City
of
Green Cove Springs

Fiscal Year 2026/2027
APPROVED 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.

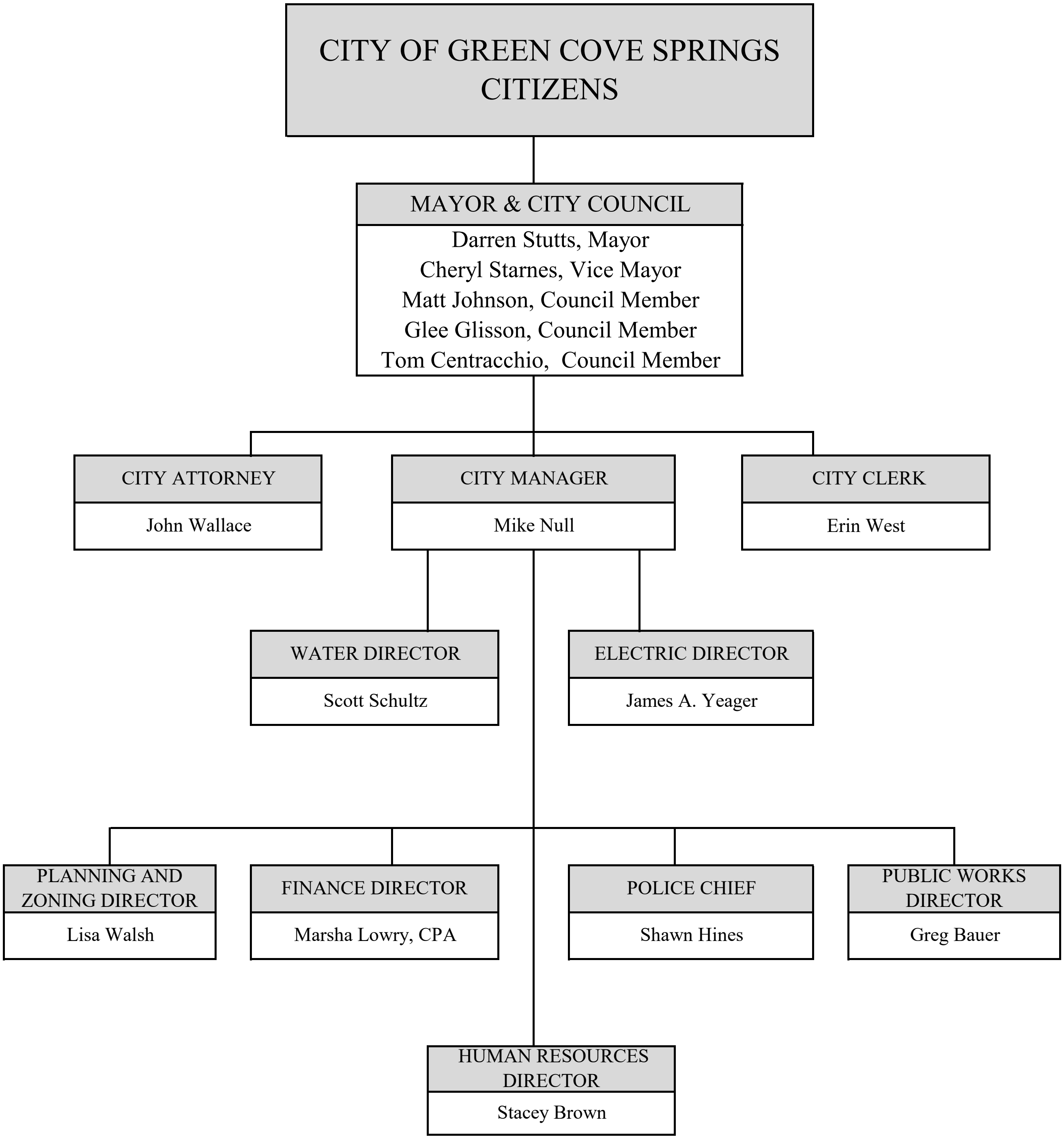
BUDGET PROCESS HIGHLIGHTS

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 3	First Public Hearing to Adopt Tentative Millage Rates for 2026/2027 and Budget (required by State Law)
	September 21	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	**3**	**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	**14**	Send ads to newspaper for advertising in Clay Today newspaper-final budget & millage hearings/adoption . 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	**17**	Ad appears in Clay Today for final hearing on budget & millage	Clay Today
T	**21**	**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	**24**	Fax & mail Precertification to DOR Form 487V along with millage resolutions	Finance Director
F	**24**	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	**24**	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.

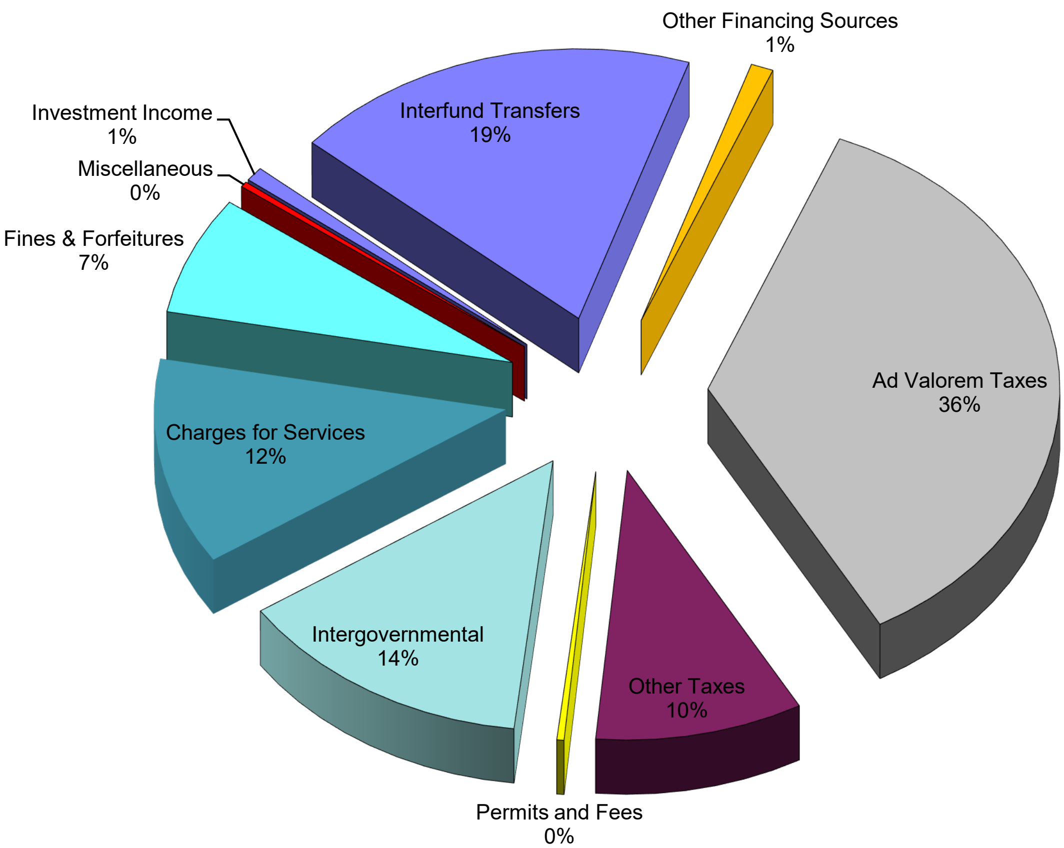
GENERAL FUND BUDGET SOURCES AND USES

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	1,157,206
Permits and Fees	42,460	310,395	420,000	40,000
Intergovernmental	6,654,519	3,669,728	5,682,432	1,675,537
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	9,834,199
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**	**$ 12,107,053**

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	7,586,487
Operating Expenses	3,158,583	3,245,558	3,049,952	3,018,920
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	10,774,460
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**	**$ 11,106,497**

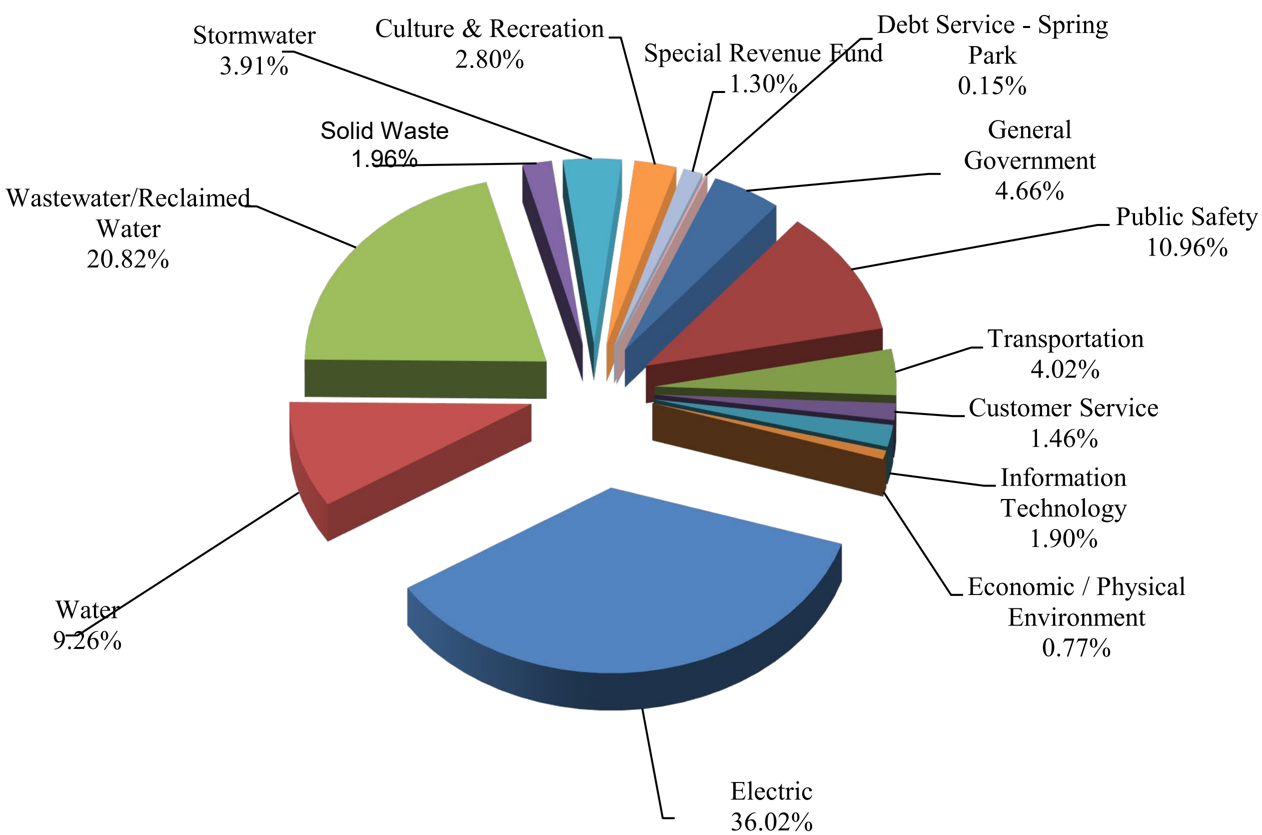
GENERAL FUND BUDGET REVENUES BY SOURCE

Ad Valorem Taxes	$	4,330,266
Other Taxes	$	1,157,206
Permits and Fees	$	40,000
Intergovernmental	$	1,675,537
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	**$**	**12,107,053**



BUDGET USES BY FUNCTION - ALL FUNDS

General Government	$	2,489,706
Public Safety		5,853,511
Transportation		2,144,261
Customer Service		781,377
Information Technology		1,016,545
Economic / Physical Environment		412,557
Electric		19,227,050
Water		4,943,105
Wastewater/Reclaimed Water		11,112,786
Solid Waste		1,048,203
Stormwater		2,085,346
Culture & Recreation		1,496,962
Special Revenue Fund		693,525
Debt Service - Spring Park		81,190
TOTAL	**$**	**53,386,124**



BUDGET BY FUNCTION - ALL FUNDS

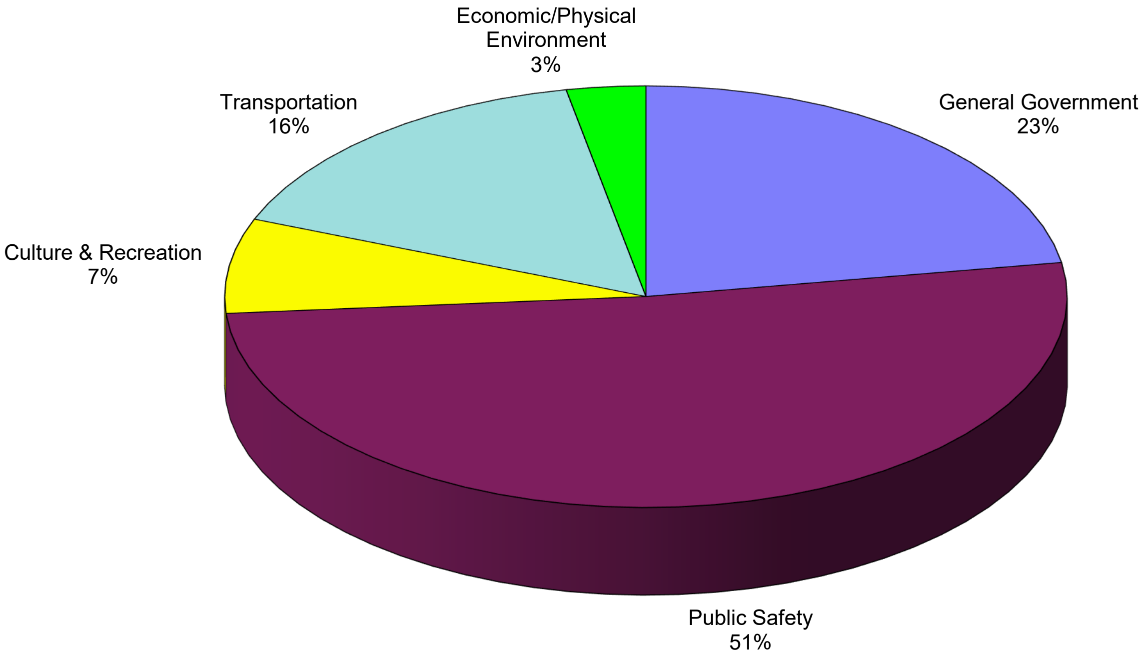
	FY 24 Actual	FY 25 Actual	FY 26 Approved	FY 27 Approved
General Fund				
Legislative	$ 62,981	64,025	69,239	78,475
City Clerk	211,838	223,009	228,385	285,768
City Manager	477,614	476,462	513,737	493,348
Human Resources	505,591	496,242	514,711	383,110
Finance	515,146	553,288	615,550	546,993
General Services	563,517	591,147	616,274	541,240
City Attorney	207,589	180,245	184,407	160,772
Development Services	397,867	545,063	257,264	337,557
Code Enforcement	87,388	82,014	113,061	119,162
Police Department	5,677,696	5,685,097	5,682,466	5,578,849
Public Works	5,243,327	863,480	1,536,886	859,751
Right-of-Way Maintenance	644,760	619,441	581,173	631,000
Equipment Maintenance	258,072	266,014	292,780	283,510
Subtotal	14,853,386	10,645,527	11,205,933	10,299,535
Physical Environment				
Electric Utility Services	14,973,245	15,537,978	23,515,300	19,227,050
Water Utility Services	3,082,533	2,859,350	5,259,526	4,943,105
Wastewater Utility Services	3,878,065	5,828,923	7,028,269	11,112,786
Solid Waste Services	1,128,462	1,142,454	1,121,023	1,048,203
Stormwater Services	829,451	1,095,643	1,790,791	2,085,346
Customer Service	701,373	799,571	865,001	781,377
Reclaimed Water	60,730	152,074	99,554	0
Subtotal	24,653,859	27,415,993	39,679,464	39,197,867
Information Technology				
Information Technology	453,383	465,932	1,131,321	1,016,545
Health Insurance				
Health Insurance Expenses	1,739,237	2,030,046	1,907,600	0
Capital				
Capital Expenditures	0	0	0	1,290,500
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	536,074
Disaster Fund	115,359	228,513	0	0
Subtotal	521,375	705,030	702,292	693,525
Culture & Recreation				
Parks & Recreation	976,486	871,080	2,845,187	574,300
Parks & Recreation Programming	86,300	65,550	84,000	66,000
Augusta Savage Arts & Community Center	200,641	555,012	1,151,047	166,663
Subtotal	1,263,427	1,491,642	4,080,234	806,963

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
Grand Total	**$ 43,725,573**	**42,995,040**	**58,948,586**	**53,386,125**
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

BUDGET USES BY FUNCTION - GENERAL FUND

General Government	$ 2,489,706
Public Safety	5,698,011
Culture & Recreation	806,962
Transportation	1,774,261
Economic/Physical Environment	337,557
TOTAL	**$ 11,106,497**



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	$ 78,475
Executive	689,452	699,471	742,122	779,116
Financial & Administrative	515,146	553,288	615,550	546,993
Human Resources	505,591	496,242	514,711	383,110
Legal Counsel	207,589	180,245	184,407	160,772
Other General Government	563,517	591,147	616,274	541,240
Subtotal	2,544,276	2,584,418	2,742,303	2,489,706
Public Safety				
Law Enforcement	5,677,696	5,685,097	5,682,466	5,578,849
Code Enforcement	87,388	82,014	113,061	119,162
Subtotal	5,765,084	5,767,111	5,795,527	5,698,011
Transportation				
Road & Street Facilities	5,243,327	863,480	1,536,886	859,751
Right-of-Way Maintenance	644,760	619,441	581,173	631,000
Equipment Maintenance	258,072	266,014	292,780	283,510
Subtotal	6,146,159	1,748,935	2,410,839	1,774,261
Economic / Physical Environment				
Development Services	397,867	545,063	257,264	337,557
Subtotal	397,867	545,063	257,264	337,557
Culture & Recreation				
Parks and Recreation	1,062,786	936,630	2,929,187	640,300
Augusta Savage Arts & Community Center	393,599	555,012	1,151,047	166,663
Subtotal	1,456,385	1,491,642	4,080,234	806,963
Other Uses				
Contribution to Fund Balance			-	-
Contingency				
Subtotal	-	-	-	-
Grand Total	**$ 16,309,771**	**$ 12,137,169**	**$ 15,286,167**	**$ 11,106,498**

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	$ 536,074
Special Law Enforcement Trust Fund	0	0	0	0
Community Redevelopment Agency	0	20,132	93,892	157,451
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	945,900	944,034	774,715
Grand Total	**$ 762,281**	**$ 945,900**	**$ 944,034**	**$ 774,715**

MAJOR REVENUE SOURCES

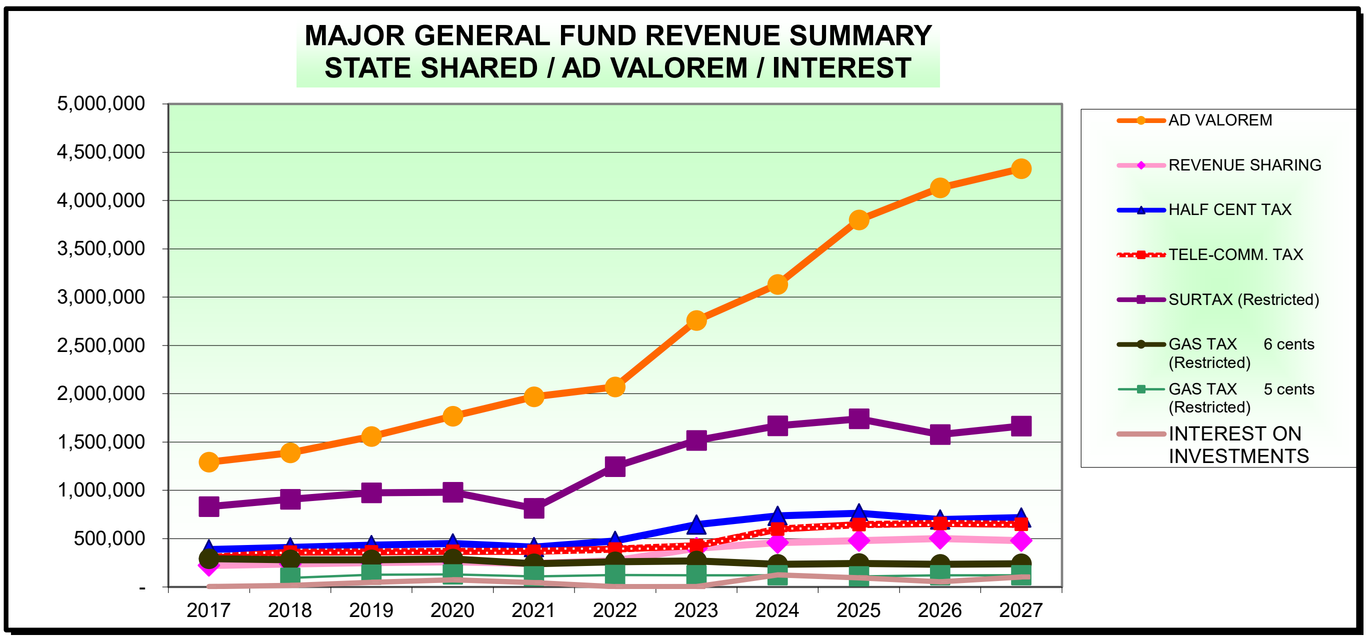
The City of Green Cove Springs relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, charges for services, fines, and intergovernmental funding. A number of factors influence revenues; changes in County-wide and City population, changes 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 AD VALOREM	3351200 REVENUE SHARING	3351800 HALF CENT TAX	3132200 TELE-COMM. TAX	3126000 SURTAX (Restricted)	3122100 GAS TAX 6 cents (Restricted)	3122101 GAS TAX 5 cents (Restricted)	3612000 & 3611000 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	1,247,165	260,272	124,177	3,000	4,848,383
2023	2,760,168	401,209	646,460	427,075	1,518,086	270,000	120,000	5,000	6,147,998
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	478,767	718,505	647,206	1,665,630	240,000	120,467	103,000	8,303,841
TOTAL	28,207,219	3,812,729	6,129,855	5,136,979	13,929,652	2,870,411	1,172,467	570,187	61,829,499



Revised 8/27/2026; 10:23 AM

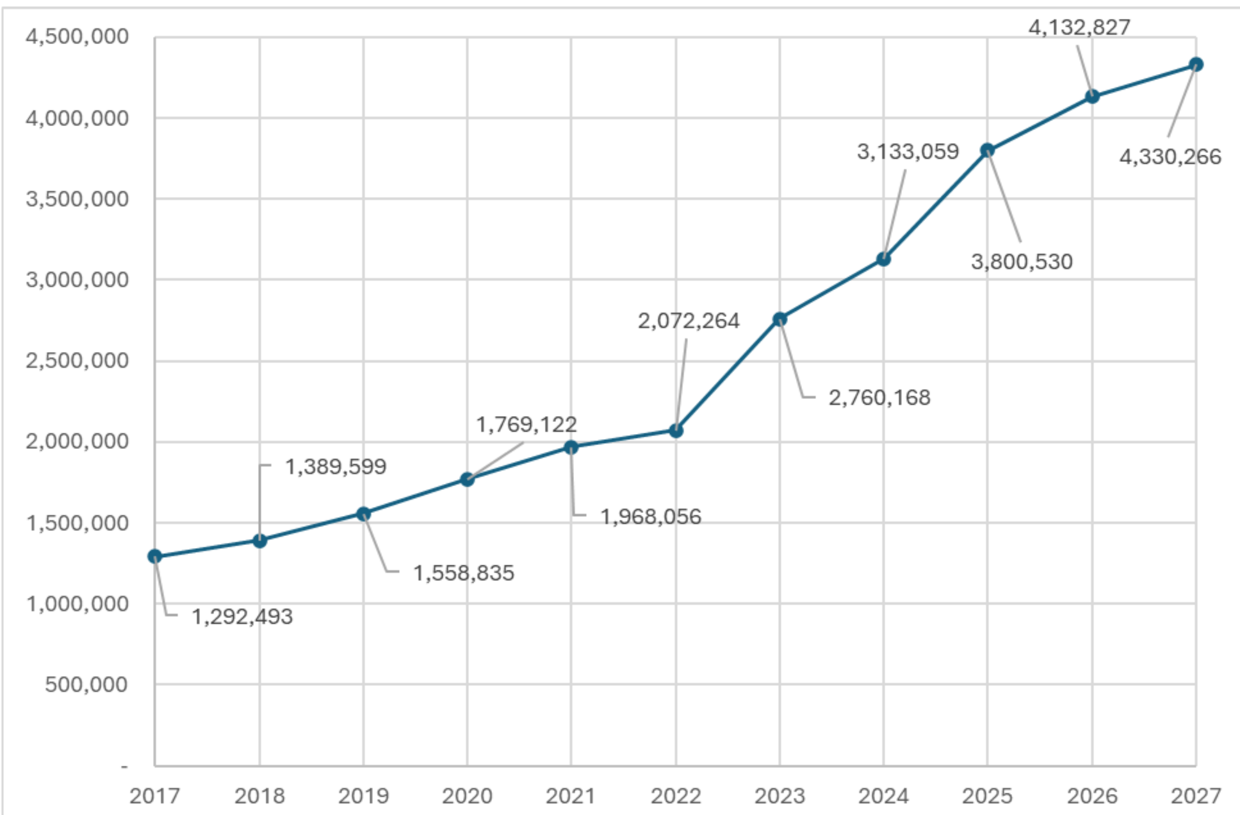
AD VALOREM PROPERTY TAX

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



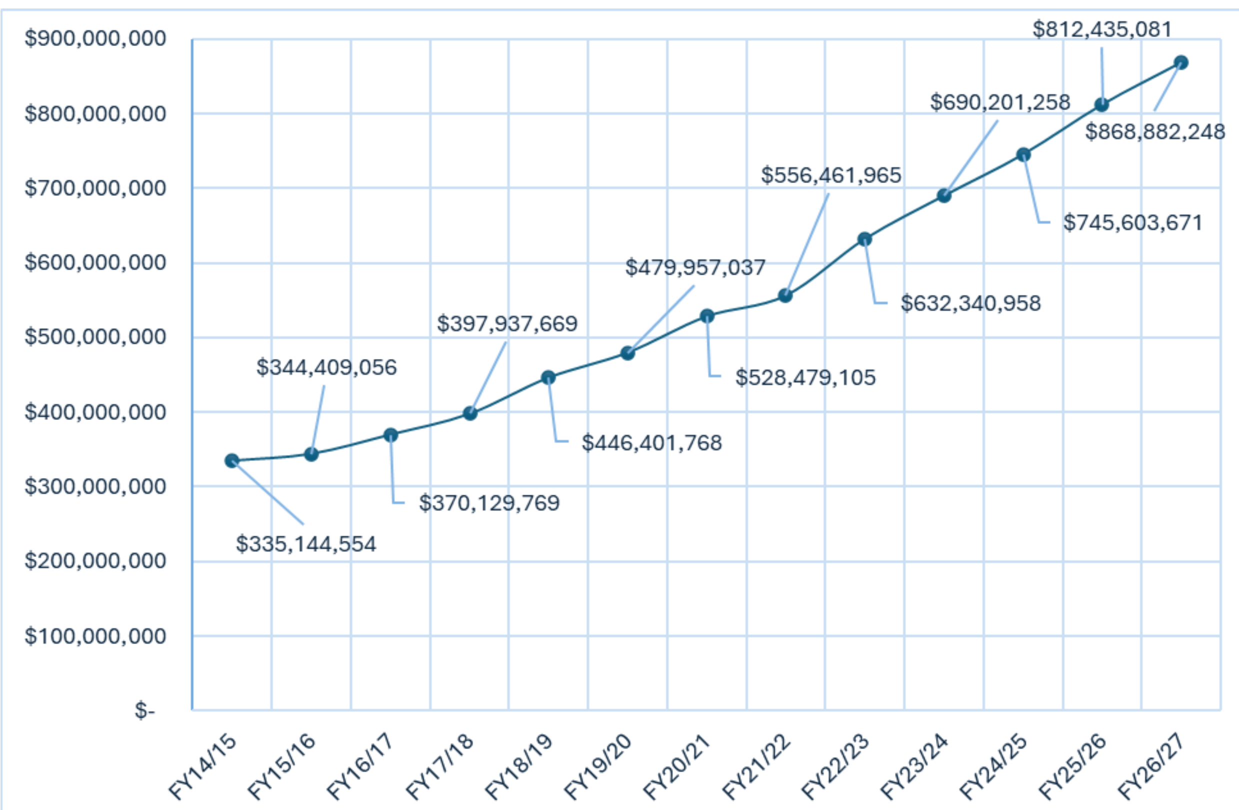
PROPERTY VALUES

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

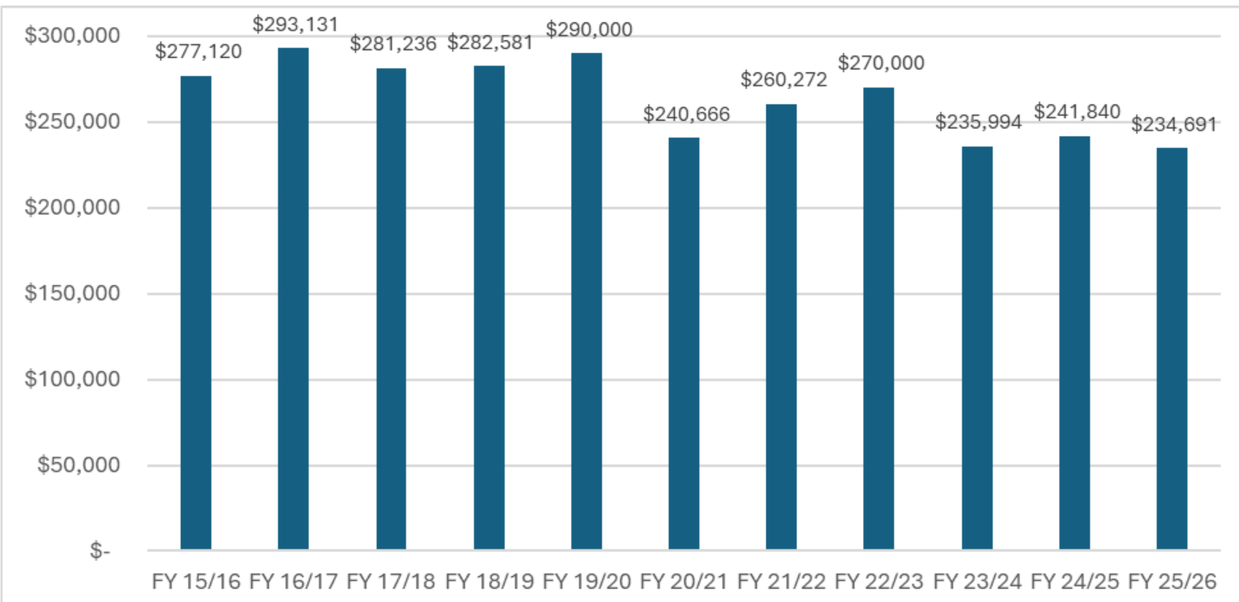
Property Values



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.

