CITY OF GREEN COVE SPRINGS

FISCAL YEAR 2026/2027 PRELIMINARY BUDGET

Prepared by:

The City of Green Cove Springs Staff:

Mike Null, Interim City Manager
Marsha Lowry, CPA, Finance Director

A very special "THANK YOU" to all City Staff for their assistance and dedication!

CITY OF GREEN COVE SPRINGS GOVERNMENT

GENERAL INFORMATION

The City of Green Cove Springs is geographically located in Northeast Florida. The City's boundaries encompass 8 square miles. The latest estimate of the City's population is 10,200.

FIVE-MEMBER CITY COUNCIL

The City of Green Cove Springs, a political subdivision of the State of Florida, is guided by an elected five-member City Council. Council Members are elected in non-partisan elections to represent the entire City. The City Council performs legislative functions of government by developing policy for the management of the City of Green Cove Springs. The City Manager, a professional appointed by the Council, and the City Manager's staff are responsible for implementation of those policies. The City Attorney and City Clerk are also appointed by the City Council.

ROLE OF THE CITY MANAGER

The City Manager is an appointed official who is responsible for carrying out all decisions, policies, ordinances, and motions of the City Council.

The Departments under the City Manager are responsible for providing road maintenance, parks and recreation, development services, law enforcement services, and utility services. Offices that provide support services (human resources), finance, and information technology are also under the direction of the City Manager.

These services are grouped into the following Departments: City Council, City Clerk, City Manager, Human Resources, Augusta Savage Arts & Community Center, Finance, Information Technology, General Services, City Attorney, Development Services, Code Enforcement, Police, Public Works, Right-of-Way Maintenance, Parks & Recreation, Parks & Recreation Programming, Equipment Maintenance, Building Fund, Special Law Enforcement Trust Fund, Electric, Water, Wastewater, Reclaimed Water, Solid Waste, Customer Service, and Stormwater. Support Staff for these Departments report to the City Manager.

CITY OF GREEN COVE SPRINGS

MAYOR AND CITY COUNCIL

Darren Stutts, Mayor
Cheryl Starnes, Vice Mayor
Matt Johnson, Council Member
Glee Glisson, Council Member
Tom Centracchio, Council Member

CITY OF GREEN COVE SPRINGS

CITY COUNCIL MEMBERS

DARREN STUTTS
MAYOR

CHERYL STARNES
VICE MAYOR

MATT JOHNSON
COUNCIL MEMBER

GLEE GLISSON
COUNCIL MEMBER

TOM CENTRACCHIO
COUNCIL MEMBER

CITY ADMINISTRATION

CHARTER OFFICERS

Mike Null, Interim City Manager
John Wallace, Interim City Attorney
Erin West, City Clerk

DEPARTMENT DIRECTORS

Marsha Lowry, CPA, Finance Director
Stacey Brown, Interim Human Resources Director
Shawn Hines, Police Chief
Greg Bauer, Acting Public Works Director
Scott Schultz, Acting Water & Wastewater Utilities Director
Lisa Walsh, Planning and Zoning Director
James A. Yeager, Electric Director

CITY OF GREEN COVE SPRINGS

APPOINTED OFFICIALS

MIKE NULL
INTERIM CITY MANAGER

ERIN WEST
CITY CLERK

JOHN WALLACE
INTERIM CITY ATTORNEY

INTRODUCTION

This document represents the preliminary financial budget for FY 2026/2027 for the City of Green Cove Springs. The document is divided into seven (7) Sections: Section One – Budget Summary, Section Two – Fund Summaries, Section Three – Department Summaries, Section Four – Capital Improvement Program, Section Five – Debt Service, Section Six – Glossary of Key Terms, and Section Seven – Fiscal Policies.

Section One – Budget Summary contains information about the process of adopting the budget, graphs and information about revenue sources, summary tables of the department budget, a description and summary of the City's interfund transfers, and a summary of funded full-time equivalent positions.

Section Two – Fund Summaries include a budget by fund segment listing detailed information about various funds and their adopted funding levels.

Section Three – Department Summaries include mission statements and summary budgets for each City Department.

Section Four – Capital Improvement Program (CIP) includes a listing of the Capital Improvement Projects for FY 2026/2027 through FY 2030/2031.

Section Five – Debt Service includes information about the City's outstanding debt obligations.

Section Six – Glossary of Key Terms includes a listing of various budget document terms.

Section Seven – Fiscal Policies includes fiscal policies for the City.

Persons interested in reviewing any materials or documents comprising the FY 2026/2027 proposed budget at any level are encouraged to contact the City of Green Cove Springs Finance Department at (904) 297-7500. The Finance Department's location and mailing address is 321 Walnut Street, Green Cove Springs, FL 32043.

SECTION ONE

BUDGET SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

A City Budget is a plan for using City government's financial resources. The budget estimates proposed spending for a given period and estimates the proposed means of paying for them. Two components of a budget are the revenue or sources and the expenditure or uses.

Defining Revenue

Revenues are the financial resources. The City of Green Cove Springs has a large variety of revenue sources including property taxes, licenses, permits, charges for services, fines, and grants.

Defining Expenditure

Expenditure is a use of financial resources. There are three types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings, and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

Defining Fund Balance

Fund balances are funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Defining Fund Accounting

Government budgeting divides the budget into categories called funds. Fund accounting and budgeting allows a government to budget and account for revenues restricted by law or policy. Some restrictions are imposed by national accounting standards, the federal and state governments and by the City Council. As a result, the City develops a budget with categories to reflect imposed restrictions. This is done by using a variety of funds. Funds allow the City to segregate the restricted revenues and related expenditures.

The City budget has various funds that account for restricted revenues and expenditures. Each fund must balance – revenues (sources) must equal expenditures (uses) – and each fund must be separately monitored. The City budget, adopted each year by the Council, is the total of all funds.

THE BUDGET PROCESS

The process of compiling the City of Green Cove Springs annual budget is practically a year-round activity. The basis for the process is statutory deadlines established by the State of Florida. The Finance Department establishes the remainder of the process to ensure necessary information is collected, priorities are determined, and recommendations can be made by the City Manager to the Council. The City Manager is the official Budget Officer for the City of Green Cove Springs. The Council establishes tax rates and adopts the annual budget.

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget "kick-off" meeting in May 2026 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using itemized budgeting.

The City Manager will formally present the Proposed Budgets in July 2026. The Council and public review, changes, and formal adoption will be in late September.

This includes workshops with the Council to discuss the operating budget and the capital improvement budget.

The proposed millage rates for FY 2026/2027 will be set on July 21, 2026. The proposed millage rates are used by the Property Appraiser to prepare Truth-in-Millage or "TRIM" notices which will be distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities combines with current information on assessed value of real property and how it will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing will be held on September 1, 2026. The second public hearing will be held on September 15, 2026. The hearing will be advertised by a published notice and a published breakdown of the millage rates and budget. Like the first public hearing, the Council will hear public testimony prior to adopting the final millage rates and the final budget.

BUDGET PROCESS HIGHLIGHTS

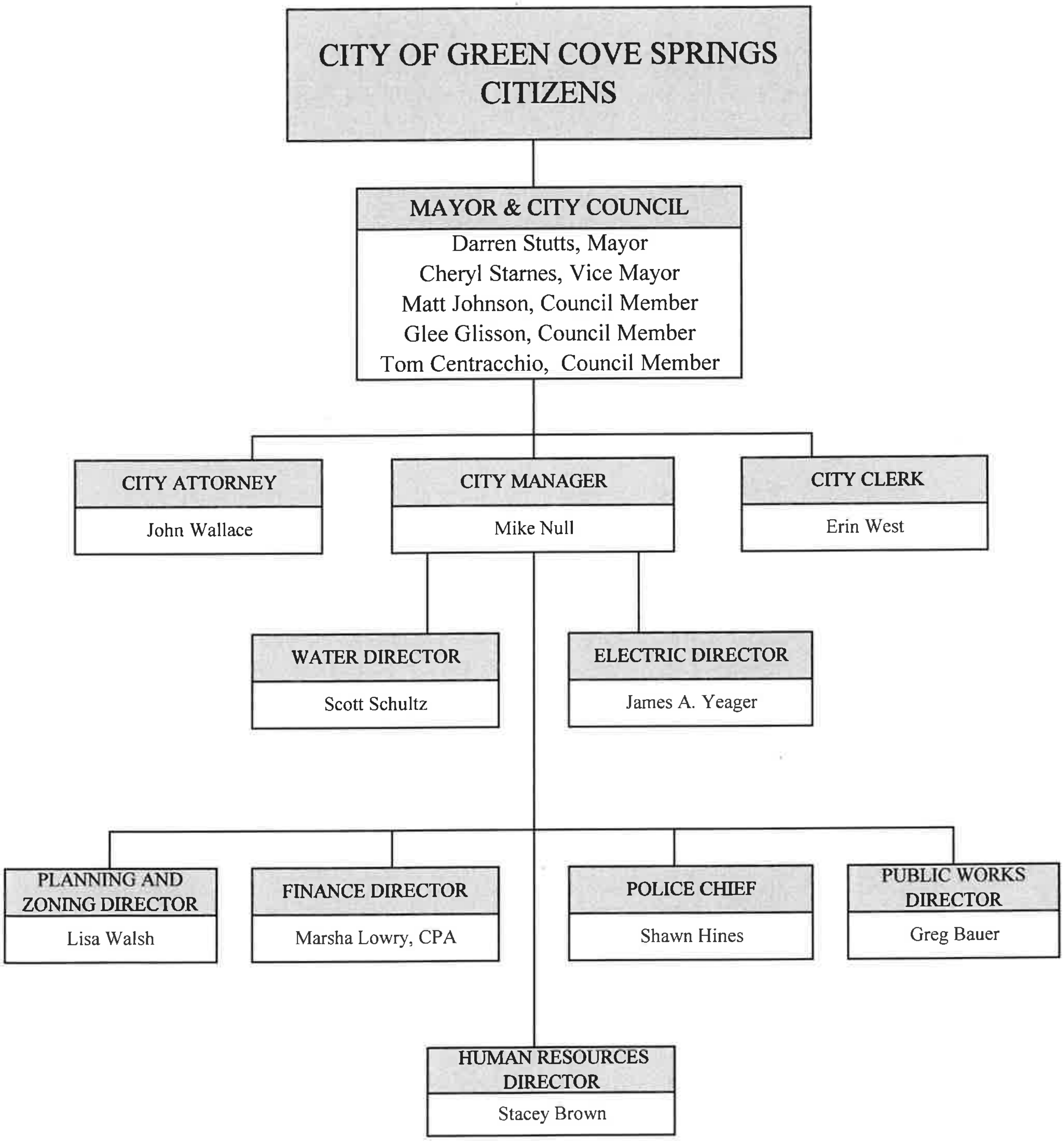
Preparation	**May 10**	Budget Submission due from Departments
Review	**May-July**	Finance Department, Assistant City Manager, City Manager and Department Directors review budgets
	July 1	Official preliminary taxable values provided by Property Appraiser's Office
Adoption	**July – August**	Workshops will be held on the Operating and Capital Improvement Budgets, to set millage rates and discuss any budget issues
	July 14	City Manager presents proposed budgets to Council
	July 7	Council establishes Public Hearing dates for the adoption of the Budget
	September 1	First Public Hearing to Adopt Tentative Millage Rates for 2026/2027 and Budget (required by State Law)
	September 15	Second Public Hearing to Adopt Final Millage Rates for 2026/2027 Tax Roll and the FY 2026/2027 Budget (required by State Law)

CITY OF GREEN COVE SPRINGS FY 2027 BUDGET CALENDAR			
DATE(S)		**ACTIVITY**	**PARTICIPANTS**
		MAY 2026	
T	**10**	Dept. heads submit Operating Budgets and Capital Improvement Worksheets to Finance	Finance, Depts
		JUNE 2026	
M-TH	**6-9**	City Manager meets with individual dept heads to review Operating Budgets and Capital Improvement Worksheets	City Manager, Finance, Depts
M-W	**13-30**	City Manager & Finance prepare Operating and Capital Improvement Budgets	City Manager, Finance
		JULY 2026	
F	**1**	Receive DR420 from Property Appraiser	Finance
		Contact School Board, & BOCC for hearing dates (TBD)	Finance Director
M-TH	**4-14**	Finalize Budget & CIP	City Manager, Finance Director
TH	**14**	City Manager submits Operating Budget & Final CIP to Council	City Manager
T	**21**	Council establishes tentative millage rate and sets dates for public hearings.	
M	**27**	Finance certifies millage rate to tax appraiser & 1st hearing date to adopt tentative budget, millage & CIP - due within 35 days of certification. Send DR420 & MMP to Appraiser & Tax Collector	Finance Director
T	**28**	8 AM Budget Workshop for Outside Agencies, Health Insurance Plan and All Utility Enterprise Funds & associated CIP, General Fund Revenues and Expenditures & associated CIP, Police Building Capital Improvement Fund, Spring Park Capital Improvement Fund, Building Special Revenue Fund & associated CIP, and Special Law Enforcement Trust Fund	Council, City Manager, Depts
TH	**30**	8 AM Budget Workshop - Review/Complete any unfinished Budget Issues	Council, City Manager, Depts
		AUGUST 2026	
M	**22**	Estimated Date: Notice of Proposed Millage Rates mailed to taxpyayers by County	Council, City Manager, Depts
T	**25**	Tentative Budget put on website to announce public hearing dates	Finance

CITY OF GREEN COVE SPRINGS FY 2027 BUDGET CALENDAR

		SEPTEMBER 2026	
T	**1**	**Tentative budget, millage and CIP hearings/ adoption**	**Council, City Manager, Depts**
		1st reading of Resolution to pass Millage, Budget and CIP Cannot be held sooner than 10 days after notices mailed by appraiser	
TH	**10**	Send ads to newspaper for advertising in Clay Today newspaper-final budget & millage hearings/adoption on 9/15/26. Send Budget Summary & Notice of Tax Increase/ Decrease (Make sure proper summary is used due to whether rolled back rate & millage are equal). Clay Today uses a Thursday date	Finance Director
TH	**10**	Ad appears in Clay Today for final hearing on budget & millage	Clay Today
T	**15**	**Final Hearing on budget, millage, CIP & adoption of all**	**Council, City Manager, Depts**
		Must be within 15 days after tentative adoption- must be at least 2 but not greater than 5 days after the ad	
W	**16**	Fax & mail Precertification to DOR Form 487V along with millage resolutions	Finance Director
F	**18**	Certify adopted millage to Property Appraiser, Tax Collector & DOR (within 3 days of final hearing) (Send resolution on millage only) Send to DOR as well. Receipt of Resolution is official notification of millage approved by Council	Finance Director
F	**18**	Put final Budget on website	Finance
		OCTOBER 2026	
TH	**8**	Complete & certify DR - 422 on E-Trim to Property Appraiser, Tax Collector, & DOR Must be within 3 days of receipt of form from Property Appraiser. Send form 487V to DOR - include DR420 MM in TRIM package	Finance Director
W	**14**	Certify compliance with SS 200.065 & SS 200.068 to DOR within 30 days of final adoption. Send Form 487, Cover Sheet, DR422 & 487V to DOR - include DR 420-MM in TRIM package.	Finance Director

CITY OF GREEN COVE SPRINGS GOVERNMENT



SUMMARY INFORMATION

The preliminary budget for FY 2026/2027 decreased $667,991 from the FY 2025/2026 approved budget.

The Operating Budget

Expenditures

The major component of the budget is the operating budget, which is the portion that pays for the day-to-day services. The operating budget is composed of five types of expenditures: personal services, operating expenses, capital outlay, debt service and grants and aids.

Personal Services reflects salaries of elected officials, salaried and hourly employees, and temporary employees. It includes overtime pay, mandatory contributions to the Florida Retirement System, social security and Medicare Taxes and employee health insurance, and life insurance premiums.

Operating Expense reflects costs of supplies, utilities, fuel, rent, professional service contracts, etc. Increases in this area reflect mostly adjustments for materials, supplies, fuel, and other operating costs.

Capital Outlay reflects costs of equipment, fleet, data processing and other equipment. The changes in this category represent mainly equipment and vehicles necessary to replace an aging fleet and equipment in various City Departments.

Debt Service reflects legally obligated payments (principal and interest), reserves, and debt administration costs on outstanding borrowings of the City.

Grants and Aids reflect amounts appropriated to regional governments, agencies, or other not-for-profit organizations and businesses to support programs or activities provided by those organizations that provide benefit to the City.

Revenues

Property Taxes – Overall, the City's taxable value increased by $51.0 million or 6.33% from FY 2025/2026.

Other Taxes –receipts from the Infrastructure Surtax, Telecommunications Taxes, Gas Taxes, and Sales Taxes.

Charges for Services – The charges and fees associated with the operations of the City's utility system are $27.6 million.

Licenses and Permits – The City Council authorizes the collection of Building Permit Fees that are used as an offset for the cost of building inspection operations.

Additional detailed information on City revenues and millage rates can be found in the "Major City Revenues" section.

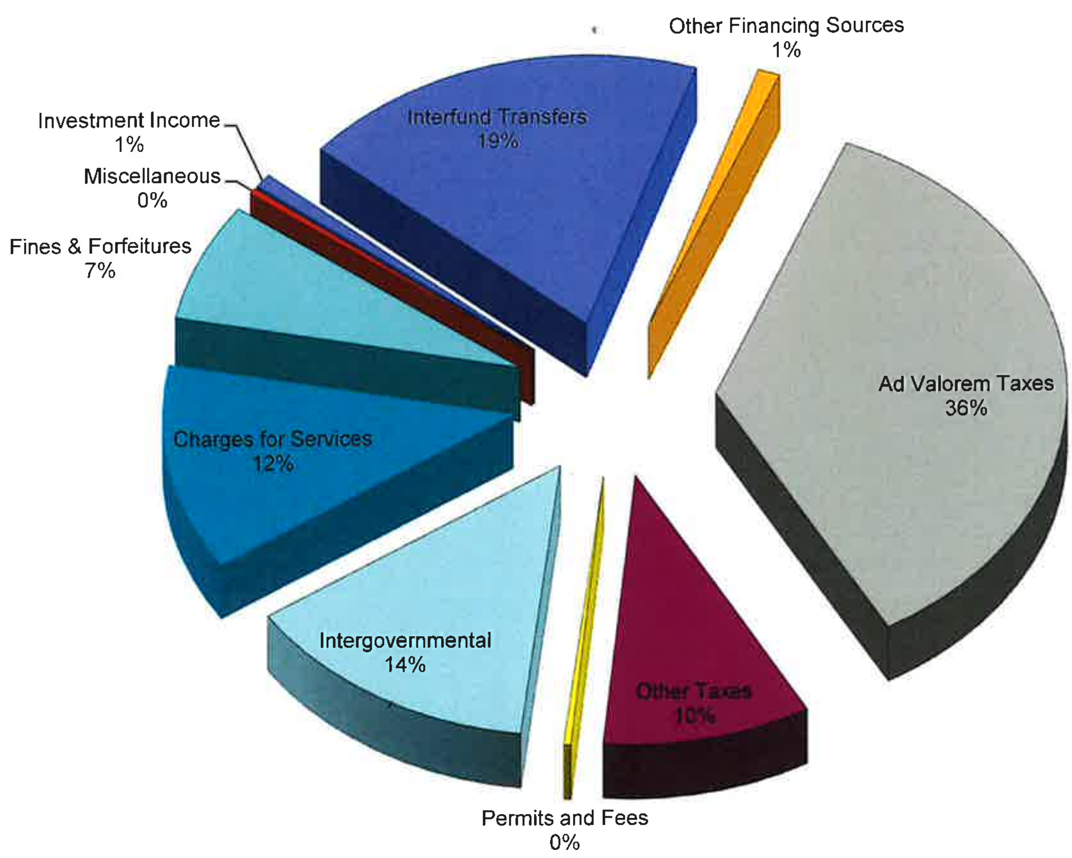
GENERAL FUND BUDGET SOURCES AND USES

Sources	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
Use of Fund Balance	$ -	$ -	$ -	$ -
Revenue:				
Ad Valorem Taxes	3,133,059	3,800,530	4,132,827	4,330,266
Other Taxes (Local, State, Utility)	1,549,847	1,475,619	1,282,905	1,167,747
Permits and Fees	42,460	310,395	420,000	40,000
Intergovernmental	6,654,519	3,669,728	5,682,432	1,678,454
Charges for Services	1,250,920	1,189,225	1,528,035	1,503,035
Fines and Forfeitures	755,739	815,153	862,402	860,402
Investment Income	125,052	94,590	53,000	103,000
Miscellaneous	61,476	434,797	39,700	39,700
Other Financing Sources	404,650	-		125,053
Total Revenue	13,977,722	11,790,037	14,001,301	9,847,657
Transfers-In	1,854,000	1,196,472	1,720,000	2,272,854
Other Non-Revenues - Reserves	-	-		
	1,854,000	1,196,472	1,720,000	2,272,854
TOTAL SOURCES	**$ 15,831,722**	**$ 12,986,509**	**$ 15,721,301**	**$ 12,120,511**

Uses	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
Operating Budget				
Personnel Services	7,380,005	7,890,255	7,749,298	7,680,308
Operating Expenses	3,158,583	3,245,558	3,049,952	3,081,258
Capital Outlay	5,657,644	956,461	5,606,583	169,053
Contingency	-			
Total Operating Budget	16,196,232	12,092,274	16,405,833	10,930,619
Grants & Aids	-	-	-	-
Debt	133,060	100,930		150,847
Transfers to Other Funds	240,906	408,889	241,742	181,190
Other Uses				
Contributions to Reserves				
TOTAL USES	**$ 16,570,198**	**$ 12,602,093**	**$ 16,647,575**	**$ 11,262,656**

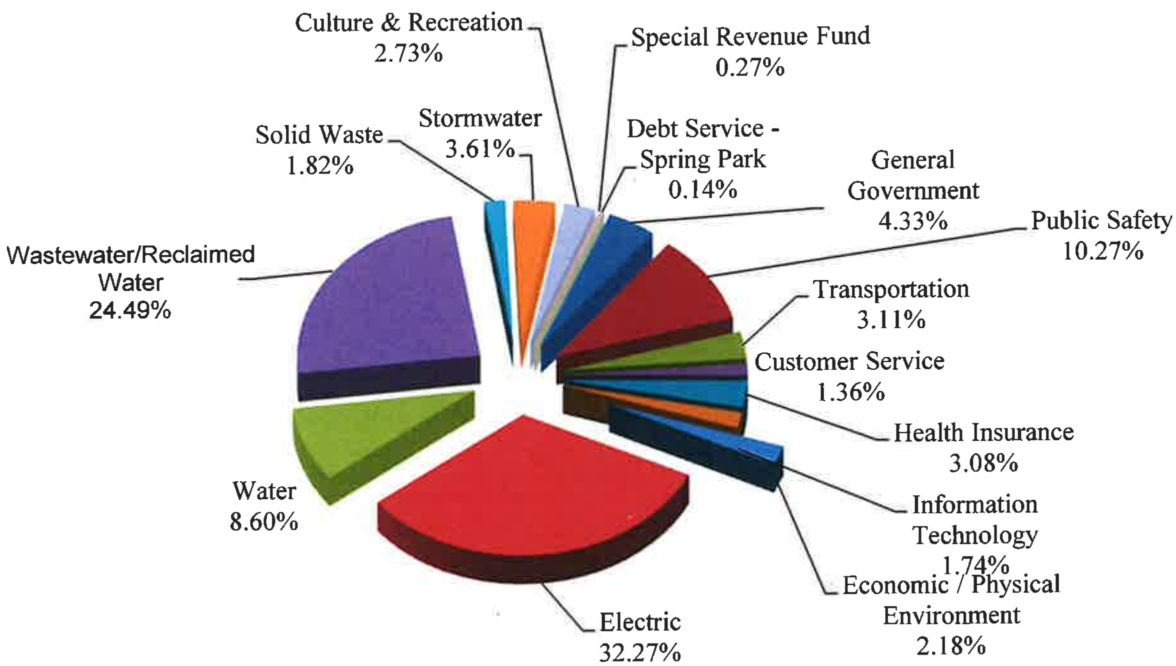
GENERAL FUND BUDGET REVENUES BY SOURCE

Ad Valorem Taxes	$	4,330,266
Other Taxes	$	1,167,747
Permits and Fees	$	40,000
Intergovernmental	$	1,678,454
Charges for Services	$	1,503,035
Fines & Forfeitures	$	860,402
Miscellaneous	$	39,700
Investment Income	$	103,000
Interfund Transfers	$	2,272,854
Other Financing Sources	$	125,053
TOTAL	**$**	**12,120,511**



BUDGET USES BY FUNCTION - ALL FUNDS

General Government	$ 2,500,677
Public Safety	5,935,011
Transportation	1,798,177
Customer Service	785,517
Health Insurance	1,779,622
Information Technology	1,005,288
Economic / Physical Environment	1,259,954
Electric	18,644,910
Water	4,969,336
Wastewater/Reclaimed Water	14,149,826
Solid Waste	1,050,955
Stormwater	2,083,708
Culture & Recreation	1,577,265
Special Revenue Fund	157,451
Debt Service - Spring Park	81,190
TOTAL	**$ 57,778,887**



BUDGET BY FUNCTION - ALL FUNDS

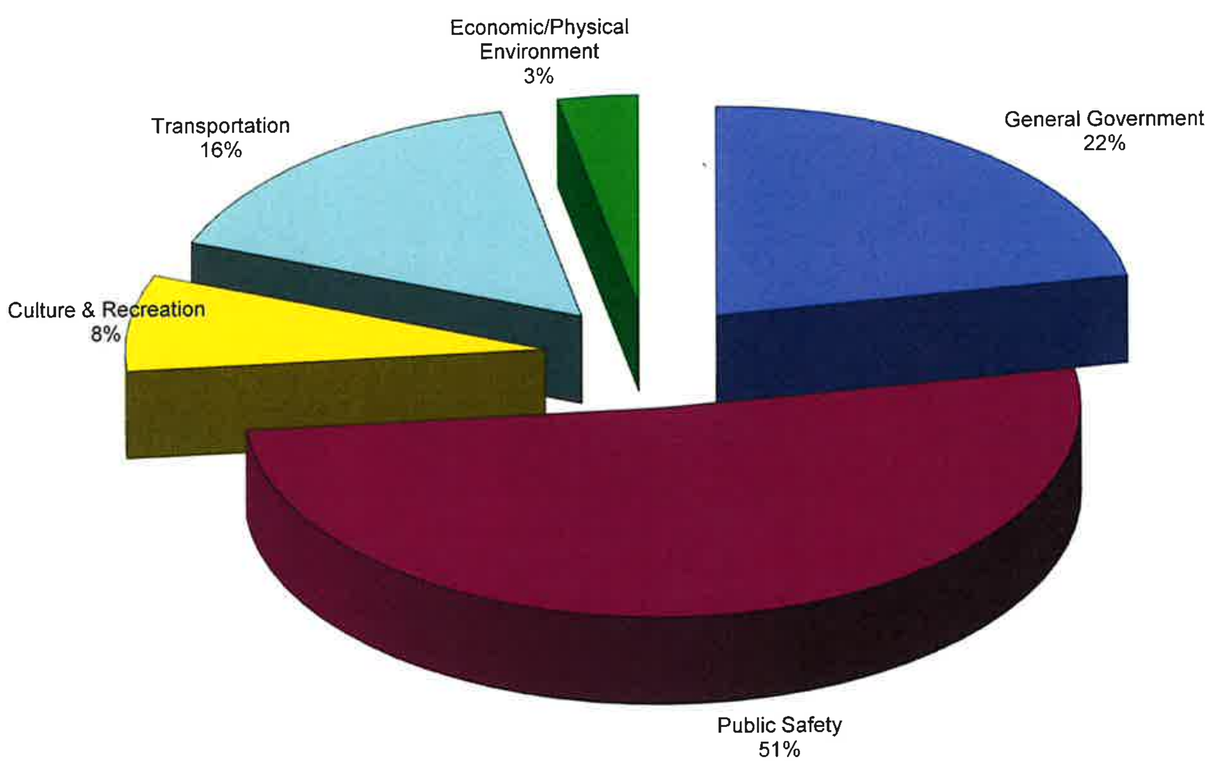
	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
General Fund				
Legislative	$ 62,981	64,025	69,239	78,500
City Clerk	211,838	223,009	228,385	293,121
City Manager	477,614	476,462	513,737	498,132
Human Resources	505,591	496,242	514,711	338,704
Finance	515,146	553,288	615,550	560,935
General Services	563,517	591,147	616,274	577,839
City Attorney	207,589	180,245	184,407	153,446
Development Services	397,867	545,063	257,264	347,025
Code Enforcement	87,388	82,014	113,061	118,557
Police Department	5,677,696	5,685,097	5,682,466	5,660,955
Public Works	5,243,327	863,480	1,536,886	873,498
Right-of-Way Maintenance	644,760	619,441	581,173	640,858
Equipment Maintenance	258,072	266,014	292,780	283,821
Subtotal	14,853,386	10,645,527	11,205,933	10,425,391
Physical Environment				
Electric Utility Services	14,973,245	15,537,978	23,515,300	18,644,910
Water Utility Services	3,082,533	2,859,350	5,259,526	4,969,336
Wastewater Utility Services	3,878,065	5,828,923	7,028,269	11,042,073
Solid Waste Services	1,128,462	1,142,454	1,121,023	1,050,955
Stormwater Services	829,451	1,095,643	1,790,791	2,083,708
Customer Service	701,373	799,571	865,001	785,517
Reclaimed Water	60,730	152,074	99,554	3,107,753
Subtotal	24,653,859	27,415,993	39,679,464	41,684,252
Information Technology				
Information Technology	453,383	465,932	1,131,321	1,005,288
Health Insurance				
Health Insurance Expenses	1,739,237	2,030,046	1,907,600	1,779,622
Capital				
Capital Expenditures	0	0	0	1,265,500
Special Revenues				
Special Law Enforcement Trust Fund	0	0	0	0
Community Redevelopment Agency	0	20,132	93,892	157,451
Building Fund	406,016	456,385	608,400	542,929
Disaster Fund	115,359	228,513	0	0
Subtotal	521,375	705,030	702,292	700,380
Culture & Recreation				
Parks & Recreation	976,486	871,080	2,845,187	595,554
Parks & Recreation Programming	86,300	65,550	84,000	66,000
Augusta Savage Arts & Community Center	200,641	555,012	1,151,047	175,711
Subtotal	1,263,427	1,491,642	4,080,234	837,265

BUDGET BY FUNCTION - ALL FUNDS

	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
Capital Improvement - Police EOC	159,968	159,474	159,932	0
Capital Improvement - Spring Park	80,938	81,396	81,810	81,190
Subtotal	240,906	240,870	241,742	81,190
Other Uses				
Interfund Transfers - All Utilities:				
Electric	1,486,000	870,000	1,400,000	1,538,213
Water	120,000	120,000	120,000	257,577
Wastewater	200,000	200,000	200,000	388,531
Solid Waste	48,000	0	0	88,533
Subtotal	1,854,000	1,190,000	1,720,000	2,272,854
Grand Total	**$ 43,725,573**	**42,995,040**	**58,948,586**	**57,778,888**

BUDGET USES BY FUNCTION - GENERAL FUND

General Government	$ 2,500,677
Public Safety	5,779,511
Culture & Recreation	837,265
Transportation	1,798,177
Economic/Physical Environment	347,025
TOTAL	**$ 11,262,655**



BUDGET BY FUNCTION - GENERAL FUND

	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
General Government				
Legislative	$ 62,981	$ 64,025	$ 69,239	$ 78,500
Executive	689,452	699,471	742,122	791,253
Financial & Administrative	515,146	553,288	615,550	560,935
Human Resources	505,591	496,242	514,711	338,704
Legal Counsel	207,589	180,245	184,407	153,446
Other General Government	563,517	591,147	616,274	577,839
Subtotal	2,544,276	2,584,418	2,742,303	2,500,677
Public Safety				
Law Enforcement	5,677,696	5,685,097	5,682,466	5,660,955
Code Enforcement	87,388	82,014	113,061	118,557
Subtotal	5,765,084	5,767,111	5,795,527	5,779,512
Transportation				
Road & Street Facilities	5,243,327	863,480	1,536,886	873,498
Right-of-Way Maintenance	644,760	619,441	581,173	640,858
Equipment Maintenance	258,072	266,014	292,780	283,821
Subtotal	6,146,159	1,748,935	2,410,839	1,798,177
Economic / Physical Environment				
Development Services	397,867	545,063	257,264	347,025
Subtotal	397,867	545,063	257,264	347,025
Culture & Recreation				
Parks and Recreation	1,062,786	936,630	2,929,187	661,554
Augusta Savage Arts & Community Center	393,599	555,012	1,151,047	175,711
Subtotal	1,456,385	1,491,642	4,080,234	837,265
Other Uses				
Contribution to Fund Balance			-	-
Contingency				
Subtotal	-	-	-	-
Grand Total	**$ 16,309,771**	**$ 12,137,169**	**$ 15,286,167**	**$ 11,262,656**

BUDGET BY FUNCTION - SPECIAL REVENUE FUND

	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
Special Revenue Fund				
Building Fund	$ 406,016	$ 456,385	$ 608,400	$ 542,929
Special Law Enforcement Trust Fund	0	0	0	0
Police Debt Service Fund	159,968	159,474	159,932	0
Spring Park Debt Service Fund	80,938	81,396	81,810	81,190
Disaster Fund	115,359	228,513	0	0
Subtotal	762,281	925,768	850,142	624,119
Grand Total	**$ 762,281**	**$ 925,768**	**$ 850,142**	**$ 624,119**

MAJOR REVENUE SOURCES

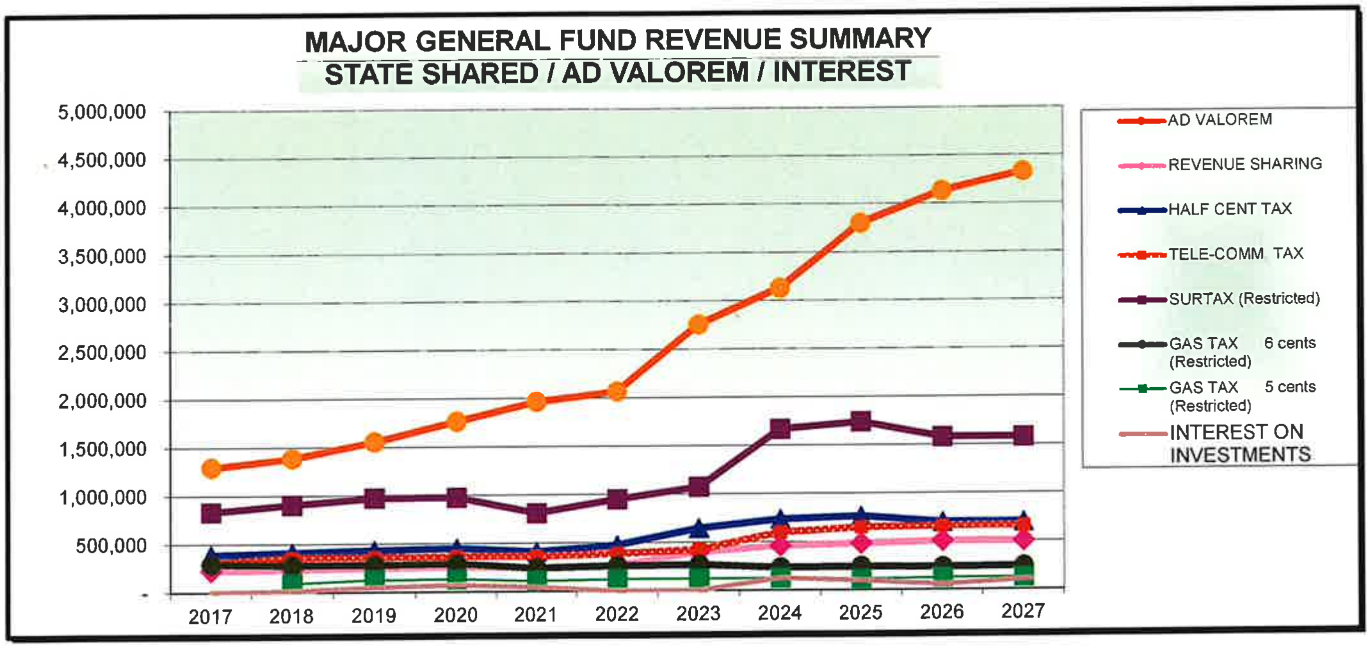
The City of Green Cove Springs relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, charges for services, fines, and intergovernmental funding. A number of factors influence revenues; changes in County-wide and City population, changes in a specific service population, increases or decreases in real disposable income, and inflation. One or more of these factors impact most revenues both directly and indirectly.

Estimates of revenues for budgetary purposes are gathered from several sources. Operating Departments provide estimates of revenue from charges for services, State and Federal grants, licenses and permits, and fines. The State Department of Revenue provides estimates of revenues from the Local Government Half-Cent Sales Tax, Infrastructure Surtax, Telecommunications Public Service Tax, various State collected gasoline taxes and the State Revenue Sharing Program. Ad valorem taxes are estimated from taxable property values provided by the Property Appraiser on July 1st of each year in conjunction with estimated millage rates.

This section discusses major revenues and how they have changed over time.

MAJOR REVENUE SOURCES

	3111000	3351200	3351800	3132200	3126000	3122100	3122101	3612000 & 3611000	
	AD VALOREM	REVENUE SHARING	HALF CENT TAX	TELE-COMM. TAX	SURTAX (Restricted)	GAS TAX 6 cents (Restricted)	GAS TAX 5 cents (Restricted)	INTEREST ON INVESTMENTS	TOTAL
2017	1,292,493	222,110	387,687	305,121	833,059	293,131		5,000	3,338,601
2018	1,389,599	238,669	410,299	359,397	908,244	281,236	94,000	14,545	3,695,989
2019	1,558,835	252,715	431,587	361,392	975,334	282,581	125,256	48,000	4,035,700
2020	1,769,122	260,000	450,000	370,000	980,000	290,000	130,000	74,000	4,323,122
2021	1,968,056	244,549	413,168	370,000	814,357	240,666	108,603	45,000	4,204,399
2022	2,072,264	273,311	475,117	393,077	954,786	260,272	124,177	3,000	4,556,004
2023	2,760,168	401,209	646,460	427,075	1,074,266	270,000	120,000	5,000	5,704,178
2024	3,133,059	459,346	734,982	599,011	1,667,874	235,994	120,186	125,052	7,075,504
2025	3,800,530	480,735	763,179	646,953	1,740,213	241,840	109,311	94,590	7,877,351
2026	4,132,827	501,318	698,871	657,747	1,579,690	234,691	120,467	53,000	7,978,611
2027	4,330,266	501,318	698,871	657,747	1,579,690	240,000	120,467	103,000	8,231,359
TOTAL	28,207,219	3,835,280	6,110,221	5,147,520	13,107,513	2,870,411	1,172,467	570,187	61,020,818



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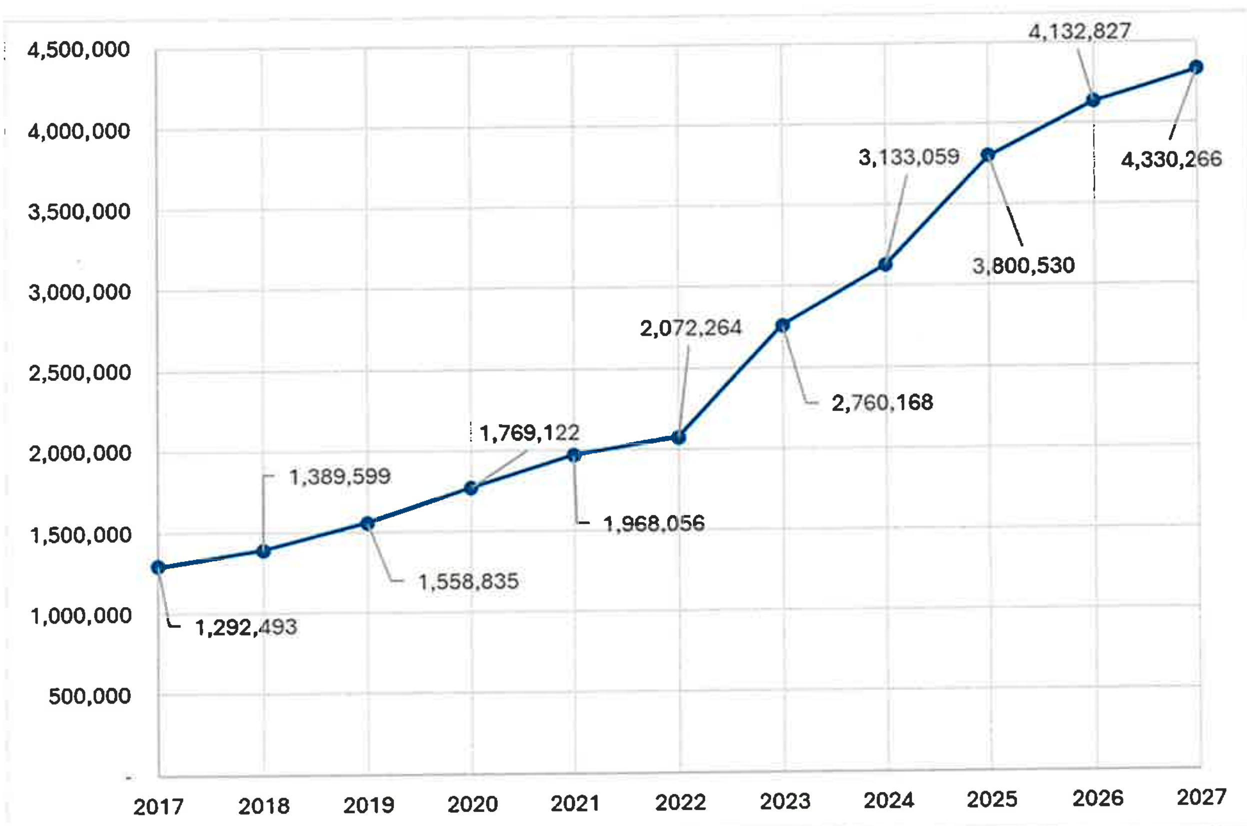
AD VALOREM PROPERTY TAX

General Fund Ad Valorem Property Taxes are derived from all non-exempt real and personal property located within the City of Green Cove Springs. General Fund Ad Valorem Taxes are used to provide primary support for City-wide programs such as administrative services, law enforcement, park services, election services, and growth management services.

Actual tax collections in FY 2026 were 97% of the amount budgeted in the General Fund.

For FY 2026/2027, 97% of projected collections are budgeted.

PROPERTY TAX COLLECTIONS



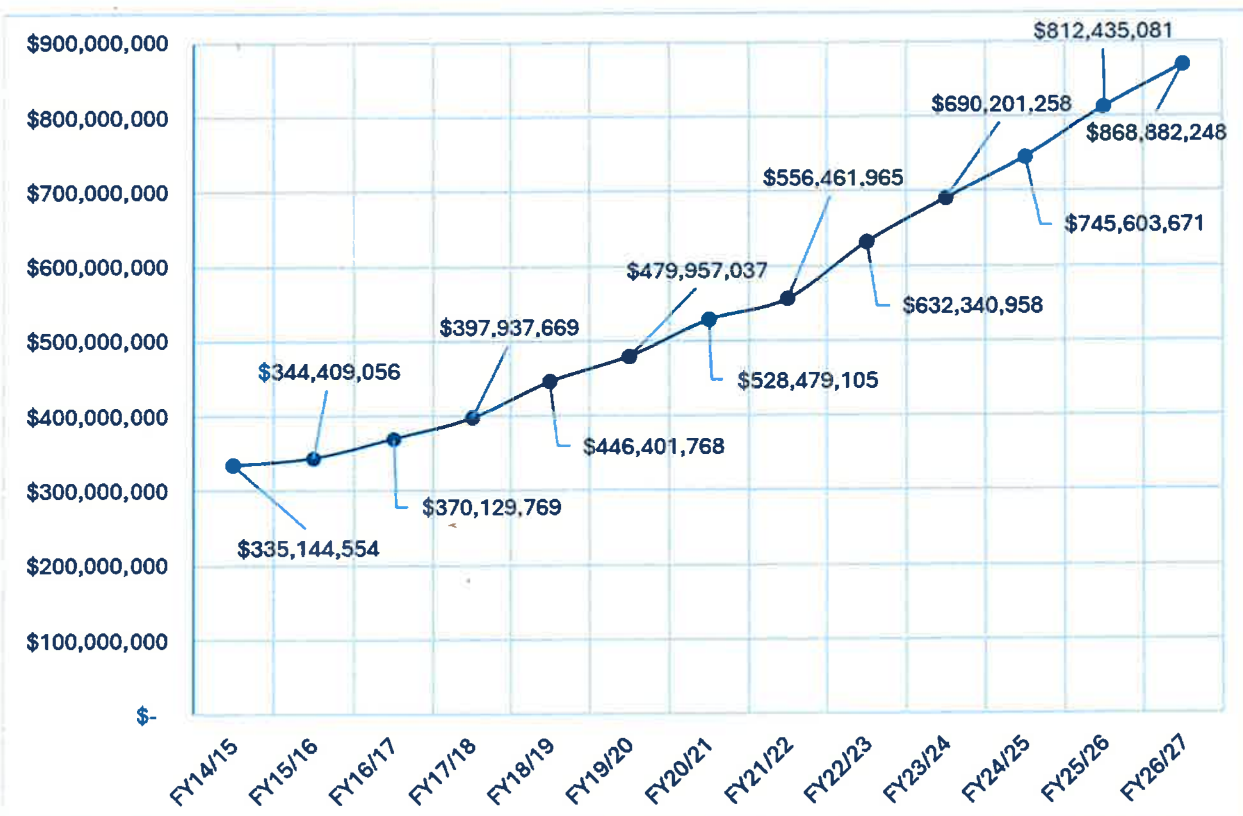
PROPERTY VALUES

The City of Green Cove Springs' tax base had previously declined over four (4) years from FY 09/10 to FY 12/13. This was largely a result of the downturn in the economy, the declining value of real property, and the passing of Amendment One which puts restrictions on the amount of millage to be assessed. The City of Green Cove Springs' tax base has increased since FY 12/13 mainly due to an increase in the millage rate, increasing value of real property and new construction. For FY 2025/2026, the General Fund millage rate is at a rate of 5.3000.

