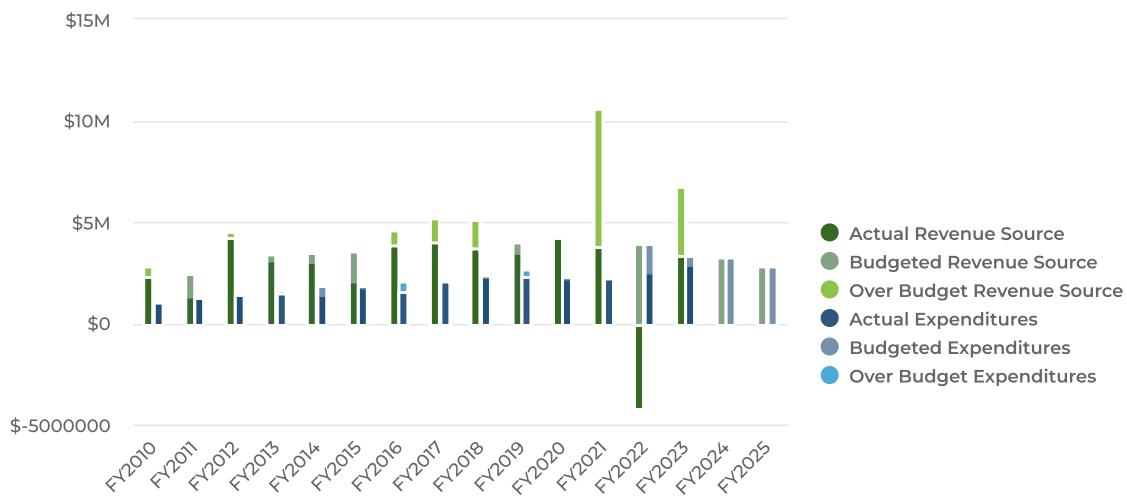




## Pension Trust Funds

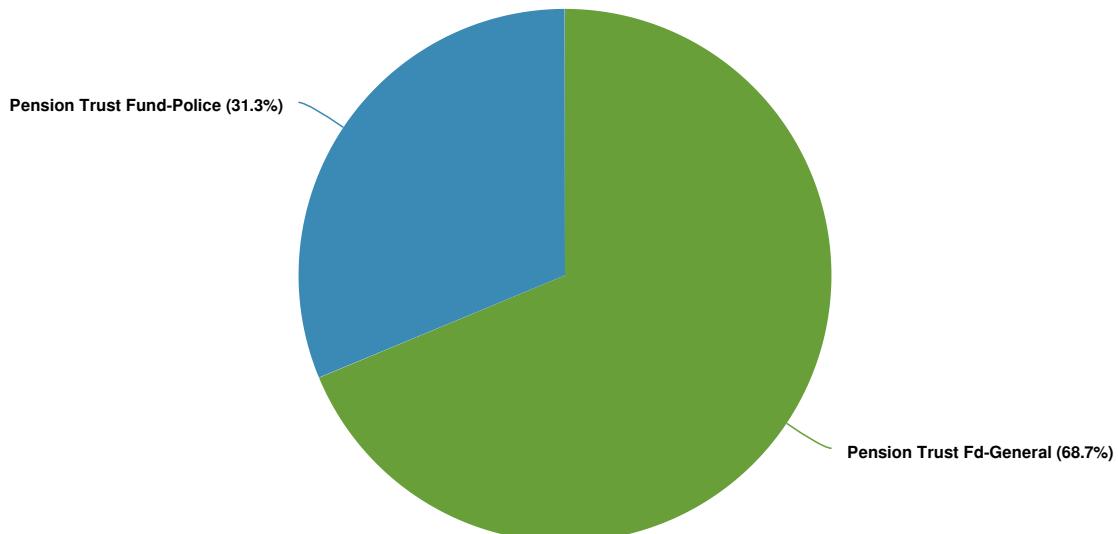
### Summary

The City of Atlantic Beach is projecting \$2.89M of revenue in FY2025, which represents a 12.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.3% or \$406.22K to \$2.89M in FY2025.

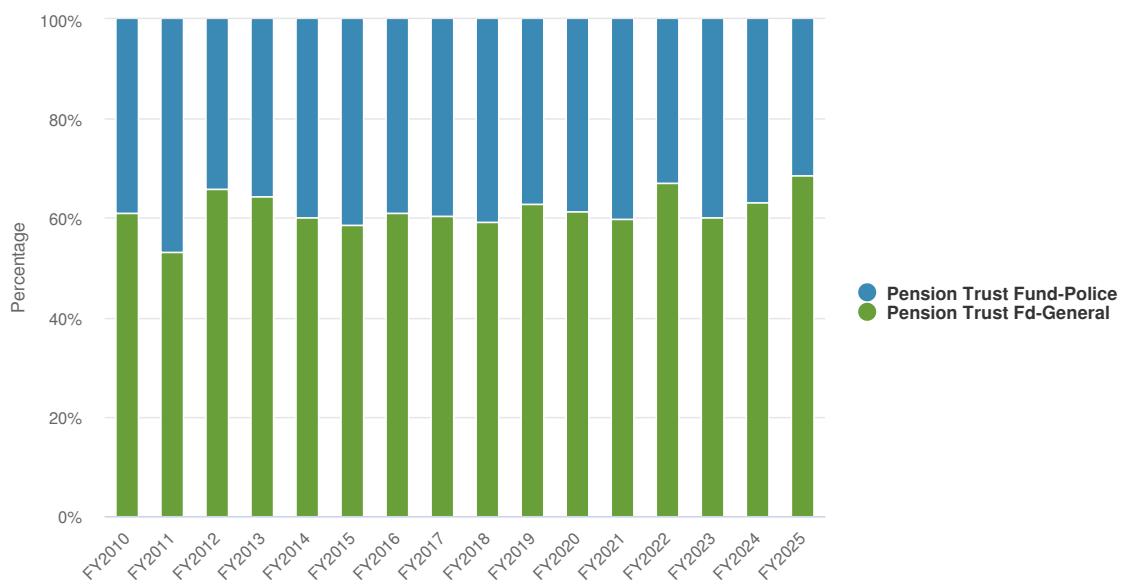


### Revenue by Fund

2025 Revenue by Fund



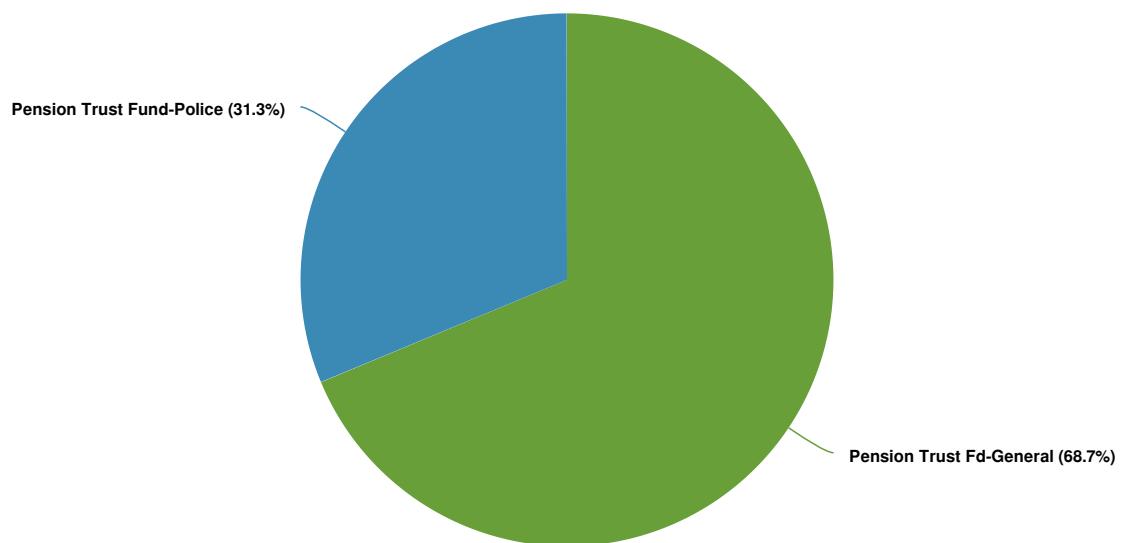
## Budgeted and Historical 2025 Revenue by Fund



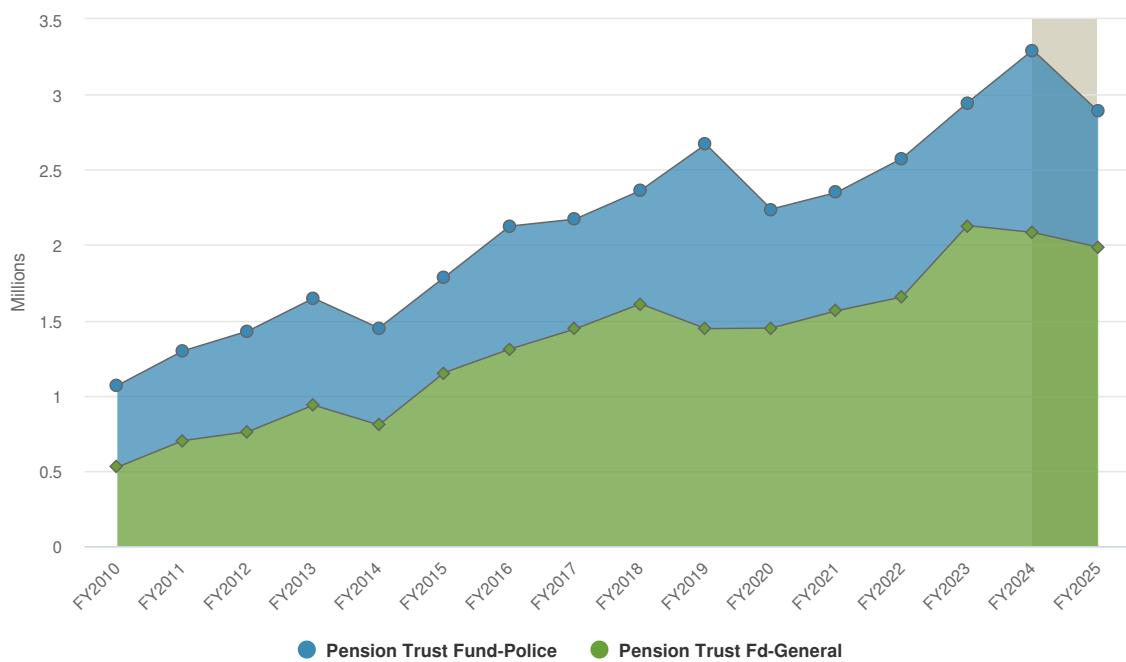
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Pension Trust Fund-Police	-\$1,370,350.18	\$2,714,651.00	\$1,211,057.00	\$902,864.00	-25.4%
Pension Trust Fd-General	-\$2,795,276.07	\$4,079,688.00	\$2,083,265.00	\$1,985,243.00	-4.7%
<b>Total:</b>	<b>-\$4,165,626.25</b>	<b>\$6,794,339.00</b>	<b>\$3,294,322.00</b>	<b>\$2,888,107.00</b>	<b>-12.3%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Pension Trust Fund-Police	\$920,632.15	\$815,996.00	\$1,211,057.00	\$902,864.00	-25.4%
Pension Trust Fd-General	\$1,654,269.34	\$2,128,537.00	\$2,083,265.00	\$1,985,243.00	-4.7%
<b>Total:</b>	<b>\$2,574,901.49</b>	<b>\$2,944,533.00</b>	<b>\$3,294,322.00</b>	<b>\$2,888,107.00</b>	<b>-12.3%</b>



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## **DEPARTMENTS**

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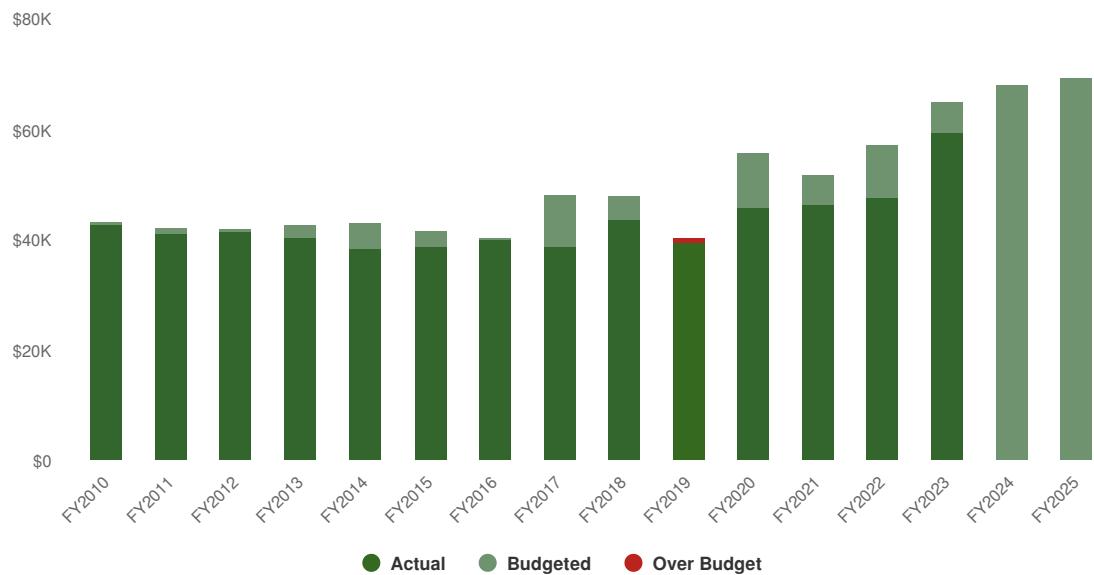


# Commission

## Expenditures Summary

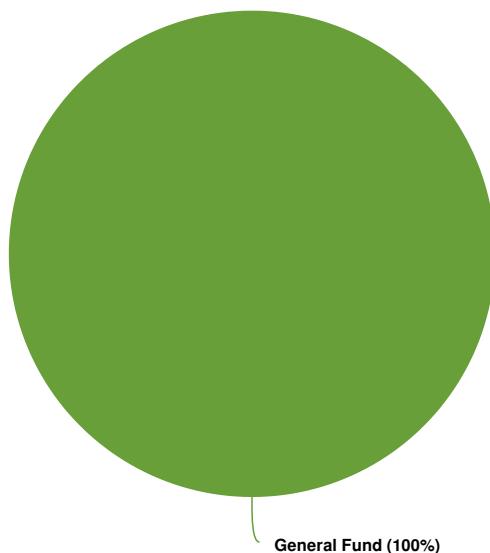
**\$69,366**   **\$1,395**  
(2.05% vs. prior year)