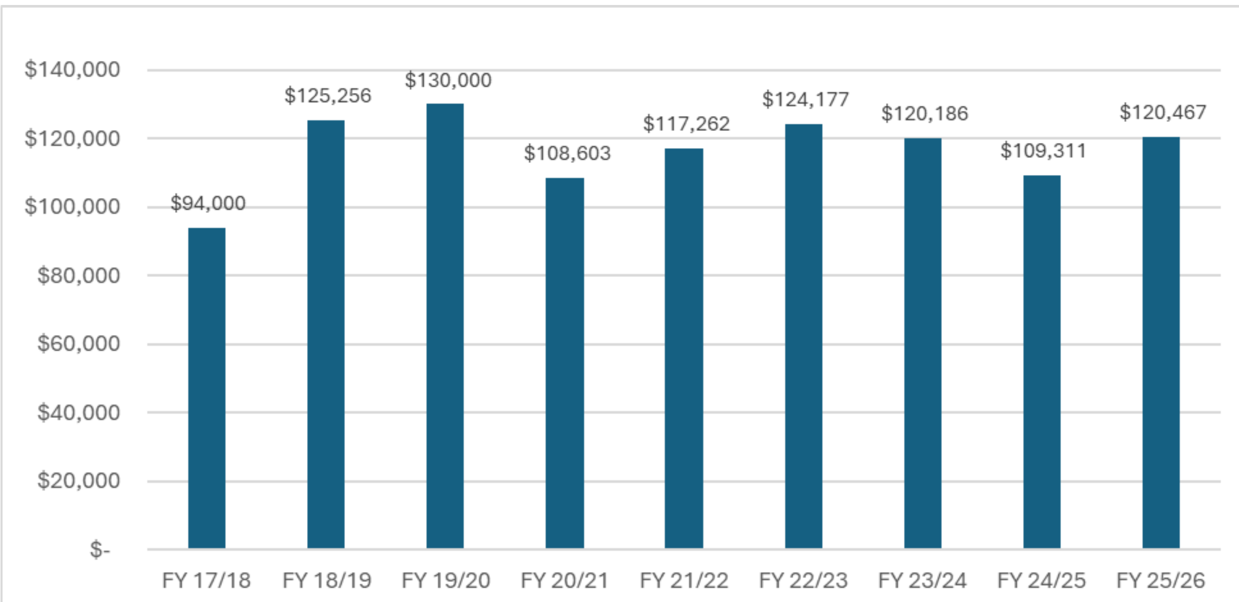
LOCAL OPTION FUEL TAX



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.

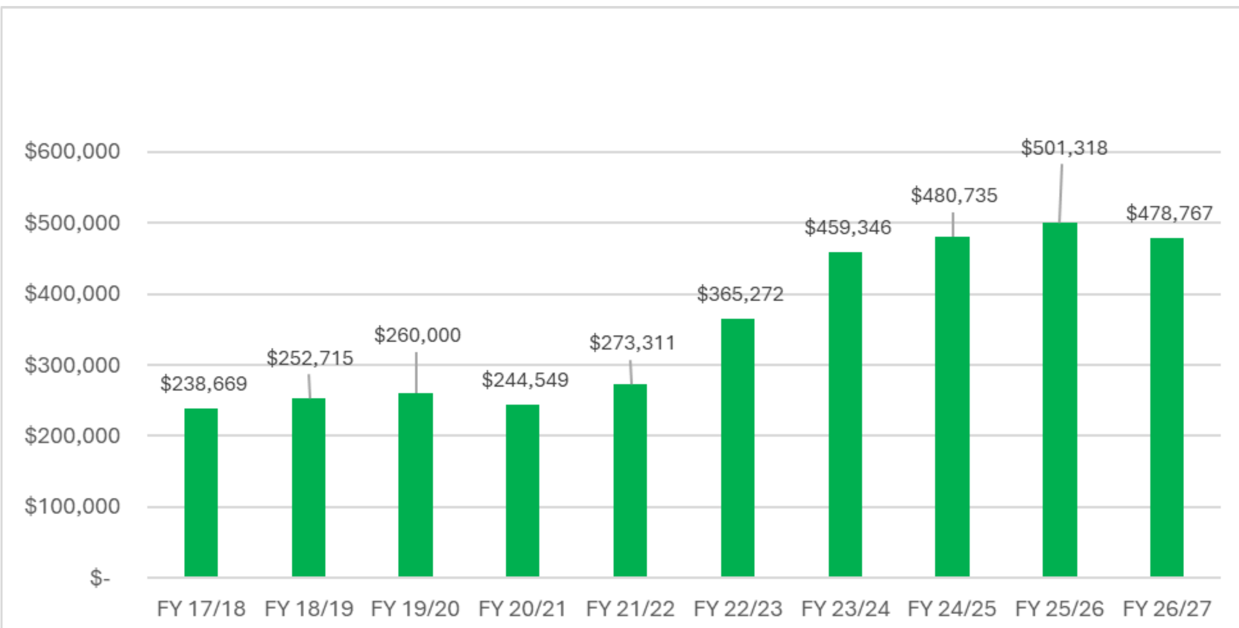
LOCAL OPTION FUEL TAX



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 $478,767. The FY 2025/2026 budget of $501,318 is $22,551 more than the current year's approved budget of $478,767 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.

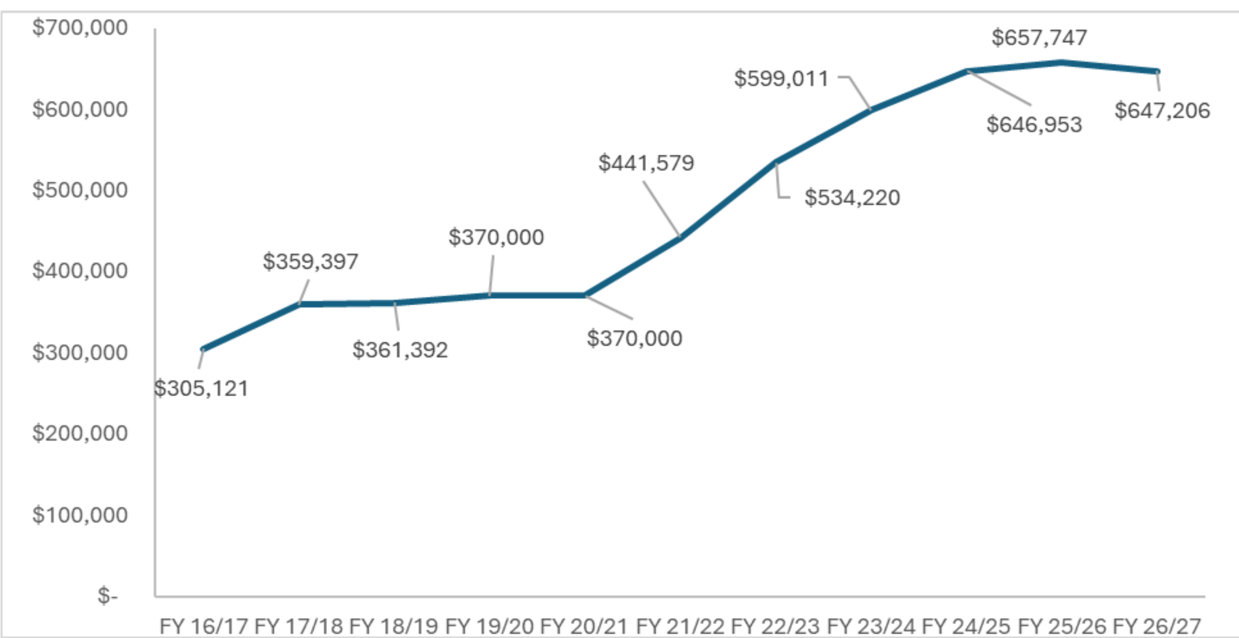
State Communications Services Tax

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 $647,206.

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.

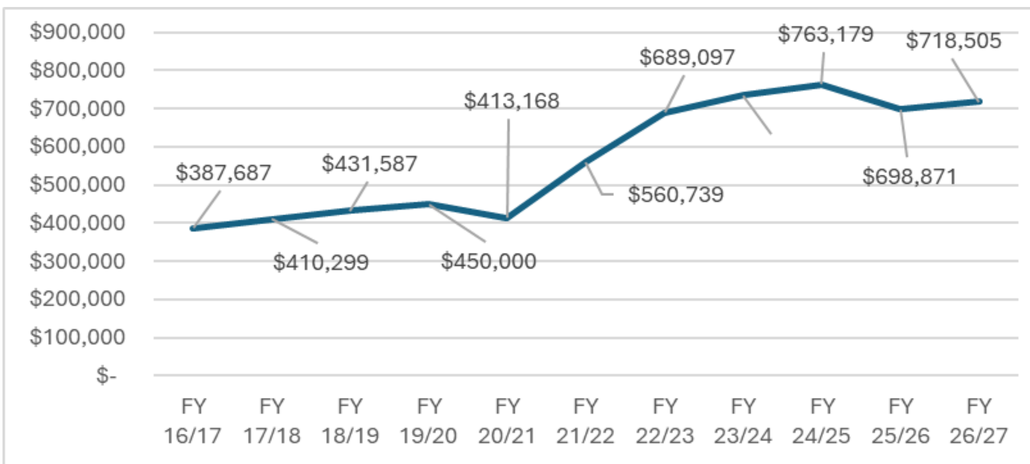
TELECOMMUNICATIONS TAX



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 2026/2027, Local Government Half Cent Sales Tax collections are estimated at $718,505 or $19,634 more than FY 2025/2026.

LOCAL GOVERNMENT HALF CENT SALES TAX



DISCRETIONARY SURTAX

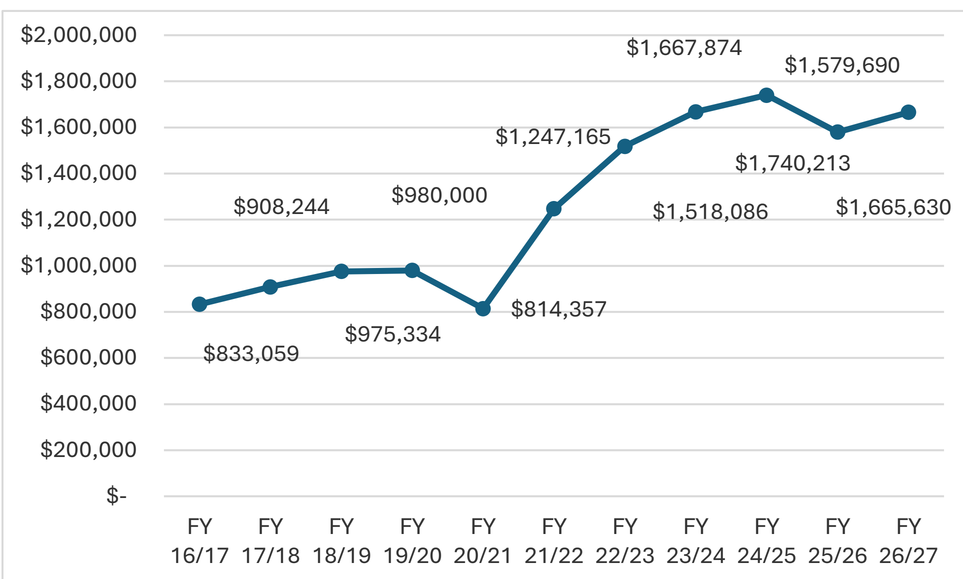
The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an Ordinance enacted by a majority vote of the County's governing body and approved by voters in a county-wide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure, 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 2026/2027 are estimated by the State to be $1,665,630 or $85,940 more than estimated for FY 2025/2026.

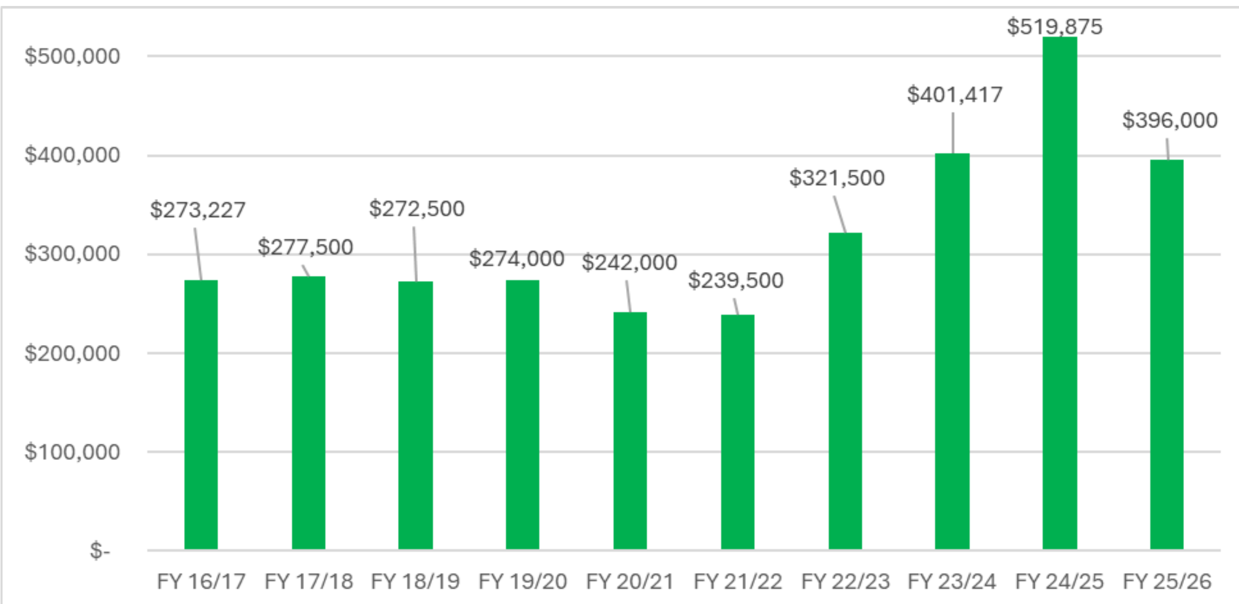
DISCRETIONARY SURTAX



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.

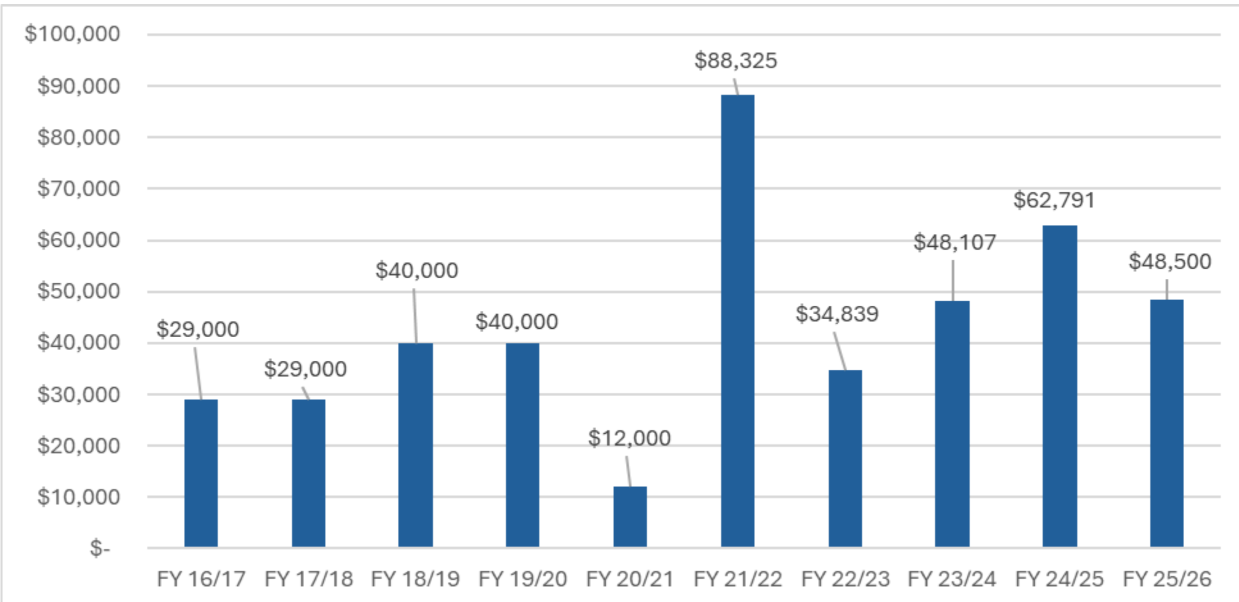
BUILDING PERMITS, INSPECTIONS, AND PLAN REVIEWS



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

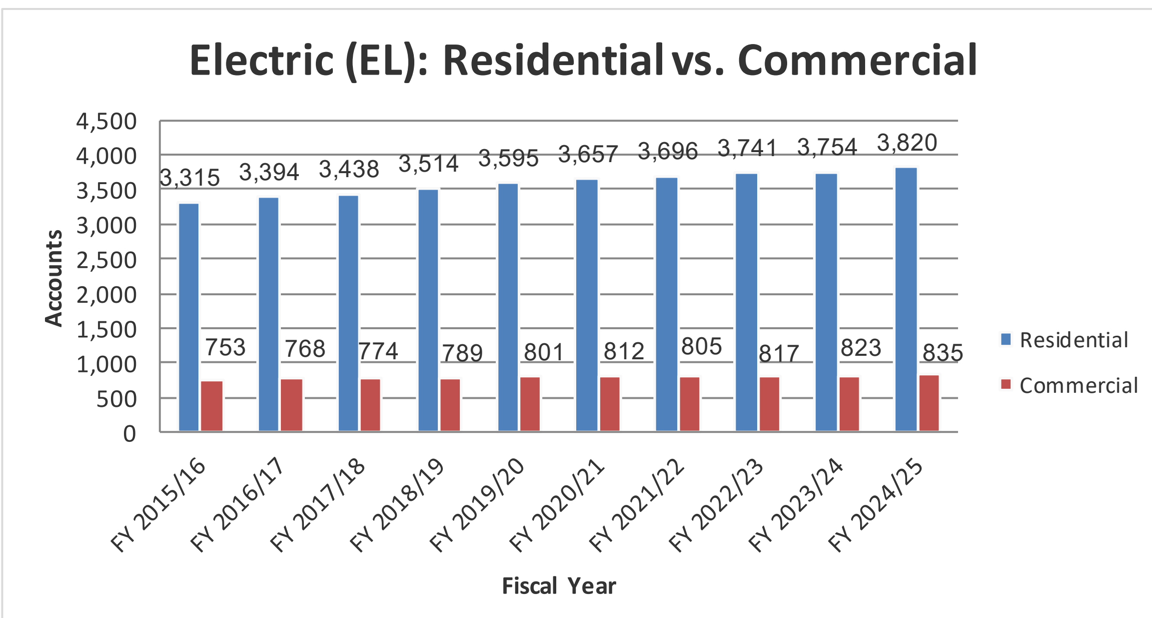


ELECTRIC CUSTOMERS

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.

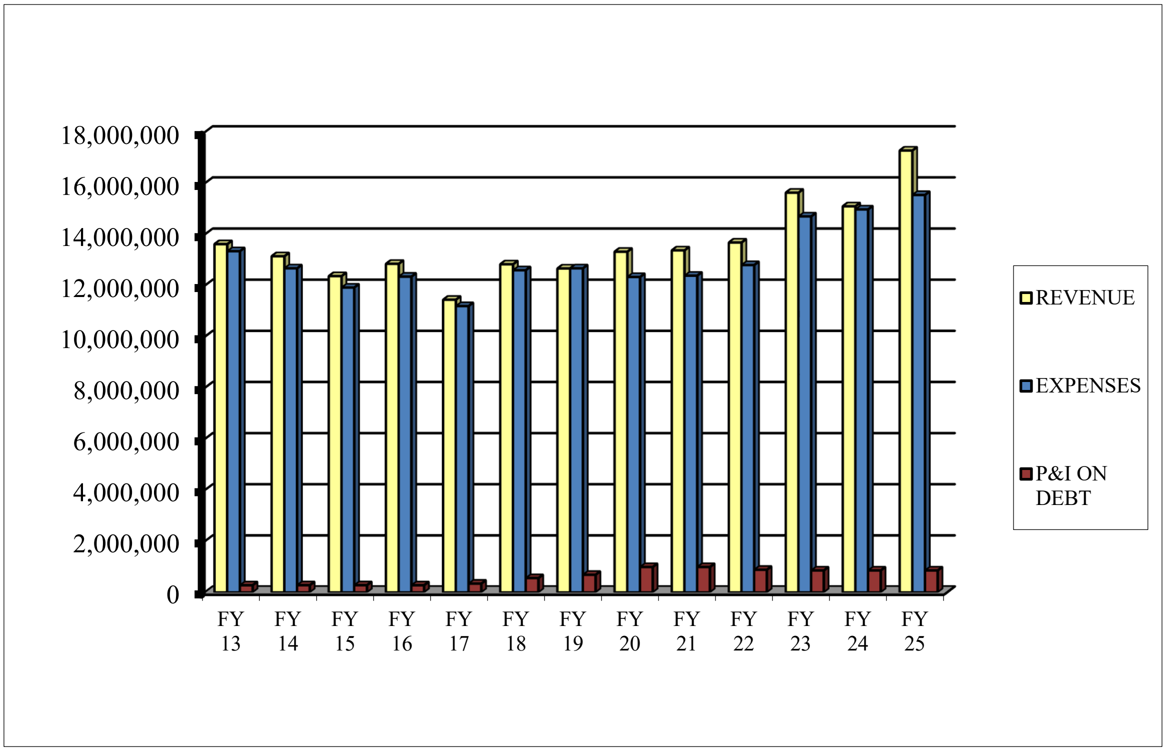
ELECTRIC CUSTOMERS



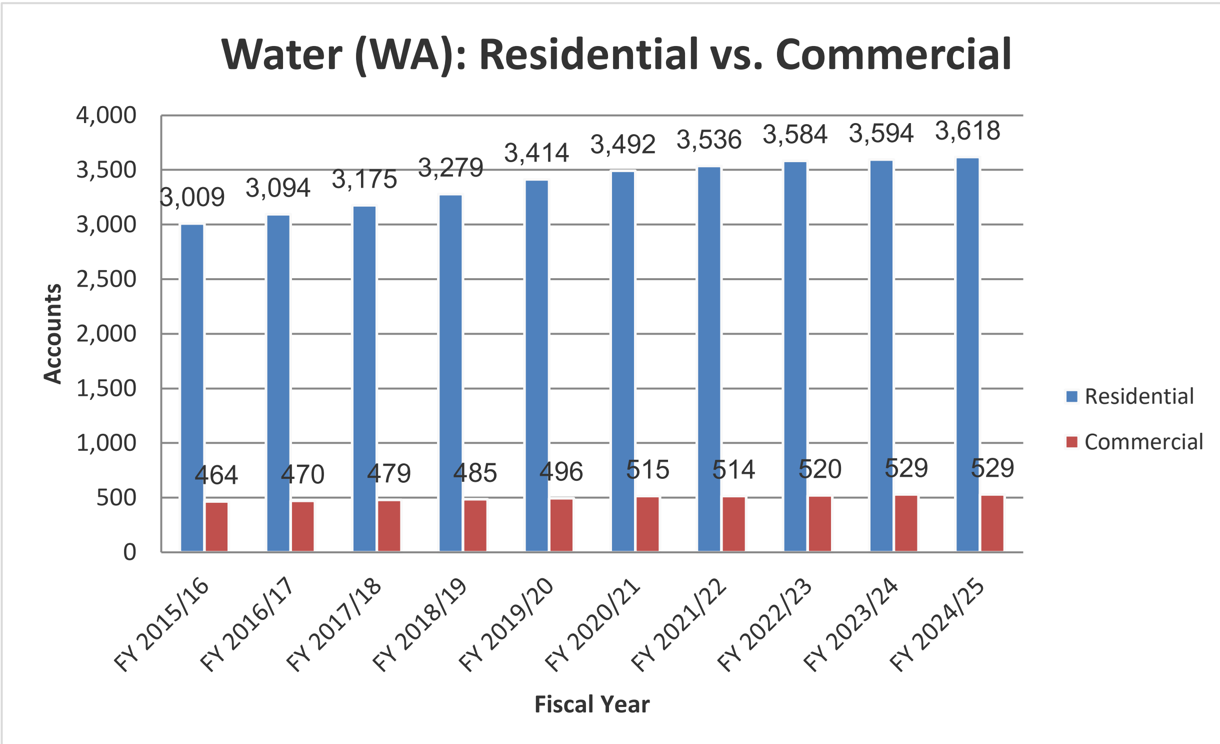
ELECTRIC REVENUE, EXPENSES & P & I ON DEBT

