MEMORANDUM	
TO:	Mayor and City Council Members
FROM:	Mike Staffopoulos, City Manager
DATE:	July 25, 2025
SUBJECT:	Proposed Budget and Business Plan

I am pleased to present the proposed budget and business plan for the 2026 fiscal year. The tabular format of the proposed budget is intended to make it easy for you to review pertinent sections of the document prior to our workshops. The proposed budget has been prepared using an unchanged millage rate of 3.9947 per $1,000 of assessed taxable value, which is 17% lower than the current statewide average of 4.8286.

Budget Highlights Include:

- ✓ The City's total proposed budget is $247,990,185. The budget is $13,077,506 or 5.6% higher than the current fiscal year.

- ✓ The General Fund's proposed budget is $33,033,348. Property taxes represent 57% of General Fund revenues. 52% of the General Fund's total budget is used to pay for police and fire services.

- ✓ Using the proposed millage rate, a homeowner in Jacksonville Beach with an assessed median value of $322,820 (and a homestead exemption of $50,000) can expect to pay $5,225 in property taxes. Of that amount, $1,090 (or $90.83 per month) will be paid to the City of Jacksonville Beach.

- ✓ City-wide total taxable property values increased by $408,969,087, or 7.8%, which includes new construction of $118,151,745. Taxable values in the redevelopment districts increased by $89,411,563 or 5.8%; taxable values for the rest of the City increased by $319,557,524, or 7.3%.

- ✓ $61,074,404 in capital investments is programmed to maintain and improve the City's infrastructure, reflecting our strong commitment to providing reliable utilities, a safe environment, and varied recreational opportunities for all ages

This budget makes it possible to continue to provide a level of services that our citizens expect and to set aside funds for longer term projects such as facilities and park maintenance. In addition, the budget proposes the following staffing changes to address workload demands in areas of critical importance to the City:

- Add one Utility Locator in Public Works
- Add one Utility Locator in Beaches Energy
- Add one Mechanic at the Water Reclamation Facility
- Add one Communication Specialist
- Add one Assistant Facilities Maintenance Manager
- Convert from contract to full-time one Technical Project Manager
- Convert one part-time Lifeguard position to full-time

The FY2026 budget process was guided by the City's mission and strategic goals, with a strong emphasis on performance measures, efficiency, responsiveness and transparency. We have in place processes that enable us to clearly understand the cost drivers and expenditures involved in serving our community. This preparation ensures we are ready to respond to any inquiries or reviews, whether from the state, oversight committees, or our citizens.

We look forward to approaching the upcoming fiscal year with a continued focus on the City's Vision: **A vibrant Coastal Community that embraces "the beach life".** As stewards of the taxpayer resources that make possible the services that are essential to our community, we will continue to manage these resources conservatively and responsibly. I believe we continue to remain capable and are prepared to meet the challenges ahead. I look forward to our continued work together, and to our collective efforts to make Jacksonville Beach a great place to live, work, and visit.

Following this letter is a **budget workshop calendar**, a **table of contents**, and a discussion of City services and where our property tax dollars go. The **Introduction** section includes financial summaries of budgeted funds, authorized positions, capital outlay, and transfers.

The **business plans** highlight each department's strategies, goals, and objectives for delivering services to the community with efficiency and impact. Following each department's business plan is a listing of all capital outlay items requested by the department in its budget. Following the business plans is a City-wide five-year capital improvement plan.

MS:akg

FY2026 Budget Workshop Calendar

DATE / TIME	TOPIC/DEPARTMENT REVIEWED	MEETING LOCATION
Friday, 8/1/2025 2:00-6:00 p.m.	Budget Showcase Financial Condition Report	City Council Chambers
Monday, 8/4/2025 4:00-6:00 p.m.	Police Parks & Recreation, Beaches Energy	City Council Training Room
Tuesday, 8/5/2025 5:30-8:30 p.m.	Executive Finance, Human Resource, Information Services, Legal	City Council Training Room
Monday, 8/11/2025 5:30-7:00 p.m.	Public Works Planning & Development Redevelopment	City Council Training Room
Tuesday, 8/12/2025 4:00-7:00 p.m.	Additional Date if Needed	City Council Training Room

Tentative Dates for Budget Adoption*:

First Reading: Wednesday, September 3

City Hall, 5:30 p.m.

Second Reading: Monday, September 15

City Hall, 5:30 p.m.

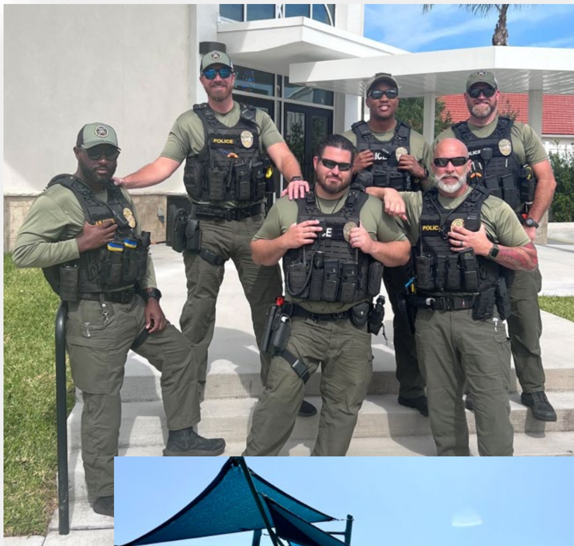
These dates may change, subject to the dates chosen by the School Board and the County

Table of Contents

City Services:

The City provides a full range of services:

- 24-hour Police Protection
- 24-hour Fire Protection & EMS (contractual)
- Maintenance of city streets, sidewalks, & lighting
- Building Inspection, Fire Marshal & Permitting Services
- Code Enforcement Services
- Animal Control Services
- 4.1 miles of lifeguard protected beach
- Oceanfront restrooms and showers, 26 acres of park facilities including softball and football fields, basketball and pickleball courts, playground and picnic equipment, Carver Community Center, a Tennis Facility, and an 18-hole professionally staffed golf course
- 2 City Cemeteries
- Electric, Natural Gas, Water, Stormwater, Sewer and Sanitation services



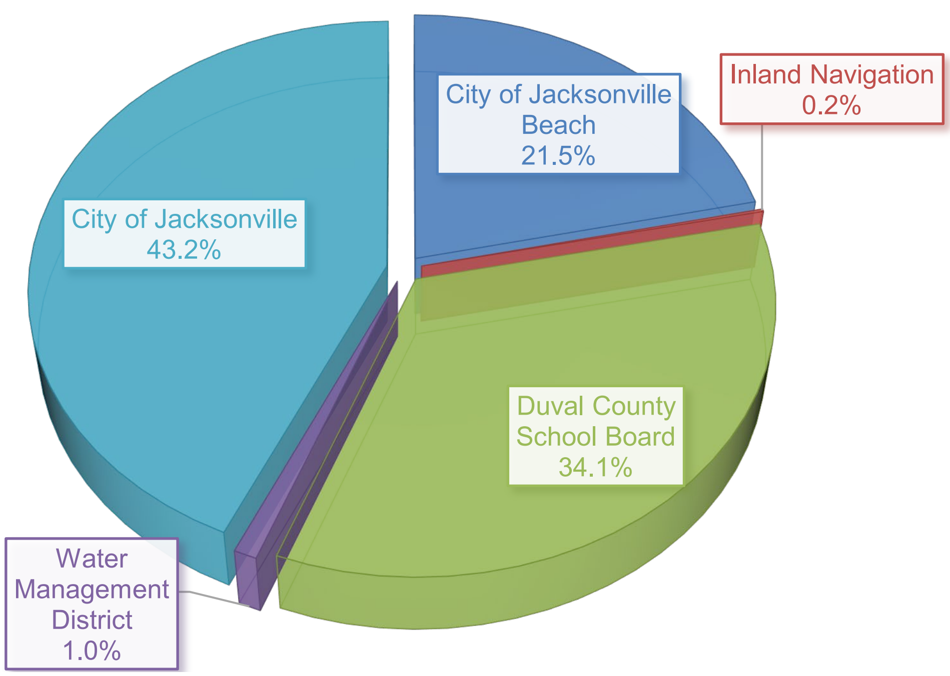
The Cost of City Services:

A home in Jacksonville Beach with an assessed median value of $322,820 (and a homestead exemption of $50,000) has a net taxable value of $272,820 ($297,820 for school districts). Based on 2025 proposed millage rates, that homeowner will pay $5,225 in property taxes. $1,090 of that household’s taxes (or $90.83 per month) will be paid to the City of Jacksonville Beach. In comparison, the cost for cable TV service and internet service can exceed $100 per month.

Funding City Services:
City services are funded from a variety of sources including property taxes, local option taxes, state shared revenues and utility rates. The City's millage rate is only a portion of the total property tax paid by property owners in Jacksonville Beach. Four other taxing authorities assess millage rates on property value. Taxes shown below are based on median home value of $3022,820 for FY2025 with homestead exemptions of $50,000 ($25,000 for school district taxes).