### Commission Proposed and Historical Budget vs. Actual

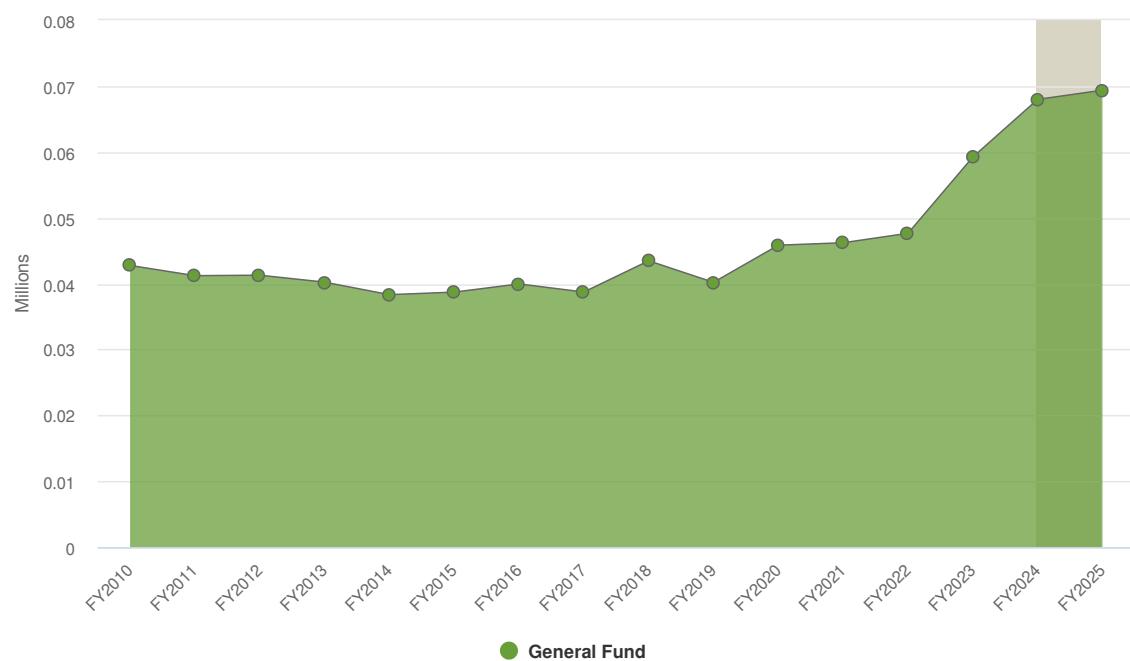


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$39,377.52	\$41,905.59	6.4%
F.I.C.A	\$3,062.80	\$3,205.77	4.7%
WORKERS' COMPENSATION	\$82.50	\$94.88	15%
<b>Total Personnel Services:</b>	<b>\$42,522.82</b>	<b>\$45,206.24</b>	<b>6.3%</b>
<b>Operating Expenses</b>			
COMMUNICATIONS	\$748.00	\$2,460.00	228.9%
PRINTING & PUBLISHING	\$500.00	\$500.00	0%
OPERATING SUPPLIES	\$3,200.00	\$3,200.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$500.00	\$500.00	0%
TRAINING	\$8,500.00	\$8,500.00	0%
<b>Total Operating Expenses:</b>	<b>\$13,448.00</b>	<b>\$15,160.00</b>	<b>12.7%</b>
<b>Grants and Aids</b>			
AIDS TO GOVERNMENT AGENCS	\$12,000.00	\$9,000.00	-25%
<b>Total Grants and Aids:</b>	<b>\$12,000.00</b>	<b>\$9,000.00</b>	<b>-25%</b>
<b>Total General Fund:</b>	<b>\$67,970.82</b>	<b>\$69,366.24</b>	<b>2.1%</b>
<b>Total General Fund:</b>	<b>\$67,970.82</b>	<b>\$69,366.24</b>	<b>2.1%</b>

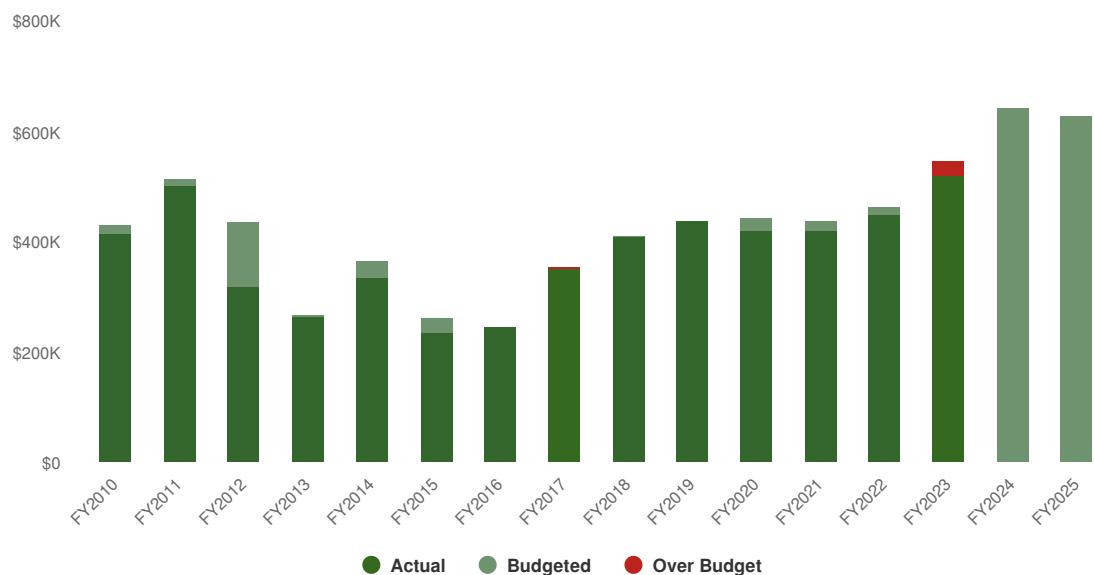


# City Manager

## Expenditures Summary

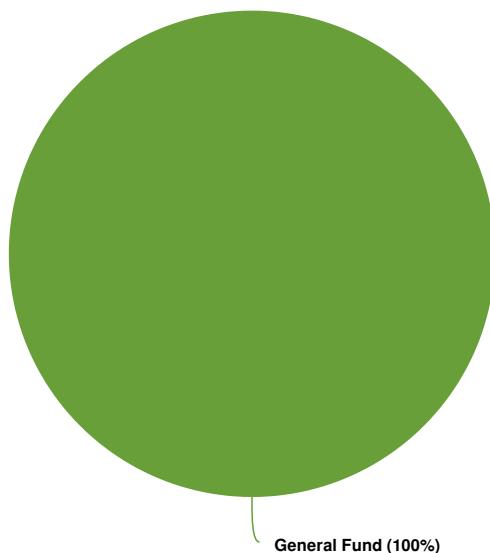
**\$629,636** **-\$13,185**  
(-2.05% vs. prior year)

### City Manager Proposed and Historical Budget vs. Actual



## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$438,951.55	\$447,894.72	2%
SPECIAL PAY	\$30,800.00	\$6,000.00	-80.5%
F.I.C.A.	\$29,547.92	\$34,263.94	16%
ICMA 401	\$34,338.00	\$23,860.20	-30.5%
ICMA 457	\$11,414.00	\$15,469.27	35.5%
BENEFIT GROUP-GENERAL	\$8,421.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$0.00	\$1,640.00	N/A
UNFUNDED LIABILITY-GEPP	\$8,197.00	\$10,894.45	32.9%
HEALTH	\$52,537.00	\$60,417.55	15%
LIFE	\$400.00	\$460.00	15%
WORKERS' COMPENSATION	\$3,500.00	\$4,025.00	15%
<b>Total Personnel Services:</b>	<b>\$618,106.47</b>	<b>\$604,925.13</b>	<b>-2.1%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	0%
TRAVEL AND PER DIEM	\$1,100.00	\$1,100.00	0%
COMMUNICATIONS	\$2,000.00	\$2,000.00	0%
RENTALS & LEASES	\$220.00	\$220.00	0%
PRINTING & PUBLISHING	\$2,090.00	\$2,090.00	0%
OFFICE SUPPLIES	\$65.00	\$65.00	0%
OPERATING SUPPLIES	\$2,650.00	\$2,646.00	-0.2%
BOOK, SUBSCRIP, MEMBERSHIPS	\$5,090.00	\$5,090.00	0%
TRAINING	\$6,500.00	\$6,500.00	0%
<b>Total Operating Expenses:</b>	<b>\$24,715.00</b>	<b>\$24,711.00</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$642,821.47</b>	<b>\$629,636.13</b>	<b>-2.1%</b>
<b>Total General Fund:</b>	<b>\$642,821.47</b>	<b>\$629,636.13</b>	<b>-2.1%</b>

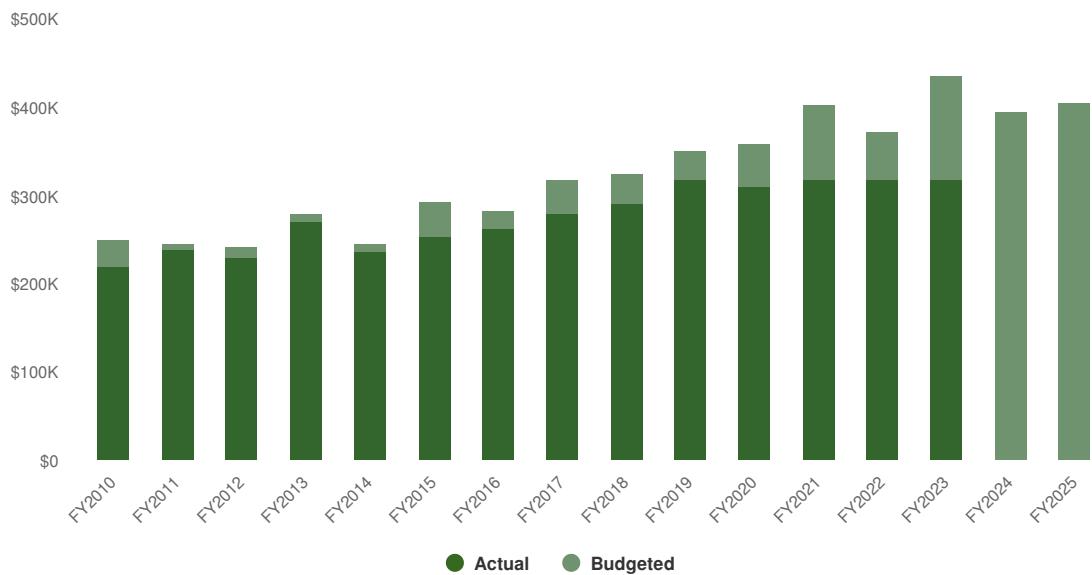


# City Clerk

## Expenditures Summary

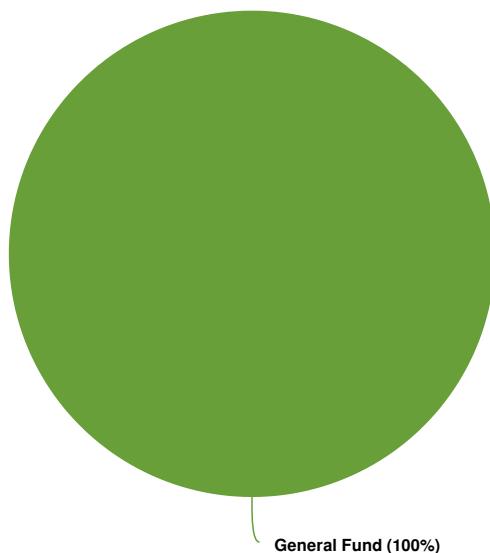
**\$404,624**    **\$9,879**  
(2.50% vs. prior year)

### City Clerk Proposed and Historical Budget vs. Actual

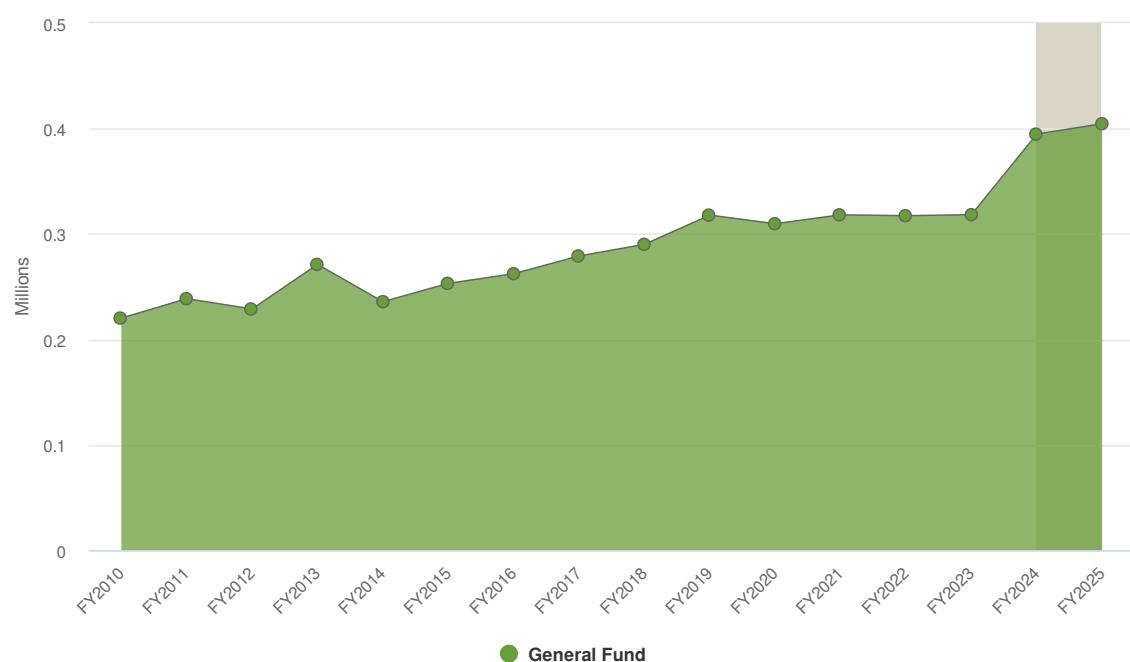


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$208,304.72	\$243,793.83	17%
OVERTIME	\$4,000.00	\$4,000.00	0%
SPECIAL PAY	\$2,000.00	\$2,000.00	0%
F.I.C.A.	\$17,487.60	\$18,650.22	6.6%
BENEFIT GROUP-GENERAL	\$8,421.00	\$13,783.88	63.7%
401 GENL DEF CONTR MATCH	\$2,388.88	\$4,750.00	98.8%
UNFUNDED LIABILITY-GEPP	\$8,197.00	\$10,894.45	32.9%
HEALTH	\$41,046.50	\$47,203.48	15%
LIFE	\$355.00	\$408.25	15%
WORKERS' COMPENSATION	\$563.50	\$648.03	15%
<b>Total Personnel Services:</b>	<b>\$292,764.20</b>	<b>\$346,132.14</b>	<b>18.2%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$0.00	\$100.00	N/A
OTHER CONTRACTUAL SERVS.	\$52,174.00	\$9,874.00	-81.1%
TRAVEL AND PER DIEM	\$100.00	\$100.00	0%
COMMUNICATIONS	\$1,480.00	\$1,480.00	0%
TRANSP.,POSTAGE,MESSENDER	\$300.00	\$300.00	0%
REPAIRS & MAINTENANCE	\$21,893.00	\$19,844.00	-9.4%
PRINTING & PUBLISHING	\$10,325.00	\$10,444.00	1.2%
OTHER CURRENT CHARGES	\$500.00	\$500.00	0%
OFFICE SUPPLIES	\$1,200.00	\$1,200.00	0%
OPERATING SUPPLIES	\$5,200.00	\$5,200.00	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,810.00	\$1,810.00	0%
TRAINING	\$6,999.00	\$7,640.00	9.2%
<b>Total Operating Expenses:</b>	<b>\$101,981.00</b>	<b>\$58,492.00</b>	<b>-42.6%</b>
<b>Total General Fund:</b>	<b>\$394,745.20</b>	<b>\$404,624.14</b>	<b>2.5%</b>
<b>Total General Fund:</b>	<b>\$394,745.20</b>	<b>\$404,624.14</b>	<b>2.5%</b>