Millage Rate History

FY 1991 – 2006	2.6110
FY 2007	2.6000
FY 2008 - 2012	2.5700
FY 2013 - 2014	2.9821
FY 2015 - 2019	3.6000
FY 2020 - 2022	3.8000
FY 2023	4.5000
FY 2024-2025	5.3000

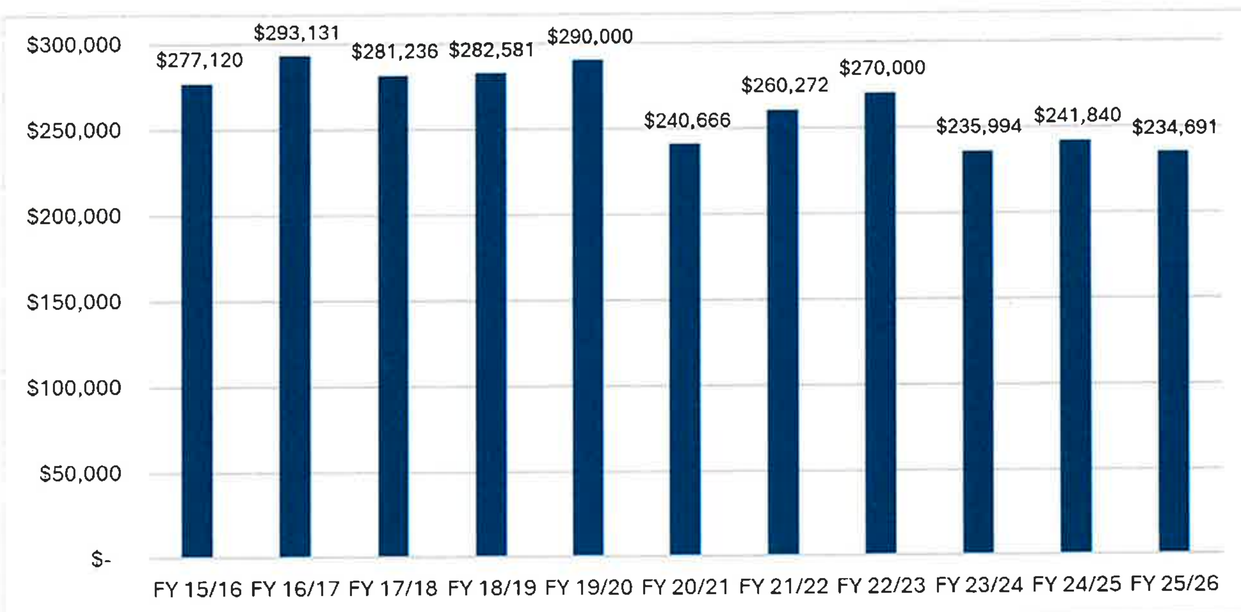
Property Values



LOCAL OPTION FUEL TAX

The Local Option Fuel tax is a six-cent tax imposed by Clay County on every gallon of fuel sold at the retail level. The tax became effective on September 1, 1989. The State collects the Local Option Fuel Tax and distributes it as follows: Clay County 81.41% and Green Cove Springs 5.15%. The Local Option Fuel Tax will sunset on December 31, 2041. This tax supports the City of Green Cove Springs' right-of-way maintenance, and road and street services such as paving and sidewalk improvements.

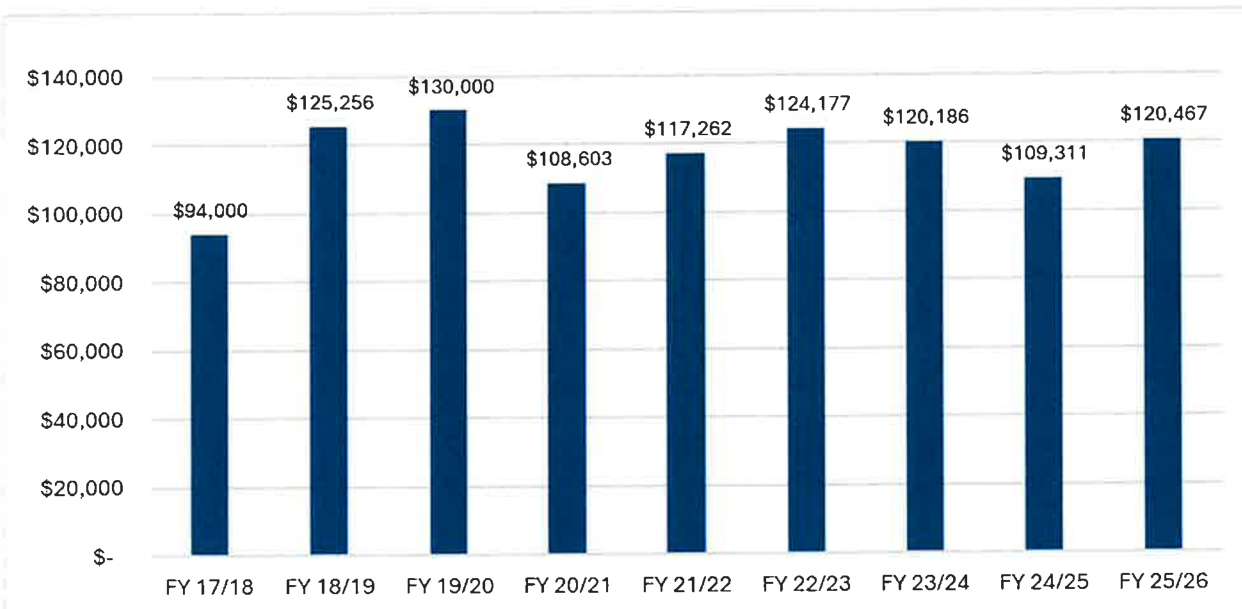
LOCAL OPTION FUEL TAX



LOCAL OPTION FUEL TAX

The Local Option Fuel tax is a five-cent tax imposed by Clay County on every gallon of fuel sold at the retail level. The tax became effective on January 1, 2018. The State collects the Local Option Fuel Tax and distributes it as follows: Clay County 82.96% and Green Cove Springs 3.43%. The Local Option Fuel Tax will sunset on December 31, 2041. Revenue from the gas tax can only be used for road work, specifically work that would increase capacity for roads.

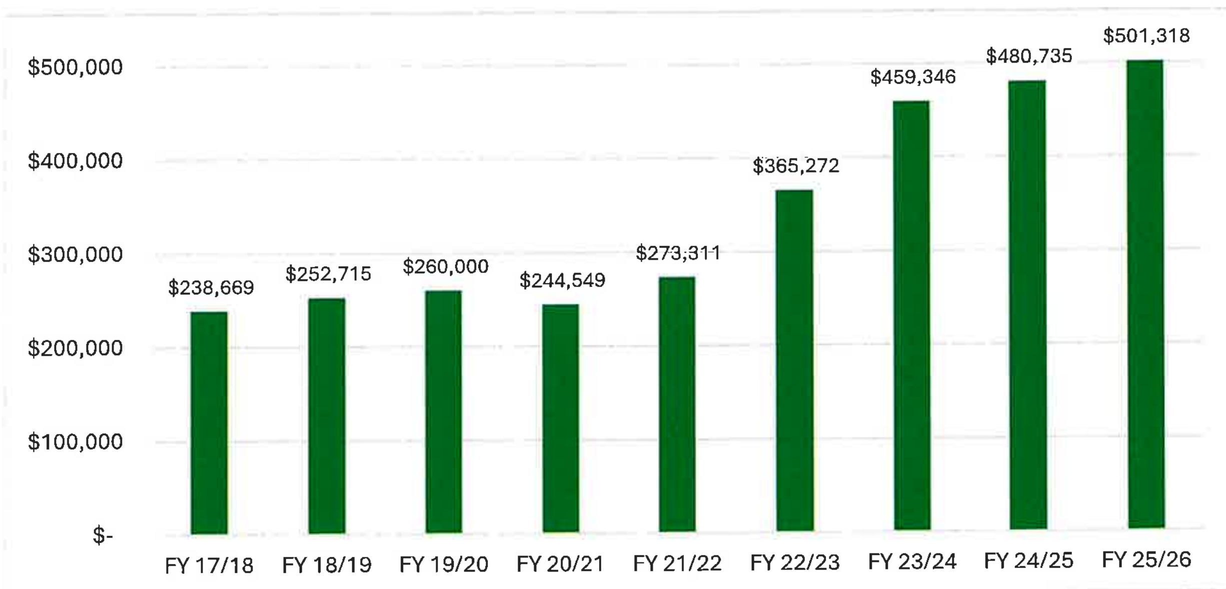
LOCAL OPTION FUEL TAX



STATE REVENUE SHARING

State Shared Revenues include the State Revenue Sharing Program that consists of Sales Taxes, Municipal Fuel Taxes, and State Alternative Fuel User Decal Fees. In FY 2026/2027, the City of Green Cove Springs' State Revenue Sharing is budgeted at $501,318. The FY 2025/2026 budget of $501,318 is $20,583 more than the prior year's approved budget of $480,735 and is based on projections from the State of Florida.

STATE REVENUE SHARING



TELECOMMUNICATIONS TAX

The Communications Services Tax Simplification Law was enacted to restructure taxes on telecommunications, cable, direct-to-home satellite, and related services that existed prior to October 1, 2001. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. The law replaced and consolidated seven (7) different State and Local taxes or fees with a single tax comprised of two (2) centrally administered parts: a state communications tax and a local communications tax. The tax is imposed on retail sales of communications services which originate and terminate in the State or originate or terminate in the State and are billed to an address within the State. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the State's General Revenue Fund.

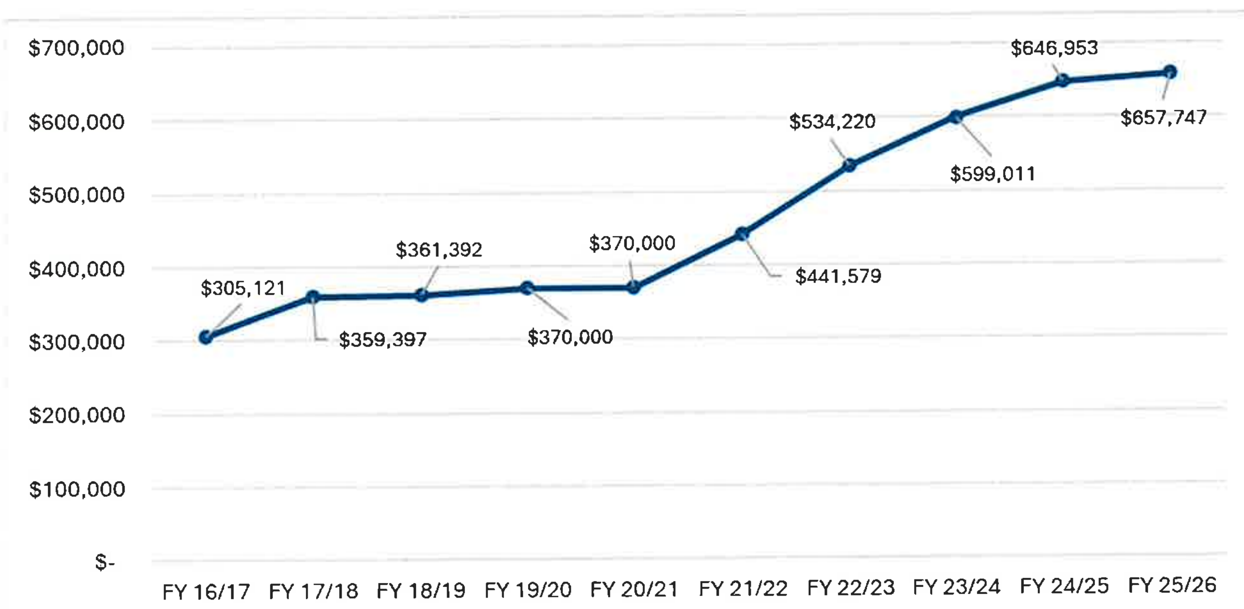
State Communications Services Tax

The amount of tax revenues available for distribution to local governments is dependent on each jurisdiction's local communications service tax rate. The tax revenues, less the DOR's administrative cost deduction, are distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to Section 202.19(5), F.S., shall be distributed in the same manner as the local option sales taxes. The revenue per State estimates for FY 2026/2027 for the City of Green Cove Springs is $657,747. The City's Telecommunications Tax rate is 5.22.

Authorized Uses

The revenues derived from the local communications services tax may be used for any public purpose, including the pledge of such revenues for the repayment of current or future bonded indebtedness. Revenue raised by a tax imposed pursuant to Section 202.19(5), F.S., shall be used for the same purposes as the underlying Local Option Sales Tax imposed by the County or School Board pursuant to Section 202.055, F.S.

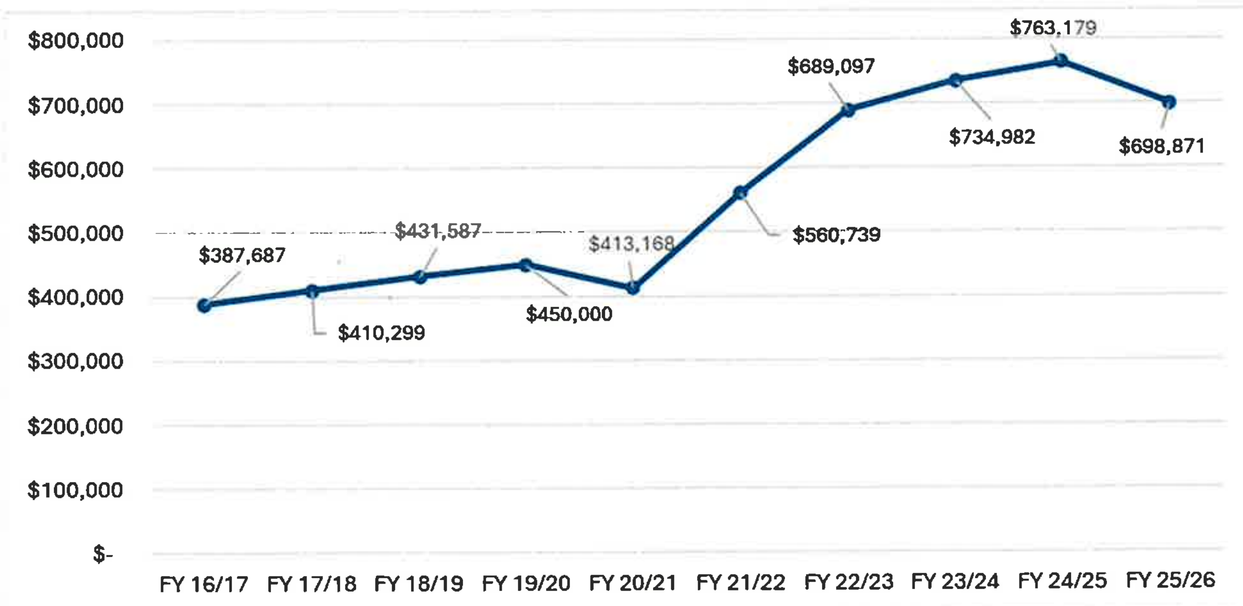
TELECOMMUNICATIONS TAX



LOCAL GOVERNMENT HALF CENT SALES TAX

This revenue program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing revenues for local programs. Revenues are used to support City-wide services. In FY 2025/2026, Local Government Half Cent Sales Tax collections are estimated at $698,871 or $64,308 less than FY 2024/2025.

LOCAL GOVERNMENT HALF CENT SALES TAX



DISCRETIONARY SURTAX

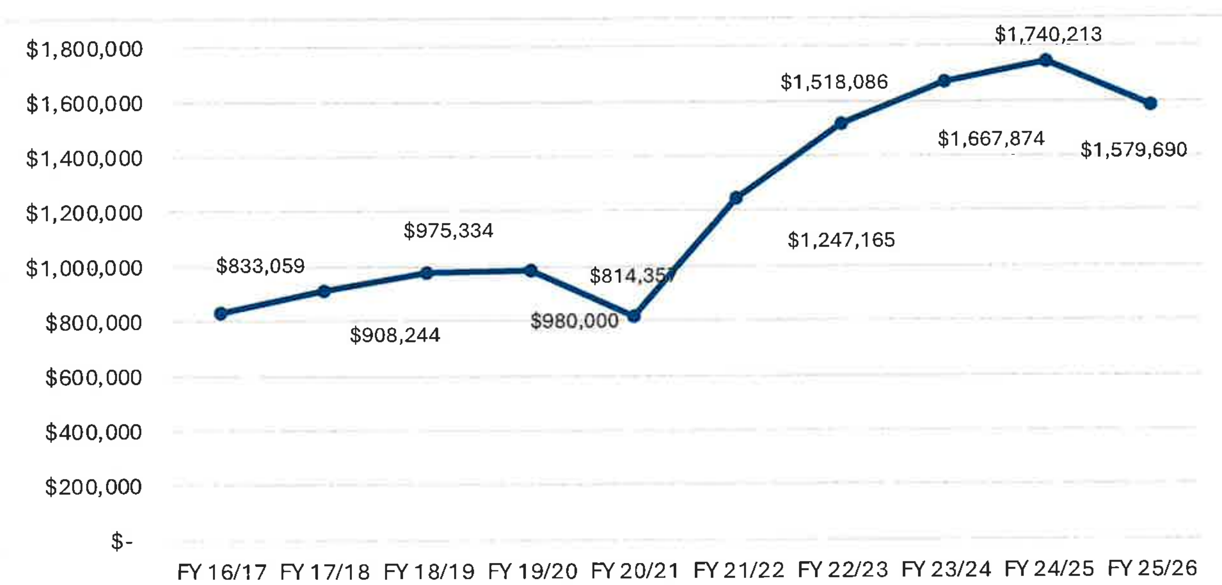
The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an Ordinance enacted by a majority vote of the County's governing body and approved by voters in a county-wide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure, to acquire land for public recreation, conservation, or protection of natural resources, or to finance the closure of local government-owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection (DEP). This levy shall be approved pursuant to an Ordinance enacted by a majority of the members of the County's governing body and approved by voters in a county-wide referendum. In lieu of action by the County's governing body, municipalities representing a majority of the County's population may initiate the surtax through the adoption of uniform Resolutions calling for a county-wide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect. The levy may only be extended by voter approval in a county-wide referendum. The levy that was set to expire on December 31, 2019, was extended by voter approval in a county-wide referendum. The extension becomes effective on January 1, 2020, and expires on December 31, 2039.

The surtax proceeds and any accrued interest shall be expended for the following purposes:

1. To finance, plan, and construct infrastructure.
2. To acquire land for public recreation, conservation, or protection of natural resources.
3. To finance the closure of county of municipal-owned solid waste landfills that have been closed or are required to be closed by order of the DEP. Any use of the proceeds or interest for purposes of landfill closures before July 1, 1993, is ratified.

The City's revenues from Surtax for FY 2025/2026 are estimated by the State to be $1,579,690 or $160,523 more than estimated for FY 2024/2025.

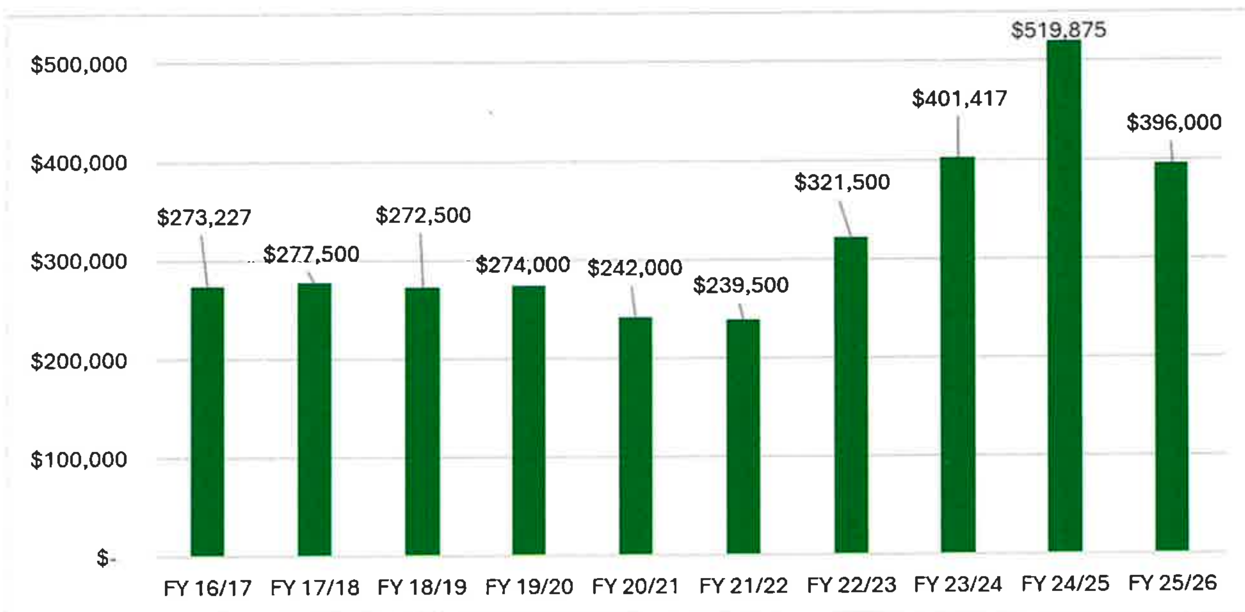
DISCRETIONARY SURTAX



BUILDING PERMITS, INSPECTIONS, AND PLAN REVIEWS

Building Permits, Inspections, and Plan Reviews revenues are collected primarily from the issuance of building permits, building inspections, and development review fees. In FY 25/26, collections for permits and plan reviews are estimated to be $396,000.

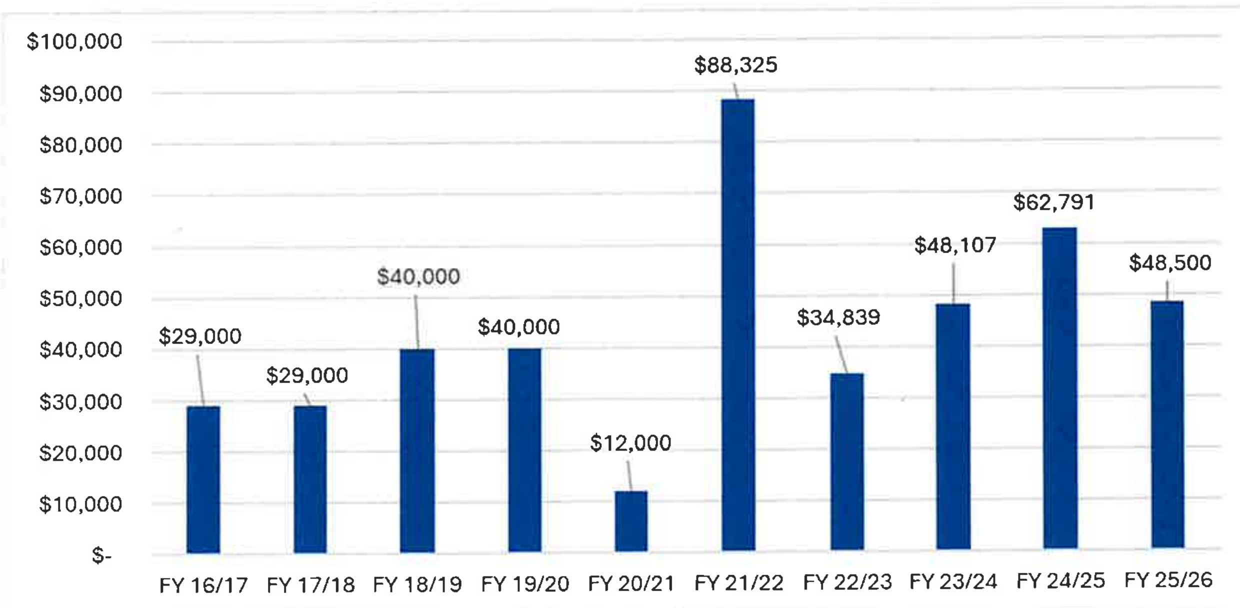
BUILDING PERMITS, INSPECTIONS, AND PLAN REVIEWS



FINES AND FORFEITURES

Fines and Forfeitures are collected from the fees and penalties that are imposed for statutory offenses, violation of City Ordinances, and imposed court costs.

FINES AND FORFEITURES

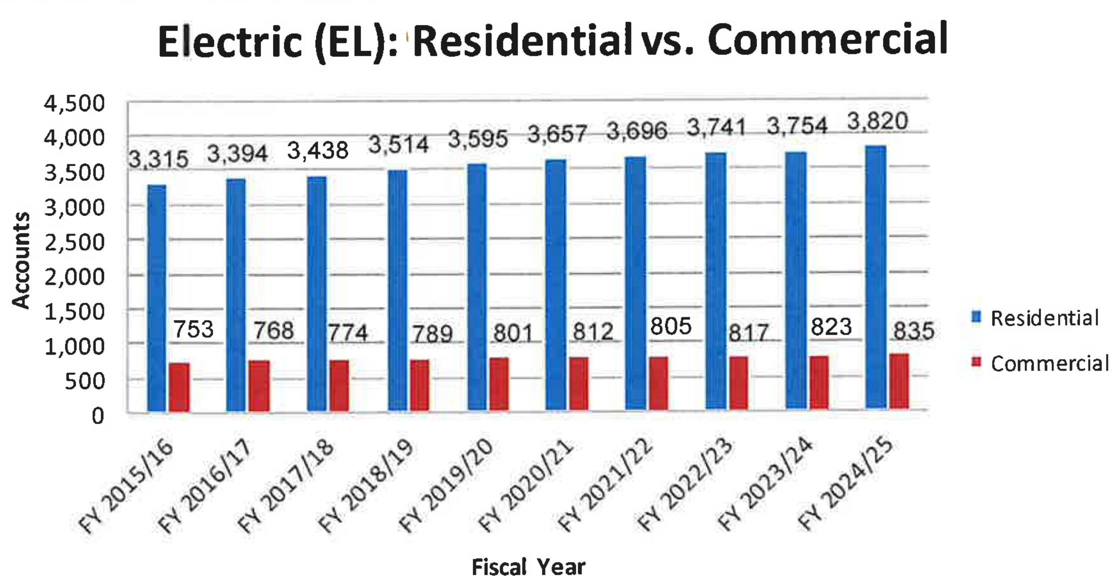


ELECTRIC CUSTOMERS

On February 12, 1985, the City, along with several other municipalities (the project participants), entered into separate agreements with the Florida Municipal Power Agency (FMPA) whereby FMPA agreed to sell and deliver to the project participants, and the project participants agreed to purchase and receive from FMPA, all electric capacity and energy which the project participants shall require (except St. Lucie) for the operation of their municipal electric systems. The City has given FMPA notice pursuant to Section 2 of the All-Requirements Power Supply Contract that the term of their contract will not automatically renew each year after the initial contract term. The term of the contract is now fixed and will terminate on October 1, 2037.

Power rates are determined by the Board, subject to approval of the project participants, but must be sufficient to meet FMPA's revenue requirements. Charges to the City are payable solely from utility revenues and in no way can FMPA compel the City to exercise its taxing power. Total costs under this contract during 2024/2025 were approximately $8.76 million per audited financial statements. The costs for both the FMPA and St. Lucie Project for 2024/2025 were $9.4 million.

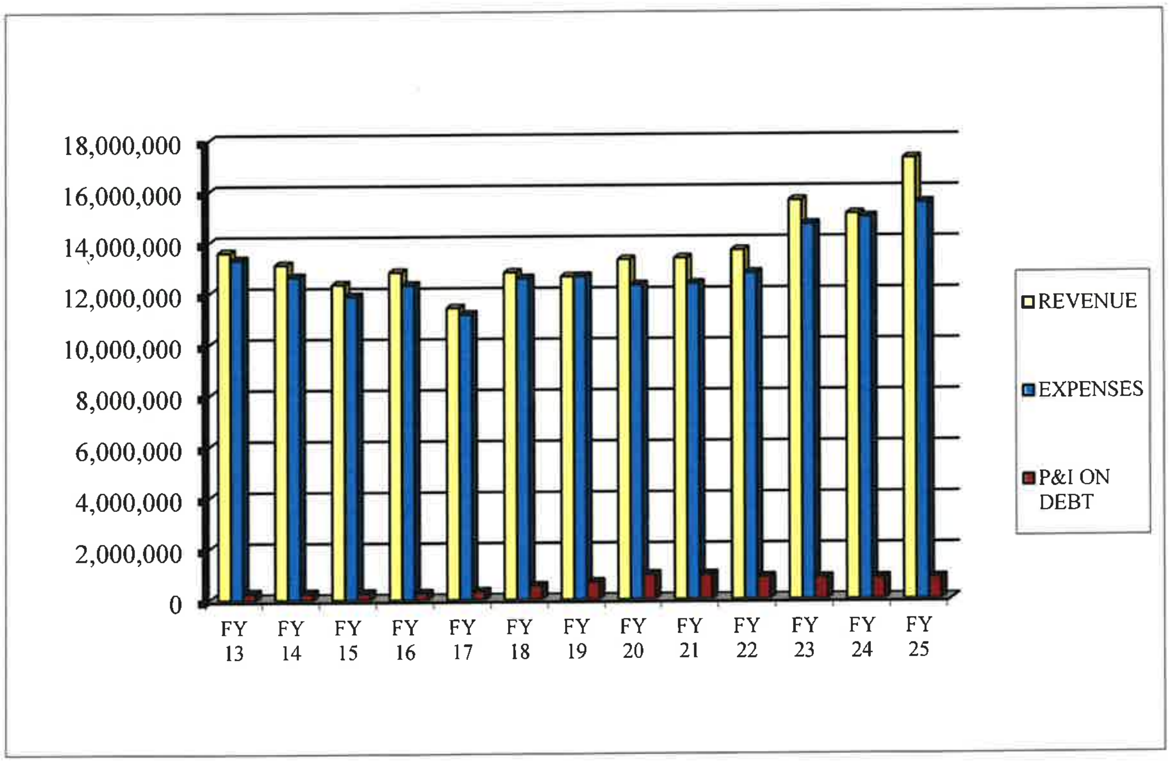
ELECTRIC CUSTOMERS



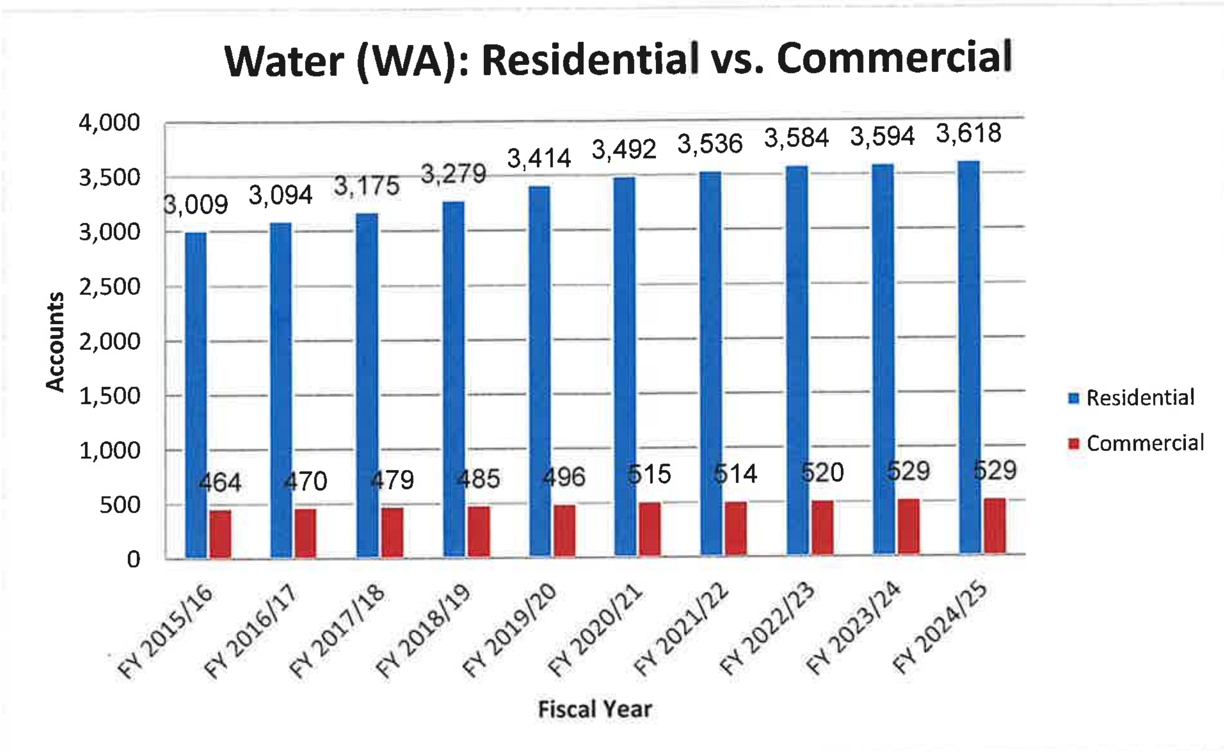
ELECTRIC REVENUE, EXPENSES & P & I ON DEBT

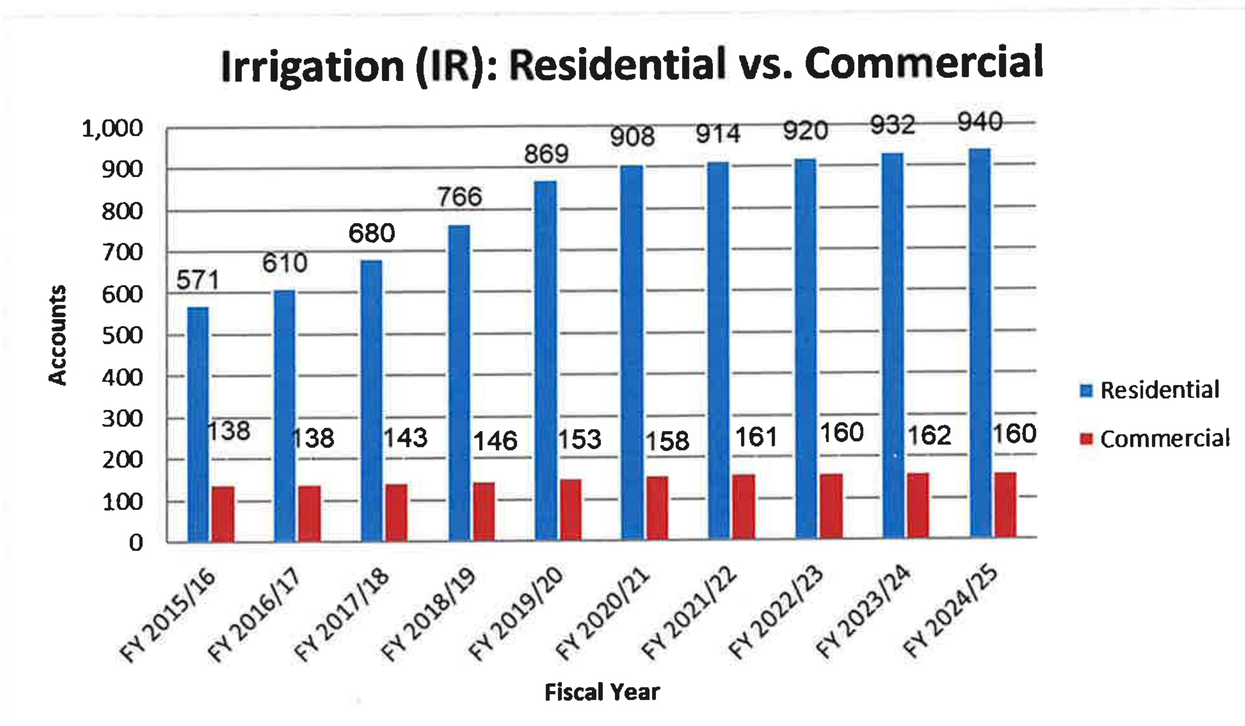
FISCAL YEAR	REVENUE	EXPENSES	P&I ON DEBT
FY 13	13,615,200	13,339,369	275,231
FY 14	13,142,000	12,669,843	277,157
FY 15	12,364,970	11,917,812	277,158
FY 16	12,845,100	12,345,201	275,232
FY 17	11,440,139	11,192,547	338,592
FY 18	12,827,473	12,595,104	554,897
FY 19	12,664,467	12,670,616	684,381
FY 20	13,319,338	12,330,474	988,864
FY 21	13,370,601	12,382,350	988,251
FY 22	13,679,231	12,798,190	881,041
FY 23	15,627,835	14,700,211	853,400
FY 24	15,095,359	14,973,245	853,279
FY 25	17,276,178	15,537,978	853,953

Includes Transfers Out
Does not include Capital Expenses



WATER CUSTOMERS

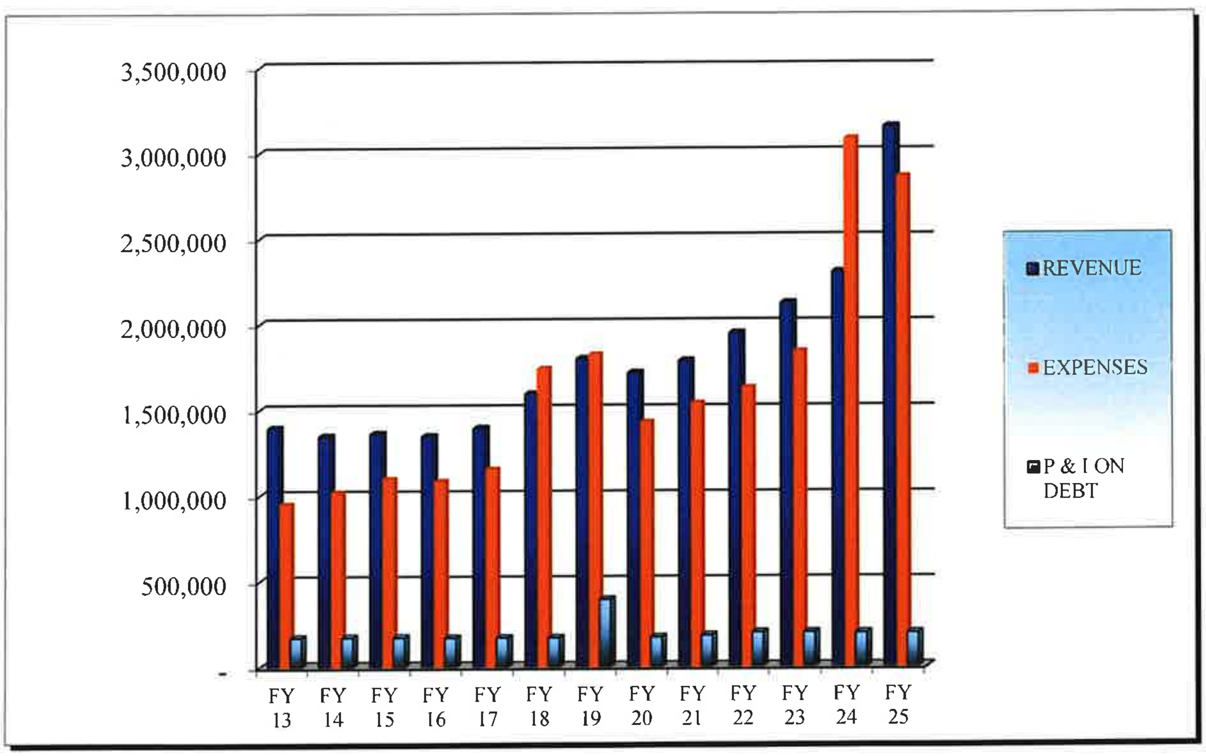




WATER REVENUE, EXPENSES, P & I ON DEBT

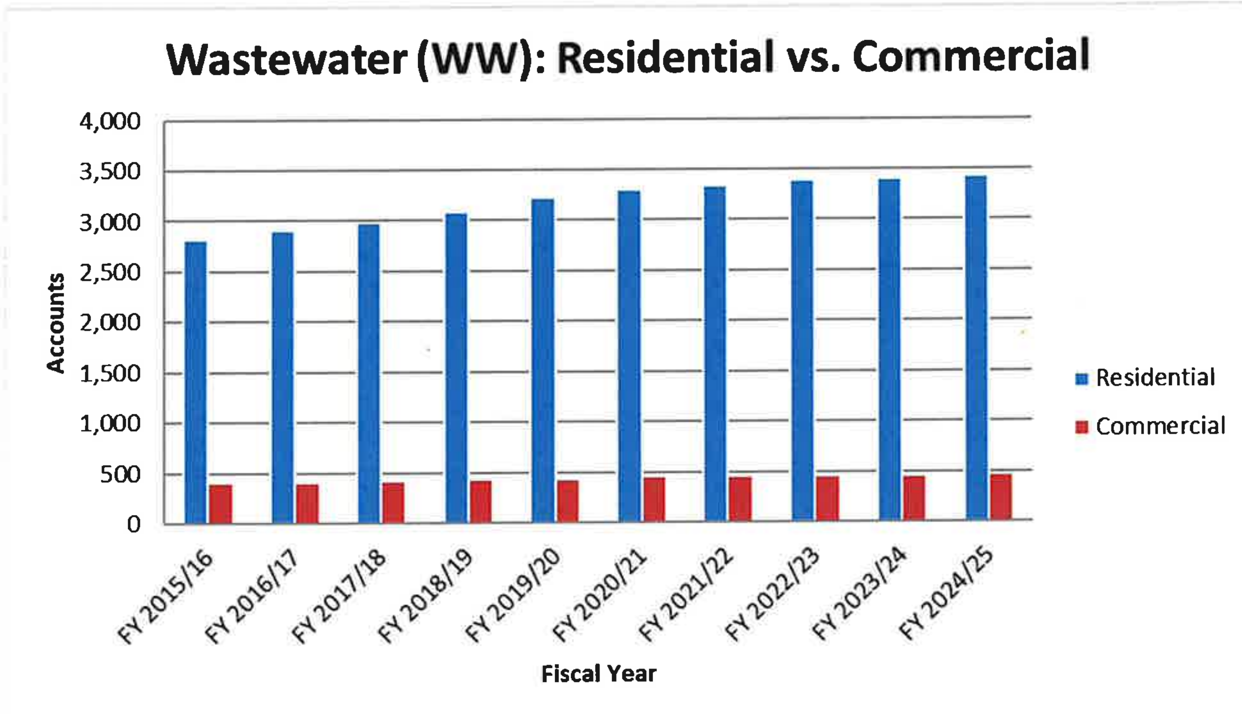
FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 13	1,393,550	952,054	172,496
FY 14	1,346,050	1,021,003	174,047
FY 15	1,360,625	1,099,378	174,047
FY 16	1,347,200	1,085,504	172,496
FY 17	1,393,152	1,155,656	172,496
FY 18	1,592,363	1,741,536	172,496
FY 19	1,797,026	1,825,725	395,765
FY 20	1,715,177	1,430,177	175,000
FY 21	1,784,292	1,539,915	184,377
FY 22	1,946,100	1,629,975	201,125
FY 23	2,122,133	1,840,820	201,313
FY 24	2,302,694	3,082,533	198,162
FY 25	3,151,585	2,859,350	198,190

Includes Transfers Out
Does not include Capital Expenses



WASTEWATER CUSTOMERS

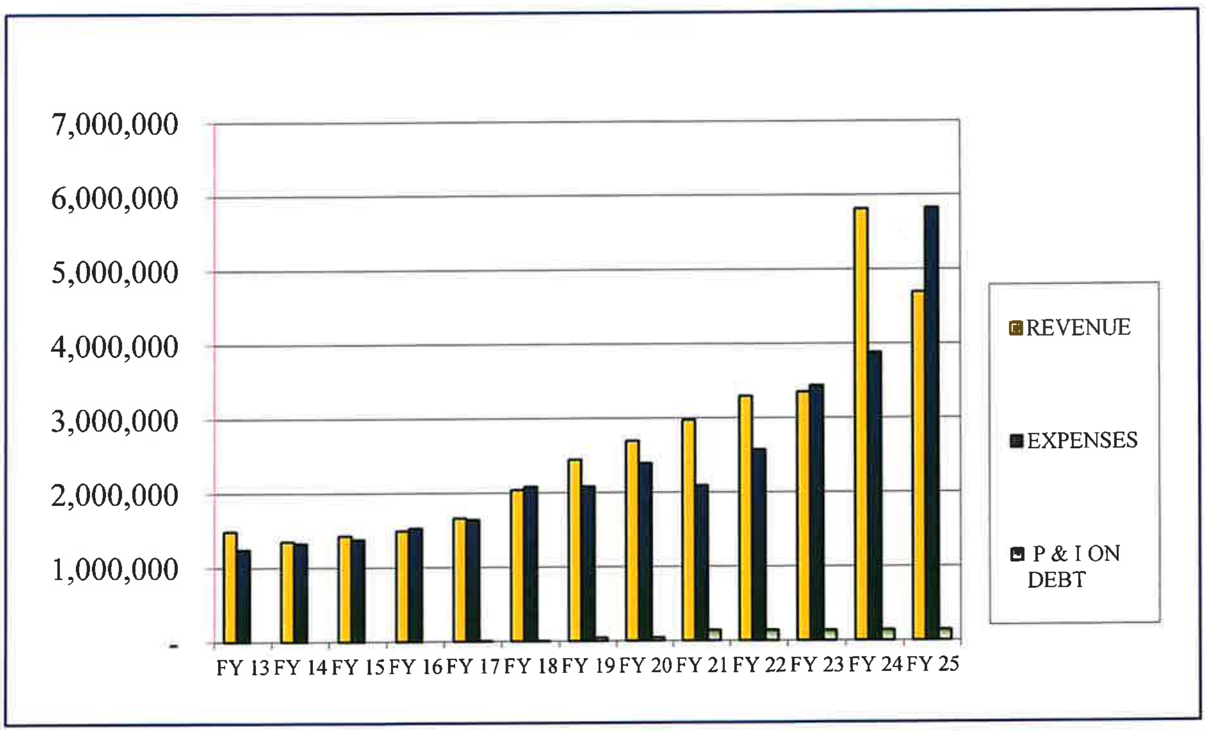
WASTEWATER CUSTOMERS



WASTEWATER REVENUE, EXPENSES, P & I ON DEBT

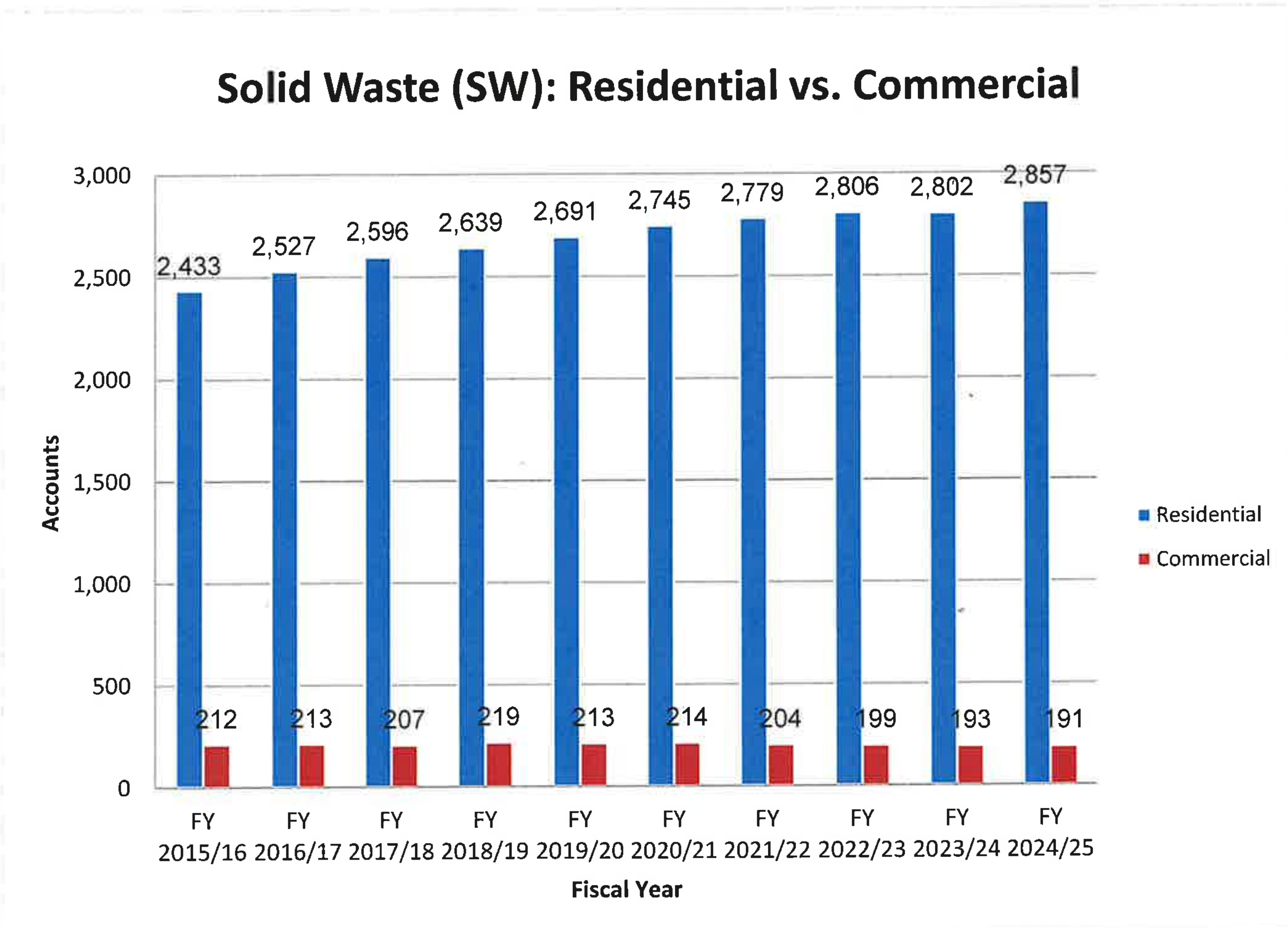
FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 13	1,487,200	1,242,200	-
FY 14	1,348,000	1,324,000	-
FY 15	1,426,480	1,376,705	-
FY 16	1,488,400	1,528,780	-
FY 17	1,659,689	1,638,149	11,540
FY 18	2,039,089	2,081,062	2,894
FY 19	2,443,572	2,083,248	43,036
FY 20	2,691,199	2,392,404	43,795
FY 21	2,974,603	2,091,451	142,454
FY 22	3,289,600	2,572,147	142,453
FY 23	3,347,614	3,436,268	139,592
FY 24	5,811,645	3,878,065	142,447
FY 25	$ 4,690,305	$ 5,828,923	$ 142,648