Where Your Property Tax Dollars Go:

	Proposed	
	Millage Rate	Property Tax
City of Jacksonville Beach	**3.9947**	**$1,090**
Inland Navigation	0.0288	$8
Duval County School Board	6.3400	$1,888
Water Management District	0.1793	$49
City of Jacksonville	8.0262	$2,190
Total	**18.5690**	**$5,225**



Budget Planning Calendar

Approximate Date	Required Budget Action
February 1	Completion of budget projections for major funds Management review of budget calendar and budget instructions
March 15	Departments submit 5-year capital improvement plan requests
April 1	Mid-year budget adjustment
May 1	Departments submit next year budget requests
May through June	City Manager, Chief Financial Officer and Budget Officer meet with Departments to review and revise all budget requests and business plans
June 1	Property Appraiser provides estimated preliminary taxable base for next budget year per FS 200.065
July 1	Property Appraiser submits Certificate of Taxable Value (DR420)
End of July	Proposed millage rate, calculation of rolled back rate and date for first public hearing on budget due to Property Appraiser (within 35 days of receipt of taxable value)
First half of August	City Council workshops to review budgets and business plans
First week in September	First public hearing on budget; adoption of tentative millage rate and proposed operating budget - Run TRIM budget ad in newspaper
Third week in September	Second (final) public hearing on budget: adoption of millage rate and operating budget

The City adopts its budget in accordance with Florida Statutes, Chapter 200, commonly referred to as the Truth in Millage Act (TRIM). The budget calendar complies with TRIM requirements.

The annual budget is prepared in accordance with state and local law and policy. Although the State does not require it to do so, the City prepares an operating budget for all funds.

Section 31 of the City of Jacksonville Beach's Charter gives the City Manager the duty to prepare and submit to the Council the annual budget estimate. Under the direction of the City Manager, budget preparation involves all levels of management throughout the budget process.

City of Jacksonville Beach, Florida
Organization Chart

Residents of Jacksonville Beach

City Council

City Attorney

Agency, Boards & Commission
- Board of Adjustment
- Community Redevelopment Agency
- Pension Boards (3)
- Planning Commission
- Special Magistrate

City Manager

Finance
- Accounting
- Customer Care
- Purchasing Administration
- Storeroom
- Building Maintenance
- Lease Facilities (Technology)
- Fleet Maintenance
- O & M Facility

Human Resources
- Personnel Administration
- Insurance
- Pension Administration

Executive & Legislative
- City Council
- City Attorney
- City Clerk
- Fire Marshal *
- Fire Services *
- City Manager

Planning & Development
- Planning & Development
- Building Inspection
- Code Enforcement
- Community Redevelopment Agency

Parks & Recreation
- Recreation Administration
- Ocean Rescue
- Parks Maintenance
- Tennis
- Ocean Front Restrooms
- Carver Center
- SB Community Ctr & Exhibit Hall
- Special Events
- Convention Development
- Golf Course
- Tree Protection

Police
- Police Administration
- Records
- Investigations
- Patrol
- Communications
- Services
- Reserve
- Volunteer Programs
- Parking
- Downtown Policing
- Police Special Revenue Funds
- Radio Communications

Information Services
- Application Services
- Technology & Information Security Services

Beaches Energy Services
- Purchase of Power
- Electric Administration
- Engineering
- Relay & Substations
- Construction & Maintenance
- Capital Improvements
- System Operations
- Transmission
- Conservation & Renewables
- CARE Program
- Regulatory Compliance
- Natural Gas
- Meter Services

Public Works
- Streets
- Local Option Gas Tax
- Public Works Administration
- Water Plant
- Water Reclamation Facility
- Distribution & Collection
- Capital Projects
- Stormwater
- Sanitation

Nondepartmental*
- Nondepartmental
- Capital Projects Funds

General Fund

Other Major Funds: Electric, Water & Sewer, Redevelopment, Capital Projects

* See Executive & Legislative Department for these divisions.

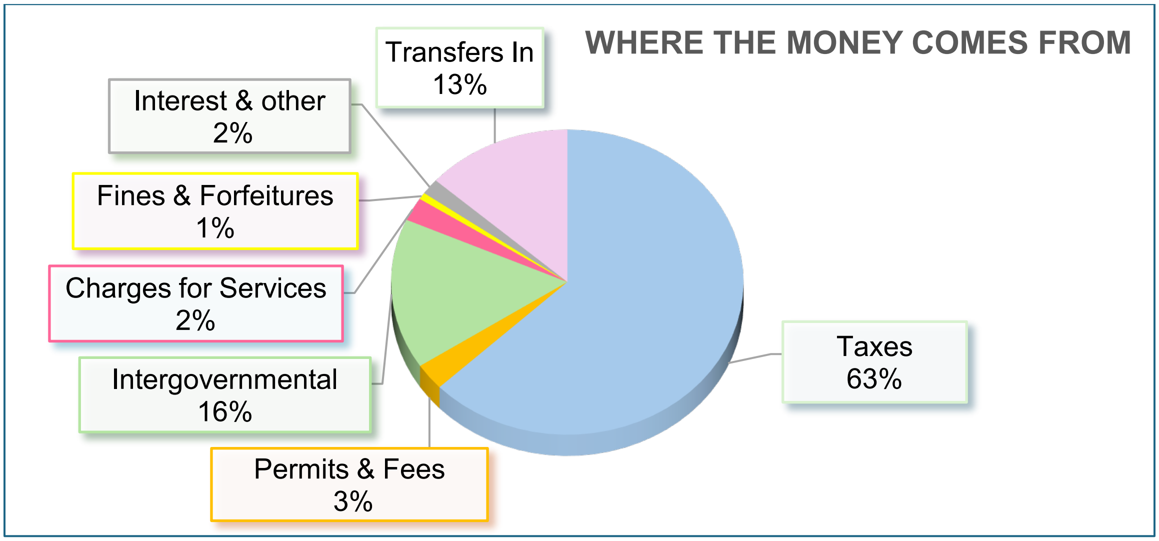
City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