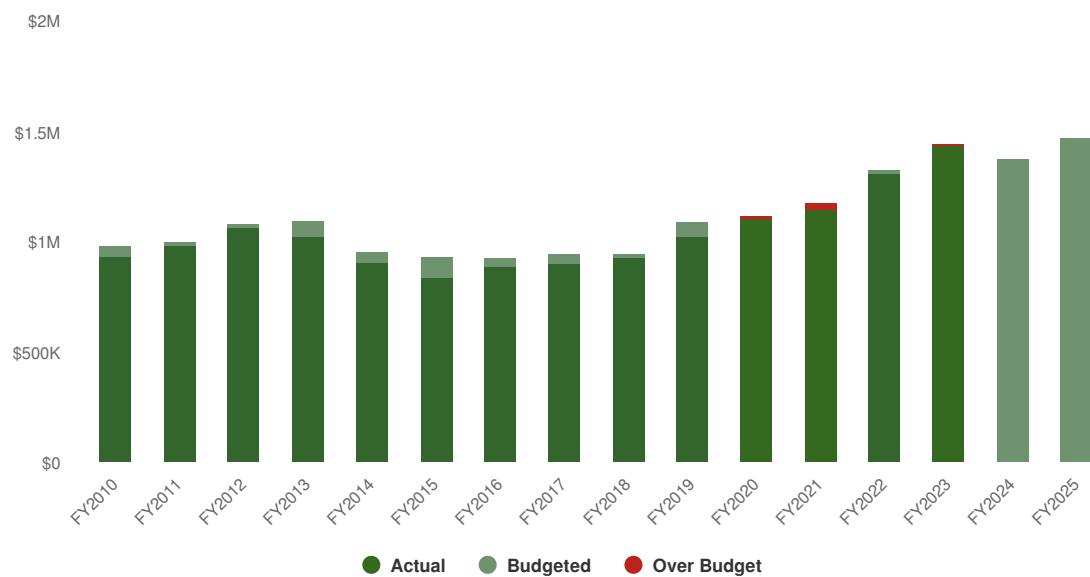


## Finance

### Expenditures Summary

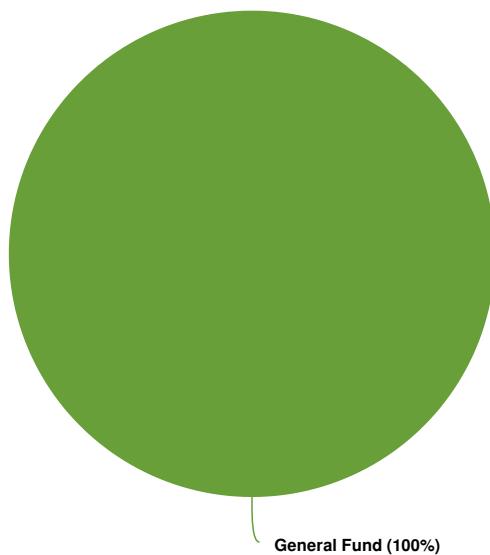
**\$1,469,373**   **\$96,349**  
(7.02% vs. prior year)

#### Finance Proposed and Historical Budget vs. Actual

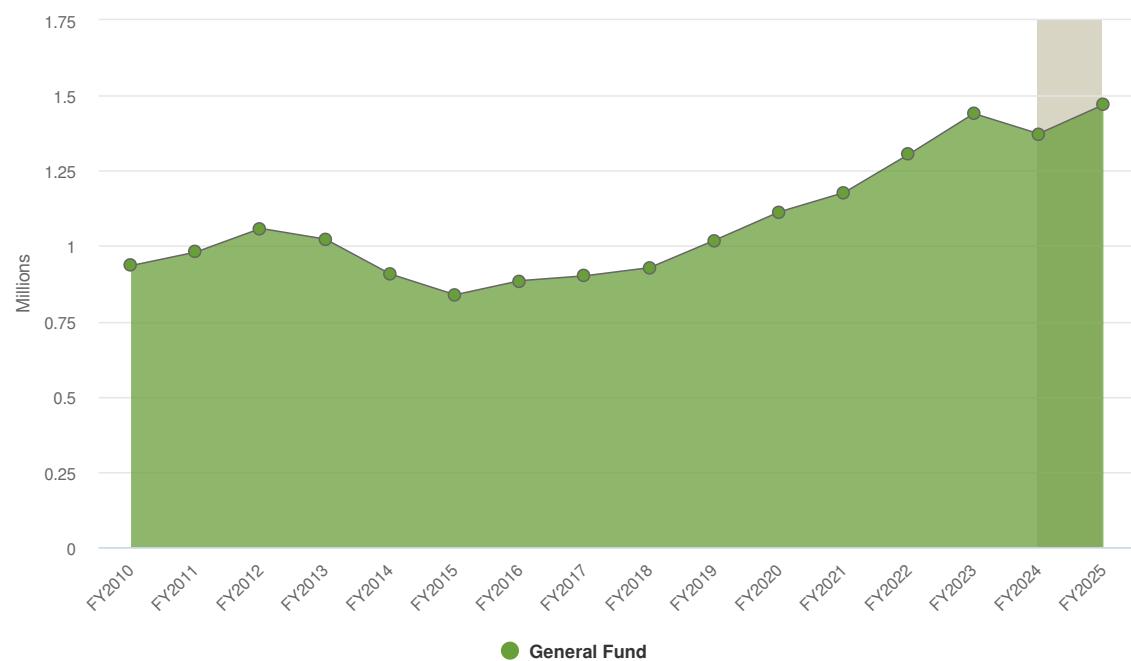


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$849,366.00	\$865,630.50	1.9%
OVERTIME	\$15,000.00	\$15,000.00	0%
SPECIAL PAY	\$5,618.00	\$5,618.00	0%
F.I.C.A.	\$59,521.00	\$66,220.73	11.3%
BENEFIT GROUP-GENERAL	\$23,580.00	\$27,567.76	16.9%
401 GENL DEF CONTR MATCH	\$14,810.00	\$34,998.60	136.3%
UNFUNDED LIABILITY-GEPP	\$22,950.00	\$47,209.28	105.7%
HEALTH	\$142,450.00	\$163,817.50	15%
LIFE	\$1,658.00	\$1,906.70	15%
WORKERS' COMPENSATION	\$7,350.00	\$8,452.50	15%
REEMPLOYMENT COMPENSATION	\$111.17	\$127.85	15%
<b>Total Personnel Services:</b>	<b>\$1,142,414.17</b>	<b>\$1,236,549.42</b>	<b>8.2%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$0.00	\$250.00	N/A
ACCOUNTING & AUDITING	\$65,550.00	\$65,550.00	0%
OTHER CONTRACTUAL SERVS.	\$40,050.00	\$40,050.00	0%
TRAVEL AND PER DIEM	\$500.00	\$500.00	0%
COMMUNICATIONS	\$2,452.00	\$3,976.00	62.2%
TRANSP.,POSTAGE,MESSINGER	\$54,208.00	\$54,208.00	0%
RENTALS & LEASES	\$660.00	\$660.00	0%
REPAIR & MAINTENANCE	\$2,000.00	\$2,000.00	0%
PRINTING & PUBLISHING	\$25,000.00	\$25,000.00	0%
OFFICE SUPPLIES	\$3,000.00	\$3,000.00	0%
OPERATING SUPPLIES	\$20,000.00	\$20,440.00	2.2%
BOOK,SUBSCRIP,MEMBERSHIPS	\$2,405.00	\$2,405.00	0%
TRAINING	\$14,785.00	\$14,785.00	0%
<b>Total Operating Expenses:</b>	<b>\$230,610.00</b>	<b>\$232,824.00</b>	<b>1%</b>
<b>Total General Fund:</b>	<b>\$1,373,024.17</b>	<b>\$1,469,373.42</b>	<b>7%</b>
<b>Total General Fund:</b>	<b>\$1,373,024.17</b>	<b>\$1,469,373.42</b>	<b>7%</b>



## Human Resources

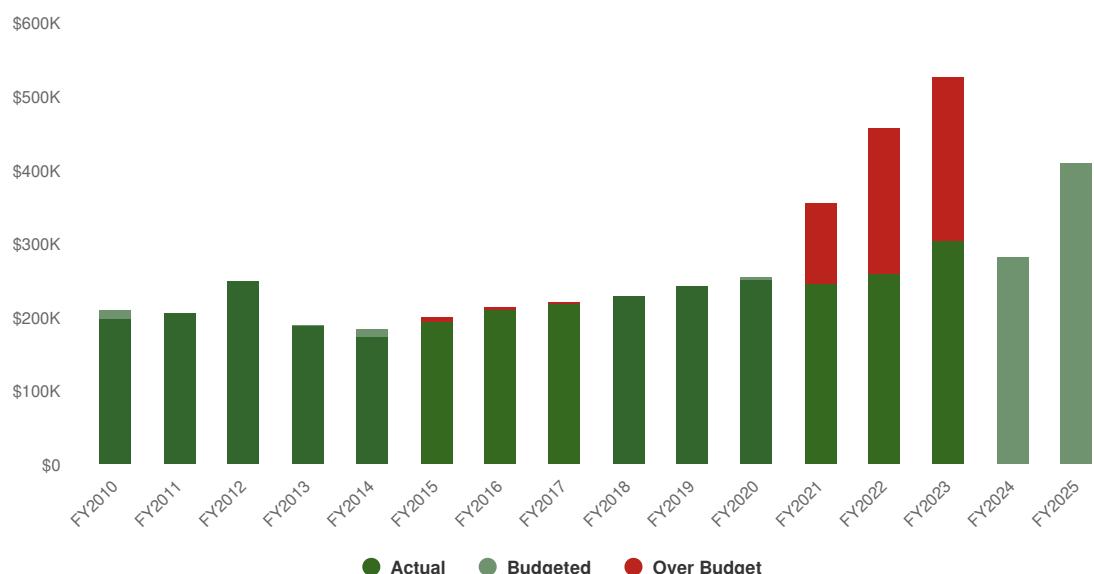
### Expenditures Summary

**\$409,542**

**\$127,401**

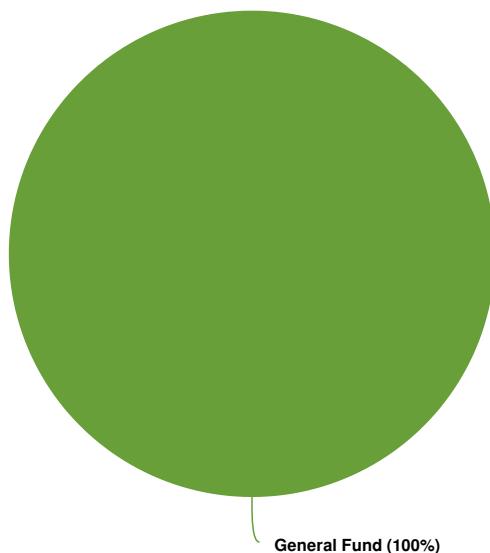
(45.16% vs. prior year)

#### Human Resources Proposed and Historical Budget vs. Actual

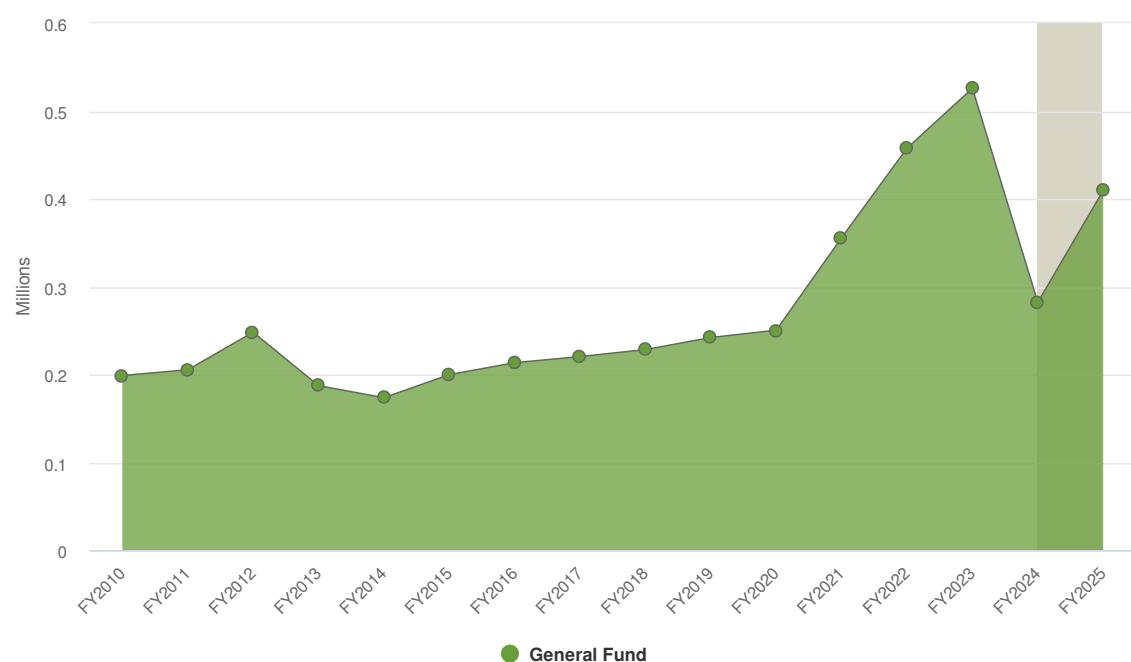


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$178,161.15	\$277,059.60	55.5%
SPECIAL PAY	\$3,000.00	\$3,000.00	0%
F.I.C.A.	\$14,814.00	\$21,195.05	43.1%
BENEFIT GROUP-GENERAL	\$4,996.00	\$5,265.75	5.4%
401 GENL DEF CONTR MATCH	\$5,810.00	\$18,568.00	219.6%
UNFUNDED LIABILITY-GEPP	\$11,047.00	\$7,262.97	-34.3%
HEALTH	\$37,645.30	\$43,292.10	15%
LIFE	\$264.00	\$303.60	15%
WORKERS' COMPENSATION	\$278.00	\$319.70	15%
<b>Total Personnel Services:</b>	<b>\$256,015.45</b>	<b>\$376,266.77</b>	<b>47%</b>
<b>Operating Expenses</b>			
OTHER CONTRACTUAL SERVS.	\$9,000.00	\$6,450.00	-28.3%
TRAVEL AND PER DIEM	\$2,000.00	\$2,000.00	0%
COMMUNICATIONS	\$1,025.00	\$1,025.00	0%
TRANSP.,POSTAGE,MESSENDER	\$100.00	\$100.00	0%
REPAIR & MAINTENANCE	\$0.00	\$12,200.00	N/A
PRINTING & PUBLISHING	\$7,500.00	\$2,000.00	-73.3%
OFFICE SUPPLIES	\$1,500.00	\$1,500.00	0%
OPERATING SUPPLIES	\$1,500.00	\$1,500.00	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,500.00	\$2,500.00	66.7%
TRAINING	\$2,000.00	\$4,000.00	100%
<b>Total Operating Expenses:</b>	<b>\$26,125.00</b>	<b>\$33,275.00</b>	<b>27.4%</b>
<b>Total General Fund:</b>	<b>\$282,140.45</b>	<b>\$409,541.77</b>	<b>45.2%</b>
<b>Total General Fund:</b>	<b>\$282,140.45</b>	<b>\$409,541.77</b>	<b>45.2%</b>