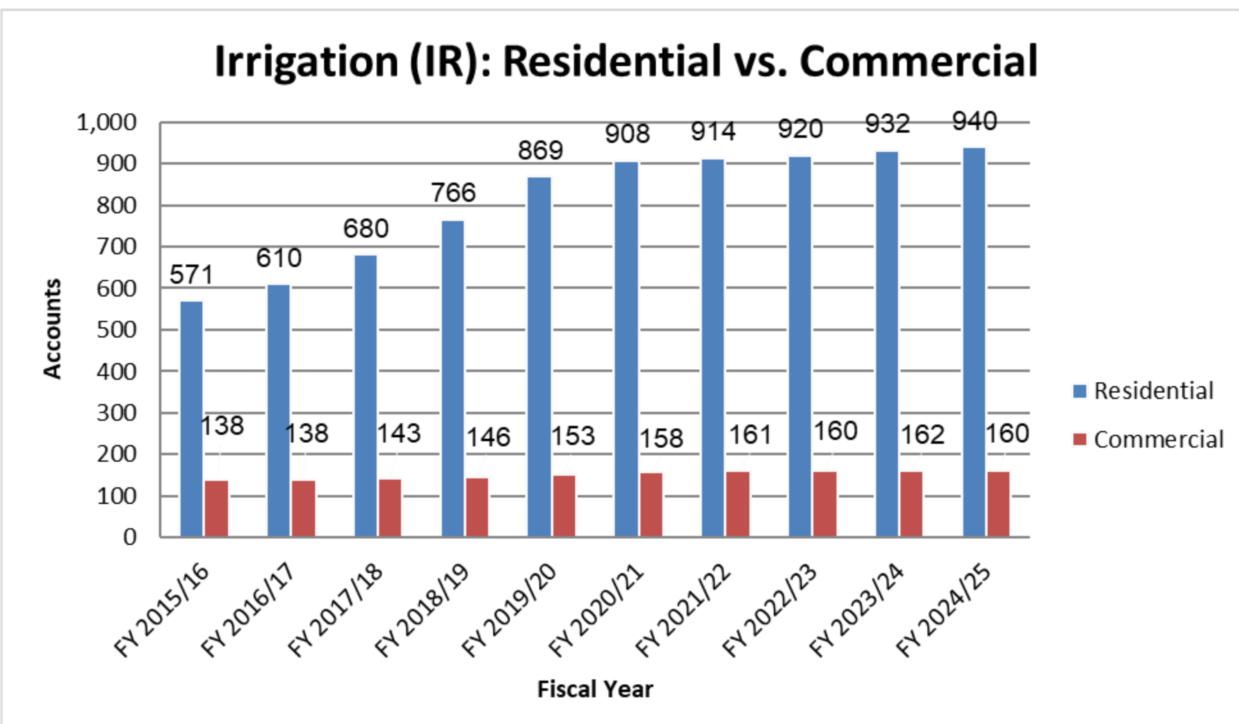
FISCAL YEAR	REVENUE	EXPENSES	P&I ON DEBT
FY 13	13,615,200	13,339,369	275,231
FY 14	13,142,000	12,669,843	277,157
FY 15	12,364,970	11,917,812	277,158
FY 16	12,845,100	12,345,201	275,232
FY 17	11,440,139	11,192,547	338,592
FY 18	12,827,473	12,595,104	554,897
FY 19	12,664,467	12,670,616	684,381
FY 20	13,319,338	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

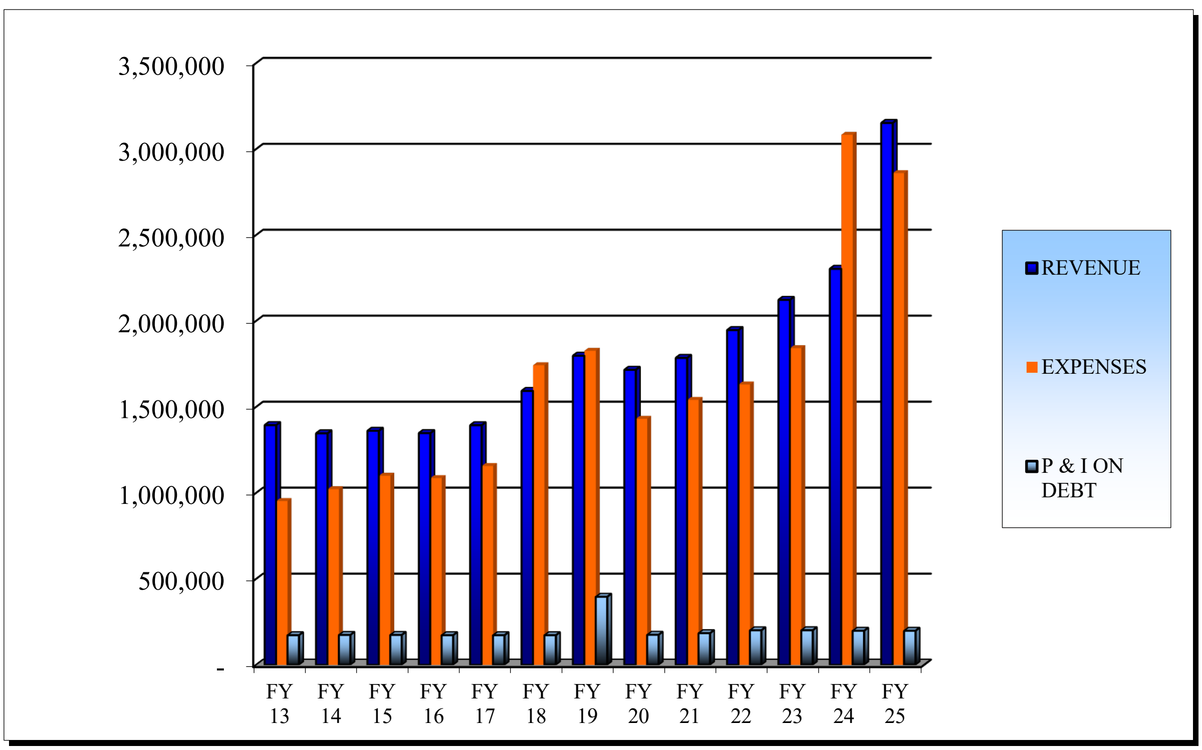




WATER REVENUE, EXPENSES, P & I ON DEBT

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

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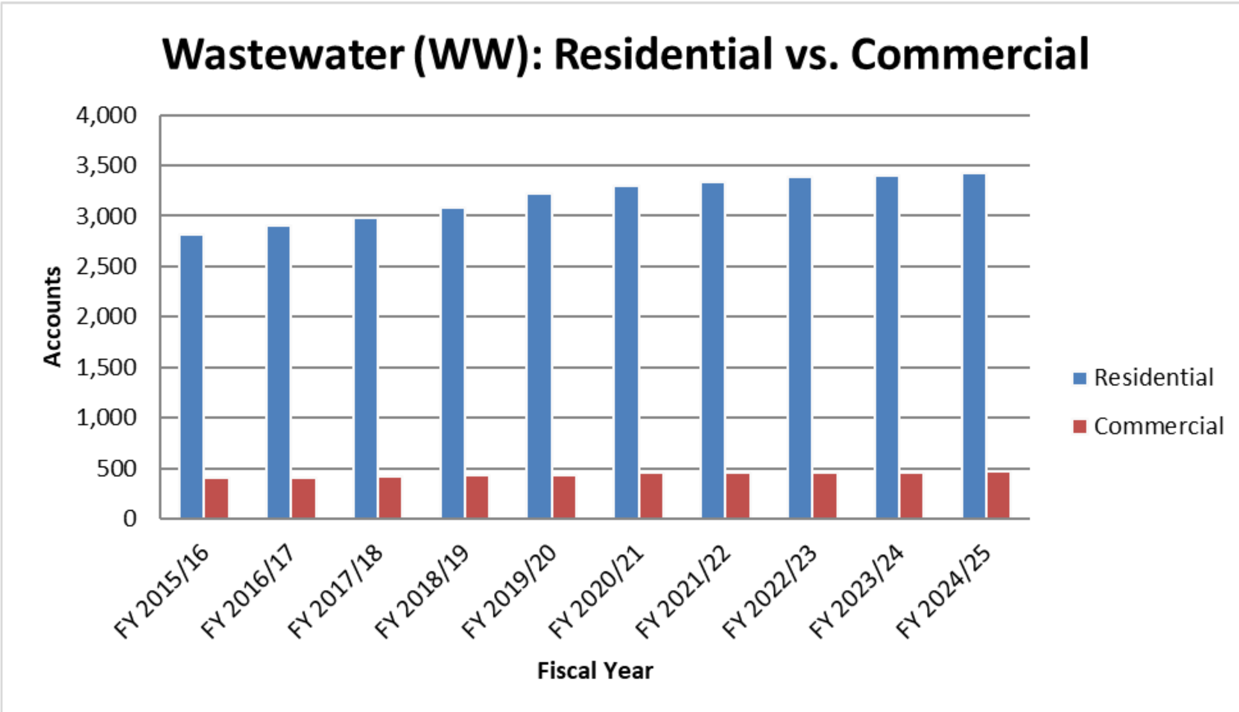
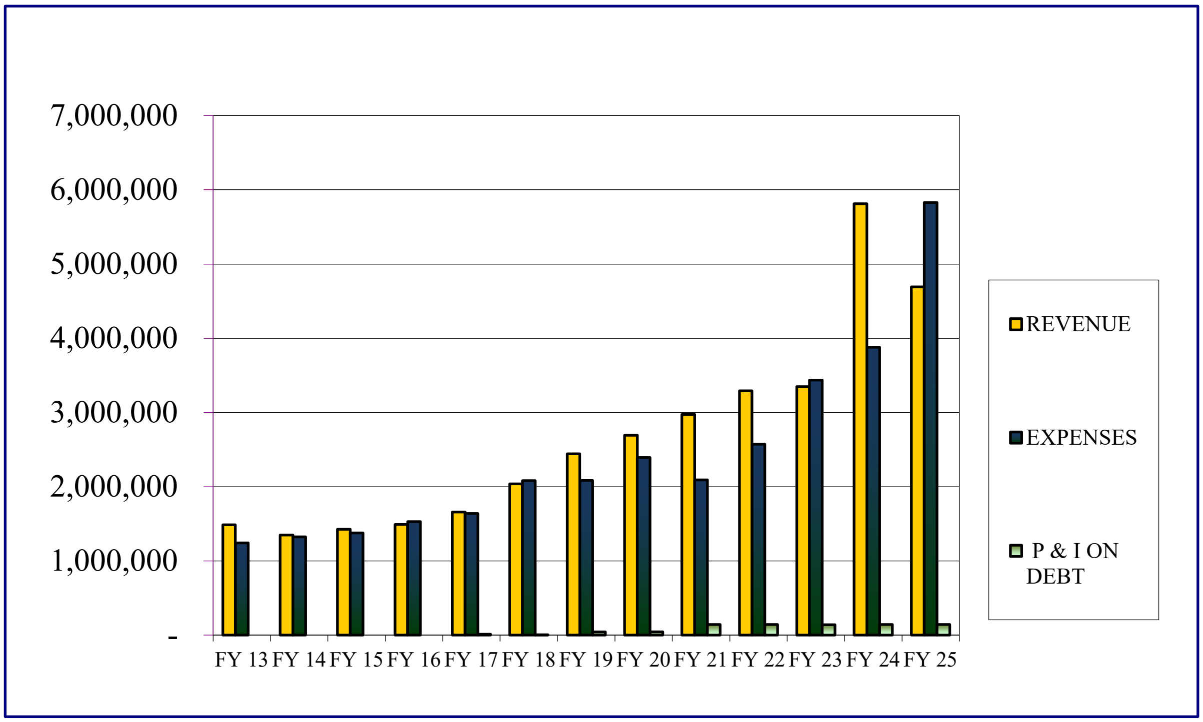


WASTEWATER REVENUE, EXPENSES, P & I ON DEBT

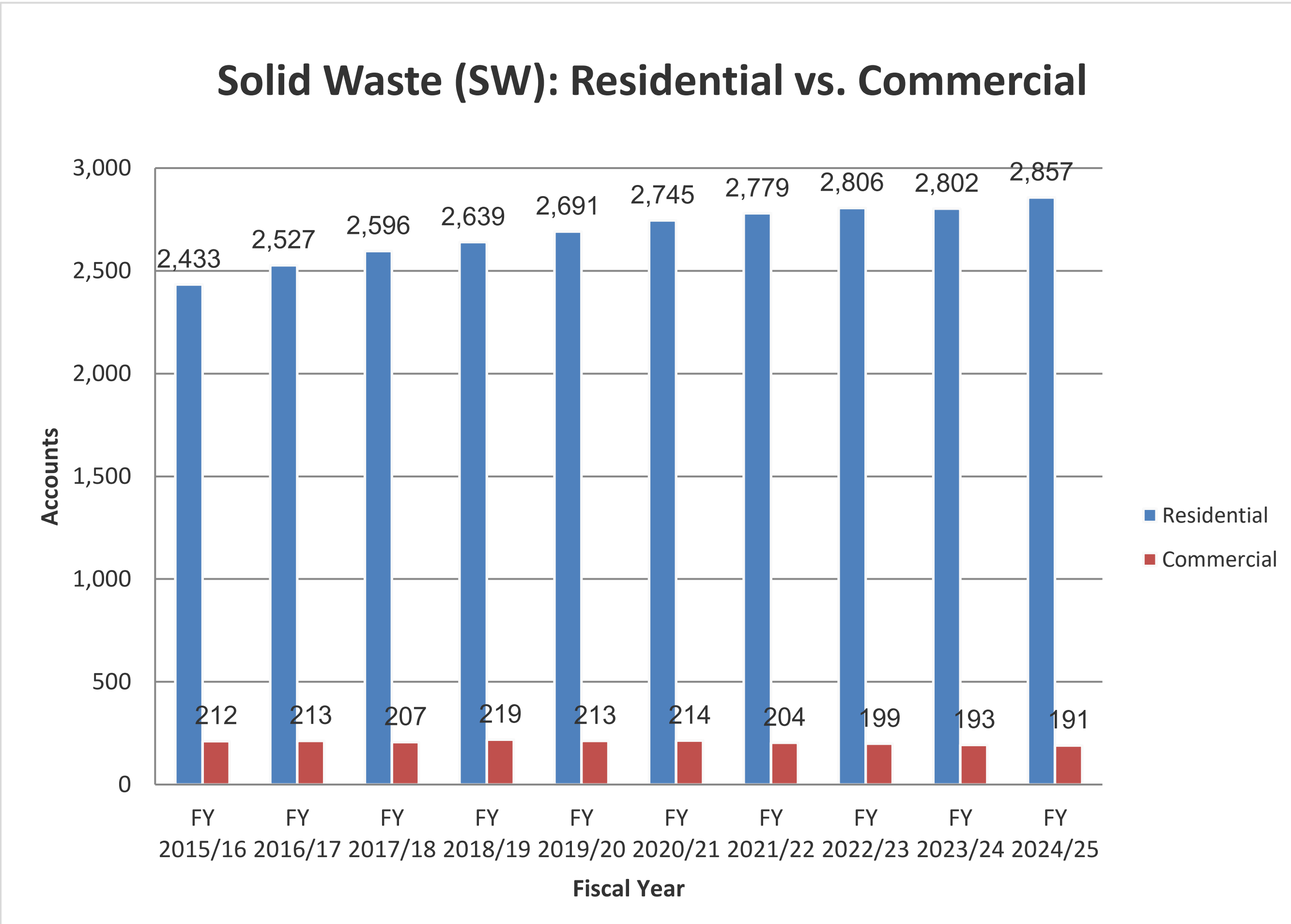
FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 13	1,487,200	1,242,200	-
FY 14	1,348,000	1,324,000	-
FY 15	1,426,480	1,376,705	-
FY 16	1,488,400	1,528,780	-
FY 17	1,659,689	1,638,149	11,540
FY 18	2,039,089	2,081,062	2,894
FY 19	2,443,572	2,083,248	43,036
FY 20	2,691,199	2,392,404	43,795
FY 21	2,974,603	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

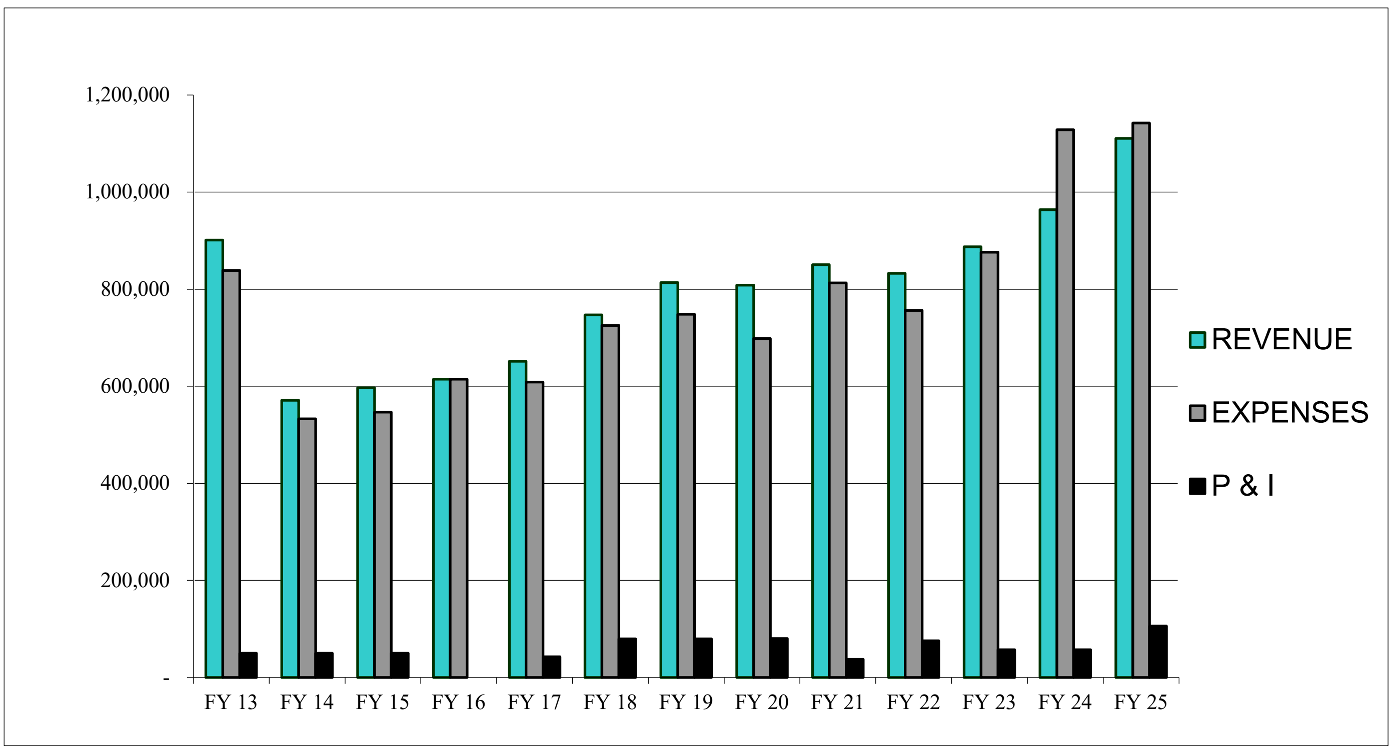
SOLID WASTE CUSTOMERS



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**

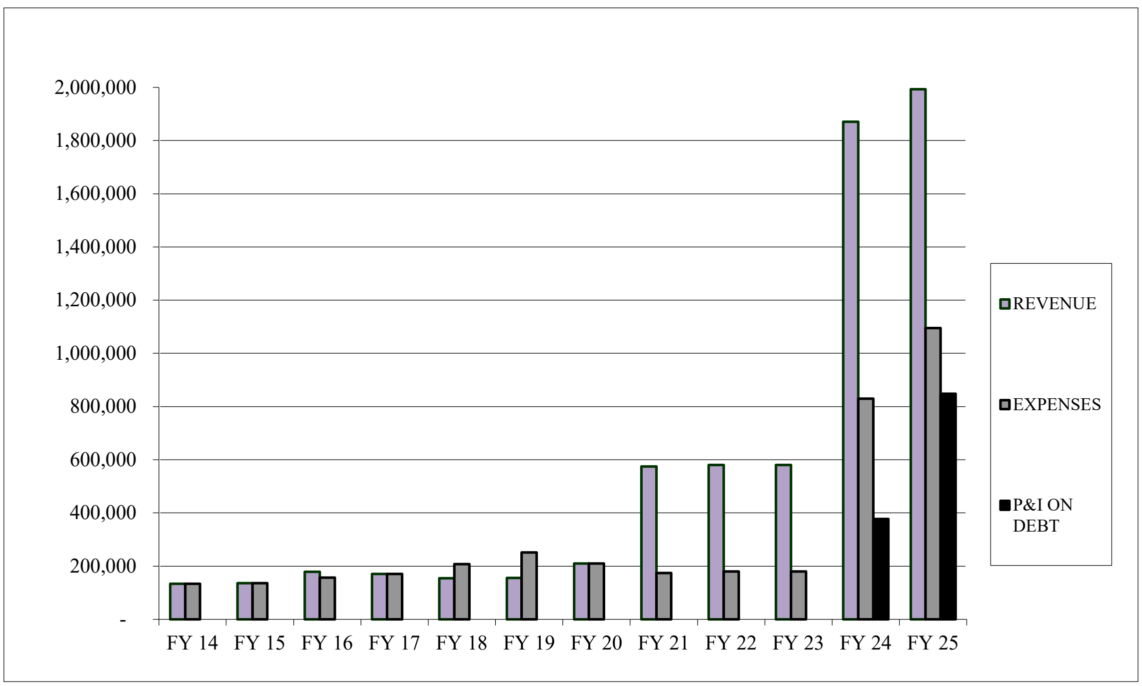
Includes Transfers Out
Does not include Capital Expenses



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	12.87
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	12.068
RECLAIMED WATER								0.68	
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**	**137.125**

(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		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
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 # 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
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		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
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		1.00	
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**	**12.87**	**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 # 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
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		0.53	
Utility Plant Operator III	0.50		0.50		0.50		0.75		0.80	
Utility Plant Operator II	2.00		2.50		2.50		4.25		4.00	
Utility Plant Operator I	1.00		1.00		1.00		1.50		1.60	
Utility Plant Operator Trainee	0.00		1.00		1.00		1.33		0.80	
Utility Line Supervisor	0.50		0.50		0.50		0.50		0.525	
Utility Line Mechanic	1.50		1.50		1.50		1.50		1.575	
Utility Maint. Worker	0.50		0.50		0.50		0.50		0.53	
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		0.525	
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**	**12.068**	**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		0.000	
Utility Plant Operator III							0.050		0.000	
Utility Plant Operator II							0.250		0.000	
Utility Plant Operator I							0.100		0.000	
Utility Plant Operator Trainee							0.100		0.000	
Utility Line Supervisor							0.025		0.000	
Utility Line Mechanic							0.075		0.000	
Utility Maint. Worker							0.025		0.000	
Water Facilities Mechanic							0.025		0.000	
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.68**	**0.00**	**0.000**	**0.00**
GRAND TOTAL	**127**	**17.75**	**127**	**11.125**	**131**	**9.875**	**134**	**9.375**	**130**	**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		12.873	
Water	8.32		10.07		10.07		6.90		6.318	
Wastewater	8.32		10.07		10.07		12.57		12.068	
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		0.000	
Grand Total	127	17.750	127	11.125	131	9.875	134	9.375	130	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**	**$ 12,107,053**	**$ 11,106,497**	**$ 1,387,909**
Capital Project Fund	**$ 2,822,430**	**$ 3,032,097**	**$ 1,290,500**	**$ 4,564,027**
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	$ 536,074	$ 109,945
Subtotal Special Revenue Funds	**$ 504,299**	**$ 614,451**	**$ 693,525**	**$ 425,225**
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	$ 18,526,830	$ 16,836,374	$ 18,852,189
Water Utility	$ 6,438,093	$ 2,736,887	$ 2,588,105	$ 6,586,875
Wastewater Utility	$ 18,186,563	$ 5,171,685	$ 4,267,786	$ 19,090,462
Solid Waste Utility	$ (49,133)	$ 1,237,244	$ 1,048,203	$ 139,908
Stormwater	$ 4,390,737	$ 2,233,475	$ 1,235,346	$ 5,388,866
Subtotal Enterprise Funds	**$ 46,127,993**	**$ 29,906,121**	**$ 25,975,814**	**$ 50,058,300**
Internal Service Funds				
Customer Service	$ 38,786	$ 904,147	$ 781,377	$ 161,556
Information Technology	$ -	$ 1,020,676	$ 1,016,545	$ 4,131
Subtotal Internal Service Funds	$ 38,786	$ 1,924,823	$ 1,797,922	$ 165,687
Total	**$ 49,882,681**	**$ 47,665,735**	**$ 40,945,448**	**$ 56,602,976**

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	614,568	001	GENERAL FUND	388,531
			405	CUSTOMER SERVICE	226,037
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		$ 4,476,213			$ 4,476,213

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.

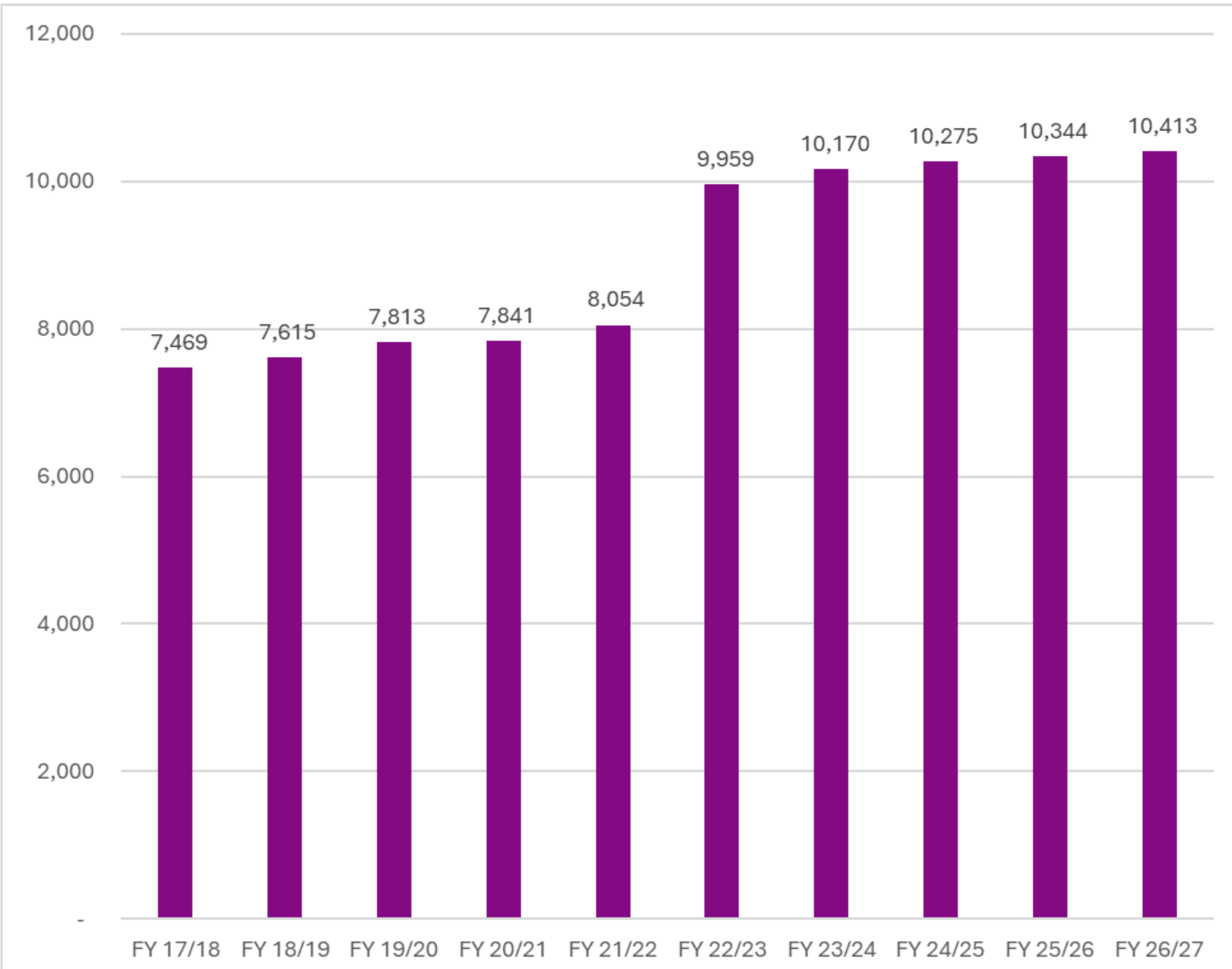
ECONOMIC CONDITION AND OUTLOOK

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.