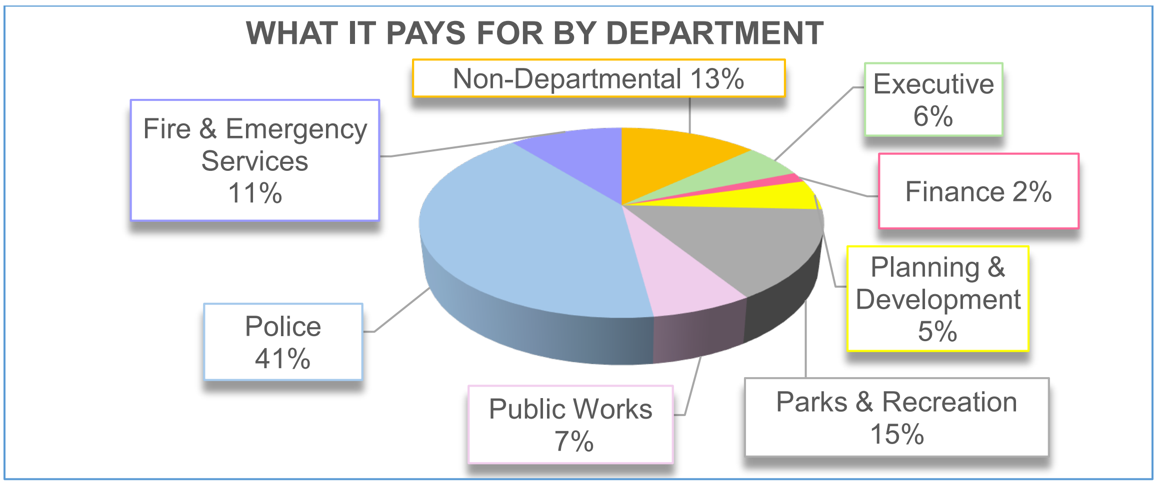
	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 109,862,853	$ 115,507,270	$ 133,265,521	$ 118,707,846	$ (14,557,675)	-10.9%
All other balances	216,753,710	240,362,997	276,349,094	274,222,274	(2,126,820)	-0.8%
Beginning Fund Balance	**326,616,563**	**355,870,267**	**409,614,615**	**392,930,120**	**(16,684,495)**	-4.1%
Revenues						
Taxes	32,207,082	34,775,502	37,861,853	39,839,058	1,977,205	5.2%
Permits & Fees	1,056,332	1,110,984	820,000	932,700	112,700	13.7%
Intergovernmental	12,437,452	9,214,181	5,296,947	5,412,289	115,342	2.2%
Charges for Services	141,586,114	136,171,074	146,293,053	145,027,319	(1,265,734)	-0.9%
Fines & Forfeitures	491,076	306,550	257,000	287,800	30,800	12.0%
Interest & other	25,542,516	64,025,953	18,500,045	21,339,298	2,839,253	15.3%
Transfers In	11,626,380	14,169,749	9,199,286	9,463,230	263,944	2.9%
Total Revenues	224,946,952	**259,773,993**	**218,228,184**	**222,301,694**	**4,073,510**	1.9%
Other Financing Sources	**5,416,710**	**10,986,498**				
Expenditures						
Personal Services	37,182,196	39,402,199	42,311,529	46,868,821	4,557,292	10.8%
Operating-Energy	70,118,266	58,337,090	64,077,023	64,671,789	594,766	0.9%
Operating-All Other	49,682,882	56,243,013	61,240,360	65,597,281	4,356,921	7.1%
Capital Outlay	26,647,681	32,450,747	57,774,481	61,074,403	3,299,922	5.7%
Grants to Others	21,000	194,002	310,000	310,000	-	0.0%
Transfers	11,626,380	14,169,749	9,199,286	9,467,891	268,605	2.9%
Total Expenditures	**195,278,405**	**200,796,800**	**234,912,679**	**247,990,185**	**13,077,506**	5.6%
Other Financing Uses	**5,831,552**	**16,219,343**				
Change in Fund Balance	**29,253,704**	**53,744,348**	**(16,684,495)**	**(25,688,491)**	**(9,003,996)**	53.97%
Unrestricted/unassigned	115,507,271	133,265,521	118,707,846	102,771,239	(15,936,607)	-13.4%
All other balances	240,362,996	276,349,094	274,222,274	264,470,390	(9,751,884)	-3.6%
Ending Fund Balance	**$ 355,870,267**	**$ 409,614,615**	**$ 392,930,120**	**$ 367,241,629**	**$ (25,688,491)**	-6.5%
Expenditures by Department						
00 - Non-Departmental	12,637,704	15,289,485	21,228,562	22,873,128	1,644,566	7.7%
01 - Executive	2,286,060	2,210,384	2,657,499	2,973,256	315,757	11.9%
02 - Finance	7,693,733	8,507,990	9,343,831	10,460,734	1,116,903	12.0%
04 - Planning and Development	1,345,817	1,445,542	1,587,397	1,684,818	97,421	6.1%
06 - Parks and Recreation	6,976,834	7,711,946	8,816,609	9,489,733	673,124	7.6%
07 - Public Works	28,625,511	28,709,426	40,540,592	37,338,959	(3,201,633)	-7.9%
09 - Police	12,136,058	13,434,705	13,799,954	15,498,797	1,698,843	12.3%
10 - Fire and Emergency Services	3,150,834	3,371,100	3,478,495	3,563,763	85,268	2.5%
12 - Beaches Energy Services	98,903,302	89,958,111	102,956,542	105,259,927	2,303,385	2.2%
13 - Human Resources	14,266,376	15,164,252	16,255,005	16,618,945	363,940	2.2%
16 - Community Redevelopment	5,367,417	12,775,785	11,736,670	18,415,229	6,678,559	56.9%
17 - Information Services	1,888,759	2,218,074	2,511,523	3,812,896	1,301,373	51.8%
Total Expenditures	**$ 195,278,405**	**$ 200,796,800**	**$ 234,912,679**	**$ 247,990,185**	**$ 13,077,506**	5.6%
Expenditures by Major/Nonmajor Fund:						
General Fund	$ 29,821,982	$ 32,010,834	$ 31,147,065	$ 33,033,348	$ 1,886,283	6.1%
Redevelopment	6,930,491	14,486,272	13,416,981	20,210,107	6,793,126	50.6%
General Capital Projects	5,366,083	5,056,185	7,811,828	10,497,628	2,685,800	34.4%
Electric	95,815,779	86,569,371	99,117,859	101,113,587	1,995,728	2.0%
Water & Sewer	13,091,908	13,251,157	26,269,132	18,161,860	(8,107,272)	-30.9%
Total Major Funds	151,026,243	151,373,819	177,762,865	183,016,530	5,253,665	3.0%
Nonmajor Governmental	7,490,927	7,293,753	10,449,855	10,153,303	(296,552)	-2.8%
Nonmajor Enterprise	12,271,861	15,601,174	18,064,867	23,054,435	4,989,568	27.6%
Internal Service	15,758,229	17,373,819	19,410,919	22,264,123	2,853,204	14.7%
Pension	8,731,145	9,154,235	9,224,173	9,501,794	277,621	3.0%
Total Nonmajor Funds	44,252,162	49,422,981	57,149,814	64,973,655	7,823,841	13.7%
Total Expenditures	**$ 195,278,405**	**$ 200,796,800**	**$ 234,912,679**	**$ 247,990,185**	**$ 13,077,506**	5.6%
Total Expenditures	$ 195,278,405	$ 200,796,800	$ 234,912,679	$ 247,990,185	$ 13,077,506	5.6%
less: Internal Service Charges	15,758,229	17,373,819	19,410,919	22,264,123	2,853,204	14.7%
less: Transfers	11,626,380	14,169,749	9,199,286	9,467,891	268,605	2.9%
Net Budgeted Expenditures	**$ 167,893,796**	**$ 169,253,232**	**$ 206,302,474**	**$ 216,258,171**	**$ 9,955,697**	4.8%

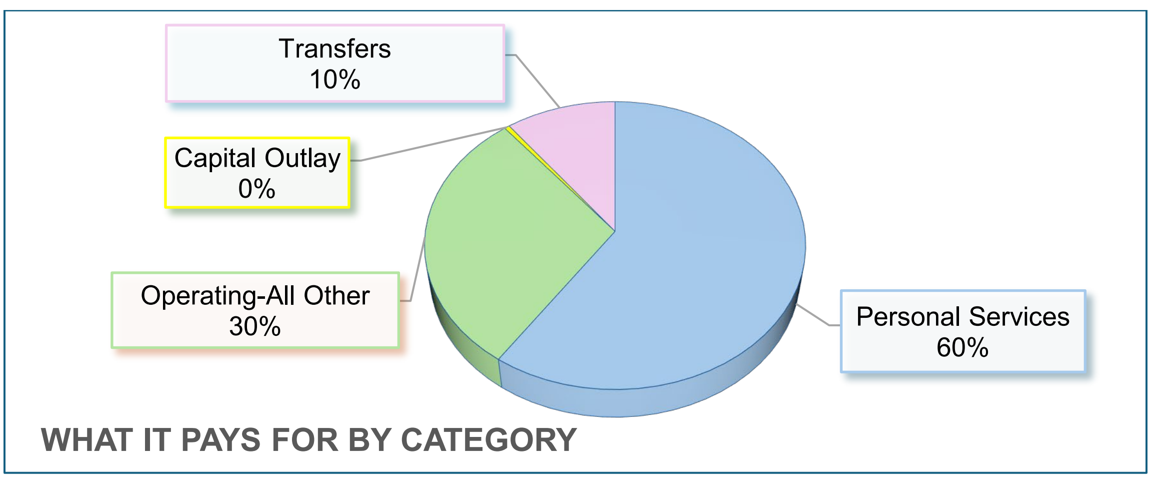
General Fund
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 851,311	$ 440,568	$ -	$ -	$ -	0.0%
All other balances	14,522,142	15,367,339	15,584,046	15,584,046	-	0.0%
Beginning Fund Balance	**15,373,453**	**15,807,907**	**15,584,046**	**15,584,046**	**-**	0.0%
Revenues						
Taxes	16,498,043	18,195,975	19,510,526	20,781,478	1,270,952	6.5%
Permits & Fees	1,050,332	1,100,484	820,000	932,700	112,700	13.7%
Intergovernmental	5,983,477	5,396,451	5,154,947	5,271,434	116,487	2.3%
Charges for Services	853,851	780,498	700,000	821,000	121,000	17.3%
Fines & Forfeitures	444,877	262,246	218,000	240,800	22,800	10.5%
Interest & other	1,097,358	1,727,097	412,500	555,900	143,400	34.8%
Transfers In	4,295,283	4,220,825	4,331,092	4,430,036	98,944	2.3%
Total Revenues	**30,223,221**	**31,683,576**	**31,147,065**	**33,033,348**	**1,886,283**	6.1%
Other Financing Sources	**33,215**	**103,397**				
Expenditures						
Personal Services	15,389,065	16,543,080	17,548,659	19,672,778	2,124,119	12.1%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,548,741	8,187,478	9,292,406	9,799,570	507,164	5.5%
Capital Outlay	184,176	212,449	231,000	161,000	(70,000)	-30.3%
Grants to Others	-	-	-	-	-	0.0%
Transfers	6,700,000	7,067,827	4,075,000	3,400,000	(675,000)	-16.6%
Total Expenditures	**29,821,982**	**32,010,834**	**31,147,065**	**33,033,348**	**1,886,283**	6.1%
Other Financing Uses						
Change in Fund Balance	**434,454**	**(223,861)**	**-**	**-**	**-**	
Unrestricted/unassigned	440,568	-	-	-	-	0.0%
All other balances	15,367,339	15,584,046	15,584,046	15,584,046	-	0.0%
Ending Fund Balance	**$ 15,807,907**	**$ 15,584,046**	**$ 15,584,046**	**$ 15,584,046**	**$ -**	0.0%
Expenditures by Department						
00 - Non-Departmental	7,158,171	7,634,283	5,044,114	4,345,905	(698,209)	-13.8%
01 - Executive	1,454,148	1,381,109	1,773,270	1,905,043	131,773	7.4%
03 - Finance Property	429,424	423,521	501,527	553,202	51,675	10.3%
04 - Planning and Development	1,345,817	1,445,542	1,587,397	1,684,818	97,421	6.1%
06 - Parks and Recreation	4,124,140	4,449,993	4,596,545	5,084,070	487,525	10.6%
07 - Public Works	1,793,858	1,881,236	2,078,884	2,245,538	166,654	8.0%
09 - Police	10,365,590	11,424,050	12,086,833	13,651,009	1,564,176	12.9%
10 - Fire and Emergency Services	3,150,834	3,371,100	3,478,495	3,563,763	85,268	2.5%
Total Expenditures	**$ 29,821,982**	**$ 32,010,834**	**$ 31,147,065**	**$ 33,033,348**	**$ 1,886,283**	6.1%