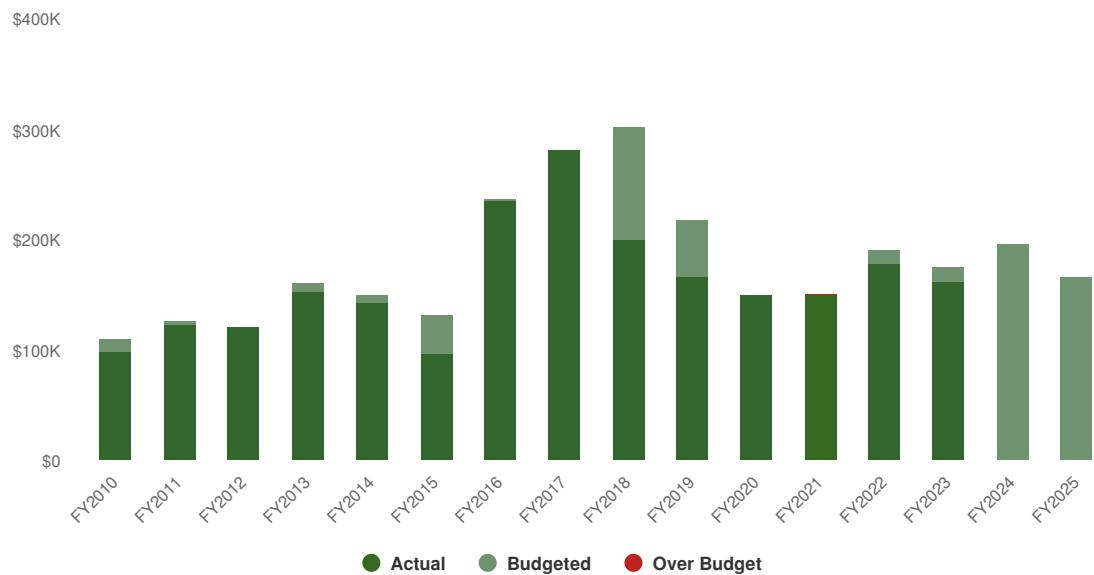


## Legal Counsel

### Expenditures Summary

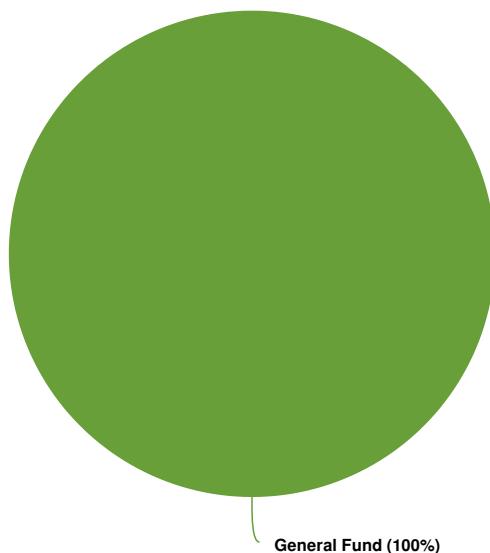
**\$165,375** **-\$31,054**  
(-15.81% vs. prior year)

#### Legal Counsel Proposed and Historical Budget vs. Actual



## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$196,428.57	\$165,375.00	-15.8%
<b>Total Operating Expenses:</b>	<b>\$196,428.57</b>	<b>\$165,375.00</b>	<b>-15.8%</b>
<b>Total General Fund:</b>	<b>\$196,428.57</b>	<b>\$165,375.00</b>	<b>-15.8%</b>
<b>Total General Fund:</b>	<b>\$196,428.57</b>	<b>\$165,375.00</b>	<b>-15.8%</b>

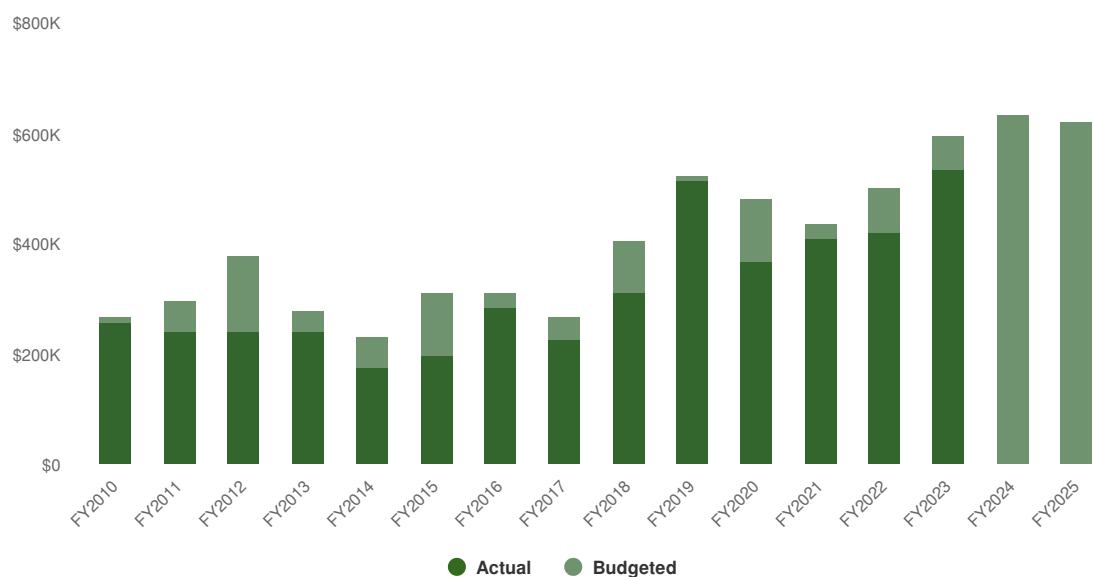


# Planning and Community Development

## Expenditures Summary

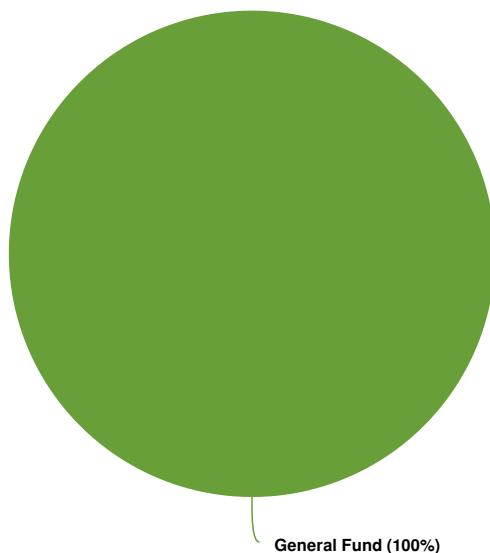
**\$620,046** **-\$14,349**  
(-2.26% vs. prior year)

### Planning and Community Development Proposed and Historical Budget vs. Actual

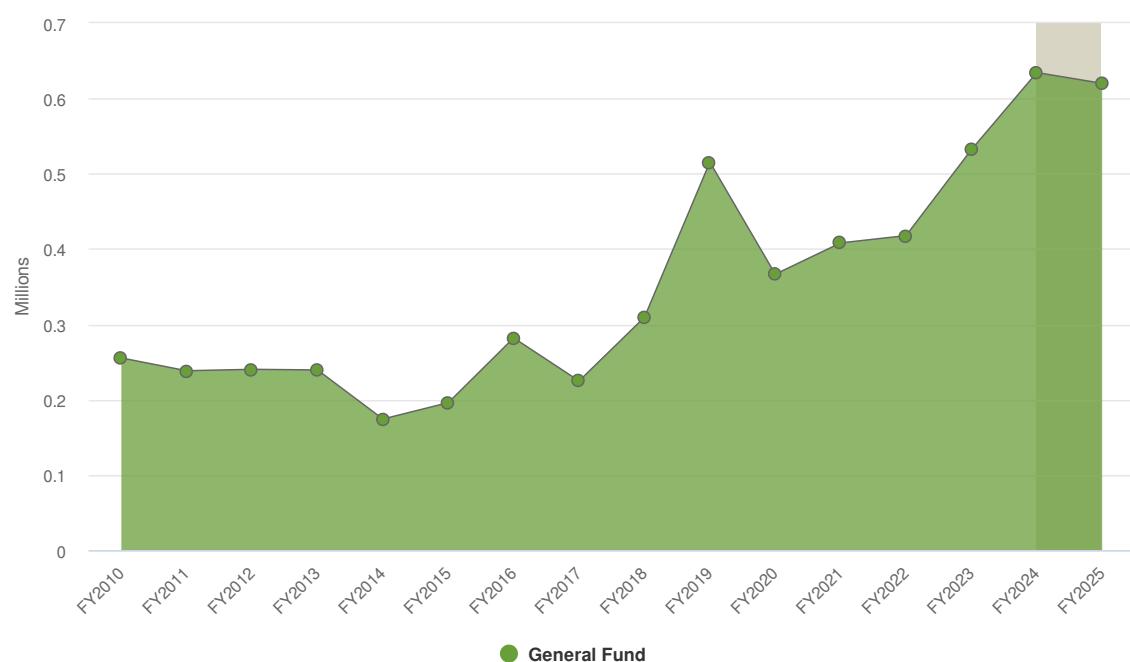


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>Personnel Services</b>			
SALARIES	\$217,137.00	\$228,005.10	5%
OVERTIME	\$100.00	\$100.00	0%
SPECIAL PAY	\$3,300.00	\$9,047.55	174.2%
F.I.C.A.	\$16,872.00	\$17,442.00	3.4%
BENEFIT GROUP-GENERAL	\$1,684.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$6,022.00	\$15,889.00	163.8%
UNFUNDED LIABILITY-GEPP	\$1,639.00	\$3,631.48	121.6%
HEALTH	\$33,990.00	\$39,088.50	15%
LIFE	\$378.00	\$434.70	15%
WORKERS' COMPENSATION	\$4,375.00	\$5,031.25	15%
SALARIES	\$64,226.00	\$67,441.92	5%
OVERTIME	\$500.00	\$500.00	0%
SPECIAL PAY	\$2,250.00	\$3,372.09	49.9%
F.I.C.A.	\$4,936.00	\$5,160.00	4.5%
BENEFIT GROUP-GENERAL	\$5,053.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$3,545.00	\$4,050.00	14.2%
UNFUNDED LIABILITY-GEPP	\$4,918.00	\$7,262.97	47.7%
HEALTH	\$9,816.40	\$11,288.86	15%
LIFE	\$145.00	\$166.75	15%
WORKERS' COMPENSATION	\$1,182.00	\$1,359.30	15%
<b>Total Personnel Services:</b>	<b>\$382,068.40</b>	<b>\$419,271.47</b>	<b>9.7%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$0.00	\$10,000.00	N/A
OTHER CONTRACTUAL SERVICE	\$148,050.00	\$105,000.00	-29.1%
COMMUNICATIONS	\$2,280.00	\$3,000.00	31.6%
RENTALS & LEASES	\$0.00	\$2,400.00	N/A
REPAIR & MAINTENANCE	\$7,650.00	\$7,650.00	0%
PRINTING & PUBLISHING	\$42,690.00	\$10,500.00	-75.4%
OFFICE SUPPLIES	\$1,550.00	\$2,100.00	35.5%
OPERATING SUPPLIES	\$5,100.00	\$5,500.00	7.8%
GASOLINE	\$350.00	\$350.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$1,200.00	\$1,500.00	25%
TRAINING	\$6,500.00	\$8,000.00	23.1%
CONTRACTUAL SERVICES	\$30,000.00	\$32,000.00	6.7%
COMMUNICATIONS	\$1,032.00	\$1,500.00	45.3%
OFFICE SUPPLIES	\$350.00	\$400.00	14.3%
OPERATING SUPPLIES	\$1,750.00	\$1,950.00	11.4%
GASOLINE	\$350.00	\$350.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$75.00	\$75.00	0%
TRAINING	\$3,000.00	\$3,000.00	0%
<b>Total Operating Expenses:</b>	<b>\$251,927.00</b>	<b>\$195,275.00</b>	<b>-22.5%</b>



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>Capital Outlay</b>			
COMPUTER EQUIPMENT	\$0.00	\$1,500.00	N/A
COMPUTER EQUIPMENT	\$400.00	\$4,000.00	900%
<b>Total Capital Outlay:</b>	<b>\$400.00</b>	<b>\$5,500.00</b>	<b>1,275%</b>
<b>Total General Fund:</b>	<b>\$634,395.40</b>	<b>\$620,046.47</b>	<b>-2.3%</b>