Includes Transfers Out
Does not include Capital Expenses



SOLID WASTE CUSTOMERS

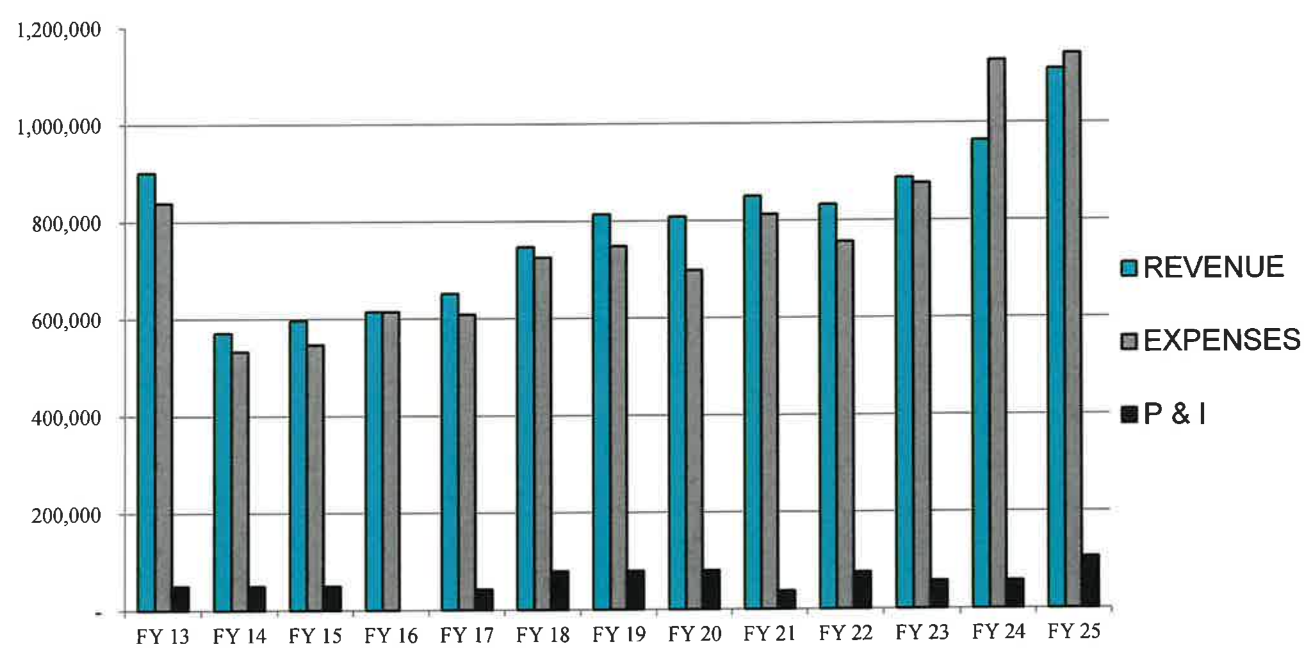
SOLID WASTE CUSTOMERS



SOLID WASTE REVENUE, EXPENSES, P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 13	901,150	838,911	50,104
FY 14	571,000	532,896	50,104
FY 15	596,554	546,835	49,719
FY 16	614,660	614,660	-
FY 17	651,210	608,431	42,779
FY 18	747,256	725,205	79,835
FY 19	813,320	748,472	79,932
FY 20	808,320	698,117	80,203
FY 21	850,120	812,697	37,423
FY 22	832,420	756,532	75,888
FY 23	887,650	876,260	57,177
FY 24	963,548	1,128,462	57,177
FY 25	$ 1,110,597	$ 1,142,454	$ 105,851

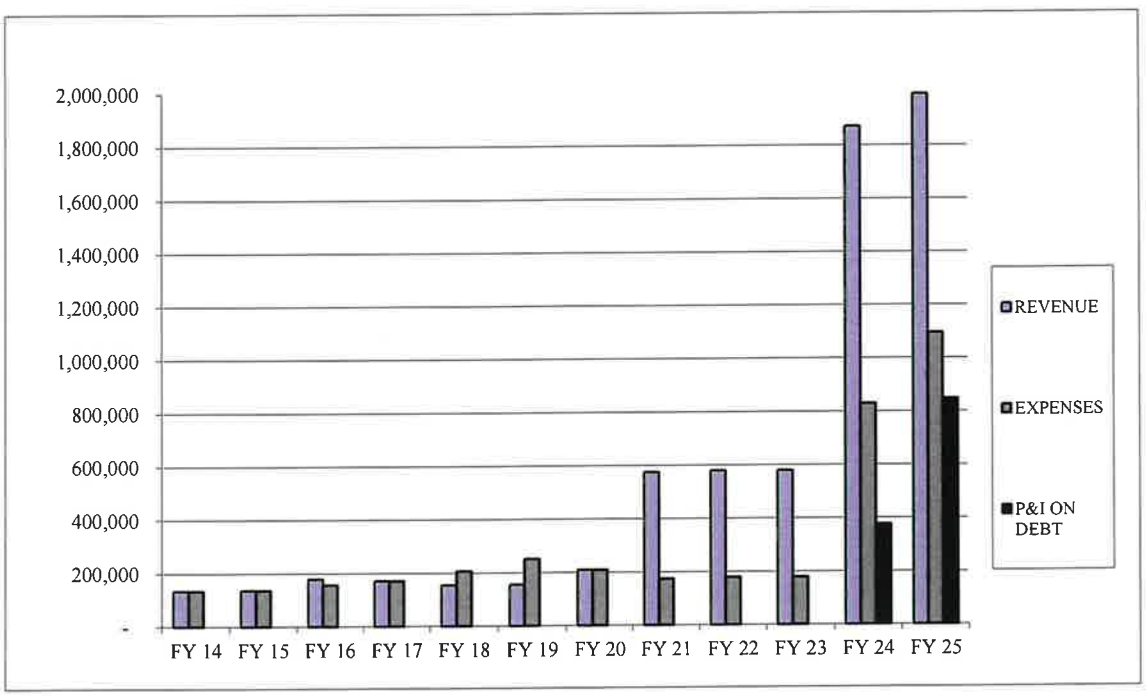
Includes Transfers Out
Does not include Capital Expenses



STORMWATER REVENUE, EXPENSES, P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P&I ON DEBT
FY 14	133,550	133,550	
FY 15	135,656	135,656	
FY 16	178,410	156,410	
FY 17	170,472	170,472	
FY 18	155,024	207,182	
FY 19	155,672	251,974	
FY 20	209,822	209,822	
FY 21	574,150	174,150	
FY 22	580,387	180,387	
FY 23	580,387	180,387	-
FY 24	1,870,503	829,451	377,188
FY 25	1,993,081	1,095,643	848,540

Does not include Capital Expenses



FULL-TIME EQUIVALENT POSITIONS SUMMARY

DEPARTMENT NAME	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
GENERAL FUND									
City Council	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.15
Human Resources	2.00	2.00	2.00	2.00	4.25	3.63	3.63	3.63	2.625
Augusta Savage	0.00	0.00	0.00	0.00	1.50	1.50	1.50	1.50	1.50
Finance	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology	1.00	1.00	1.00	2.00	2.00	2.25	2.25	2.25	2.25
Development Services	1.50	1.50	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police - Sworn Officers	30.00	34.00	35.00	37.00	39.00	40.50	36.00	30.00	30.00
Police - Dispatchers								6.00	8.00
Police - Civilians								3.00	4.50
Public Works	6.00	6.00	4.50	4.50	7.00	7.00	7.00	7.00	6.00
Right-of-Way Maintenance	2.00	2.00	2.00	2.00	6.00	8.00	8.25	8.25	9.00
Parks	3.00	4.00	4.00	5.00	6.50	2.50	4.00	3.00	3.00
Parks & Recreation -Prog	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
BUILDING	3.50	3.50	2.00	2.00	2.00	3.00	3.00	3.00	3.00
ELECTRIC (1)	2.02	10.02	10.02	10.02	11.52	12.27	13.27	13.27	11.87
WATER	7.82	8.32	8.32	8.32	8.32	10.07	10.07	6.90	6.318
WASTEWATER	7.82	8.32	8.32	8.32	8.32	10.07	10.07	12.57	11.44
RECLAIMED WATER								0.68	0.625
SOLID WASTE	7.34	8.34	7.84	7.84	7.84	7.84	7.84	7.84	6.84
CUSTOMER SERVICE	6.50	6.50	6.50	6.50	8.00	8.00	8.50	8.50	7.50
STORMWATER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTALS	**101.00**	**116.00**	**112.00**	**116.00**	**133.75**	**138.13**	**136.88**	**138.89**	**136.12**

(1) Electric Services contracted out to Hooper Corporation for FY 17, FY 18 and FY 19.

PERSONNEL OVERVIEW DETAIL
FY 2026-2027

DEPARTMENT	FY 2022-2023 # F/T	FY 2022-2023 #P/T	FY 2023-2024 # F/T	FY 2023-2024 #P/T	FY2024-2025 # F/T	FY2024-2025 #P/T	FY2025-2026 # F/T	FY2025-2026 #P/T	FY 2026-2027 # F/T	FY 2026-2027 #P/T
CITY COUNCIL										
City Council	5.00		5.00		5.00		5.00	0.00	5.00	
TOTAL	**5.00**	**0.00**	**5.00**	**0.00**	**5.00**	**0.00**	**5.00**	**0.00**	**5.00**	**0.00**
CITY CLERK										
City Clerk	1.00		1.00		1.00		1.00		1.00	
TOTAL	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**
CITY ATTORNEY										
City Attorney	1.00		1.00		1.00		1.00		1.00	
TOTAL	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**
CITY MANAGER										
City Manager	1.00		1.00		1.00		1.00		1.00	
Assistant City Manager									0.15	
Public Information Officer	1.00		1.00		1.00		1.00		1.00	
Executive Assistant	1.00		1.00		1.00		1.00		1.00	
TOTAL	**3.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**	**3.15**	**0.00**
HUMAN RESOURCES										
Human Resources Director	1.00		1.00		1.00		1.00			
Human Resources Specialist		0.625		0.625		0.625		0.625		0.625
HR Generalist	1.00		1.00		1.00		1.00		1.00	
Benefits & Retirement Coord.	1.00		1.00		1.00		1.00		1.00	
Human Resources Assistant	0.00	0.625								
TOTAL	**3.00**	**1.250**	**3.00**	**0.625**	**3.00**	**0.625**	**3.00**	**0.625**	**2.00**	**0.625**
AUGUSTA SAVAGE										
Recreation Supervisor		0.50		0.50		0.50		0.50		0.50
Recreation Leader		0.50		0.50		0.50		0.50		0.50
Recreation Aide		0.50		0.50		0.50		0.50		0.50
TOTAL	**0.00**	**1.50**	**0.00**	**1.50**	**0.00**	**1.50**	**0.00**	**1.50**	**0.00**	**1.50**
FINANCE										
Finance Director	1.00		1.00		1.00		1.00		1.00	
Accounting Manager	0.25									
Assistant Finance Director	0.00		0.25		0.25		0.25		0.25	
Financial Management Analyst	1.00		1.00							
Senior Accountant					1.00		1.00		1.00	
Accounts Payable Clerk	1.00		1.00		1.00		1.00		1.00	
Customer Service Manager	0.25		0.25		0.25		0.25		0.25	
TOTAL	**3.50**	**0.00**	**3.50**	**0.00**	**3.50**	**0.00**	**3.50**	**0.00**	**3.50**	**0.00**
INFORMATION TECH.										
IS Technician	1.00		1.00		1.00		1.00		1.00	
Network Administrator	1.00		1.00		1.00		1.00		1.00	
			0.25		0.25		0.25		0.25	
TOTAL	**2.00**	**0.00**	**2.25**	**0.00**	**2.25**	**0.00**	**2.25**	**0.00**	**2.25**	**0.00**
DEVELOPMENT SERVICES										
Development Services Director	0.50		0.50							
Planning & Zoning Director					0.50		0.50		0.50	
Principal Planner										
Planning Technician			0.00							
Planner I	1.00		1.00		1.00		1.00		1.00	
Development Servicec Rep.	0.50		0.50		0.50		0.50		0.50	
TOTAL	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**

PERSONNEL OVERVIEW DETAIL
FY 2026-2027

DEPARTMENT	FY 2022-2023		FY 2023-2024		FY2024-2025		FY2025-2026		FY 2026-2027	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
CODE ENFORCEMENT										
Code Enforcement Officer	1.00		1.00		1.00		1.00		1.00	
TOTAL	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0.00**
POLICE										
Police Chief	1.00		1.00		1.00		1.00		1.00	
Police Accreditation Manager					1.00		1.00		1.00	
Commander	2.00		2.00		2.00		2.00		2.00	
Sergeant	5.00		5.00		5.00		5.00		5.00	
Police Officer	15.00		15.00		16.00		16.00		16.00	
COPS Grant	2.00						2.00		2.00	
School Resource Officer (SRO)	2.00		2.00		2.00		2.00		2.00	
Communications Officer	4.00		4.00		5.00		6.00		6.00	
Communications Officer (CCSB)	4.00		4.00							
Communications Supervisor	1.00		1.00		1.00		1.00		1.00	
Administrative Assistant	1.00		1.00		1.00		1.00		1.00	
Police Records Technician	1.00		1.00		1.00		1.00		1.00	
Evidence Clerk	1.00		1.00		1.00		1.00		1.00	
Part-Time Personnel		11.00		5.50		4.50		4.50		3.50
TOTAL	**39.00**	**11.00**	**37.00**	**5.50**	**36.00**	**4.50**	**39.00**	**4.50**	**39.00**	**3.50**
PUBLIC WORKS										
Ass't. City Mgr.										
Public Works Director	0.50		0.50		0.50		0.50		0.50	
Public Works Field Supervisor	1.00		0.00		0.00		1.00		1.00	
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Laborer II	1.00		1.00		1.00		1.00			
Laborer I	2.00		3.00		3.00		2.00		2.00	
Custodian		1.50		1.50		1.50		1.50		1.50
Engineering Technician										
TOTAL	**5.50**	**1.50**	**5.50**	**1.50**	**5.50**	**1.50**	**5.50**	**1.50**	**4.50**	**1.50**
RIGHT-OF-WAY MAINT.										
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Groundskeeper I	5.00		5.00		5.00	0.25	5.00	0.25	6.00	
Groundskeeper II					2.00		2.00		2.00	
TOTAL	**6.00**	**0.00**	**6.00**	**0.00**	**8.00**	**0.25**	**8.00**	**0.25**	**9.00**	**0.00**
PARKS										
Trades Specialist	2.00		1.00		1.00		1.00		1.00	
Groundskeeper II	1.00		1.00		1.00		1.00		1.00	
Groundskeeper I	3.00	0.50		0.50	2.00		1.00		1.00	
TOTAL	**6.00**	**0.50**	**2.00**	**0.50**	**4.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**
EQUIPMENT MAINT.										
Mechanic	2.00		2.00		2.00		2.00		2.00	
Vehicle/Equipment Maint. Coor.	1.00		1.00		1.00		1.00		1.00	
TOTAL	**3.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**	**3.00**	**0.00**

PERSONNEL OVERVIEW DETAIL
FY 2026-2027

DEPARTMENT	FY 2022-2023 # F/T	FY 2022-2023 #P/T	FY 2023-2024 # F/T	FY 2023-2024 #P/T	FY2024-2025 # F/T	FY2024-2025 #P/T	FY2025-2026 # F/T	FY2025-2026 #P/T	FY 2026-2027 # F/T	FY 2026-2027 #P/T
BUILDING										
Development Services Director	0.50		0.50							
Planning & Zoning Director					0.50		0.50		0.50	
Development Servicec Rep.	0.50		0.50		0.50		0.50		0.50	
Principal Planner										
Building Official			1.00		1.00		1.00		1.00	
Planning Technician										
Building Inspector I								0.00		0.00
Building Assistant	1.00		1.00		1.00		1.00		1.00	
TOTAL	**2.00**	0.00	**3.00**	0.00	**3.00**	0.00	**3.00**	0.00	**3.00**	0.00
ELECTRIC										
Director of Electric Utility	1.00		1.00		1.00		1.00		1.00	
Ass't. City Mgr.	0.34		0.34		0.34		0.34		0.28	
Electric Superintendent	1.00		1.00		1.00		1.00		1.00	
Line Crew Leader	0.00		0.00		1.00		1.00		1.00	
Lineman	5.00		5.00		6.00		5.00		6.00	
Apprentice Lineman	2.00		2.00		2.00		2.00		0.00	
Network Administrator	0.00		0.25		0.25		0.25		0.25	
Administrative Assistant	1.00		1.00		1.00		1.00		1.00	
Engineering Technician	0.34		0.34		0.34		0.34		0.34	
Utility Line Locator	0.34		0.34		0.34		0.34		0.00	
Engineer	0.00	0.50	1.00		0.00		1.00		1.00	
TOTAL	**11.02**	0.50	**12.27**	0.00	**13.27**	0.00	**13.27**	0.00	**11.87**	0.00
WATER										
Ass't. City Mgr.	0.33		0.33		0.33		0.330		0.283	
Water Ut. Director	0.50		0.50		0.50		0.475		0.475	
Utility Plant Operator III	0.50		0.50		0.50		0.200		0.200	
Utility Plant Operator II	2.00		2.50		2.50		1.500		1.000	
Utility Plant Operator I	1.00		1.00		1.00		0.400		0.400	
Utility Plant Operator Trainee	0.00		1.00		1.00		0.235		0.200	
Utility Line Supervisor	0.50		0.50		0.50		0.475		0.475	
Utility Line Mechanic	1.50		1.50		1.50		1.425		1.425	
Utility Maint. Worker	0.50		0.50		0.50		0.475		0.475	
Engineering Technician	0.33		0.33		0.33		0.330		0.330	
Utility Line Locator	0.33		0.33		0.33					
Water Facilities Mechanic	0.50		0.50		0.50		0.475		0.475	
Network Administrator			0.25		0.25		0.250		0.250	
PW Admin. Coordinator	0.33		0.33		0.33		0.330		0.330	
TOTAL	**8.32**	0.00	**10.07**	0.00	**10.07**	0.00	**6.900**	0.00	**6.318**	0.00

PERSONNEL OVERVIEW DETAIL
FY 2026-2027

DEPARTMENT	FY 2022-2023		FY 2023-2024		FY2024-2025		FY2025-2026		FY 2026-2027	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
WASTEWATER										
Ass't. City Mgr./Pub. Wks. Dir.	0.33		0.33		0.33		0.33		0.28	
Ass't. Water Ut. Director	0.50		0.50		0.50		0.50		0.50	
Utility Plant Operator III	0.50		0.50		0.50		0.75		0.75	
Utility Plant Operator II	2.00		2.50		2.50		4.25		3.75	
Utility Plant Operator I	1.00		1.00		1.00		1.50		1.50	
Utility Plant Operator Trainee	0.00		1.00		1.00		1.33		0.75	
Utility Line Supervisor	0.50		0.50		0.50		0.50		0.50	
Utility Line Mechanic	1.50		1.50		1.50		1.50		1.50	
Utility Maint. Worker	0.50		0.50		0.50		0.50		0.50	
Engineering Technician	0.33		0.33		0.33		0.33		0.33	
Utility Line Locator	0.33		0.33		0.33					
Water Facilities Mechanic	0.50		0.50		0.50		0.50		0.50	
Network Administrator			0.25		0.25		0.25		0.25	
PW Admin. Coordinator	0.33		0.33		0.33		0.33		0.33	
TOTAL	**8.32**	**0.00**	**10.07**	**0.00**	**10.07**	**0.00**	**12.57**	**0.00**	**11.443**	**0.00**
SOLID WASTE										
Public Works Field Supervisor	0.00		0.00		0.00		0.00		0.00	
Asst. Public Works Director	0.50		0.50		0.50		0.50		0.50	
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Refuse Driver	5.00		5.00		5.00		5.00		4.00	
Refuse Collector	1.00		1.00		1.00		1.00		1.00	
PW Admin. Coordinator	0.34		0.34		0.34		0.34		0.34	
TOTAL	**7.84**	**0.00**	**7.84**	**0.00**	**7.84**	**0.00**	**7.84**	**0.00**	**6.84**	**0.00**
CUSTOMER SERVICE										
Assistant Finance Director							0.75		0.75	
Accounting Manager	0.75		0.75		0.75					
Meter Reader	1.00	0.50	1.00	0.50	1.00	0.50	1.00	0.50	1.00	
Utility Billing Manager	1.00		1.00		1.00		1.00		1.00	
Utility Billing Specialist	0.00	0.50	0.00	0.50	0.00	0.50	1.00		1.00	
Procurement/Warehouse Spc.	1.00		1.00		1.00		1.00		1.00	
P/T Warehouse Worker		0.50		0.50		0.50		0.50		
Customer Service Manager	0.75		0.75		0.75		0.75		0.75	
Customer Service Rep.	2.00		2.00		2.00		2.00		2.00	
TOTAL	**6.50**	**1.50**	**6.50**	**1.50**	**6.50**	**1.50**	**7.50**	**1.00**	**7.50**	**0.00**
STORMWATER										
Laborer I	2.00		2.00		2.00		2.00		2.00	
TOTAL	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**	**2.00**	**0.00**
RECLAIMED WATER										
Ass't. Water Ut. Director							0.025		0.025	
Utility Plant Operator III							0.050		0.050	
Utility Plant Operator II							0.250		0.250	
Utility Plant Operator I							0.100		0.100	
Utility Plant Operator Trainee							0.100		0.050	
Utility Line Supervisor							0.025		0.025	
Utility Line Mechanic							0.075		0.075	
Utility Maint. Worker							0.025		0.025	
Water Facilities Mechanic							0.025		0.025	
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.68**	**0.00**	**0.625**	**0.00**
GRAND TOTAL	**127**	**17.75**	**127**	**11.125**	**131**	**9.875**	**134**	**9.375**	**129**	**7.125**

CITY OF GREEN COVE SPRINGS
PERSONNEL OVERVIEW SUMMARY
FY 2026-27

DEPARTMENT	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND										
City Council	5.00		5.00		5.00		5.00		5.00	
City Clerk	1.00		1.00		1.00		1.00		1.00	
City Manager	3.00		3.00		3.00		3.00		3.15	
City Attorney	1.00		1.00		1.00		1.00		1.00	
Human Resources	3.00	1.25	3.00	0.625	3.00	0.625	3.00	0.625	2.00	0.625
Augusta Savage	0.00	1.50	0.00	1.50	0.00	1.50	0.00	1.50	0.00	1.50
Finance	3.50		3.50		3.50		3.50		3.50	
Information Tech.	2.00		2.25		2.25		2.25		2.25	
Development Svcs.	2.00		2.00		2.00		2.00		2.00	
Code Enforcement	1.00		1.00		1.00		1.00		1.00	
Police	39.00	11.00	37.00	5.50	36.00	4.50	39.00	4.50	39.00	3.50
Public Works	5.50	1.5	5.50	1.5	5.50	1.5	5.50	1.5	4.50	1.5
Right-of-Way Maint.	6.00		6.00		8.00	0.25	8.00	0.25	9.00	
Parks	6.00	0.50	2.00	0.50	4.00		3.00		3.00	
Equipment Maint.	3.00		3.00		3.00		3.00		3.00	
BUILDING FUND										
Building	2.00		3.00		3.00		3.00		3.00	
UTILITY FUNDS										
Electric	11.02	0.50	12.27		13.27		13.27		11.873	
Water	8.32		10.07		10.07		6.90		6.318	
Wastewater	8.32		10.07		10.07		12.57		11.443	
Solid Waste	7.84		7.84		7.84		7.84		6.840	
Customer Service	6.50	1.50	6.50	1.50	6.50	1.50	7.50	1.00	7.500	
Stormwater	2.00		2.00		2.00		2.00		2.000	
Reclaimed Water							0.68		0.625	
Grand Total	**127**	17.750	**127**	11.125	**131**	9.875	**134**	9.375	**129**	7.125

DEBT SERVICE BUDGET SUMMARY						
PROJECT	FINAL PAYMENT DATE	INTEREST RATE	PRINCIPAL INTEREST DUE DATE	ANNUAL DEBT SERVICE	PRINCIPAL BALANCE @ 09/30/26	PRINCIPAL BALANCE @ 09/30/27
Construction Fund:						
Capital Projects-Spring Park	07/01/31	2.25%	Semi-annual (Jan & Jul)	81,190	382,000	309,000
Police:						
Axon - Taser	01/01/28		Annual	57,400	99,721	52,218
Axon - Fleet	09/01/27		Annual	43,530	39,600	-
Electric: (05/03/18)						
Series 2021 Electric Revenue Note	07/01/33	1.712%	Semi-annual (Jan & Jul)	853,632	5,586,000	4,828,000
Water:						
Series 2019 Water Revenue Note	04/01/29	2.63%	Semi-annual (Apr & Oct)	171,954	497,000	336,000
SRF - DW 100102	08/15/32	1.71%	Semi-annual (Feb & Aug)	26,330	125,666	101,381
SRF - DW 100440	10/15/2035	2.00%	Semi-annual (Apr & Oct)	36,987	311,171	280,253
Wastewater:						
SRF - CW 100400	09/15/36	2.29%	Semi-Annual (Mar & Sept)	2,855	25,384	23,097
SRF - CW 100401	11/15/38	0.66%	Semi-Annual (May & Nov)	40,918	490,165	452,419
SRF - CW 100402	12/15/40	0.59%	Semi-Annual (June & Dec)	98,658	1,323,831	1,232,850
SRF - CW 100420	08/15/43	0.00%	Semi-Annual (Mar & Sep)	522,054	9,626,989	9,104,935
SRF - DW 100440	10/15/2035	2.00%	Semi-annual (Apr & Oct)	209,072	1,758,914	1,584,151
Solid Waste:						
(2) Garbage Trucks	11/20/2029	5.36%	Annual (Nov)	48,674	171,159	131,661
Stormwater:						
2024 Revenue Note	04/01/2044	5.50%	Semi-annual (Apr & Oct)	713,629	8,056,000	7,784,000
Sewer Cleaner	04/01/2034	4.84%	Semi-annual (Apr & Oct)	74,621	493,000	441,000
Ravo Sweeper	1/10/2030	5.55%	Annual (Jan)	59,797	191,389	142,215
Total all Utility Funds				$ 3,041,302	$ 29,177,989	

ESTIMATION OF CITY'S ENDING FUND BALANCE

The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2026. The City maintains an annual appropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated fund balance for the City is $11,773,405 in estimated reserves. This estimated amount is available for appropriation in FY 2027

A factor that should be reviewed when estimating the City's financial position on September 30, 2027, is to project how much of the funds appropriated in the approved budget will be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues will create an ending fund balance.

APPROVED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance 09/30/26	Operating Revenues/ Sources 09/30/27	Operating Expenditures/ Uses 09/30/27	Estimated Ending Fund Balance
General Fund	**$ 387,353**	**$ 12,120,511**	**$ 11,262,656**	**$ 1,245,208**
Capital Project Fund	**$ 2,822,430**	**$ 2,871,157**	**$ 1,265,000**	**$ 4,428,587**
Disaster Fund	**$ 1,819**	**$ -**	**$ -**	**$ 1,819**
Special Revenue Funds				
Special Law Enforcement Trust Fund	$ 10,157	$ -	$ -	$ 10,157
Federal Forfeiture Fund	$ 218,725			$ 218,725
Community Redevelopment Agency	$ 86,398	$ 157,451	$ 157,451	$ 86,398
Building Fund	$ 189,019	$ 457,000	$ 542,929	$ 103,090
Subtotal Special Revenue Funds	**$ 504,299**	**$ 614,451**	**$ 700,380**	**$ 418,370**
Capital Projects Funds - Police EOC	$ -			$ -
Capital Projects Funds - Spring Park	$ 9	$ 81,190	$ 81,190	$ 9
Subtotal Capital Projects Funds	**$ -**	**$ 81,190**	**$ 81,190**	**$ 9**
Enterprise Funds				
Electric Utility	$ 17,161,733	$ 18,599,366	$ 15,780,589	$ 19,980,510
Water Utility	$ 6,438,093	$ 2,736,887	$ 2,398,134	$ 6,776,846
Wastewater Utility	$ 18,186,563	$ 5,171,185	$ 6,576,997	$ 16,780,752
Solid Waste Utility	$ (49,133)	$ 1,237,244	$ 962,451	$ 225,659
Stormwater	$ 4,390,737	$ 2,233,475	$ 860,534	$ 5,763,678
Subtotal Enterprise Funds	**$ 46,127,993**	**$ 29,978,157**	**$ 26,578,705**	**$ 49,527,445**
Internal Service Funds				
Customer Service	$ 38,786	$ 904,147	$ 785,517	$ 157,416
Subtotal Internal Service Funds				
Total	**$ 49,882,681**	**$ 46,569,613**	**$ 40,673,448**	**$ 55,778,854**

INTERFUND TRANSFER OVERVIEW

A transfer in or transfer out is the transfer of revenue from one government unit to another or from one fund to another.

Other significant transfers are from the Electric, Water, Wastewater and Solid Waste Utility Funds to the General Fund to help support government functions. The Electric, Water, Wastewater and Solid Waste Utility Funds also transfer funds to the General Fund to offset millage rates.

Also, each Utility Fund transfers funds into the Customer Service Fund for the operations of the Utility Operations, Utility Billing and Warehouse Operation Divisions.

INTERFUND TRANSFERS SUMMARY

TRANSFERS OUT		AMOUNT	TRANSFERS IN		AMOUNT
401	ELECTRIC	$ 1,926,996	001	GENERAL FUND	$ 1,538,213
			405	CUSTOMER SERVICE	388,783
402	WATER	456,489	001	GENERAL FUND	257,577
			405	CUSTOMER SERVICE	198,912
403	WASTEWATER	3,614,568	001	GENERAL FUND	388,531
			405	CUSTOMER SERVICE	226,037
			407	RECLAIMED WATER	3,000,000
404	SOLID WASTE	178,947	001	GENERAL FUND	88,533
			405	CUSTOMER SERVICE	90,414
001	GENERAL FUND	81,190	310	DEBT SERVICE FUND - SPRING PARK	81,190
COST RECOVERY					
001	GENERAL FUND	1,218,023	102	BUILDING FUND	108,757
			401	ELECTRIC FUND	494,621
			402	WATER FUND	241,342
			403	WASTEWATER FUND	303,303
			404	SOLID WASTE FUND	70,000
TOTAL TRANSFERS		$ 7,476,213			$ 7,476,213

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ECONOMIC INDICATORS

THE CITY

Green Cove Springs is located in Clay County along the St. Johns River and was incorporated on November 2, 1874. During the 1850s, the City population was 1,500. It is now estimated to be 10,413.

FORM OF GOVERNMENT

The City has a charter government structure approved by referendum of the electors pursuant to the Constitution and laws of the State of Florida. The City operates under the Council / Manager Form of government with a Council comprised of five (5) elected members.

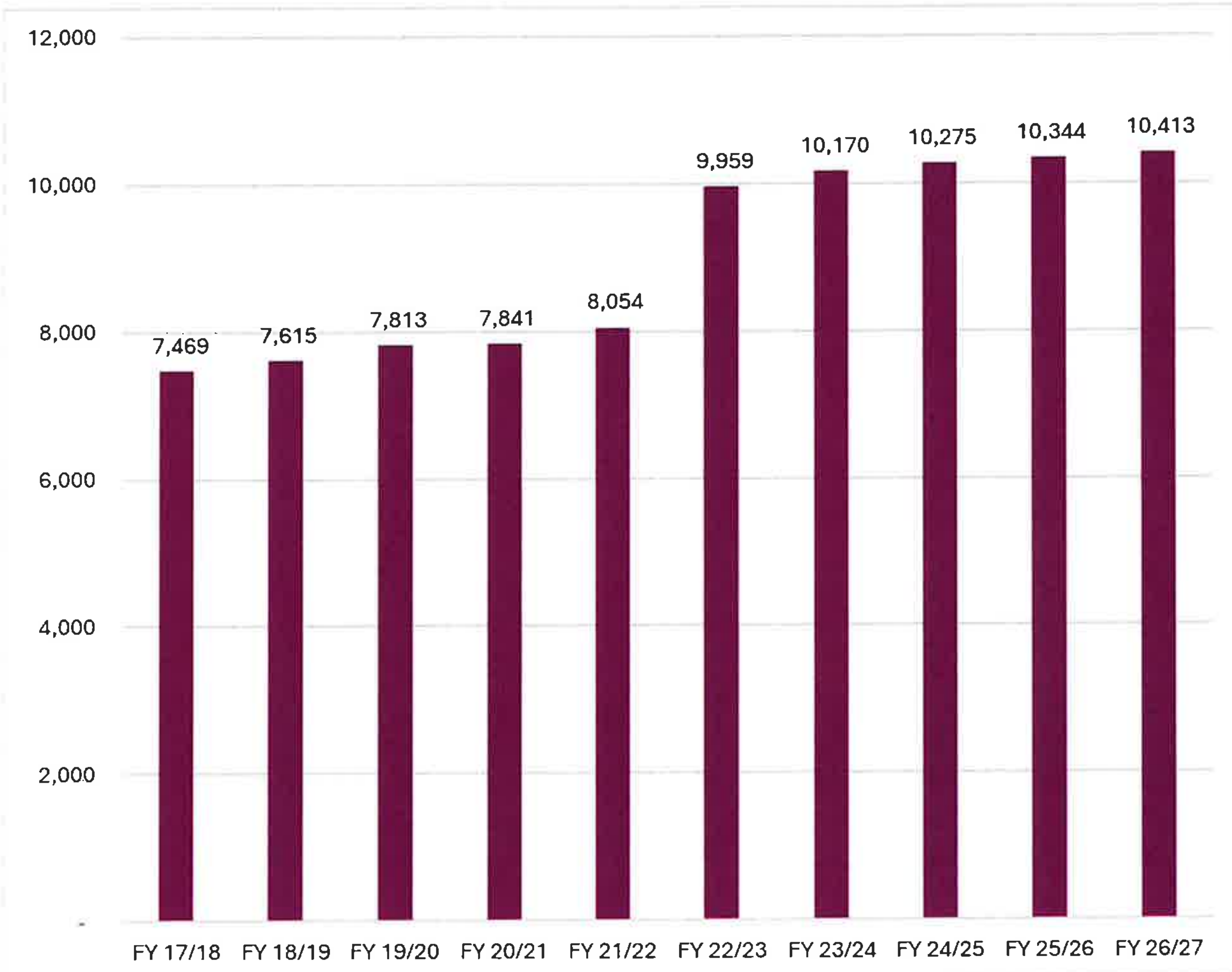
ECONOMIC CONDITION AND OUTLOOK

The City of Green Cove Springs is located in Clay County and falls within the Jacksonville Metropolitan Statistical Area (MSA). The local economy is tied to nearby military facilities, service industries, shopping centers, retirement homes, as well as farming. The area offers great opportunities for economic development as evidenced by industrial parks located both north and south of Green Cove Springs.

DEMOGRAPHIC & ECONOMIC INFORMATION

It is necessary to look at the City in the context of its environment to understand the City's financial position. The next several pages contain graphs and discussion about the City's economic and demographic environment.

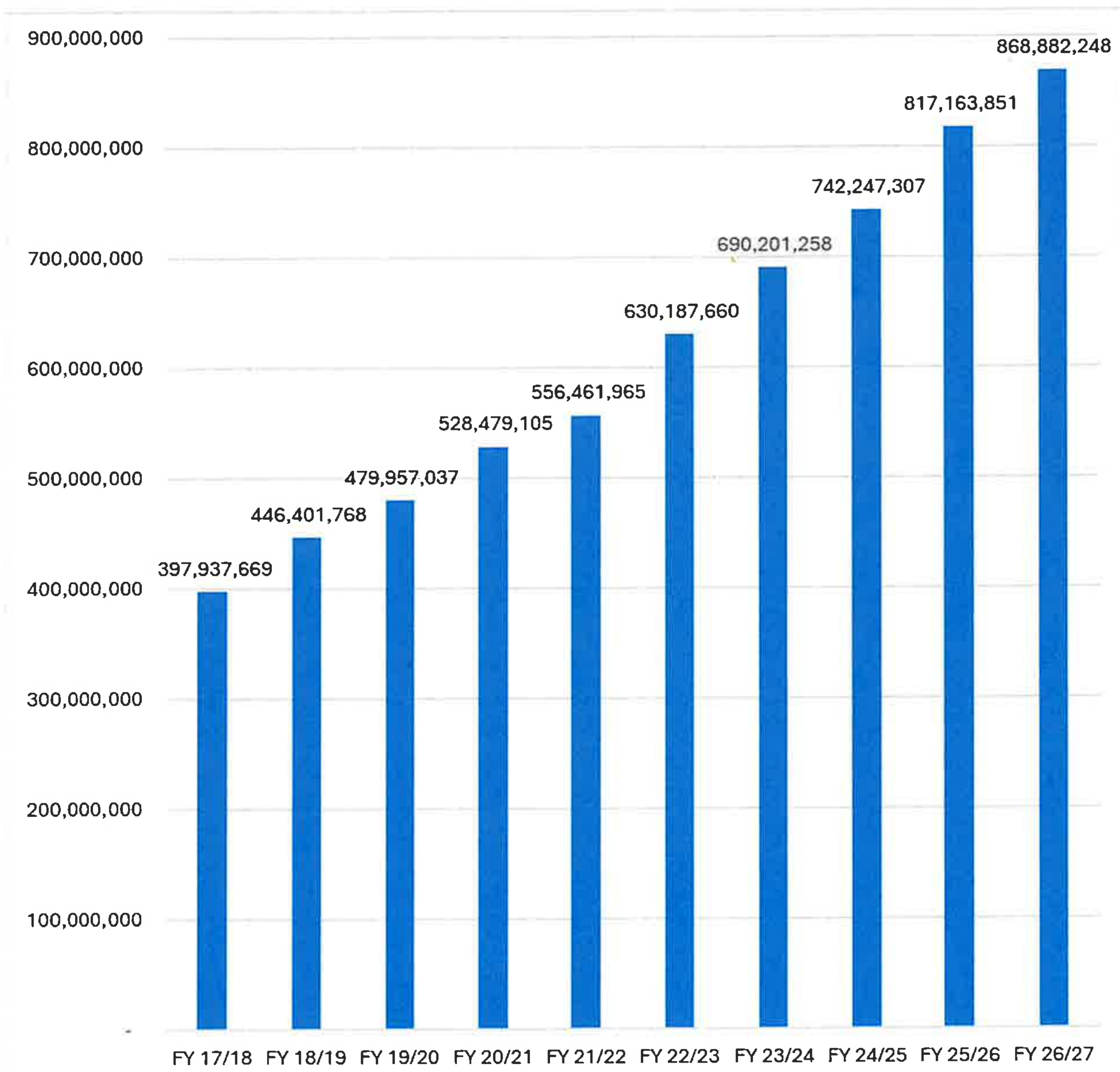
CITY POPULATION



DEMOGRAPHIC & ECONOMIC INFORMATION

The graph showing "Total Taxable Value" reflects a declining total taxable value from 2012 to 2013 but from 2014 to current the trend is showing an increase. The total taxable value increased for FY 2026/2027 by $51.7 million from FY 2025/2026.