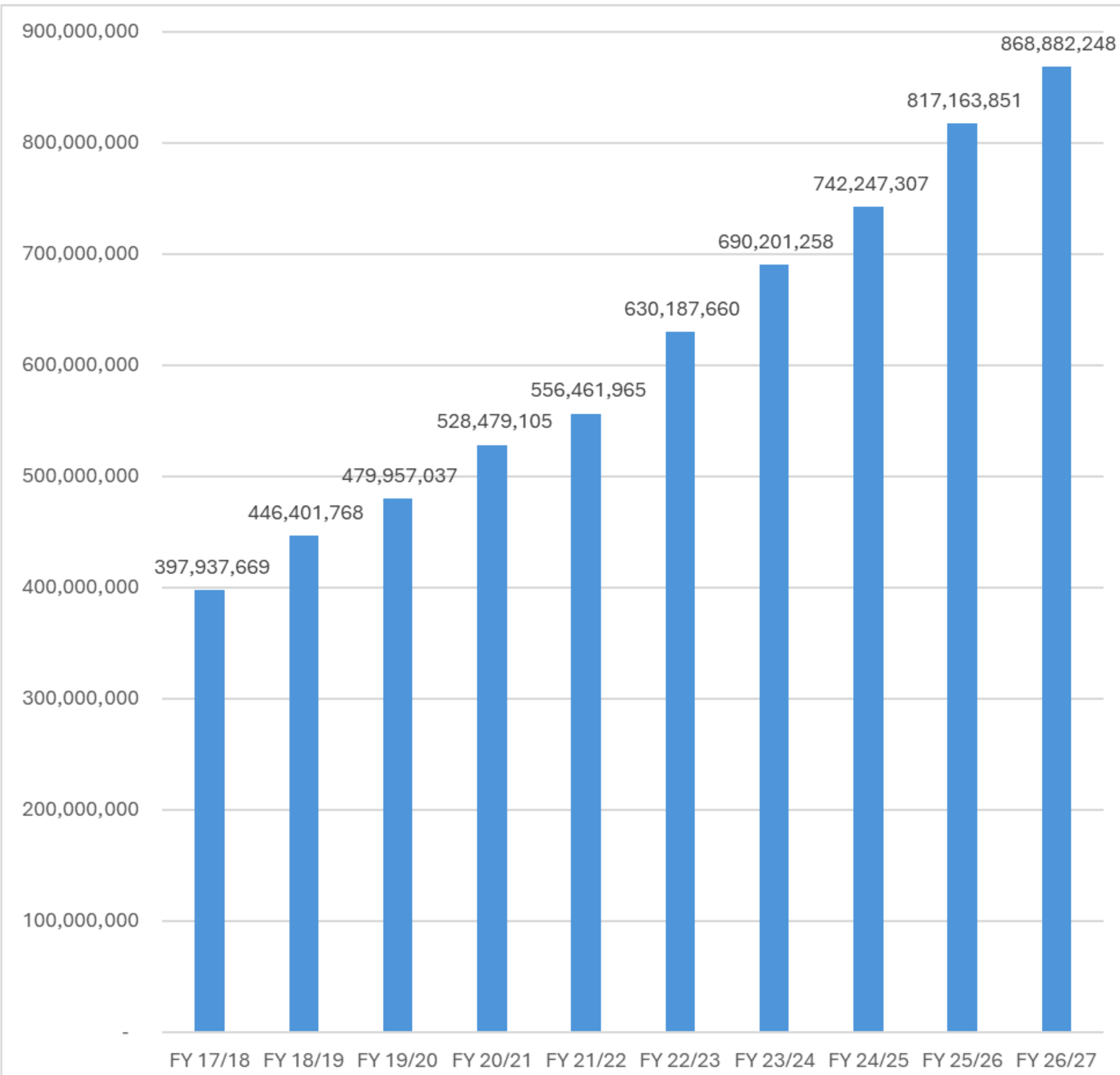
CITY POPULATION



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	1,157,206	
	PERMITS & FEES	40,000	
	INTERGOVERNMENTAL	1,675,537	
	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	12,107,053	
		==============	
	DISASTER FUND - 101		
	BALANCE FORWARD	0	
	INTERGOVERNMENTAL	0	
	MISCELLANEOUS	0	

	DISASTER FUND	0	
		==============	
	BUILDING PERMIT FUND - 102		
	BALANCE FORWARD	80,000	
	CHARGES FOR SERVICES	392,000	
	MISCELLANEOUS	65,000	
	TRANSFERS	0	

	BUILDING PERMIT FUND	537,000	
		==============	

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	1,786,097	
	GRANTS	738,000	

	CAPITAL PROJECTS FUND	3,032,097	
		==============	
	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	497,745	
	CHARGES FOR SERVICES	17,963,885	
	INVESTMENT INCOME	160,000	
	MISCELLANEOUS	105,200	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	100,000	

	ELECTRIC FUND	19,996,669	
		==============	
	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	4,518,185	
	INVESTMENT INCOME	25,000	
	MISCELLANEOUS	28,500	
	OTHER FINANCING SOURCES	4,000,000	
	TRANSFERS	0	

	WASTEWATER FUND	11,266,685	
		==============	

CITY OF GREEN COVE SPRINGS

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	0	
	INVESTMENT INCOME	0	
	MISCELLANEOUS	0	
	OTHER FINANCING SOURCES	0	
	TRANSFERS	0	

	RECLAIMED WATER	0	
		==============	
	SELF INSURANCE - 408		
	BALANCE FORWARD	0	
	CHARGES FOR SERVICES	0	
	INVESTMENT INCOME	0	
	MISCELLANEOUS INCOME	0	

	SELF INSURANCE	0	
		==============	
	INFORMATION TECHNOLOGY - 409		
	BALANCE FORWARD	0	
	CHARGES FOR SERVICES	1,020,676	
	INVESTMENT INCOME	0	

	INFORMATION TECHNOLOGY	1,020,676	
		==============	
	TOTAL - BEG. BAL. & REVENUE	57,560,574	

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	GENERAL FUND - 001		
	CITY COUNCIL	78,475	
	CITY CLERK	285,768	
	CITY MANAGER	493,348	
	HUMAN RESOURCES	383,110	
	FINANCE	546,993	
	INFORMATION TECHNOLOGY	0	
	GENERAL SERVICES	541,240	
	CITY ATTORNEY	160,772	

	TOTAL - GG	2,489,706	
		==============	
	CODE ENFORCEMENT	119,162	
	POLICE	5,578,849	

	TOTAL - PS	5,698,011	
		==============	
	PUBLIC WORKS	859,751	
	EQUIPMENT MAINTENANCE	283,510	
	RIGHT-OF-WAY MAINTENANCE	631,000	

	TOTAL TRANSPORTATION	1,774,261	
		==============	
	DEVELOPMENT SERVICE	337,557	

	TOTAL - EE	337,557	
		==============	
	AUGUSTA SAVAGE ARTS & COMM	166,663	
	PARKS	574,300	
	PARKS & REC. PROGRAMMING	66,000	

	TOTAL - CR	806,962	
		==============	

	GENERAL FUND - EXPENDITURES	11,106,497	

	TOTAL GENERAL FUND	11,106,497	

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	DISASTER FUND - 101		
	EXPENDITURE	0	

	TOTAL - DISASTER FUND - PS	0	
		==============	
	BUILDING PERMIT FUND - 102		
	EXPENDITURES	536,074	

	TOTAL - BUILDING PERMITS - EE	536,074	
		==============	
	SPECIAL LAW ENFORC. FUND - 104		
	EXPENDITURES	0	

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

	TOTAL - CRA	157,451	
		==============	
	CAPITAL PROJECTS - 108		
	EXPENDITURES	1,290,500	

	TOTAL CAPITAL PROJECTS	1,290,500	
		==============	
	SPRING PARK CAP FUND - 310		
	EXPENDITURES	81,190	

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

**SCHEDULE B - APPROPRIATED
EXPENDITURES & RESERVES**

ACCOUNT NO.	DESCRIPTION		
	ELECTRIC UTILITIES - 401		
	EXPENDITURES	14,055,746	
	DEBT SERVICE	853,632	
	CAPITAL OUTLAY	2,390,676	
	TRANSFER OUT	1,926,996	

	TOTAL EXPENDITURES	19,227,050	

	TOTAL ELECTRIC - PE	19,227,050	
		==============	
	WATER - 402		
	EXPENDITURES	1,894,735	
	DEBT SERVICE	236,881	
	CAPITAL OUTLAY	2,355,000	
	TRANSFER OUT	456,489	

	TOTAL EXPENDITURES	4,943,105	

	TOTAL WATER - PE	4,943,105	
		==============	
	WASTEWATER - 403		
	EXPENDITURES	2,779,662	
	DEBT SERVICE	873,556	
	CAPITAL OUTLAY	6,845,000	
	TRANSFER OUT	614,568	

	TOTAL EXPENDITURES	11,112,786	

	TOTAL WASTEWATER - PE	11,112,786	
		==============	
	SOLID WASTE - 404		
	EXPENDITURES	771,245	
	DEBT SERVICE	98,011	
	CAPITAL OUTLAY	0	
	TRANSFER OUT	178,947	

	TOTAL EXPENDITURES	1,048,203	

	TOTAL SOLID WASTE - PE	1,048,203	
		==============	

SCHEDULE B - APPROPRIATED EXPENDITURES & RESERVES

ACCOUNT NO.	DESCRIPTION		
	CUSTOMER SERVICE - 405		
	EXPENDITURES	774,217	
	DEBT SERVICE	7,160	
	CAPITAL OUTLAY	0	
	TRANSFER OUT	0	
	TOTAL EXPENDITURES	781,377	
	TOTAL CUSTOMER SERVICE - PE	781,377	
	STORMWATER - 406		
	EXPENDITURES	387,299	
	DEBT SERVICE	848,047	
	CAPITAL OUTLAY	850,000	
	TRANSFER OUT	0	
	TOTAL EXPENDITURES	2,085,346	
	TOTAL STORMWATER - PE	2,085,346	
	SELF INSURANCE - 408		
	EXPENDITURES	0	
	TOTAL EXPENDITURES	0	
	TOTAL SELF INSURANCE	0	
	INFORMATION TECHNOLOGY - 409		
	EXPENDITURES	1,016,545	
	TOTAL INFORMATION TECHNOLOGY	1,016,545	
	TOTAL EXPENDITRUES & RESERVES	53,386,124	

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	75,000
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	1,290,500-
		==============
	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

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED
401-3031-5006521	Rookery Subdivision Project	987,358
401-3031-5006522	ROOKERY TRANSFORMERS	182,481
401-3031-5006555	OAK STREET RECONDUCTOR PROJECT	284,355

	TOTAL ELECTRIC - PE	2,390,676-
		==============
	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	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	5,600,000

	TOTAL WASTEWATER	6,845,000-
		==============
	SOLID WASTE - 404	

	TOTAL SOLID WASTE	0
		==============
	CUSTOMER SERVICE - 405	

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

	TOTAL STORMWATER	850,000-
		==============

CITY OF GREEN COVE SPRINGS

SCHEDULE C
CAPITAL OUTLAY

ACCOUNT NO.	DESCRIPTION	2027 BUDGET APPROVED	
	TOTAL CAPITAL OUTLAY	13,920,229-	
		==============	

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	1,283,333	1,538,213
001-3832105	TRANSFER F/WATER	120,000	120,000	120,000	110,000	257,577
001-3832106	TRANS F/WWATER	200,000	200,000	200,000	183,333	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	1,576,667	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	828,801	0
	CUSTOMER SERVICE - 405	728,627	904,147	904,147	828,801	904,147
	STORMWATER - 406	0	0	0	0	0
407-3832101	TRANSFERS IN FROM WASTEWATER	203,286	1,671,714	0	0	0
	RECLAIMED WATER - 407	203,286	1,671,714	0	0	0
	TOTAL - TRANSFERS IN	3,026,819	4,174,750	2,865,889	2,647,210	3,358,191

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	356,384	388,783
401-3031-5009994	TRANSFER TO GENERAL FUND	1,486,000	870,000	1,400,000	1,283,333	1,538,213
	ELECTRIC UTILITIES - 401	1,796,396	1,258,783	1,788,783	1,639,718	1,926,996
402-3033-5009993	CUSTOMER SVC ALLOCATION	160,633	198,912	198,912	182,336	198,912
402-3033-5009994	TRANSFER TO GENERAL FUND	120,000	120,000	120,000	110,000	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	292,336	456,489
403-3035-5009993	CUSTOMER SVC ALLOCATION	181,856	226,037	226,037	207,201	226,037
403-3035-5009994	TRANSFER TO GENERAL FUND	200,000	200,000	200,000	183,333	388,531
403-3035-5009998	TRANSFERS TO RECLAIMED WATER FUND	203,286	1,671,714	0	0	0
	WASTEWATER - 403	585,142	2,097,751	426,037	390,534	614,568
404-3034-5009993	CUSTOMER SVC ALLOCATION	75,743	90,415	90,415	82,880	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	82,880	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	2,647,210	3,358,190

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.

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	4,122,089	4,330,266
	TOTAL AD VALOREM TAXES	3,133,059	3,800,530	4,132,827	4,122,089	4,330,266
	OTHER TAXES					
001-3122100	6% GAS TAX CNTY OPT (R-G)	235,994	241,840	234,691	187,993	240,000
001-3122110	GAS TAX LOCAL OPT 5 CENTS (R-G)	120,186	109,311	120,467	96,402	0
001-3125210	POLICE STATE CONTRIBUTION	179,306	194,880	0	0	0
001-3130000	FRANCHISE FEES	213,447	56,530	50,000	72,305	50,000
001-3132200	COMMUNICATIONS SVCS TAX	599,011	646,953	657,747	537,740	647,206
001-3141000	UTILITY TAX-WATER	148,937	175,181	165,000	164,550	165,000
001-3149000	UTILITY TAX-OTHER	52,965	50,925	55,000	80,482	55,000
	TOTAL OTHER TAXES	1,549,847	1,475,619	1,282,905	1,139,473	1,157,206
	TOTAL AD VALOREM & OTHER TAXES	4,682,906	5,276,149	5,415,732	5,261,561	5,487,472
	PERMITS AND FEES					
001-3211000	BUSINESS TAX	19,485	59,043	40,000	29,786	40,000
001-3243100	IMPACT FEE - MOBILITY FEE	22,975	208,152	300,000	257,911	0
001-3243200	IMPACT FEE-PARK FEE	0	21,600	40,000	65,600	0
001-3243300	IMPACT FEE-REGIONAL PARK FEE	0	21,600	40,000	65,600	0
	TOTAL PERMITS AND FEES	42,460	310,395	420,000	418,897	40,000
	INTERGOVERNMENTAL					
001-3124001	INTERLOCAL-SCHOOL BOARD	426,612	220,012	223,236	204,730	224,398
001-3126000	FL 7TH CENT SURTAX (R-S)	1,667,874	1,740,213	1,579,690	1,329,415	0
001-3311000	GRANTS	17,706	311,000	2,521,940	162,415	0
001-3312000	GRANTS - PUBLIC SAFETY	0	0	0	3,134	96,940
001-3351200	STATE REVENUE SHARING	459,346	480,735	501,318	375,479	478,767
001-3351400	MOBILE HOME LICENSING	1,684	1,955	1,600	1,481	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	584,809	718,505
001-3351900	ARPA REVENUE	2,246,837	0	0	0	0
001-3354100	MUNICIPAL FUEL REBATE	9,139	11,948	10,000	8,585	10,000
001-3423111	DOT-SIGNAL MAINTENANCE	39,840	41,007	42,244	42,244	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	41,900	41,900
001-3439100	DOT STREET LIGHTING	81,948	43,909	45,226	45,226	46,583
001-3439110	TREE MITIGATION	3,407	0	3,407	635	0
001-3472910	FEMA REVENUE	61,910	0	0	0	0

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	4,275	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	2,810,226	1,675,537
	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	77,974	72,000
001-3414000	CERTIFICATION & COPYING	1,674	1,838	1,500	1,721	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	61,883	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	2,666	3,000
001-3699240	COUNTY IMPACT FEE COLLECTION	0	845	0	13,380	13,000
001-3724100	PARK RESERVATION FEES	26,075	27,717	25,000	25,671	25,000
001-3820000	COST RECOVERIES-WATER	157,448	157,448	241,342	221,230	241,342
001-3821000	COST RECOVERIES-WASTEWATR	239,521	239,521	303,303	278,028	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	64,167	70,000
001-3832120	COST RECOVERIES-ELECTRIC	425,491	425,491	494,621	453,403	494,621
	TOTAL CHARGES FOR SERVICES	1,250,920	1,189,225	1,528,035	1,364,643	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	38,515	20,000
001-3511010	RED LIGHT CAMERA REVENUE	678,375	752,361	813,902	585,530	813,902
001-3513000	POLICE EDUCATION	8,826	5,864	8,000	5,674	8,000
001-3540000	PARKING FINES	327	924	500	341	500
	TOTAL FINES AND FORFEITURES	755,739	815,153	862,402	641,910	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	129,259	100,000
	TOTAL INVESTMENT INCOME	125,052	94,590	53,000	129,892	103,000
	MISCELLANEOUS					
001-3472902	SPEC EVENT-OUTSIDE CONTRIBUTION	0	0	0	530	0
001-2021-3512100	COMMUNITY AFFAIRS REVENUE	1,245	480	0	1,300	0
001-3651000	SALE OF SURPLUS	21,067	29,389	38,700	23,857	38,700

BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50030)

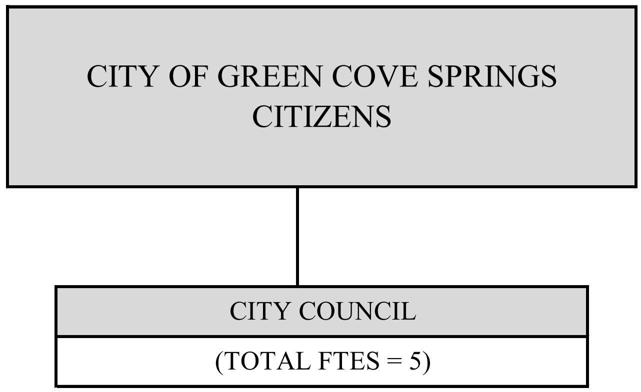
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL FY2026	2027 BUDGET APPROVED
001-3693000	INSURANCE SETTLEMENT RECOVERY	0	93,632	0	10,959	0
001-3699200	MISCELLANEOUS INCOME	24,804	311,296	1,000	4,027	1,000
001-3699300	FIRE TRUCK PROJECT	145	0	0	160	0
001-3640000	SALE OF FIXED ASSETS	14,216	0	0	0	0
	TOTAL MISCELLANEOUS	61,476	434,797	39,700	40,833	39,700
	OTHER FINANCING SOURCES					
001-3832010	OTHER FINANCING SOURCES - FINANCING	404,650	0	0	347,349	125,053
	TOTAL OTHER FINANCING SOURCES	404,650	0	0	347,349	125,053
	TRANSFERS					
001-3832103	TRANSFER F/ELECTRIC	1,486,000	870,000	1,400,000	1,283,333	1,538,213
001-3832105	TRANSFER F/WATER	120,000	120,000	120,000	110,000	257,577
001-3832106	TRANS F/WWATER	200,000	200,000	200,000	183,333	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	1,576,667	2,272,854
	TOTAL BEG. BALANCE & REVENUES	15,831,722	12,986,508	15,721,301	12,591,978	12,107,053

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	64,934	78,475
	CITY CLERK -1211 - GG	211,838	223,009	228,385	177,463	285,768
	CITY MANAGER - 1212 - GG	477,614	476,462	513,737	345,009	493,348
	HUMAN RESOURCES - 1213 - GG	505,591	496,242	514,711	412,939	383,110
	FINANCE - 1313 - GG	515,146	553,288	615,550	361,965	546,993
	INFORMATION TECHNOLOGY-1314-GG	453,383	465,932	0	0	0
	GENERAL SERVICES - 1319 -GG	563,517	591,147	616,274	965,743	541,240
	CITY ATTORNEY - 1414 - GG	207,589	180,245	184,407	101,758	160,772
	TOTAL - GENERAL GOV SVC	2,997,660	3,050,350	2,742,303	2,429,812	2,489,706
	CODE ENFORC - 1517 - PS	87,388	82,014	113,061	92,835	119,162
	POLICE DEPARTMENT - PS	5,677,696	5,685,097	5,682,466	4,955,269	5,578,849
	TOTAL - PUBLIC SAFETY	5,765,085	5,767,111	5,795,527	5,048,104	5,698,011
	PUBLIC WORKS - 3052 - T	5,243,327	863,480	1,536,886	847,915	859,751
	RIGHT OF WAY - 3053 - T	644,760	619,441	581,173	568,722	631,000
	EQUIPMENT MAINT - 3090 -T	258,072	266,014	292,780	252,851	283,510
	TOTAL - TRANSPORTATION	6,146,159	1,748,935	2,410,839	1,669,488	1,774,261
	DEVELOPMENT SRV - 1515 - PE	397,867	545,063	257,264	187,974	337,557
	TOTAL PHYSICAL ENVIRONMENT	397,867	545,063	257,264	187,974	337,557
	AUGUSTA SAVAGE CNT - 1214 - CR	200,641	555,012	1,151,047	398,886	166,663
	PARKS - 3072 - CR	976,486	871,080	2,845,187	572,662	574,300
	PARKS & REC PROG - 3073 - CR	86,300	65,550	84,000	44,766	66,000
	TOTAL - CULTURE & RECREATION	1,263,428	1,491,642	4,080,234	1,016,315	806,962
	INTERFUND TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	16,570,198	12,603,102	15,286,167	10,351,692	11,106,497
001-2420000	FUND BAL - ENDING UNASSIGNED	0	0	435,130	0	0
	ENDING CASH	738,476-	383,406	4	2,240,286	1,000,556

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.

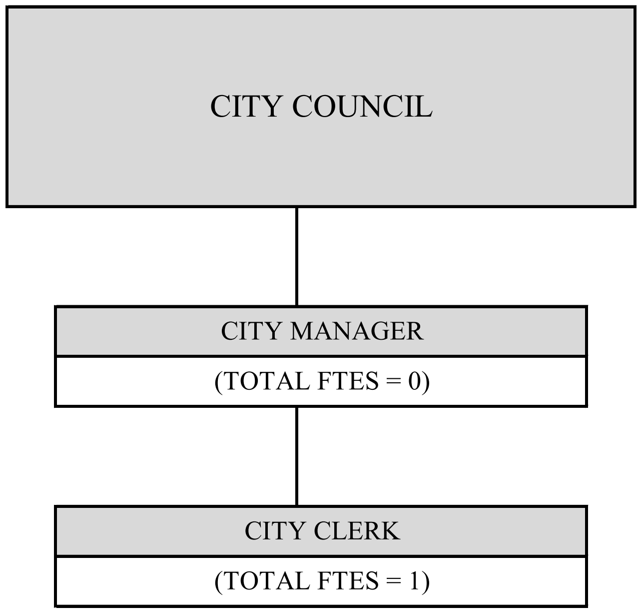
EXPENDITURES	Actual FY 23/24	Actual FY 24/25	Approved FY 25/26	Approved FY 26/27
City Council				
Personal Services	53,263	48,875	46,338	53,689
Operating Expenditures	9,718	15,150	22,901	24,786
Capital Outlay				
Totals	$ 62,981	$ 64,025	$ 69,239	$ 78,475
Grand Total	**$ 62,981**	**$ 64,025**	**$ 69,239**	**$ 78,475**

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	78,475
Grand Total	**$ 62,981**	**$ 64,025**	**$ 69,239**	**$ 78,475**

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	28,600	31,200
001-1111-5002100	FICA	2,254	2,249	2,387	2,131	2,387
001-1111-5002200	RETIREMENT	18,191	14,659	11,731	13,202	18,308
001-1111-5002230	NATIONWIDE RETIREMENT	0	0	0	4,843	0
001-1111-5002300	LIFE/HEALTH INSURANCE	1,719	1,163	908	491	1,014
001-1111-5002400	WORKERS COMPENSATION	99	104	112	53	780
	TOTAL PERSONAL SERVICES	53,263	48,875	46,338	49,319	53,689
	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	4,684	9,149
001-1111-5005100	OFFICE SUPPLIES	0	0	97	0	100
001-1111-5005200	OPERATING SUPPLIES	2,713	3,075	2,500	2,630	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	2,600	5,525
001-1111-5005600	IT ALLOCATION	0	0	6,604	3,302	3,812
	TOTAL OPERATING EXPENSES	9,718	15,150	22,901	15,616	24,786
	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	64,934	78,475

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
City Clerk				
Personal Services	144,256	152,920	147,592	146,920
Operating Expenditures	67,583	70,089	80,793	138,848
Capital Outlay				
Totals	211,839	223,009	228,385	285,768
Grand Total	**$ 211,839**	**$ 223,009**	**$ 228,385**	**$ 285,768**

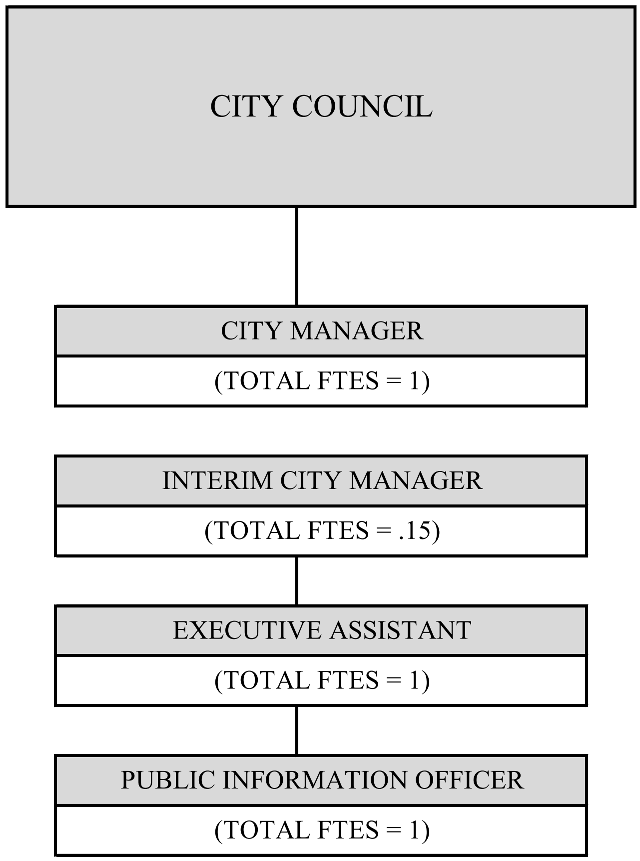
FUNDING SOURCES	Actual FY 23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	211,839	223,009	228,385	285,768
Grand Total	**$ 211,839**	**$ 223,009**	**$ 228,385**	**$ 285,768**

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	78,853	86,480
001-1211-5002100	FICA	5,520	5,918	6,625	5,494	6,616
001-1211-5002200	RETIREMENT	27,374	28,665	28,787	25,465	28,746
001-1211-5002300	LIFE/HEALTH INSURANCE	31,829	32,879	25,313	26,440	24,963
001-1211-5002400	WORKERS COMPENSATION	233	243	262	123	115
	TOTAL PERSONAL SERVICES	144,256	152,920	147,592	136,375	146,920
	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	5,314	25,810
001-1211-5004000	TRAVEL & PER DIEM	1,655	2,356	2,400	1,650	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	19	0
001-1211-5005200	OPERATING SUPPLIES	1,001	2,209	1,400	1,380	1,100
001-1211-5005205	ARCHIVES ROOM	0	0	0	0	3,000
001-1211-5005400	BOOKS, PUB, SUB & MEMBERS	380	415	415	315	415
001-1211-5005403	EAP PROGRAM	0	40	40	40	45
001-1211-5005410	PROFESSIONAL DEVELOPMENT	4,055	1,350	825	400	4,900
001-1211-5005600	IT ALLOCATION	0	0	63,617	31,809	101,178
	TOTAL OPERATING EXPENSES	67,583	70,089	80,793	41,046	138,848
	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	177,463	285,768

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
<u>City Manager</u>				
Personal Services	440,128	453,381	464,180	449,591
Operating Expenditures	37,486	23,081	49,557	43,757
Capital Outlay				
Totals	$ 477,614	$ 476,462	$ 513,737	$ 493,348
Grand Total	**$ 477,614**	**$ 476,462**	**$ 513,737**	**$ 493,348**