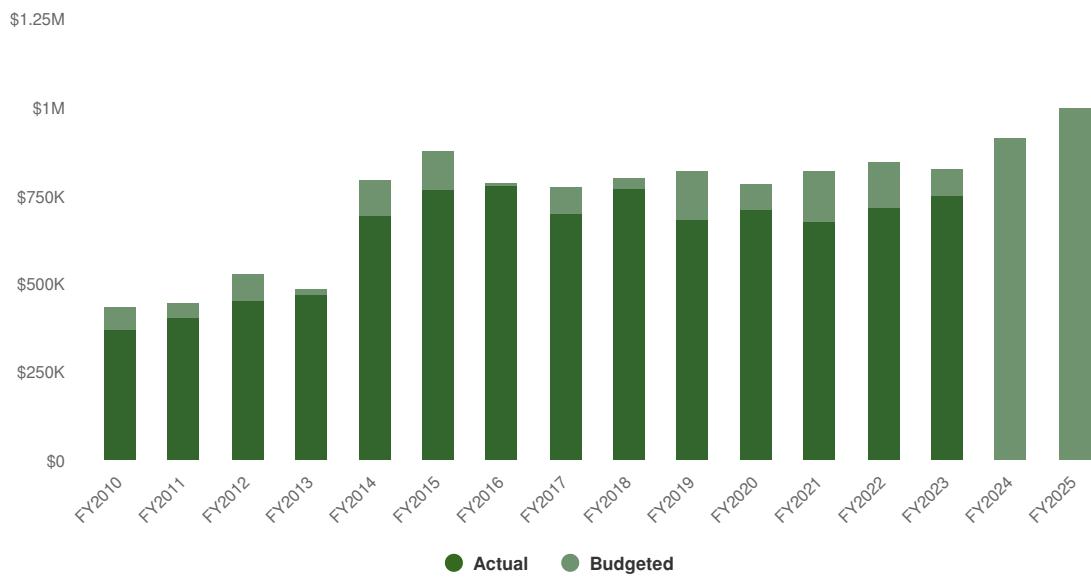


# Information Technology

## Expenditures Summary

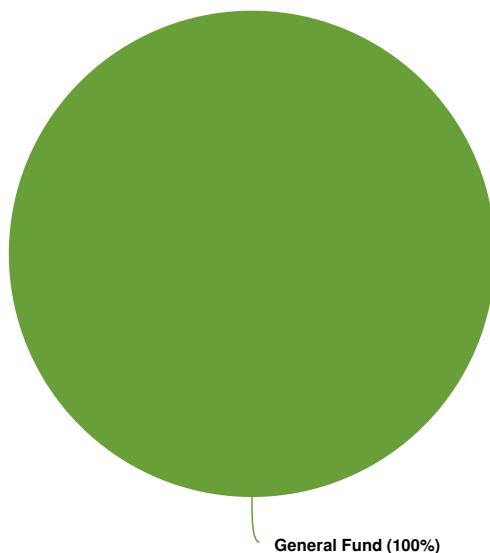
**\$1,000,508**   **\$85,697**  
(9.37% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual

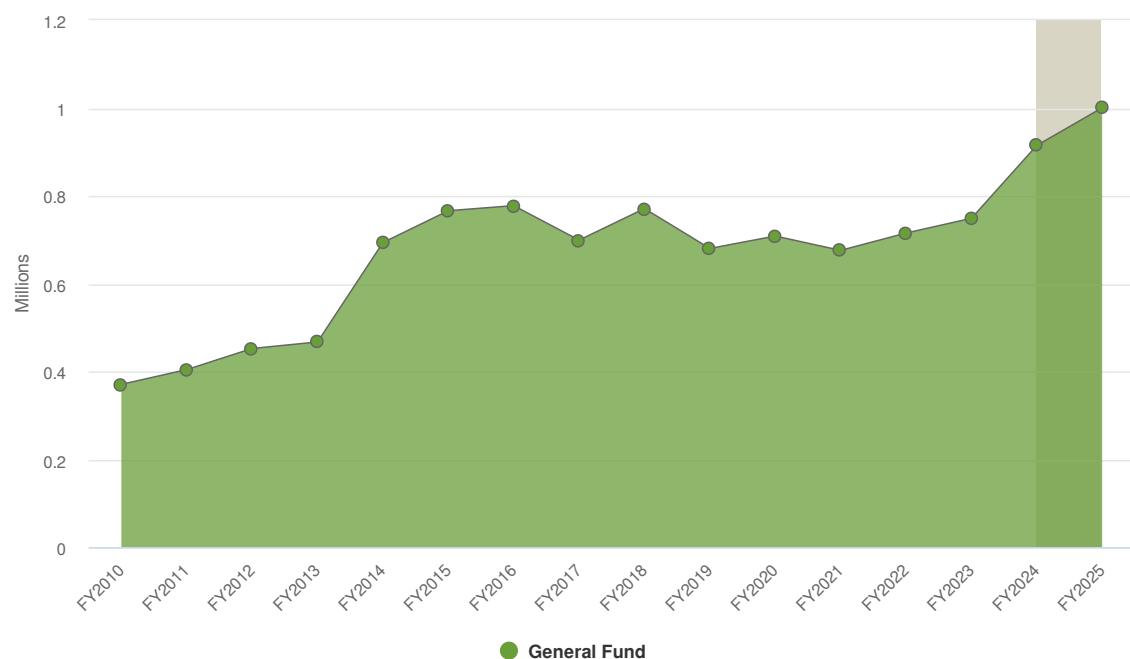


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund</b>			
<b>Personnel Services</b>			
SALARIES	\$218,913.00	\$277,280.64	26.7%
OVERTIME	\$11,500.00	\$11,500.00	0%
SPECIAL PAY	\$1,000.00	\$3,400.00	240%
F.I.C.A.	\$16,531.00	\$21,211.96	28.3%
BENEFIT GROUP-GENERAL	\$5,100.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$0.00	\$1,514.00	N/A
UNFUNDED LIABILITY-GEPP	\$4,918.00	\$10,894.45	121.5%
HEALTH	\$20,673.40	\$23,774.41	15%
LIFE	\$264.00	\$303.60	15%
WORKERS' COMPENSATION	\$382.00	\$439.30	15%
<b>Total Personnel Services:</b>	<b>\$279,281.40</b>	<b>\$350,318.36</b>	<b>25.4%</b>
<b>Operating Expenses</b>			
OTHER CONTRACTUAL SERVS.	\$16,400.00	\$19,900.00	21.3%
TRAVEL AND PER DIEM	\$800.00	\$800.00	0%
COMMUNICATIONS	\$78,128.00	\$78,128.00	0%
TRANSP.,POSTAGE,MESSENDER	\$500.00	\$500.00	0%
RENTAL AND LEASES	\$22,579.00	\$22,579.00	0%
REPAIR & MAINTENANCE	\$424,966.00	\$436,125.85	2.6%
PRINTING & PUBLISHING	\$100.00	\$100.00	0%
OFFICE SUPPLIES	\$100.00	\$100.00	0%
OPERATING SUPPLIES	\$32,500.00	\$32,500.00	0%
GASOLINE	\$500.00	\$500.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$1,000.00	\$1,000.00	0%
TRAINING	\$6,957.00	\$6,957.00	0%
<b>Total Operating Expenses:</b>	<b>\$584,530.00</b>	<b>\$599,189.85</b>	<b>2.5%</b>
<b>Capital Outlay</b>			
COMPUTER EQUIPMENT	\$51,000.00	\$51,000.00	0%
<b>Total Capital Outlay:</b>	<b>\$51,000.00</b>	<b>\$51,000.00</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$914,811.40</b>	<b>\$1,000,508.21</b>	<b>9.4%</b>
<b>Total General Fund:</b>	<b>\$914,811.40</b>	<b>\$1,000,508.21</b>	<b>9.4%</b>

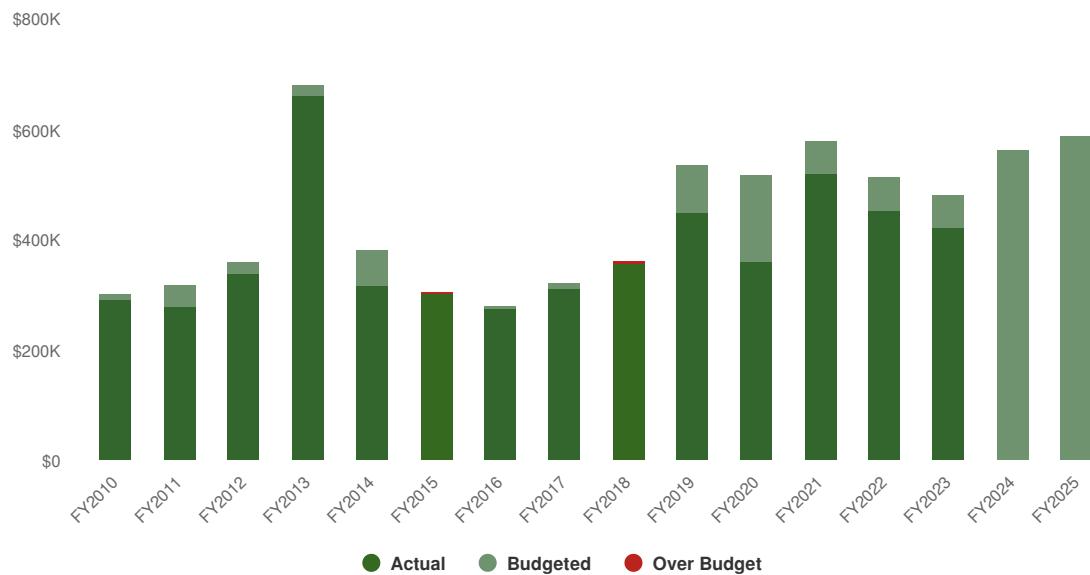


# General Government

## Expenditures Summary

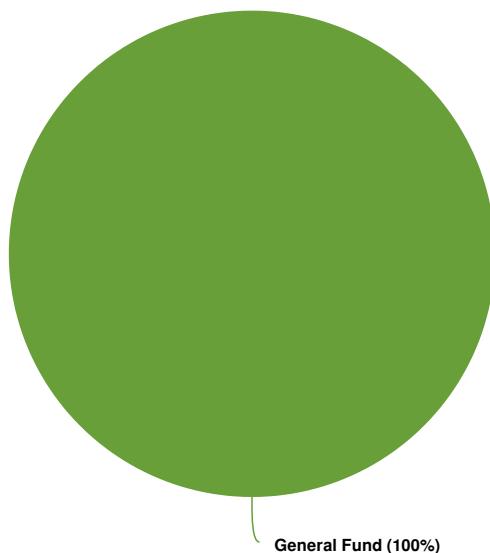
**\$588,533** **\$26,489**  
(4.71% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

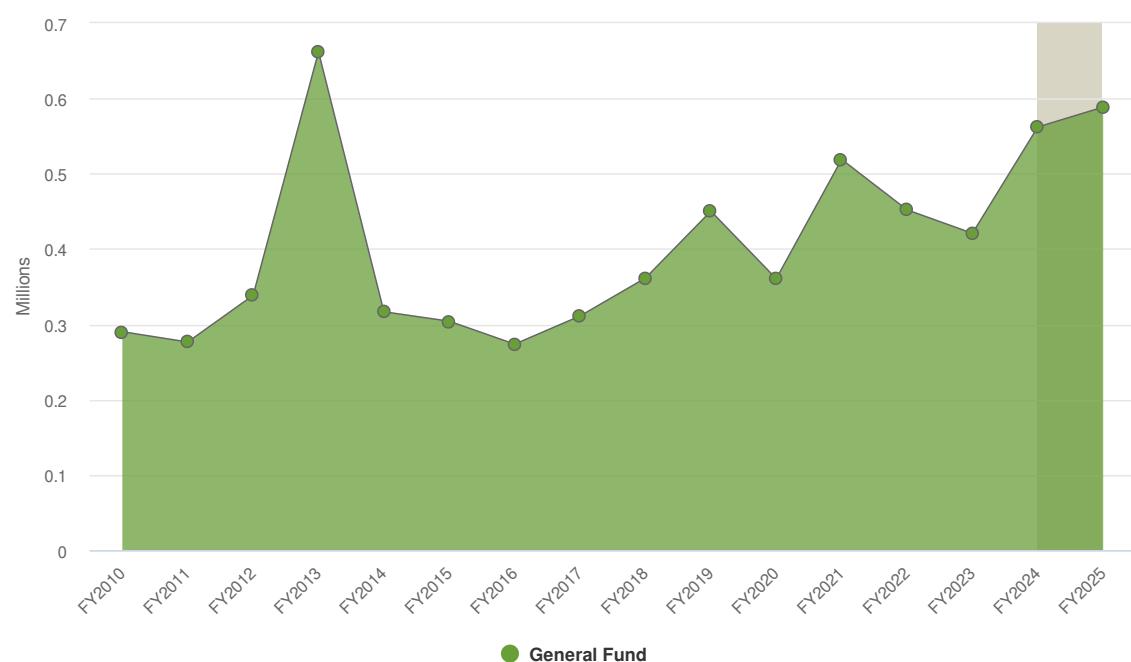


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Personnel Services</b>			
SALARIES	\$11,625.00	\$0.00	-100%
SPECIAL PAY	\$541.00	\$0.00	-100%
F.I.C.A.	\$2,316.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$2,004.00	\$0.00	-100%
HEALTH	\$5,981.80	\$0.00	-100%
LIFE	\$66.00	\$0.00	-100%
WORKERS' COMPENSATION	\$31.50	\$0.00	-100%
<b>Total Personnel Services:</b>	<b>\$22,565.30</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$72,000.00	\$72,000.00	0%
OTHER CONTRACTUAL SERVICE	\$62,133.00	\$62,172.00	0.1%
COMMUNICATIONS	\$424.00	\$424.00	0%
TRANSP.POSTAGE,MESSENGER	\$10,000.00	\$10,000.00	0%
UTILITIES	\$21,600.00	\$21,600.00	0%
CITY PROVIDED	\$8,500.00	\$8,500.00	0%
RENTALS & LEASES	\$400.00	\$400.00	0%
INSURANCE	\$337,831.50	\$258,409.00	-23.5%
REPAIR & MAINTENANCE	\$12,900.00	\$94,200.00	630.2%
PRINTING & PUBLISHING	\$750.00	\$750.00	0%
OFFICE SUPPLIES	\$2,500.00	\$2,500.00	0%
OPERATING SUPPLIES	\$7,850.00	\$7,850.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$2,590.00	\$2,590.00	0%
TRAINING		\$47,138.00	N/A
<b>Total Operating Expenses:</b>	<b>\$539,478.50</b>	<b>\$588,533.00</b>	<b>9.1%</b>
<b>Total General Fund:</b>	<b>\$562,043.80</b>	<b>\$588,533.00</b>	<b>4.7%</b>