TOTAL TAXABLE VALUE



SECTION TWO

SCHEDULES

CITY OF GREEN COVE SPRINGS

SCHEDULE A- ESTIMATED REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	GENERAL FUND - 001		
	BALANCE FORWARD	0	
	AD VALOREM TAXES	4,330,266	
	SALES & USE TAX	1,167,747	
	PERMITS & FEES	40,000	
	INTERGOVERNMENTAL	1,678,454	
	CHARGES FOR SERVICES	1,503,035	
	FINES & FORFEITURES	860,402	
	INVESTMENT INCOME	103,000	
	MISCELLANEOUS	39,700	
	OTHER FINANCING SOURCES	125,053	
	TRANSFERS	2,272,854	
	GENERAL FUND	12,120,511	
	DISASTER FUND - 101		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	0	
	MISCELLANEOUS	0	
	DISASTER FUND	0	
	BUILDING PERMIT FUND - 102		
	BALANCE FORWARD	88,000	
	CHARGES FOR SERVICES	392,000	
	MISCELLANEOUS	65,000	
	TRANSFERS	0	
	BUILDING PERMIT FUND	545,000	

CITY OF GREEN COVE SPRINGS

SCHEDULE A- ESTIMATED REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	SPECIAL LAW ENFORC. FUND - 104		
	BALANCE FORWARD	0	
	FINES & FORFEITURES	0	
	MISCELLANEOUS	0	
	TRANSFERS	0	
	SPECIAL LAW ENFORCEMENT FUND	0	
	CRA - 107		
	BALANCE FORWARD	0	
	AD VALOREM TAXES	157,451	
	CRA FUND	157,451	
	CAPITAL PROJECTS - 108		
	BALANCE FORWARD	0	
	FEES	508,000	
	TAXES	1,700,157	
	GRANTS	663,000	
	CAPITAL PROJECTS FUND	2,871,157	
	GEN. CAPITAL IMPRO. FUND - 300		
	BALANCE FORWARD	0	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	0	
	GENERAL CAPITAL IMPRO. FUND	0	
	SPRING PARK CAP. IMPRO. - 310		
	BALANCE FORWARD	0	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	81,190	
	SPRING PARK CAPITAL IMPRO FUND	81,190	

CITY OF GREEN COVE SPRINGS

SCHEDULE A- ESTIMATED REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	ELECTRIC UTILITY - 401		
	BALANCE FORWARD	1,169,839	
	INTERGOVERNMENTAL	270,281	
	CHARGES FOR SERVICES	17,963,885	
	INVESTMENT INCOME	160,000	
	MISCELLANEOUS	105,200	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	100,000	
	ELECTRIC FUND	19,769,205	
	WATER UTILITY - 402		
	BALANCE FORWARD	50,000	
	INTERGOVERNMENTAL	0	
	CHARGES FOR SERVICES	2,680,387	
	INVESTMENT INCOME	34,000	
	MISCELLANEOUS	22,500	
	OTHER FINANCING SOURCES	2,200,000	
	TRANSFERS	0	
	WATER FUND	4,986,887	
	WASTEWATER UTILITY - 403		
	BALANCE FORWARD	2,095,000	
	INTERGOVERNMENTAL	600,000	
	CHARGES FOR SERVICES	4,343,185	
	INVESTMENT INCOME	25,000	
	MISCELLANEOUS	28,000	
	OTHER FINANCING SOURCES	4,000,000	
	TRANSFERS	0	
	WASTEWATER FUND	11,091,185	

SCHEDULE A- ESTIMATED REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	SOLID WASTE UTILITY - 404		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	0	
	CHARGES FOR SERVICES	1,211,670	
	INVESTMENT INCOME	17,574	
	MISCELLANEOUS	8,000	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	0	
	SOLID WASTE FUND	1,237,244	
	CUSTOMER SERVICE - 405		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	0	
	CHARGES FOR SERVICES	0	
	INVESTMENT INCOME	0	
	MISCELLANEOUS	0	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	904,147	
	CUSTOMER SERVICE	904,147	
	STORMWATER - 406		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	425,000	
	CHARGES FOR SERVICES	1,803,475	
	FINES & FORFEITURES	0	
	INVESTMENT INCOME	5,000	
	MISCELLANEOUS	0	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	0	
	STORMWATER	2,233,475	

CITY OF GREEN COVE SPRINGS

SCHEDULE A- ESTIMATED REVENUES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	RECLAIMED WATER - 407		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	0	
	CHARGES FOR SERVICES	175,000	
	INVESTMENT INCOME	0	
	MISCELLANEOUS	500	
	OTHER FINANCING SOURCES	500	
	TRANSFERS	3,000,000	
	RECLAIMED WATER	3,176,000	
	SELF INSURANCE - 408		
	BALANCE FORWARD	0	
	CHARGES FOR SERVICES	1,779,622	
	INVESTMENT INCOME	0	
	MISCELLANEOUS INCOME	0	
	SELF INSURANCE	1,779,622	
	INFORMATION TECHNOLOGY - 409		
	BALANCE FORWARD	0	
	CHARGES FOR SERVICES	1,011,689	
	INVESTMENT INCOME	0	
	INFORMATION TECHNOLOGY	1,011,689	
	TOTAL - BEG. BAL. & REVENUE	61,964,763	

CITY OF GREEN COVE SPRINGS

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	GENERAL FUND - 001		
	CITY COUNCIL	78,500	
	CITY CLERK	293,121	
	CITY MANAGER	498,132	
	HUMAN RESOURCES	338,704	
	FINANCE	560,935	
	GENERAL SERVICES	577,839	
	CITY ATTORNEY	153,446	
	TOTAL - GG	2,500,677	
	CODE ENFORCEMENT	118,557	
	POLICE	5,660,955	
	TOTAL - PS	5,779,511	
	PUBLIC WORKS	873,498	
	EQUIPMENT MAINTENANCE	283,821	
	RIGHT-OF-WAY MAINTENANCE	640,858	
	TOTAL TRANSPORTATION	1,798,177	
	DEVELOPMENT SERVICE	347,025	
	TOTAL - EE	347,025	
	AUGUSTA SAVAGE ARTS & COMM	175,711	
	PARKS	514,364	
	PARKS & REC. PROGRAMMING	66,000	
	TOTAL - CR	756,075	
	INTERFUND TRANSFERS	81,190	
	GENERAL FUND - EXPENDITURES	11,262,656	
	RESERVES & CONTINGENCY - GF	0	
	TOTAL GENERAL FUND	11,262,656	

CITY OF GREEN COVE SPRINGS

SCHEDULE B - APPROPRIATED
EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	DISASTER FUND - 101		
	EXPENDITURE	0	
	RESERVE & CONTINGENCY	0	

	TOTAL - DISASTER FUND - PS	0	
		==============	
	BUILDING PERMIT FUND - 102		
	EXPENDITURES	542,929	
	RESERVES & CONTINGENCIES	0	

	TOTAL - BUILDING PERMITS - EE	542,929	
		==============	
	SPECIAL LAW ENFORC. FUND - 104		
	EXPENDITURES	0	
	RESERVES & CONTINGENCIES	0	

	TOTAL - LAW ENFORC - PS	0	
		==============	
	CRA - 107		
	EXPENDITURES	157,451	

	TOTAL - CRA	157,451	
		==============	
	CAPITAL PROJECTS FUND - 108		
	CAPITAL OUTLAY	1,265,500	

	TOTAL - CAPITAL PROJECTS	1,265,500	
		==============	
	GEN. CAPITAL IMPRO FUND - 300		
	EXPENDITURES	0	
	RESERVES & CONTINGENCIES	0	

	TOTAL - GEN CAP IMPRO - DEBT	0	
		==============	
	SPRING PARK CAP FUND - 310		
	EXPENDITURES	81,190	
	RESERVES & CONTINGENCIES	0	

	TOTAL - SPRING PARK CAP - DEBT	81,190	
		==============	

CITY OF GREEN COVE SPRINGS

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	ELECTRIC UTILITIES - 401		
	EXPENDITURES	13,757,960	
	DEBT SERVICE	853,632	
	CAPITAL OUTLAY	2,106,321	
	TRANSFER OUT	1,926,996	
	TOTAL EXPENDITURES	18,644,910	
	TOTAL ELECTRIC - PE	18,644,910	
	WATER - 402		
	EXPENDITURES	1,920,966	
	DEBT SERVICE	236,881	
	CAPITAL OUTLAY	2,355,000	
	TRANSFER OUT	456,489	
	TOTAL EXPENDITURES	4,969,336	
	TOTAL WATER - PE	4,969,336	
	WASTEWATER - 403		
	EXPENDITURES	2,708,949	
	DEBT SERVICE	873,556	
	CAPITAL OUTLAY	3,845,000	
	TRANSFER OUT	3,614,568	
	TOTAL EXPENDITURES	11,042,073	
	TOTAL WASTEWATER - PE	11,042,073	
	SOLID WASTE - 404		
	EXPENDITURES	773,997	
	DEBT SERVICE	98,011	
	CAPITAL OUTLAY	0	
	TRANSFER OUT	178,947	
	TOTAL EXPENDITURES	1,050,955	
	TOTAL SOLID WASTE - PE	1,050,955	

CITY OF GREEN COVE SPRINGS

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	CUSTOMER SERVICE - 405		
	EXPENDITURES	778,357	
	DEBT SERVICE	7,160	
	CAPITAL OUTLAY	0	
	TRANSFER OUT	0	
	TOTAL EXPENDITURES	785,517	
	TOTAL CUSTOMER SERVICE - PE	785,517	
	STORMWATER - 406		
	EXPENDITURES	385,661	
	DEBT SERVICE	848,047	
	CAPITAL OUTLAY	850,000	
	TRANSFER OUT	0	
	TOTAL EXPENDITURES	2,083,708	
	TOTAL STORMWATER - PE	2,083,708	
	RECLAIMED WATER - 407		
	EXPENDITURES	107,753	
	DEBT SERVICE	0	
	CAPITAL OUTLAY	3,000,000	
	TRANSFER OUT	0	
	TOTAL EXPENDITURES	3,107,753	
	TOTAL RECLAIMED WATER - PE	3,107,753	

SCHEDULE B - APPROPRIATED
EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	SELF INSURANCE - 408		
	EXPENDITURES	1,779,622	

	TOTAL EXPENDITURES	1,779,622	

	TOTAL SELF INSURANCE	1,779,622	
		==============	
	INFORMATION TECHNOLOGY - 409		
	EXPENDITURES	1,005,288	
	CAPITAL OUTLAY	0	

	TOTAL EXPENDITURES	1,005,288	

	TOTAL INFORMATION TECHNOLOGY	1,005,288	
		==============	
	TOTAL EXPENDITRUES & RESERVES	57,778,889	
		==============	

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
	GENERAL FUND - 001	
	CITY COUNCIL	0
	CITY CLERK	0
	CITY MANAGER	0
	HUMAN RESOURCES	0
	FINANCE	0
	GENERAL SERVICES	0
	CITY ATTORNEY	0
	TOTAL - GG	0
	CODE ENFORCEMENT	0
001-2021-5006431	VEHICLES	125,053
	POLICE	125,053
	TOTAL - PS	125,053
001-3052-5006493	SIGN PROGRAM	30,000
	PUBLIC WORKS	30,000
	EQUIPMENT MAINTENANCE	0
001-3053-5006400	EQUIPMENT	14,000
	RIGHT-OF-WAY MAINTENANCE	14,000
	TOTAL TRANSPORTATION	44,000

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
	DEVELOPMENT SERVICE	0
	TOTAL - EE	0
	AUGUSTA SAVAGE ARTS & COMM	0
	PARKS	0
	PARKS & REC. PROGRAMMING	0
	TOTAL - CR	0
	TOTAL GENERAL FUND	169,053

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
	DISASTER FUND - 101	
	TOTAL - DISASTER FUND - PS	0
	BUILDING PERMIT FUND - 102	
	TOTAL - BUILDING PERMITS - EE	0
	SPECIAL LAW ENFORC. FUND - 104	
	TOTAL - LAW ENFORC - PS	0
	CRA - 107	
107-1515-5006500	CAPITAL OUTLAY	20,000
	TOTAL - CRA	20,000
	CAPITAL PROJECTS FUND - 108	
108-1515-5006500	DEVELOPMENT SERVICES - CAPITAL	50,000
108-2021-5006431	POLICE VEHICLES	60,000
108-2021-5007100	PRINCIPAL ON DEBT	84,500
108-2021-5007200	INTEREST ON DEBT	11,000
108-3052-5006304	PAVEMENT MARKINGS	5,000
108-3052-5006370	STREET PAVING	200,000
108-3052-5006380	DIRT TO PAVE (5 CENT GAS TAX)	120,000
108-3052-5006495	SIDEWALK PROGRAM	45,000
108-3072-5006300	PARK IMPROVT OTHER THAN BLDGS	690,000
	TOTAL - CAPITAL PROJECTS	1,265,500
	GEN. CAPITAL IMPRO FUND - 300	
	TOTAL - GEN CAP IMPRO - DEBT	0
	SPRING PARK CAP FUND - 310	

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
	TOTAL - SPRING PARK CAP - DEBT	0
		==============
	ELECTRIC UTILITIES - 401	
401-3031-5006201	BUILDING IMPROVEMENTS	100,000
401-3031-5006302	MLK INFRASTRUCTURE RETROFIT	370,281
401-3031-5006400	EQUIPMENT	111,201
401-3031-5006404	EQUIPMENT-VEHICLES	55,000
401-3031-5006500	CAPITAL OUTLAY-ELECTRIC	100,000
401-3031-5006502	CONVERT NORTHEND TO 23CB	100,000
401-3031-5006510	MAGNOLIA POINT 3RD FEED	50,000
401-3031-5006516	RELIABILITY PROJECT	40,000
401-3031-5006519	DESIGNATED SYSTEM NEUTRAL	10,000
401-3031-5006521	Rookery Subdivision Project	987,358
401-3031-5006522	ROOKERY TRANSFORMERS	182,481

	TOTAL ELECTRIC - PE	2,106,321
		==============
	WATER - 402	
402-3033-5006200	BUILDING IMPROVEMENT	10,000
402-3033-5006391	WATER LINE REPLACEMENT	30,000
402-3033-5006393	NEW/REPLACE VALVES	10,000
402-3033-5006395	NEW METERS INSTALLED	25,000
402-3033-5006396	LINE EXTENSIONS	40,000
402-3033-5006400	EQUIPMENT	40,000
402-3033-5006401	C.R. 315 UTILITY RELOCATIONS	500,000
402-3033-5006406	C.R. 209 S. WATER & SEWER FORC	200,000
402-3033-5006411	North Service Territory / Harb	1,500,000

	TOTAL WATER - PE	2,355,000
		==============
	WASTEWATER - 403	
403-3035-5006300	IMPROVE OTHER THAN BLDGS	20,000
403-3035-5006301	LINE EXTENSIONS	30,000
403-3035-5006302	LIFT STATION IMPROVEMENTS	200,000
403-3035-5006304	MANHOLE REHABILITATION	50,000
403-3035-5006317	REHAB SEWER LINES	50,000
403-3035-5006400	EQUIPMENT-PLANT/LIFT STATION R	75,000
403-3035-5006403	C.R. 315 UTILITY RELOCATIONS	520,000
403-3035-5006405	CR 209 S FORCE MAIN EXTENSION	300,000
403-3035-5006500	CAPITAL OUTLAY-WW	2,600,000

	TOTAL WASTEWATER - PE	3,845,000
		==============
	SOLID WASTE - 404	

	TOTAL SOLID WASTE - PE	0

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
		==============
	CUSTOMER SERVICE - 405	

	TOTAL CUSTOMER SERVICE - PE	0
		==============
	STORMWATER - 406	
406-3036-5006307	STORMWATER IMPROVEMENTS	850,000

	TOTAL STORMWATER - PE	850,000
		==============
	RECLAIMED WATER - 407	
407-3039-5006500	RECLAIMED WATER - CAPITAL OUTL	3,000,000

	TOTAL RECLAIMED WATER - PE	3,000,000
		==============
	TOTAL CAPITAL OUTLAY	11,039,874
		==============

CITY OF GREEN COVE SPRINGS

SCHEDULE - TRANSFERS

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	ACTUAL YEAR TO DATE	FY2027 APPROVED
	**** TRANSFERS IN ****					
001-3832103	TRANSFER F/ELECTRIC	1,486,000	870,000	1,400,000	1,166,667	1,538,213
001-3832105	TRANSFER F/WATER	120,000	120,000	120,000	100,000	257,577
001-3832106	TRANS F/WWATER	200,000	200,000	200,000	166,667	388,531
001-3832107	TRANSFER F/SWASTE	48,000	0	0	0	88,533
	GENERAL FUND - 001	1,854,000	1,190,000	1,720,000	1,433,333	2,272,854
	DISASTER FUND - 101	0	0	0	0	0
	BUILDING PERMIT FUND - 102	0	0	0	0	0
103-3832101	TRANSFER IN	0	168,019	0	0	0
	FEDERAL FORFEITURE - 103	0	168,019	0	0	0
	SPECIAL LAW ENFORC. FUND - 104	0	0	0	0	0
300-3832101	TRANSFERS IN	159,968	159,474	159,932	159,932	0
	GENERAL CAPITAL IMPROV - 300	159,968	159,474	159,932	159,932	0
310-3832101	TRANSFERS IN	80,938	81,396	81,810	81,810	81,190
	SPRING PARK CAP. IMPRO. - 310	80,938	81,396	81,810	81,810	81,190
401-3822000	TRANSFERS IN FROM GENERAL FUND	0	0	0	0	100,000
	ELECTRIC UTILITY - 401	0	0	0	0	100,000
	WATER UTILITY - 402	0	0	0	0	0
	WASTEWATER UTILITY - 403	0	0	0	0	0
	SOLID WASTE UTILITY - 404	0	0	0	0	0
405-3810010	TRANSFERS IN FROM ELECTRIC FUND	0	0	0	0	388,783
405-3810020	TRANSFERS IN FROM WATER FUND	0	0	0	0	198,912

CITY OF GREEN COVE SPRINGS

SCHEDULE - TRANSFERS

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	ACTUAL YEAR TO DATE	FY2027 APPROVED
405-3810030	TRANSFERS IN FROM WASTEWATER FUND	0	0	0	0	226,037
405-3810040	TRANSFERS IN FROM SOLID WASTE FUND	0	0	0	0	90,415
405-3849993	TRANSFER FROM UTILITIES	728,627	904,147	904,147	753,456	0
	CUSTOMER SERVICE - 405	728,627	904,147	904,147	753,456	904,147
	STORMWATER - 406	0	0	0	0	0
407-3832101	TRANSFERS IN FROM WASTEWATER	203,286	1,671,714	0	0	3,000,000
	RECLAIMED WATER - 407	203,286	1,671,714	0	0	3,000,000
	TOTAL - TRANSFERS IN	3,026,819	4,174,750	2,865,889	2,428,531	6,358,191

CITY OF GREEN COVE SPRINGS

SCHEDULE - TRANSFERS

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	ACTUAL YEAR TO DATE	FY2027 APPROVED
	**** TRANSFERS OUT ****					
001-1319-5009998	TRANSFERS OUT	0	0	0	0	100,000
	GENERAL SERVICES	0	0	0	0	100,000
001-2021-5009998	TRANSFERS OUT	159,968	327,493	159,932	159,932	0
	POLICE	159,968	327,493	159,932	159,932	0
	PUBLIC WORKS	0	0	0	0	0
001-3072-5009998	TRANSFERS OUT	80,938	81,396	81,810	81,810	81,190
	PARKS	80,938	81,396	81,810	81,810	81,190
	GENERAL FUND - 001	240,906	408,889	241,742	241,742	181,190
	DISASTER FUND - 101	0	0	0	0	0
	BUILDING PERMIT FUND - 102	0	0	0	0	0
	SPECIAL LAW ENFORC. FUND - 104	0	0	0	0	0
	GEN. CAPITAL IMPRO FUND - 300	0	0	0	0	0
	SPRING PARK CAP FUND - 310	0	0	0	0	0
401-3031-5009993	CUSTOMER SERVICE ALLOCATION	310,396	388,783	388,783	323,986	388,783
401-3031-5009994	TRANSFER TO GENERAL FUND	1,486,000	870,000	1,400,000	1,166,667	1,538,213
	ELECTRIC UTILITIES - 401	1,796,396	1,258,783	1,788,783	1,490,653	1,926,996
402-3033-5009993	CUSTOMER SVC ALLOCATION	160,633	198,912	198,912	165,760	198,912
402-3033-5009994	TRANSFER TO GENERAL FUND	120,000	120,000	120,000	100,000	257,577

CITY OF GREEN COVE SPRINGS

SCHEDULE - TRANSFERS

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY 2024	ACTUAL FY 2025	BUDGET FY 2026	ACTUAL YEAR TO DATE	FY2027 APPROVED
	WATER - 402	280,633	318,912	318,912	265,760	456,489
403-3035-5009993	CUSTOMER SVC ALLOCATION	181,856	226,037	226,037	188,364	226,037
403-3035-5009994	TRANSFER TO GENERAL FUND	200,000	200,000	200,000	166,667	388,531
403-3035-5009998	TRANSFERS TO RECLAIMED WATER FUND	203,286	1,671,714	0	0	3,000,000
	WASTEWATER - 403	585,142	2,097,751	426,037	355,031	3,614,568
404-3034-5009993	CUSTOMER SVC ALLOCATION	75,743	90,415	90,415	75,346	90,414
404-3034-5009994	TRANSFER TO GENERAL FUND	48,000	0	0	0	88,533
	SOLID WASTE - 404	123,743	90,415	90,415	75,346	178,947
	CUSTOMER SERVICE - 405	0	0	0	0	0
	STORMWATER - 406	0	0	0	0	0
	RECLAIMED WATER - 407	0	0	0	0	0
	TOTAL - TRANSFERS OUT	3,026,819	4,174,750	2,865,889	2,428,531	6,358,190

SECTION THREE

DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

The Department Summaries in this section include mission statements and summary budgets for each individual Department and various other organizations funded by the City of Green Cove Springs City Council.

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50030)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL FY2026	2027 BUDGET APPROVED
	001 - GENERAL FUND					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	TAXES					
	AD VALOREM TAXES					
001-3111000	AD VALOREM TAXES-CURRENT	3,133,059	3,800,530	4,132,827	4,166,966	4,330,266
	TOTAL AD VALOREM TAXES	3,133,059	3,800,530	4,132,827	4,166,966	4,330,266
	OTHER TAXES					
001-3122100	6% GAS TAX CNTY OPT (R-G)	235,994	241,840	234,691	150,118	240,000
001-3122110	GAS TAX LOCAL OPT 5 CENTS (R-G)	120,186	109,311	120,467	77,189	0
001-3125210	POLICE STATE CONTRIBUTION	179,306	194,880	0	0	0
001-3130000	FRANCHISE FEES	213,447	56,530	50,000	52,816	50,000
001-3132200	COMMUNICATIONS SVCS TAX	599,011	646,953	657,747	432,650	657,747
001-3141000	UTILITY TAX-WATER	148,937	175,181	165,000	147,944	165,000
001-3149000	UTILITY TAX-OTHER	52,965	50,925	55,000	65,835	55,000
	TOTAL OTHER TAXES	1,549,847	1,475,619	1,282,905	926,553	1,167,747
	TOTAL AD VALOREM & OTHER TAXES	4,682,906	5,276,149	5,415,732	5,093,519	5,498,013
	PERMITS AND FEES					
001-3211000	BUSINESS TAX	19,485	59,043	40,000	16,166	40,000
001-3243100	IMPACT FEE - MOBILITY FEE	22,975	208,152	300,000	239,322	0
001-3243200	IMPACT FEE-PARK FEE	0	21,600	40,000	59,600	0
001-3243300	IMPACT FEE-REGIONAL PARK FEE	0	21,600	40,000	59,600	0
	TOTAL PERMITS AND FEES	42,460	310,395	420,000	374,688	40,000
	INTERGOVERNMENTAL					
001-3124001	INTERLOCAL-SCHOOL BOARD	426,612	220,012	223,236	186,030	224,398
001-3126000	FL 7TH CENT SURTAX (R-S)	1,667,874	1,740,213	1,579,690	1,138,690	0
001-3311000	GRANTS	17,706	311,000	2,521,940	162,415	0
001-3312000	GRANTS - PUBLIC SAFETY	0	0	0	0	96,940
001-3351200	STATE REVENUE SHARING	459,346	480,735	501,318	302,948	501,318
001-3351400	MOBILE HOME LICENSING	1,684	1,955	1,600	1,369	2,200
001-3351500	BEVERAGE LICENSE	9,202	867	7,000	5,898	7,000
001-3351800	SALES TAX 1/2 CENT	734,982	763,179	698,871	467,516	698,871
001-3351900	ARPA REVENUE	2,246,837	0	0	0	0
001-3354100	MUNICIPAL FUEL REBATE	9,139	11,948	10,000	6,682	10,000
001-3423111	DOT-SIGNAL MAINTENANCE	39,840	41,007	42,244	0	43,244
001-3423112	SAFETY GRANT-FLA LEAGUE	0	3,276	6,000	0	6,000
001-3439000	DOT MEDIAN MAINTENANCE	41,900	41,900	41,900	31,425	41,900
001-3439100	DOT STREET LIGHTING	81,948	43,909	45,226	0	46,583
001-3439110	TREE MITIGATION	3,407	0	3,407	635	0
001-3472910	FEMA REVENUE	61,910	0	0	0	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50030)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL FY2026	2027 BUDGET APPROVED
001-3515113	2020 JAG-DIRECT PROGRAM GRANT	44,246	0	0	0	0
001-3515127	DEA OT-SHERF TASK FC	11,875	9,728	0	2,926	0
001-3515140	GRANT - LLI - DOCK EXTENSION	300,000	0	0	0	0
001-3515142	GRANT - FDOT - PALMETTO - G2390	496,010	0	0	0	0
	TOTAL INTERGOVERNMENTAL	6,654,519	3,669,728	5,682,432	2,306,533	1,678,454
	CHARGES FOR SERVICES					
001-3410000	GEN GOVT-QUALIFYING FEES	0	1,885	1,500	1,780	0
001-3412000	PLANNING & ZONING FEES	69,026	86,646	72,000	69,868	72,000
001-3414000	CERTIFICATION & COPYING	1,674	1,838	1,500	1,554	1,500
001-3472800	POLICE SPECIAL EVENTS	46,993	33,351	30,000	41,907	30,000
001-3472900	REC SPECIAL EVENTS	30,590	4,510	5,000	2,912	5,000
001-3699205	RIVERFEST SPECIAL EVENTS REVENUE	12,723	10,887	10,000	12,836	10,000
001-3699210	CHRISTMAS SPECIAL EVENTS REVENUE	4,475	22,975	20,000	23,500	23,500
001-3699215	150TH CELEBRATION SPECIAL EVENTS RE	4,063	1,492	0	18	0
001-3699226	RENT-EDC	0	0	34,500	0	34,500
001-3699223	RENT-BUILDING DEPARTMENT	40,000	40,000	40,000	0	0
001-3699225	RENT AUGUSTA SAVAGE FACIL	28,740	28,740	67,512	56,258	67,512
001-3699229	LEASE REVENUE-GASB 87	34,627	34,627	0	0	0
001-3699230	PIER DOCKING FEES	4,714	1,251	3,000	2,446	3,000
001-3699240	COUNTY IMPACT FEE COLLECTION	0	845	0	12,080	13,000
001-3724100	PARK RESERVATION FEES	26,075	27,717	25,000	23,612	25,000
001-3820000	COST RECOVERIES-WATER	157,448	157,448	241,342	201,118	241,342
001-3821000	COST RECOVERIES-WASTEWATR	239,521	239,521	303,303	252,753	303,303
001-3822000	COST RECOVERIES-BUILDING FUND	0	0	108,757	81,568	108,757
001-3832110	COST RECOVERIES-SOLID WST	124,761	70,000	70,000	58,333	70,000
001-3832120	COST RECOVERIES-ELECTRIC	425,491	425,491	494,621	412,184	494,621
	TOTAL CHARGES FOR SERVICES	1,250,920	1,189,225	1,528,035	1,254,726	1,503,035
	FINES AND FORFEITURES					
001-3222100	CODE ENFORCE FINES	15,849	22,285	20,000	11,850	18,000
001-3510000	ASSET FORFEITURE-FEDERAL	29,257	0	0	0	0
001-3511000	COURT FINES & FORFEITURES	23,105	33,718	20,000	33,993	20,000
001-3511010	RED LIGHT CAMERA REVENUE	678,375	752,361	813,902	510,320	813,902
001-3513000	POLICE EDUCATION	8,826	5,864	8,000	4,648	8,000
001-3540000	PARKING FINES	327	924	500	150	500
	TOTAL FINES AND FORFEITURES	755,739	815,153	862,402	560,962	860,402
	INVESTMENT INCOME					
001-3611000	INTEREST EARNED	21,698	2,718	3,000	632	3,000
001-3611050	INTEREST EARNED - LEASES	5,373	4,706	0	0	0
001-3612000	INTEREST ON FSBA INVEST	97,981	87,166	50,000	116,139	100,000
	TOTAL INVESTMENT INCOME	125,052	94,590	53,000	116,771	103,000
	MISCELLANEOUS					
001-3472902	SPEC EVENT-OUTSIDE CONTRIBUTION	0	0	0	530	0
001-2021-3512100	COMMUNITY AFFAIRS REVENUE	1,245	480	0	1,160	0
001-3651000	SALE OF SURPLUS	21,067	29,389	38,700	23,819	38,700

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50030)

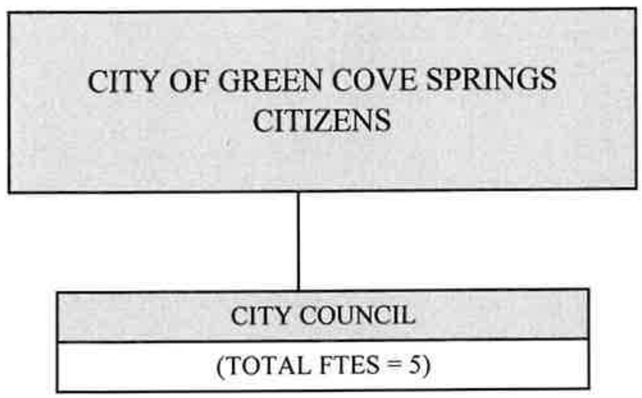
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL FY2026	2027 BUDGET APPROVED
001-3693000	INSURANCE SETTLEMENT RECOVERY	0	93,632	0	10,959	0
001-3699200	MISCELLANEOUS INCOME	24,804	311,296	1,000	3,653	1,000
001-3699300	FIRE TRUCK PROJECT	145	0	0	160	0
001-3640000	SALE OF FIXED ASSETS	14,216	0	0	0	0
	TOTAL MISCELLANEOUS	61,476	434,797	39,700	40,281	39,700
	OTHER FINANCING SOURCES					
001-3832010	OTHER FINANCING SOURCES - FINANCING	404,650	0	0	281,791	125,053
	TOTAL OTHER FINANCING SOURCES	404,650	0	0	281,791	125,053
	TRANSFERS					
001-3832103	TRANSFER F/ELECTRIC	1,486,000	870,000	1,400,000	1,166,667	1,538,213
001-3832105	TRANSFER F/WATER	120,000	120,000	120,000	100,000	257,577
001-3832106	TRANS F/WWATER	200,000	200,000	200,000	166,667	388,531
001-3832107	TRANSFER F/SWASTE	48,000	0	0	0	88,533
001-3831000	FEDERAL FORFEITURE FUNDS TRANSFER	0	6,471	0	0	0
	TOTAL TRANSFER	1,854,000	1,196,472	1,720,000	1,433,333	2,272,854
	TOTAL BEG. BALANCE & REVENUES	15,831,722	12,986,508	15,721,301	11,462,604	12,120,511

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50030)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL FY2026	2027 BUDGET APPROVED
	CITY COUNCIL - 1111 - GG	62,981	64,025	69,239	53,263	78,500
	CITY CLERK -1211 - GG	211,838	223,009	228,385	158,943	293,121
	CITY MANAGER - 1212 - GG	477,614	476,462	513,737	316,930	498,132
	HUMAN RESOURCES - 1213 - GG	505,591	496,242	514,711	378,640	338,704
	FINANCE - 1313 - GG	515,146	553,288	615,550	320,175	560,935
	INFORMATION TECHNOLOGY-1314-GG	453,383	465,932	0	63	0
	GENERAL SERVICES - 1319 -GG	563,517	591,147	616,274	781,179	577,839
	CITY ATTORNEY - 1414 - GG	207,589	180,245	184,407	95,648	153,446
	TOTAL - GENERAL GOV SVC	2,997,660	3,050,350	2,742,303	2,104,841	2,500,677
	CODE ENFORC - 1517 - PS	87,388	82,014	113,061	81,590	118,557
	POLICE DEPARTMENT - PS	5,677,696	5,685,097	5,682,466	4,470,121	5,660,955
	TOTAL - PUBLIC SAFETY	5,765,085	5,767,111	5,795,527	4,551,711	5,779,511
	PUBLIC WORKS - 3052 - T	5,243,327	863,480	1,536,886	755,811	873,498
	RIGHT OF WAY - 3053 - T	644,760	619,441	581,173	435,009	640,858
	EQUIPMENT MAINT - 3090 -T	258,072	266,014	292,780	221,824	283,821
	TOTAL - TRANSPORTATION	6,146,159	1,748,935	2,410,839	1,412,644	1,798,177
	DEVELOPMENT SRV - 1515 - PE	397,867	545,063	257,264	151,848	347,025
	TOTAL PHYSICAL ENVIRONMENT	397,867	545,063	257,264	151,848	347,025
	AUGUSTA SAVAGE CNT - 1214 - CR	200,641	555,012	1,151,047	286,730	175,711
	PARKS - 3072 - CR	976,486	871,080	2,845,187	526,123	595,554
	PARKS & REC PROG - 3073 - CR	86,300	65,550	84,000	33,616	66,000
	TOTAL - CULTURE & RECREATION	1,263,428	1,491,642	4,080,234	846,469	837,265
	INTERFUND TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	16,570,198	12,603,102	15,286,167	9,067,514	11,262,656
001-2420000	FUND BAL - ENDING UNASSIGNED	0	0	435,130	0	0
	ENDING CASH	738,476-	383,406	4	2,395,091	857,855

CITY COUNCIL
(001-1111)



CITY COUNCIL
(001-1111)

Mission of Department:

All powers of the City shall be vested in the City Council except as otherwise provided by law or by the Charter. As the City's governing body, the City Council exercises legislative authority through the enactment of Ordinances and Resolutions. The City Council is responsible for the formulation of public policy, and sets guidelines for and adopts the annual operating and capital improvement budgets.

EXPENDITURES	Actual FY 23/24	Actual FY 24/25	Approved FY 25/26	Approved FY 26/27
City Council				
Personal Services	53,263	48,875	46,338	53,646
Operating Expenditures	9,718	15,150	22,901	24,854
Capital Outlay				
Totals	$ 62,981	$ 64,025	$ 69,239	$ 78,500
Grand Total	**$ 62,981**	**$ 64,025**	**$ 69,239**	**$ 78,500**

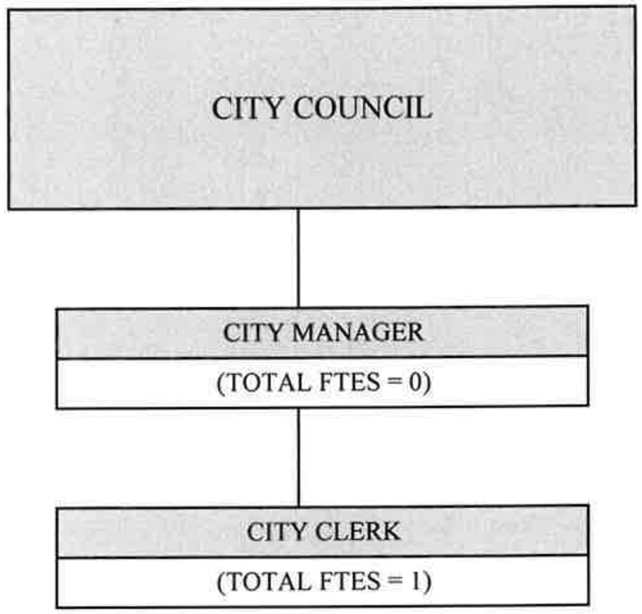
FUNDING SOURCES	Actual FY 23/24	Actual FY 24/25	Approved FY 25/26	Approved FY 26/27
General Fund	62,981	64,025	69,239	78,500
Grand Total	**$ 62,981**	**$ 64,025**	**$ 69,239**	**$ 78,500**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CITY COUNCIL					
	PERSONAL SERVICES					
001-1111-5001100	EXECUTIVE SALARIES	31,000	30,700	31,200	26,000	31,200
001-1111-5002100	FICA	2,254	2,249	2,387	1,937	2,387
001-1111-5002200	RETIREMENT	18,191	14,659	11,731	12,036	18,308
001-1111-5002230	NATIONWIDE RETIREMENT	0	0	0	3,820	0
001-1111-5002300	LIFE/HEALTH INSURANCE	1,719	1,163	908	447	1,014
001-1111-5002400	WORKERS COMPENSATION	99	104	112	53	737
	TOTAL PERSONAL SERVICES	53,263	48,875	46,338	44,292	53,646
	OPERATING EXPENSES					
001-1111-5003101	MAINT SUPPORT/SOFTWARE	899	900	0	0	0
001-1111-5004000	TRAVEL & PER DIEM	1,660	3,869	6,000	1,194	9,149
001-1111-5005100	OFFICE SUPPLIES	0	0	97	0	100
001-1111-5005200	OPERATING SUPPLIES	2,713	3,075	2,500	1,425	2,500
001-1111-5005400	BOOKS, PUB, SUB & MEMBER...	3,247	4,055	4,150	2,400	3,700
001-1111-5005410	PROFESSIONAL DEVELOPMENT	1,200	3,250	3,550	650	5,525
001-1111-5005600	IT ALLOCATION	0	0	6,604	3,302	3,880
	TOTAL OPERATING EXPENSES	9,718	15,150	22,901	8,971	24,854
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	62,981	64,025	69,239	53,263	78,500

CITY CLERK
(001-1211)



CITY CLERK
(001-1211)

Mission of Department:

The City Clerk collects, manages and disseminates information produced and used by the City; maintains and archives the official records of City business; prepares and manages the agenda and minutes for City Council meetings; and efficiently meets all statutory obligations with respect to public records retention and legislative actions of the City of Green Cove Springs.

EXPENDITURES	**Actual FY 23/24**	**Actual FY24/25**	**Approved FY25/26**	**Approved FY26/27**
<u>**City Clerk**</u>				
Personal Services	144,256	152,920	147,592	152,521
Operating Expenditures	67,583	70,089	80,793	140,600
Capital Outlay				
Totals	211,839	223,009	228,385	293,121
Grand Total	**$ 211,839**	**$ 223,009**	**$ 228,385**	**$ 293,121**

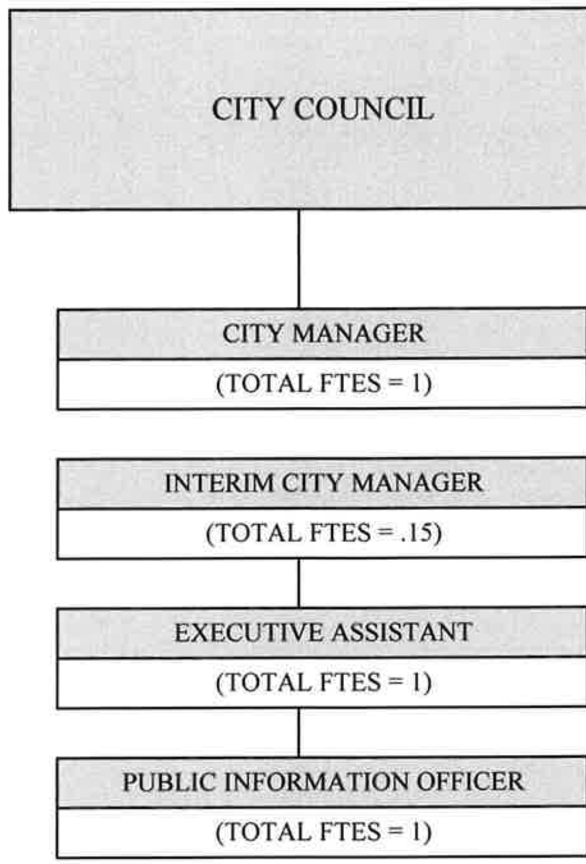
FUNDING SOURCES	**Actual FY 23/24**	**Actual FY24/25**	**Approved FY25/26**	**Approved FY26/27**
General Fund	211,839	223,009	228,385	293,121
Grand Total	**$ 211,839**	**$ 223,009**	**$ 228,385**	**$ 293,121**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CITY CLERK					
	PERSONAL SERVICES					
001-1211-5001200	SALARIES	79,299	85,215	86,605	68,927	85,980
001-1211-5002100	FICA	5,520	5,918	6,625	4,804	6,577
001-1211-5002200	RETIREMENT	27,374	28,665	28,787	22,246	29,680
001-1211-5002300	LIFE/HEALTH INSURANCE	31,829	32,879	25,313	23,029	28,479
001-1211-5002400	WORKERS COMPENSATION	233	243	262	123	1,805
	TOTAL PERSONAL SERVICES	144,256	152,920	147,592	119,129	152,521
	OPERATING EXPENSES					
001-1211-5003100	PROFESSIONAL SERVICES	360	60	361	0	0
001-1211-5003101	MAINT SUPPORT/SOFTWARE	32,665	306	0	120	0
001-1211-5003420	CONT SERVICES	14,703	21,110	11,535	5,064	25,810
001-1211-5004000	TRAVEL & PER DIEM	1,655	2,356	2,400	899	2,400
001-1211-5004100	COMMUNICATIONS	197	257	0	0	0
001-1211-5004610	EQUIPMENT MAINTENANCE	12,565	41,986	0	0	0
001-1211-5005100	OFFICE SUPPLIES	0	0	200	0	0
001-1211-5005200	OPERATING SUPPLIES	1,001	2,209	1,400	1,320	1,100
001-1211-5005205	ARCHIVES ROOM	0	0	0	0	3,000
001-1211-5005400	BOOKS, PUB, SUB & MEMBERS	380	415	415	120	415
001-1211-5005403	EAP PROGRAM	0	40	40	40	0
001-1211-5005410	PROFESSIONAL DEVELOPMENT	4,055	1,350	825	400	4,900
001-1211-5005600	IT ALLOCATION	0	0	63,617	31,809	102,975
	TOTAL OPERATING EXPENSES	67,583	70,089	80,793	39,772	140,600
	CAPITAL OUTLAY					
001-1211-5006400	EQUIPMENT	0	0	0	41	0
	TOTAL CAPITAL OUTLAY	0	0	0	41	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	211,838	223,009	228,385	158,943	293,121

CITY MANAGER
(001-1212)



CITY MANAGER
(001-1212)

Mission of Department:

The City Manager is appointed by the City Council and serves at the pleasure of the Council. As the Chief Administrative Officer for the City of Green Cove Springs, the City Manager is responsible for the administration of all City affairs, personnel, and departments, as well as the execution of the City Council's 2025 Vision Plan and its Goals. The City Manager's Office oversees all general government programs and services, as well as enterprise operations for six municipal utilities (electric, water, sewer, reclaimed water, stormwater, and solid waste). The City Manager ensures that City laws, ordinances, resolutions, and policies are followed; attends all Council meetings; prepares the Annual City Budget and Capital Improvement Plan; and performs other duties as assigned by the City Council.

The future plan for Green Cove Springs is best conveyed by its Mission Statement which states simply that ***"Tomorrow's Vision" will create a plan that will define our unique identity, assure quality of life, and make Green Cove Springs a premier 21st century city that reflects our traditional values, natural features, and historic characteristics.*** "

The Mission of the City Manager's Office is to:

- Execute City Council policy to achieve goals and objectives.
- Serve the public in a professional and responsive manner with the highest standard of ethics and superior customer service.
- Represent the City in relations with the public, the media and other governmental entities.
- Demonstrate leadership to promote teamwork amongst all employees.
- Foster a positive business climate conducive to attracting and retaining development and redevelopment throughout the City including public/private partnerships to leverage resources.
- Present a balanced Annual Budget and Capital Improvement Plan (CIP) using realistic revenue and sustainable expense estimates to ensure fiscal stability.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
City Manager				
Personal Services	440,128	453,381	464,180	456,388
Operating Expenditures	37,486	23,081	49,557	41,744
Capital Outlay				
Totals	$ 477,614	$ 476,462	$ 513,737	$ 498,132
Grand Total	**$ 477,614**	**$ 476,462**	**$ 513,737**	**$ 498,132**

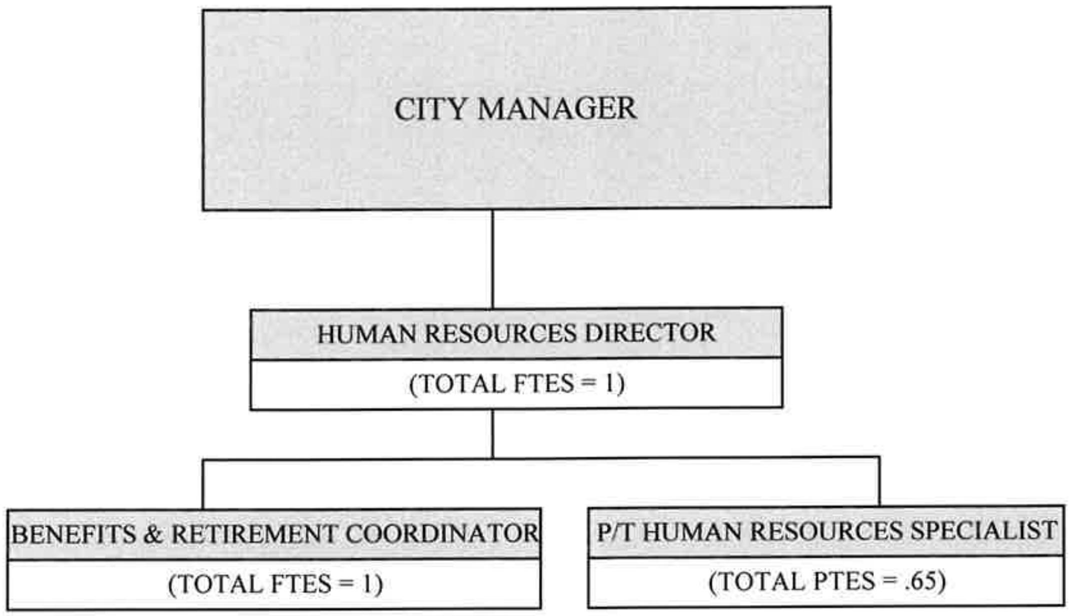
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	477,614	476,462	513,737	498,132
Grand Total	**$ 477,614**	**$ 476,462**	**$ 513,737**	**$ 498,132**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CITY MANAGER					
	PERSONAL SERVICES					
001-1212-5001200	SALARIES	300,783	327,670	332,082	223,191	328,797
001-1212-5001400	OVERTIME	6,663	1,351	5,150	1,155	950
001-1212-5002100	FICA	22,006	23,790	25,798	13,244	25,226
001-1212-5002200	RETIREMENT	16,594	20,036	20,580	16,016	19,254
001-1212-5002230	MANAGER'S OFFICE - RETIREMENT-	26,799	27,979	28,581	10,402	27,328
001-1212-5002300	LIFE/HEALTH INSURANCE	66,386	51,619	50,981	32,373	47,860
001-1212-5002400	WORKERS COMPENSATION	897	936	1,008	474	6,973
	TOTAL PERSONAL SERVICES	440,128	453,381	464,180	296,855	456,388
	OPERATING EXPENSES					
001-1212-5003100	PROFESSIONAL SERVICES	2,482	415	1,200	137	0
001-1212-5003101	MAINT SUPPORT/SOFTWARE	2,692	2,070	0	0	0
001-1212-5004000	TRAVEL & PER DIEM	5,838	5,205	3,500	905	3,000
001-1212-5004100	COMMUNICATIONS	8,799	4,284	5,299	1,534	840
001-1212-5005100	OFFICE SUPPLIES	0	41	1,000	149	500
001-1212-5005200	OPERATING SUPPLIES	13,109	8,019	2,044	537	1,000
001-1212-5005230	VEHICLE FUEL	0	0	0	554	0
001-1212-5005400	BOOKS, PUB, SUBSCRIPTIONS	2,669	1,325	2,400	180	1,665
001-1212-5005401	WELLNESS MEMBERSHIP	0	300	240	90	240
001-1212-5005403	EAP PROGRAM	352	81	86	81	0
001-1212-5005410	PROFESSIONAL DEVELOPMENT	1,545	1,342	3,000	515	1,615
001-1212-5005600	IT ALLOCATION	0	0	30,788	15,394	32,884
	TOTAL OPERATING EXPENSES	37,486	23,081	49,557	20,076	41,744
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	477,614	476,462	513,737	316,930	498,132

HUMAN RESOURCES
(001-1213)



HUMAN RESOURCES
(001-1213)

Mission of Department:

Responsible for the administration of the City's Personnel Policies and Procedures; advising management in all areas of human resources administration including employee health and morale. Serves as ADA Coordinator, Safety Coordinator and administers Drug-Free Workplace Program. Maintains City Human Resources Records and recruits highly qualified employees. Administers City's insurance programs and benefit plans.