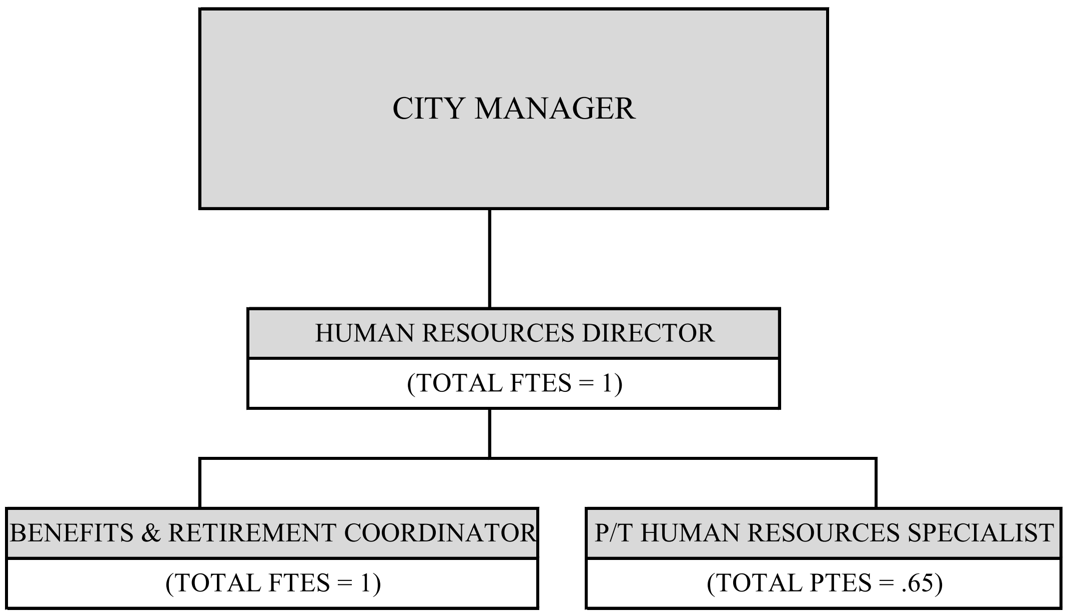
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	477,614	476,462	513,737	493,348
Grand Total	**$ 477,614**	**$ 476,462**	**$ 513,737**	**$ 493,348**

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	242,111	330,372
001-1212-5001400	OVERTIME	6,663	1,351	5,150	1,239	950
001-1212-5002100	FICA	22,006	23,790	25,798	14,596	25,346
001-1212-5002200	RETIREMENT	16,594	20,036	20,580	18,202	19,394
001-1212-5002230	MANAGER'S OFFICE - RETIREMENT-	26,799	27,979	28,581	10,688	27,411
001-1212-5002300	LIFE/HEALTH INSURANCE	66,386	51,619	50,981	37,004	45,065
001-1212-5002400	WORKERS COMPENSATION	897	936	1,008	474	1,053
	TOTAL PERSONAL SERVICES	440,128	453,381	464,180	324,314	449,591
	OPERATING EXPENSES					
001-1212-5003100	PROFESSIONAL SERVICES	2,482	415	1,200	331	2,500
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	557	1,000
001-1212-5005230	VEHICLE FUEL	0	0	0	929	0
001-1212-5005400	BOOKS, PUB, SUBSCRIPTIONS	2,669	1,325	2,400	180	1,665
001-1212-5005401	WELLNESS MEMBERSHIP	0	300	240	120	240
001-1212-5005403	EAP PROGRAM	352	81	86	81	86
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	32,311
	TOTAL OPERATING EXPENSES	37,486	23,081	49,557	20,694	43,757
	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	345,009	493,348

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	257,049
Operating Expenditures	116,622	104,325	95,387	126,061
Capital Outlay				
Totals	$ 505,592	$ 496,242	$ 514,711	$ 383,110
Grand Total	**$ 505,592**	**$ 496,242**	**$ 514,711**	**$ 383,110**

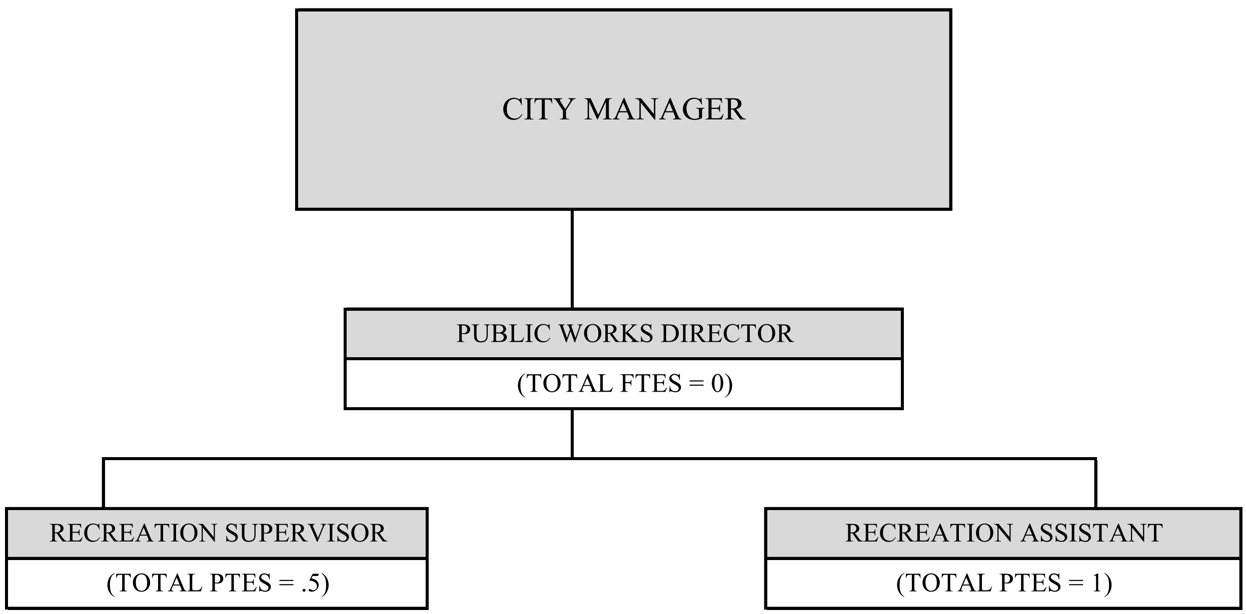
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	505,592	496,242	514,711	383,110
Grand Total	**$ 505,592**	**$ 496,242**	**$ 514,711**	**$ 383,110**

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	214,940	146,129
001-1213-5001300	SALARIES-PART TIME	55,939	34,951	33,490	30,548	35,651
001-1213-5001400	OVERTIME	0	90	515	644	0
001-1213-5002100	FICA	21,191	20,405	22,399	18,274	13,906
001-1213-5002200	RETIREMENT	62,863	62,166	64,861	51,752	25,251
001-1213-5002300	LIFE/HEALTH INSURANCE	26,876	39,996	38,587	43,156	35,871
001-1213-5002400	WORKERS COMPENSATION	599	624	672	316	241
	TOTAL PERSONAL SERVICES	388,970	391,917	419,324	359,631	257,049
	OPERATING EXPENSES					
001-1213-5003100	PROFESSIONAL SERVICES	36,247	24,280	5,000	8,711	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	77,502
001-1213-5003421	TEMPORARY LABOR	18,763	19,789	10	0	0
001-1213-5004000	TRAVEL & PER DIEM	1,172	615	1,500	789	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	195	200
001-1213-5005100	OFFICE SUPPLIES	0	58	500	308	500
001-1213-5005200	OPERATING SUPPLIES	37,798	9,016	5,000	4,612	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	225
001-1213-5005410	PROFESSIONAL DEVELOPMENT	650	1,315	1,500	160	1,500
001-1213-5005600	IT ALLOCATION	0	0	40,784	20,392	17,874
	TOTAL OPERATING EXPENSES	116,622	104,325	95,387	53,308	126,061
	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	412,939	383,110

AUGUSTA SAVAGE ARTS & COMMUNITY CENTER
(001-1214)



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
Augusta Savage Arts & Community Center				
Personal Services	65,973	73,272	70,997	69,545
Operating Expenditures	68,906	308,594	100,050	97,118
Capital Outlay	65,762	173,146	980,000	0
Totals	$ 200,641	$ 555,012	$ 1,151,047	$ 166,663
Grand Total	**$ 200,641**	**$ 555,012**	**$ 1,151,047**	**$ 166,663**

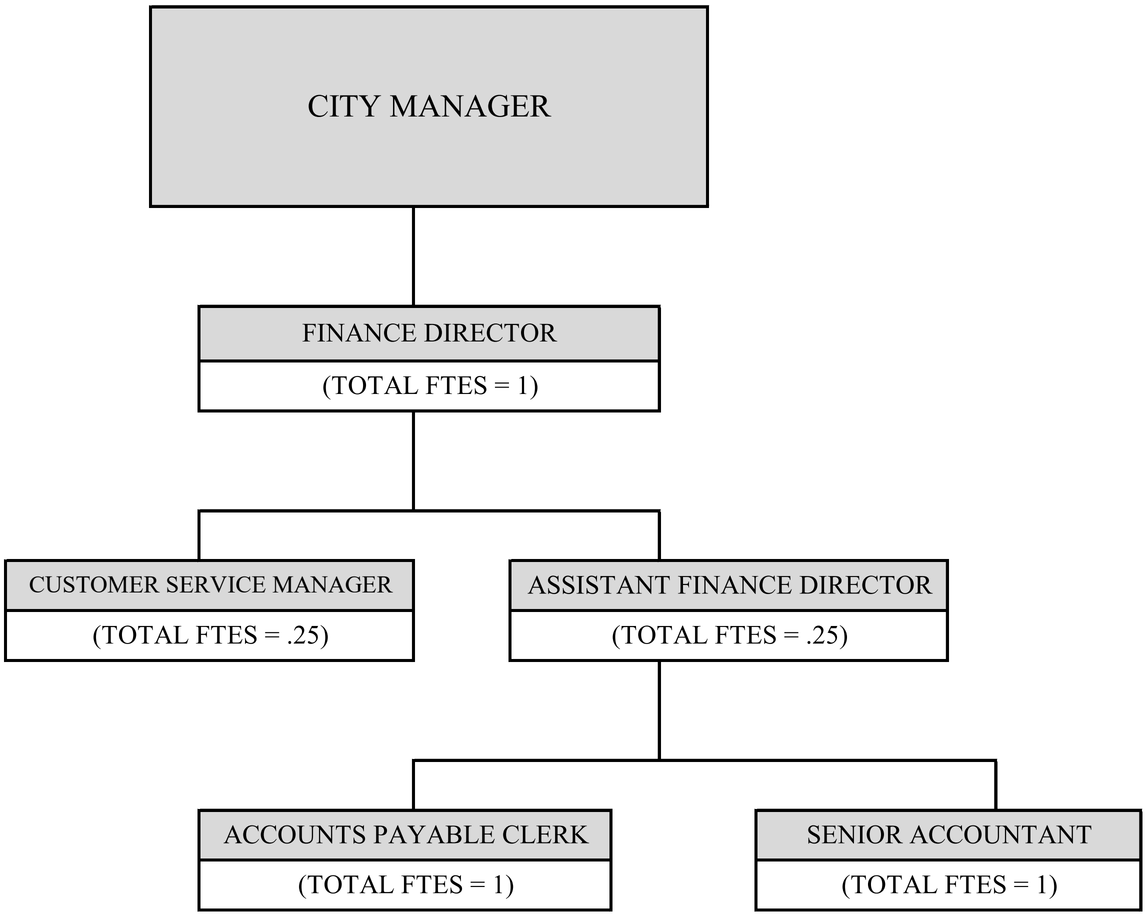
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	134,879	381,866	171,047	166,663
Surtax	65,762	173,146		
Grant - FRDAP			180,000	
Grant - CDBG			800,000	
Grand Total	**$ 200,641**	**$ 555,012**	**$ 1,151,047**	**$ 166,663**

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	52,880	55,636
001-1214-5002100	FICA	3,953	4,206	4,157	4,045	4,256
001-1214-5002200	RETIREMENT	7,252	10,862	9,026	8,795	7,806
001-1214-5002400	WORKERS COMPENSATION	3,090	3,224	3,472	1,634	1,847
	TOTAL PERSONAL SERVICES	65,973	73,272	70,997	67,353	69,545
	OPERATING EXPENSES					
001-1214-5003100	PROFESSIONAL SERVICES	222	0	0	0	10,000
001-1214-5004312	UTILITIES	32,219	35,835	29,000	37,124	38,000
001-1214-5004330	UTILITIES - STORMWATER	0	5,567	3,684	3,377	3,684
001-1214-5004500	INSURANCE	18,325	20,022	21,283	17,284	13,777
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	6,037	7,000
001-1214-5004644	A. SAVAGE OP/MTCE	5,003	4,495	5,000	4,558	5,000
001-1214-5004645	AMI KIDS - OP/MTCE	2,974	2,902	5,000	1,814	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	3,806	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	3,670	4,000
001-1214-5005600	IT ALLOCATION	0	0	19,083	9,542	4,657
	TOTAL OPERATING EXPENSES	68,906	308,594	100,050	92,862	97,118
	CAPITAL OUTLAY					
001-1214-5006326	IMPROVEMENTS	65,762	173,146	980,000	238,671	0
	TOTAL CAPITAL OUTLAY	65,762	173,146	980,000	238,671	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	200,641	555,012	1,151,047	398,886	166,663

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	437,441
Operating Expenditures	188,028	129,067	155,202	109,552
Capital Outlay				
Grants & Aids				
Totals	$ 515,146	$ 551,534	$ 615,550	$ 546,993
Grand Total	**$ 515,146**	**$ 551,534**	**$ 615,550**	**$ 546,993**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	515,146	551,534	615,550	546,993
Depreciation Reserve	0	0	0	0
Grand Total	**$ 515,146**	**$ 551,534**	**$ 615,550**	**$ 546,993**

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	191,783	296,178
001-1313-5001400	OVERTIME	2,167	94	1,545	5	0
001-1313-5002100	FICA	16,127	21,073	24,064	14,236	22,658
001-1313-5002200	RETIREMENT	45,647	66,177	72,821	35,507	65,222
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	35,591	52,990
001-1313-5002400	WORKERS COMPENSATION	765	798	859	404	393
	TOTAL PERSONAL SERVICES	327,118	422,467	460,348	278,187	437,441
	OPERATING EXPENSES					
001-1313-5003100	PROFESSIONAL SERVICES	66,020	26,676	26,000	13,521	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	3,583	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	1,406	1,500
001-1313-5005200	OPERATING SUPPLIES	14,149	12,116	6,120	2,284	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	135
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	23,241
	TOTAL OPERATING EXPENSES	188,028	129,067	155,202	83,778	109,552
	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	361,965	546,993

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
<u>General Services</u>				
Personal Services	7,980	45,607	78,424	57,640
Operating Expenditures	555,537	445,881	437,850	383,600
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	$ 541,240
Grand Total	**$ 563,517**	**$ 591,892**	**$ 616,274**	**$ 541,240**

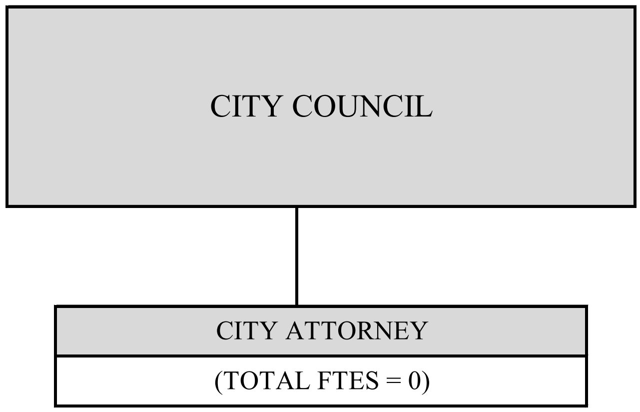
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	563,517	491,488	516,274	541,240
Grants		100,404		
Surtax			100,000	
Grand Total	**$ 563,517**	**$ 591,892**	**$ 616,274**	**$ 541,240**

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	31,560	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	33,894	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	17,432	8,700
001-1319-5003500	SPECIAL EVENTS - FOOD TRUCK FRIDAY	0	48,164	57,450	27,987	50,250
001-1319-5003525	SPECIAL EVENTS - RIVERFEST EXPENSE	10,663	35,228	40,100	37,200	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	33,624	35,000
001-1319-5004320	UTILITIES - WATER/SEWER	20,019	18,838	20,000	22,530	30,000
001-1319-5004330	STORMWATER FEES	13,525	23,513	16,356	15,439	17,200
001-1319-5004500	INSURANCE	73,915	96,535	83,730	352,439	64,730
001-1319-5004610	EQUIPMENT MAINTENANCE	6,930	4,970	15,000	150	1,000
001-1319-5004640	BUILDING MAINTENANCE	30,903	24,380	20,000	20,005	25,000
001-1319-5004900	OTHER CURRENT CHARGES	25	1,157	0	372	500
001-1319-5004910	ADVERTISING	1,342	986	0	0	0
001-1319-5005100	OFFICE SUPPLIES	1,263	75	0	122	0
001-1319-5005200	OPERATING SUPPLIES	14,764	16,068	15,000	8,243	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	74,845
	TOTAL OPERATING EXPENSES	555,537	445,881	437,850	608,491	383,600
	CAPITAL OUTLAY					
001-1319-5006220	BUILDING IMPROVEMENTS	0	100,404	100,000	323,358	0
	TOTAL CAPITAL OUTLAY	0	100,404	100,000	323,358	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	965,743	541,240

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	127,032
Operating Expenditures	71,722	33,014	35,939	33,740
Totals	$ 207,589	$ 180,246	$ 184,407	$ 160,772
Grand Total	**$ 207,589**	**$ 180,246**	**$ 184,407**	**$ 160,772**

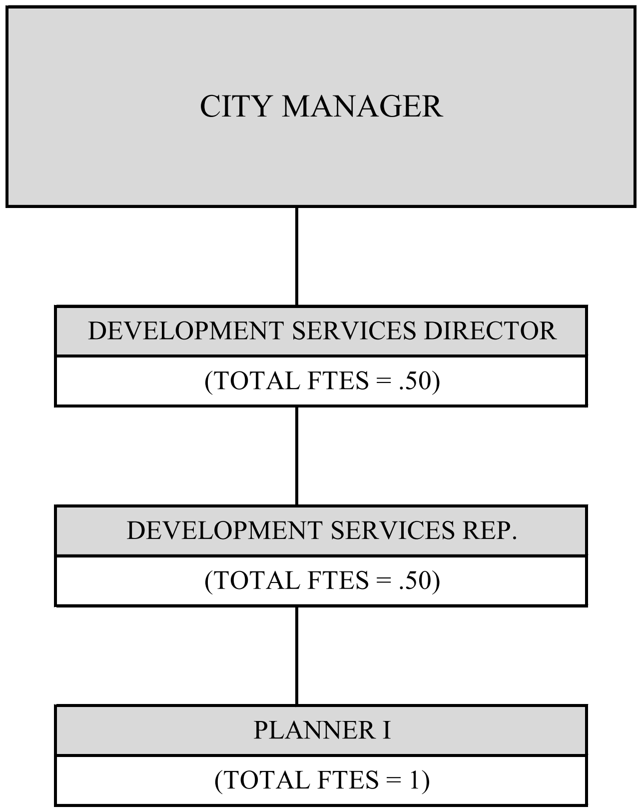
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	207,589	180,246	184,407	160,772
Grand Total	**$ 207,589**	**$ 180,246**	**$ 184,407**	**$ 160,772**

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	9,561
001-1414-5002400	WORKERS COMPENSATION	233	243	262	123	92
	TOTAL PERSONAL SERVICES	135,867	147,232	148,468	89,527	127,032
	OPERATING EXPENSES					
001-1414-5003100	PROFESSIONAL SERVICES	3,773	22,225	26,361	7,760	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	45
001-1414-5005410	PROFESSIONAL DEVELOPMENT	670	450	1,500	730	1,500
001-1414-5005600	IT ALLOCATION	0	0	2,840	1,420	995
	TOTAL OPERATING EXPENSES	71,722	33,014	35,939	12,231	33,740
	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	101,758	160,772

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	225,073
Operating Expenditures	123,167	70,858	64,870	112,484
Capital Outlay	106,534	278,052		
Totals	$ 397,866	$ 545,063	$ 257,264	$ 337,557
Grand Total	**$ 397,866**	**$ 545,063**	**$ 257,264**	**$ 337,557**

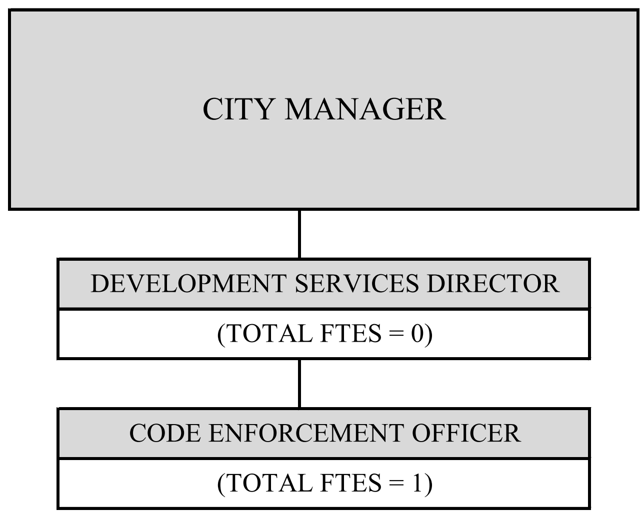
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	397,866	545,063	257,264	337,557
Grand Total	**$ 397,866**	**$ 545,063**	**$ 257,264**	**$ 337,557**

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
	DEVELOPMENT SERVICES					
	PERSONAL SERVICES					
001-1515-5001200	SALARIES	121,132	146,143	143,068	87,885	159,447
001-1515-5001400	OVERTIME	805	0	0	335	0
001-1515-5002100	FICA	9,315	11,216	10,945	6,679	12,198
001-1515-5002200	RETIREMENT	29,444	31,040	31,995	30,473	34,238
001-1515-5002300	LIFE/HEALTH INSURANCE	7,236	7,511	6,124	6,734	18,978
001-1515-5002400	WORKERS COMPENSATION	233	243	262	123	212
	TOTAL PERSONAL SERVICES	168,165	196,153	192,394	132,229	225,073
	OPERATING EXPENSES					
001-1515-5003100	PROFESSIONAL SERVICES	86,492	55,593	33,661	38,868	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	1,062	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	254	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	25
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	54,729
	TOTAL OPERATING EXPENSES	123,167	70,858	64,870	55,745	112,484
	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	187,974	337,557

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	95,979
Operating Expenditures	16,442	7,052	15,813	23,183
Capital Outlay	0	0	0	0
Totals	$ 87,389	$ 82,014	$ 113,061	$ 119,162
Grand Total	**$ 87,389**	**$ 82,014**	**$ 113,061**	**$ 119,162**

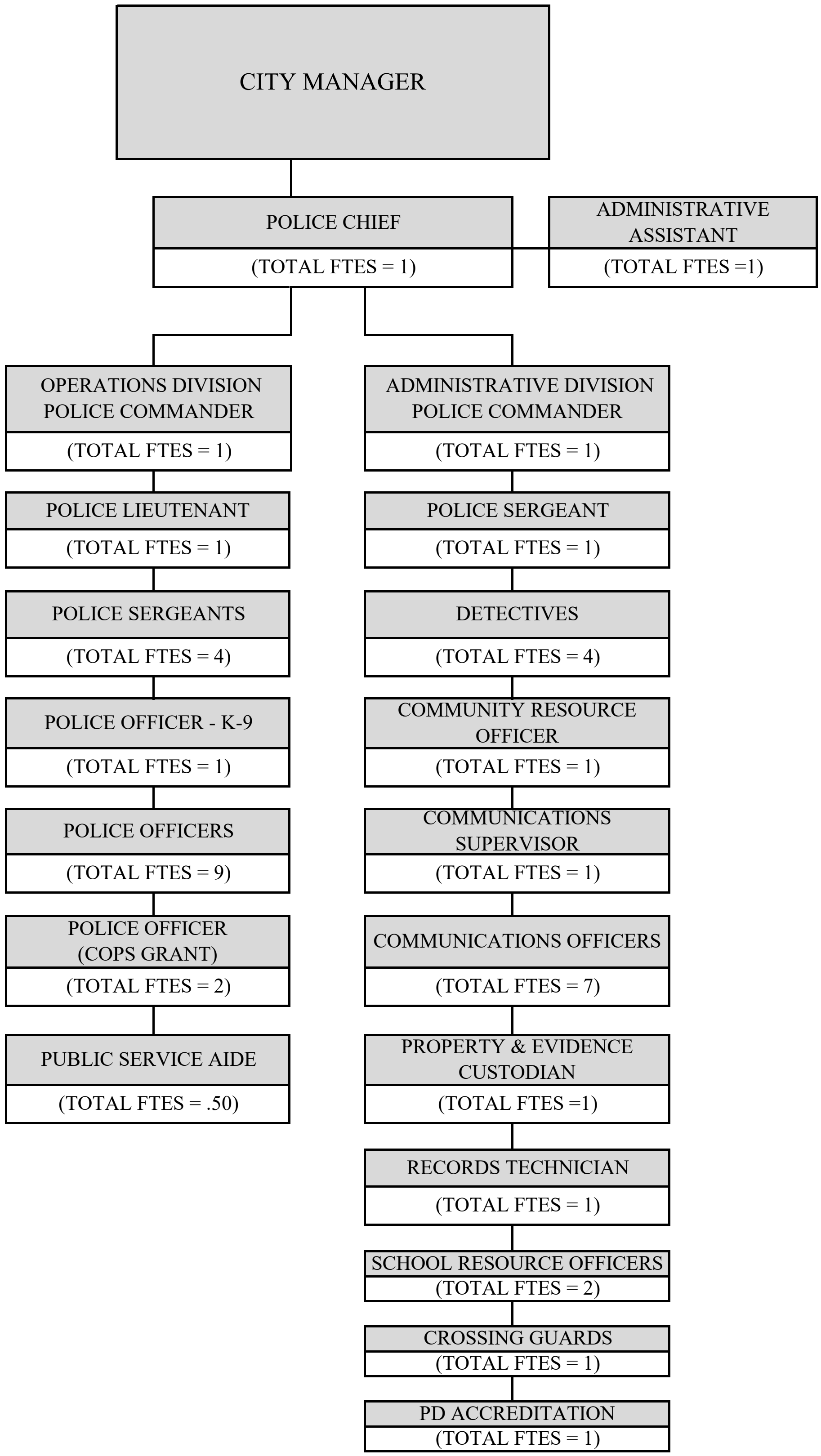
FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	87,389	82,014	113,061	119,162
Red Light Camera	0	0	0	0
Depreciation Reserve	0	0	0	0
Grand Total	**$ 87,389**	**$ 82,014**	**$ 113,061**	**$ 119,162**

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	50,648	57,139
001-1517-5002100	FICA	3,620	2,969	4,333	3,331	4,371
001-1517-5002200	RETIREMENT	6,486	6,054	7,947	7,058	8,017
001-1517-5002300	LIFE/HEALTH INSURANCE	11,428	20,267	26,456	24,746	25,024
001-1517-5002400	WORKERS COMPENSATION	1,661	1,734	1,867	878	1,428
	TOTAL PERSONAL SERVICES	70,947	74,962	97,248	86,662	95,979
	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	437
001-1517-5004620	VEHICLE MAINTENANCE	800	1,226	250	694	300
001-1517-5005100	OFFICE SUPPLIES	132	39	300	127	300
001-1517-5005200	OPERATING SUPPLIES	492	1,010	1,000	961	1,000
001-1517-5005230	VEHICLE FUEL	732	317	1,000	338	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	9,696
	TOTAL OPERATING EXPENSES	16,442	7,052	15,813	6,173	23,183
	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	92,835	119,162

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	3,237,526
Dispatch Personal Services	457,294	488,550	601,480	663,048
Civilians Perssonal Services	37,407	50,181	225,488	281,935
Operating Expenditures	936,995	932,131	1,108,095	1,136,940
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	$ 5,578,849
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**	**$ 5,578,849**

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	4,639,894
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**	**$ 5,578,849**