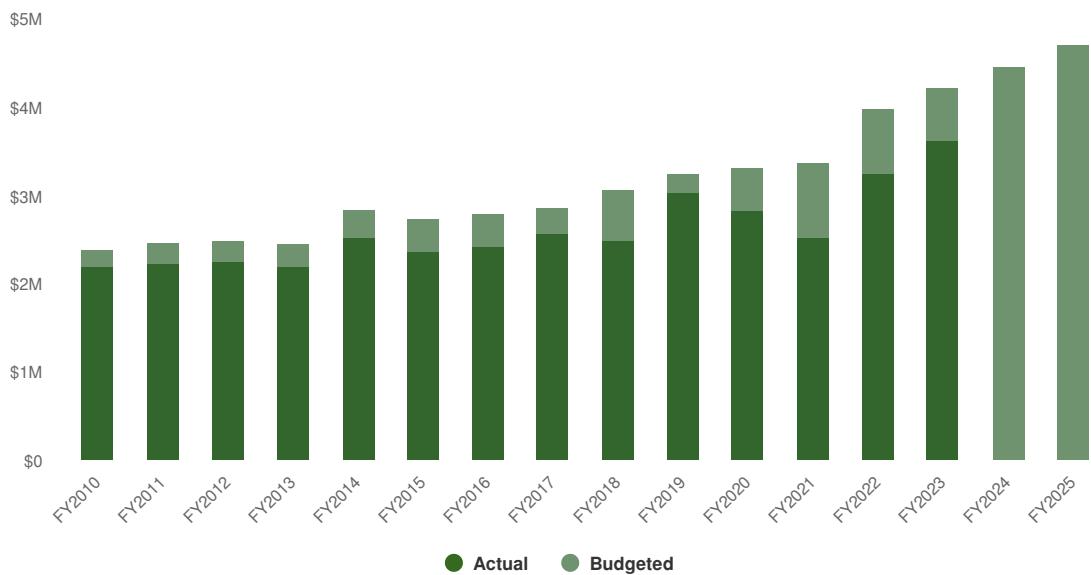


# Public Works

## Expenditures Summary

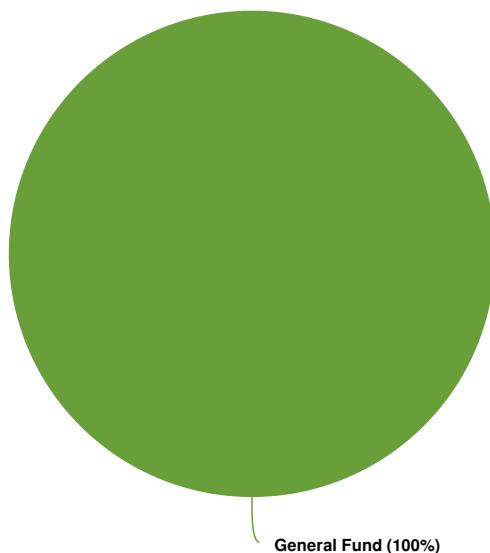
**\$4,702,965**    **\$240,150**  
(5.38% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual



## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>Personnel Services</b>			
SALARIES	\$120,328.00	\$126,333.48	5%
OVERTIME	\$100.00	\$14,490.00	14,390%
SPECIAL PAY	\$1,650.00	\$1,650.00	0%
F.I.C.A.	\$9,339.00	\$9,664.51	3.5%
BENEFIT GROUP-GENERAL	\$4,996.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$5,279.21	\$6,298.00	19.3%
UNFUNDED LIABILITY-GEPP	\$11,047.00	\$7,262.97	-34.3%
HEALTH	\$20,722.78	\$23,831.19	15%
LIFE	\$264.00	\$303.60	15%
WORKERS' COMPENSATION	\$3,760.03	\$4,324.03	15%
SALARIES	\$256,960.00	\$269,815.72	5%
OVERTIME	\$800.00	\$800.00	0%
SPECIAL PAY	\$8,750.00	\$8,750.00	0%
F.I.C.A.	\$20,331.00	\$20,640.90	1.5%
BENEFIT GROUP-GENERAL	\$12,989.60	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$14,672.00	\$16,432.00	12%
UNFUNDED LIABILITY-GEPP	\$28,721.68	\$25,420.38	-11.5%
HEALTH	\$44,662.20	\$51,361.53	15%
LIFE	\$601.00	\$691.15	15%
WORKERS' COMPENSATION	\$3,500.00	\$4,025.00	15%
SALARIES	\$428,553.00	\$423,730.65	-1.1%
OVERTIME	\$10,248.00	\$16,222.50	58.3%
SPECIAL PAY	\$5,513.00	\$5,513.00	0%
F.I.C.A.	\$35,750.00	\$32,415.00	-9.3%
BENEFIT GROUP-GENERAL	\$28,576.08	\$41,351.65	44.7%
401 GENL DEF CONTR MATCH	\$10,305.00	\$11,917.00	15.6%
UNFUNDED LIABILITY-GEPP	\$63,188.32	\$36,314.83	-42.5%
HEALTH	\$81,851.00	\$94,128.65	15%
LIFE	\$924.00	\$1,062.60	15%
WORKERS' COMPENSATION	\$31,031.00	\$35,685.65	15%
SALARY	\$285,688.00	\$302,706.00	6%
OVERTIME	\$10,000.00	\$52,447.50	424.5%
SPECIAL PAY	\$20,000.00	\$20,000.00	0%
F.I.C.A.	\$24,151.00	\$26,219.85	8.6%
BENEFIT GROUP-GENERAL	\$2,753.92	\$13,783.88	400.5%
401 GENL DEF CONTR MATCH	\$6,100.00	\$6,405.00	5%
UNFUNDED LIABILITY-GEPP	\$6,089.20	\$7,262.97	19.3%
HEALTH	\$71,270.00	\$81,960.50	15%
LIFE	\$792.00	\$910.80	15%
WORKERS' COMPENSATION	\$14,098.00	\$16,212.70	15%
SALARIES	\$86,167.00	\$90,475.35	5%
OVERTIME	\$100.00	\$17,745.00	17,645%
SPECIAL PAY	\$950.00	\$950.00	0%



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
F.I.C.A.	\$6,829.00	\$6,921.36	1.4%
BENEFIT GROUP-GENERAL	\$2,753.92	\$0.00	-100%
UNFUNDED LIABILITY-GEPP	\$6,089.20	\$0.00	-100%
HEALTH	\$24,652.00	\$28,349.80	15%
LIFE	\$209.00	\$240.35	15%
WORKERS' COMPENSATION	\$7,000.00	\$8,050.00	15%
<b>Total Personnel Services:</b>	<b>\$1,841,105.14</b>	<b>\$1,971,077.05</b>	<b>7.1%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$10,000.00	\$0.00	-100%
OTHER CONTRACTUAL SERVICE	\$217,000.00	\$182,000.00	-16.1%
COMMUNICATIONS	\$600.00	\$600.00	0%
RENTALS & LEASES	\$300.00	\$300.00	0%
REPAIR & MAINTENANCE	\$42,000.00	\$67,000.00	59.5%
OPERATING SUPPLIES	\$22,800.00	\$22,800.00	0%
GASOLINE	\$1,200.00	\$1,200.00	0%
DIESEL	\$25.00	\$25.00	0%
TRAINING	\$1,000.00	\$1,000.00	0%
PROFESSIONAL SERVICES	\$30,000.00	\$30,000.00	0%
OTHER CONTRACTUAL SERVS.	\$30,000.00	\$30,000.00	0%
TRAVEL AND PER DIEM	\$1,000.00	\$1,000.00	0%
COMMUNICATIONS	\$12,000.00	\$17,000.00	41.7%
TRANSP.,POSTAGE,MESSENGER	\$100.00	\$100.00	0%
REPAIR & MAINTENANCE	\$5,100.00	\$5,514.89	8.1%
PRINTING & PUBLISHING	\$2,100.00	\$2,100.00	0%
OFFICE SUPPLIES	\$4,000.00	\$4,000.00	0%
OPERATING SUPPLIES	\$12,675.00	\$12,963.24	2.3%
GASOLINE	\$2,000.00	\$2,000.00	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$2,500.00	\$2,500.00	0%
TRAINING	\$10,975.00	\$2,000.00	-81.8%
PROFESSIONAL SERVICES	\$31,825.00	\$31,825.00	0%
OTHER CONTRACTUAL SERVS.	\$184,966.00	\$476,966.00	157.9%
TOWN CENTER MAINTENANCE	\$62,722.00	\$65,222.00	4%
MAYPORT FLYOVER MAINT	\$36,200.00	\$36,200.00	0%
COMMUNICATIONS	\$3,000.00	\$3,000.00	0%
UTILITIES	\$125,000.00	\$125,000.00	0%
CITY PROVIDED	\$30,000.00	\$30,000.00	0%
RENTALS & LEASES	\$12,500.00	\$12,500.00	0%
PRINTING & PUBLISHING	\$1,500.00	\$1,500.00	0%
OFFICE SUPPLIES	\$250.00	\$250.00	0%
OPERATING SUPPLIES	\$78,200.00	\$75,050.00	-4%
GASOLINE	\$12,000.00	\$12,000.00	0%
DIESEL	\$4,000.00	\$4,000.00	0%
ROAD & MATERIAL SUPPLIES	\$8,000.00	\$8,000.00	0%



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
BOOK, SUBSCRIP, MEMBERSHIPS	\$1,500.00	\$1,500.00	0%
TRAINING	\$2,000.00	\$2,000.00	0%
1ST VEHICLE-CONTRACT SVCS	\$290,000.00	\$300,000.00	3.4%
1ST VEHIC-NON CONTRACT SV	\$70,000.00	\$80,000.00	14.3%
COMMUNICATIONS	\$1,390.00	\$1,390.00	0%
OPERATING SUPPLIES	\$1,600.00	\$14,100.00	781.3%
GASOLINE	\$1,200.00	\$1,200.00	0%
PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	0%
OTHER CONTRACTUAL SERVS.	\$308,682.00	\$223,182.00	-27.7%
TRAVEL AND PER DIEM	\$500.00	\$500.00	0%
COMMUNICATIONS	\$3,500.00	\$3,500.00	0%
FREIGHT, POSTAGE, EXPR MAIL	\$50.00	\$50.00	0%
UTILITIES	\$20,000.00	\$20,000.00	0%
CITY PROVIDED	\$42,000.00	\$42,000.00	0%
RENTALS AND LEASES	\$6,500.00	\$6,500.00	0%
REPAIR & MAINTENANCE	\$86,000.00	\$172,900.00	101%
PRINTING AND PUBLISHING	\$1,000.00	\$1,000.00	0%
OFFICE SUPPLIES	\$200.00	\$200.00	0%
OPERATING SUPPLIES	\$127,000.00	\$187,500.00	47.6%
GASOLINE	\$15,000.00	\$15,000.00	0%
DIESEL	\$500.00	\$500.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$200.00	\$200.00	0%
TRAINING	\$3,000.00	\$3,000.00	0%
PROFESSIONAL SERVICES	\$2,000.00	\$2,000.00	0%
OTHER CONTRACTUAL SERVS.	\$49,000.00	\$45,000.00	-8.2%
COMMUNICATIONS	\$600.00	\$600.00	0%
OPERATING SUPPLIES	\$38,000.00	\$38,000.00	0%
GASOLINE	\$750.00	\$750.00	0%
STREET-END ADOPT/MATCH PR	\$2,000.00	\$2,000.00	0%
<b>Total Operating Expenses:</b>	<b>\$2,081,710.00</b>	<b>\$2,440,188.13</b>	<b>17.2%</b>
<hr/>			
<b>Capital Outlay</b>			
MACHINERY & EQUIPMENT	\$22,500.00	\$22,500.00	0%
MOTOR VEHICLES	\$38,000.00	\$0.00	-100%
BUILDINGS	\$194,000.00	\$0.00	-100%
MACHINERY & EQUIPMENT	\$15,000.00	\$0.00	-100%
INFRASTRUCTURE	\$60,000.00	\$60,000.00	0%
MACHINERY & EQUIPMENT	\$11,000.00	\$67,000.00	509.1%
BUILDING	\$35,000.00	\$0.00	-100%
INFRASTRUCTURE	\$90,000.00	\$138,200.00	53.6%
MACHINERY & EQUIPMENT	\$34,500.00	\$4,000.00	-88.4%
MOTOR VEHICLES	\$40,000.00	\$0.00	-100%
<b>Total Capital Outlay:</b>	<b>\$540,000.00</b>	<b>\$291,700.00</b>	<b>-46%</b>
<b>Total General Fund:</b>	<b>\$4,462,815.14</b>	<b>\$4,702,965.18</b>	<b>5.4%</b>



## Public Safety

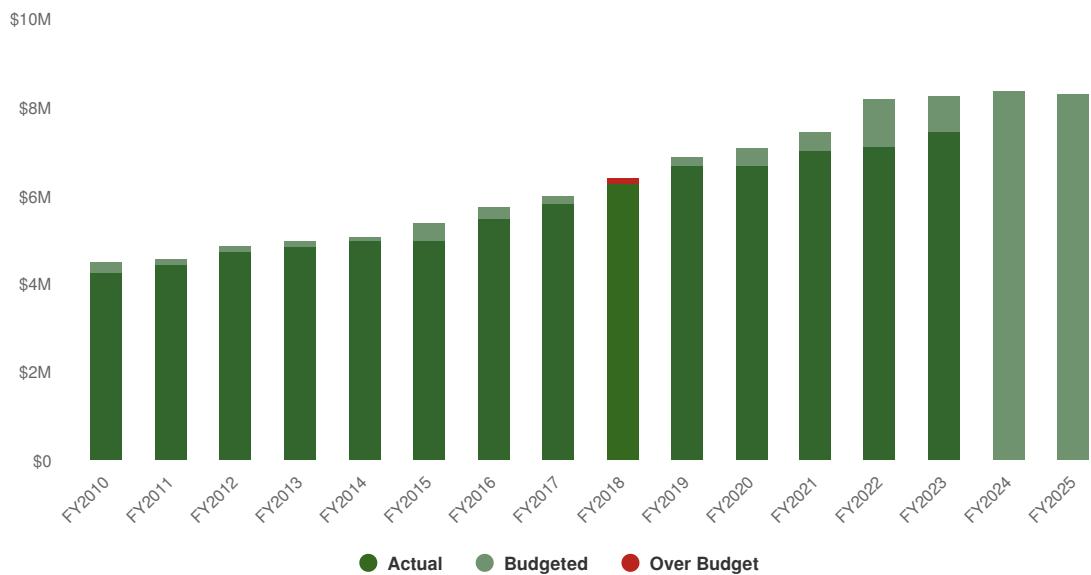
### Expenditures Summary

**\$8,309,505**

**-\$57,694**

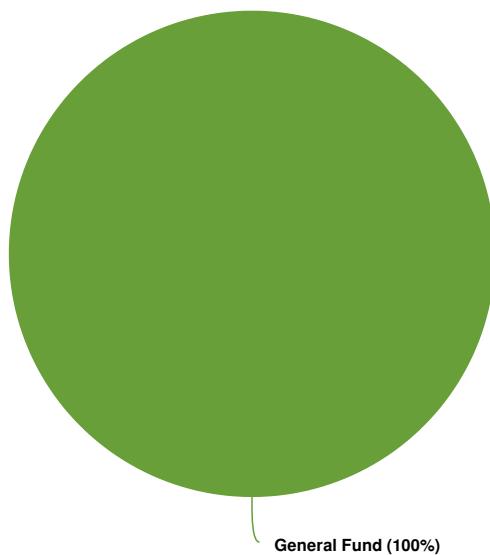
(-0.69% vs. prior year)