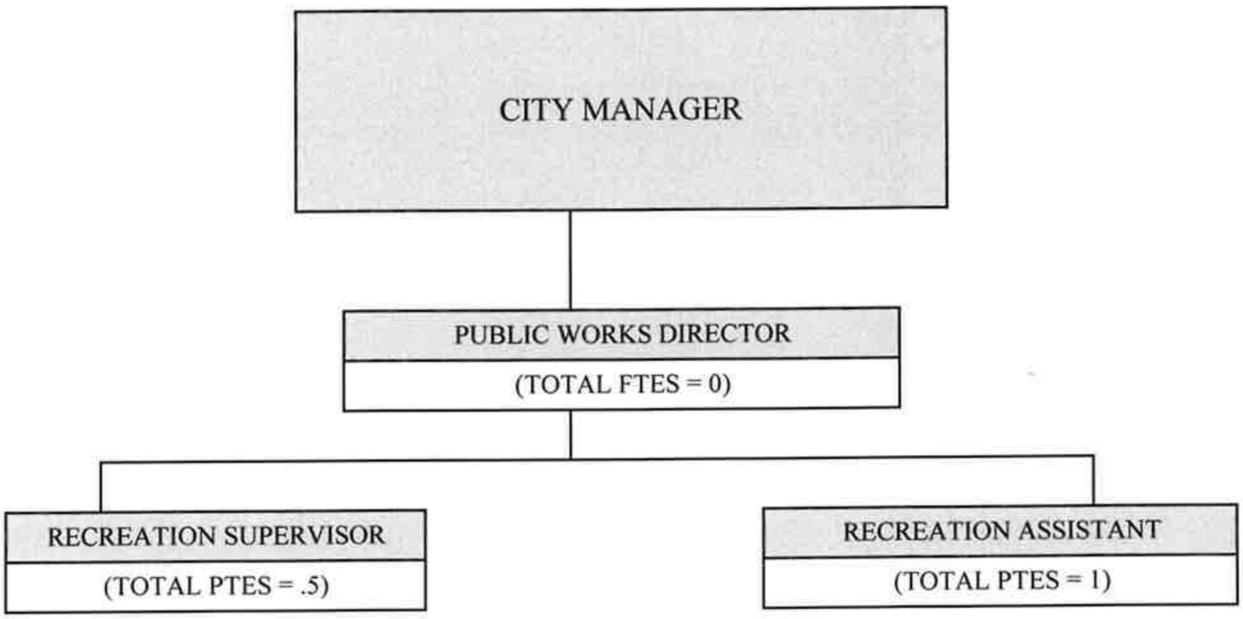
EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Human Resources				
Personal Services	388,970	391,917	419,324	261,852
Operating Expenditures	116,622	104,325	95,387	76,852
Capital Outlay				
Totals	$ 505,592	$ 496,242	$ 514,711	$ 338,704
Grand Total	**$ 505,592**	**$ 496,242**	**$ 514,711**	**$ 338,704**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	505,592	496,242	514,711	338,704
Grand Total	**$ 505,592**	**$ 496,242**	**$ 514,711**	**$ 338,704**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	HUMAN RESOURCES						
	PERSONAL SERVICES						
001-1213-5001200	SALARIES	221,503	233,685	258,800	198,214	145,129	
001-1213-5001300	SALARIES-PART TIME	55,939	34,951	33,490	26,253	35,401	
001-1213-5001400	OVERTIME	0	90	515	465	0	
001-1213-5002100	FICA	21,191	20,405	22,399	16,719	13,811	
001-1213-5002200	RETIREMENT	62,863	62,166	64,861	48,891	25,076	
001-1213-5002300	LIFE/HEALTH INSURANCE	26,876	39,996	38,587	38,477	38,644	
001-1213-5002400	WORKERS COMPENSATION	599	624	672	316	3,791	
	TOTAL PERSONAL SERVICES	388,970	391,917	419,324	329,336	261,852	
	OPERATING EXPENSES						
001-1213-5003100	PROFESSIONAL SERVICES	36,247	24,280	5,000	6,565	20,000	
001-1213-5003101	MAINT SUPPORT/SOFTWARE	2,361	1,896	0	0	0	
001-1213-5003420	CONTRACT SERVICES	12,466	45,487	36,000	17,535	28,200	
001-1213-5003421	TEMPORARY LABOR	18,763	19,789	10	0	0	
001-1213-5004000	TRAVEL & PER DIEM	1,172	615	1,500	0	1,500	
001-1213-5004100	COMMUNICATIONS	682	652	0	0	0	
001-1213-5004110	POSTAGE/FREIGHT	0	0	0	19	0	
001-1213-5004910	ADVERTISING	63	128	200	95	200	
001-1213-5005100	OFFICE SUPPLIES	0	58	500	288	500	
001-1213-5005200	OPERATING SUPPLIES	37,798	9,016	5,000	3,764	5,500	
001-1213-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	0	776	900	364	900	
001-1213-5005401	WELLNESS MEMBERSHIP	6,420	90	3,770	0	360	
001-1213-5005403	EAP PROGRAM	0	223	223	223	0	
001-1213-5005410	PROFESSIONAL DEVELOPMENT	650	1,315	1,500	60	1,500	
001-1213-5005600	IT ALLOCATION	0	0	40,784	20,392	18,192	
	TOTAL OPERATING EXPENSES	116,622	104,325	95,387	49,305	76,852	
	CAPITAL OUTLAY						
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	
	TRANSFERS						
	TOTAL TRANSFERS	0	0	0	0	0	
	TOTAL EXPENDITURES	505,591	496,242	514,711	378,640	338,704	


CITY MANAGER
PUBLIC WORKS DIRECTOR
(TOTAL FTES = 0)
RECREATION SUPERVISOR
(TOTAL PTES = .5)
RECREATION ASSISTANT
(TOTAL PTES = 1)

AUGUSTA SAVAGE ARTS & COMMUNITY CENTER
(001-1214)

Mission of Department:

To enrich the quality of life for the community by providing activities and events that promote education, health, wellness, and the arts. To preserve local history through the Arts and Education. The Green Cove Springs Parks and Recreation Department oversees the following programs at the Thomas Hogans Memorial Gym:

-- Nutrition and Wellness Programs
-- Math, Science, and Reading Enrichment Summer Camp
-- Community Youth Activities
-- Adult Education Programs
-- Mentoring Programs
-- Collaboration with other Community Organizations

EXPENDITURES	**Actual FY23/24**	**Actual FY24/25**	**Approved FY25/26**	**Approved FY26/27**
<u>**Augusta Savage Arts & Community Center**</u>				
Personal Services	65,973	73,272	70,997	70,997
Operating Expenditures	68,906	308,594	100,050	104,714
Capital Outlay	65,762	173,146	980,000	0
Totals	$ 200,641	$ 555,012	$ 1,151,047	$ 175,711
Grand Total	**$ 200,641**	**$ 555,012**	**$ 1,151,047**	**$ 175,711**

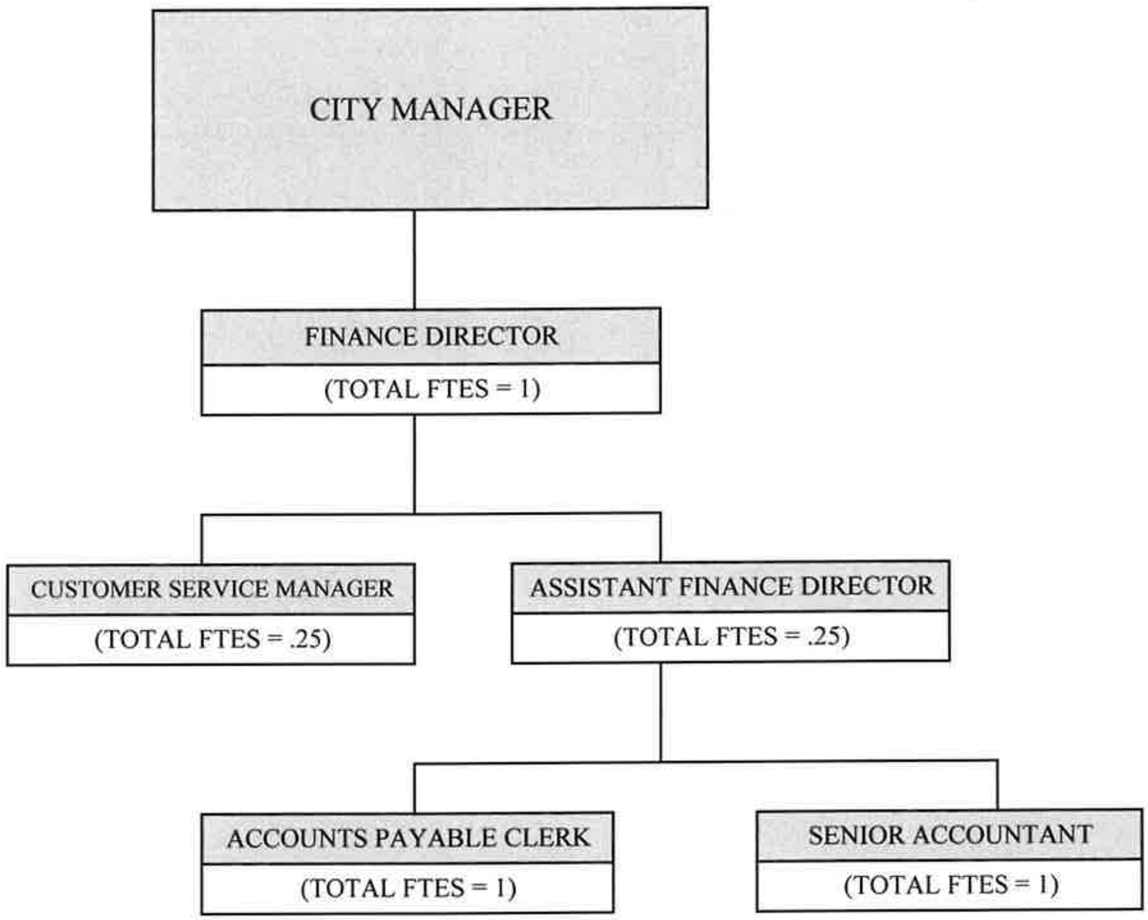
FUNDING SOURCES	**Actual FY23/24**	**Actual FY24/25**	**Approved FY25/26**	**Approved FY26/27**
General Fund	134,879	381,866	171,047	175,711
Surtax	65,762	173,146		
Grant - FRDAP			180,000	
Grant - CDBG			800,000	
Grand Total	**$ 200,641**	**$ 555,012**	**$ 1,151,047**	**$ 175,711**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	AUGUSTA SAVAGE ARTS & COMM CNT					
	PERSONAL SERVICES					
001-1214-5001300	SALARIES-PART TIME	51,678	54,980	54,342	45,724	54,342
001-1214-5002100	FICA	3,953	4,206	4,157	3,498	4,157
001-1214-5002200	RETIREMENT	7,252	10,862	9,026	7,630	9,026
001-1214-5002400	WORKERS COMPENSATION	3,090	3,224	3,472	1,634	3,472
	TOTAL PERSONAL SERVICES	65,973	73,272	70,997	58,486	70,997
	OPERATING EXPENSES					
001-1214-5003100	PROFESSIONAL SERVICES	222	0	0	0	10,000
001-1214-5004312	UTILITIES	32,219	35,835	29,000	28,601	38,000
001-1214-5004330	UTILITIES - STORMWATER	0	5,567	3,684	2,763	3,684
001-1214-5004500	INSURANCE	18,325	20,022	21,283	17,284	21,283
001-1214-5004610	AUGUSTA SAVAGE COMMUNITY CENTER -	59	0	0	0	0
001-1214-5004642	HOGANS GYM-OP/MTCE	3,639	210,196	6,000	5,886	7,000
001-1214-5004644	A. SAVAGE OP/MTCE	5,003	4,495	5,000	3,979	5,000
001-1214-5004645	AMI KIDS - OP/MTCE	2,974	2,902	5,000	1,724	4,500
001-1214-5004646	MENTORING CENTER - OP/MTCE	424	22,634	5,000	45	4,500
001-1214-5004647	FOOD PANTRY - OP/MTCE	490	1,233	1,000	3,706	1,000
001-1214-5004648	HEAD START - OP/MTCE	311	185	1,000	5,605	1,000
001-1214-5005200	OPERATING SUPPLIES	5,241	5,526	4,000	415	4,000
001-1214-5005600	IT ALLOCATION	0	0	19,083	9,542	4,747
	TOTAL OPERATING EXPENSES	68,906	308,594	100,050	79,549	104,714
	CAPITAL OUTLAY					
001-1214-5006326	IMPROVEMENTS	65,762	173,146	980,000	148,695	0
	TOTAL CAPITAL OUTLAY	65,762	173,146	980,000	148,695	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	200,641	555,012	1,151,047	286,730	175,711

FINANCE
(001-1313)



FINANCE
(001-1313)

Mission of Department:

The Finance Department is responsible for management of the City's cash and investments; disbursement of city checks and administration of city debt (bonds), collection and recording of city receipts and banking relations. The Department is also responsible for preparation of financial reports and all related reports including the preparation of the annual report to the State Department of Banking and Finance and annual audit. The Department prepares all financial reports and tax returns and administers the Annual Operating Budget and Five Year Capital Improvement Plan.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Finance				
Personal Services	327,118	422,467	460,348	451,105
Operating Expenditures	188,028	129,067	155,202	109,830
Capital Outlay				
Grants & Aids				
Totals	$ 515,146	$ 551,534	$ 615,550	$ 560,935
Grand Total	**$ 515,146**	**$ 551,534**	**$ 615,550**	**$ 560,935**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	515,146	551,534	615,550	560,935
Depreciation Reserve	0	0	0	0
Grand Total	**$ 515,146**	**$ 551,534**	**$ 615,550**	**$ 560,935**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	FINANCE					
	PERSONAL SERVICES					
001-1313-5001200	SALARIES	220,694	282,219	313,010	167,706	295,148
001-1313-5001400	OVERTIME	2,167	94	1,545	5	0
001-1313-5002100	FICA	16,127	21,073	24,064	12,447	22,579
001-1313-5002200	RETIREMENT	45,647	66,177	72,821	31,562	66,459
001-1313-5002230	RETIREMENT-NATIONWIDE	1,806	4,058	4,159	660	0
001-1313-5002300	LIFE/HEALTH INSURANCE	39,913	48,050	43,890	31,268	60,721
001-1313-5002400	WORKERS COMPENSATION	765	798	859	404	6,198
	TOTAL PERSONAL SERVICES	327,118	422,467	460,348	244,054	451,105
	OPERATING EXPENSES					
001-1313-5003100	PROFESSIONAL SERVICES	66,020	26,676	26,000	9,631	10,000
001-1313-5003101	MAINT SUPPORT/SOFTWARE	15,079	47,029	14,521	0	19,321
001-1313-5003200	ACCOUNTING & AUDITING	30,761	26,855	33,875	30,403	33,875
001-1313-5003420	TEMPORARY LABOR	50,706	0	0	0	0
001-1313-5004000	TRAVEL & PER DIEM	3,332	3,872	9,200	1,296	9,200
001-1313-5004100	COMMUNICATIONS	544	1,327	0	0	0
001-1313-5004110	POSTAGE/FREIGHT	0	0	1,000	13	0
001-1313-5004610	EQUIPMENT MAINTENANCE	582	560	1,500	0	0
001-1313-5004910	ADVERTISING	1,279	0	500	375	800
001-1313-5005100	OFFICE SUPPLIES	1,355	366	2,000	698	1,500
001-1313-5005200	OPERATING SUPPLIES	14,149	12,116	6,120	1,511	6,120
001-1313-5005400	BOOKS, PUB, SUB & MEMBERS	300	397	1,740	0	1,240
001-1313-5005401	WELLNESS MEMBERSHIP	0	0	0	0	120
001-1313-5005403	EAP PROGRAM	388	131	132	131	0
001-1313-5005410	PROFESSIONAL DEVELOPMENT	3,533	9,736	6,500	6,006	4,000
001-1313-5005600	IT ALLOCATION	0	0	52,114	26,057	23,654
	TOTAL OPERATING EXPENSES	188,028	129,067	155,202	76,121	109,830
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	515,146	551,534	615,550	320,175	560,935

GENERAL SERVICES
(001-1319)

CITY MANAGER
(TOTAL FTES = 0)

GENERAL SERVICES
(001-1319)

Mission of Department:

The General Services Department consists of expenses that are not department specific and includes the expenses relative to operation, maintenance, and general office expenditures for City Hall. Most of the insurance, excluding Workers Compensation and Police Liability, is reflected in the General Services Department. It also includes non-operating accounts such as Contingency and Contribution to Fund Balance for the General Fund.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Services				
Personal Services	7,980	45,607	78,424	57,640
Operating Expenditures	555,537	445,881	437,850	420,199
Capital Outlay	0	100,404	100,000	0
Transfers-Utilities,Customer Service & Bldg. Dept.	0	0	0	100,000
Totals	$ 563,517	$ 591,892	$ 616,274	$ 577,839
Grand Total	**$ 563,517**	**$ 591,892**	**$ 616,274**	**$ 577,839**

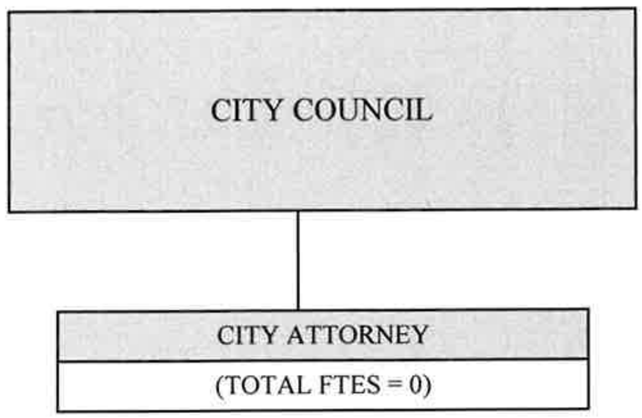
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	563,517	491,488	516,274	577,839
Grants		100,404		
Surtax			100,000	
Grand Total	**$ 563,517**	**$ 591,892**	**$ 616,274**	**$ 577,839**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	GENERAL SERVICES					
	PERSONAL SERVICES					
001-1319-5001200	REGULAR PAY	0	0	0	188	0
001-1319-5001400	OVERTIME	6,863	37,369	78,424	27,961	57,640
001-1319-5002100	FICA/MED EXP	249	1,324	0	437	0
001-1319-5002230	NATIONWIDE RETIREMENT	546	2,625	0	807	0
001-1319-5002300	GENERAL SERVICES - LIFE/HEALTH INS	322	4,289	0	901	0
	TOTAL PERSONAL SERVICES	7,980	45,607	78,424	30,295	57,640
	OPERATING EXPENSES					
001-1319-5003100	PROFESSIONAL SERVICES	8,966	22,077	0	34	0
001-1319-5003101	MAINT SUPPORT/SOFTWARE	6,615	29	0	0	0
001-1319-5003423	SPECIAL EVENTS - MISC	186,572	8,755	12,400	16,849	8,700
001-1319-5003500	SPECIAL EVENTS - FOOD TRUCK FRIDAY	0	48,164	57,450	18,257	50,250
001-1319-5003525	SPECIAL EVENTS - RIVERFEST EXPENSE	10,663	35,228	40,100	35,177	37,300
001-1319-5003550	SPECIAL EVENTS - CHRISTMAS EXPENSE	5,833	28,584	0	16-	0
001-1319-5003555	SPECIAL EVENTS - CHRISTMAS FESTIVAL	0	0	1,830	1,870	1,630
001-1319-5003560	SPECIAL EVENTS - PARADE OF TREES	0	0	8,045	9,201	8,045
001-1319-5003565	SPECIAL EVENTS - CHRISTMAS PARADE	0	0	12,100	11,248	13,700
001-1319-5003575	SPECIAL EVENTS - 150TH CELEBRATION	16,631	18,211	0	0	0
001-1319-5004000	TRAVEL & PER DIEM	0	1,036	0	0	0
001-1319-5004100	COMMUNICATIONS	129,858	65,031	0	0	0
001-1319-5004110	POSTAGE/FREIGHT	688	1,642	6,000	594	2,000
001-1319-5004300	UTILITIES-ELECTRIC	26,328	29,607	30,000	25,732	35,000
001-1319-5004320	UTILITIES - WATER/SEWER	20,019	18,838	20,000	19,632	30,000
001-1319-5004330	STORMWATER FEES	13,525	23,513	16,356	12,699	17,200
001-1319-5004500	INSURANCE	73,915	96,535	83,730	351,997	100,000
001-1319-5004610	EQUIPMENT MAINTENANCE	6,930	4,970	15,000	0	1,000
001-1319-5004640	BUILDING MAINTENANCE	30,903	24,380	20,000	17,667	25,000
001-1319-5004900	OTHER CURRENT CHARGES	25	1,157	0	245	500
001-1319-5004910	ADVERTISING	1,342	986	0	0	0
001-1319-5005100	OFFICE SUPPLIES	1,263	75	0	69	0
001-1319-5005200	OPERATING SUPPLIES	14,764	16,068	15,000	7,533	13,700
001-1319-5005211	DONATIONS	0	300	0	0	0
001-1319-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	699	695	0	99	0
001-1319-5005600	IT ALLOCATION	0	0	99,839	49,920	76,174
	TOTAL OPERATING EXPENSES	555,537	445,881	437,850	578,805	420,199
	CAPITAL OUTLAY					
001-1319-5006220	BUILDING IMPROVEMENTS	0	100,404	100,000	172,080	0
	TOTAL CAPITAL OUTLAY	0	100,404	100,000	172,080	0
	TRANSFERS					
001-1319-5009998	TRANSFERS OUT	0	0	0	0	100,000
	TOTAL TRANSFERS	0	0	0	0	100,000
	TOTAL EXPENDITURES	563,517	591,892	616,274	781,179	577,839

CITY ATTORNEY
(001-1414)



CITY ATTORNEY
(001-1414)

Mission of Department:

The City Attorney provides sound legal and related legal services to the City Council, City Manager and all other boards, commissions, departments and employees of the City; ensures that the City follows its Charter, the City Code, and Laws of the State of Florida. The office prosecutes and defends suits for and on behalf of the City and prepares or reviews all bonds, contracts and other legal instruments of concern to the City and assists in retaining outside legal assistance as needed. The City Attorney also routinely responds to citizen inquires and appears at many civil, charitable and governmental functions representing the City.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
City Attorney				
Personal Services	135,867	147,232	148,468	119,733
Operating Expenditures	71,722	33,014	35,939	33,713
Totals	$ 207,589	$ 180,246	$ 184,407	$ 153,446
Grand Total	**$ 207,589**	**$ 180,246**	**$ 184,407**	**$ 153,446**

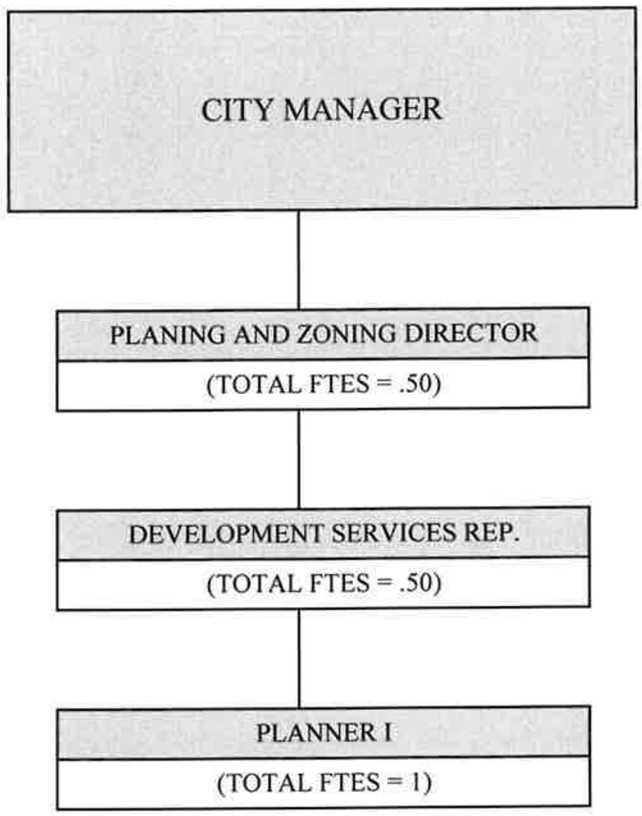
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	207,589	180,246	184,407	153,446
Grand Total	**$ 207,589**	**$ 180,246**	**$ 184,407**	**$ 153,446**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CITY ATTORNEY					
	PERSONAL SERVICES					
001-1414-5001200	SALARIES	83,153	87,461	93,895	60,472	95,703
001-1414-5002100	FICA	6,138	6,484	7,183	4,505	7,321
001-1414-5002210	RETIREMENT-ICMA	12,473	13,119	14,084	9,071	14,355
001-1414-5002300	LIFE/HEALTH INSURANCE	33,870	39,925	33,044	15,357	746
001-1414-5002400	WORKERS COMPENSATION	233	243	262	123	1,608
	TOTAL PERSONAL SERVICES	135,867	147,232	148,468	89,527	119,733
	OPERATING EXPENSES					
001-1414-5003100	PROFESSIONAL SERVICES	3,773	22,225	26,361	1,650	26,000
001-1414-5003101	MAINT SUPPORT/SOFTWARE	268	276	0	0	0
001-1414-5003102	LITIGATION EXPENSES	64,572	5,070	0	0	0
001-1414-5004000	TRAVEL & PER DIEM	0	1,352	1,500	1,080	1,500
001-1414-5005200	OPERATING SUPPLIES	2,400	3,600	3,600	1,200	3,600
001-1414-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	0	0	100	0	100
001-1414-5005403	EAP PROGRAM	40	40	38	40	0
001-1414-5005410	PROFESSIONAL DEVELOPMENT	670	450	1,500	730	1,500
001-1414-5005600	IT ALLOCATION	0	0	2,840	1,420	1,013
	TOTAL OPERATING EXPENSES	71,722	33,014	35,939	6,121	33,713
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	207,589	180,245	184,407	95,648	153,446

DEVELOPMENT SERVICES
(001-1515)



DEVELOPMENT SERVICES
(001-1515)

Mission of Department:

The Development Services Department promotes the quality of life while protecting the health, safety, and welfare of City residents through comprehensive planning and development review programs. These include activities and functions such as site plan review and compliance with land development regulations, redevelopment initiatives, grant administration and visioning.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Development Services				
Personal Services	168,165	196,153	192,394	233,594
Operating Expenditures	123,167	70,858	64,870	113,431
Capital Outlay	106,534	278,052		
Totals	$ 397,866	$ 545,063	$ 257,264	$ 347,025
Grand Total	**$ 397,866**	**$ 545,063**	**$ 257,264**	**$ 347,025**

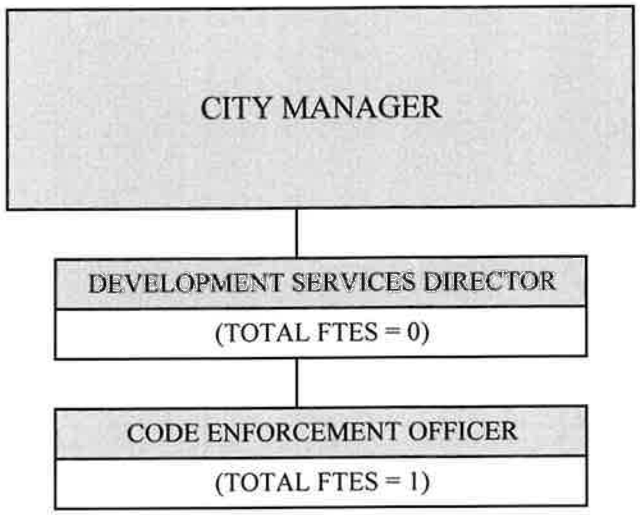
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	397,866	545,063	257,264	347,025
Grand Total	**$ 397,866**	**$ 545,063**	**$ 257,264**	**$ 347,025**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	DEVELOPMENT SERVICES					
	PERSONAL SERVICES					
001-1515-5001200	SALARIES	121,132	146,143	143,068	77,688	159,121
001-1515-5001400	OVERTIME	805	0	0	335	0
001-1515-5002100	FICA	9,315	11,216	10,945	5,907	12,173
001-1515-5002200	RETIREMENT	29,444	31,040	31,995	11,668	34,935
001-1515-5002300	LIFE/HEALTH INSURANCE	7,236	7,511	6,124	6,083	24,023
001-1515-5002400	WORKERS COMPENSATION	233	243	262	123	3,342
	TOTAL PERSONAL SERVICES	168,165	196,153	192,394	101,804	233,594
	OPERATING EXPENSES					
001-1515-5003100	PROFESSIONAL SERVICES	86,492	55,593	33,661	33,431	43,000
001-1515-5003101	MAINT SUPPORT/SOFTWARE	2,790	6,530	0	0	0
001-1515-5003102	Non-Capital Equipment	3,264	0	0	0	0
001-1515-5003114	PROF SERV-MATCH PILOT GRANT	7,399	0	0	0	0
001-1515-5004000	TRAVEL & PER DIEM	590	216	1,000	0	2,500
001-1515-5004100	COMMUNICATIONS	219	399	0	0	0
001-1515-5004110	POSTAGE/FREIGHT	182	578	400	488	550
001-1515-5004620	VEHICLE MAINTENANCE	140	0	0	0	0
001-1515-5004910	ADVERTISING	11,674	3,050	4,000	948	5,000
001-1515-5005100	OFFICE SUPPLIES	368	465	500	821	1,000
001-1515-5005200	OPERATING SUPPLIES	7,023	2,230	0	1,046	1,000
001-1515-5005230	VEHICLE FUEL	0	116	0	104	300
001-1515-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	835	1,204	0	0	1,510
001-1515-5005401	WELLNESS MEMBERSHIP	0	210	120	40	120
001-1515-5005403	EAP PROGRAM	20	20	19	20	0
001-1515-5005410	PROFESSIONAL DEVELOPMENT	2,172	245	2,500	1,811	2,750
001-1515-5005600	IT ALLOCATION	0	0	22,670	11,335	55,701
	TOTAL OPERATING EXPENSES	123,167	70,858	64,870	50,044	113,431
	CAPITAL OUTLAY					
001-1515-5006431	VEHICLES	27,784	0	0	0	0
001-1515-5006500	CAPITAL OUTLAY	78,750	278,052	0	0	0
	TOTAL CAPITAL OUTLAY	106,534	278,052	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	397,867	545,063	257,264	151,848	347,025

CODE ENFORCEMENT
(001-1517)



CODE ENFORCEMENT
(001-1517)

Mission of Department:

To promote Community awareness of, and encourage voluntary compliance with Municipal Codes to protect the public health, safety and welfare of Green Cove Springs businesses and residents.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Code Enforcement				
Personal Services	70,947	74,962	97,248	94,963
Operating Expenditures	16,442	7,052	15,813	23,594
Capital Outlay	0	0	0	0
Totals	$ 87,389	$ 82,014	$ 113,061	$ 118,557
Grand Total	**$ 87,389**	**$ 82,014**	**$ 113,061**	**$ 118,557**

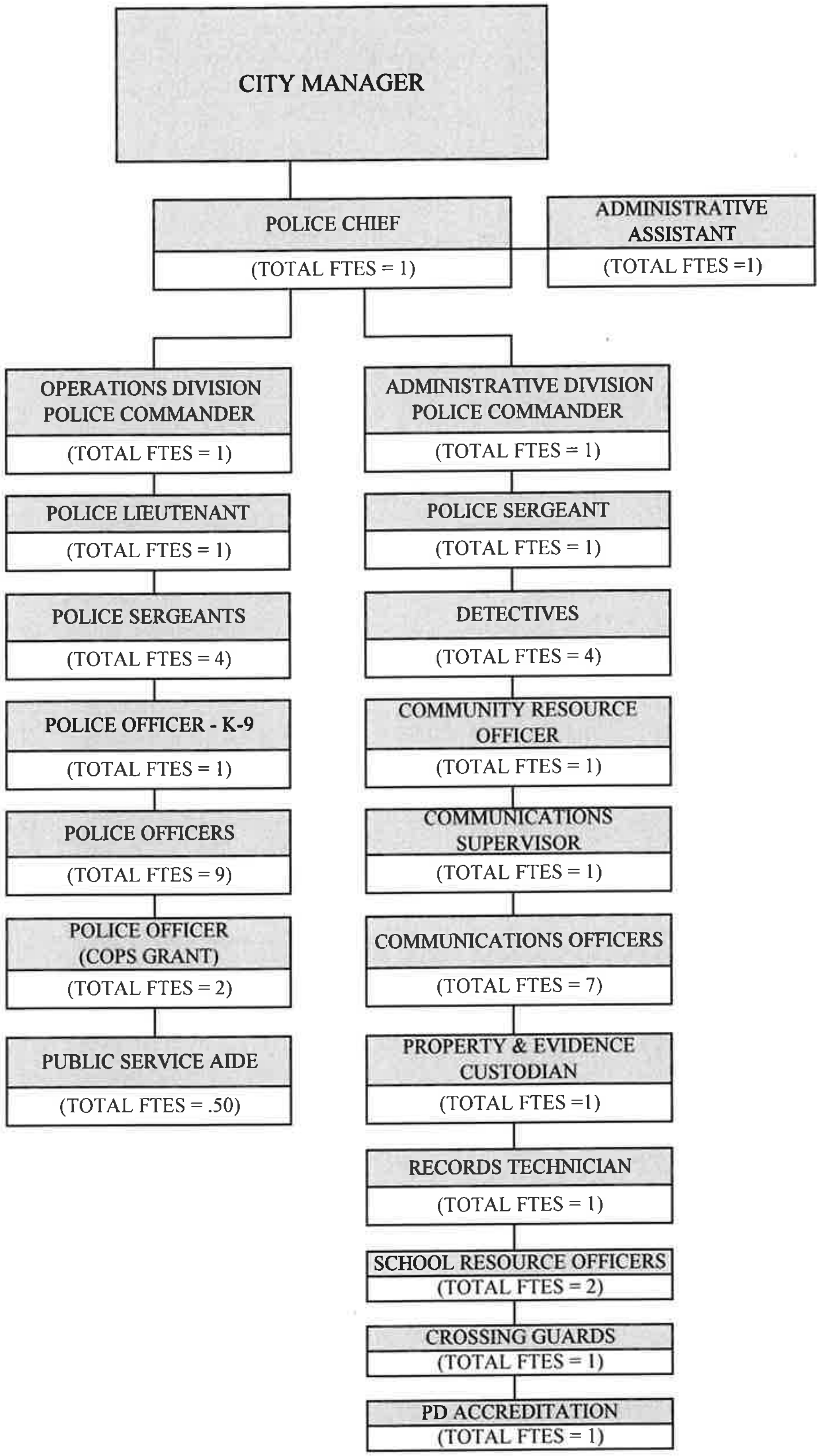
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	87,389	82,014	113,061	118,557
Red Light Camera	0	0	0	0
Depreciation Reserve	0	0	0	0
Grand Total	**$ 87,389**	**$ 82,014**	**$ 113,061**	**$ 118,557**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CODE ENFORCEMENT					
	PERSONAL SERVICES					
001-1517-5001200	SALARIES	47,751	43,938	56,645	44,113	56,645
001-1517-5002100	FICA	3,620	2,969	4,333	2,902	4,333
001-1517-5002200	RETIREMENT	6,486	6,054	7,947	6,170	7,947
001-1517-5002300	LIFE/HEALTH INSURANCE	11,428	20,267	26,456	21,553	24,700
001-1517-5002400	WORKERS COMPENSATION	1,661	1,734	1,867	878	1,338
	TOTAL PERSONAL SERVICES	70,947	74,962	97,248	75,615	94,963
	OPERATING EXPENSES					
001-1517-5003100	PROFESSIONAL SERVICES	360	785	2,000	66	2,000
001-1517-5003101	MAINT SUPPORT/SOFTWARE	268	276	0	0	0
001-1517-5003111	MAGISTRATE EXPENSES	0	500	1,250	0	1,250
001-1517-5004000	TRAVEL & PER DIEM	1,165	756	1,000	0	1,000
001-1517-5004100	COMMUNICATIONS	1,221	689	0	0	0
001-1517-5004500	INSURANCE	581	635	675	548	675
001-1517-5004620	VEHICLE MAINTENANCE	800	1,226	250	694	300
001-1517-5005100	OFFICE SUPPLIES	132	39	300	81	300
001-1517-5005200	OPERATING SUPPLIES	492	1,010	1,000	898	1,000
001-1517-5005230	VEHICLE FUEL	732	317	1,000	250	700
001-1517-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	0	169	500	20	500
001-1517-5005410	PROFESSIONAL DEVELOPMENT	590	650	1,000	0	1,000
001-1517-5005500	DEMOLITION	10,100	0	0	0	5,000
001-1517-5005600	IT ALLOCATION	0	0	6,838	3,419	9,869
	TOTAL OPERATING EXPENSES	16,442	7,052	15,813	5,974	23,594
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	87,388	82,014	113,061	81,590	118,557

POLICE
(001-2021)



POLICE
(001-2021)

Motto: To protect with courage and serve with respect.

Mission of Department:

The Green Cove Springs Cove Springs Police Department is dedicated to partnering with our community in order to improve the quality of life of our citizens and visitors. We strive to continually enhance our community relations.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Police				
Sworn Officers Personal Services	3,329,015	3,522,919	3,235,034	3,261,746
Dispatch Personal Services	457,294	488,550	601,480	676,979
Civilians Perssonal Services	37,407	50,181	225,488	284,233
Operating Expenditures	936,995	932,131	1,108,095	1,178,597
Capital Outlay	623,957	262,894	352,437	125,053
Debt Service	133,060	100,930		134,347
Totals	$ 5,517,728	$ 5,357,605	$ 5,522,534	$ 5,660,955
Transfers				
Police Capital Debt Service Fund	159,968	327,493	159,932	
Totals	$ 159,968	$ 327,493	$ 159,932	$ -
Grand Total	**$ 5,677,696**	**$ 5,685,098**	**$ 5,682,466**	**$ 5,660,955**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	4,999,321	4,932,737	4,586,773	4,722,000
Red Light Camera	678,375	752,361	813,902	813,902
Grants / Loans / Intergovernmental	0	0	0	0
Other Financing Sources	0	0	281,791	125,053
Surtax	0	0	0	0
Forfeiture Funds	0	0	0	0
Grand Total	**$ 5,677,696**	**$ 5,685,098**	**$ 5,682,466**	**$ 5,660,955**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

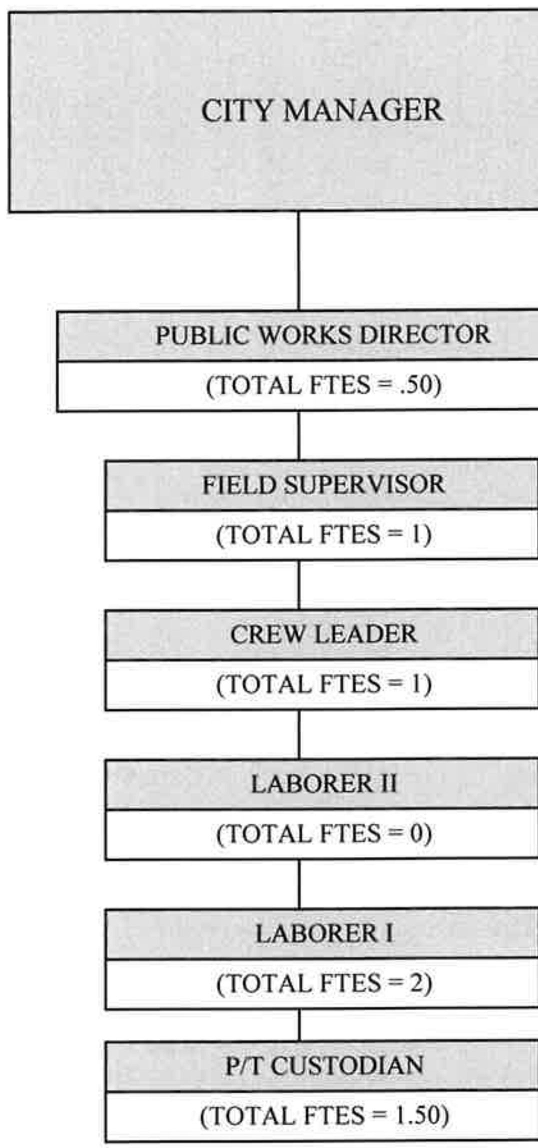
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
	POLICE-SWORN OFFICERS					
001-2021-5001200	SALARIES	1,808,861	1,952,443	1,857,898	1,471,013	1,986,018
001-2021-5001300	SALARIES-PART TIME	99,526	89,292	105,060	53,695	57,888
001-2021-5001400	OVERTIME	160,290	136,030	133,900	134,444	133,900
001-2021-5001500	INCENTIVE	33,713	28,308	23,690	17,107	23,690
001-2021-5002100	FICA	155,569	165,513	166,381	123,106	168,414
001-2021-5002200	RETIREMENT	576,252	597,769	457,997	331,054	422,312
001-2021-5002300	LIFE/HEALTH INSURANCE	396,467	451,246	379,935	283,600	396,127
001-2021-5002400	WORKERS COMPENSATION	98,338	102,318	110,173	51,845	73,397
	TOTAL - SWORN OFFICERS	3,329,015	3,522,919	3,235,034	2,465,865	3,261,746
	POLICE-DISPATCHERS					
001-2022-5001200	SALARIES	0	7,837	348,131	246,172	408,054
001-2021-5001311	SALARIES-DISPATCH	263,053	258,694	0	0	0
001-2022-5001300	SALARIES-PART TIME	0	560	72,660	45,439	50,395
001-2021-5001301	PART TIME DISPATCHER	37,003	63,125	0	0	0
001-2022-5001400	OVERTIME-DISPATCH	0	701	36,050	23,105	36,050
001-2021-5001411	OVERTIME-DISPATCH	55,284	38,847	0	0	0
001-2022-5002100	FICA	0	703	34,948	23,833	37,829
001-2021-5002111	FICA-DISPATCH	26,888	27,605	0	0	0
001-2022-5002200	RETIREMENT	0	966	54,072	28,971	61,085
001-2021-5002221	FRS RETIREMENT-DISPATCH	30,253	34,614	0	0	0
001-2021-5002231	NATIONWIDE RETIREMENT-DISPATCH	9,540	9,213	0	0	0
001-2022-5002300	LIFE/HEALTH INSURANCE	0	1,151	55,619	45,517	73,939
001-2021-5002311	HEALTH INS-DISPATCH	35,273	44,531	0	0	0
001-2022-5002411	Worker's Compensation - Dispatch	0	0	0	0	9,627
	TOTAL - DISPATCHERS	457,294	488,550	601,480	413,037	676,979
	POLICE-CIVILIANS					
001-2023-5001200	SALARIES	0	3,614	140,948	106,098	140,941
001-2023-5001300	SALARIES-PART TIME	0	456	13,215	11,347	59,422
001-2023-5001400	OVERTIME WAGES	0	0	0	828	1,295
001-2021-5001302	PART TIME CROSSING GUARDS	11,408	12,533	0	0	0
001-2023-5002100	FICA	0	261	11,794	7,716	15,427
001-2023-5002200	RETIREMENT	0	760	31,012	22,247	33,757
001-2023-5002300	LIFE/HEALTH INSURANCE	0	745	27,065	22,715	28,297
001-2023-5002411	WORKER'S COMPENSATION - CIVILIANS	0	0	0	0	5,094
001-2021-5002110	FICA-CROSSING GUARDS	873	959	0	0	0
001-2021-5002209	RETIREMENT-CROSSING GUARD	1,152	1,289	0	0	0
001-2021-5002220	RETIREMENT-FLA LEAGUE	23,975	29,564	1,454	531	0
	TOTAL - CIVILIANS	37,407	50,181	225,488	171,481	284,233
	TOTAL PERSONAL SERVICES	3,823,716	4,061,650	4,062,002	3,050,383	4,222,958
	OPERATING EXPENSES					
001-2021-5003100	PROFESSIONAL SERVICES	33,560	6,293	7,500	6,939	13,800
001-2021-5003101	MAINT SUPPORT/SOFTWARE	62,891	66,995	5,000	2,064	8,544
001-2021-5003420	CONTRACT SERVICES	41,206	50,331	53,992	51,577	54,194
001-2021-5003425	SPECIAL EVENT EXPENSES - POLICE	25,189	27,673	43,000	24,402	33,000

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
001-2021-5004000	TRAVEL & PER DIEM	4,716	6,248	8,500	4,687	5,675
001-2021-5004100	COMMUNICATIONS	68,813	78,960	0	0	0
001-2021-5004110	POSTAGE/FREIGHT	394	828	750	329	750
001-2021-5004300	UTILITIES-ELECTRIC	30,832	36,340	36,000	28,396	37,000
001-2021-5004320	UTILITIES - WATER/SEWER	8,292	3,726	4,000	2,992	4,000
001-2021-5004330	UTILITIES - STORMWATER	0	8,267	5,484	4,113	5,484
001-2021-5004500	INSURANCE	90,105	100,462	104,650	87,180	104,650
001-2021-5004610	EQUIPMENT MAINTENANCE	1,814	3,273	5,500	3,709	6,016
001-2021-5004615	RED LIGHT CAMERA/RENT/FEE	256,412	261,178	260,000	153,108	260,000
001-2021-5004616	RED LIGHT CAMERA LEGAL FEES	0	0	3,000	2,200	3,000
001-2021-5004620	VEHICLE MAINTENANCE	54,300	37,686	37,000	23,323	37,000
001-2021-5004640	BUILDING MAINTENANCE	19,777	9,454	10,600	5,279	51,327
001-2021-5004700	PRINTING & BINDING	3,377	1,602	3,000	1,067	3,000
001-2021-5004910	ADVERTISING	350	300	500	0	500
001-2021-5005100	OFFICE SUPPLIES	3,578	2,427	3,000	1,448	3,000
001-2021-5005200	OPERATING SUPPLIES	63,607	104,861	25,450	14,815	17,900
001-2021-5005210	OPERATING EXP FOR STATION DOG	0	22	0	0	0
001-2021-5005215	EVIDENCE	0	0	5,100	605	6,325
001-2021-5005216	K-9	0	0	5,100	2,511	23,000
001-2021-5005217	AMMUNITION	0	0	8,000	8,000	5,000
001-2021-5005220	UNIFORMS	45,164	24,686	32,635	22,684	58,039
001-2021-5005221	VESTS-USDOJ GRANT	165	0	0	0	0
001-2021-5005230	VEHICLE FUEL	81,951	73,330	77,299	43,404	77,299
001-2021-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	2,220	1,450	2,000	1,575	1,650
001-2021-5005401	WELLNESS MEMBERSHIP	0	1,960	0	1,090	1,440
001-2021-5005403	EAP	685	928	930	928	0
001-2021-5005410	PROFESSIONAL DEVELOPMENT	29,744	21,850	30,775	11,979	26,460
001-2021-5005445	COMMUNITY AFFAIRS	7,853	1,000	10,000	4,976	5,350
001-2021-5005600	IT ALLOCATION	0	0	319,330	159,665	325,194
	TOTAL OPERATING EXPENSES	936,995	932,131	1,108,095	675,042	1,178,597
	CAPITAL OUTLAY					
001-2021-5006220	BUILDING IMPROVEMENTS	0	40,935	0	0	0
001-2021-5006400	EQUIPMENT	360,957	12,684	166,283	141,529	0
001-2021-5006431	VEHICLES	263,000	209,275	186,154	398,945	125,053
	TOTAL CAPITAL OUTLAY	623,957	262,894	352,437	540,474	125,053
	DEBT SERVICE					
001-2021-5007100	PRINCIPAL ON DEBT	114,007	72,084	0	33,770	120,520
001-2021-5007200	INTEREST ON DEBT	19,053	28,846	0	6,869	13,827
	TOTAL DEBT SERVICE	133,060	100,930	0	40,638	134,347
	TRANSFERS					
001-2021-5009998	TRANSFERS OUT	159,968	327,493	159,932	159,932	0
	TOTAL TRANSFERS	159,968	327,493	159,932	159,932	0
	TOTAL POLICE EXPENDITURES	5,677,696	5,685,097	5,682,466	4,470,121	5,660,955

PUBLIC WORKS
(001-3052)



PUBLIC WORKS
(001-3052)

Mission of Department:

To provide quality, cost effective maintenance, repair, and expansion of the City's infrastructure for the public health, safety and welfare in the areas of Streets, Traffic Control Systems (including street signs), and Facilities Maintenance. To provide professional management of the Water, Wastewater, Solid Waste, Storwmater, Parks, Right-of-Way Maintenance, and Equipment Maintenance Departments which have their own budgets.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Public Works				
Personal Services	569,655	528,194	508,880	454,891
Operating Expenditures	492,519	328,526	420,506	388,607
Capital Outlay	4,181,153	6,761	607,500	30,000
Totals	$ 5,243,327	$ 863,481	$ 1,536,886	$ 873,498
Transfers				
Stormwater Fund	0	0	0	0
Totals	$ -	$ -	$ -	$ -
Grand Total	**$ 5,243,327**	**$ 863,481**	**$ 1,536,886**	**$ 873,498**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	1,062,174	856,720	959,386	873,498
Surtax / Gas Tax / Dep. Reserves, Grants	4,181,153	6,761	577,500	0
Loan (To Be Secured)	0	0	0	0
Grand Total	**$ 5,243,327**	**$ 863,481**	**$ 1,536,886**	**$ 873,498**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