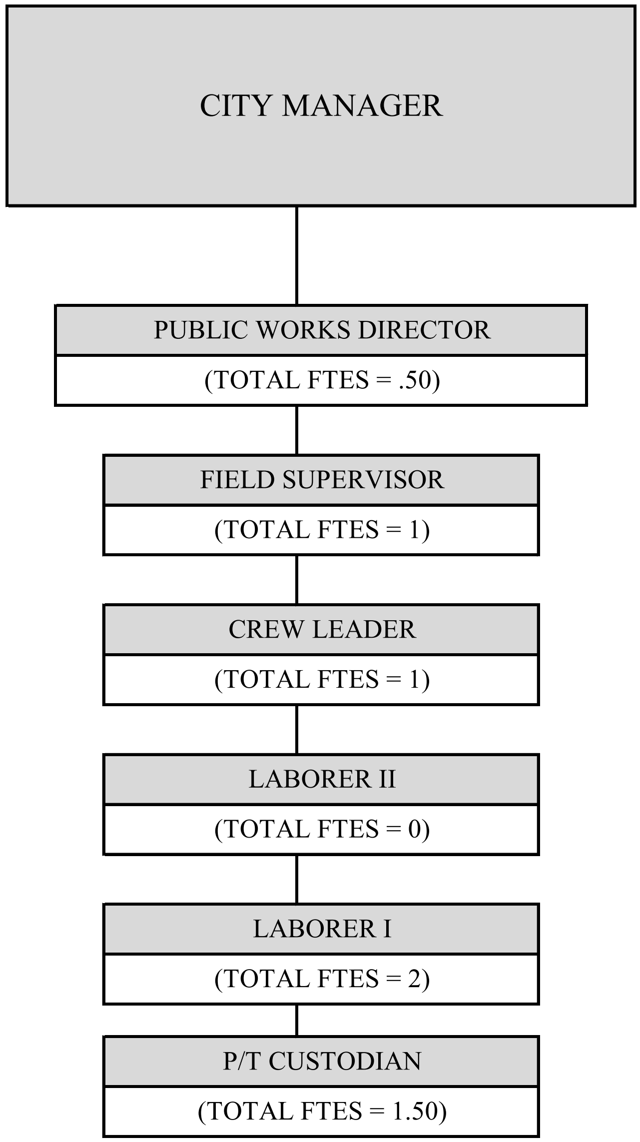
BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

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	1,659,273	1,997,062
001-2021-5001300	SALARIES-PART TIME	99,526	89,292	105,060	59,858	58,388
001-2021-5001400	OVERTIME	160,290	136,030	133,900	156,544	133,900
001-2021-5001500	INCENTIVE	33,713	28,308	23,690	19,287	23,690
001-2021-5002100	FICA	155,569	165,513	166,381	139,235	169,298
001-2021-5002200	RETIREMENT	576,252	597,769	457,997	376,582	424,663
001-2021-5002300	LIFE/HEALTH INSURANCE	396,467	451,246	379,935	321,680	360,316
001-2021-5002400	WORKERS COMPENSATION	98,338	102,318	110,173	51,845	70,209
	TOTAL - SWORN OFFICERS	3,329,015	3,522,919	3,235,034	2,784,306	3,237,526
	POLICE-DISPATCHERS					
001-2022-5001200	SALARIES	0	7,837	348,131	286,997	411,554
001-2021-5001311	SALARIES-DISPATCH	263,053	258,694	0	0	0
001-2022-5001300	SALARIES-PART TIME	0	560	72,660	48,638	50,895
001-2021-5001301	PART TIME DISPATCHER	37,003	63,125	0	0	0
001-2022-5001400	OVERTIME-DISPATCH	0	701	36,050	26,669	36,050
001-2021-5001411	OVERTIME-DISPATCH	55,284	38,847	0	0	0
001-2022-5002100	FICA	0	703	34,948	27,374	38,135
001-2021-5002111	FICA-DISPATCH	26,888	27,605	0	0	0
001-2022-5002200	RETIREMENT	0	966	54,072	34,400	61,626
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	51,567	64,174
001-2021-5002311	HEALTH INS-DISPATCH	35,273	44,531	0	0	0
001-2022-5002411	Worker's Compensation - Dispatch	0	0	0	0	614
	TOTAL - DISPATCHERS	457,294	488,550	601,480	475,645	663,048
	POLICE-CIVILIANS					
001-2023-5001200	SALARIES	0	3,614	140,948	122,361	142,441
001-2023-5001300	SALARIES-PART TIME	0	456	13,215	12,118	60,172
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	8,891	15,599
001-2023-5002200	RETIREMENT	0	760	31,012	25,757	34,132
001-2023-5002300	LIFE/HEALTH INSURANCE	0	745	27,065	26,066	26,052
001-2023-5002411	WORKER'S COMPENSATION - CIVILIANS	0	0	0	0	2,244
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	617	0
	TOTAL - CIVILIANS	37,407	50,181	225,488	196,637	281,935
	TOTAL PERSONAL SERVICES	3,823,716	4,061,650	4,062,002	3,456,588	4,182,509
	OPERATING EXPENSES					
001-2021-5003100	PROFESSIONAL SERVICES	33,560	6,293	7,500	8,348	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	52,509	54,193
001-2021-5003425	SPECIAL EVENT EXPENSES - POLICE	25,189	27,673	43,000	24,402	33,000

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	5,260	5,675
001-2021-5004100	COMMUNICATIONS	68,813	78,960	0	0	0
001-2021-5004110	POSTAGE/FREIGHT	394	828	750	451	750
001-2021-5004300	UTILITIES-ELECTRIC	30,832	36,340	36,000	37,182	37,000
001-2021-5004320	UTILITIES - WATER/SEWER	8,292	3,726	4,000	3,658	4,000
001-2021-5004330	UTILITIES - STORMWATER	0	8,267	5,484	5,027	5,484
001-2021-5004500	INSURANCE	90,105	100,462	104,650	87,180	67,740
001-2021-5004610	EQUIPMENT MAINTENANCE	1,814	3,273	5,500	4,104	6,016
001-2021-5004615	RED LIGHT CAMERA/RENT/FEE	256,412	261,178	260,000	175,346	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	27,736	37,000
001-2021-5004640	BUILDING MAINTENANCE	19,777	9,454	10,600	6,596	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	2,905	3,000
001-2021-5005200	OPERATING SUPPLIES	63,607	104,861	25,450	19,539	17,900
001-2021-5005210	OPERATING EXP FOR STATION DOG	0	22	0	0	0
001-2021-5005215	EVIDENCE	0	0	5,100	1,411	6,325
001-2021-5005216	K-9	0	0	5,100	2,587	23,000
001-2021-5005217	AMMUNITION	0	0	8,000	8,000	5,000
001-2021-5005220	UNIFORMS	45,164	24,686	32,635	24,642	58,039
001-2021-5005221	VESTS-USDOJ GRANT	165	0	0	0	0
001-2021-5005230	VEHICLE FUEL	81,951	73,330	77,299	59,430	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	1,450	1,440
001-2021-5005403	EAP	685	928	930	928	930
001-2021-5005410	PROFESSIONAL DEVELOPMENT	29,744	21,850	30,775	12,695	26,460
001-2021-5005445	COMMUNITY AFFAIRS	7,853	1,000	10,000	5,200	5,350
001-2021-5005600	IT ALLOCATION	0	0	319,330	159,665	319,518
	TOTAL OPERATING EXPENSES	936,995	932,131	1,108,095	743,157	1,136,940
	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	42,837	120,520
001-2021-5007200	INTEREST ON DEBT	19,053	28,846	0	8,629	13,827
	TOTAL DEBT SERVICE	133,060	100,930	0	51,466	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	4,955,269	5,578,849

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	451,695
Operating Expenditures	492,519	328,526	420,506	378,056
Capital Outlay	4,181,153	6,761	607,500	30,000
Totals	$ 5,243,327	$ 863,481	$ 1,536,886	$ 859,751
Transfers				
	0	0	0	0
Totals	$ -	$ -	$ -	$ -
Grand Total	**$ 5,243,327**	**$ 863,481**	**$ 1,536,886**	**$ 859,751**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	1,062,174	856,720	959,386	859,751
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**	**$ 859,751**

CITY OF GREEN COVE SPRINGS

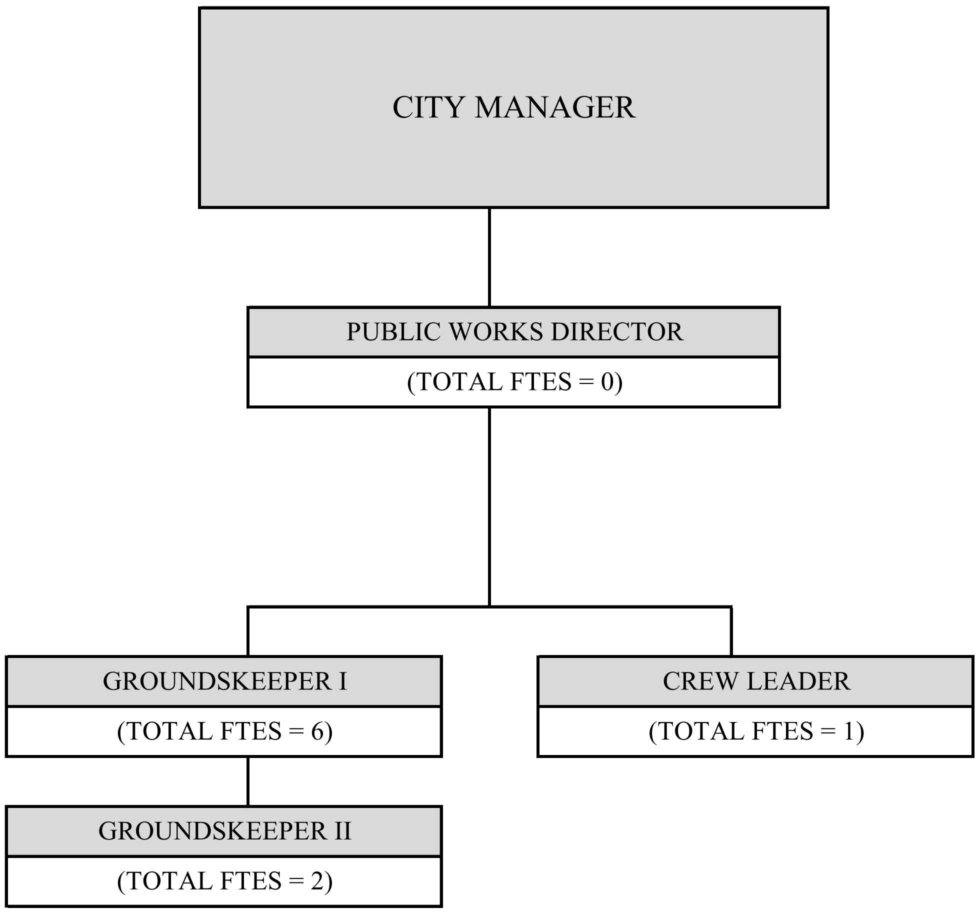
BUDGET APPROPRIATIONS - DETAIL
GENERAL FUND (RPT 50040)

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	237,203	253,469
001-3052-5001300	PUBLIC WORKS - SALARIES-PART TIME	56,385	58,418	55,917	53,590	56,867
001-3052-5001400	OVERTIME	7,007	2,868	6,386	8,981	6,000
001-3052-5002100	FICA	26,880	27,131	26,758	22,161	24,200
001-3052-5002200	RETIREMENT	48,427	48,405	49,073	41,547	42,951
001-3052-5002300	LIFE/HEALTH INSURANCE	85,205	64,536	46,086	51,365	48,659
001-3052-5002400	WORKERS COMPENSATION	33,092	34,534	37,185	17,498	19,549
	TOTAL PERSONAL SERVICES	569,655	528,194	508,880	432,344	451,695
	OPERATING EXPENSES					
001-3052-5003100	PROFESSIONAL SERVICES	3,811	3,722	7,212	1,425	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	35	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	10,543	10,000
001-3052-5004310	UTILITIES-STREET LIGHTS	114,299	113,740	99,000	118,512	115,000
001-3052-5004320	UTILITIES - WATER/SEWER	2,347	2,446	2,000	2,263	2,500
001-3052-5004330	UTILITIES - STORMWATER	0	147	84	77	84
001-3052-5004500	INSURANCE	24,180	26,420	28,083	22,807	18,178
001-3052-5004610	EQUIPMENT MAINTENANCE	16,784	3,875	10,000	6,751	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	10,598	17,500
001-3052-5004620	VEHICLE MAINTENANCE	21,456	12,356	15,000	15,689	15,500
001-3052-5004640	BUILDING MAINTENANCE	33,220	8,555	16,000	4,563	10,500
001-3052-5004910	ADVERTISING	0	0	200	0	200
001-3052-5005100	OFFICE SUPPLIES	497	373	750	927	1,000
001-3052-5005200	OPERATING SUPPLIES	106,015	77,359	40,000	35,487	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	10,363	16,000
001-3052-5005310	STREET MAINTENANCE	96,952	13,411	15,000	16,729	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	370	420
001-3052-5005403	EAP PROGRAM	266	270	257	270	275
001-3052-5005410	PROFESSIONAL DEVELOPMENT	1,011	21-	3,500	16	2,000
001-3052-5005600	IT ALLOCATION	0	0	81,876	40,938	51,899
	TOTAL OPERATING EXPENSES	492,519	328,526	420,506	360,668	378,056
	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

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	20,266	30,000
001-3052-5006495	SIDEWALK PROGRAM	684,228	6,761	45,000	8,714	0
	TOTAL CAPITAL OUTLAY	4,181,153	6,761	607,500	54,902	30,000
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	5,243,327	863,480	1,536,886	847,915	859,751

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.

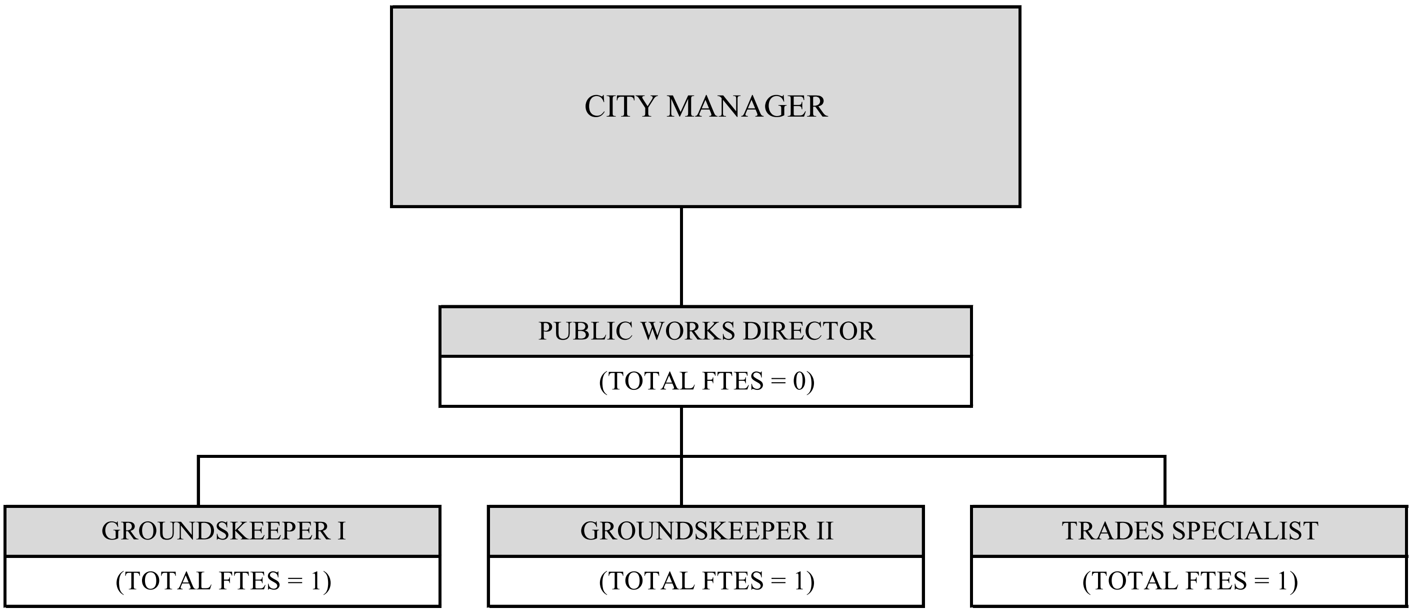
EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Right-of-Way Maintenance				
Personal Services	500,094	515,440	525,173	560,178
Operating Expenditures	36,680	35,501	35,106	40,322
Capital Outlay	107,986	68,499	20,894	14,000
Debt				16,500
Totals	$ 644,760	$ 619,440	$ 581,173	$ 631,000
Grand Total	**$ 644,760**	**$ 619,440**	**$ 581,173**	**$ 631,000**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	408,766	377,600	346,482	391,000
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**	**$ 631,000**

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	311,843	360,962
001-3053-5001400	OVERTIME	8,306	1,620	2,060	704	5,824
001-3053-5002100	FICA	24,267	23,411	24,065	22,663	28,059
001-3053-5002200	RETIREMENT	44,304	43,827	44,134	39,292	50,095
001-3053-5002230	RETIREMENT-NATIONWIDE	0	0	0	2,793	0
001-3053-5002300	LIFE/HEALTH INSURANCE	91,333	110,490	128,812	85,603	88,046
001-3053-5002400	WORKERS COMPENSATION	12,094	12,621	13,590	6,395	27,192
	TOTAL PERSONAL SERVICES	500,094	515,440	525,173	469,293	560,178
	OPERATING EXPENSES					
001-3053-5003100	PROFESSIONAL SERVICES	3,868	3,387	2,000	559	2,000
001-3053-5004610	EQUIPMENT MAINTENANCE	13,364	11,346	11,500	8,437	11,500
001-3053-5004620	VEHICLE MAINTENANCE	3,443	1,974	3,500	1,864	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	5,057	5,000
001-3053-5005220	UNIFORMS	947	886	2,000	345	1,000
001-3053-5005230	VEHICLE FUEL	11,309	11,094	10,000	9,841	11,000
001-3053-5005401	WELLNESS MEMBERSHIP	0	350	0	430	480
001-3053-5005403	EAP PROGRAM	30	40	38	40	45
001-3053-5005410	PROFESSIONAL DEVELOPMENT	0	0	600	0	600
001-3053-5005600	IT ALLOCATION	0	0	468	234	5,197
	TOTAL OPERATING EXPENSES	36,680	35,501	35,106	26,807	40,322
	CAPITAL OUTLAY					
001-3053-5006400	EQUIPMENT	107,986	68,499	20,894	66,493	14,000
	TOTAL CAPITAL OUTLAY	107,986	68,499	20,894	66,493	14,000
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	DEBT					
001-3053-5007100	PRINCIPAL ON DEBT	0	0	0	5,100	16,500
001-3053-5007200	INTEREST ON DEBT	0	0	0	1,029	0
	TOTAL DEBT	0	0	0	6,129	16,500
	TOTAL EXPENDITURES	644,760	619,441	581,173	568,722	631,000

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	219,338
Operating Expenditures	230,189	521,402	287,541	273,772
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	$ 574,300
Grand Total	**$ 976,487**	**$ 871,079**	**$ 2,845,187**	**$ 574,300**

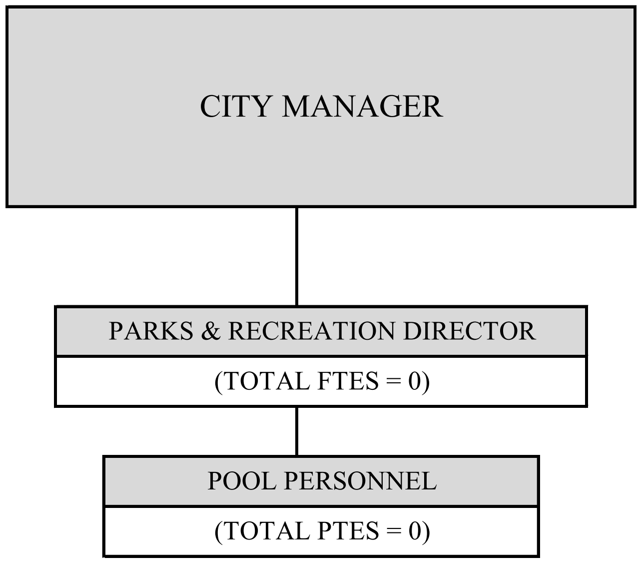
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	379,347	809,778	668,187	574,300
Surtax / Reserves / Grants	597,140	61,301	2,177,000	0
Private Developer				
Grand Total	**$ 976,487**	**$ 871,079**	**$ 2,845,187**	**$ 574,300**

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	127,186	131,587
001-3072-5001300	SALARIES-PART TIME	10,710	0	0	0	0
001-3072-5001400	OVERTIME	35,259	20,581	15,450	18,956	21,000
001-3072-5002100	FICA	9,478	10,838	13,779	10,890	11,673
001-3072-5002200	RETIREMENT	16,839	19,497	25,272	20,134	18,251
001-3072-5002300	LIFE/HEALTH INSURANCE	16,707	19,749	42,136	35,135	28,548
001-3072-5002400	WORKERS COMPENSATION	12,925	13,487	14,523	6,834	8,279
	TOTAL PERSONAL SERVICES	166,932	206,980	275,836	219,135	219,338
	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	20,678	22,000
001-3072-5004320	UTILITIES - WATER/SEWER	30,813	22,170	13,000	24,956	28,000
001-3072-5004330	UTILITIES - STORMWATER	0	22,595	17,292	15,851	17,292
001-3072-5004500	INSURANCE	64,361	70,322	74,750	60,707	48,386
001-3072-5004610	EQUIPMENT MAINTENANCE	7,435	5,943	10,000	3,254	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	18,345	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	29,032	40,000
001-3072-5005202	POOL SUPPLIES	3,727	15,083	13,998	9,393	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	1,226	3,000
001-3072-5005401	WELLNESS MEMBERSHIP	0	140	120	0	120
001-3072-5005403	EAP PROGRAM	130	121	115	121	125
001-3072-5005410	PROFESSIONAL DEVELOPMENT	862	54	1,200	29	1,000
001-3072-5005600	IT ALLOCATION	0	0	39,266	19,633	37,251
	TOTAL OPERATING EXPENSES	230,189	521,402	287,541	224,057	273,772
	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	572,662	574,300

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.

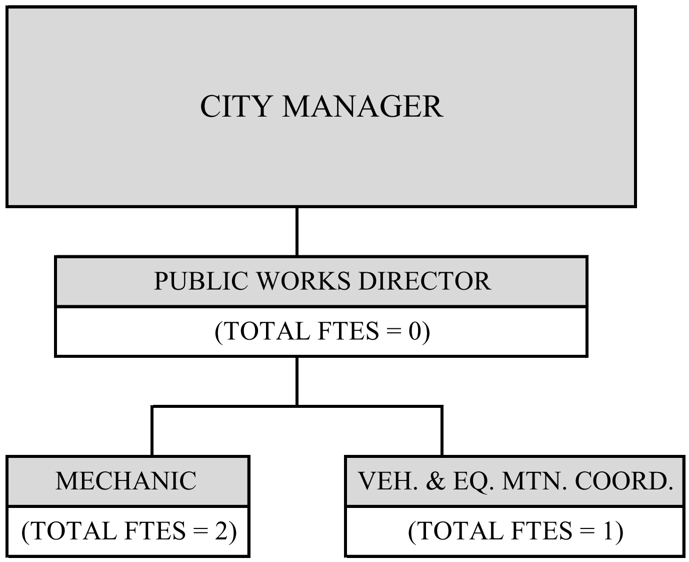
EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Parks & Recreation				
Personal Services	0	0	0	0
Operating Expenditures	86,300	65,550	84,000	66,000
Capital Outlay			0	0
Transfers-Spring Park Capital Project Fund			0	0
Totals	$ 86,300	$ 65,550	$ 84,000	$ 66,000
Grand Total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

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	44,600	66,000	
001-3073-5005200	OPERATING SUPPLIES	0	0	0	166	0	
	TOTAL OPERATING EXPENSES	86,300	65,550	84,000	44,766	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	44,766	66,000	


CITY MANAGER
PUBLIC WORKS DIRECTOR
(TOTAL FTES = 0)
MECHANIC
(TOTAL FTES = 2)
VEH. & EQ. MTN. COORD.
(TOTAL FTES = 1)

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.

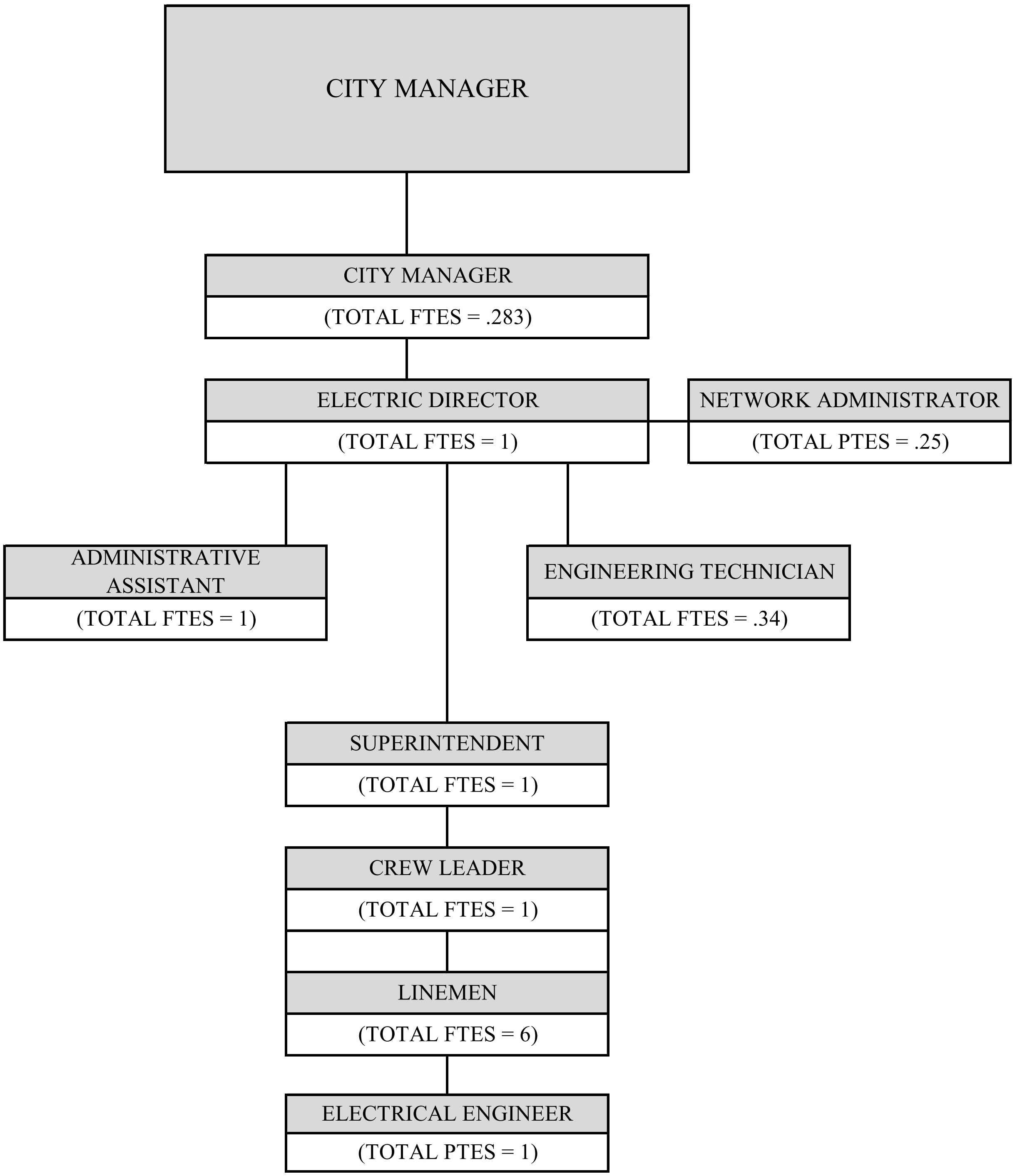
EXPENDITURES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Equipment Maintenance				
Personal Services	231,242	241,744	255,094	252,808
Operating Expenditures	16,450	18,865	31,686	30,702
Capital Outlay	10,380	5,405	6,000	0
Totals	$ 258,072	$ 266,014	$ 292,780	$ 283,510
Grand Total	**$ 258,072**	**$ 266,014**	**$ 292,780**	**$ 283,510**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
General Fund	258,072	266,014	292,780	283,510
Reserves	0	0	0	0
Grand Total	**$ 258,072**	**$ 266,014**	**$ 292,780**	**$ 283,510**