#### Public Safety Proposed and Historical Budget vs. Actual

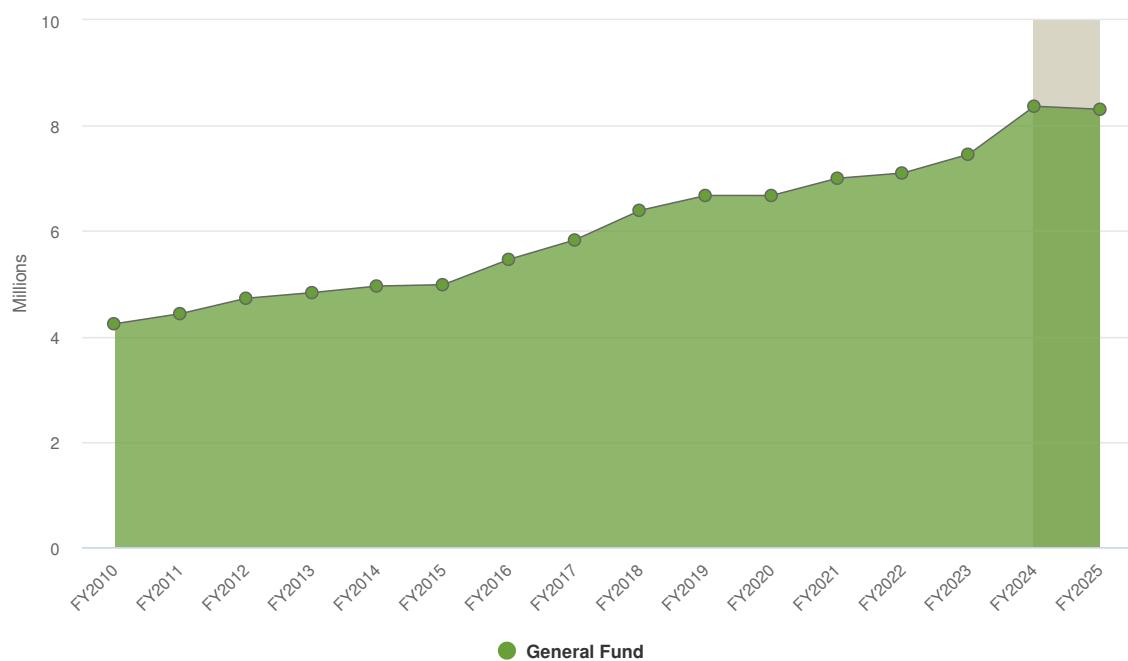


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>Personnel Services</b>			
SALARIES	\$602,383.00	\$621,888.85	3.2%
OVERTIME	\$650.00	\$650.00	0%
SPECIAL PAY	\$6,900.00	\$6,900.00	0%
F.I.C.A.	\$46,660.00	\$47,575.00	2%
BENEFIT GROUP-POLICE	\$6,330.08	\$21,211.48	235.1%
BENEFIT GROUP-GENERAL	\$10,391.68	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$8,755.00	\$8,200.00	-6.3%
UNFUNDED LIABILITY-GEPP	\$5,875.36	\$10,894.45	85.4%
UNFUNDED LIABILITY-POLICE	\$10,978.00	\$17,004.36	54.9%
HEALTH	\$72,934.40	\$83,874.56	15%
LIFE	\$806.00	\$926.90	15%
WORKERS' COMPENSATION	\$16,625.00	\$19,118.75	15%
SALARIES	\$1,966,416.00	\$2,287,673.37	16.3%
OVERTIME	\$105,000.00	\$140,000.00	33.3%
SPECIAL PAY	\$120,000.00	\$120,000.00	0%
F.I.C.A.	\$166,879.00	\$194,996.00	16.8%
BENEFIT GROUP-POLICE	\$131,350.00	\$190,903.30	45.3%
UNFUNDED LIABILITY-POLICE	\$121,914.00	\$148,788.18	22%
HEALTH	\$332,127.00	\$381,946.05	15%
LIFE	\$3,105.00	\$3,570.75	15%
WORKERS' COMPENSATION	\$87,500.00	\$100,625.00	15%
SALARIES	\$243,157.00	\$280,799.34	15.5%
OVERTIME	\$15,000.00	\$5,000.00	-66.7%
SPECIAL PAY	\$29,722.00	\$15,000.00	-49.5%
F.I.C.A.	\$22,023.00	\$21,481.14	-2.5%
BENEFIT GROUP-POLICE	\$14,243.00	\$31,817.22	123.4%
UNFUNDED LIABILITY-POLICE	\$13,220.00	\$17,004.36	28.6%
HEALTH	\$22,585.20	\$25,972.98	15%
LIFE	\$275.00	\$316.25	15%
WORKERS' COMPENSATION	\$7,000.00	\$8,050.00	15%
SALARIES	\$332,879.00	\$366,350.01	10.1%
OVERTIME	\$17,500.00	\$17,500.00	0%
SPECIAL PAY	\$15,000.00	\$15,000.00	0%
F.I.C.A.	\$27,952.00	\$28,025.77	0.3%
BENEFIT GROUP-GENERAL	\$6,737.00	\$13,783.88	104.6%
401 GENL DEF CONTR MATCH	\$6,816.00	\$14,640.00	114.8%
UNFUNDED LIABILITY-GEPP	\$6,557.00	\$21,788.90	232.3%
HEALTH	\$57,698.30	\$66,353.05	15%
LIFE	\$449.00	\$516.35	15%
WORKERS' COMPENSATION	\$613.00	\$704.95	15%
SALARIES	\$87,957.00	\$92,354.85	5%
OVERTIME	\$1,500.00	\$1,500.00	0%
SPECIAL PAY	\$7,963.00	\$7,963.00	0%



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
F.I.C.A.	\$7,086.00	\$7,065.00	-0.3%
BENEFIT GROUP-GENERAL	\$2,597.92	\$13,783.88	430.6%
401 GENL DEF CONTR MATCH	\$2,400.00	\$2,740.00	14.2%
UNFUNDED LIABILITY-GEPP	\$5,743.92	\$3,631.48	-36.8%
LIFE	\$165.00	\$189.75	15%
WORKERS' COMPENSATION	\$1,879.50	\$2,161.43	15%
SALARIES	\$29,768.00	\$31,256.40	5%
F.I.C.A.	\$2,214.00	\$2,390.00	7.9%
WORKERS' COMPENSATION	\$368.00	\$423.20	15%
OVERTIME	\$5,000.00	\$0.00	-100%
BENEFIT GROUP-POLICE	\$12,193.00	\$0.00	-100%
UNFUNDED LIABILITY-POLICE	\$10,978.00	\$4,251.09	-61.3%
SALARIES	\$302,775.00	\$313,372.12	3.5%
F.I.C.A.	\$23,163.00	\$24,320.00	5%
WORKERS' COMPENSATION	\$10,500.00	\$12,075.00	15%
<b>Total Personnel Services:</b>	<b>\$5,177,257.36</b>	<b>\$5,876,328.40</b>	<b>13.5%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$44,192.00	\$46,542.00	5.3%
OTHER CONTRACTUAL SERVS.	\$14,000.00	\$84,250.00	501.8%
COMMUNICATIONS	\$138,026.80	\$154,359.30	11.8%
TRANSP.,POSTAGE,MESSENGER	\$500.00	\$500.00	0%
UTILITIES	\$17,000.00	\$17,000.00	0%
CITY PROVIDED	\$8,588.00	\$8,588.00	0%
RENTALS & LEASES	\$18,600.00	\$18,600.00	0%
REPAIR & MAINTENANCE	\$132,962.00	\$150,486.00	13.2%
PRINTING & PUBLISHING	\$6,500.00	\$6,750.00	3.8%
PROMOTIONS	\$14,200.00	\$16,700.00	17.6%
OFFICE SUPPLIES	\$13,000.00	\$13,000.00	0%
OPERATING SUPPLIES	\$61,800.00	\$58,300.00	-5.7%
DIESEL	\$1,200.00	\$1,200.00	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$4,000.00	\$4,000.00	0%
OTHER CONTRACTUAL SERVS.	\$6,000.00	\$4,000.00	-33.3%
TRAVEL AND PER DIEM	\$500.00	\$500.00	0%
REPAIR & MAINTENANCE	\$71,700.00	\$47,200.00	-34.2%
OPERATING SUPPLIES	\$124,964.98	\$119,099.00	-4.7%
GASOLINE	\$89,259.00	\$91,600.00	2.6%
TRAINING		\$30,000.00	N/A
OTHER CONTRACTUAL SERVS.	\$2,100.00	\$6,600.00	214.3%
REPAIR & MAINTENANCE	\$4,000.00	\$4,000.00	0%
OPERATING SUPPLIES	\$1,000.00	\$1,000.00	0%
OPERATING SUPPLIES	\$3,000.00	\$3,000.00	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$350.00	\$0.00	-100%
PROFESSIONAL SERVICES	\$600.00	\$750.00	25%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OTHER CONTRACT SERVICES	\$750.00	\$750.00	0%
COMMUNICATIONS	\$900.00	\$900.00	0%
CITY PROVIDED	\$250.00	\$250.00	0%
REPAIR & MAINTENANCE	\$1,000.00	\$1,000.00	0%
FIRST VEHICLES/EQUIPMENT	\$1,000.00	\$1,000.00	0%
OPERATING SUPPLIES	\$3,000.00	\$3,280.00	9.3%
GASOLINE	\$3,400.00	\$3,400.00	0%
BOOKS, SUBSCRIPT, MEMBERSHP	\$250.00	\$250.00	0%
OPERATING SUPPLIES	\$350.00	\$350.00	0%
INVESTIGATIONS	\$6,000.00	\$6,000.00	0%
RENTALS & LEASES	\$7,000.00	\$7,000.00	0%
REPAIR & MAINTENANCE	\$1,000.00	\$1,000.00	0%
OPERATING SUPPLIES	\$1,000.00	\$1,000.00	0%
CITY OF JAX CONTRACT	\$1,404,699.00	\$1,419,172.00	1%
UTILITIES	\$17,000.00	\$17,000.00	0%
CITY PROVIDED	\$4,000.00	\$4,000.00	0%
PROFESSIONAL SERVICES	\$12,000.00	\$12,000.00	0%
OTHER CONTRACTUAL SVC	\$3,500.00	\$3,500.00	0%
TRAVEL AND PER DIEM	\$3,000.00	\$3,000.00	0%
COMMUNICATIONS	\$13,700.00	\$13,700.00	0%
UTILITIES	\$1,000.00	\$1,000.00	0%
CITY PROVIDED	\$3,000.00	\$3,000.00	0%
REPAIR & MAINTENANCE	\$6,000.00	\$6,000.00	0%
FIRST VEHICLES/EQUIPMENT	\$4,000.00	\$4,000.00	0%
OPERATING SUPPLIES	\$15,150.00	\$15,150.00	0%
GASOLINE	\$4,600.00	\$4,600.00	0%
BOOK, SUBSCRIP, MEMBERSHIPS	\$350.00	\$350.00	0%
TRAINING	\$1,000.00	\$1,000.00	0%
<b>Total Operating Expenses:</b>	<b>\$2,296,941.78</b>	<b>\$2,421,676.30</b>	<b>5.4%</b>
<b>Capital Outlay</b>			
MACHINERY & EQUIPMENT	\$179,000.00	\$0.00	-100%
MOTOR VEHICLES	\$120,000.00	\$0.00	-100%
BUILDINGS	\$562,500.00	\$0.00	-100%
MACHINERY & EQUIPMENT	\$4,000.00	\$4,000.00	0%
MOTOR VEHICLES	\$20,000.00	\$0.00	-100%
COMPUTER EQUIPMENT	\$7,500.00	\$7,500.00	0%
<b>Total Capital Outlay:</b>	<b>\$893,000.00</b>	<b>\$11,500.00</b>	<b>-98.7%</b>
<b>Total General Fund:</b>	<b>\$8,367,199.14</b>	<b>\$8,309,504.70</b>	<b>-0.7%</b>

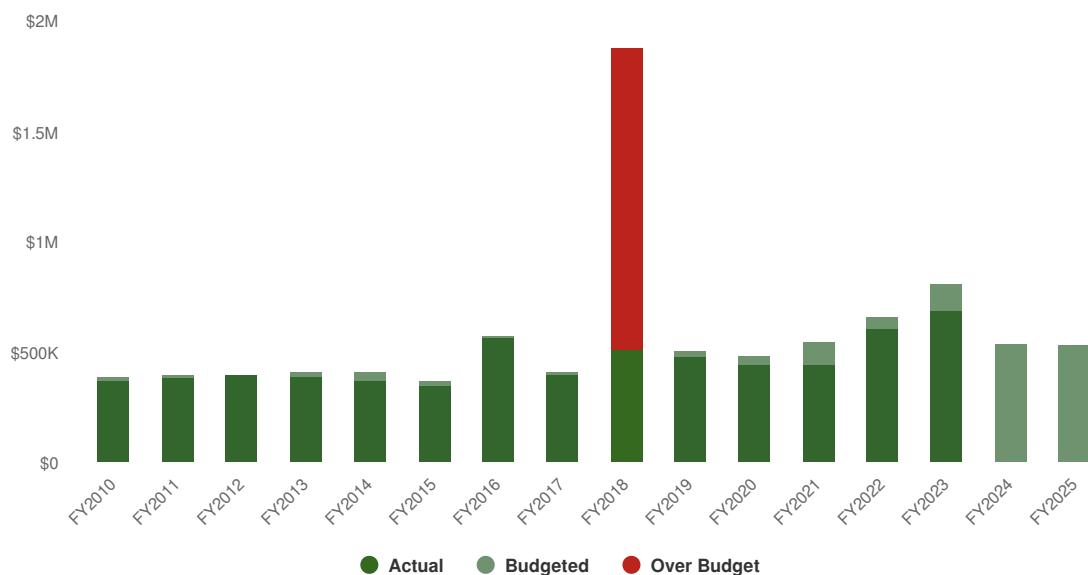


# Recreation and Cultural Arts

## Expenditures Summary

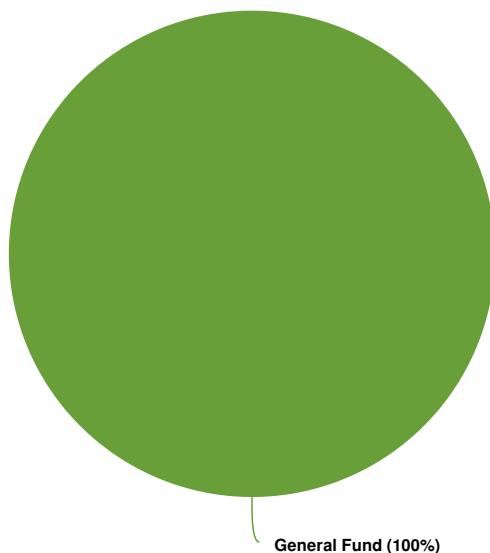
**\$531,443** **-\$6,944**  
(-1.29% vs. prior year)