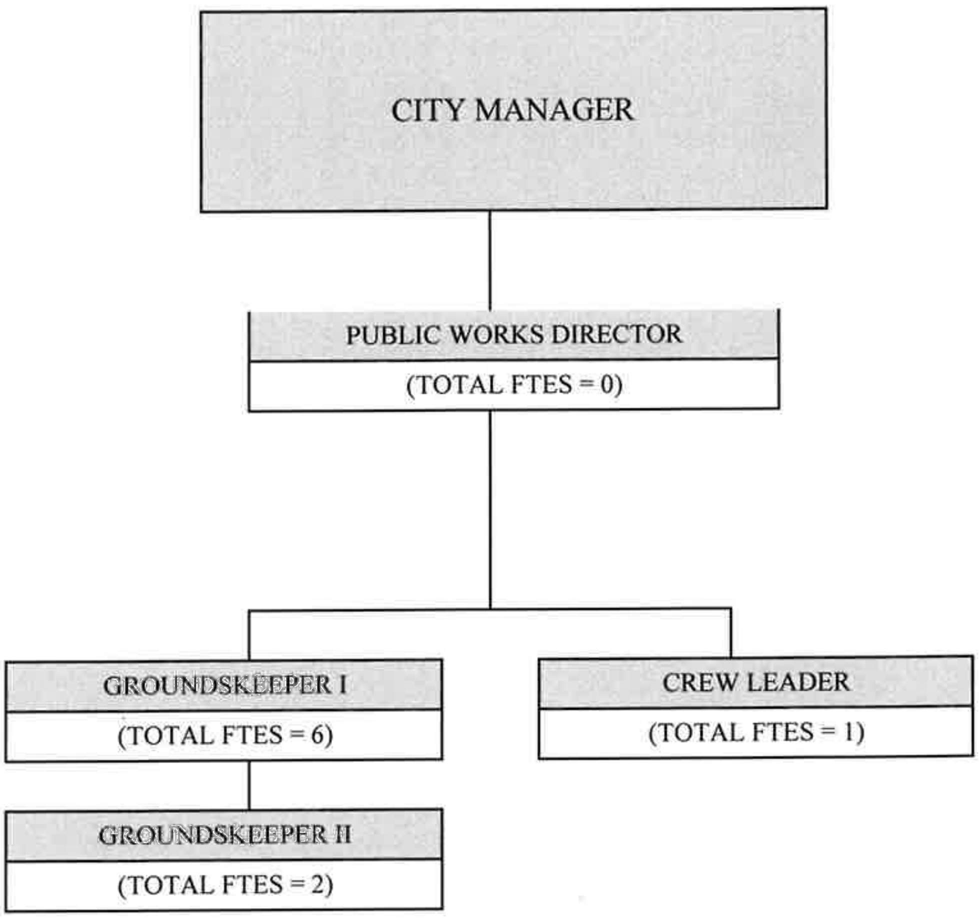
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PUBLIC WORKS					
	PERSONAL SERVICES					
001-3052-5001200	SALARIES	312,659	292,301	287,475	214,974	251,219
001-3052-5001300	PUBLIC WORKS - SALARIES-PART TIME	56,385	58,418	55,917	46,630	56,117
001-3052-5001400	OVERTIME	7,007	2,868	6,386	7,398	6,000
001-3052-5002100	FICA	26,880	27,131	26,758	19,989	23,970
001-3052-5002200	RETIREMENT	48,427	48,405	49,073	37,534	42,530
001-3052-5002300	LIFE/HEALTH INSURANCE	85,205	64,536	46,086	46,872	52,917
001-3052-5002400	WORKERS COMPENSATION	33,092	34,534	37,185	17,498	22,138
	TOTAL PERSONAL SERVICES	569,655	528,194	508,880	390,895	454,891
	OPERATING EXPENSES					
001-3052-5003100	PROFESSIONAL SERVICES	3,811	3,722	7,212	925	3,000
001-3052-5003101	MAINT SUPPORT/SOFTWARE	2,859	2,100	0	0	0
001-3052-5003420	CONT SERVICES	363	0	0	0	0
001-3052-5004000	TRAVEL & PER DIEM	555	550	200	0	200
001-3052-5004100	COMMUNICATIONS	138-	8,212	0	0	0
001-3052-5004110	POSTAGE/FREIGHT	408	38	200	0	200
001-3052-5004200	TREE MAINTENANCE	20,000	21,150	30,000	29,010	30,000
001-3052-5004300	UTILITIES-ELECTRIC	8,754	9,946	10,000	8,121	10,000
001-3052-5004310	UTILITIES-STREET LIGHTS	114,299	113,740	99,000	96,453	115,000
001-3052-5004320	UTILITIES - WATER/SEWER	2,347	2,446	2,000	1,895	2,500
001-3052-5004330	UTILITIES - STORMWATER	0	147	84	63	84
001-3052-5004500	INSURANCE	24,180	26,420	28,083	22,807	28,083
001-3052-5004610	EQUIPMENT MAINTENANCE	16,784	3,875	10,000	6,303	10,000
001-3052-5004611	RAILROAD SIGNAL MAINT	0	0	22,000	32,520	11,000
001-3052-5004613	TRAFFIC SIGNAL MAINT	15,220	7,571	17,244	7,251	17,500
001-3052-5004620	VEHICLE MAINTENANCE	21,456	12,356	15,000	15,498	15,500
001-3052-5004640	BUILDING MAINTENANCE	33,220	8,555	16,000	3,536	10,500
001-3052-5004910	ADVERTISING	0	0	200	0	200
001-3052-5005100	OFFICE SUPPLIES	497	373	750	832	1,000
001-3052-5005200	OPERATING SUPPLIES	106,015	77,359	40,000	30,385	40,000
001-3052-5005210	STORM EXPENSES	0	91	0	0	0
001-3052-5005220	UNIFORMS	1,535	1,371	2,100	774	2,100
001-3052-5005230	VEHICLE FUEL	21,585	14,406	16,000	7,541	16,000
001-3052-5005310	STREET MAINTENANCE	96,952	13,411	15,000	11,912	20,000
001-3052-5005330	LANDFILL FEES - STREETS	537	0	3,000	0	0
001-3052-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	0	0	500	0	500
001-3052-5005401	WELLNESS MEMBERSHIP	0	440	300	265	420
001-3052-5005403	EAP PROGRAM	266	270	257	270	0
001-3052-5005410	PROFESSIONAL DEVELOPMENT	1,011	21-	3,500	16	2,000
001-3052-5005600	IT ALLOCATION	0	0	81,876	40,938	52,820
	TOTAL OPERATING EXPENSES	492,519	328,526	420,506	317,315	388,607
	CAPITAL OUTLAY					
001-3052-5006200	BUILDINGS	30,000	0	0	0	0
001-3052-5006300	IMPROVEMENTS OTHER THAN BLDGS	3,240,492	0	0	0	0
001-3052-5006304	PAVEMENT MARKINGS	0	0	5,000	448	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
001-3052-5006370	STREET PAVING	0	0	127,500	20,250	0
001-3052-5006380	DIRT TO PAVE (5 CENT GAS TAX)	50,895	0	400,000	0	0
001-3052-5006400	EQUIPMENT	109,249	0	0	5,224	0
001-3052-5006431	VEHICLES	66,289	0	0	0	0
001-3052-5006493	SIGN PROGRAM	0	0	30,000	15,840	30,000
001-3052-5006495	SIDEWALK PROGRAM	684,228	6,761	45,000	5,839	0
	TOTAL CAPITAL OUTLAY	4,181,153	6,761	607,500	47,601	30,000
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	5,243,327	863,480	1,536,886	755,811	873,498

RIGHT-OF-WAY MAINTENANCE
(001-3053)



RIGHT-OF-WAY MAINTENANCE
(001-3053)

Mission of Department:

To maintain all right-of-ways within the City limits in a safe, quality, and cost effective manner that promotes pride in the community and contributes positively to the quality of life for all uses of our right-of-ways.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Right-of-Way Maintenance				
Personal Services	500,094	515,440	525,173	569,989
Operating Expenditures	36,680	35,501	35,106	40,369
Capital Outlay	107,986	68,499	20,894	14,000
Debt				16,500
Totals	$ 644,760	$ 619,440	$ 581,173	$ 640,858
Grand Total	**$ 644,760**	**$ 619,440**	**$ 581,173**	**$ 640,858**

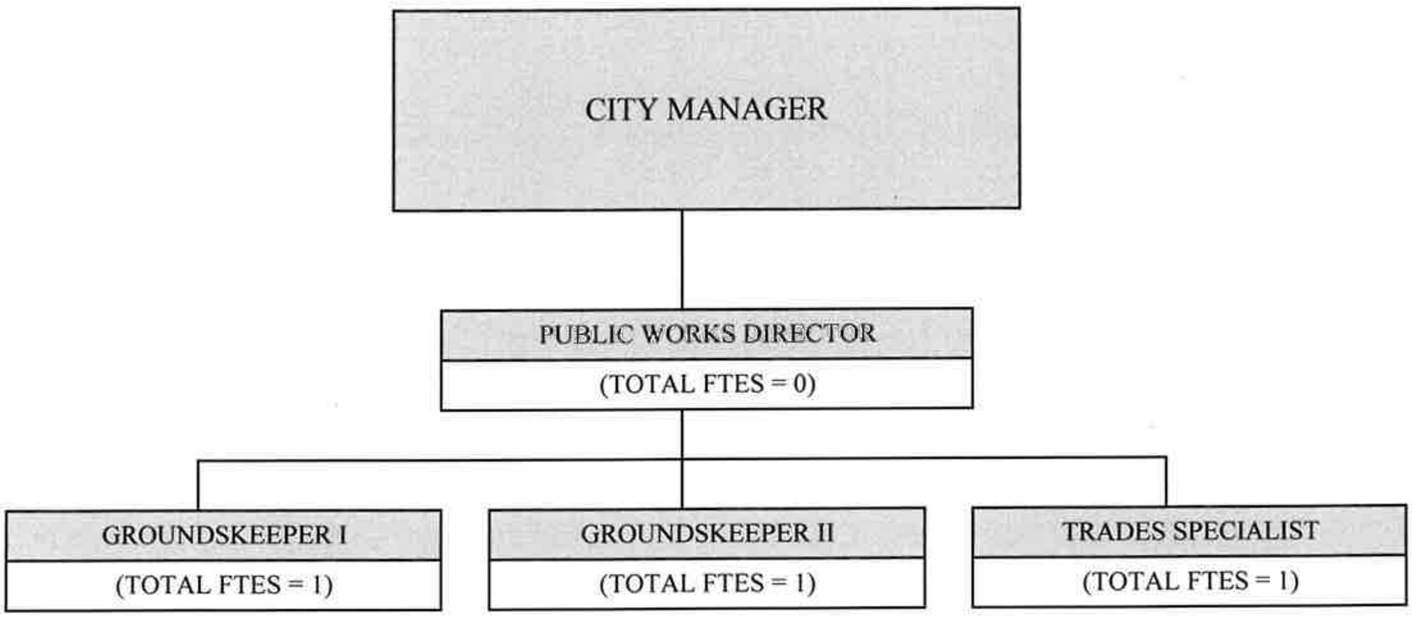
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	408,766	377,600	346,482	400,858
6 cent Gas Tax	235,994	241,840	234,691	240,000
Depreciation Reserve	0	0	0	0
Grand Total	**$ 644,760**	**$ 619,440**	**$ 581,173**	**$ 640,858**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	RIGHT-OF-WAY MAINTENANCE					
	PERSONAL SERVICES					
001-3053-5001200	SALARIES	319,790	323,472	312,512	271,365	354,716
001-3053-5001400	OVERTIME	8,306	1,620	2,060	529	5,824
001-3053-5002100	FICA	24,267	23,411	24,065	19,719	27,581
001-3053-5002200	RETIREMENT	44,304	43,827	44,134	34,479	49,219
001-3053-5002230	RETIREMENT-NATIONWIDE	0	0	0	2,269	0
001-3053-5002300	LIFE/HEALTH INSURANCE	91,333	110,490	128,812	74,239	102,122
001-3053-5002400	WORKERS COMPENSATION	12,094	12,621	13,590	6,395	30,527
	TOTAL PERSONAL SERVICES	500,094	515,440	525,173	408,996	569,989
	OPERATING EXPENSES					
001-3053-5003100	PROFESSIONAL SERVICES	3,868	3,387	2,000	429	2,000
001-3053-5004610	EQUIPMENT MAINTENANCE	13,364	11,346	11,500	7,482	11,500
001-3053-5004620	VEHICLE MAINTENANCE	3,443	1,974	3,500	1,805	3,500
001-3053-5004640	RIGHT OF WAY - BUILDING MAINTENANCE	0	30	0	0	0
001-3053-5005200	OPERATING SUPPLIES	3,721	6,395	5,000	4,123	5,000
001-3053-5005220	UNIFORMS	947	886	2,000	345	1,000
001-3053-5005230	VEHICLE FUEL	11,309	11,094	10,000	6,738	11,000
001-3053-5005401	WELLNESS MEMBERSHIP	0	350	0	330	480
001-3053-5005403	EAP PROGRAM	30	40	38	40	0
001-3053-5005410	PROFESSIONAL DEVELOPMENT	0	0	600	0	600
001-3053-5005600	IT ALLOCATION	0	0	468	234	5,289
	TOTAL OPERATING EXPENSES	36,680	35,501	35,106	21,527	40,369
	CAPITAL OUTLAY					
001-3053-5006400	EQUIPMENT	107,986	68,499	20,894	935	14,000
	TOTAL CAPITAL OUTLAY	107,986	68,499	20,894	935	14,000
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	DEBT					
001-3053-5007100	PRINCIPAL ON DEBT	0	0	0	2,934	16,500
001-3053-5007200	INTEREST ON DEBT	0	0	0	617	0
	TOTAL DEBT	0	0	0	3,551	16,500
	TOTAL EXPENDITURES	644,760	619,441	581,173	435,009	640,858

PARKS
(001-3072)



PARKS
(001-3072)

Mission of Department:

To maintain the City Parks, recreational facilities, and swimming pool in a manner that promotes citizen pride in the City and contributes positively to the quality of life for all users of these facilities.

EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Parks & Recreation				
Personal Services	166,932	206,980	275,836	227,197
Operating Expenditures	230,189	521,402	287,541	287,167
Capital Outlay	498,428	61,301	2,200,000	0
Transfers-Spring Park Debt Service Fund	80,938	81,396	81,810	81,190
Totals	$ 976,487	$ 871,079	$ 2,845,187	$ 595,554
Grand Total	**$ 976,487**	**$ 871,079**	**$ 2,845,187**	**$ 595,554**

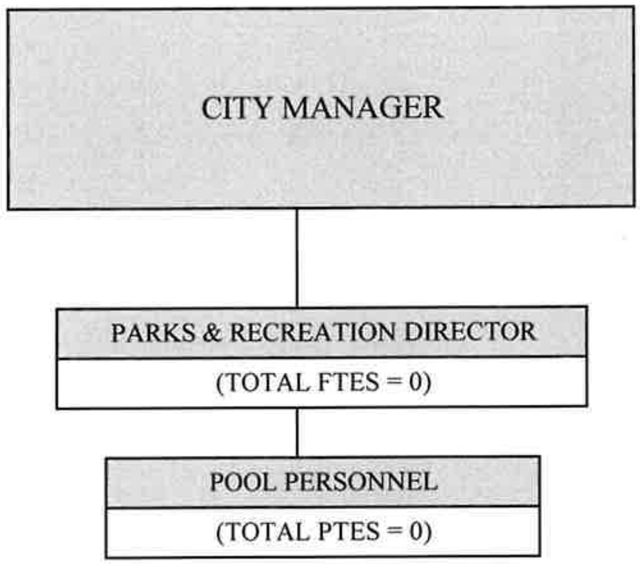
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	379,347	809,778	668,187	595,554
Surtax / Reserves / Grants	597,140	61,301	2,177,000	0
Private Developer				
Grand Total	**$ 976,487**	**$ 871,079**	**$ 2,845,187**	**$ 595,554**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PARKS					
	PERSONAL SERVICES					
001-3072-5001200	SALARIES	65,014	122,827	164,676	112,324	130,280
001-3072-5001300	SALARIES-PART TIME	10,710	0	0	0	0
001-3072-5001400	OVERTIME	35,259	20,581	15,450	16,779	21,000
001-3072-5002100	FICA	9,478	10,838	13,779	9,618	11,558
001-3072-5002200	RETIREMENT	16,839	19,497	25,272	17,786	18,041
001-3072-5002300	LIFE/HEALTH INSURANCE	16,707	19,749	42,136	30,602	36,708
001-3072-5002400	WORKERS COMPENSATION	12,925	13,487	14,523	6,834	9,610
	TOTAL PERSONAL SERVICES	166,932	206,980	275,836	193,943	227,197
	OPERATING EXPENSES					
001-3072-5003100	PROFESSIONAL SERVICES	10,412	22,921	10,000	10,510	10,300
001-3072-5003101	MAINT SUPPORT/SOFTWARE	268	588	0	0	0
001-3072-5003102	NON-CAPITAL EQUIPMENT	0	3,000	0	0	0
001-3072-5003421	TEMPORARY LABOR	0	520	0	0	0
001-3072-5003424	LANDSCAPING	13,000	2,270	10,000	3,417	10,000
001-3072-5004100	COMMUNICATIONS	0	51	300	0	300
001-3072-5004200	TREE MAINTENANCE	3,000	0	0	0	0
001-3072-5004300	UTILITIES-ELECTRIC	15,972	19,360	12,500	16,463	22,000
001-3072-5004320	UTILITIES - WATER/SEWER	30,813	22,170	13,000	20,742	28,000
001-3072-5004330	UTILITIES - STORMWATER	0	22,595	17,292	12,969	17,292
001-3072-5004500	INSURANCE	64,361	70,322	74,750	60,707	74,750
001-3072-5004610	EQUIPMENT MAINTENANCE	7,435	5,943	10,000	3,202	10,000
001-3072-5004620	VEHICLE MAINTENANCE	980	975	3,000	1,126	1,000
001-3072-5004640	BUILDING MAINTENANCE	24,049	90,759	25,000	15,628	25,000
001-3072-5004641	PIER REPAIRS	0	53,313	0	439	0
001-3072-5004642	PARKS & RECREATION - HOGANS GYM	396	0	0	0	0
001-3072-5005200	OPERATING SUPPLIES	45,669	183,884	45,500	24,728	40,000
001-3072-5005202	POOL SUPPLIES	3,727	15,083	13,998	6,847	13,998
001-3072-5005211	GCS ATH ASSOC CONTRIB	5,000	5,000	5,000	5,000	5,000
001-3072-5005220	UNIFORMS	0	527	1,500	343	1,000
001-3072-5005230	VEHICLE FUEL	4,116	1,809	5,000	837	3,000
001-3072-5005401	WELLNESS MEMBERSHIP	0	140	120	0	120
001-3072-5005403	EAP PROGRAM	130	121	115	121	0
001-3072-5005410	PROFESSIONAL DEVELOPMENT	862	54	1,200	0	1,000
001-3072-5005600	IT ALLOCATION	0	0	39,266	19,633	24,407
	TOTAL OPERATING EXPENSES	230,189	521,402	287,541	202,709	287,167
	CAPITAL OUTLAY					
001-3072-5006300	IMPROVT OTHER THAN BLDGS	444,754	51,423	2,200,000	32,525	0
001-3072-5006400	EQUIPMENT	18,543	9,878	0	15,136	0
001-3072-5006430	PALMETTO TRAIL	35,132	0	0	0	0
	TOTAL CAPITAL OUTLAY	498,428	61,301	2,200,000	47,661	0
	TRANSFERS					
001-3072-5009998	TRANSFERS OUT	80,938	81,396	81,810	81,810	81,190
	TOTAL TRANSFERS	80,938	81,396	81,810	81,810	81,190
	TOTAL EXPENDITURES	976,486	871,080	2,845,187	526,123	595,554

PARKS & RECREATION PROGRAMMING
(001-3073)



PARKS & RECREATION PROGRAMMING
(001-3073)

Mission of Department:

The Parks and Recreation Programming mission is to provide a variety of recreation, education and human health programs, that contribute to the well-being of the citizens of Green Cove Springs. Also, to provide safe and well maintained parks and offer affordable programs for the community.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Parks & Recreation				
Personal Services	0	0	0	0
Operating Expenditures	86,300	65,550	84,000	66,000
Capital Outlay			0	0
Transfers-Spring Park Capital Project Fund			0	0
Totals	$ 86,300	$ 65,550	$ 84,000	$ 66,000
Grand Total	**$ 86,300**	**$ 65,550**	**$ 84,000**	**$ 66,000**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	86,300	65,550	84,000	66,000
Surtax / Reserves / Grants		0	0	0
Private Developer				
Grand Total	**$ 86,300**	**$ 65,550**	**$ 84,000**	**$ 66,000**

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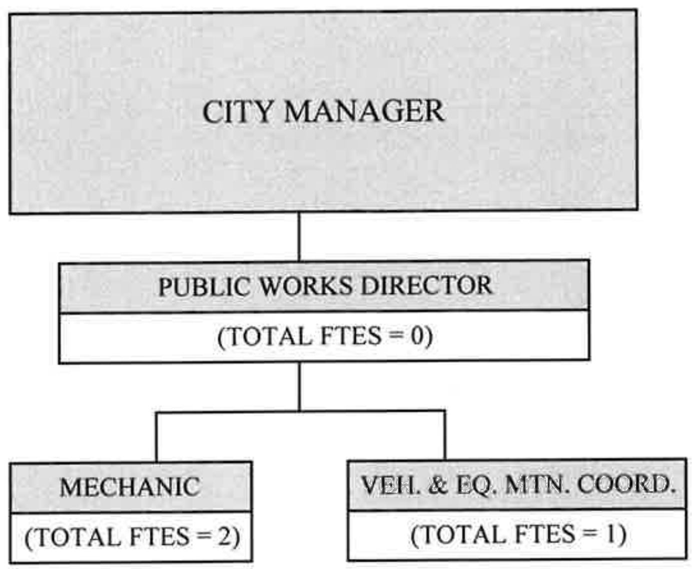
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PARKS & RECREATION PROGRAMMING					
	PERSONAL SERVICES					
	TOTAL PERSONAL SERVICES	0	0	0	0	0
	OPERATING EXPENSES					
001-3073-5003100	PROFESSIONAL SERVICES	86,300	65,550	84,000	33,450	66,000
001-3073-5005200	OPERATING SUPPLIES	0	0	0	166	0
	TOTAL OPERATING EXPENSES	86,300	65,550	84,000	33,616	66,000
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	86,300	65,550	84,000	33,616	66,000

EQUIPMENT MAINTENANCE
(001-3090)



EQUIPMENT MAINTENANCE
(001-3090)

Mission of Department:

To provide comprehensive maintenance to all City vehicles, equipment and emergency stand-by power generators ensuring that they are readily available and safe for daily operations and emergency response.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Equipment Maintenance				
Personal Services	231,242	241,744	255,094	252,834
Operating Expenditures	16,450	18,865	31,686	30,987
Capital Outlay	10,380	5,405	6,000	0
Totals	$ 258,072	$ 266,014	$ 292,780	$ 283,821
Grand Total	**$ 258,072**	**$ 266,014**	**$ 292,780**	**$ 283,821**

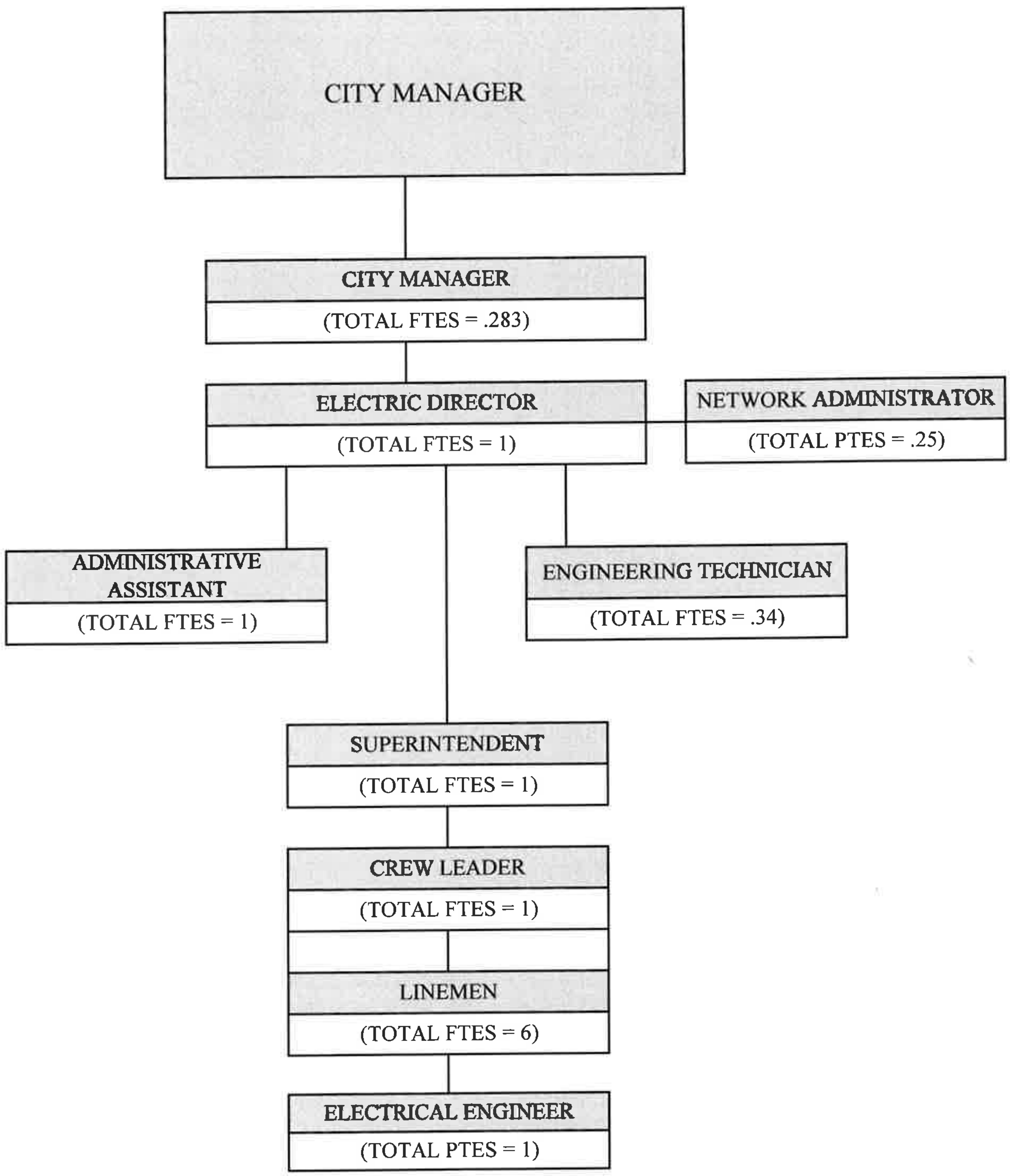
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	258,072	266,014	292,780	283,821
Reserves	0	0	0	0
Grand Total	**$ 258,072**	**$ 266,014**	**$ 292,780**	**$ 283,821**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	EQUIPMENT MAINTENANCE					
	PERSONAL SERVICES					
001-3090-5001200	SALARIES	150,080	160,585	164,455	134,055	165,618
001-3090-5001400	OVERTIME	4,288	1,031	3,090	1,256	3,699
001-3090-5002100	FICA	11,437	12,195	12,817	9,720	12,953
001-3090-5002200	RETIREMENT	21,022	22,708	24,170	18,797	23,068
001-3090-5002300	LIFE/HEALTH INSURANCE	39,797	40,407	45,373	36,358	42,610
001-3090-5002400	WORKERS COMPENSATION	4,618	4,819	5,189	2,442	4,886
	TOTAL PERSONAL SERVICES	231,242	241,744	255,094	202,629	252,834
	OPERATING EXPENSES					
001-3090-5003100	PROFESSIONAL SERVICES	1,658	350	2,300	160	750
001-3090-5003101	MAINT SUPPORT/SOFTWARE	567	432	6,423	0	3,000
001-3090-5004300	UTILITIES-ELECTRIC	420	2,404	1,200	1,542	2,400
001-3090-5004320	UTILITIES - WATER/SEWER	2,597	2,260	3,000	1,961	3,000
001-3090-5004500	INSURANCE	581	635	675	548	675
001-3090-5004610	EQUIPMENT MAINTENANCE	113	44	1,000	774	1,000
001-3090-5004620	VEHICLE MAINTENANCE	1,919	402	1,500	276	1,500
001-3090-5004640	BUILDING MAINTENANCE	8	624	2,000	0	2,000
001-3090-5005200	OPERATING SUPPLIES	7,258	10,089	9,000	5,677	8,000
001-3090-5005220	UNIFORMS	0	556	1,200	343	600
001-3090-5005230	VEHICLE FUEL	1,289	1,030	1,200	735	1,200
001-3090-5005401	WELLNESS MEMBERSHIP	0	0	120	40	120
001-3090-5005403	EAP PROGRAM	40	40	40	40	0
001-3090-5005410	PROFESSIONAL DEVELOPMENT	0	0	1,500	0	1,500
001-3090-5005600	IT ALLOCATION	0	0	528	264	5,242
	TOTAL OPERATING EXPENSES	16,450	18,865	31,686	12,360	30,987
	CAPITAL OUTLAY					
001-3090-5006400	EQUIPMENT	10,380	5,405	6,000	6,836	0
	TOTAL CAPITAL OUTLAY	10,380	5,405	6,000	6,836	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	258,072	266,014	292,780	221,824	283,821

ELECTRIC
(401-3031)



ELECTRIC
(401-3031 & 3032)

Mission of Department:

To provide safe and reliable electric service to the citizens and customers of Green Cove Springs at the lowest cost possible consistent with sound business practices.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Electric				
Personal Services	1,698,946	1,894,253	1,838,430	1,841,661
Purchase of Energy (All Requirements & St. Lucie)	8,676,276	9,393,960	10,244,496	10,244,496
Operating Expenditures	2,981,859	3,261,985	1,988,131	2,060,586
Capital Outlay	143,943	2,374,054	7,189,839	2,106,321
Debt Service	130,164	117,781	854,404	853,632
Transfers	1,486,000	870,000	1,400,000	1,538,213
To Be Appropriated	0	0	0	0
Contribution to Retained Earnings				
Totals	$ 15,117,188	$ 17,912,033	$ 23,515,300	$ 18,644,909
Grand Total	**$ 15,117,188**	**$ 17,912,033**	**$ 23,515,300**	**$ 18,644,909**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	14,509,068	16,952,582	18,255,090	17,963,885
Reserves	0	0	47,860	1,169,839
Interest	215,206	187,221	120,000	160,000
Other	121,086	136,375	92,350	105,200
Loan Proceeds	0	0	5,000,000	0
Transfers in from General Fund	0	0	0	100,000
Grant	250,000	0	0	270,281
Grand Total	**$ 15,095,360**	**$ 17,276,178**	**$ 23,515,300**	**$ 19,769,205**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

401 - ELECTRIC FUND (RPT 50130)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	401 - ELECTRIC FUND					
	BEG. BALANCES & REVENUES					
401-2400000	FUND BAL - BEG. ELECTRIC	0	0	47,860	0	1,169,839
	USE OF FUND BALANCE	0	0	47,860	0	1,169,839
	INTERGOVERNMENTAL					
401-3435542	EECBG GRANT	250,000	0	0	0	0
401-3435545	HMGP GRANT	0	0	0	0	270,281
	TOTAL INTERGOVERNMENTAL	250,000	0	0	0	270,281
	CHARGES FOR SERVICES					
401-3431000	ELECTRIC SALES	14,515,051	15,580,203	17,458,285	12,314,997	17,458,285
401-3431100	NET OVER/UNDER RECOVERY POWER COSTS	1,518,332-	259,529-	0	0	0
401-3431200	RATE STABILIZATION REVENUE	500,000	0	0	0	0
401-3431510	NIGHT LIGHTS	77,139	61,458	70,000	46,591	60,000
401-3431520	ELECTRIC CONNECTION / RECONNECT	4,375	43,519	30,000	72,055	60,000
401-3431540	ELECTRIC DEPT SERVICES	20,494	32,467	15,000	44,879	30,000
401-3431541	TEMPORARY SERVICE CONNECTION FEE	3,400	3,450	3,605	4,150	4,000
401-3431550	POLE RENTAL	51,021	51,034	51,600	51,034	51,600
401-3433550	CAPITAL IMPROV TRUST	855,919	1,439,980	626,600	499,200	300,000
	TOTAL CHARGES FOR SERVICES	14,509,068	16,952,582	18,255,090	13,032,906	17,963,885
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
401-3433610	INTEREST FSBA	215,206	187,221	120,000	124,470	160,000
	TOTAL INVESTMENT INCOME	215,206	187,221	120,000	124,470	160,000
	MISCELLANEOUS					
401-3651000	SALE OF SURPLUS	6,530	31,152	5,150	6,457	10,000
401-3699150	BAD DEBTS COLLECTED	2,071	402	3,000	778	3,000
401-3699200	MISC INCOME	26,198	11,500	12,000	826	10,000
401-3699300	MISCELLANEOUS/LATE FEES	83,298	89,072	70,000	79,156	80,000
401-3699401	DSM Revenue	2,988	4,250	2,200	2,550	2,200
	TOTAL MISCELLANEOUS	121,086	136,375	92,350	89,767	105,200
	OTHER FINANCING SOURCES					
401-3849994	LOAN PROCEEDS	0	0	5,000,000	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	5,000,000	0	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

401 - ELECTRIC FUND (RPT 50130)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	TRANSFERS						
401-3822000	TRANSFERS IN FROM GENERAL FUND	0	0	0	0	100,000	
	TOTAL TRANSFER	0	0	0	0	100,000	
	TOTAL BEG. BALANCE & REVENUES	15,095,359	17,276,178	23,515,300	13,247,143	19,769,205	
	EXPENDITURES	13,357,081	14,550,197	14,071,057	10,771,160	14,146,743	
	DEBT SERVICE	130,164	117,781	854,404	54,202	853,632	
	CAPITAL OUTLAY	0	0	7,189,839	1,071,357	2,106,321	
	TRANSFER OUT	1,486,000	870,000	1,400,000	1,166,667	1,538,213	
	TOTAL EXPENDITURES	14,973,245	15,537,978	23,515,300	13,063,386	18,644,910	
	ENDING CASH	122,114	1,738,200	0	183,757	1,124,295	

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
401 - ELECTRIC FUND (RPT 50140)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
401-3031-5001200	SALARIES	1,080,973	1,291,055	1,245,907	998,898	1,258,144
401-3031-5001400	OVERTIME	55,136	66,446	51,500	34,730	60,000
401-3031-5001510	STANDBY	21,924	21,516	32,960	13,762	0
401-3031-5002100	FICA	87,925	99,939	101,773	77,717	100,838
401-3031-5002200	RETIREMENT	180,333	203,674	211,063	161,578	194,962
401-3031-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	36,586	24,625-	0	0	0
401-3031-5002230	RETIREMENT - NATIONWIDE	5,112	5,307	0	4,140	9,708
401-3031-5002300	LIFE/HEALTH INSURANCE	178,862	178,241	139,860	127,487	159,055
401-3031-5002320	OPEB EXPENSE	2,821	1,280	0	0	0
401-3031-5002400	WORKERS COMPENSATION	49,274	51,419	55,367	26,055	58,954
	TOTAL PERSONAL SERVICES	1,698,946	1,894,253	1,838,430	1,444,367	1,841,661
	OPERATING EXPENSES					
401-3031-5003100	PROFESSIONAL SERVICES	36,300	33,214	50,000	30,870	34,300
401-3031-5003101	MAINT SUPPORT/SOFTWARE	12,425	27,357	19,200	16,153	17,000
401-3031-5003200	ACCOUNTING & AUDITING	24,427	11,584	14,094	12,437	14,094
401-3031-5003410	TREE TRIMMING	221,994	251,831	225,000	146,085	225,000
401-3031-5003420	CONTRACTUAL SERVICES	117,824	21,703	12,000	974	12,000
401-3031-5004300	UTILITIES-ELECTRIC	3,706	2,563	5,000	1,382	5,000
401-3031-5004320	UTILITIES - WATER/SEWER	741	1,063	1,600	759	1,600
401-3031-5004340	STORMWATER FEES	60	83	630	0	630
401-3031-5004000	TRAVEL & PER DIEM	3,484	1,014	6,000	1,660	6,000
401-3031-5004100	TELEPHONE	5,067	10,411	0	317	0
401-3031-5004110	POSTAGE/FREIGHT	77	2,102	0	1	0
401-3031-5004500	INSURANCE	81,837	89,417	95,047	77,191	100,000
401-3031-5004600	SUBSTATION REPAIRS AND MAINTENANCE	0	37,379	70,000	7,300	70,000
401-3031-5004610	EQUIPMENT REPAIRS & MTCE	8,906	1,192	5,000	4,704	14,000
401-3031-5004620	VEHICLE MAINTENANCE	16,912	11,597	40,000	28,003	40,000
401-3031-5004640	BUILDING MAINTENANCE	25,358	3,410	10,000	245	10,000
401-3031-5004902	DEMAND SIDE MGT PROGRAM	4,225	5,750	5,000	2,875	5,000
401-3031-5004910	ADVERTSING	65	374	100	51	100
401-3031-5005100	OFFICE SUPPLIES	494	199	1,000	186	1,000
401-3031-5005200	OPERATING SUPPLIES	58,771	70,970	50,000	27,700	50,000
401-3031-5005210	STORM EXPENSES	0	1,101	2,000	0	100,000
401-3031-5005211	DONATIONS	10,000	10,000	10,000	10,000	10,000
401-3031-5005220	SAFETY EQUIPMENT	37,680	18,272	45,000	21,496	45,000
401-3031-5005230	VEHICLE FUEL	34,167	25,713	20,000	15,166	20,000
401-3031-5005401	WELLNESS MEMBERSHIP	0	790	600	550	600
401-3031-5005403	EAP PROGRAM	53	54	70	54	0
401-3031-5005410	PROFESSIONAL DEVELOPMENT	1,095	725	18,000	2,298	9,000
401-3031-5005440	FMEA DUES	15,578	15,578	16,000	15,578	16,000
401-3031-5005600	IT ALLOCATION	0	0	98,838	49,419	83,858
401-3031-5005900	DEPRECIATION	1,280,015	1,294,699	0	0	0
401-3031-5005910	COLLECTION EXPENSE	0	297	0	4,923	0
401-3031-5005990	MATERIALS & SUPPLIES	218,352	408,150	275,000	331,872	275,000
401-3031-5008000	BAD DEBTS EXPENSE	24,153	87,603	7,548	246-	10,000
401-3031-5009512	REGULATORY ASSESSMENT FEE	2,207	1,518	2,000	852	2,000
401-3031-5009990	COST RECOVERY	425,491	425,491	494,621	412,184	494,621
401-3031-5009993	CUSTOMER SERVICE ALLOCATION	310,396	388,783	388,783	323,986	388,783
	TOTAL OPERATING EXPENSES	2,981,859	3,261,985	1,988,131	1,547,026	2,060,586

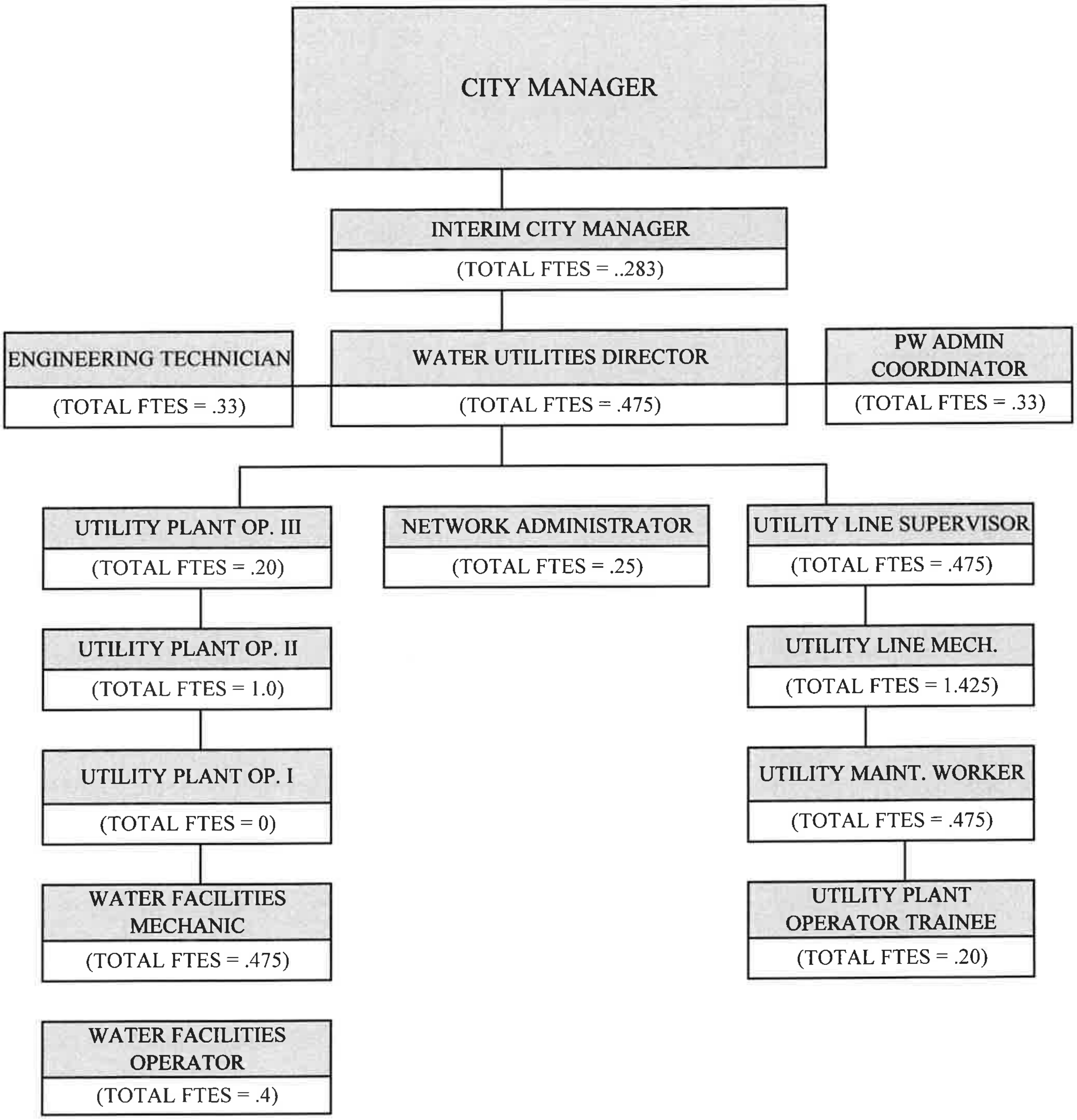
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

401 - ELECTRIC FUND (RPT 50140)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
401-3031-5004310	PURCHASE OF ENERGY	8,084,145	8,758,000	9,574,996	7,361,036	9,574,996
401-3031-5004330	ST LUCIE PARTICIPATION	592,131	635,960	669,500	418,731	669,500
	TOTAL PURCHASE OF POWER	8,676,276	9,393,960	10,244,496	7,779,767	10,244,496
	CAPITAL OUTLAY					
401-3031-5006201	BUILDING IMPROVEMENTS	0	0	5,000,000	0	100,000
401-3031-5006301	EXTEND NEW LINES	6,118	0	0	0	0
401-3031-5006302	MLK INFRASTRUCTURE RETROFIT	0	0	0	0	370,281
401-3031-5006400	EQUIPMENT	29,575	49,501	100,000	32,255	111,201
401-3031-5006401	CHAPMAN T1 TRANSFORMER	0	216,707	0	0	0
401-3031-5006404	EQUIPMENT-VEHICLES	96,453	239,015	0	0	55,000
401-3031-5006500	CAPITAL OUTLAY-ELECTRIC	0	0	660,000	0	100,000
401-3031-5006501	CONVERT UG RADIAL FEEDS TO LOOP FEE	11,797	0	0	0	0
401-3031-5006502	CONVERT NORTHEND TO 23CB	0	11,117	100,000	12	100,000
401-3031-5006510	MAGNOLIA POINT 3RD FEED	0	0	50,000	14,538	50,000
401-3031-5006516	RELIABILITY PROJECT	0	0	40,000	29,257	40,000
401-3031-5006518	CONVERT NORTH END OF TOWN-RELIABILI	0	8,815	10,000	0	0
401-3031-5006519	DESIGNATED SYSTEM NEUTRAL	0	0	0	0	10,000
401-3031-5006521	Rookery Subdivision Project	0	1,656,184	987,358	571,721	987,358
401-3031-5006522	ROOKERY TRANSFORMERS	0	192,714	182,481	335,075	182,481
401-3031-5006523	CHAPMAN SUBSTATION - TRANSFORMER &	0	0	0	88,500	0
401-3031-5006990	ELECTRIC SYS MATERIALS	0	0	60,000	0	0
	TOTAL CAPITAL OUTLAY	143,943	2,374,054	7,189,839	1,071,357	2,106,321
	DEBT SERVICE					
401-3032-5007100	PRINCIPAL ON DEBT SERIES 2018&2021	0	733,000	746,000	0	758,000
401-3032-5007230	INTEREST ON DEBT SERIES 2018&2021	130,164	117,781	108,404	54,202	95,632
401-3032-5007900	CONTRA PRINCIPAL ON DEBT	0	733,000-	0	0	0
	TOTAL DEBT SERVICE	130,164	117,781	854,404	54,202	853,632
	TRANSFERS					
401-3031-5009994	TRANSFER TO GENERAL FUND	1,486,000	870,000	1,400,000	1,166,667	1,538,213
	TOTAL TRANSFERS	1,486,000	870,000	1,400,000	1,166,667	1,538,213
	TOTAL EXPENDITURES	15,117,188	17,912,032	23,515,300	13,063,386	18,644,910

WATER
(402-3033)



WATER
(402-3033)

Mission of Department:

To provide the citizens of Green Cove Springs with a safe and dependable supply of drinking water that meets or exceeds all regulatory requirements in a cost effective manner within the resources available.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Water				
Personal Services	1,029,263	905,413	776,749	772,602
Operating Expenditures	1,908,842	1,823,227	1,230,666	1,347,276
Capital Outlay	120,457	477,162	2,915,000	2,355,000
Debt Service	24,429	10,710	217,111	236,881
Transfers	120,000	120,000	120,000	257,577
To Be Appropriated	0	0	0	0
Totals	$ 3,202,991	$ 3,336,512	$ 5,259,526	$ 4,969,336
Grand Total	**$ 3,202,991**	**$ 3,336,512**	**$ 5,259,526**	**$ 4,969,336**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	2,232,001	2,758,146	2,584,000	2,680,387
Reserves	0	0	192,540	50,000
Interest	51,046	40,198	24,000	34,000
Other	19,648	26,841	22,500	22,500
Loan (To Be Secured)	0	326,400	2,500,000	2,200,000
Grand Total	**$ 2,302,695**	**$ 3,151,585**	**$ 5,323,040**	**$ 4,986,887**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
402 - WATER FUND (RPT 50150)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	402 - WATER FUND					
	BEG. BALANCES & REVENUES					
402-2400000	FUND BAL - BEG. WATER	0	0	192,540	0	50,000
	USE OF FUND BALANCE	0	0	192,540	0	50,000
	INTERGOVERNMENTAL					
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
402-3433000	WATER SALES	2,132,557	2,575,773	2,464,000	1,975,231	2,535,387
402-3433510	WATER TAPS	27,050	33,850	25,000	26,300	25,000
402-3433511	NEW METER INSTALL FEES	0	0	0	2,129-	0
402-3433520	WATER DEPT SERVICES	0	3,971	0	984	0
402-3433540	WATER IMPROVEMENT TRUST	28,515	72,440	40,000	49,095	40,000
402-3435551	EXTENSION REIMBURSEMENT	14,250	46,250	40,000	27,000	65,000
402-3651200	FIRE PROTECTION AVAIL CHG	29,629	25,862	15,000	31,079	15,000
	TOTAL CHARGES FOR SERVICES	2,232,001	2,758,146	2,584,000	2,107,560	2,680,387
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
402-3433610	INTEREST FSBA	42,404	36,890	22,000	24,525	32,000
402-3611000	INTEREST	8,642	3,308	2,000	128	2,000
	TOTAL INVESTMENT INCOME	51,046	40,198	24,000	24,654	34,000
	MISCELLANEOUS					
402-3651000	SALE OF SURPLUS	1,219	0	5,000	0	5,000
402-3699200	MISC INCOME	15,719	23,677	15,000	14,262	15,000
402-3699300	MISCELLANEOUS-LATE FEES	2,709	3,164	2,500	2,285	2,500
	TOTAL MISCELLANEOUS	19,648	26,841	22,500	16,547	22,500
	OTHER FINANCING SOURCES					
402-3849994	LOAN PROCEEDS	0	326,400	2,500,000	0	2,200,000
	TOTAL OTHER FINANCING SOURCES	0	326,400	2,500,000	0	2,200,000
	TRANSFERS					
	TOTAL TRANSFER	0	0	0	0	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
402 - WATER FUND (RPT 50150)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	TOTAL BEG. BALANCE & REVENUES	2,302,694	3,151,585	5,323,040	2,148,761	4,986,887
	WATER	2,938,104	2,728,640	2,007,415	1,478,554	2,119,878
	DEBT SERVICE	24,429	10,710	217,111	197,043	236,881
	CAPITAL OUTLAY	0	0	2,915,000	35,709	2,355,000
	TRANSFER OUT	120,000	120,000	120,000	100,000	257,577
	TOTAL EXPENDITURES	3,082,533	2,859,350	5,259,526	1,811,306	4,969,336
402-2420000	FUND BAL - ENDING WATER	0	0	63,515	0	0
	ENDING CASH	779,839-	292,235	1-	337,454	17,551

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
402 - WATER (RPT 50160)