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	152,943	167,169
001-3090-5001400	OVERTIME	4,288	1,031	3,090	1,658	3,699
001-3090-5002100	FICA	11,437	12,195	12,817	11,094	13,071
001-3090-5002200	RETIREMENT	21,022	22,708	24,170	21,419	23,285
001-3090-5002300	LIFE/HEALTH INSURANCE	39,797	40,407	45,373	41,734	42,139
001-3090-5002400	WORKERS COMPENSATION	4,618	4,819	5,189	2,442	3,445
	TOTAL PERSONAL SERVICES	231,242	241,744	255,094	231,289	252,808
	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	2,122	2,400
001-3090-5004320	UTILITIES - WATER/SEWER	2,597	2,260	3,000	2,859	3,000
001-3090-5004500	INSURANCE	581	635	675	548	437
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	6,224	8,000
001-3090-5005220	UNIFORMS	0	556	1,200	343	600
001-3090-5005230	VEHICLE FUEL	1,289	1,030	1,200	1,046	1,200
001-3090-5005401	WELLNESS MEMBERSHIP	0	0	120	70	120
001-3090-5005403	EAP PROGRAM	40	40	40	40	45
001-3090-5005410	PROFESSIONAL DEVELOPMENT	0	0	1,500	0	1,500
001-3090-5005600	IT ALLOCATION	0	0	528	264	5,150
	TOTAL OPERATING EXPENSES	16,450	18,865	31,686	14,726	30,702
	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	252,851	283,510

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	1,842,498
Purchase of Energy (All Requirements & St. Lucie)	8,676,276	9,393,960	10,244,496	10,573,691
Operating Expenditures	2,981,859	3,261,985	1,988,131	2,028,340
Capital Outlay	143,943	2,374,054	7,189,839	2,390,676
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	$ 19,227,050
Grand Total	**$ 15,117,188**	**$ 17,912,033**	**$ 23,515,300**	**$ 19,227,050**

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	497,745
Grand Total	**$ 15,095,360**	**$ 17,276,178**	**$ 23,515,300**	**$ 19,996,669**

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	497,745
401-3435546	DOT REIMBURSABLE	0	0	0	140,216	0
	TOTAL INTERGOVERNMENTAL	250,000	0	0	140,216	497,745
	CHARGES FOR SERVICES					
401-3431000	ELECTRIC SALES	14,515,051	15,580,203	17,458,285	14,064,733	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	51,755	60,000
401-3431520	ELECTRIC CONNECTION / RECONNECT	4,375	43,519	30,000	77,285	60,000
401-3431540	ELECTRIC DEPT SERVICES	20,494	32,467	15,000	165,159	30,000
401-3431541	TEMPORARY SERVICE CONNECTION FEE	3,400	3,450	3,605	5,000	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	519,149	300,000
	TOTAL CHARGES FOR SERVICES	14,509,068	16,952,582	18,255,090	14,934,115	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	138,531	160,000
	TOTAL INVESTMENT INCOME	215,206	187,221	120,000	138,531	160,000
	MISCELLANEOUS					
401-3651000	SALE OF SURPLUS	6,530	31,152	5,150	8,078	10,000
401-3699150	BAD DEBTS COLLECTED	2,071	402	3,000	1,439	3,000
401-3699200	MISC INCOME	26,198	11,500	12,000	1,182	10,000
401-3699300	MISCELLANEOUS/LATE FEES	83,298	89,072	70,000	91,330	80,000
401-3699401	DSM Revenue	2,988	4,250	2,200	3,125	2,200
	TOTAL MISCELLANEOUS	121,086	136,375	92,350	105,154	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

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	15,318,016	19,996,669
	EXPENDITURES	13,357,081	14,550,197	14,071,057	12,322,412	14,444,529
	DEBT SERVICE	130,164	117,781	854,404	854,404	853,632
	CAPITAL OUTLAY	0	0	7,189,839	1,147,529	2,390,676
	TRANSFER OUT	1,486,000	870,000	1,400,000	1,283,333	1,538,213
	TOTAL EXPENDITURES	14,973,245	15,537,978	23,515,300	15,607,679	19,227,050
	ENDING CASH	122,114	1,738,200	0	289,663-	769,619

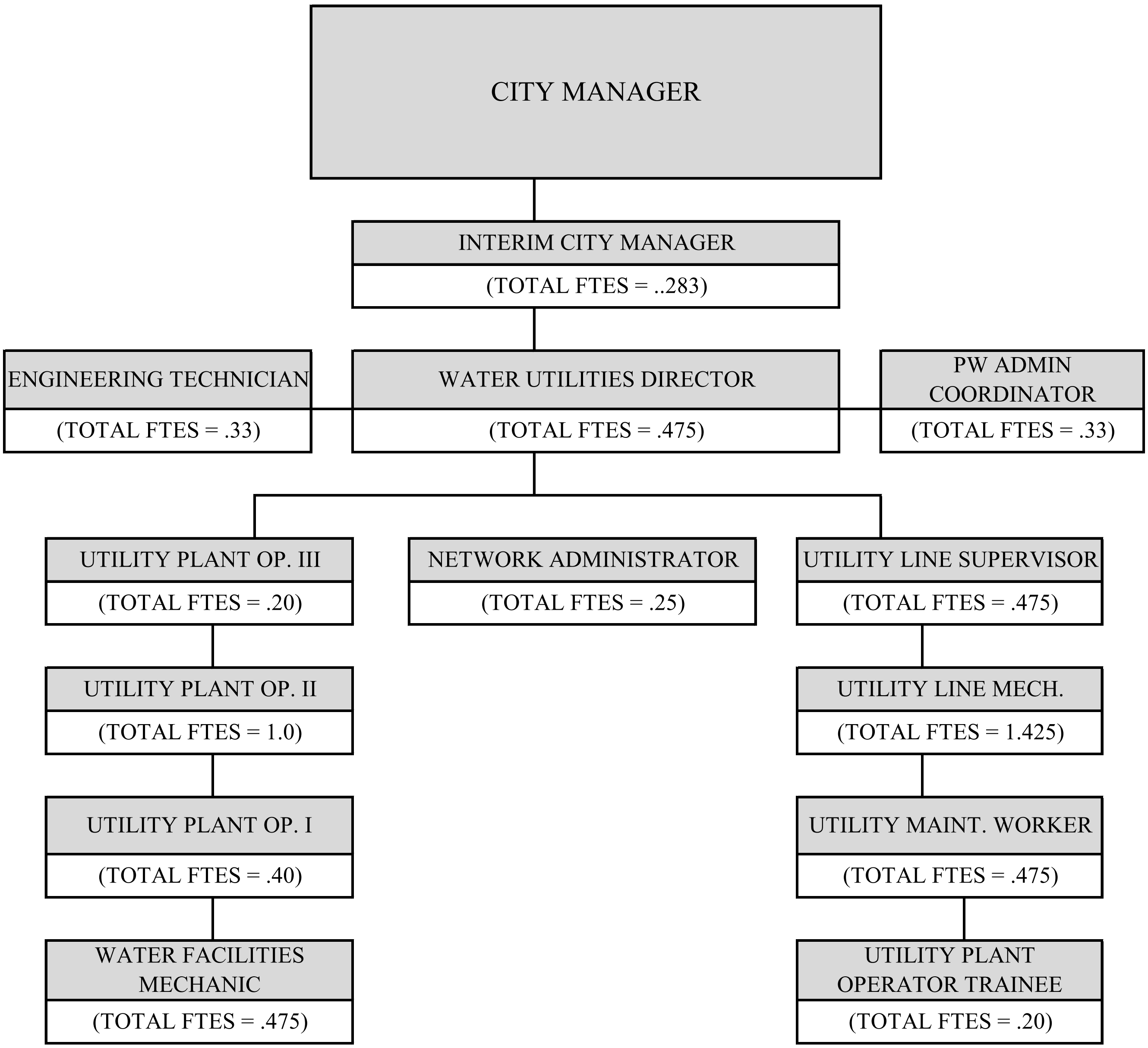
BUDGET APPROPRIATIONS - DETAIL
401 - ELECTRIC FUND (RPT 50140)

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	1,143,642	1,313,420	
401-3031-5001400	OVERTIME	55,136	66,446	51,500	40,135	42,000	
401-3031-5001510	STANDBY	21,924	21,516	32,960	15,562	0	
401-3031-5002100	FICA	87,925	99,939	101,773	88,966	103,690	
401-3031-5002200	RETIREMENT	180,333	203,674	211,063	184,347	202,849	
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	4,681	9,708	
401-3031-5002300	LIFE/HEALTH INSURANCE	178,862	178,241	139,860	146,265	152,864	
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	17,967	
	TOTAL PERSONAL SERVICES	1,698,946	1,894,253	1,838,430	1,649,653	1,842,498	
	OPERATING EXPENSES						
401-3031-5003100	PROFESSIONAL SERVICES	36,300	33,214	50,000	33,462	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	160,716	225,000	
401-3031-5003420	CONTRACTUAL SERVICES	117,824	21,703	12,000	2,381	12,000	
401-3031-5004300	UTILITIES-ELECTRIC	3,706	2,563	5,000	1,868	5,000	
401-3031-5004320	UTILITIES - WATER/SEWER	741	1,063	1,600	930	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	64,730	
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	4,765	14,000	
401-3031-5004620	VEHICLE MAINTENANCE	16,912	11,597	40,000	28,799	40,000	
401-3031-5004640	BUILDING MAINTENANCE	25,358	3,410	10,000	8,866	10,000	
401-3031-5004902	DEMAND SIDE MGT PROGRAM	4,225	5,750	5,000	3,567	5,000	
401-3031-5004910	ADVERTSING	65	374	100	51	100	
401-3031-5005100	OFFICE SUPPLIES	494	199	1,000	965	1,000	
401-3031-5005200	OPERATING SUPPLIES	58,771	70,970	50,000	33,140	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	22,995	45,000	
401-3031-5005230	VEHICLE FUEL	34,167	25,713	20,000	24,830	20,000	
401-3031-5005401	WELLNESS MEMBERSHIP	0	790	600	700	600	
401-3031-5005403	EAP PROGRAM	53	54	70	54	55	
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	50,217	86,827	
401-3031-5005900	DEPRECIATION	1,280,015	1,294,699	0	0	0	
401-3031-5005910	COLLECTION EXPENSE	0	297	0	4,995	0	
401-3031-5005990	MATERIALS & SUPPLIES	218,352	408,150	275,000	485,972	275,000	
401-3031-5008000	BAD DEBTS EXPENSE	24,153	87,603	7,548	0	10,000	
401-3031-5009512	REGULATORY ASSESSMENT FEE	2,207	1,518	2,000	1,718	2,000	
401-3031-5009990	COST RECOVERY	425,491	425,491	494,621	453,403	494,621	
401-3031-5009993	CUSTOMER SERVICE ALLOCATION	310,396	388,783	388,783	356,384	388,783	
	TOTAL OPERATING EXPENSES	2,981,859	3,261,985	1,988,131	1,823,714	2,028,340	

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	8,379,214	9,913,607
401-3031-5004330	ST LUCIE PARTICIPATION	592,131	635,960	669,500	469,830	660,084
	TOTAL PURCHASE OF POWER	8,676,276	9,393,960	10,244,496	8,849,044	10,573,691
	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	33,855	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	33,679	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	641,870	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
401-3031-5006555	OAK STREET RECONDUCTOR PROJECT	0	0	0	0	284,355
401-3031-5006990	ELECTRIC SYS MATERIALS	0	0	60,000	0	0
	TOTAL CAPITAL OUTLAY	143,943	2,374,054	7,189,839	1,147,529	2,390,676
	DEBT SERVICE					
401-3032-5007100	PRINCIPAL ON DEBT SERIES 2018&2021	0	733,000	746,000	746,000	758,000
401-3032-5007230	INTEREST ON DEBT SERIES 2018&2021	130,164	117,781	108,404	108,404	95,632
401-3032-5007900	CONTRA PRINCIPAL ON DEBT	0	733,000-	0	0	0
	TOTAL DEBT SERVICE	130,164	117,781	854,404	854,404	853,632
	TRANSFERS					
401-3031-5009994	TRANSFER TO GENERAL FUND	1,486,000	870,000	1,400,000	1,283,333	1,538,213
	TOTAL TRANSFERS	1,486,000	870,000	1,400,000	1,283,333	1,538,213
	TOTAL EXPENDITURES	15,117,188	17,912,032	23,515,300	15,607,679	19,227,050

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	763,097
Operating Expenditures	1,908,842	1,823,227	1,230,666	1,330,550
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	$ 4,943,105
Grand Total	**$ 3,202,991**	**$ 3,336,512**	**$ 5,259,526**	**$ 4,943,105**

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	2,198,502	2,535,387
402-3433510	WATER TAPS	27,050	33,850	25,000	28,500	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	54,484	40,000
402-3435551	EXTENSION REIMBURSEMENT	14,250	46,250	40,000	28,500	65,000
402-3651200	FIRE PROTECTION AVAIL CHG	29,629	25,862	15,000	32,279	15,000
	TOTAL CHARGES FOR SERVICES	2,232,001	2,758,146	2,584,000	2,341,120	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	27,296	32,000
402-3611000	INTEREST	8,642	3,308	2,000	128	2,000
	TOTAL INVESTMENT INCOME	51,046	40,198	24,000	27,424	34,000
	MISCELLANEOUS					
402-3651000	SALE OF SURPLUS	1,219	0	5,000	0	5,000
402-3699150	Bad Debts Collected	0	0	0	92	0
402-3699200	MISC INCOME	15,719	23,677	15,000	15,687	15,000
402-3699300	MISCELLANEOUS-LATE FEES	2,709	3,164	2,500	2,521	2,500
	TOTAL MISCELLANEOUS	19,648	26,841	22,500	18,300	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	2,386,844	4,986,887
	WATER	2,938,104	2,728,640	2,007,415	1,675,494	2,093,647
	DEBT SERVICE	24,429	10,710	217,111	197,043	236,881
	CAPITAL OUTLAY	0	0	2,915,000	53,949	2,355,000
	TRANSFER OUT	120,000	120,000	120,000	110,000	257,577
	TOTAL EXPENDITURES	3,082,533	2,859,350	5,259,526	2,036,486	4,943,105
402-2420000	FUND BAL - ENDING WATER	0	0	63,515	0	0
	ENDING CASH	779,839-	292,235	1-	350,358	43,782

BUDGET APPROPRIATIONS - DETAIL
402 - WATER (RPT 50160)

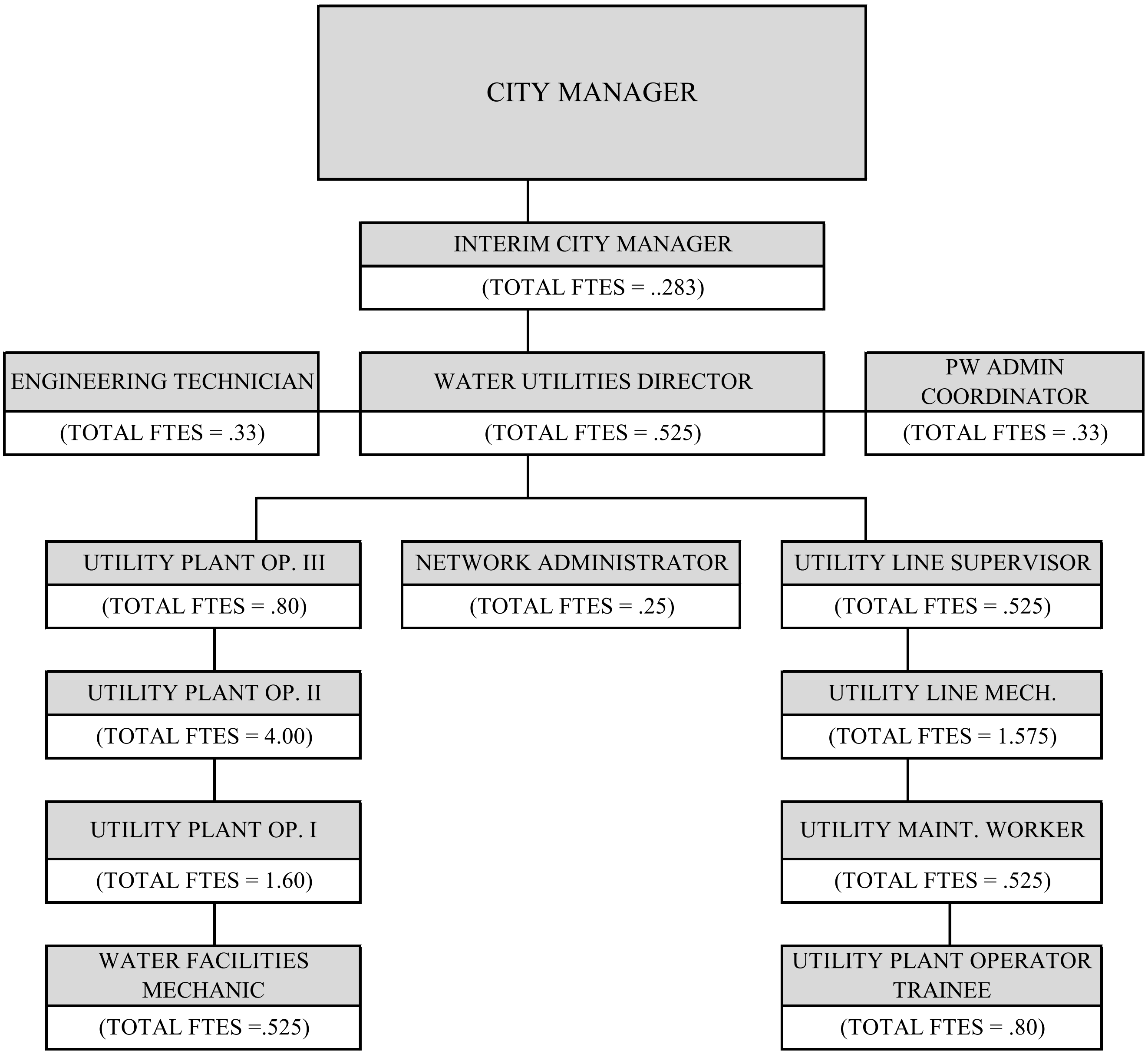
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
402-3033-5001200	SALARIES	590,787	576,565	442,305	413,589	475,361
402-3033-5001400	OVERTIME	70,231	61,146	66,281	42,210	60,000
402-3033-5001510	STANDBY	10,378	8,166	22,094	6,765	20,000
402-3033-5002100	FICA	50,567	38,924	40,596	33,852	42,485
402-3033-5002200	RETIREMENT	85,143	66,253	73,985	58,502	58,998
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	4,630	4,870
402-3033-5002300	LIFE/HEALTH INSURANCE	169,179	131,243	95,013	89,249	91,617
402-3033-5002320	OPEB EXPENSE	2,614	979-	0	0	0
402-3033-5002400	WORKERS COMPENSATION	28,674	29,174	31,414	14,783	9,766
	TOTAL PERSONAL SERVICES	1,029,263	905,413	776,749	663,579	763,097
	OPERATING EXPENSES					
402-3033-5003100	PROFESSIONAL SERVICES	12,438	13,157	22,000	17,040	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	5,713	10,000
402-3033-5003420	CONTRACTUAL SERVICES	482	2,430	0	0	0
402-3033-5003423	TEMP LABOR	13,707	11,604	10,000	9,077	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	565	1,500
402-3033-5004300	UTILITIES-ELECTRIC	98,243	100,600	100,000	96,957	120,000
402-3033-5004320	UTILITIES - WATER/SEWER	165	196	200	212	300
402-3033-5004321	UTILITIES - WATER (CCUA)	147,608	125,907	200,000	100,903	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	29,129
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	105,859	120,000
402-3033-5004615	HYDRANT MAINTENANCE	19,216	1,628	10,000	10,754	10,000
402-3033-5004616	PLANT MAINTENANCE	23,768	31,375	30,000	22,062	30,000
402-3033-5004620	VEHICLE MAINTENANCE	14,477	8,636	5,000	4,905	10,000
402-3033-5004640	BUILDING MAINTENANCE	33,053	5,395	2,500	801	2,500
402-3033-5004910	ADVERTISING	101	167	500	321	500
402-3033-5005100	OFFICE SUPPLIES	68	236	500	101	500
402-3033-5005200	OPERATING SUPPLIES	64,954	114,211	35,000	17,673	35,000
402-3033-5005211	CHEMICALS	61,753	75,021	60,000	58,595	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	12,900	20,000
402-3033-5005400	BOOKS,PUB, SUB & MEMBERS	617	1,188	500	312	500
402-3033-5005401	WELLNESS MEMBERSHIP	0	263	500	325	360
402-3033-5005403	EAP PROGRAM	259	262	500	262	265
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	63,054
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	221,230	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	182,336	198,912
	TOTAL OPERATING EXPENSES	1,908,842	1,823,227	1,230,666	1,011,915	1,330,550
	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	14,357	25,000
402-3033-5006396	LINE EXTENSIONS	0	0	40,000	9,601	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	7,600	1,500,000
402-3033-5006900	CAPITAL OUTLAY OFFSET	120,457-	477,162-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,915,000	53,949	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	110,000	257,577
	TOTAL TRANSFERS	120,000	120,000	120,000	110,000	257,577
	TOTAL EXPENDITURES	3,082,533	2,859,350	5,259,526	2,036,486	4,943,105

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	1,357,342
Operating Expenditures	2,421,282	2,659,000	1,630,843	1,648,357
Capital Outlay	2,764,505	2,459,132	2,965,000	6,845,000
Debt Service	13,821	12,827	961,608	873,556
Transfers	403,286	1,871,714	200,000	388,531
Totals	$ 6,642,570	$ 8,288,054	$ 7,028,269	$ 11,112,786
Grand Total	**$ 6,642,570**	**$ 8,288,054**	**$ 7,028,269**	**$ 11,112,786**

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	4,518,185
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	28,500
Grant - SJRWMD	0	229,928	0	600,000
Loan (AWWTP)	0	4,514,176	2,000,000	4,000,000
Grand Total	**$ 5,811,645**	**$ 9,204,481**	**$ 7,028,268**	**$ 11,266,685**

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	3,299,121	4,243,185
403-3435100	RECLAIMED WATER SALES	0	0	0	0	175,000
403-3435540	WASTEWATER IMPROVEMENT	50,000	138,000	110,000	68,372	50,000
403-3435551	LINE EXTEN-REIMBURSEMENT	36,750	50,500	30,000	25,000	30,000
403-3433020	WASTEWATER HAULED WASTE FEE	0	0	0	20,610	20,000
	TOTAL CHARGES FOR SERVICES	3,756,958	4,073,813	4,211,265	3,413,103	4,518,185
	FINES AND FORFEITURES					
	TOTAL FINES AND FORFEITURES	0	0	0	0	0
	INVESTMENT INCOME					
403-3433610	INTEREST FSBA	28,694	24,963	15,000	18,471	20,000
403-3611000	INTEREST	20,862	10,133	5,000	446	5,000
	TOTAL INVESTMENT INCOME	49,556	35,096	20,000	18,917	25,000
	MISCELLANEOUS					
403-3651000	SURPLUS SALES	0	2,236	4,000	750	4,000
403-3699150	BAD DEBTS COLLECTED	0	0	0	137	0
403-3699200	MISC INCOME	1,980,825	324,506	0	430	500
403-3699300	MISCELLANEOUS-LATE FEES	24,307	24,726	24,000	24,105	24,000
	TOTAL MISCELLANEOUS	2,005,131	351,468	28,000	25,422	28,500
	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	3,532,568	11,266,685
	WASTEWATER	3,460,959	3,944,382	2,901,661	2,450,683	3,005,699
	DEBT SERVICE	13,821	12,827	961,608	506,613	873,556
	CAPITAL OUTLAY	0	0	2,965,000	231,412	6,845,000
	TRANSFER OUT	403,286	1,871,714	200,000	183,333	388,531
	TOTAL EXPENDITURES	3,878,065	5,828,923	7,028,269	3,372,042	11,112,786
	ENDING CASH	1,933,580	1,138,618-	1-	160,525	153,899

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	690,552	882,727
403-3035-5001400	OVERTIME	101,264	124,325	108,150	119,274	65,247
403-3035-5001510	STANDBY	12,328	13,370	22,094	12,552	21,000
403-3035-5002100	FICA	52,377	61,076	67,903	60,173	74,126
403-3035-5002200	WASTEWATER PLANT - RETIREMENT	88,161	107,118	124,064	107,800	116,152
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	4,633	4,870
403-3035-5002300	LIFE/HEALTH INSURANCE	160,447	188,544	154,568	156,616	174,621
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	18,599
	TOTAL PERSONAL SERVICES	1,039,676	1,285,381	1,270,818	1,166,383	1,357,342
	OPERATING EXPENSES					
403-3035-5003100	PROFESSIONAL SERVICES	48,735	20,553	20,000	14,381	36,050
403-3035-5003101	MAINT SUPPORT/SOFTWARE	2,320	21,404	16,500	16,154	17,250
403-3035-5003200	AUDITING	12,063	10,532	12,813	11,307	13,313
403-3035-5003421	LABORATORY SERVICES	38,864	35,205	50,000	30,825	51,450
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	16,250
403-3035-5004000	TRAVEL & PER DIEM	0	0	5,000	482	2,188
403-3035-5004100	COMMUNICATIONS	7,575	9,473	5,000	485	2,625
403-3035-5004110	POSTAGE/FREIGHT	1,526	950	3,000	893	2,080
403-3035-5004300	UTILITIES-ELECTRIC	220,192	265,547	300,000	265,517	310,000
403-3035-5004320	UTILITIES - WATER/SEWER	3,912	4,239	5,000	4,654	6,130
403-3035-5004330	STORMWATER FEES	11,579	33,856	22,404	20,537	24,163
403-3035-5004500	INSURANCE	43,221	46,042	48,941	39,747	32,365
403-3035-5004600	REPAIRS & MAINTENANCE	29,547	42,694	0	0	0
403-3035-5004610	EQUIPMENT MAINTENANCE	11,354	8,227	7,000	6,517	10,300
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	17,709	40,000
403-3035-5004613	LINE MAINTENANCE	43,046	26,394	50,000	29,771	53,500
403-3035-5004616	PLANT REPAIR	23,537	41,828	40,000	31,898	42,000
403-3035-5004618	SLUDGE MANAGEMENT	69,877	67,921	70,000	89,916	110,000
403-3035-5004620	VEHICLE MAINTENANCE	8,652	8,307	10,000	9,799	10,375
403-3035-5004640	BUILDING MAINTENANCE	4,565	2,249	5,000	1,276	5,313
403-3035-5004910	ADVERTISING	99	101	500	155	1,500
403-3035-5005100	OFFICE SUPPLIES	0	195	500	169	525
403-3035-5005200	OPERATING SUPPLIES	31,628	61,048	20,000	21,953	31,375
403-3035-5005211	CHEMICALS	160,770	179,610	170,000	86,271	155,750
403-3035-5005212	LABORATORY SUPPLIES	28,962	13,895	30,000	17,021	25,825
403-3035-5005213	COMPUTER SUPPLIES	3,024	0	0	0	0
403-3035-5005215	DONATIONS	5,000	5,000	5,000	5,000	5,250
403-3035-5005220	UNIFORMS	1,228	668	5,000	451	2,688
403-3035-5005230	VEHICLE FUEL	18,413	14,554	20,000	14,855	21,000
403-3035-5005400	BOOKS, PUB, SUBS & MEMBERSHIPS	342	740	1,000	484	1,038
403-3035-5005401	WELLNESS MEMBERSHIP	0	448	500	565	625
403-3035-5005403	EAP PROGRAM	259	262	300	262	265
403-3035-5005410	PROFESSIONAL DEVELOPMENT	3,106	1,535	3,000	1,130	3,500
403-3035-5005600	IT ALLOCATION	0	0	95,045	47,523	69,324
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	278,028	303,303

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	207,201	226,037
	TOTAL OPERATING EXPENSES	2,421,282	2,659,000	1,630,843	1,284,300	1,648,357
	CAPITAL OUTLAY					
403-3035-5006200	BUILDINGS	34,500	0	0	0	0
403-3035-5006300	IMPROVE OTHER THAN BLDGS	0	8,167	40,000	36,952	20,000
403-3035-5006301	LINE EXTENSIONS	15,000	0	30,000	8,727	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	5,600,000
403-3035-5006510	HARBOR ROAD WRF PHASE 3	0	0	0	20,625	0
403-3035-5006900	CAPITAL OUTLAY OFFSET	2,764,505-	2,459,132-	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,965,000	231,412	6,845,000
	DEBT SERVICE					
403-3035-5007100	WASTEWATER PLANT - PRINCIPAL ON DE	0	129,567	931,207	438,889	827,829
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	183,333	388,531
403-3035-5009998	TRANSFERS TO RECLAIMED WATER FUND	203,286	1,671,714	0	0	0
	TOTAL TRANSFERS	403,286	1,871,714	200,000	183,333	388,531
	TOTAL EXPENDITURES	3,878,065	5,828,923	7,028,269	3,372,042	11,112,786