### Recreation and Cultural Arts Proposed and Historical Budget vs. Actual

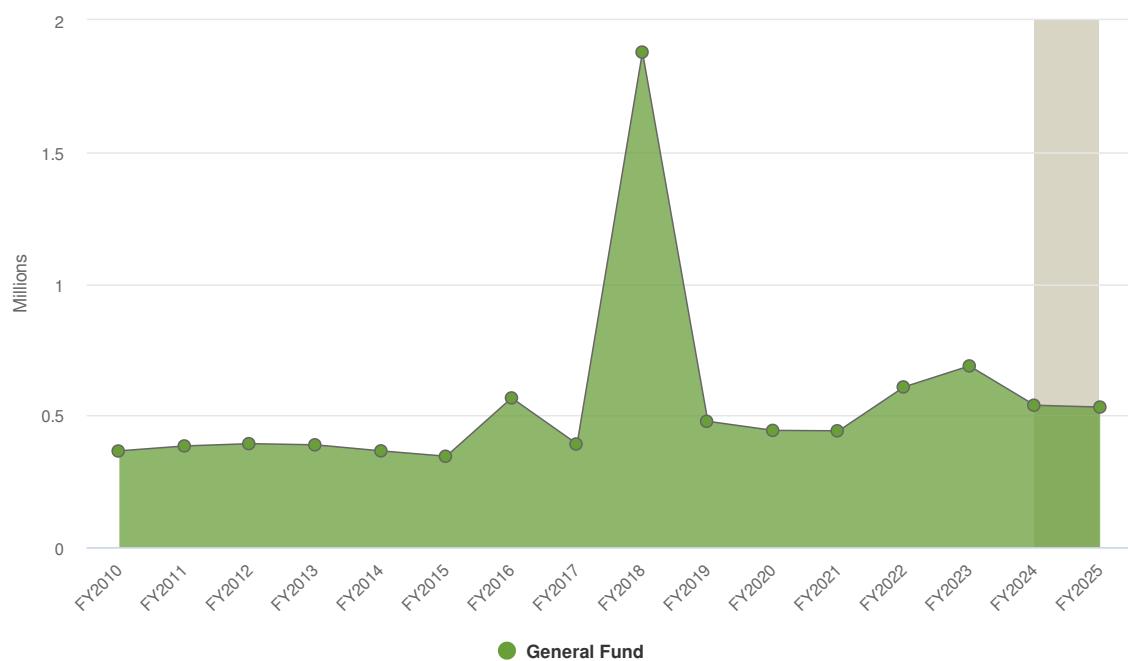


## Expenditures by Fund

### 2025 Expenditures by Fund



### Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			



<b>Name</b>	<b>FY2024 Budgeted</b>	<b>FY2025 Budgeted</b>	<b>FY2024 Budgeted vs. FY2025 Budgeted (% Change)</b>
<b>Personnel Services</b>			
SALARY	\$194,473.00	\$184,276.80	-5.2%
OVERTIME	\$7,000.00	\$5,000.00	-28.6%
SPECIAL PAY	\$5,000.00	\$5,000.00	0%
F.I.C.A.	\$14,877.19	\$14,097.17	-5.2%
BENEFIT GROUP-GENERAL	\$7,943.00	\$0.00	-100%
401 GENL DEF CONTR MATCH	\$12,855.00	\$12,855.00	0%
UNFUNDED LIABILITY-GEPP	\$17,565.00	\$17,565.00	0%
HEALTH	\$15,605.00	\$10,894.45	-30.2%
LIFE	\$449.00	\$516.35	15%
WORKERS' COMPENSATION	\$5,000.00	\$5,750.00	15%
<b>Total Personnel Services:</b>	<b>\$280,767.19</b>	<b>\$255,954.77</b>	<b>-8.8%</b>
<b>Operating Expenses</b>			
PROFESSIONAL SERVICES	\$250.00	\$200.00	-20%
OTHER CONTRACTUAL SERVS.	\$44,000.00	\$44,000.00	0%
TRAVEL AND PER DIEM	\$500.00	\$300.00	-40%
COMMUNICATIONS	\$11,000.00	\$11,000.00	0%
FREIGHT,POSTAGE,EXPR MAIL	\$150.00	\$150.00	0%
UTILITIES	\$12,000.00	\$12,000.00	0%
CITY PROVIDED	\$9,000.00	\$9,000.00	0%
RENTALS AND LEASES	\$11,000.00	\$0.00	-100%
REPAIR & MAINTENANCE	\$5,600.00	\$11,368.00	103%
FIRST VEHICLES/EQUIPMENT	\$6,000.00	\$6,000.00	0%
PRINTING AND PUBLISHING	\$3,500.00	\$5,000.00	42.9%
CULTURAL ARTS	\$41,300.00	\$62,300.00	50.8%
OFFICE SUPPLIES	\$3,000.00	\$1,625.00	-45.8%
OPERATING SUPPLIES	\$24,100.00	\$25,800.00	7.1%
GASOLINE	\$1,250.00	\$500.00	-60%
BOOK, SUBSCRIP, MEMBERSHIPS	\$470.00	\$745.00	58.5%
TRAINING	\$3,500.00	\$4,500.00	28.6%
<b>Total Operating Expenses:</b>	<b>\$176,620.00</b>	<b>\$194,488.00</b>	<b>10.1%</b>
<b>Grants and Aids</b>			
CULTURAL ARTS / SCHOOLS	\$6,000.00	\$6,000.00	0%
AIDS TO PRIVATE ORGANIZAT	\$75,000.00	\$75,000.00	0%
<b>Total Grants and Aids:</b>	<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$538,387.19</b>	<b>\$531,442.77</b>	<b>-1.3%</b>



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## **CAPITAL IMPROVEMENTS**

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A 10-year Capital Improvement Plan was updated during the preparation of the FY2025 budget. It is organized not only by the Commission's set priorities, but also includes the Master Park Plan. The plan is attached as a file, as it is quite comprehensive.



During the preparation of the FY 2025 budget, the Public Utilities Director and the City Engineer updated the 10-year Capital Improvements Plan for both Water and Sewer Utilities. The plan is attached as a file, as it is quite comprehensive.



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# **DEBT**

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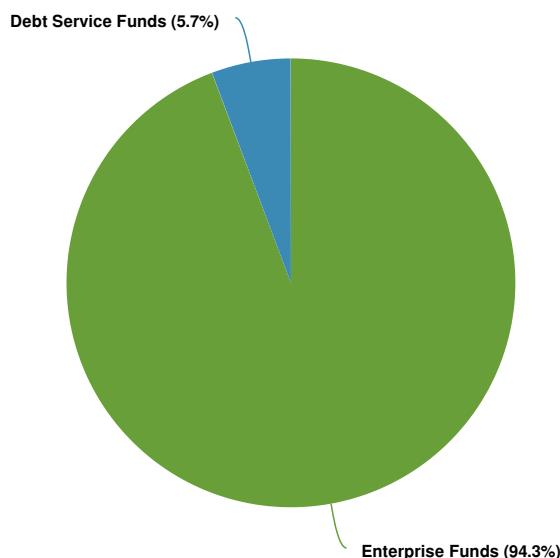
## Government-wide Debt Overview



# \$2,087,523

-\$8,372 (-0.40% vs. 2024 year)

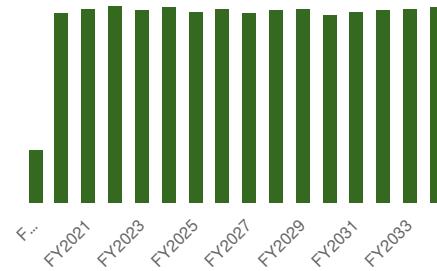
### Debt by Fund



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
All Funds	Actual	Actual	Actual	Actual	
Debt Service Funds	\$123,133	\$120,293	\$122,364	\$119,346	-2.5%
Enterprise Funds	\$2,045,374	\$1,974,214	\$1,973,531	\$1,968,176	-0.3%
<b>Total All Funds:</b>	<b>\$2,168,507</b>	<b>\$2,094,507</b>	<b>\$2,095,895</b>	<b>\$2,087,523</b>	<b>-0.4%</b>

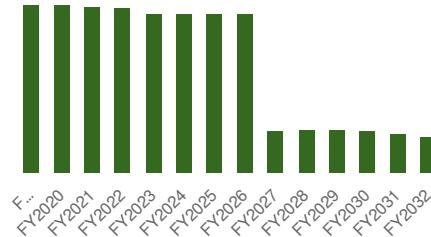


## Debt Service Funds



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
Debt Service Funds	Actual	Actual	Actual	Actual	
Debt Service Fund	\$123,133	\$120,293	\$122,364	\$119,346	-2.5%
<b>Total Debt Service Funds:</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>\$122,364</b>	<b>\$119,346</b>	<b>-2.5%</b>

## Enterprise Funds



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
Enterprise Funds	Actual	Actual	Actual	Actual	
Water Fund	\$553,070	\$553,192	\$553,012	\$550,571	-0.4%
Sewer Fund	\$1,267,823	\$1,233,462	\$1,233,132	\$1,230,484	-0.2%
Storm Water Drainage Fund	\$224,481	\$187,560	\$187,386	\$187,121	-0.1%
<b>Total Enterprise Funds:</b>	<b>\$2,045,374</b>	<b>\$1,974,214</b>	<b>\$1,973,531</b>	<b>\$1,968,176</b>	<b>-0.3%</b>



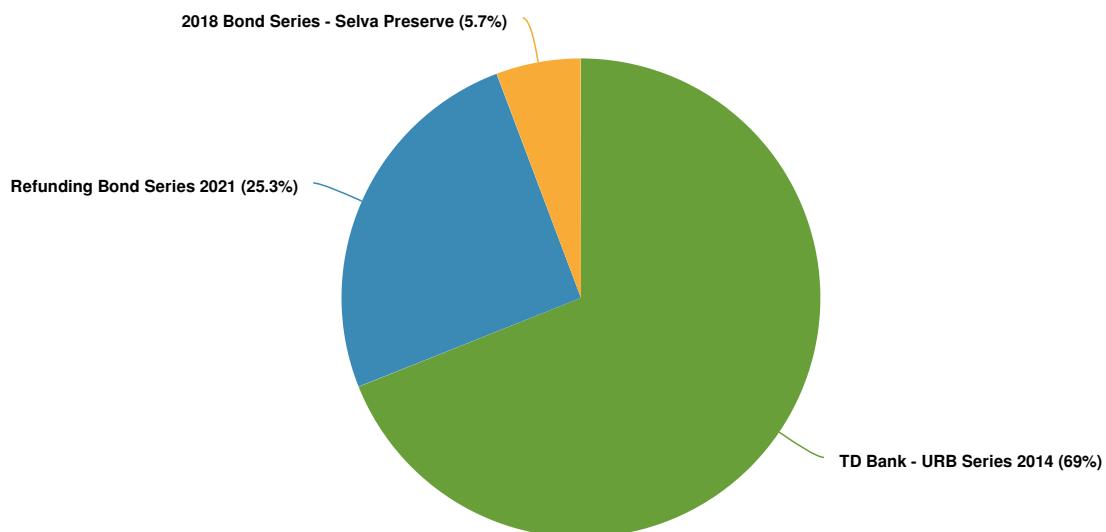
## Debt Snapshot



# \$2,087,523

-\$8,372 (-0.40% vs. 2024 year)

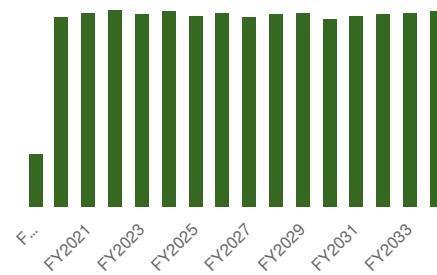
### Debt by Type



Financial Summary		FY2022	FY2023	FY2024	FY2025	% Change
Debt		Actual	Actual	Actual	Actual	
2018 Bond Series - Selva Preserve		\$123,133	\$120,293	\$122,364	\$119,346	-2.5%
TD Bank - URB Series 2014		\$1,443,412	\$1,442,772	\$1,441,434	\$1,439,396	-0.1%
SRF Loan WW160700		\$0	\$0	\$0	\$0	0%
SRF DW160710		\$0	\$0	\$0	\$0	0%
Refunding Bond Series 2021		\$528,287	\$531,442	\$532,098	\$528,780	-0.6%
Vac-Con Truck Lease		\$73,675	\$0	\$0	\$0	0%
<b>Total Debt:</b>		<b>\$2,168,507</b>	<b>\$2,094,507</b>	<b>\$2,095,895</b>	<b>\$2,087,523</b>	<b>-0.4%</b>

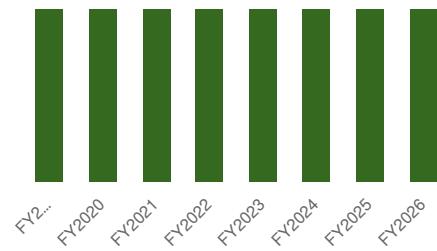


## 2018 Bond Series - Selva Preserve



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
2018 Bond Series - Selva Preserve	Actual	Actual	Actual	Actual	
Principal	\$80,000	\$80,000	\$85,000	\$85,000	0%
Interest	\$43,133	\$40,293	\$37,364	\$34,346	-8.1%
<b>Total 2018 Bond Series - Selva Preserve:</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>\$122,364</b>	<b>\$119,346</b>	<b>-2.5%</b>

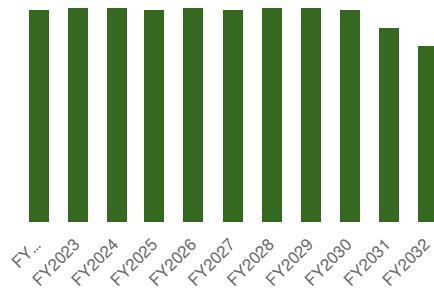
## TD Bank - URB Series 2014



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
TD Bank - URB Series 2014	Actual	Actual	Actual	Actual	
Principal	\$1,300,000	\$1,330,000	\$1,360,000	\$1,390,000	2.2%
Interest October	\$79,278	\$64,133	\$48,639	\$32,795	-32.6%
Interest April	\$64,133	\$48,639	\$32,795	\$16,601	-49.4%
<b>Total TD Bank - URB Series 2014:</b>	<b>\$1,443,412</b>	<b>\$1,442,772</b>	<b>\$1,441,434</b>	<b>\$1,439,396</b>	<b>-0.1%</b>



## Refunding Bond Series 2021



Financial Summary	FY2022	FY2023	FY2024	FY2025	% Change
Refunding Bond Series 2021	Actual	Actual	Actual	Actual	
Principal	\$442,740	\$452,934	\$461,288	\$465,804	1%
Interest	\$85,547	\$78,509	\$70,809	\$62,976	-11.1%
<b>Total Refunding Bond Series 2021:</b>	<b>\$528,287</b>	<b>\$531,442</b>	<b>\$532,098</b>	<b>\$528,780</b>	<b>-0.6%</b>



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## **APPENDIX**

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