GENERAL FUND







General Fund
Summary of Revenues

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Taxes						
Property Tax	$ 14,614,469	$ 16,169,602	$ 17,783,978	$ 18,833,960	$ 1,049,982	5.9%
Local Communications Services	1,329,639	1,327,304	1,169,000	1,308,925	139,925	12.0%
Other taxes	553,935	699,069	557,548	638,593	81,045	14.5%
Total Taxes	16,498,043	18,195,975	19,510,526	20,781,478	1,270,952	6.5%
Licenses & Permits						
Building permits	869,402	953,500	700,000	817,200	117,200	16.7%
Other licenses and permits	180,930	146,984	120,000	115,500	(4,500)	-3.8%
Total Licenses and Permits	1,050,332	1,100,484	820,000	932,700	112,700	13.7%
Intergovernmental Revenues						
8th cent motor fuel	225,799	197,977	209,000	209,000	-	0.0%
Sales tax distribution	1,043,991	927,623	874,000	874,000	-	0.0%
State 1/2 cent tax	3,423,639	3,092,422	2,856,000	2,944,000	88,000	3.1%
Other intergovernmental revenues	262,267	107,150	117,000	118,400	1,400	1.2%
Duval county in Lieu of Taxes	851,114	876,647	902,947	930,034	27,087	3.0%
911 Rebate	176,667	194,632	196,000	196,000	-	0.0%
Total Intergovernmental Revenues	5,983,477	5,396,451	5,154,947	5,271,434	116,487	2.3%
Charges for Services						
Lien Certificates	28,320	28,400	35,000	35,000	-	0.0%
Cemetery services	14,840	8,450	13,000	13,000	-	0.0%
Recreation programs	251,340	184,230	223,000	223,000	-	0.0%
Other Charges and Fees	559,351	559,418	429,000	550,000	121,000	28.2%
Total Services	853,851	780,498	700,000	821,000	121,000	17.3%
Fines & Forfeitures						
Court Fines	32,562	40,265	43,000	43,000	-	0.0%
Parking violations	168,463	162,519	134,000	154,800	20,800	15.5%
Code enforcement	190,660	-	1,000	1,000	-	0.0%
Other Fines and Forfeits	53,192	59,462	40,000	42,000	2,000	5.0%
Total Fines & Forfeitures	444,877	262,246	218,000	240,800	22,800	10.5%
Interest & Other Revenue						
Interest on investments	642,532	1,273,185	210,000	292,800	82,800	39.4%
Other revenues	454,826	453,912	202,500	263,100	60,600	29.9%
Total Other Revenues	1,097,358	1,727,097	412,500	555,900	143,400	34.8%
Transfers In						
Transfer from Electric Utility	3,680,146	3,586,382	3,689,796	3,789,106	99,310	2.7%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	243,137	262,443	269,296	268,930	(366)	-0.1%
Total Transfers	4,295,283	4,220,825	4,331,092	4,430,036	98,944	2.3%
Total Revenue	**$ 30,223,221**	**$ 31,683,576**	**$ 31,147,065**	**$ 33,033,348**	**$ 1,886,283**	6.1%

General Fund
Summary of Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Executive & Legislative						
City Council	$ 191,371	$ 193,649	$ 204,325	$ 207,737	$ 3,412	1.7%
City Attorney	536,779	418,772	633,184	676,023	42,839	6.8%
City Clerk	466,833	474,021	540,153	596,616	56,463	10.5%
Fire Marshal's Office	259,166	294,666	395,608	424,667	29,059	7.3%
Total	1,454,149	1,381,108	1,773,270	1,905,043	131,773	7.4%
Finance						
Building Maintenance	429,424	423,521	501,527	553,202	51,675	10.3%
Planning & Development						
Planning & Development	532,518	576,697	563,999	618,377	54,378	9.6%
Building Inspections	655,665	711,133	818,228	878,054	59,826	7.3%
Code Enforcement	157,633	157,711	205,170	188,387	(16,783)	-8.2%
Total	1,345,816	1,445,541	1,587,397	1,684,818	97,421	6.1%
Parks & Recreation						
Administration	703,492	675,972	739,413	764,076	24,663	3.3%
Ocean Rescue	1,265,245	1,512,430	1,514,855	1,696,530	181,675	12.0%
Grounds Maintenance	1,353,706	1,475,695	1,467,138	1,706,247	239,109	16.3%
Cemetery Maintenance	83,610	79,677	82,771	86,106	3,335	4.0%
Dog Park	23,269	21,838	27,000	33,000	6,000	22.2%
Tennis	233,881	207,495	257,648	229,222	(28,426)	-11.0%
Oceanfront Restrooms	175,492	165,742	164,300	175,000	10,700	6.5%
Carver Center	176,781	183,108	225,834	264,557	38,723	17.1%
Exhibition Hall	24,249	27,213	23,700	25,700	2,000	8.4%
Special Events	84,415	100,823	93,886	103,632	9,746	10.4%
Total	4,124,140	4,449,993	4,596,545	5,084,070	487,525	10.6%
Public Works						
Streets	1,793,858	1,881,236	2,078,884	2,245,538	166,654	8.0%
Police						
Administration	1,392,676	1,540,707	1,569,936	1,821,111	251,175	16.0%
Records	171,604	170,603	274,616	271,799	(2,817)	-1.0%
Investigative	1,921,734	1,579,363	2,052,172	2,306,092	253,920	12.4%
Patrol	4,894,740	5,978,704	5,732,788	6,590,686	857,898	15.0%
Communications	1,023,870	1,110,963	1,225,027	1,295,024	69,997	5.7%
Ancillary Services	752,213	779,387	903,102	1,004,331	101,229	11.2%
Police Reserves	71,996	147,754	135,985	162,906	26,921	19.8%
Parking	104,108	102,055	157,662	162,827	5,165	3.3%
Volunteer Programs	32,650	14,516	35,545	36,233	688	1.9%
Total	10,365,591	11,424,052	12,086,833	13,651,009	1,564,176	12.9%
Fire & Emergency Services						
Fire Services	3,150,834	3,371,100	3,478,495	3,563,763	85,268	2.5%
Non-departmental						
Non-departmental	7,158,171	7,634,283	5,044,114	4,345,905	(698,209)	-13.8%
Total Expenditures	**$ 29,821,983**	**$ 32,010,834**	**$ 31,147,065**	**$ 33,033,348**	**$ 1,886,283**	6.1%
Resource Allocation:						
Personal Services	$ 15,389,065	$ 16,543,080	$ 17,548,659	$ 19,672,778	$ 2,124,119	12.1%
Operating-All Other	7,548,742	8,187,478	9,292,406	9,799,570	507,164	5.5%
Capital Outlay	184,176	212,449	231,000	161,000	(70,000)	-30.3%
Grants to Others	-	-	-	-	-	0.0%
Transfers	6,700,000	7,067,827	4,075,000	3,400,000	(675,000)	-16.6%
Total Expenditures	**$ 29,821,983**	**$ 32,010,834**	**$ 31,147,065**	**$ 33,033,348**	**$ 1,886,283**	6.1%

Major Fund - Community Redevelopment Agency
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ -	$ -	$ -	$ -	$ -	0.0%
All other balances	40,253,812	46,612,195	48,784,243	49,660,119	875,876	1.8%
Beginning Fund Balance	**40,253,812**	**46,612,195**	**48,784,243**	**49,660,119**	**875,876**	1.8%
Revenues						
Taxes	11,463,597	12,503,318	14,122,657	14,905,753	783,096	5.5%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,575,576	3,312,411	170,200	282,500	112,300	66.0%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	**13,039,173**	**15,815,729**	**14,292,857**	**15,188,253**	**895,396**	6.3%
Other Financing Sources	**249,701**	**842,591**				
Expenditures						
Personal Services	1,456,203	1,244,801	1,698,705	1,945,817	247,112	14.5%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	1,133,663	1,276,934	1,596,308	1,695,808	99,500	6.2%
Capital Outlay	4,340,625	11,791,535	9,821,968	16,268,482	6,446,514	65.6%
Grants to Others	-	173,002	300,000	300,000	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	**6,930,491**	**14,486,272**	**13,416,981**	**20,210,107**	**6,793,126**	50.6%
Other Financing Uses						
Change in Fund Balance	**6,358,383**	**2,172,048**	**875,876**	**(5,021,854)**	**(5,897,730)**	-673.4%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	46,612,195	48,784,243	49,660,119	44,638,265	(5,021,854)	-10.1%
Ending Fund Balance	**$ 46,612,195**	**$ 48,784,243**	**$ 49,660,119**	**$ 44,638,265**	**$ (5,021,854)**	-10.1%
Expenditures by Department						
09 - Police	1,563,074	1,710,487	1,680,311	1,794,878	114,567	6.8%
16 - Community Redevelopment	5,367,417	12,775,785	11,736,670	18,415,229	6,678,559	56.9%
Total Expenditures	**$ 6,930,491**	**$ 14,486,272**	**$ 13,416,981**	**$ 20,210,107**	**$ 6,793,126**	50.6%
Expenditures by Fund:						
181-Downtown Tax Increment	$ 3,381,492	$ 13,672,589	$ 10,994,608	$ 10,658,473	$ (336,135)	-3.1%
182-Southend Tax Increment	$ 3,548,999	$ 813,683	$ 2,422,373	$ 9,551,634	$ 7,129,261	294.3%
Total Expenditures	**$ 6,930,491**	**$ 14,486,272**	**$ 13,416,981**	**$ 20,210,107**	**$ 6,793,126**	50.6%