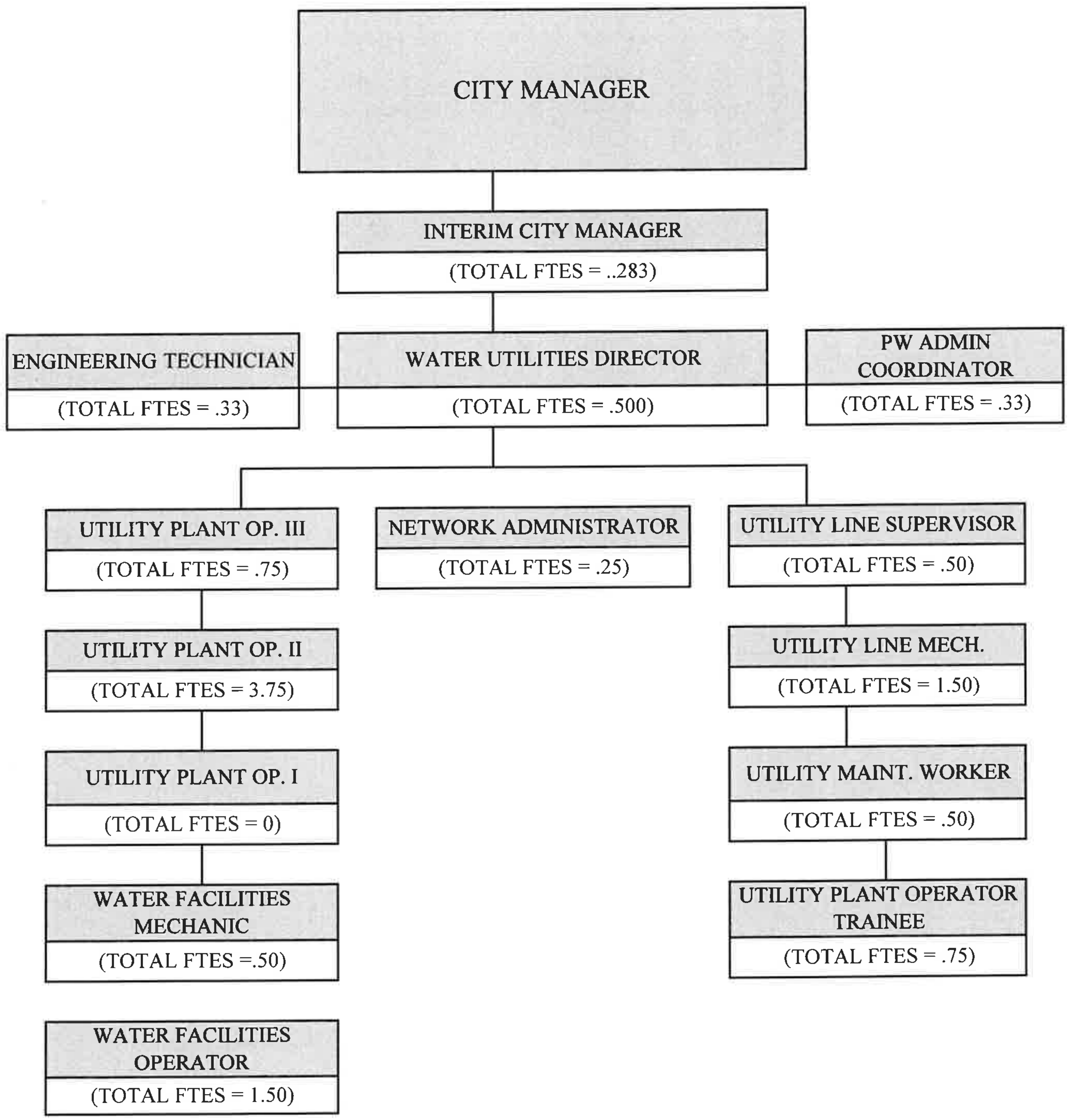
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
402-3033-5001200	SALARIES	590,787	576,565	442,305	363,035	472,202
402-3033-5001400	OVERTIME	70,231	61,146	66,281	33,716	60,000
402-3033-5001510	STANDBY	10,378	8,166	22,094	5,995	20,000
402-3033-5002100	FICA	50,567	38,924	40,596	29,491	42,243
402-3033-5002200	RETIREMENT	85,143	66,253	73,985	50,910	58,575
402-3033-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	16,730	10,253-	0	0	0
402-3033-5002230	RETIREMENT - NATIONWIDE	4,962	5,175	5,061	4,090	4,856
402-3033-5002300	LIFE/HEALTH INSURANCE	169,179	131,243	95,013	77,056	99,747
402-3033-5002320	OPEB EXPENSE	2,614	979-	0	0	0
402-3033-5002400	WORKERS COMPENSATION	28,674	29,174	31,414	14,783	14,979
	TOTAL PERSONAL SERVICES	1,029,263	905,413	776,749	579,075	772,602
	OPERATING EXPENSES					
402-3033-5003100	PROFESSIONAL SERVICES	12,438	13,157	22,000	16,741	36,000
402-3033-5003101	LOOP FEED DESIGN	372	0	0	0	0
402-3033-5003102	MAINT SUPPORT/SOFTWARE	9,959	18,584	16,500	16,153	16,500
402-3033-5003200	AUDITING	7,237	6,319	7,688	6,784	7,688
402-3033-5003401	ELEVATED TANK MAINTENANCE	45,457	51,585	60,000	51,585	70,000
402-3033-5003402	LABORATORY SERVICES	7,919	6,966	10,000	4,232	10,000
402-3033-5003420	CONTRACTUAL SERVICES	482	2,430	0	0	0
402-3033-5003423	TEMP LABOR	13,707	11,604	10,000	6,254	15,000
402-3033-5004000	TRAVEL & PER DIEM	255	0	500	0	500
402-3033-5004100	COMMUNICATION	7,937	11,249	0	41	0
402-3033-5004110	POSTAGE/FREIGHT	2,883	1,000	2,500	417	1,500
402-3033-5004300	UTILITIES-ELECTRIC	98,243	100,600	100,000	80,098	120,000
402-3033-5004320	UTILITIES - WATER/SEWER	165	196	200	172	300
402-3033-5004321	UTILITIES - WATER (CCUA)	147,608	125,907	200,000	90,820	195,000
402-3033-5004330	STORMWATER FEES	0	0	1,500	0	1,500
402-3033-5004500	INSURANCE	36,695	40,094	42,618	34,612	45,000
402-3033-5004610	EQUIPMENT MAINTENANCE	1,178	6,774	5,000	3,505	10,000
402-3033-5004613	LINE MAINTENANCE	235,613	136,152	90,000	82,149	120,000
402-3033-5004615	HYDRANT MAINTENANCE	19,216	1,628	10,000	10,000	10,000
402-3033-5004616	PLANT MAINTENANCE	23,768	31,375	30,000	17,696	30,000
402-3033-5004620	VEHICLE MAINTENANCE	14,477	8,636	5,000	4,665	10,000
402-3033-5004640	BUILDING MAINTENANCE	33,053	5,395	2,500	751	2,500
402-3033-5004910	ADVERTISING	101	167	500	147	500
402-3033-5005100	OFFICE SUPPLIES	68	236	500	50	500
402-3033-5005200	OPERATING SUPPLIES	64,954	114,211	35,000	14,861	35,000
402-3033-5005211	CHEMICALS	61,753	75,021	60,000	51,038	70,000
402-3033-5005212	LABORATORY SUPPLIES	601	2,915	3,000	2,320	5,000
402-3033-5005213	COMPUTER SUPPLIES	3,024	0	0	0	0
402-3033-5005215	DONATIONS	5,000	5,000	5,000	5,000	5,000
402-3033-5005220	UNIFORMS	1,059	1,201	2,500	525	1,500
402-3033-5005230	VEHICLE FUEL	18,364	12,684	20,000	8,693	20,000
402-3033-5005400	BOOKS,PUB, SUB & MEMBERS	617	1,188	500	312	500
402-3033-5005401	WELLNESS MEMBERSHIP	0	263	500	235	360
402-3033-5005403	EAP PROGRAM	259	262	500	262	0
402-3033-5005410	PROFESSIONAL DEVELOPMENT	1,953	3,464	3,000	783	3,000
402-3033-5005600	IT ALLOCATION	0	0	43,406	21,703	64,174
402-3033-5005900	DEPRECIATION	713,852	672,782	0	0	0
402-3033-5008000	BAD DEBTS EXPENSE	494	2,176-	0	0	0
402-3033-5009990	COST RECOVERY	157,448	157,448	241,342	201,118	241,342

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
402 - WATER (RPT 50160)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
402-3033-5009993	CUSTOMER SVC ALLOCATION	160,633	198,912	198,912	165,760	198,912
	TOTAL OPERATING EXPENSES	1,908,842	1,823,227	1,230,666	899,479	1,347,276
	CAPITAL OUTLAY					
402-3033-5006200	BUILDING IMPROVEMENT	14,336	12,336	30,000	11,166	10,000
402-3033-5006391	WATER LINE REPLACEMENT	0	93,300	40,000	0	30,000
402-3033-5006393	NEW/REPLACE VALVES	24,430	0	15,000	0	10,000
402-3033-5006394	METER REPLACEMENT	0	0	0	325	0
402-3033-5006395	NEW METERS INSTALLED	6,875	0	25,000	7,712	25,000
402-3033-5006396	LINE EXTENSIONS	0	0	40,000	5,606	40,000
402-3033-5006400	EQUIPMENT	40,222	35,376	65,000	10,900	40,000
402-3033-5006401	C.R. 315 UTILITY RELOCATIONS	0	0	500,000	0	500,000
402-3033-5006403	TREATMENT PLANT	34,594	0	0	0	0
402-3033-5006406	C.R. 209 S. WATER & SEWER FORCE MAI	0	9,750	200,000	0	200,000
402-3033-5006407	REYNOLDS HIGH SRV PUMP IMPR AND FIR	0	326,400	0	0	0
402-3033-5006411	North Service Territory / Harbor Ro	0	0	2,000,000	0	1,500,000
402-3033-5006900	CAPITAL OUTLAY OFFSET	120,457-	477,162-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,915,000	35,709	2,355,000
	DEBT SERVICE					
402-3033-5007100	PRINCIPAL ON DEBT-BONDS	0	176,472	196,256	177,496	216,202
402-3033-5007230	INTEREST ON DEBT-BONDS	24,429	10,710	20,855	12,968	20,679
402-3033-5007240	LOAN SERVICE FEES	0	0	0	6,579	0
402-3033-5007900	CONTRA PRINCIPAL ON DEBT - BONDS	0	176,472-	0	0	0
	TOTAL DEBT SERVICE	24,429	10,710	217,111	197,043	236,881
	TRANSFERS					
402-3033-5009994	TRANSFER TO GENERAL FUND	120,000	120,000	120,000	100,000	257,577
	TOTAL TRANSFERS	120,000	120,000	120,000	100,000	257,577
	TOTAL EXPENDITURES	3,082,533	2,859,350	5,259,526	1,811,306	4,969,336

WASTEWATER
(403-3035)



WASTEWATER
(403-3035)

Mission of Department:

To provide the citizens of Green Cove Springs with a safe and reliable wastewater service that meets or exceeds all regulatory requirements in a cost effective manner within the resources available.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Wastewater				
Personal Services	1,039,676	1,285,381	1,270,818	1,309,189
Operating Expenditures	2,421,282	2,659,000	1,630,843	1,625,797
Capital Outlay	2,764,505	2,459,132	2,965,000	3,845,000
Debt Service	13,821	12,827	961,608	873,556
Transfers	403,286	1,871,714	200,000	3,388,531
Totals	$ 6,642,570	$ 8,288,054	$ 7,028,269	$ 11,042,073
Grand Total	**$ 6,642,570**	**$ 8,288,054**	**$ 7,028,269**	**$ 11,042,073**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	3,756,958	4,073,813	4,211,265	4,343,185
Reserves	0	0	769,003	2,095,000
Interest	49,556	35,096	20,000	25,000
Miscellaneous	2,005,131	351,468	28,000	28,000
Grant - SJRWMD	0	229,928	0	600,000
Loan (AWWTP)	0	4,514,176	2,000,000	4,000,000
Transfers In From General Fund-ARPA Funds	0	0	0	27,014
Grand Total	**$ 5,811,645**	**$ 9,204,481**	**$ 7,028,268**	**$ 11,118,199**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
403 - WASTEWATER (RPT 50170)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	403 - WASTEWATER FUND					
	BEG. BALANCES & REVENUES					
403-2400000	FUND BAL - BEG. WASTEWATER	0	0	769,003	0	2,095,000
	USE OF FUND BALANCE	0	0	769,003	0	2,095,000
	INTERGOVERNMENTAL					
403-3313500	GRANTS	0	229,928	0	75,127	600,000
	TOTAL INTERGOVERNMENTAL	0	229,928	0	75,127	600,000
	CHARGES FOR SERVICES					
403-3435000	WASTEWATER SALES	3,670,208	3,885,313	4,071,265	2,965,746	4,243,185
403-3435540	WASTEWATER IMPROVEMENT	50,000	138,000	110,000	63,310	50,000
403-3435551	LINE EXTEN-REIMBURSEMENT	36,750	50,500	30,000	23,500	30,000
403-3433020	WASTEWATER HAULED WASTE FEE	0	0	0	13,050	20,000
	TOTAL CHARGES FOR SERVICES	3,756,958	4,073,813	4,211,265	3,065,606	4,343,185
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
403-3433610	INTEREST FSBA	28,694	24,963	15,000	16,596	20,000
403-3611000	INTEREST	20,862	10,133	5,000	446	5,000
	TOTAL INVESTMENT INCOME	49,556	35,096	20,000	17,042	25,000
	MISCELLANEOUS					
403-3651000	SURPLUS SALES	0	2,236	4,000	750	4,000
403-3699150	BAD DEBTS COLLECTED	0	0	0	65	0
403-3699200	MISC INCOME	1,980,825	324,506	0	443	0
403-3699300	MISCELLANEOUS-LATE FEES	24,307	24,726	24,000	21,925	24,000
	TOTAL MISCELLANEOUS	2,005,131	351,468	28,000	23,184	28,000
	OTHER FINANCING SOURCES					
403-3849994	LOAN PROCEEDS	0	4,514,176	2,000,000	0	4,000,000
403-3849995	CONTRA LOAN PROCEEDS	0	4,514,176-	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	2,000,000	0	4,000,000
	TRANSFERS					
	TOTAL TRANSFER	0	0	0	0	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
403 - WASTEWATER (RPT 50170)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	TOTAL BEG. BALANCE & REVENUES	5,811,645	4,690,305	7,028,268	3,180,959	11,091,185
	WASTEWATER	3,460,959	3,944,382	2,901,661	2,145,555	2,934,986
	DEBT SERVICE	13,821	12,827	961,608	506,613	873,556
	CAPITAL OUTLAY	0	0	2,965,000	199,328	3,845,000
	TRANSFER OUT	403,286	1,871,714	200,000	166,667	3,388,531
	TOTAL EXPENDITURES	3,878,065	5,828,923	7,028,269	3,018,162	11,042,073
	ENDING CASH	1,933,580	1,138,618-	1-	162,797	49,112

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
403 - WASTEWATER FUND (RPT 50180)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
403-3035-5001200	SALARIES	572,551	758,697	757,372	605,713	832,866
403-3035-5001400	OVERTIME	101,264	124,325	108,150	106,136	63,000
403-3035-5001510	STANDBY	12,328	13,370	22,094	11,202	21,000
403-3035-5002100	FICA	52,377	61,076	67,903	52,933	70,140
403-3035-5002200	WASTEWATER PLANT - RETIREMENT	88,161	107,118	124,064	94,829	109,176
403-3035-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	16,526	11,690-	0	0	0
403-3035-5002230	RETIREMENT - NATIONWIDE	4,962	5,172	5,253	4,093	4,856
403-3035-5002300	LIFE/HEALTH INSURANCE	160,447	188,544	154,568	136,459	180,212
403-3035-5002320	OPEB EXPENSE	2,387	9,594	0	0	0
403-3035-5002400	WORKERS COMPENSATION	28,674	29,174	31,414	14,783	27,939
	TOTAL PERSONAL SERVICES	1,039,676	1,285,381	1,270,818	1,026,147	1,309,189
	OPERATING EXPENSES					
403-3035-5003100	PROFESSIONAL SERVICES	48,735	20,553	20,000	14,082	34,000
403-3035-5003101	MAINT SUPPORT/SOFTWARE	2,320	21,404	16,500	16,154	16,500
403-3035-5003200	AUDITING	12,063	10,532	12,813	11,307	12,813
403-3035-5003421	LABORATORY SERVICES	38,864	35,205	50,000	24,689	50,000
403-3035-5003422	TELEVISE/CLEAN LINES	0	0	5,000	0	5,000
403-3035-5003423	TEMP LABOR	14,473	14,350	15,000	11,365	15,000
403-3035-5004000	TRAVEL & PER DIEM	0	0	5,000	250	2,000
403-3035-5004100	COMMUNICATIONS	7,575	9,473	5,000	485	0
403-3035-5004110	POSTAGE/FREIGHT	1,526	950	3,000	379	2,000
403-3035-5004300	UTILITIES-ELECTRIC	220,192	265,547	300,000	215,160	300,000
403-3035-5004320	UTILITIES - WATER/SEWER	3,912	4,239	5,000	3,762	6,000
403-3035-5004330	STORMWATER FEES	11,579	33,856	22,404	16,803	24,000
403-3035-5004500	INSURANCE	43,221	46,042	48,941	39,747	50,000
403-3035-5004600	REPAIRS & MAINTENANCE	29,547	42,694	0	0	0
403-3035-5004610	EQUIPMENT MAINTENANCE	11,354	8,227	7,000	6,453	10,000
403-3035-5004611	MANHOLE MAINTENANCE	0	0	20,000	0	10,000
403-3035-5004612	LIFT STATION REPAIR/MAINT	37,618	26,035	40,000	12,665	40,000
403-3035-5004613	LINE MAINTENANCE	43,046	26,394	50,000	14,296	50,000
403-3035-5004616	PLANT REPAIR	23,537	41,828	40,000	29,672	40,000
403-3035-5004618	SLUDGE MANAGEMENT	69,877	67,921	70,000	76,194	110,000
403-3035-5004620	VEHICLE MAINTENANCE	8,652	8,307	10,000	9,799	10,000
403-3035-5004640	BUILDING MAINTENANCE	4,565	2,249	5,000	1,226	5,000
403-3035-5004910	ADVERTISING	99	101	500	155	500
403-3035-5005100	OFFICE SUPPLIES	0	195	500	70	500
403-3035-5005200	OPERATING SUPPLIES	31,628	61,048	20,000	19,042	30,000
403-3035-5005211	CHEMICALS	160,770	179,610	170,000	75,599	150,000
403-3035-5005212	LABORATORY SUPPLIES	28,962	13,895	30,000	15,526	25,000
403-3035-5005213	COMPUTER SUPPLIES	3,024	0	0	0	0
403-3035-5005215	DONATIONS	5,000	5,000	5,000	5,000	5,000
403-3035-5005220	UNIFORMS	1,228	668	5,000	451	2,500
403-3035-5005230	VEHICLE FUEL	18,413	14,554	20,000	8,695	20,000
403-3035-5005400	BOOKS, PUB, SUBS & MEMBERSHIPS	342	740	1,000	484	1,000
403-3035-5005401	WELLNESS MEMBERSHIP	0	448	500	415	600
403-3035-5005403	EAP PROGRAM	259	262	300	262	0
403-3035-5005410	PROFESSIONAL DEVELOPMENT	3,106	1,535	3,000	580	3,000
403-3035-5005600	IT ALLOCATION	0	0	95,045	47,523	66,044
403-3035-5005900	DEPRECIATION	1,113,028	1,225,483	0	0	0
403-3035-5008000	BAD DEBTS	1,394	4,098	0	0	0
403-3035-5009990	COST RECOVERY	239,521	239,521	303,303	252,753	303,303

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
403 - WASTEWATER FUND (RPT 50180)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
403-3035-5009993	CUSTOMER SVC ALLOCATION	181,856	226,037	226,037	188,364	226,037
	TOTAL OPERATING EXPENSES	2,421,282	2,659,000	1,630,843	1,119,407	1,625,797
	CAPITAL OUTLAY					
403-3035-5006200	BUILDINGS	34,500	0	0	0	0
403-3035-5006300	IMPROVE OTHER THAN BLDGS	0	8,167	40,000	26,618	20,000
403-3035-5006301	LINE EXTENSIONS	15,000	0	30,000	7,602	30,000
403-3035-5006302	LIFT STATION IMPROVEMENTS	113,835	171,999	0	109,370	200,000
403-3035-5006304	MANHOLE REHABILITATION	5,500	0	0	0	50,000
403-3035-5006305	HMGP GRANTS - LIFT STATION GENERATO	2,800	0	0	0	0
403-3035-5006317	REHAB SEWER LINES	0	369,614	0	0	50,000
403-3035-5006350	NEW METER READING INFRASTRUCTURE &	13,008	0	0	0	0
403-3035-5006400	EQUIPMENT-PLANT/LIFT STATION REPAIR	20,425	21,972	75,000	55,417	75,000
403-3035-5006401	EQUIPMENT/VEHICLES	0	10,572	0	0	0
403-3035-5006403	C.R. 315 UTILITY RELOCATIONS	0	0	520,000	0	520,000
403-3035-5006405	CR 209 S FORCE MAIN EXTENSION TO BA	0	9,750	300,000	0	300,000
403-3035-5006500	CAPITAL OUTLAY-WW	2,559,436	1,867,058	2,000,000	321	2,600,000
403-3035-5006900	CAPITAL OUTLAY OFFSET	2,764,505-	2,459,132-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,965,000	199,328	3,845,000
	DEBT SERVICE					
403-3035-5007100	WASTEWATER PLANT - PRINCIPAL ON DE	0	129,567	931,207	438,889	827,830
403-3035-5007230	INTEREST ON DEBT	13,821	12,827	30,401	30,441	45,727
403-3035-5007240	LOAN SERVICE FEES	0	0	0	37,283	0
403-3035-5007900	CONTRA WASTEWATER PLANT - PRINCIPAL	0	129,567-	0	0	0
	TOTAL DEBT SERVICE	13,821	12,827	961,608	506,613	873,556
	TRANSFERS					
403-3035-5009994	TRANSFER TO GENERAL FUND	200,000	200,000	200,000	166,667	388,531
403-3035-5009998	TRANSFERS TO RECLAIMED WATER FUND	203,286	1,671,714	0	0	3,000,000
	TOTAL TRANSFERS	403,286	1,871,714	200,000	166,667	3,388,531
	TOTAL EXPENDITURES	3,878,065	5,828,923	7,028,269	3,018,162	11,042,073

RECLAIMED WATER
(407-3039)

Mission of Department:

The Mission of the Reclaimed Water Division of the City of Green Cove Springs Water Department is to encourage and expand the use of reclaimed water to reduce withdrawals from the Florida Aquifer and reduce nutrient discharges to the St. Johns River and its tributaries.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Reclaimed Water				
Personal Services	0	79,078	61,630	71,103
Operating Expenditures	60,730	72,995	37,924	36,650
Capital Outlay	96,500	1,778,500	0	3,000,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
Totals	$ 157,230	$ 1,930,573	$ 99,554	$ 3,107,753
Grand Total	**$ 157,230**	**$ 1,930,573**	**$ 99,554**	**$ 3,107,753**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	0	0	200,000	175,000
Reserves	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Loan	0	0	0	0
Transfers	203,286	1,671,714	0	3,000,000
Grand Total	**$ 203,286**	**$ 1,671,714**	**$ 200,000**	**$ 3,175,000**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
407 - RECLAIMED WATER FUND (RPT 50250)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	407 - RECLAIMED WATER FUND					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	INTERGOVERNMENTAL					
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
407-3435000	RECLAIMED WATER - SALES	0	0	200,000	106,041	175,000
	TOTAL CHARGES FOR SERVICES	0	0	200,000	106,041	175,000
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
	TOTAL INVESTMENT INCOME	0	0	0	0	0
	MISCELLANEOUS					
407-3699200	MISC INCOME	0	0	0	492	500
	TOTAL MISCELLANEOUS	0	0	0	492	500
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TRANSFERS					
407-3832101	TRANSFERS IN FROM WASTEWATER	203,286	1,671,714	0	0	3,000,000
	TOTAL TRANSFER	203,286	1,671,714	0	0	3,000,000
	TOTAL BEG. BALANCE & REVENUES	203,286	1,671,714	200,000	106,533	3,175,500
	RECLAIMED WATER	60,730	152,074	99,554	61,403	107,753
	DEBT SERVICE	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	3,000,000
	TRANSFER OUT	0	0	0	0	0
	TOTAL EXPENDITURES	60,730	152,074	99,554	61,403	3,107,753

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
407 - RECLAIMED WATER FUND (RPT 50250)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
407-2420000	FUND BAL - ENDING RECLAIMED	0	0	100,446	0	0
	ENDING CASH	142,556	1,519,640	0	45,130	67,747

CITY OF GREEN COVE SPRINGS

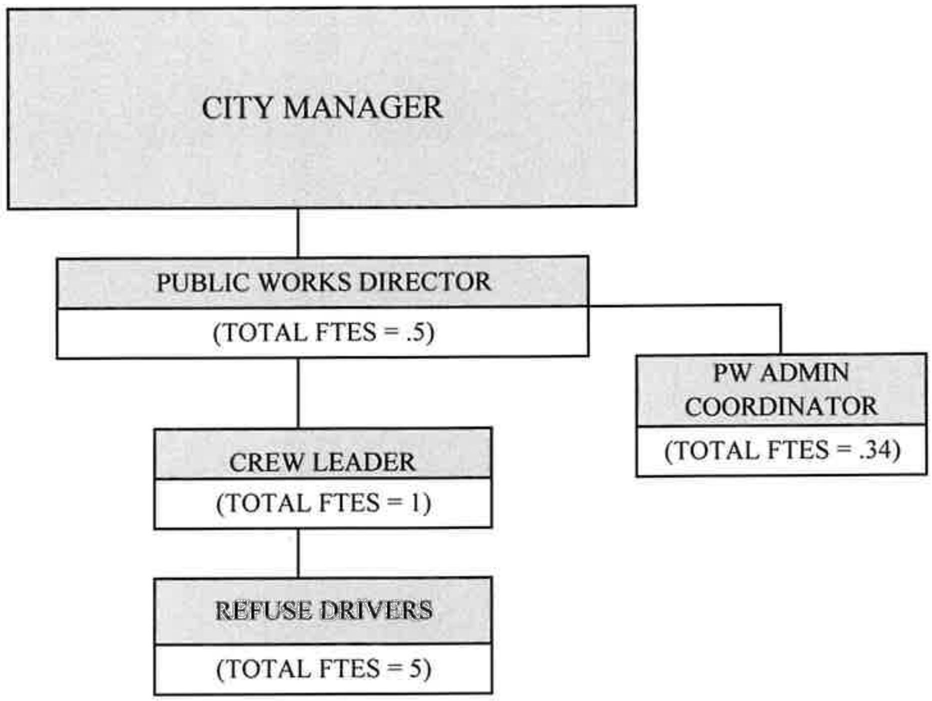
BUDGET APPROPRIATIONS - DETAIL
407 - RECLAIMED WATER FUND (RPT 50260)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
407-3039-5001200	RECLAIMED WATER - SALARIES	0	49,342	39,293	31,028	46,007
407-3039-5001400	RECLAIMED WATER - OVERTIME	0	2,738	3,408	2,103	2,247
407-3039-5001510	RECLAIMED WATER - STANDBY	0	1,148	1,161	655	1,161
407-3039-5002100	RECLAIMED WATER - FICA	0	4,457	3,356	2,484	3,691
407-3039-5002200	RECLAIMED WATER - RETIREMENT	0	8,281	6,154	4,629	6,181
407-3039-5002230	RECLAIMED WATER - RETIREMENT - NATI	0	0	258	0	0
407-3039-5002300	RECLAIMED WATER - LIFE/HEALTH INS	0	11,617	6,390	6,071	10,200
407-3039-5002400	RECLAIMED WATER - WORKERS COMPENSAT	0	1,495	1,610	758	1,616
	TOTAL PERSONAL SERVICES	0	79,078	61,630	47,728	71,103
	OPERATING EXPENSES					
407-3039-5003100	RECLAIMED WATER - PROFESSIONAL SERV	0	750	2,050	2,050	2,050
407-3039-5003101	RECLAIMED WATER - MAINT SUPPORT/SOF	0	0	750	0	750
407-3039-5003200	RECLAIMED WATER - AUDITING	0	0	500	373	500
407-3039-5003421	RECLAIMED WATER - LABORATORY SERVIC	0	0	1,450	115	1,450
407-3039-5003423	RECLAIMED WATER - TEMP LABOR	0	0	1,250	0	1,250
407-3039-5004000	RECLAIMED WATER - TRAVEL & PER DIE	0	0	188	0	188
407-3039-5004100	RECLAIMED WATER - COMMUNICATIONS	0	0	2,625	2,624	2,625
407-3039-5004110	RECLAIMED WATER - POSTAGE/FREIGHT	0	400	80	0	80
407-3039-5004300	RECLAIMED WATER - UTILITIES - ELECT	0	0	10,000	0	10,000
407-3039-5004320	RECLAIMED WATER - UTILITIES - WATER	0	0	130	0	130
407-3039-5004330	RECLAIMED WATER - STORMWATER FEES	0	0	163	0	163
407-3039-5004500	RECLAIMED WATER - INSURANCE	0	0	1,254	0	0
407-3039-5004610	RECLAIMED WATER - EQUIPMENT MAINTEN	0	271	300	92	300
407-3039-5004613	RECLAIMED WATER - LINE MAINTENANCE	0	3,555	3,500	3,500	3,500
407-3039-5004616	RECLAIMED WATER - PLANT REPAIR	0	1,606	2,000	2,000	2,000
407-3039-5004620	RECLAIMED WATER - VEHICLE MAINTENAN	0	0	375	0	375
407-3039-5004640	RECLAIMED WATER - BUILDING MAINTENA	0	0	313	155	313
407-3039-5004910	RECLAIMED WATER - ADVERTISING	0	103	1,000	0	1,000
407-3039-5005100	RECLAIMED WATER - OFFICE SUPPLIES	0	0	25	0	25
407-3039-5005200	RECLAIMED WATER - OPERATING SUPPLIE	120	2,679	1,375	2,698	1,375
407-3039-5005211	RECLAIMED WATER - CHEMICALS	0	2,928	5,750	0	5,750
407-3039-5005212	RECLAIMED WATER - LABORATORY SUPPLI	0	94	825	29	825
407-3039-5005215	RECLAIMED WATER - DONATIONS	0	0	250	0	250
407-3039-5005220	RECLAIMED WATER - UNIFORMS	0	0	188	0	188
407-3039-5005230	RECLAIMED WATER - VEHICLE FUEL	0	0	1,000	0	1,000
407-3039-5005400	RECLAIMED WATER - BOOKS, PUB, SUBSC	0	0	38	38	38
407-3039-5005401	RECLAIMED WATER - WELLNESS MEMBERSH	0	0	25	0	25
407-3039-5005403	RECLAIMED WATER - EAP PROGRAM	0	0	20	0	0
407-3039-5005410	RECLAIMED WATER - PROFESSIONAL DEVE	0	0	500	0	500
407-3039-5005900	DEPRECIATION	60,610	60,610	0	0	0
	TOTAL OPERATING EXPENSES	60,730	72,995	37,924	13,674	36,650
	CAPITAL OUTLAY					
407-3039-5006500	RECLAIMED WATER - CAPITAL OUTLAY -	0	0	0	0	3,000,000
407-3039-5006900	CAPITAL OUTLAY OFFSET	96,500-	1,778,500-	0	0	0
407-3039-5006994	RECLAIMED WATER SYSTEM	96,500	1,778,500	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	3,000,000

BUDGET APPROPRIATIONS - DETAIL
407 - RECLAIMED WATER FUND (RPT 50260)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	DEBT SERVICE					
	TOTAL DEBT SERVICE	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	60,730	152,074	99,554	61,403	3,107,753

SOLID WASTE
(404-3034)



SOLID WASTE
(404-3034)

Mission of Department:

To provide the citizens of Green Cove Springs with superior, friendly, personalized solid waste collection services including recycling, yard trash, garbage, tires, white goods, and miscellaneous household items utilizing a combination of contract services and City crews.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Solid Waste				
Personal Services	611,897	646,253	635,982	513,586
Operating Expenditures	464,574	491,247	332,734	350,825
Capital Outlay	0	0	0	0
Debt Service	3,991	4,954	152,307	98,011
Transfers	48,000	0	0	88,533
Totals	$ 1,128,462	$ 1,142,454	$ 1,121,023	$ 1,050,955
Grand Total	**$ 1,128,462**	**$ 1,142,454**	**$ 1,121,023**	**$ 1,050,955**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	930,800	1,036,564	1,049,174	1,211,670
Loans	0	263,611	0	0
Miscellaneous	11,053	56,486	57,000	8,000
Interest	21,695	17,547	0	17,574
Reserves	0	0	14,849	0
Grand Total	**$ 963,548**	**$ 1,374,208**	**$ 1,121,023**	**$ 1,237,244**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
SOLID WASTE FUND (RPT 50190)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	404- SOLID WASTE FUND					
	BEG. BALANCES & REVENUES					
404-2400000	FUND BAL - BEG. SOLID WASTE	0	0	14,849	0	0
	USE OF FUND BALANCE	0	0	14,849	0	0
	INTERGOVERNMENTAL					
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
404-3434300	RESIDENTIAL FEES	674,315	755,075	776,289	592,734	905,406
404-3434301	RESIDENTIAL FEES-SPECIAL ASSESSMENT	118,129	130,251	145,285	130,170	152,114
404-3434311	CONSTRUCTION DEBRIS	5,400	7,450	5,400	2,400	7,450
404-3434400	DUMPSTER FEES	1,647	1,647	1,700	2,919	1,700
404-3434500	FRANCHISE FEES	131,309	142,142	120,500	97,226	145,000
	TOTAL CHARGES FOR SERVICES	930,800	1,036,564	1,049,174	825,449	1,211,670
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
404-3433610	INTEREST FSBA	20,086	17,474	0	11,617	17,474
404-3611000	INTEREST	1,609	73	0	0	100
	TOTAL INVESTMENT INCOME	21,695	17,547	0	11,617	17,574
	MISCELLANEOUS					
404-3651000	SALE OF SURPLUS	0	18,015	50,000	0	0
404-3699200	MISCELLANEOUS INCOME	6,184	33,086	2,000	45-	2,000
404-3699300	MISCELLANEOUS-LATE FEES	4,869	5,385	5,000	4,787	6,000
	TOTAL MISCELLANEOUS	11,053	56,486	57,000	4,742	8,000
	OTHER FINANCING SOURCES					
404-3849994	LOAN PROCEEDS	0	263,611	0	0	0
404-3849995	CONTRA LOAN PROCEEDS	0	263,611-	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFER	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	963,548	1,110,597	1,121,023	841,808	1,237,244

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
SOLID WASTE FUND (RPT 50190)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	SOLID WASTE	1,076,471	1,137,500	968,716	697,041	864,411
	DEBT SERVICE	3,991	4,954	152,307	77,263	98,011
	CAPITAL OUTLAY	0	0	0	0	0
	TRANSFER OUT	48,000	0	0	0	88,533
	TOTAL EXPENDITURES	1,128,462	1,142,454	1,121,023	774,303	1,050,955
	ENDING CASH	164,914-	31,857-	0	67,505	186,288

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
404 - SOLID WASTE (RPT 50200)

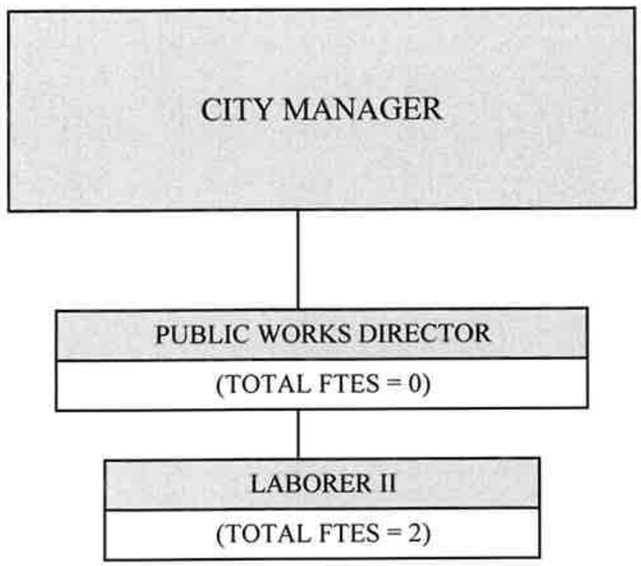
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
404-3034-5001200	SALARIES	348,753	392,459	390,601	298,551	344,652
404-3034-5001400	OVERTIME	28,807	42,913	24,720	5,377	4,500
404-3034-5002100	FICA	32,724	30,209	31,772	22,407	26,710
404-3034-5002200	RETIREMENT	49,901	49,424	57,890	40,610	47,877
404-3034-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	10,444	6,703-	0	0	0
404-3034-5002230	RETIREMENT - NATIONWIDE	4,712	5,056	4,829	1,659	0
404-3034-5002300	LIFE/HEALTH INSURANCE	100,138	101,045	87,194	56,145	59,714
404-3034-5002320	OPEB EXPENSE	1,732	4,347-	0	0	0
404-3034-5002400	WORKERS COMPENSATION	34,687	36,198	38,976	18,342	30,133
	TOTAL PERSONAL SERVICES	611,897	646,253	635,982	443,090	513,586
	OPERATING EXPENSES					
404-3034-5003100	PROFESSIONAL SERVICES	7,467	9,219	0	6,042	6,000
404-3034-5003200	AUDITING	3,015	2,632	3,203	2,783	3,203
404-3034-5003420	CONTAINER PICKUP FEES-SW	14,684	14,855	6,000	6,233	8,000
404-3034-5003421	COMMERCIAL LANDFILL FEES-COUNTY	9,214	9,020	9,000	6,757	9,000
404-3034-5003422	TEMP LABOR	0	273	0	735	0
404-3034-5004000	TRAVEL & PER DIEM	0	498	0	0	0
404-3034-5004100	COMMUNICATION/FREIGHT	40	0	40	0	40
404-3034-5004110	POSTAGE/FREIGHT	0	31	250	17	250
404-3034-5004500	INSURANCE	12,649	13,820	14,690	11,930	15,000
404-3034-5004610	EQUIPMENT MAINTENANCE	71	0	100	0	0
404-3034-5004620	VEHICLE MAINTENANCE	63,264	89,548	55,000	32,256	55,000
404-3034-5004910	ADVERTISING	2,797	284	3,000	105	3,000
404-3034-5005100	OFFICE SUPPLIES	0	87	100	0	100
404-3034-5005200	OPERATING SUPPLIES	30,415	54,115	36,956	29,880	45,475
404-3034-5005220	UNIFORMS	100	668	1,000	343	1,000
404-3034-5005230	VEHICLE FUEL	42,150	43,967	40,000	22,939	40,000
404-3034-5005401	WELLNESS MEMBERSHIP	0	130	240	45	130
404-3034-5005402	SPECIAL ASSESSMENT FEES	0	0	1,000	0	1,000
404-3034-5005403	EAP PROGRAM	239	242	240	242	0
404-3034-5005410	PROFESSIONAL DEVELOPMENT	250	327	500	0	325
404-3034-5005600	IT ALLOCATION	0	0	0	0	2,888
404-3034-5005900	DEPREC RES SET ASIDE	77,466	91,117	0	0	0
404-3034-5008000	BAD DEBTS	249	0	1,000	36-	0
404-3034-5009990	COST RECOVERY	124,761	70,000	70,000	58,333	70,000
404-3034-5009993	CUSTOMER SVC ALLOCATION	75,743	90,415	90,415	75,346	90,414
	TOTAL OPERATING EXPENSES	464,574	491,247	332,734	253,951	350,825
	CAPITAL OUTLAY					
404-3034-5006431	VEHICLES	203,439	263,611	0	0	0
404-3034-5006900	CAPITAL OUTLAY OFFSET	203,439-	263,611-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	DEBT SERVICE					
404-3034-5007100	PRINCIPAL ON DEBT	0	76,104	147,210	126,419	88,504
404-3034-5007230	INTEREST ON DEBT	3,991	4,954	5,097	5,472	9,507
404-3034-5007900	CONTRA PRINCIPAL ON DEBT	0	76,104-	0	54,628-	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
404 - SOLID WASTE (RPT 50200)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	TOTAL DEBT SERVICE	3,991	4,954	152,307	77,263	98,011
	TRANSFERS					
404-3034-5009994	TRANSFER TO GENERAL FUND	48,000	0	0	0	88,533
	TOTAL TRANSFERS	48,000	0	0	0	88,533
	TOTAL EXPENDITURES	1,128,462	1,142,454	1,121,023	774,303	1,050,955

STORMWATER
(406-3036)



STORMWATER
(406-3036)

Mission of Department:

To provide quality, cost effective maintenance, repair and expansion of the City's stormwater infrastructure to protect the public health, safety, welfare and property of the citizens of Green Cove Springs. To improve flood protection, water quality, and groundwater recharge through education, coordination and management of stormwater systems.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Stormwater				
Personal Services	129,336	125,354	136,862	140,919
Operating Expenditures	270,552	455,641	132,067	244,742
Capital Outlay	0	2,948,225	2,316,732	850,000
Debt	433,210	512,242	847,245	848,047
Totals	$ 833,098	$ 4,041,462	$ 3,432,906	$ 2,083,708
Grand Total	**$ 833,098**	**$ 4,041,462**	**$ 3,432,906**	**$ 2,083,708**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	1,385,115	1,525,697	1,566,660	1,803,139
Grants	275,190	296,310	0	0
Transfers In	0	0	0	0
Miscellaneous	4,831	147	2,336	336
Interest	205,367	170,927	17,000	5,000
Reserves	0	0	30,179	0
Legislative Delegation	0	0	0	425,000
Loan	0	2,956,846	1,816,732	0
Grand Total	**$ 1,870,503**	**$ 4,949,927**	**$ 3,432,907**	**$ 2,233,475**

BUDGET APPROPRIATIONS - DETAIL
406 - STORMWATER (RPT 50230)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	406 - STORMWATER FUND					
	BEG. BALANCES & REVENUES					
406-2400000	FUND BAL - BEG. STORMWATER	0	0	30,179	0	0
	USE OF FUND BALANCE	0	0	30,179	0	0
	INTERGOVERNMENTAL					
406-3832238	LEGISLATIVE DELEGATION	0	0	0	0	425,000
	TOTAL INTERGOVERNMENTAL	0	0	0	0	425,000
	CHARGES FOR SERVICES					
406-3431000	STORMWATER FEES	478,173	328,199	276,660	9,989	422,000
406-3431100	STORMWATER FEES SPECIAL ASSESSMENT	906,943	1,197,498	1,290,000	1,409,892	1,381,139
406-3435551	CONSULTANT FEES REIMBURSEMENT	0	0	0	1,080	0
	TOTAL CHARGES FOR SERVICES	1,385,115	1,525,697	1,566,660	1,420,961	1,803,139
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
406-3612000	INVESTMENT INCOME	201,324	167,297	15,000	69,305	5,000
406-3611000	INTEREST	4,043	3,630	2,000	170	0
	TOTAL INVESTMENT INCOME	205,367	170,927	17,000	69,475	5,000
	MISCELLANEOUS					
406-3699150	BAD DEBTS COLLECTED	0	0	336	0	336
406-3699200	MISCELLANEOUS INCOME	0	105	0	0	0
406-3699300	LATE FEES	4,831	43	2,000	35-	0
406-3699320	GRANTS	275,190	296,310	0	0	0
	TOTAL MISCELLANEOUS	280,021	296,458	2,336	35-	336
	OTHER FINANCING SOURCES					
406-3849994	LOAN	0	2,956,846	1,816,732	0	0
406-3849995	CONTRA LOAN PROCEEDS	0	2,956,846-	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	1,816,732	0	0
	TRANSFERS					
	TOTAL TRANSFER	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	1,870,503	1,993,081	3,432,907	1,490,401	2,233,475

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

406 - STORMWATER (RPT 50230)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	STORMWATER	396,241	583,402	268,929	261,006	385,661
	DEBT SERVICE	433,210	512,242	847,245	610,295	848,047
	CAPITAL OUTLAY	0	0	2,316,732	958,698	850,000
	TRANSFER OUT	0	0	0	0	0
	TOTAL EXPENDITURES	829,451	1,095,643	3,432,906	1,829,999	2,083,708
	ENDING CASH	1,041,052	897,438	1	339,598-	149,767

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
406 - STORMWATER FUND (RPT 50240)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
406-3036-5001200	SALARIES	77,033	84,021	92,016	51,816	88,286
406-3036-5001400	OVERTIME	797	397	1,030	921	1,000
406-3036-5002100	FICA	5,821	6,275	7,118	3,954	6,831
406-3036-5002200	RETIREMENT	10,412	11,199	13,054	7,329	12,274
406-3036-5002300	HEALTH LIFE INS	20,696	14,462	11,362	13,397	24,233
406-3036-5002400	WORKERS COMP	10,930	11,407	12,282	5,780	8,295
406-3039-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	2,308	1,491-	0	0	0
406-3039-5002320	OPEB EXPENSE	340	915-	0	0	0
	TOTAL PERSONAL SERVICES	128,336	125,354	136,862	83,197	140,919
	OPERATING EXPENSES					
406-3036-5003100	PROFESSIONAL SERVICES	69,954	41,967	50,000	61,459	50,000
406-3036-5003200	ACCOUNTING & AUDITING	2,412	2,106	2,563	2,262	2,563
406-3036-5003420	TEMPORARY LABOR	0	273	0	0	0
406-3036-5004000	TRAVEL AND PER DIEM	0	0	100	0	100
406-3036-5004300	UTILITIES	0	162	275	0	0
406-3036-5004330	UTILITIES - STORMWATER	0	336	252	189	252
406-3036-5004610	EQUIPMENT MTCE	1,974	1,007	1,500	2,283	4,000
406-3036-5004620	VEHICLE MTCE	12,820	1,977	2,000	2,204	4,000
406-3036-5004640	BUILDING MAINTENANCE	0	36	0	0	0
406-3036-5004910	ADVERTISING	2,964	0	750	116	750
406-3036-5005100	OFFICE SUPPLIES	0	76	100	0	100
406-3036-5005200	OPERATING EXPENSES	3,379	6,443	7,000	5,053	7,000
406-3036-5005220	UNIFORMS	483	350	350	230	350
406-3036-5005230	VEHICLE FUEL	1,283	1,552	5,000	483	3,000
406-3036-5005320	STORMWATER MTCE	15,693	1,179	15,000	6,054	50,000
406-3036-5005322	NPDES STORMWATER	0	500	5,000	0	1,000
406-3036-5005331	STREET SWEEPING	6,521	9,914	10,000	3,370	10,000
406-3036-5005332	WEED CONTROL	0	4,272	20,000	3,560	10,000
406-3036-5005400	BOOKS,PUB,SUB & MEMBERSHIP	0	0	200	0	200
406-3036-5005401	WELLNESS MEMBERSHIP	0	50	200	0	200
406-3036-5005402	SPECIAL ASSESSMENT FEES	0	0	10,500	0	10,500
406-3036-5005403	EAP PROGRAM	80	81	77	81	0
406-3036-5005410	PROFESSIONAL DEVELOPMENT	1,385	1,739	0	955	1,000
406-3036-5005600	IT ALLOCATION	0	0	1,200	600	727
406-3036-5005900	DEPRECIATION	151,597	381,621	0	0	0
406-3036-5008000	STWATER-BAD DEBTS EXPENSE	8	0	0	8-	0
406-3036-5008700	LEGAL SETTLEMENT	0	0	0	88,920	89,000
	TOTAL OPERATING EXPENSES	270,552	455,641	132,067	177,809	244,742
	CAPITAL OUTLAY					
406-3036-5006307	STORMWATER IMPROVEMENTS	4,152,121	2,653,225	2,316,732	958,698	850,000
406-3036-5006431	VEHICLE	562,487	295,000	0	0	0
406-3036-5006900	CAPITAL OUTLAY OFFSET	4,714,608-	2,948,225-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,316,732	958,698	850,000
	DEBT SERVICE					
406-3036-5007100	PRINCIPAL ON DEBT	0	348,022	352,589	352,589	373,174
406-3036-5007230	INTEREST ON DEBT	377,188	512,242	494,656	257,706	474,873

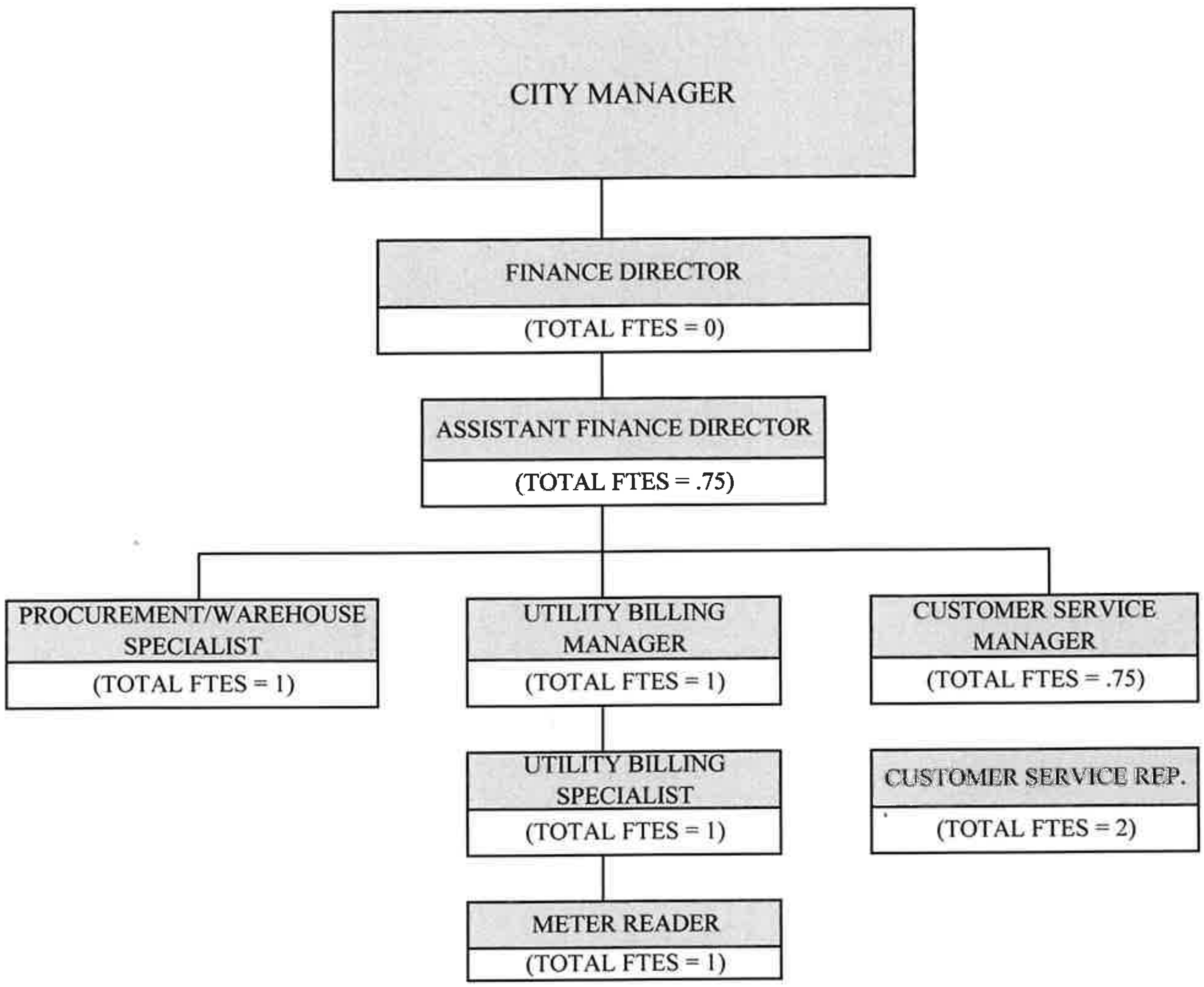
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

406 - STORMWATER FUND (RPT 50240)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
406-3036-5007241	DEBT INSURANCE COSTS	56,022	0	0	0	0
406-3036-5007900	CONTRA PRINCIPAL ON DEBT	0	348,022-	0	0	0
	TOTAL DEBT SERVICE	433,210	512,242	847,245	610,295	848,047
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	832,098	1,093,237	3,432,906	1,829,999	2,083,708

CUSTOMER SERVICE
(405-3038)



CUSTOMER SERVICE
(405-3038)

Mission of Department:

The Customer Service Department is responsible for the reading of electric and water meters and the billing of electric, water, wastewater, stormwater, and solid waste services. Meters are read and billed in three (3) cycles with the bill printing performed by an outside vendor. The Warehouse is also a part of Customer Service maintaining materials and supplies in the warehouse to a level that meets the needs of the City. Warehouse Staff also purchases fuel, maintains fuel levels, and performs routine maintenance of fuel pumps and tanks.

EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Customer Service				
Personal Services	588,107	722,504	716,208	675,859
Operating Expenditures	113,266	77,067	143,073	102,498
Capital Outlay	6,470	0	5,720	0
Debt	0	0	0	7,160
Totals	$ 707,843	$ 799,571	$ 865,001	$ 785,517
Grand Total	**$ 707,843**	**$ 799,571**	**$ 865,001**	**$ 785,517**

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Transfers In	728,627	904,147	904,147	904,147
Interest	1,378	598	0	0
Grand Total	**$ 730,005**	**$ 904,745**	**$ 904,147**	**$ 904,147**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
405 - CUSTOMER SERVICE (RPT 50210)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	FY2026 ACTUAL	2027 BUDGET APPROVED
	405 - CUSTOMER SERVICE					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	INTERGOVERNMENTAL					
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
	TOTAL CHARGES FOR SERVICES	0	0	0	0	0
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
405-3611000	INTEREST	1,378	598	0	32	0
	TOTAL INVESTMENT INCOME	1,378	598	0	32	0
	MISCELLANEOUS					
	TOTAL MISCELLANEOUS	0	0	0	0	0
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TRANSFERS					
405-3810010	TRANSFERS IN FROM ELECTRIC FUND	0	0	0	0	388,783
405-3810020	TRANSFERS IN FROM WATER FUND	0	0	0	0	198,912
405-3810030	TRANSFERS IN FROM WASTEWATER FUND	0	0	0	0	226,037
405-3810040	TRANSFERS IN FROM SOLID WASTE FUND	0	0	0	0	90,415
405-3849993	TRANSFER FROM UTILITIES	728,627	904,147	904,147	753,456	0
	TOTAL TRANSFER	728,627	904,147	904,147	753,456	904,147
	TOTAL BEG. BALANCE & REVENUES	730,005	904,745	904,147	753,487	904,147
	CUSTOMER SERVICE	701,373	799,571	859,281	671,154	778,357
	DEBT SERVICE	0	0	0	0	7,160
	CAPITAL OUTLAY	0	0	5,720	0	0
	TRANSFER OUT	0	0	0	0	0

BUDGET APPROPRIATIONS - DETAIL
405 - CUSTOMER SERVICE (RPT 50210)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	FY2026 ACTUAL	2027 BUDGET APPROVED
	TOTAL EXPENDITURES	701,373	799,571	865,001	671,154	785,517
405-2420000	FUND BAL - ENDING CUSTOMER SERVICE	0	0	39,145	0	0
	ENDING CASH	28,632	105,175	1	82,333	118,630

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
405 - CUSTOMER SERVICE (RPT 50220)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
405-3038-5001200	SALARIES	349,578	473,071	467,819	381,877	460,326
405-3038-5001300	SALARIES-PART TIME	39,287	28,786	23,324	20,667	0
405-3038-5001400	OVERTIME	3,700	4,276	5,665	1,720	3,283
405-3038-5001510	STANDBY	4,369	4,218	5,150	3,451	4,388
405-3038-5002100	FICA	28,763	35,666	38,399	29,571	35,802
405-3038-5002200	RETIREMENT	53,177	66,167	70,425	61,964	63,819
405-3038-5002205	RETIREMENT- CHANGE IN NPL (AUDIT AD	10,506	7,359-	0	0	0
405-3038-5002300	LIFE/HEALTH INSURANCE	86,634	104,332	93,404	87,266	97,724
405-3038-5002320	OPEB EXPENSE	1,395	2,181	0	0	0
405-3038-5002400	WORKERS' COMPENSATION	10,699	11,165	12,022	5,657	10,517
	TOTAL PERSONAL SERVICES	588,107	722,504	716,208	592,171	675,859
	OPERATING EXPENSES					
405-3038-5003100	PROFESSIONAL SERVICES	2,594	4,467	3,000	2,100	359
405-3038-5003101	MAINT SUPPORT/SOFTWARE	1,072	2,208	0	0	0
405-3038-5003200	AUDITING	2,413	2,106	2,563	2,262	2,563
405-3038-5003421	CONT SERV MUNICODE BILLING	37,156	35,965	45,000	31,971	40,000
405-3038-5004000	TRAVEL & PER DIEM	1,797	771	4,000	863	2,000
405-3038-5004100	COMMUNICATION & FREIGHT	135	0	0	0	0
405-3038-5004110	POSTAGE	8,120	6,911	10,000	6,221	10,000
405-3038-5004500	INSURANCE	1,653	1,807	1,921	1,560	2,100
405-3038-5004610	EQUIPMENT MAINTENANCE	23,715	916	5,000	0	5,000
405-3038-5004620	VEHICLE	1,510	1,709	2,000	1,394	2,000
405-3038-5005100	OFFICE SUPPLIES	5,884	178	2,500	847	2,500
405-3038-5005200	OPERATING SUPPLIES	9,199	3,855	5,000	2,218	5,000
405-3038-5005220	UNIFORMS	0	577	1,560	259	1,000
405-3038-5005230	VEHICLE FUEL	3,825	3,908	4,000	1,773	4,000
405-3038-5005401	WELLNESS MEMBERSHIP	0	610	500	460	600
405-3038-5005403	EAP PROGRAM	189	192	500	192	0
405-3038-5005410	PROFESSIONAL DEVELOPMENT	3,406	499	3,000	599	1,250
405-3038-5005600	IT ALLOCATION	0	0	52,529	26,265	24,126
405-3038-5005900	DEPRECIATION	10,601	10,389	0	0	0
	TOTAL OPERATING EXPENSES	113,266	77,067	143,073	78,984	102,498
	CAPITAL OUTLAY					
405-3038-5006400	EQUIPMENT	6,470	0	0	0	0
405-3038-5006431	VEHICLES	0	0	5,720	0	0
405-3038-5006900	CAPITAL OUTLAY OFFSET	6,470-	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	5,720	0	0
	DEBT SERVICE					
405-3038-5007100	PRINCIPAL ON DEBT	0	0	0	0	5,969
405-3038-5007200	INTEREST ON DEBT	0	0	0	0	1,191
	TOTAL DEBT SERVICE	0	0	0	0	7,160
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0

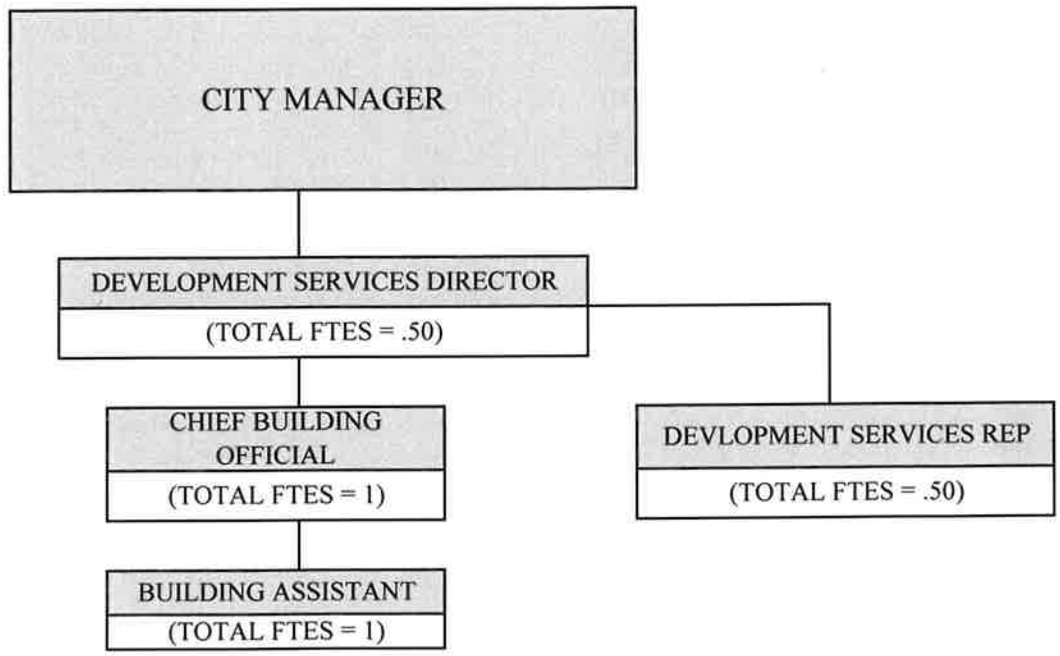
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
405 - CUSTOMER SERVICE (RPT 50220)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	TOTAL EXPENDITURES	701,373	799,571	865,001	671,154	785,517	

SPECIAL REVENUE FUNDS

BUILDING FUND
(102)



BUILDING FUND
(102)

Mission of Department:

To ensure development proposals comply with building codes and ordinances, regulations and standards set forth by the Florida Building Code by reviewing building plans, issuing permits, and performing inspections at the various stages of construction.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Building Fund				
Personal Services	331,277	363,762	357,270	366,632
Operating Expenditures	74,739	92,623	251,130	176,297
Capital Outlay	0	0	0	0
Totals	$ 406,016	$ 456,385	$ 608,400	$ 542,929
Grand Total	**$ 406,016**	**$ 456,385**	**$ 608,400**	**$ 542,929**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Reserves	0	0	208,399	88,000
Building Permits / Inspections	381,026	500,310	376,000	371,000
Plan Reviews	15,135	18,695	15,000	16,000
School Impact Fees / Surcharges / License Fees	8,925	30,315	9,000	70,000
Transfers In	0	0	0	0
Grand Total	**$ 405,086**	**$ 549,320**	**$ 608,399**	**$ 545,000**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
102 - BUILDING PERMIT FUN (RPT 50063)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	102 - BUILDING PERMIT FUND					
	BEG. BALANCES & REVENUES					
102-2400000	FUND BAL - BEG. BUILDING FUND	0	0	208,399	0	88,000
	USE OF FUND BALANCE	0	0	208,399	0	88,000
	CHARGES FOR SERVICES					
102-3221000	BLDG PERMITS-RESIDENTAL	123,805	208,763	175,000	249,737	220,000
102-3221010	BLDG PERMITS-COMMERCIAL	256,271	290,397	200,000	172,745	150,000
102-3221100	BLDG INSPECTIONS	950	1,150	1,000	900	1,000
102-3222000	PLAN REVIEWS	15,135	18,695	15,000	22,235	16,000
102-3222301	SURCHARGE	5,256	870	5,000	0	5,000
	TOTAL CHARGES FOR SERVICES	401,417	519,875	396,000	445,617	392,000
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
	TOTAL INVESTMENT INCOME	0	0	0	0	0
	MISCELLANEOUS					
102-3699240	SCHOOL IMPACT FEES	3,669	29,445	4,000	66,297	65,000
	TOTAL MISCELLANEOUS	3,669	29,445	4,000	66,297	65,000
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFER	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	405,086	549,320	608,399	511,914	545,000
	BUILDING PERMIT	406,016	456,385	608,400	434,576	542,929
	TOTAL EXPENDITURES	406,016	456,385	608,400	434,576	542,929
	ENDING CASH	929-	92,935	1-	77,338	2,071

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
102 - BUILDING PERMIT FUND(RPT 50064)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	BUILDING PERMIT					
	PERSONAL SERVICES					
102-1516-5001200	SALARIES	238,734	247,313	247,892	223,459	247,240
102-1516-5001400	OVERTIME	79	0	155	408	0
102-1516-5002100	FICA	17,643	18,183	18,976	16,336	18,914
102-1516-5002200	RETIREMENT	45,232	44,867	46,724	33,344	47,214
102-1516-5002300	LIFE/HEALTH INS	29,224	53,018	43,113	41,313	48,072
102-1516-5002400	WORKERS COMPENSATION	366	381	410	193	5,192
	TOTAL PERSONAL SERVICES	331,277	363,762	357,270	315,055	366,632
	OPERATING EXPENSES					
102-1516-5003100	PROFESSIONAL SERVICES	1,001	10,470	20,000	4,995	15,000
102-1516-5003101	MAINT SUPPORT/SOFTWARE	20,682	21,270	0	1,200	0
102-1516-5003210	AUDITING	6,031	5,266	6,406	2,338	6,406
102-1516-5004000	TRAVEL & PER DIEM	0	0	1,000	0	1,210
102-1516-5004100	COMMUNICATIONS	366	686	0	0	0
102-1516-5004400	RENTS & LEASES	40,000	40,000	40,000	0	0
102-1516-5004500	INSURANCE	671	733	779	632	779
102-1516-5004610	EQUIPMENT MAINTENANCE	2,493	4,012	10,591	0	4,275
102-1516-5005100	OFFICE SUPPLIES	1,085	838	1,000	514	1,100
102-1516-5005200	OPERATING SUPPLIES	560	6,737	4,900	535	4,900
102-1516-5005230	VEHICLE FUEL	1,364	1,233	1,000	621	1,100
102-1516-5005400	MEMBERSHIP DUES	277	440	2,500	535	1,920
102-1516-5005401	WELLNESS MEMBERSHIP	0	0	120	0	120
102-1516-5005403	EAP PROGRAM	100	101	96	101	0
102-1516-5005410	PROFESSIONAL DEVELOPMENT	110	838	2,836	910	2,900
102-1516-5005600	IT ALLOCATION	0	0	51,145	25,573	27,830
102-1516-5009990	COST RECOVERY	0	0	108,757	81,568	108,757
	TOTAL OPERATING EXPENSES	74,739	92,623	251,130	119,521	176,297
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	406,016	456,385	608,400	434,576	542,929

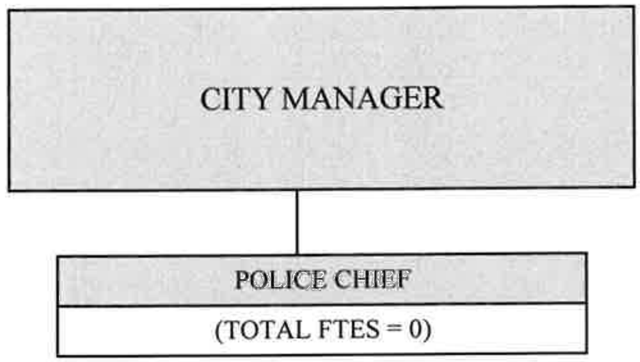
BUDGET APPROPRIATIONS - DETAIL
103 - FEDERAL FORFEITURE (RPT 50066)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	103 - FEDERAL FORFEITURE					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	ASSET FORFEITURE-FEDERAL					
103-3510000	ASSET FORFEITURE-FEDERAL	0	67,515	0	58,819	0
	TOTAL FINES AND FORFEITURES	0	67,515	0	58,819	0
	INVESTMENT INCOME					
103-3611000	INTEREST REVENUE	0	51	0	1	0
	TOTAL INVESTMENT INCOME	0	51	0	1	0
	TRANSFERS					
103-3832101	TRANSFER IN	0	168,019	0	0	0
	TOTAL TRANSFER	0	168,019	0	0	0
	TOTAL BEG. BALANCE & REVENUES	0	235,584	0	58,821	0
	ASSET FORFEITURE	0	16,860	0	37,477	0
	TOTAL EXPENDITURES	0	16,860	0	37,477	0
	ENDING CASH	0	218,725	0	21,344	0

BUDGET APPROPRIATIONS - DETAIL
103 - FEDERAL FORFEITURE (RPT 50067)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
	TOTAL PERSONAL SERVICES	0	0	0	0	0
	OPERATING EXPENSES					
103-2021-5004000	TRAVEL & PER DIEM	0	0	0	502	0
103-2021-5005200	OPERATING EXPENSES	0	4,224	0	34,795	0
103-2021-5005410	PROFESSIONAL DEVELOPMENT	0	0	0	1,180	0
103-2021-5005445	COMMUNITY AFFAIRS	0	0	0	1,000	0
	TOTAL OPERATING EXPENSES	0	4,224	0	37,477	0
	CAPITAL OUTLAY					
103-2021-5006400	EQUIPMENT	0	6,165	0	0	0
	TOTAL CAPITAL OUTLAY	0	6,165	0	0	0
	DEBT SERVICE					
	TOTAL DEBT SERVICE	0	0	0	0	0
	TRANSFERS					
103-2021-5009998	TRANSFERS OUT	0	6,471	0	0	0
	TOTAL TRANSFERS	0	6,471	0	0	0
	TOTAL EXPENDITURES	0	16,860	0	37,477	0

SPECIAL LAW ENFORCEMENT TRUST
(104)



BUDGET APPROPRIATIONS - DETAIL
104 - SPEICAL LAW ENFORC (RPT 50070)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	104 - SPECIAL LAW ENFORCEMENT						
	BEG. BALANCES & REVENUES						
	USE OF FUND BALANCE	0	0	0	0	0	
	FINES AND FORFEITURES						
	TOTAL FINES AND FORFEITURES	0	0	0	0	0	
	INVESTMENT INCOME						
	TOTAL INVESTMENT INCOME	0	0	0	0	0	
	MISCELLANEOUS						
	TOTAL MISCELLANEOUS	0	0	0	0	0	
	OTHER FINANCING SOURCES						
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	
	TRANSFERS						
	TOTAL TRANSFER	0	0	0	0	0	
	TOTAL BEG. BALANCE & REVENUES	0	0	0	0	0	
	SPECIAL LAW ENFORCEMENT	0	0	0	0	0	
	TOTAL EXPENDITURES	0	0	0	0	0	
	ENDING CASH	0	0	0	0	0	

BUDGET APPROPRIATIONS - DETAIL
104 - SPECIAL LAW ENFORC (RPT 50080)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	PERSONAL SERVICES						
	TOTAL PERSONAL SERVICES	0	0	0	0	0	
	OPERATING EXPENSES						
	TOTAL OPERATING EXPENSES	0	0	0	0	0	
	CAPITAL OUTLAY						
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	
	DEBT SERVICE						
	TOTAL DEBT SERVICE	0	0	0	0	0	
	TRANSFERS						
	TOTAL TRANSFERS	0	0	0	0	0	
	TOTAL EXPENDITURES	0	0	0	0	0	

Community Redevelopment Agency
(107)

Mission of Department:

Incorporated on November 2, 1874, Green Cove Springs is a beautiful city full of rich history and culture. From the stately Live Oaks that shade the families enjoying Spring Park's pool, playgrounds and picnic areas to the variety of shops that line Walnut and Magnolia ready for shoppers as they leisurely stroll in, Green Cove Springs embodies everything a thriving city should be. We are building a vibrant urban center that ignites opportunity and instills pride in the people who live and work here.

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
CRA Fund				
Operating Expenditures	0	3,851	73,892	137,451
Capital Outlay	0	16,281	20,000	20,000
Totals	$ -	$ 20,132	$ 93,892	$ 157,451
Grand Total	**$ -**	**$ 20,132**	**$ 93,892**	**$ 157,451**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Ad Valorem Taxes	0	46,463	88,779	157,451
Grand Total	**$ -**	**$ 46,463**	**$ 88,779**	**$ 157,451**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

107 - CRA (RPT 50085)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	107 - COMMUNITY REDEVELOPMENT					
	BEG. BALANCES & REVENUES					
107-2400000	FUND BAL - BEG. CRA FUND	0	0	5,113	0	0
	USE OF FUND BALANCE	0	0	5,113	0	0
	TAXES					
107-3111000	AD VALOREM TAXE-CURRENT	0	46,463	88,779	44,877	157,451
	TOTAL TAXES	0	46,463	88,779	44,877	157,451
	TOTAL BEG. BALANCE & REVENUES	0	46,463	93,892	44,877	157,451
	COMMUNITY REDEVELOPMENT AGENCY	0	20,132	93,892	3,509	157,451
	TOTAL EXPENDITURES	0	20,132	93,892	3,509	157,451
	ENDING CASH	0	26,331	0	41,368	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL

107 - CRA (RPT 50087)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
	TOTAL PERSONAL SERVICES	0	0	0	0	0
	OPERATING EXPENSES					
107-1515-5003100	PROFESSIONAL SERVICES	0	1,333	10,000	631	10,000
107-1515-5003114	FACADE IMPROVEMENT GRANT	0	0	58,892	0	127,451
107-1515-5004000	TRAVEL & PER DIEM	0	771	2,000	1,429	0
107-1515-5005400	BOOKS, PUB, SUB & MEMBERSHIPS	0	207	1,000	420	0
107-1515-5005410	PROFESSIONAL DEVELOPMENT	0	1,540	2,000	0	0
	TOTAL OPERATING EXPENSES	0	3,851	73,892	2,479	137,451
	CAPITAL OUTLAY					
107-1515-5006500	CAPITAL OUTLAY	0	16,281	20,000	1,030	20,000
	TOTAL CAPITAL OUTLAY	0	16,281	20,000	1,030	20,000
	TOTAL EXPENDITURES	0	20,132	93,892	3,509	157,451

Capital Projects Fund
(108)

EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
CRA Fund				
Capital Outlay				1,265,500
Totals	$ -	$ -	$ -	$ 1,265,500
Grand Total	**$ -**	**$ -**	**$ -**	**$ 1,265,500**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Impact Fees/Tree Mitigation				508,000
Taxes				1,700,157
Grants				663,000
Grand Total	**$ -**	**$ -**	**$ -**	**$ 2,871,157**

BUDGET APPROPRIATIONS - DETAIL
108 - CAPITAL PROJECT FUND (RPT 50091)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	108 - CAPITAL PROJECTS FUND					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	FEES					
108-3243300	IMPACT FEE - REGIONAL PARK FEE	0	0	0	0	40,000
108-3439110	TREE MITIGATION	0	0	0	0	103,000
108-3243100	IMPACT FEE - MOBILITY FEE	0	0	0	0	325,000
108-3243200	IMPACT FEE - PARK FEE	0	0	0	0	40,000
	TOTAL FEES	0	0	0	0	508,000
108-3122110	GAX TAX LOCAL OPTION 5 CENTS (R-G)	0	0	0	0	120,467
108-3126000	FL 7TH CENT SURTAX (R-S)	0	0	0	0	1,579,690
	TOTAL TAXES	0	0	0	0	1,700,157
	GRANTS					
108-3341100	GRANTS	0	0	0	0	663,000
	TOTAL GRANTS	0	0	0	0	663,000
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	0	0	0	0	2,871,157
	EXPENDITURES					
	TOTAL EXPENDITURES	0	0	0	0	1,265,500
	ENDING CASH	0	0	0	0	1,605,657

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
108 - CAPITAL PROJECTS FUND (RPT 50092)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	CAPITAL OUTLAY					
108-1515-5006500	DEVELOPMENT SERVICES - CAPITAL OUTL	0	0	0	0	50,000
108-2021-5006431	POLICE VEHICLES	0	0	0	0	60,000
108-2021-5007100	PRINCIPAL ON DEBT	0	0	0	0	84,500
108-2021-5007200	INTEREST ON DEBT	0	0	0	0	11,000
108-3052-5006304	PAVEMENT MARKINGS	0	0	0	0	5,000
108-3052-5006370	STREET PAVING	0	0	0	0	200,000
108-3052-5006380	DIRT TO PAVE (5 CENT GAS TAX)	0	0	0	0	120,000
108-3052-5006495	SIDEWALK PROGRAM	0	0	0	0	45,000
108-3072-5006300	PARK IMPROVT OTHER THAN BLDGS	0	0	0	0	690,000
	TOTAL CAPITAL OUTLAY	0	0	0	0	1,265,500
	TOTAL EXPENDITURES	0	0	0	0	1,265,500

DEBT SERVICE FUND - SPRING PARK
(310)

EXPENDITURE	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Expenditure				
Debt Service	80,938	81,396	81,810	81,190
Operating Expenditures	0	0	0	0
Totals	$ 80,938	$ 81,396	$ 81,810	$ 81,190
Grand Total	**$ 80,938**	**$ 81,396**	**$ 81,810**	**$ 81,190**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Transfers In - Surtax Reserves/Loan/Other	80,938	81,396	81,810	81,190
Grand Total	**$ 80,938**	**$ 81,396**	**$ 81,810**	**$ 81,190**

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
310 - SPRING PARK CAP IMPRO (RPT 50110)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	310 - SPRING PARK CAPITAL IMPR					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TRANSFERS					
310-3832101	TRANSFERS IN	80,938	81,396	81,810	81,810	81,190
	TOTAL TRANSFER	80,938	81,396	81,810	81,810	81,190
	TOTAL BEG. BALANCE & REVENUES	80,938	81,396	81,810	81,810	81,190
	SPRING PARK CAPITAL IMPROV 310	80,938	81,396	81,810	41,108	81,190
	TOTAL EXPENDITURES	80,938	81,396	81,810	41,108	81,190
	ENDING CASH	0	0	0	40,703	0

CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
310 -SPRING PARK CAP IMPRO (RPT 50120)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
	TOTAL PERSONAL SERVICES	0	0	0	0	0
	OPERATING EXPENSES					
	TOTAL OPERATING EXPENSES	0	0	0	0	0
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	DEBT SERVICE					
310-3072-5007100	PRINCIPAL PAYMENT ON DEBT	68,000	70,000	0	36,000	0
310-3072-5007200	INTEREST ON DEBT	12,938	11,396	0	5,108	0
	TOTAL DEBT SERVICE	80,938	81,396	0	41,108	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	80,938	81,396	0	41,108	0

SECTION FOUR

DEBT SERVICE

DEBT SERVICE OVERVIEW

Municipalities in Florida are authorized by State Statutes (Sec. 166.111, F.S.) to borrow money, contract loans, and issue bonds (the term "bonds" is defined to include bonds, indentures, notes, certificates of indebtedness, mortgage certificates, or other obligations or evidences of indebtedness of any type or character) from time to time to finance the undertaking of any capital or other project for the purposes permitted by the State Constitution and may pledge the funds, credit, property, and taxing power of the municipality for the payment of such bonds.

The City of Green Cove Springs has been conservative toward debt. At the end of Fiscal Year 2026, the City had a total outstanding long-term debt of $29,177,989

Listed below is a summary of the City's Long-Term Debt on September 30, 2026.

Description	Interest Rate	Principal Balance	Final Maturity Date
Electric:			
2021 Electric Revenue Note	1.712%	$ 5,586,000	07/01/33
Water:			
2019 Water Revenue Note	2.63%	$ 497,000	04/01/29
SRF – DW 100102	1.71%	$ 125,666	08/15/32
SRF – DW 100440	2.00%	$ 311,171	10/15/35
Wastewater:			
SRF – CW 100400	2.29%	$ 25,384	09/15/36
SRF – CW 100401	.66%	$ 490,165	11/15/38
SRF – CW 100402	.59%	$ 1,323,831	12/15/40
SRF – CW 100420	0.00%	$ 9,626,989	08/15/43
SRF – DW 100440	2.00%	$ 1,758,914	10/15/35
Solid Waste:			
Garbage Trucks – 2	5.36%	$ 171,159	11/20/29
Stormwater:			
2024 Revenue Note	5.50%	$ 8,056,000	04/01/44
Sewer Cleaner	4.84%	$ 493,000	04/01/34
Ravo Sweeper	5.55%	$ 191,389	01/10/30
Construction Fund:			
Spring Park	2.25%	$ 382,000	07/01/31
Police:			
Axon – Taser		$ 99,721	01/01/28
Axon – Fleet		$ 39,600	09/01/27

CURRENT DEBT OBLIGATIONS

Construction Fund:

Spring Park

Electric Capital Projects:

Magnolia Point 3rd Feed
Roberts Avenue Rebuild
Pole Inspection/Replacement Program
Fuse Coordination
Chapman Substation Maintenance
Magnolia Point UG Cable Sectionalizing/Testing and Replacement
Ground Resistance Measuring
Ground Resistance Remediation
Oak Street CSX Railroad Crossing
Conductor Replacement – Various
LED Program
North Substation Equipment Replacement and Upgrade
South Substation Equipment Replacement and Upgrade
Harbor Road Substation Equipment Replacement and Upgrade
Core City 23kV Conversion

Water Capital Projects:

Reynolds Park Water Distribution System Improvements
FDEP SRF Design of Capital Improvements to the City's Water System

Wastewater Capital Projects:

FDEP SRF Pre-Construction Phase Wastewater System Improvements
FDEP SRF Design Phase Wastewater System Improvements
FDEP SRF Wastewater Treatment Facility Construction
FDEP SRF Wastewater Treatment Facility Construction Phase II

Stormwater Capital Projects:

Ravo Sweeper
Sewer Cleaner
Julia Street Stormwater Improvements
Bayard Street Stormwater Improvements
Clay Street Stormwater Improvements
Cove Subdivision Stormwater Improvements
West Street Stormwater Improvements.

Solid Waste Capital Projects:

Two (2) 2021 Freightliner Garbage Trucks

CITY OFGREEN COVE SPRINGS - DEBT SCHEDULE - ALL FUNDS

DEBT SERVICE REQUIREMENTS / SCHEDULE OF OUTSTANDING PRINCIPAL

Payment YE 9/30	Governmental Funds Principal	Governmental Funds Interest	Enterprise Funds Principal	Enterprise Funds Interest	ANNUAL PRINCIPAL	ANNUAL INTEREST	ANNUAL DEBT SERVICE
2027	160,103	22,017	2,214,704	644,477	2,374,807	666,494	3,041,301
2028	127,218	11,707	2,257,942	600,053	2,385,160	611,761	2,996,920
2029	76,000	4,838	2,306,541	551,562	2,382,541	556,400	2,938,941
2030	78,000	3,116	2,157,221	504,751	2,235,221	507,867	2,743,088
2031	80,000	1,350	2,117,181	459,701	2,197,181	461,051	2,658,232
2032	-	-	2,130,526	418,704	2,130,526	418,704	2,549,229
2033	-	-	2,173,963	374,490	2,173,963	374,490	2,548,453
2034	-	-	1,364,498	329,622	1,364,498	329,622	1,694,120
2035	-	-	1,320,134	299,489	1,320,134	299,489	1,619,623
2036	-	-	1,165,786	271,101	1,165,786	271,101	1,436,887
2037	-	-	1,125,873	243,483	1,125,873	243,483	1,369,355
2038	-	-	1,152,886	215,701	1,152,886	215,701	1,368,586
2039	-	-	1,160,259	186,612	1,160,259	186,612	1,346,871
2040	-	-	1,168,923	156,660	1,168,923	156,660	1,325,583
2041	-	-	1,102,054	124,421	1,102,054	124,421	1,226,475
2042	-	-	1,134,054	91,183	1,134,054	91,183	1,225,237
2043	-	-	1,169,054	56,077	1,169,054	56,077	1,225,131
2044	-	-	1,205,054	19,096	1,205,054	19,096	1,224,150
2045	-	-	230,016	-	230,016	-	230,016
TOTAL	521,320	43,028	28,656,668	5,547,182	29,177,989	5,590,210	34,768,199

CITY OFGREEN COVE SPRINGS - DEBT SCHEDULE - GOVERNMENTAL

DEBT SERVICE REQUIREMENTS / SCHEDULE OF OUTSTANDING PRINCIPAL

Payment	EOC, Series 2016A		Spring Park, 2016B		Axon - Taser	
YE 9/30	Principal	Interest	Principal	Interest	Principal	Interest
2027	-	-	73,000	8,190	47,502.97	9,897.03
2028	-	-	75,000	6,525	52,217.55	5,182.45
2029	-	-	76,000	4,838		
2030	-	-	78,000	3,116		
2031	-	-	80,000	1,350		
2032	-	-	-	-		
2033	-	-	-	-		
2034	-	-	-	-		
2035	-	-	-	-		
2036	-	-	-	-		
2037	-	-	-	-		
2038	-	-	-	-		
2039	-	-	-	-		
2040	-	-	-	-		
2041	-	-	-	-		
2042	-	-	-	-		
2043	-	-	-	-		
TOTAL	-	-	382,000	24,019	99,720.52	15,079.48

	Axon - Fleet Camera		ANNUAL		ANNUAL DEBT SERVICE
YE 9/30	Principal	Interest	PRINCIPAL	INTEREST	
2027	39,599.81	3,930.19	160,103	22,017	182,120
2028			127,218	11,707	138,925
2029			76,000	4,838	80,838
2030			78,000	3,116	81,116
2031			80,000	1,350	81,350
2032			-	-	-
2033			-	-	-
2034			-	-	-
2035			-	-	-
2036			-	-	-
2037			-	-	-
2038			-	-	-
2039			-	-	-
2040			-	-	-
2041			-	-	-
2042			-	-	-
2043			-	-	-
TOTAL	39,599.81	3,930.19	521,320	43,028	564,349

CITY OFGREEN COVE SPRINGS - DEBT SCHEDULE - ENTERPRISE FUNDS

DEBT SERVICE REQUIREMENTS / SCHEDULE OF OUTSTANDING PRINCIPAL

	Electric, Series 2021 Electric Rev - Pledged		**Water, Series 2019** Water Rev - Pledged		**Water, SRF 100102** Water Rev - Pledge		**Water, SRF 100440** Water Rev - Pledge	
Payment YE 9/30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	758,000	95,632	161,000	10,954	24,285	2,046	30,917	6,070
2028	771,000	82,655	166,000	6,654	24,702	1,628	31,539	5,448
2029	784,000	69,456	170,000	2,236	25,126	1,204	32,173	4,814
2030	797,000	56,034	-	-	25,557	773	32,819	4,168
2031	812,000	42,389	-	-	25,996	334	33,479	3,508
2032	825,000	28,488	-	-	-	-	34,152	2,835
2033	839,000	14,364	-	-	-	-	34,838	2,148
2034	-	-	-	-	-	-	35,539	1,448
2035	-	-	-	-	-	-	36,253	734
2036	-	-	-	-	-	-	9,461	95
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-		
2040	-	-	-	-	-	-		
2041	-	-	-	-	-	-		
2042	-	-	-	-	-	-		
2043	-	-	-	-	-	-		
2044								
2045								
TOTAL	5,586,000	389,018	497,000	19,843	125,666	5,985	311,171 #	31,268

	Wastewater, SRF 100440 Reclaimed Rev - Pledged		Garbage Truck **Solid Waste 2021** Solid Waste		Garbage Truck **Solid Waste 2025** Solid Waste Rev-Pledged		Lease- Purchase **Sewer Cleaner** Sewer Vac Truck	
Payment YE 9/30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	174,763	34,309	-	-	39,499	9,176	52,000	22,621
2028	178,275	30,796	-	-	41,616	7,058	54,000	20,054
2029	181,859	27,213	-	-	43,847	4,827	57,000	17,366
2030	185,514	23,557	-	-	46,198	2,477	60,000	14,532
2031	189,243	19,829	-	-	-	-	63,000	11,553
2032	193,047	16,025	-	-	-	-	66,000	8,429
2033	196,927	12,145	-	-			69,000	5,159
2034	200,885	8,186	-	-			72,000	1,744
2035	204,923	4,149	-	-			-	-
2036	53,478	535	-	-			-	-
2037	-	-	-	-			-	-
2038	-	-	-	-			-	-
2039	-	-	-	-			-	-
2040			-	-			-	-
2041			-	-			-	-
2042			-	-			-	-
2043			-	-			-	-
2044			-	-				
2045								
TOTAL	1,758,914	176,742	-	-	171,159	23,538	493,000 #	101,458

Wastewater, SRF 100400 Wastewater Rev - Pledged		Wastewater, SRF 100401 Wastewater Rev - Pledged		Wastewater, SRF 100402 Wastewater Rev - Pledged		Wastewater, SRF 100420 Wastewater Rev - Pledged	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2,286	568	37,745	3,173	90,981	7,677	522,054	-
2,339	516	37,995	2,923	91,519	7,139	522,054	-
2,393	462	38,246	2,672	92,060	6,598	522,054	-
2,448	407	38,499	2,419	92,603	6,054	522,054	-
2,504	350	38,754	2,165	93,151	5,507	522,054	-
2,562	293	39,010	1,909	93,701	4,957	522,054	-
2,621	234	39,268	1,651	94,255	4,403	522,054	-
2,681	173	39,527	1,391	94,812	3,846	522,054	-
2,743	111	39,789	1,130	95,372	3,286	522,054	-
2,806	48	40,052	867	95,935	2,722	522,054	-
-	-	40,316	602	96,502	2,156	522,054	-
-	-	40,583	336	97,249	1,409	522,054	-
-	-	20,382	67	97,823	835	522,054	-
-	-	-	-	97,869	289	522,054	-
-	-	-	-	-	-	522,054	-
-	-	-	-	-	-	522,054	-
-	-	-	-	-	-	522,054	-
		-	-			522,054	-
						230,016	-
25,384	3,162	490,165	21,305	1,323,831	56,878	9,626,989	-

Stormwater Projects **Stormwater Revenue Note 2024** Stormwater Rev - Pledged		Ravo Sweeper **Stormwater Project 2025** Stormwater Rev - Pledged		ANNUAL		ANNUAL
PRINCIPAL	INTEREST	Principal	Interest	PRINCIPAL	INTEREST	DEBT SERVICE
272,000	441,629	49,174	10,623	2,214,704	644,477	2,859,181
285,000	427,287	51,903	7,893	2,257,942	600,053	2,857,995
303,000	409,702	54,784	5,013	2,306,541	551,562	2,858,104
319,000	392,358	35,528	1,972	2,157,221	504,751	2,661,972
337,000	374,066			2,117,181	459,701	2,576,882
355,000	355,770			2,130,526	418,704	2,549,229
376,000	334,387			2,173,963	374,490	2,548,453
397,000	312,833			1,364,498	329,622	1,694,120
419,000	290,080			1,320,134	299,489	1,619,623
442,000	266,834			1,165,786	271,101	1,436,887
467,000	240,725			1,125,873	243,483	1,369,355
493,000	213,956			1,152,886	215,701	1,368,586
520,000	185,710			1,160,259	186,612	1,346,871
549,000	156,371			1,168,923	156,660	1,325,583
580,000	124,421			1,102,054	124,421	1,226,475
612,000	91,183			1,134,054	91,183	1,225,237
647,000	56,077			1,169,054	56,077	1,225,131
683,000	19,096			1,205,054	19,096	1,224,150
				230,016	-	230,016
8,056,000	4,692,485	191,389	25,501	28,656,668	5,547,182	34,203,850

SECTION FIVE

GLOSSARY OF KEY TERMS

GLOSSARY OF KEY TERMS

AD VALOREM TAX is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called PROPERTY TAX.

ADOPTED BUDGET is the financial plan for the fiscal year beginning October 1. Florida Statutes require the City Council to approve this budget at the second of two (2) public hearings.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the City Council through the date indicated.

APPROPRIATION is the legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in the City of Green Cove Springs is set by the Property Appraiser.

BALANCED BUDGET is a budget in which revenues and expenditures are equal.

BUDGET is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. It is usually necessary to specify whether the budget under consideration is preliminary, tentative or whether it has been approved by the appropriating body.

BUDGET MESSAGE is a general discussion of the proposed budget as presented in writing by the City Manager to the legislative body.

CAPITAL IMPROVEMENT PROGRAM (CIP) is the financial plan of approved capital projects, their timing and cost over a five year period. The CIP is designed to meet City infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of the City of Green Cove Springs, as well as projects that although not owned by the City, will be part of a joint project agreement.

CAPITAL OUTLAY or CAPITAL EQUIPMENT is an item such as office furniture, fleet equipment, data processing equipment or other equipment with a unit cost of $1,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five (5) years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES are revenues stemming from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CONTINGENCY is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new State mandates, shortfalls in revenue and unanticipated expenditures.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt services payment typically include an amount to retire a portion of the principal amount borrowed as well as interest on the remaining outstanding unpaid principal balance.

DEFICIT is the excess of expenditures or expenses over resources.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the City Council in order to provide a major governmental function.

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

GLOSSARY OF KEY TERMS

FISCAL YEAR is a 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the City of Green Cove Springs is October 1 through September 30.

FIXED ASSETS are long-term assets which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FTE is the acronym for Full-Time Equivalent. See the definition for FULL-TIME EQUIVALENT.

FULL-TIME EQUIVALENT is one (1) position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or two (2) employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one (1) Full-Time Equivalent.

FUNCTIONAL CLASSIFICATION is the expenditure classification according to the principal purposes for which expenditures are made. Examples are general government, public safety, and transportation.

FUND is an 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.

FUND BALANCE represents the excess of fund current assets over its current liabilities. For accounting purposes, Fund Balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year.

GENERAL FUND is a fund that accounts for all financial transactions except those required to be accounted for separately. The fund resources, ad valorem taxes, and other revenues provide services or benefits to all residents of the City of Green Cove Springs.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) comprises the uniform minimum standards of, and guidelines for external financial reporting that govern the form and content of the basic financial statements. They include not only broad guidelines of general application, but also detailed practices and procedures.

GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING (GAFR) is a specific method of reporting "government-type activities" usually not found in private enterprises. GAFR standards are set by the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) is an independent private organization responsible for establishing financial accounting standards, otherwise known as GAAP, for State and Local government entities.

GOVERNMENT FINANCE OFFICERS' ASSOCIATION (GFOA) is a national organization consisting of members from state and local governments throughout the United States. Its purpose is to promote improved accountability for State and Local governments by providing practical guidance through seminars and publications.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

INFRASTRUCTURE is a permanent installation such as a building, road, or wastewater collection system that provides public services.

INTERFUND TRANSFER is the movement of funds from one accounting entity to another within a single government.

INTER-GOVERNMENTAL REVENUES are revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

LEVY is the action of imposing taxes, special assessments, or service charges for the support of City activities.

GLOSSARY OF KEY TERMS

MAJOR ACCOUNT CODE is a broad designation for more specific line item accounts. The City of Green Cove Springs adopts its budget within six (6) major account codes: Personal Services, Operating Expenses, Grants and Aids, Debt Service, Non-Operating and Capital Outlay.

MIL is a monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX it means that a 1-mil tax is one dollar ($1.00) of tax on $1,000 of taxable value.

MILLAGE RATE is the rate per $1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISSION STATEMENT is a broad statement of purposes that is derived from organization and/or community values and goals.

NON-OPERATING EXPENDITURES are costs of government services that are not directly attributable to a specific City program or operation. Examples include debt service obligations and contributions to community service organizations.

NON-OPERATING REVENUES comprise income received by a government not directly attributable to providing a service. An example would include debt proceeds received from a bond issue.

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g. salaries and related benefits, operating supplies, professional services and operating equipment).

OPERATING TRANSFERS are legally authorized transfer of money from one fund to another fund from which the resources are to be expended.

PROPERTY TAX is another term for Ad Valorem Tax. See definition for AD VALOREM TAX.

PROPRIETARY FUND is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

PUBLIC SAFETY is a major category of services related to the security of persons and property.

RESERVES AND REFUNDS refers to budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, State or Federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RETAINED EARNINGS APPROPRIATION refers to funds set aside within an Enterprise Fund for future appropriation by the City Manager and/or City Council approval.

REVENUE is funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues and interest income.

REVENUE BONDS are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

SPECIAL REVENUE FUNDS are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

SURPLUS is an excess of resources over expenditures or expenses.

TAXES are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAX RATE is the amount of tax stated in terms of a unit of the tax base. For example, 4.000 mils yields four dollars ($4.00) per $1,000 of taxable value.

TAXABLE VALUATION is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the Homestead Exemption (up to $50,000) allowed when the owner uses the property as a principal residence. Exemptions are also granted for disability, government owned, and non-profit owned property.

TRIM is an acronym for "Truth In Millage" Law. See the definition for TRUTH IN MILLAGE LAW.

TRUST AND AGENCY FUNDS are funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

TRUTH IN MILLAGE LAW (TRIM) is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

USER (FEES) CHARGES are payments of a fee for receipt of a public service by those individuals benefiting from the service.