Major Fund - General Capital Projects
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ -	$ -	$ -	$ -	$ -	0.0%
All other balances	18,332,240	20,383,891	23,991,091	20,823,263	(3,167,828)	-13.2%
Beginning Fund Balance	**18,332,240**	**20,383,891**	**23,991,091**	**20,823,263**	**(3,167,828)**	-13.2%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	546,746	1,297,907	100,000	50,000	(50,000)	-50.0%
Transfers In	7,169,000	7,536,827	4,544,000	3,859,000	(685,000)	-15.1%
Total Revenues	**7,715,746**	**8,834,734**	**4,644,000**	**3,909,000**	**(735,000)**	-15.8%
Other Financing Sources						
Expenditures						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	184,468	797,666	298,340	477,680	179,340	60.1%
Capital Outlay	5,181,615	4,258,518	7,513,488	10,019,948	2,506,460	33.4%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	**5,366,083**	**5,056,184**	**7,811,828**	**10,497,628**	**2,685,800**	34.4%
Other Financing Uses	**298,012**	**171,350**				
Change in Fund Balance	**2,051,651**	**3,607,200**	**(3,167,828)**	**(6,588,628)**	**(3,420,800)**	108.0%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	20,383,891	23,991,091	20,823,263	14,234,635	(6,588,628)	-31.6%
Ending Fund Balance	**$ 20,383,891**	**$ 23,991,091**	**$ 20,823,263**	**$ 14,234,635**	**$ (6,588,628)**	-31.6%
Expenditures by Department						
00 - Non-Departmental	5,366,083	5,056,185	7,811,828	10,497,628	2,685,800	34.4%
Total Expenditures	**$ 5,366,083**	**$ 5,056,185**	**$ 7,811,828**	**$ 10,497,628**	**$ 2,685,800**	34.4%
Expenditures by Fund:						
315-General Capital Projects	$ 5,366,083	$ 5,056,185	$ 7,811,828	$ 10,497,628	$ 2,685,800	34.4%
Total Expenditures	**$ 5,366,083**	**$ 5,056,185**	**$ 7,811,828**	**$ 10,497,628**	**$ 2,685,800**	34.4%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 40,791,837	$ 40,333,523	$ 49,194,904	$ 43,721,889	$ (5,473,015)	-11.1%
All other balances	19,895,379	28,175,063	35,839,970	$ 35,839,970	-	0.0%
Beginning Fund Balance	**60,687,216**	**68,508,586**	**85,034,874**	**79,561,859**	**(5,473,015)**	-6.4%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	53	-	-	-	-	0.0%
Charges for Services	96,611,404	87,227,365	92,414,650	86,926,493	(5,488,157)	-5.9%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	2,586,398	5,953,405	906,000	1,449,000	543,000	59.9%
Transfers In	162,097	162,097	324,194	324,194	-	0.0%
Total Revenues	**99,359,952**	**93,342,867**	**93,644,844**	**88,699,687**	**(4,945,157)**	-5.3%
Other Financing Sources	**4,277,197**	**9,752,792**				
Expenditures						
Personal Services	7,882,398	8,122,790	8,241,332	8,769,958	528,626	6.4%
Operating-Energy	69,061,169	57,595,138	63,018,423	63,621,789	603,366	1.0%
Operating-All Other	9,561,809	10,551,715	11,364,308	12,722,261	1,357,953	11.9%
Capital Outlay	5,447,257	6,530,346	12,621,000	12,027,473	(593,527)	-4.7%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,863,146	3,769,382	3,872,796	3,972,106	99,310	2.6%
Total Expenditures	**95,815,779**	**86,569,371**	**99,117,859**	**101,113,587**	**1,995,728**	2.0%
Other Financing Uses						
Change in Fund Balance	**7,821,370**	**16,526,288**	**(5,473,015)**	**(12,413,900)**	**(6,940,885)**	126.8%
Unrestricted/unassigned	40,333,523	49,194,904	43,721,889	31,307,989	(12,413,900)	-28.4%
All other balances	28,175,063	35,839,970	35,839,970	35,839,970	-	
Ending Fund Balance	**$ 68,508,586**	**$ 85,034,874**	**$ 79,561,859**	**$ 67,147,959**	**$ (12,413,900)**	-15.6%
Expenditures by Fund:						
1201 - Purchase of Power	$ 69,061,169	$ 57,595,138	$ 63,018,423	$ 63,621,789	$ 603,366	1.0%
1202 - Beaches Energy Administratio	10,189,273	10,876,026	11,615,728	12,206,528	590,800	5.1%
1203 - Engineering	1,222,436	1,180,046	1,820,020	2,140,569	320,549	17.6%
1204 - Relay & Substations	2,292,645	2,337,389	6,098,487	3,798,038	(2,300,449)	-37.7%
1205 - Construction & Maintenance	4,701,799	5,317,809	6,134,611	7,114,372	979,761	16.0%
1207 - Capital Improvements	4,308,767	4,578,112	3,864,000	4,883,000	1,019,000	26.4%
1212 - System Operations	2,313,568	1,902,538	2,796,278	2,265,820	(530,458)	-19.0%
1229 - Transmission	264,369	1,443,564	2,133,500	3,218,500	1,085,000	50.9%
1231 - Conservation & Renewables	426,264	420,160	505,170	506,459	1,289	0.3%
1234 - Storeroom	2,336	14,936	-	-	-	0.0%
1237 - Care Fund	56,515	74,596	80,000	80,000	-	0.0%
1239 - Regulatory Compliance	976,638	829,057	1,051,642	1,278,512	226,870	21.6%
Total Expenditures	**$ 95,815,779**	**$ 86,569,371**	**$ 99,117,859**	**$ 101,113,587**	**$ 1,995,728**	2.0%

Major Fund - Water & Sewer Utility
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 43,084,859	$ 49,010,900	$ 57,564,857	$ 49,450,337	$ (8,114,520)	-14.1%
All other balances	-	-	-	-	-	0.0%
Beginning Fund Balance	**43,084,859**	**49,010,900**	**57,564,857**	**49,450,337**	**(8,114,520)**	-14.1%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	16,996,661	17,862,962	17,698,657	18,457,782	759,125	4.3%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,699,865	10,182,662	455,955	669,043	213,088	46.7%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	**18,696,526**	**28,045,624**	**18,154,612**	**19,126,825**	**972,213**	5.4%
Other Financing Sources	**321,423**					
Expenditures						
Personal Services	3,947,786	4,081,508	4,451,593	4,871,882	420,289	9.4%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	4,774,147	5,364,386	5,144,539	5,625,978	481,439	9.4%
Capital Outlay	4,238,975	3,666,263	16,537,000	7,528,000	(9,009,000)	-54.5%
Grants to Others	5,000	13,000	10,000	10,000	-	0.0%
Transfers	126,000	126,000	126,000	126,000	-	0.0%
Total Expenditures	**13,091,908**	**13,251,157**	**26,269,132**	**18,161,860**	**(8,107,272)**	-30.9%
Other Financing Uses		**6,240,510**				
Change in Fund Balance	**5,926,041**	**8,553,957**	**(8,114,520)**	**964,965**	**9,079,485**	-111.9%
Unrestricted/unassigned	49,010,900	57,564,857	49,450,337	50,415,302	964,965	2.0%
All other balances	-	-	-	-	-	
Ending Fund Balance	**$ 49,010,900**	**$ 57,564,857**	**$ 49,450,337**	**$ 50,415,302**	**$ 964,965**	2.0%
Expenditures by Fund:						
0704-Public Works Administration	$ 2,302,458	$ 2,316,606	$ 2,904,180	$ 3,485,255	$ 581,075	20.0%
0705-Water Plant	1,796,139	1,737,858	4,344,048	2,183,301	(2,160,747)	-49.7%
0706-Water Reclamation Facility	4,650,368	5,354,104	11,761,216	9,576,135	(2,185,081)	-18.6%
0707-Distribution & Collection	2,659,374	3,447,906	7,259,688	2,917,169	(4,342,519)	-59.8%
0710-Water Capital Projects	1,683,569	394,683	-	-	-	0.0%
Total Expenditures	**$ 13,091,908**	**$ 13,251,157**	**$ 26,269,132**	**$ 18,161,860**	**$ (8,107,272)**	-30.9%

All Nonmajor Governmental Funds
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ -	$ -	$ -	$ -	$ -	0.0%
All other balances	25,033,044	23,241,939	23,547,658	17,590,074	(5,957,584)	-25.3%
Beginning Fund Balance	**25,033,044**	**23,241,939**	**23,547,658**	**17,590,074**	**(5,957,584)**	-25.3%
Revenues						
Taxes	4,245,442	4,076,209	4,228,670	4,151,827	(76,843)	-1.8%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	6,453,333	3,817,730	142,000	140,855	(1,145)	-0.8%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	46,199	44,304	39,000	47,000	8,000	20.5%
Interest & other	488,388	1,251,089	82,601	124,061	41,460	50.2%
Transfers In	-	2,250,000	-	-	-	0.0%
Total Revenues	**11,233,362**	**11,439,332**	**4,492,271**	**4,463,743**	**(28,528)**	-0.6%
Other Financing Sources						
Expenditures						
Personal Services	12,441	10,862	73,822	77,252	3,430	4.6%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	520,140	314,930	1,749,008	1,792,051	43,043	2.5%
Capital Outlay	6,442,458	4,197,109	8,113,025	7,770,000	(343,025)	-4.2%
Grants to Others	16,000	8,000	-	-	-	0.0%
Transfers	499,888	2,762,852	514,000	514,000	-	0.0%
Total Expenditures	**7,490,927**	**7,293,753**	**10,449,855**	**10,153,303**	**(296,552)**	-2.8%
Other Financing Uses	**5,533,540**	**3,839,860**				
Change in Fund Balance	**(1,791,105)**	**305,719**	**(5,957,584)**	**(5,689,560)**	**268,024**	-4.5%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	23,241,939	23,547,658	17,590,074	11,900,514	(5,689,560)	-32.3%
Ending Fund Balance	**$ 23,241,939**	**$ 23,547,658**	**$ 17,590,074**	**$ 11,900,514**	**$ (5,689,560)**	-32.3%
Expenditures by Department						
00-Non-Departmental	$ 113,450	$ 2,599,017	$ 8,372,620	$ 8,029,595	(343,025)	-4.1%
06-Parks and Recreation	263,028	360,966	815,573	838,516	22,943	2.8%
07-Public Works	6,907,055	4,033,603	1,228,852	1,232,282	3,430	0.3%
09-Police	207,394	300,168	32,810	52,910	20,100	61.3%
Total Expenditures	**$ 7,490,927**	**$ 7,293,753**	**$ 10,449,855**	**$ 10,153,303**	**$ (296,552)**	-2.8%
Expenditures by Fund:						
130-Convention Development	$ 135,128	$ 220,101	$ 667,173	$ 693,316	$ 26,143	3.9%
140-Court Cost Training	1,073	7,657	8,100	8,100	-	0.0%
150-Local Option Gas Tax	626,603	405,688	1,228,852	1,232,282	3,430	0.3%
151-Infrastructure Surtax	14,314	318,132	8,372,620	8,029,595	(343,025)	-4.1%
160-Community Dev. Blk Grt (CDBG)	127,888	140,852	142,000	142,000	-	0.0%
162-Radio Communication	111,852	97,794	-	20,100	20,100	0.0%
186-J.A.G. Grant	44,993	48,964	-	-		0.0%
190-American Rescue Plan Act	6,280,452	3,627,914	-	-	-	0.0%
195-Tree Protection	12	13	6,400	3,200	(3,200)	-50.0%
317-Infrastructure Capital Project	99,136	2,280,886	-	-	-	0.0%
630-Law Enforcement Trust Fund	8,920	6,334	11,010	11,010	-	0.0%
631-Equitable Sharing Trust Fund	40,556	139,418	13,700	13,700	-	0.0%
Total Expenditures	**$ 7,490,927**	**$ 7,293,753**	**$ 10,449,855**	**$ 10,153,303**	**$ (296,552)**	-2.8%

All Nonmajor Enterprise Funds
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 18,616,157	$ 19,438,460	$ 20,389,498	$ 19,476,532	$ (912,966)	-4.5%
All other balances	56,575	730,485	923,868	923,868	-	0.0%
Beginning Fund Balance	**18,672,732**	**20,168,945**	**21,313,366**	**20,400,400**	**(912,966)**	-4.3%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	6,000	10,500	-	-	-	0.0%
Intergovernmental	589	-	-	-	-	0.0%
Charges for Services	11,778,661	13,739,836	16,126,001	17,407,921	1,281,920	7.9%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,751,448	8,872,078	1,025,900	1,158,842	132,942	13.0%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	**13,536,698**	**22,622,414**	**17,151,901**	**18,566,763**	**1,414,862**	8.2%
Other Financing Sources	**231,376**					
Expenditures						
Personal Services	1,889,933	2,109,475	2,461,524	2,461,742	218	0.0%
Operating-Energy	1,057,098	741,952	1,058,600	1,050,000	(8,600)	-0.8%
Operating-All Other	8,150,587	10,644,526	11,118,253	10,902,408	(215,845)	-1.9%
Capital Outlay	806,897	1,731,533	2,885,000	7,254,500	4,369,500	151.5%
Grants to Others	-	-	-	-	-	0.0%
Transfers	367,346	373,688	541,490	1,385,785	844,295	155.9%
Total Expenditures	**12,271,861**	**15,601,174**	**18,064,867**	**23,054,435**	**4,989,568**	27.6%
Other Financing Uses		**5,876,819**				
Change in Fund Balance	**1,496,213**	**1,144,421**	**(912,966)**	**(4,487,672)**	**(3,574,706)**	391.55%
Unrestricted/unassigned	19,438,460	20,389,498	19,476,532	14,988,860	(4,487,672)	-23.0%
All other balances	730,485	923,868	923,868	923,868	-	0.0%
Ending Fund Balance	**$ 20,168,945**	**$ 21,313,366**	**$ 20,400,400**	**$ 15,912,728**	**$ (4,487,672)**	-22.0%
Expenditures by Department						
02-Finance	$ 734,021	$ 855,257	$ 1,118,081	$ 1,042,115	(75,966)	-6.8%
07-Public Works	6,832,690	9,543,430	10,963,724	15,699,279	4,735,555	43.2%
12-Beaches Energy Services	2,115,484	2,301,500	2,578,571	2,745,894	167,323	6.5%
14-Golf Course	2,589,666	2,900,987	3,404,491	3,567,147	162,656	4.8%
Total Expenditures	**$ 12,271,861**	**$ 15,601,174**	**$ 18,064,867**	**$ 23,054,435**	**$ 4,989,568**	27.6%
Expenditures by Fund:						
411-Natural Gas	$ 2,115,484	$ 2,301,500	$ 2,578,571	$ 2,745,894	167,323	6.5%
423-Stormwater Utility	1,025,659	1,641,350	2,798,783	7,718,644	4,919,861	175.8%
430-Sanitation	5,807,031	7,902,080	8,164,941	7,980,635	(184,306)	-2.3%
440-Golf Course	2,589,666	2,900,987	3,404,491	3,567,147	162,656	4.8%
460-Leased Facilities	734,021	855,257	1,118,081	1,042,115	(75,966)	-6.8%
Total Expenditures	**$ 12,271,861**	**$ 15,601,174**	**$ 18,064,867**	**$ 23,054,435**	**$ 4,989,568**	27.6%

All Internal Service Funds
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 6,518,689	$ 6,283,820	$ 6,116,262	$ 6,059,088	$ (57,174)	-0.9%
All other balances	-	-	-	-	$ -	0.0%
Beginning Fund Balance	**6,518,689**	**6,283,820**	**6,116,262**	**6,059,088**	**(57,174)**	-0.9%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	15,345,537	16,560,413	19,353,745	21,414,123	2,060,378	10.6%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	118,576	358,130	-	-	-	0.0%
Transfers In	-	-	-	850,000	850,000	0.0%
Total Revenues	**15,464,113**	**16,918,543**	**19,353,745**	**22,264,123**	**2,910,378**	15.0%
Other Financing Sources	**59,248**	**287,718**				
Expenditures						
Personal Services	6,532,346	7,211,057	7,750,949	8,976,926	1,225,977	15.8%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	9,150,207	10,029,769	11,537,970	13,172,197	1,634,227	14.2%
Capital Outlay	5,677	62,993	52,000	45,000	(7,000)	-13.5%
Grants to Others	-	-	-	-	-	0.0%
Transfers	70,000	70,000	70,000	70,000	-	0.0%
Total Expenditures	**15,758,230**	**17,373,819**	**19,410,919**	**22,264,123**	**2,853,204**	14.7%
Other Financing Uses						
Change in Fund Balance	**(234,869)**	**(167,558)**	**(57,174)**	**-**	**57,174**	-100.00%
Unrestricted/unassigned	6,283,820	6,116,262	6,059,088	6,059,088	-	0.0%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	**$ 6,283,820**	**$ 6,116,262**	**$ 6,059,088**	**$ 6,059,088**	**$ -**	0.0%
Expenditures by Department						
01-Executive	831,912	829,275	884,229	1,068,213	183,984	20.8%
02-Finance	6,530,288	7,229,212	7,724,223	8,865,417	1,141,194	14.8%
12-Beaches Energy Services	972,039	1,087,240	1,260,112	1,400,446	140,334	11.1%
13-Human Resources	5,535,231	6,010,018	7,030,832	7,117,151	86,319	1.2%
17-Information Services	1,888,759	2,218,074	2,511,523	3,812,896	1,301,373	
Total Expenditures	**$ 15,758,229**	**$ 17,373,819**	**$ 19,410,919**	**$ 22,264,123**	**$ 2,853,204**	14.7%
Expenditures by Fund:						
501-City Manager	$ 831,912	$ 829,275	$ 884,229	$ 1,068,213	$ 183,984	20.8%
511-Finance	5,492,374	6,001,156	6,556,353	7,552,627	996,274	15.2%
513-Information Svcs	1,888,759	2,218,074	2,511,523	3,812,896	1,301,373	51.8%
514-Human Resources	843,878	923,337	1,033,856	1,121,939	88,083	8.5%
521-Fleet Maintenance	690,773	730,894	735,265	771,833	36,568	5.0%
541-Meter Service	972,039	1,087,240	1,260,112	1,400,446	140,334	11.1%
550-Operations Facilities	347,141	497,162	432,605	540,957	108,352	25.0%
551-Insurance-General Liability	1,176,721	1,523,821	1,478,838	1,349,856	(128,982)	-8.7%
552-Insurance-Workers Compensatio	458,061	501,274	688,838	604,756	(84,082)	-12.2%
553-Insurance-Health	3,056,571	3,061,586	3,829,300	4,040,600	211,300	5.5%
Total Expenditures	**$ 15,758,229**	**$ 17,373,819**	**$ 19,410,919**	**$ 22,264,123**	**$ 2,853,204**	14.7%

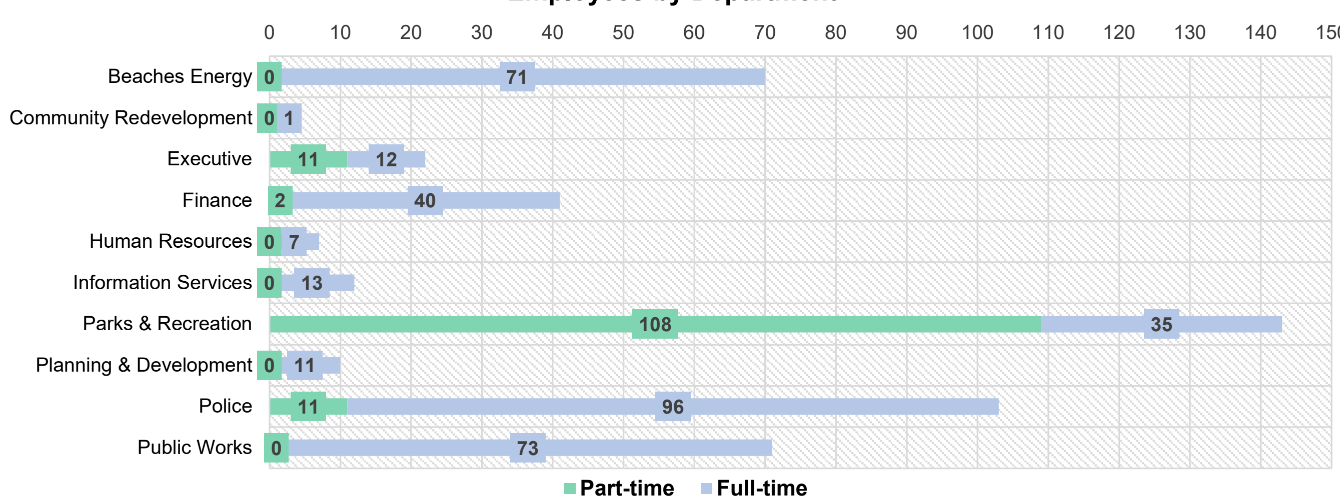
All Pension Funds
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ -	$ -	$ -	$ -	$ -	0.0%
All other balances	98,660,518	105,852,084	127,678,218	133,800,934	6,122,716	4.8%
Beginning Fund Balance	**98,660,518**	**105,852,084**	**127,678,218**	**133,800,934**	**6,122,716**	4.8%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	15,678,161	31,071,174	15,346,889	17,049,952	1,703,063	11.1%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	**15,678,161**	**31,071,174**	**15,346,889**	**17,049,952**	**1,703,063**	11.1%
Other Financing Sources	**244,550**					
Expenditures						
Personal Services	72,025	78,626	84,945	92,466	7,521	8.9%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	8,659,120	9,075,609	9,139,228	9,409,328	270,100	3.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	**8,731,145**	**9,154,235**	**9,224,173**	**9,501,794**	**277,621**	3.0%
Other Financing Uses		**90,805**				
Change in Fund Balance	**7,191,566**	**21,826,134**	**6,122,716**	**7,548,158**	**1,425,442**	23.28%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	105,852,084	127,678,218	133,800,934	141,349,092	7,548,158	5.6%
Ending Fund Balance	**105,852,084**	**127,678,218**	**133,800,934**	**141,349,092**	**7,548,158**	5.6%
Expenditures by Department						
15-Employee Pension Fund	$ 8,731,145	$ 9,154,235	$ 9,224,173	$ 9,501,794	$ 277,621	3.0%
Total Expenditures	**$ 8,731,145**	**$ 9,154,235**	**$ 9,224,173**	**$ 9,501,794**	**$ 277,621**	3.0%
Expenditures by Fund:						
611-General Employee Pension	$ 5,926,635	$ 6,169,835	$ 6,095,871	$ 6,215,418	$ 119,547	2.0%
612-Police Officer Pension	1,882,077	2,083,920	2,039,453	2,093,426	53,973	2.6%
613-Firefighters Pension	922,433	900,480	1,088,849	1,192,950	104,101	9.6%
Total Expenditures	**$ 8,731,145**	**$ 9,154,235**	**$ 9,224,173**	**$ 9,501,794**	**$ 277,621**	3.0%

City of Jacksonville Beach
Four Year Summary of Authorized Positions by Department

	Actual 2023	Actual 2024	Actual 2025	Budget 2026 Part time	Budget 2026 Full time	Budget 2026 Total	FTEs	Payroll Budget
Beaches Energy								
Administration	4	4	4	-	3	3	3.0	$ 478,117
Engineering	6	6	6	-	6	6	6.0	972,469
Relay & Substations	7	7	7	-	7	7	7.0	1,010,842
Construct. & Maint.	31	31	31	-	31	31	31.0	4,320,772
System Operations	10	10	10	-	10	10	10.0	1,689,070
Conservation & Renewables	-	-	-	-	-	-	1.0	87,959
Regulatory Compliance	1	1	1	-	1	1	1.0	210,729
Meter Services	11	12	12	-	13	13	13.0	1,059,835
	70	**71**	**71**	**-**	**71**	**71**	**72.0**	**9,829,793**
Community Redevelopment	**1**	**1**	**1**	**-**	**1**	**1**	**3.2**	**499,008**
Executive								
City Council	7	7	7	7	-	7	-	122,668
City Attorney	2	2	2	-	2	2	2.0	438,815
City Manager	4	4	4	-	5	5	5.0	963,876
City Clerk	5	5	5	1	4	5	4.5	465,267
Fire Marshal	4	4	4	3	1	4	1.9	277,486
Fire / Rescue, Safety Services	-	-	-	-	-	-	-	707,653
	22	**22**	**22**	**11**	**12**	**23**	**13.4**	**2,975,765**
Finance								
Accounting	10	10	10	1	10	11	10.5	1,449,593
Customer Care	21	20	20	1	19	20	18.6	1,656,247
Purchasing Admin.	4	4	4	-	4	4	4.0	560,037
Building Maintenance	2	2	2	-	2	2	2.0	226,812
Lease Facilities (Technology)	-	-	-	-	-	-	-	0
O&M Facility	1	1	1	-	2	2	2.0	193,274
Storeroom	3	3	3	-	3	3	3.0	255,972
	41	**40**	**40**	**2**	**40**	**42**	**40.1**	**4,341,935**
Human Resources								
Personnel Administration	7	7	7	-	7	7	6.1	758,638
Insurance	-	-	-	-	-	-	0.3	29,512
Pension Administration	-	-	-	-	-	-	0.6	92,466
	7	**7**	**7**	**-**	**7**	**7**	**7.0**	**880,616**
Information Services	**12**	**12**	**12**	**-**	**13**	**13**	**13.5**	**2,049,942**

Employees by Department



City of Jacksonville Beach
Four Year Summary of Authorized Positions by Department

	Actual 2023	Actual 2024	Actual 2025	Budget 2026 Part time	Budget 2026 Full time	Budget 2026 Total	FTEs	Payroll Budget
Parks and Recreation								
Administration	4	4	4	-	4	4	3.5	468,628
Ocean Rescue	89	89	89	83	6	89	20.6	1,319,684
Parks Maintenance	9	9	9	-	9	9	8.3	831,251
Cemetery Maintenance	-	-	-	-	-	-	0.7	62,906
Tennis	5	5	5	4	1	5	2.0	129,022
Carver Center	3	3	3	1	2	3	2.5	226,757
Special Events	1	1	1	-	1	1	1.0	84,132
Golf Course	32	32	32	20	12	32	21.8	1,631,693
	143	**143**	**143**	**108**	**35**	**143**	**60.4**	**4,754,073**
Planning & Development								
Planning and Development	3	3	4	-	4	4	3.7	448,850
Building Inspection	6	6	6	-	6	6	6.0	718,070
Code Enforcement	1	1	1	-	1	1	1.2	140,721
	10	**10**	**11**	**-**	**11**	**11**	**10.9**	**1,307,641**
Police								
Administration	4	4	4	-	4	4	4.0	899,898
Records	4	4	4	-	4	4	4.0	260,749
Investigations	14	14	15	-	15	15	15.0	2,163,842
Patrol	40	40	43	-	43	43	43.0	5,888,948
Communications	11	11	11	-	11	11	11.0	1,156,624
Services	17	17	17	10	7	17	10.6	965,231
Part-time Officers	-	-	-	-	-	-	1.6	140,906
Parking	1	1	1	-	1	1	2.2	151,727
Volunteer Programs	1	1	1	1	-	1	0.5	25,233
Downtown Policing	11	11	11	-	11	11	11.0	1,446,809
	103	**103**	**107**	**11**	**96**	**107**	**102.9**	**13,099,967**
Public Works								
Administration	9	9	9	-	9	9	3.1	413,827
Water Plant	13	13	13	-	13	13	13.4	1,294,301
Water Reclaimation Facility	15	15	15	-	16	16	16.5	1,639,135
Distribution and Collection	15	15	15	-	16	16	17.2	1,524,619
Street Maintenance	15	15	15	-	15	15	13.6	1,350,898
Stormwater	-	-	-	-	-	-	3.0	365,495
Sanitation	3	3	3	-	3	3	4.2	464,554
Local Option Gas Tax	1	1	1	-	1	1	0.1	77,252
	71	**71**	**71**	**-**	**73**	**73**	**71.1**	**7,130,081**
Total Authorized Positions	**480**	**480**	**485**	**132**	**359**	**491**	**394.5**	**$ 46,868,821**

	Part time	Full time	Total
Total Authorized Positions FY2025	**133**	**352**	**485**
Add 2 Utility Locators (1 in BES Meter Shop; 1 in PW D&C)		2	2
Add 1 Communications Specialist		1	1
Add 1 Assistant Facilities Maintenance Manager		1	1
Convert Utility Accountant in BES to Budget Analyst in Finance		-	-
Convert 1 PT Ocean Rescue Lifeguard to 1 FT Lifeguard	(1)	1	-
Add 1 Utility Plant Mechanic at WRF		1	1
Add 1 FT Technical Project Manager in IS		1	1
Total Authorized Positions FY2026	**132**	**359**	**491**

Denotes divisions operating in the General Fund

Capital Outlay Detail by Department
Fiscal year 2026

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Grand Total
Beaches Energy Services					
Relay / Substations					
230KV AND 138KV Circuit Breaker Upgds	140,000				140,000
Motor Switch Replacement	252,596				252,596
Substation 26KV Breaker & Relay Upgds	310,000				310,000
Substation Auxiliary Equipment		140,000			140,000
Substation Backup Generators		175,000			175,000
Transformer & Bus Differential Protective Relay Upgds	421,000				421,000
Transmission Line Protection Relay Upgrades	548,000				548,000
Vehicles			206,000		206,000
System Operations					-
Console Replacement		30,877			30,877
Outage Management System	182,000				182,000
Transmission					-
230KV AND 138KV Circuit Breaker Upgds	419,000				419,000
Substation Transmission Auxiliary Equipment		140,000			140,000
Transformer Preservation - Penman Road	900,000				900,000
Transmission Line Hardware R & R	1,317,000				1,317,000
Construction & Maintenance					
Vehicle Replacement			1,057,000		1,057,000
Electric Capital Projects					
Infrastructure to Support Growth & Maint.	1,947,000				1,947,000
Major Replacement Projects	2,936,000				2,936,000
Engineering					-
Advanced Smart Grid Infrastructure		350,000			350,000
BES/CITY Communication Infrastructure	439,000				439,000
Regulatory Compliance					
Regulatory Cyber & Physical Security	117,000				117,000
Total Electric Fund	9,928,596	835,877	1,263,000	-	12,027,473
Natural Gas Fund					
Natural Gas Distribution System	361,000				361,000
Total Natural Gas Fund	361,000	-	-	-	361,000
Meter Services					
Vehicle Replacement			45,000		45,000
Total Meter Services Fund	-	-	45,000	-	45,000
Total Beaches Energy Services	**$ 10,289,596**	**$ 835,877**	**$ 1,308,000**	**$ -**	**$ 12,433,473**
Community Redevelopment Agency					
Communications					
Radio Replacement Prgm - CAPE		10,982			10,982
Downtown Redevelopment					
Downtown Action Plan	5,400,000				5,400,000
Downtown Landscape & Infrastructure	550,000				550,000
Downtown Redevelopment Rd & Associated Infrastructure	1,300,000				1,300,000
Southend Redevelopment					
Southend Road & Associated Infrastructure	7,607,500				7,607,500
Southend South Beach Park Infrastructure	1,400,000				1,400,000
Total Community Redevelopment Agency	**$ 16,257,500**	**$ 10,982**	**$ -**	$ -	**$ 16,268,482**
Executive & Legislative					
1/2 cent Sales Surtax Fund (Better Jacksonville Beach)					-
Downtown Redevelopment Rd & Associated Infrastructure	7,150,000				7,150,000
Pavement - New Sidewalks	70,000				70,000
Penman Rd Commercial Area Infrastructure Imp.	50,000				50,000
General Capital Projects					-
Citywide Gateway Signage	150,000				150,000
Enterprise Resource Planning System - PH II				1,500,000	1,500,000
Information Systems Master Plan				305,000	305,000
Intellegence Case Management System	100,000				100,000
Life Savings Bldg Renovations	285,000				285,000
Major Building Renovations - Space Needs	3,750,000				3,750,000
Major Building System Replacements	705,000				705,000
Parks & Playgrounds Facilities Repair & Maintenance	895,000				895,000
Radio Replacement		32,948			32,948
Stormwater Collection & Treatment Sys	1,650,000				1,650,000
Time Clock Replacement Program				25,000	25,000
Citywide Camera Infrastructure		78,000			78,000
Heavy Equipment Replacement Streets & Highway		40,000			40,000
Vehicle Replacement Police Services (ATV)		25,000	434,000		459,000
Vehicle Replacement Fire Marshal			45,000		45,000
Total Executive & Legislative	**$ 14,805,000**	**$ 175,948**	**$ 479,000**	**$ 1,830,000**	**$ 17,289,948**

Capital Outlay Detail by Department
Fiscal year 2026

Parks & Recreation					
Golf Course					
Heavy Equipment Replacement		286,000			286,000
Grounds Maintenance					
Urban Trails Project	500,000				500,000
Heavy Equipment Replacement		40,000			40,000
Ocean Rescue					
Vehicle Replacement (ATV)		25,000			25,000
Total Parks & Recreation	**$ 500,000**	**$ 351,000**	**$ -**	**$ -**	**$ 851,000**
Planning & Development					
Computer Equipment for Online Permitting				**20,000**	**20,000**
Total Planning & Development	**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**
Public Works					
Streets					
Vehicle & Heavy Equip. Replacement			76,000		76,000
Total General Fund Streets	$ -	$ -	$ 76,000	$ -	$ 76,000
Administration					
PW Asset Mgmt. Software Solution		330,000			330,000
Tools & Equipment		**51,000**			**51,000**
Distribution & Collection					-
Vehicle & Heavy Equipment Replacement			160,000		160,000
Tools & Equipment		**45,000**			**45,000**
Water Dist. & Sanitary Sewer Collection Sys Imp.	375,000				375,000
Water Reclamation					-
Sanitary Sewer Lift Station Rehab	657,000				657,000
Tools & Equipment		**25,000**			**25,000**
Vehicle & Heavy Equipment Replacement			50,000		50,000
Water Reclamation Facility	355,000	90,000			445,000
Wastewater Effluent Elimination Compliance	4,500,000				4,500,000
Water Plant					-
Penman Rd Comm Area Infrastructure Imp	190,000				190,000
Video Cameras		400,000			400,000
Water Plant Improvement	300,000				300,000
Total Water Fund	$ 6,377,000	$ 941,000	$ 210,000	$ -	**$ 7,528,000**
Stormwater					-
Southend Road & Associated Infrastructure	4,042,500				
Stormwater Collection & Treatment Sys Imp.	2,200,000	125,000			2,325,000
Vehicle & Heavy Equip. Replacement			240,000		240,000
Total Stormwater	$ 6,242,500	$ 125,000	$ 240,000	$ -	$ 6,607,500
Sanitation					
Total Sanitation	$ -	$ -	$ -	$ -	$ -
Total Public Works	**$ 12,619,500**	**$ 1,066,000**	**$ 526,000**	**$ -**	**$ 14,211,500**
Total Projects Funded:	**$ 54,471,596**	**$ 2,439,807**	**$ 2,313,000**	**$ 1,850,000**	**$ 61,074,403**

Details can be found in the Capital Improvement Program except for the items in blue.

Schedule of Transfers To/From - FY2026	To:				TOTAL
From:	**General Fund**	**General Capital Projects**	**Beaches Energy**	**Information Services**	
General Fund					
Major facilities expansions and improvements	$ -	$ 800,000			
Lifesaving Station building renovations		500,000			
Citywide sidewalk maintenance and construction		300,000			
Major building systems replacements		300,000			
Parks maintenance and heavy equipment reserve		300,000			
Police vehicle reserve		300,000			
Dune walkover replacement		100,000			
Street maintenance heavy equipment reserve		100,000		-	$ 3,400,000
City-Wide gateway signage		200,000			
Partial funding for ERP project		200,000			
Radio system replacements		200,000			
IT major equipment replacements		100,000			
Local Option Gas Tax					
Partial funding for street maintenance	372,000				372,000
Community Development Block Grant					
Partial funding for Carver Center	142,000				142,000
Beaches Energy Services					
Return on investment	3,689,796				3,689,796
Partial funding for information technology major replacements		75,000			75,000
Partial funding for building system replacements		108,000			108,000
Natural Gas Fund					
Return on investment	126,930				126,930
Repay advance for construction of natural gas system			324,194	324,194	648,388
Water & Sewer Fund					
Partial funding for information technology major replacements		45,000			45,000
Partial funding for building system replacements		81,000			81,000
Lease Facilities					
Partial funding for building system replacements		15,000			15,000
Funding for IT equipment reserve		75,000			75,000
Funding for IT software licenses/subscriptions				850,000	850,000
Information Services Internal Service Fund					
Partial funding for time-keeping technology replacements					-
Human Resources Internal Service Fund					
Partial funding for time-keeping technology replacements		20,000			20,000
TOTAL	**$4,330,726**	**$3,819,000**	**$324,194**	**$1,174,194**	**$9,648,114**