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	0
Operating Expenditures	60,730	72,995	37,924	0
Capital Outlay	96,500	1,778,500	0	0
Debt Service	0	0	0	0
Transfers	0	0	0	0
Totals	$ 157,230	$ 1,930,573	$ 99,554	$ -
Grand Total	**$ 157,230**	**$ 1,930,573**	**$ 99,554**	**$ -**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Operating Revenue	0	0	200,000	0
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	0
Grand Total	**$ 203,286**	**$ 1,671,714**	**$ 200,000**	**$ -**

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	123,720	0
	TOTAL CHARGES FOR SERVICES	0	0	200,000	123,720	0
	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	536	0
	TOTAL MISCELLANEOUS	0	0	0	536	0
	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	0
	TOTAL TRANSFER	203,286	1,671,714	0	0	0
	TOTAL BEG. BALANCE & REVENUES	203,286	1,671,714	200,000	124,256	0
	RECLAIMED WATER	60,730	152,074	99,554	69,501	0
	DEBT SERVICE	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0
	TRANSFER OUT	0	0	0	0	0
	TOTAL EXPENDITURES	60,730	152,074	99,554	69,501	0

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	54,755	0

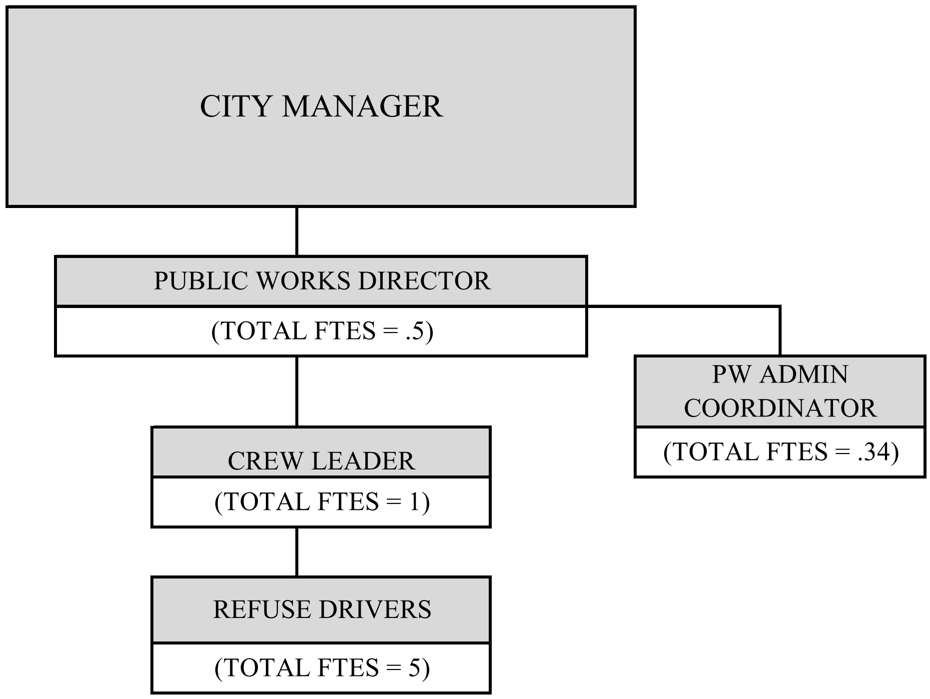
BUDGET APPROPRIATIONS - DETAIL
407 - RECLAIMED WATER FUND (RPT 50260)

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	35,395	0
407-3039-5001400	RECLAIMED WATER - OVERTIME	0	2,738	3,408	2,226	0
407-3039-5001510	RECLAIMED WATER - STANDBY	0	1,148	1,161	735	0
407-3039-5002100	RECLAIMED WATER - FICA	0	4,457	3,356	2,817	0
407-3039-5002200	RECLAIMED WATER - RETIREMENT	0	8,281	6,154	5,253	0
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	7,052	0
407-3039-5002400	RECLAIMED WATER - WORKERS COMPENSAT	0	1,495	1,610	758	0
	TOTAL PERSONAL SERVICES	0	79,078	61,630	54,235	0
	OPERATING EXPENSES					
407-3039-5003100	RECLAIMED WATER - PROFESSIONAL SERV	0	750	2,050	2,050	0
407-3039-5003101	RECLAIMED WATER - MAINT SUPPORT/SOF	0	0	750	0	0
407-3039-5003200	RECLAIMED WATER - AUDITING	0	0	500	373	0
407-3039-5003421	RECLAIMED WATER - LABORATORY SERVIC	0	0	1,450	115	0
407-3039-5003423	RECLAIMED WATER - TEMP LABOR	0	0	1,250	0	0
407-3039-5004000	RECLAIMED WATER - TRAVEL & PER DIE	0	0	188	0	0
407-3039-5004100	RECLAIMED WATER - COMMUNICATIONS	0	0	2,625	2,624	0
407-3039-5004110	RECLAIMED WATER - POSTAGE/FREIGHT	0	400	80	66	0
407-3039-5004300	RECLAIMED WATER - UTILITIES - ELECT	0	0	10,000	0	0
407-3039-5004320	RECLAIMED WATER - UTILITIES - WATER	0	0	130	0	0
407-3039-5004330	RECLAIMED WATER - STORMWATER FEES	0	0	163	0	0
407-3039-5004500	RECLAIMED WATER - INSURANCE	0	0	1,254	0	0
407-3039-5004610	RECLAIMED WATER - EQUIPMENT MAINTEN	0	271	300	92	0
407-3039-5004613	RECLAIMED WATER - LINE MAINTENANCE	0	3,555	3,500	3,500	0
407-3039-5004616	RECLAIMED WATER - PLANT REPAIR	0	1,606	2,000	2,000	0
407-3039-5004620	RECLAIMED WATER - VEHICLE MAINTENAN	0	0	375	688	0
407-3039-5004640	RECLAIMED WATER - BUILDING MAINTENA	0	0	313	155	0
407-3039-5004910	RECLAIMED WATER - ADVERTISING	0	103	1,000	0	0
407-3039-5005100	RECLAIMED WATER - OFFICE SUPPLIES	0	0	25	0	0
407-3039-5005200	RECLAIMED WATER - OPERATING SUPPLIE	120	2,679	1,375	2,698	0
407-3039-5005211	RECLAIMED WATER - CHEMICALS	0	2,928	5,750	0	0
407-3039-5005212	RECLAIMED WATER - LABORATORY SUPPLI	0	94	825	53	0
407-3039-5005215	RECLAIMED WATER - DONATIONS	0	0	250	0	0
407-3039-5005220	RECLAIMED WATER - UNIFORMS	0	0	188	0	0
407-3039-5005230	RECLAIMED WATER - VEHICLE FUEL	0	0	1,000	0	0
407-3039-5005400	RECLAIMED WATER - BOOKS, PUB, SUBSC	0	0	38	38	0
407-3039-5005401	RECLAIMED WATER - WELLNESS MEMBERSH	0	0	25	0	0
407-3039-5005403	RECLAIMED WATER - EAP PROGRAM	0	0	20	0	0
407-3039-5005410	RECLAIMED WATER - PROFESSIONAL DEVE	0	0	500	813	0
407-3039-5005900	DEPRECIATION	60,610	60,610	0	0	0
	TOTAL OPERATING EXPENSES	60,730	72,995	37,924	15,265	0
	CAPITAL OUTLAY					
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	0
	DEBT SERVICE					

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
	TOTAL DEBT SERVICE	0	0	0	0	0
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	60,730	152,074	99,554	69,501	0

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	500,817
Operating Expenditures	464,574	491,247	332,734	360,842
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	$ 1,048,203
Grand Total	**$ 1,128,462**	**$ 1,142,454**	**$ 1,121,023**	**$ 1,048,203**

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	659,954	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	6,600	7,450
404-3434400	DUMPSTER FEES	1,647	1,647	1,700	3,267	1,700
404-3434500	FRANCHISE FEES	131,309	142,142	120,500	108,745	145,000
	TOTAL CHARGES FOR SERVICES	930,800	1,036,564	1,049,174	908,735	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	12,930	17,474
404-3611000	INTEREST	1,609	73	0	0	100
	TOTAL INVESTMENT INCOME	21,695	17,547	0	12,930	17,574
	MISCELLANEOUS					
404-3651000	SALE OF SURPLUS	0	18,015	50,000	0	0
404-3699150	Bad Debts Collected	0	0	0	53	0
404-3699200	MISCELLANEOUS INCOME	6,184	33,086	2,000	49-	2,000
404-3699300	MISCELLANEOUS-LATE FEES	4,869	5,385	5,000	5,411	6,000
	TOTAL MISCELLANEOUS	11,053	56,486	57,000	5,415	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

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	
	TOTAL BEG. BALANCE & REVENUES	963,548	1,110,597	1,121,023	927,080	1,237,244	
	SOLID WASTE	1,076,471	1,137,500	968,716	823,242	861,659	
	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	900,505	1,048,203	
	ENDING CASH	164,914-	31,857-	0	26,575	189,041	

CITY OF GREEN COVE SPRINGS

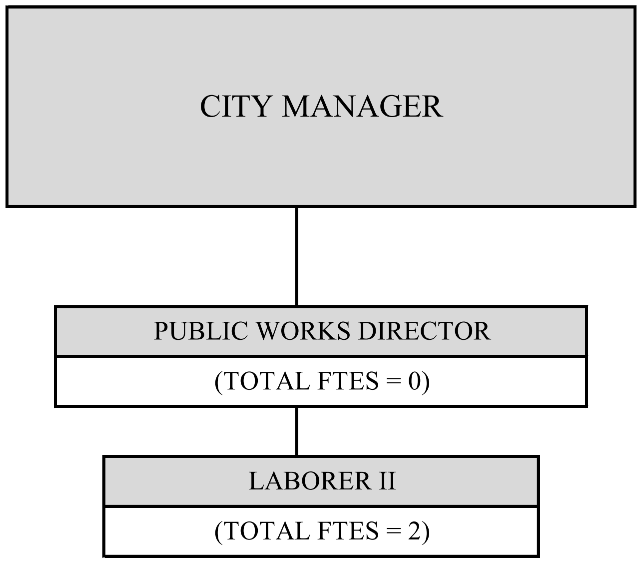
BUDGET APPROPRIATIONS - DETAIL
404 - SOLID WASTE (RPT 50200)

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	335,733	348,072
404-3034-5001400	OVERTIME	28,807	42,913	24,720	6,830	4,500
404-3034-5002100	FICA	32,724	30,209	31,772	25,203	26,972
404-3034-5002200	RETIREMENT	49,901	49,424	57,890	46,243	48,357
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	64,720	49,940
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	22,976
	TOTAL PERSONAL SERVICES	611,897	646,253	635,982	498,730	500,817
	OPERATING EXPENSES					
404-3034-5003100	PROFESSIONAL SERVICES	7,467	9,219	0	6,867	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	7,481	8,000
404-3034-5003421	COMMERCIAL LANDFILL FEES-COUNTY	9,214	9,020	9,000	7,508	9,000
404-3034-5003422	TEMP LABOR	0	273	0	6,612	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	9,710
404-3034-5004610	EQUIPMENT MAINTENANCE	71	0	100	0	0
404-3034-5004620	VEHICLE MAINTENANCE	63,264	89,548	55,000	52,766	70,000
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	43,048	45,475
404-3034-5005220	UNIFORMS	100	668	1,000	861	1,000
404-3034-5005230	VEHICLE FUEL	42,150	43,967	40,000	37,185	40,000
404-3034-5005401	WELLNESS MEMBERSHIP	0	130	240	60	130
404-3034-5005402	SPECIAL ASSESSMENT FEES	0	0	1,000	0	1,000
404-3034-5005403	EAP PROGRAM	239	242	240	242	245
404-3034-5005410	PROFESSIONAL DEVELOPMENT	250	327	500	0	325
404-3034-5005600	IT ALLOCATION	0	0	0	0	2,950
404-3034-5005900	DEPREC RES SET ASIDE	77,466	91,117	0	0	0
404-3034-5008000	BAD DEBTS	249	0	1,000	0	0
404-3034-5009990	COST RECOVERY	124,761	70,000	70,000	64,167	70,000
404-3034-5009993	CUSTOMER SVC ALLOCATION	75,743	90,415	90,415	82,880	90,414
	TOTAL OPERATING EXPENSES	464,574	491,247	332,734	324,512	360,842
	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

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	900,505	1,048,203

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	138,081
Operating Expenditures	270,552	455,641	132,067	249,218
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	$ 2,085,346
Grand Total	**$ 833,098**	**$ 4,041,462**	**$ 3,432,906**	**$ 2,085,346**

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**

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
	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	10,997	422,000
406-3431100	STORMWATER FEES SPECIAL ASSESSMENT	906,943	1,197,498	1,290,000	1,432,617	1,381,139
406-3435550	GRANTS	0	0	0	53,000	0
406-3435551	CONSULTANT FEES REIMBURSEMENT	0	0	0	1,298	0
	TOTAL CHARGES FOR SERVICES	1,385,115	1,525,697	1,566,660	1,497,911	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	74,734	5,000
406-3611000	INTEREST	4,043	3,630	2,000	170	0
	TOTAL INVESTMENT INCOME	205,367	170,927	17,000	74,904	5,000
	MISCELLANEOUS					
406-3699150	BAD DEBTS COLLECTED	0	0	336	8	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	26-	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

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
	TOTAL BEG. BALANCE & REVENUES	1,870,503	1,993,081	3,432,907	1,572,789	2,233,475
	STORMWATER	396,241	583,402	268,929	285,100	387,299
	DEBT SERVICE	433,210	512,242	847,245	622,236	848,047
	CAPITAL OUTLAY	0	0	2,316,732	1,029,148	850,000
	TRANSFER OUT	0	0	0	0	0
	TOTAL EXPENDITURES	829,451	1,095,643	3,432,906	1,936,483	2,085,346
	ENDING CASH	1,041,052	897,438	1	363,694-	148,129

CITY OF GREEN COVE SPRINGS

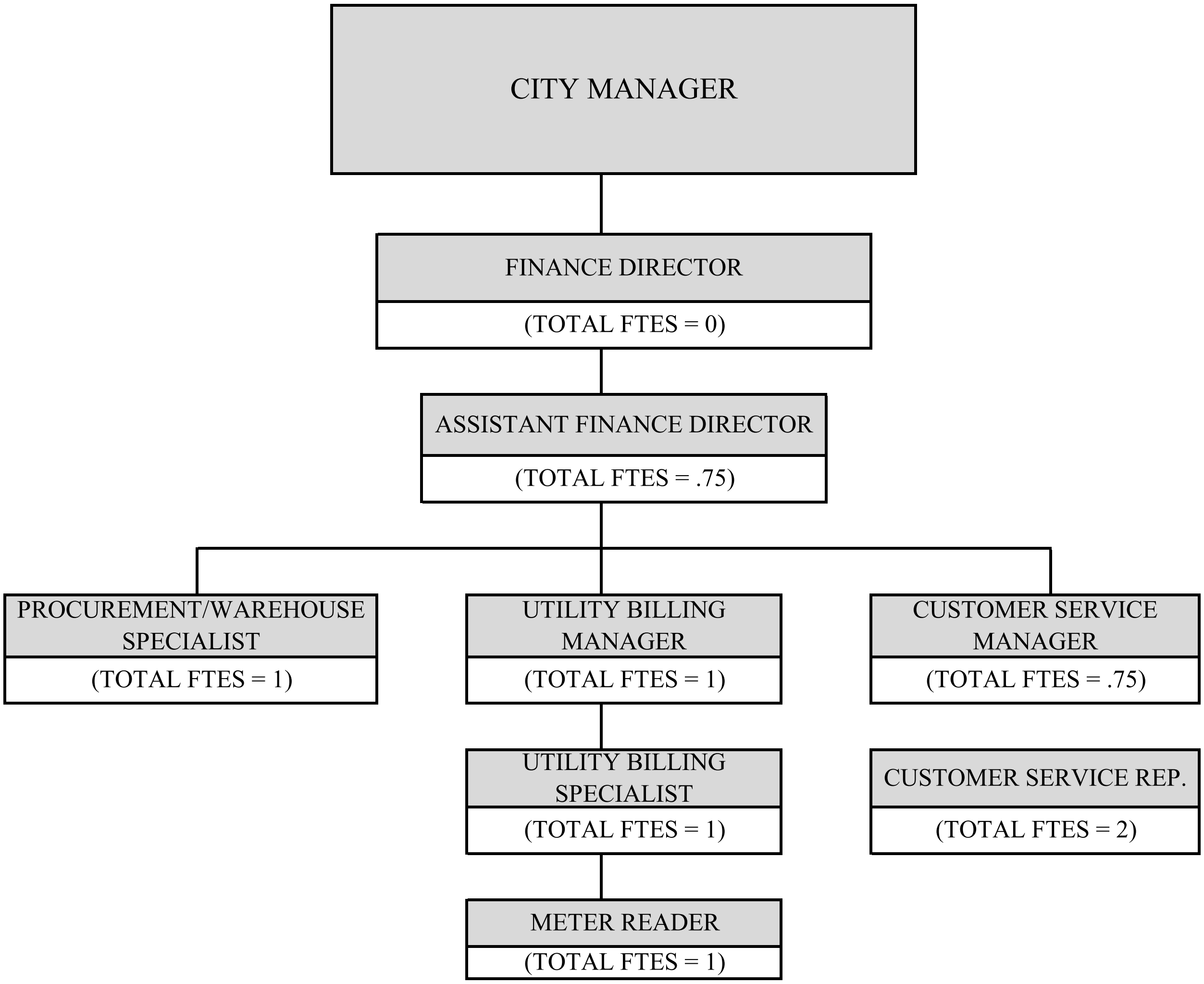
BUDGET APPROPRIATIONS - DETAIL
406 - STORMWATER FUND (RPT 50240)

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	62,962	89,286
406-3036-5001400	OVERTIME	797	397	1,030	921	1,000
406-3036-5002100	FICA	5,821	6,275	7,118	4,866	6,907
406-3036-5002200	RETIREMENT	10,412	11,199	13,054	9,006	12,415
406-3036-5002300	HEALTH LIFE INS	20,696	14,462	11,362	16,369	21,136
406-3036-5002400	WORKERS COMP	10,930	11,407	12,282	5,780	7,337
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	99,904	138,081
	OPERATING EXPENSES					
406-3036-5003100	PROFESSIONAL SERVICES	69,954	41,967	50,000	61,519	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	231	252
406-3036-5004610	EQUIPMENT MTCE	1,974	1,007	1,500	5,231	4,000
406-3036-5004620	VEHICLE MTCE	12,820	1,977	2,000	4,535	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	5,456	7,000
406-3036-5005220	UNIFORMS	483	350	350	230	350
406-3036-5005230	VEHICLE FUEL	1,283	1,552	5,000	651	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	500	1,000
406-3036-5005331	STREET SWEEPING	6,521	9,914	10,000	3,940	10,000
406-3036-5005332	WEED CONTROL	0	4,272	20,000	3,916	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	83
406-3036-5005410	PROFESSIONAL DEVELOPMENT	1,385	1,739	0	955	1,000
406-3036-5005600	IT ALLOCATION	0	0	1,200	600	5,120
406-3036-5005900	DEPRECIATION	151,597	381,621	0	0	0
406-3036-5008000	STWATER-BAD DEBTS EXPENSE	8	0	0	0	0
406-3036-5008700	LEGAL SETTLEMENT	0	0	0	88,920	89,000
	TOTAL OPERATING EXPENSES	270,552	455,641	132,067	185,196	249,218
	CAPITAL OUTLAY					
406-3036-5006307	STORMWATER IMPROVEMENTS	4,152,121	2,653,225	2,316,732	1,029,148	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	1,029,148	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	269,647	474,873

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	622,236	848,047
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	832,098	1,093,237	3,432,906	1,936,483	2,085,346

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	661,686
Operating Expenditures	113,266	77,067	143,073	112,531
Capital Outlay	6,470	0	5,720	0
Debt	0	0	0	7,160
Totals	$ 707,843	$ 799,571	$ 865,001	$ 781,377
Grand Total	**$ 707,843**	**$ 799,571**	**$ 865,001**	**$ 781,377**

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	828,801	0
	TOTAL TRANSFER	728,627	904,147	904,147	828,801	904,147
	TOTAL BEG. BALANCE & REVENUES	730,005	904,745	904,147	828,833	904,147
	CUSTOMER SERVICE	701,373	799,571	859,281	765,391	774,217
	DEBT SERVICE	0	0	0	1,353	7,160
	CAPITAL OUTLAY	0	0	5,720	30,088	0
	TRANSFER OUT	0	0	0	0	0

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	
	TOTAL EXPENDITURES	701,373	799,571	865,001	796,831	781,377	
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405-2420000	FUND BAL - ENDING CUSTOMER SERVICE	0	0	39,145	0	0	
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	ENDING CASH	28,632	105,175	1	32,002	122,770	
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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	435,575	464,076
405-3038-5001300	SALARIES-PART TIME	39,287	28,786	23,324	24,279	0
405-3038-5001400	OVERTIME	3,700	4,276	5,665	1,989	3,283
405-3038-5001510	STANDBY	4,369	4,218	5,150	3,901	4,388
405-3038-5002100	FICA	28,763	35,666	38,399	33,766	36,089
405-3038-5002200	RETIREMENT	53,177	66,167	70,425	71,591	64,345
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	100,313	87,709
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	1,796
	TOTAL PERSONAL SERVICES	588,107	722,504	716,208	677,071	661,686
	OPERATING EXPENSES					
405-3038-5003100	PROFESSIONAL SERVICES	2,594	4,467	3,000	2,385	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	39,216	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	1,359
405-3038-5004610	EQUIPMENT MAINTENANCE	23,715	916	5,000	0	5,000
405-3038-5004620	VEHICLE	1,510	1,709	2,000	1,512	2,000
405-3038-5005100	OFFICE SUPPLIES	5,884	178	2,500	1,041	2,500
405-3038-5005200	OPERATING SUPPLIES	9,199	3,855	5,000	2,567	16,000
405-3038-5005220	UNIFORMS	0	577	1,560	259	1,000
405-3038-5005230	VEHICLE FUEL	3,825	3,908	4,000	2,779	4,000
405-3038-5005401	WELLNESS MEMBERSHIP	0	610	500	600	600
405-3038-5005403	EAP PROGRAM	189	192	500	192	195
405-3038-5005410	PROFESSIONAL DEVELOPMENT	3,406	499	3,000	599	1,250
405-3038-5005600	IT ALLOCATION	0	0	52,529	26,265	23,705
405-3038-5005900	DEPRECIATION	10,601	10,389	0	0	0
	TOTAL OPERATING EXPENSES	113,266	77,067	143,073	88,320	112,531
	CAPITAL OUTLAY					
405-3038-5006400	EQUIPMENT	6,470	0	0	0	0
405-3038-5006431	VEHICLES	0	0	5,720	30,088	0
405-3038-5006900	CAPITAL OUTLAY OFFSET	6,470-	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	5,720	30,088	0
	DEBT SERVICE					
405-3038-5007100	PRINCIPAL ON DEBT	0	0	0	1,054	5,969
405-3038-5007200	INTEREST ON DEBT	0	0	0	298	1,191
	TOTAL DEBT SERVICE	0	0	0	1,353	7,160
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0

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	796,831	781,377	

BUDGET APPROPRIATIONS - DETAIL
408 - SELF-INSURANCE FUND (RPT 50261)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	408 - SELF INSURANCE FUND					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	CHARGES FOR SERVICES					
408-3431000	SELF INSURANCE - EMPLOYER CONTRIBUT	1,658,314	1,800,187	1,610,000	1,442,763	0
408-3432000	SELF INSURANCE - EMPLOYEE CONTRIBUT	203,513	237,837	250,000	234,555	0
408-3433000	SELF INSURANCE - RETIREE CONTRIBUTI	7,639	10,002	7,600	11,444	0
	TOTAL CHARGES FOR SERVICES	1,869,467	2,048,025	1,867,600	1,688,762	0
	INVESTMENT					
408-3611000	SELF INSURANCE - INVESTMENT INCOME	135	172	0	1	0
	TOTAL INVESTMENT	135	172	0	1	0
	MISCELLANEOUS					
408-3699200	SELF INSURANCE - MISCELLANEOUS INCO	62,917	50,578	40,000	154,745	0
	TOTAL MISCELLANEOUS	62,917	50,578	40,000	154,745	0
	TOTAL BEG. BALANCE & REVENUES	1,932,518	2,098,775	1,907,600	1,843,508	0
	TOTAL EXPENDITURES	1,739,237	2,030,046	1,907,600	1,798,076	0
	ENDING CASH	193,281	68,729	0	45,432	0

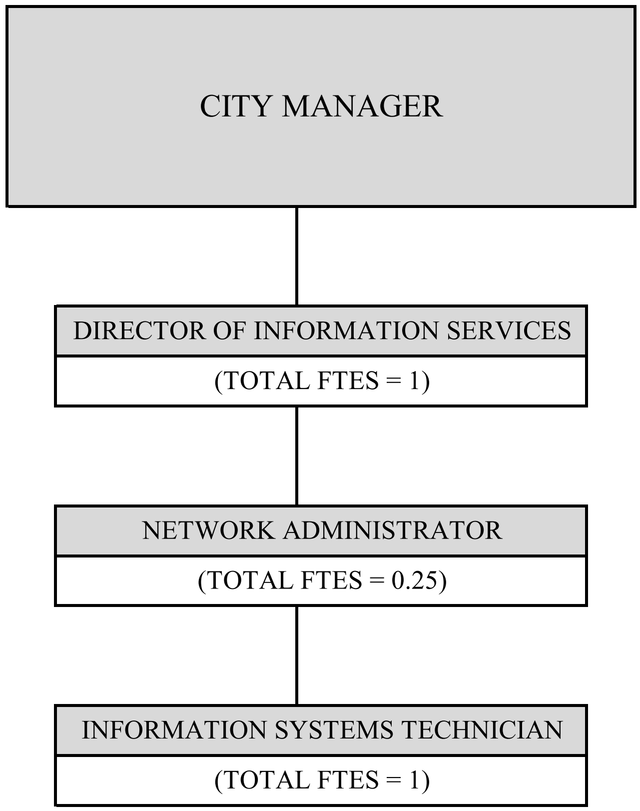
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
408 - SELF- INSURANCE (RPT 50262)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED	
	PERSONAL SERVICES						
408-1213-5002310	SELF INSURANCE - HEALTH CLAIMS	1,383,154	1,670,289	1,500,000	1,417,202	0	
408-1213-5003410	SELF INSURANCE - CONTRACTUAL SERVIC	356,083	359,757	407,600	380,874	0	
	TOTAL PERSONAL SERVICES	1,739,237	2,030,046	1,907,600	1,798,076	0	
	TOTAL EXPENDITURES	1,739,237	2,030,046	1,907,600	1,798,076	0	

INFORMATION TECHNOLOGY
(409 - 1314)

To provide support services to City government for computer hardware, software, networks, and telecommunications using current technology.



INFORMATION TECHNOLOGY
(409)

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**
<u>Information Technology</u>				
Personal Services	285,700	329,459	326,094	323,887
Operating Expenditures	104,241	136,473	641,227	692,658
Capital Outlay	63,443	0	164,000	0
Totals	$ 453,384	$ 465,932	$ 1,131,321	$ 1,016,545
Grand Total	**$ 453,384**	**$ 465,932**	**$ 1,131,321**	**$ 1,016,545**

FUNDING SOURCES	**Actual FY23/24**	**Actual FY24/25**	**Approved FY25/26**	**Approved FY26/27**
Charges for Services	0	0	1,131,322	1,020,676
Grand Total	**$ -**	**$ -**	**$ 1,131,322**	**$ 1,020,676**

BUDGET APPROPRIATIONS - DETAIL
409 - INFORMATION TECHNOLOGY (RPT 50263)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	409 - INFORMATION TECHNOLOGY					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	CHARGES FOR SERVICES					
409-3431000	CHARGES FOR SERVICES	0	0	1,131,322	564,404	1,020,676
	TOTAL CHARGES FOR SERVICES	0	0	1,131,322	564,404	1,020,676
	INVESTMENT					
	TOTAL INVESTMENT	0	0	0	0	0
	MISCELLANEOUS					
	TOTAL MISCELLANEOUS	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	0	0	1,131,322	564,404	1,020,676
	INFORMATION TECHNOLOGY	0	0	967,321	863,359	1,016,545
	CAPITAL OUTLAY	0	0	164,000	1,790	0
	TOTAL EXPENDITURES	0	0	1,131,321	865,149	1,016,545
	ENDING CASH	0	0	1	300,745-	4,131

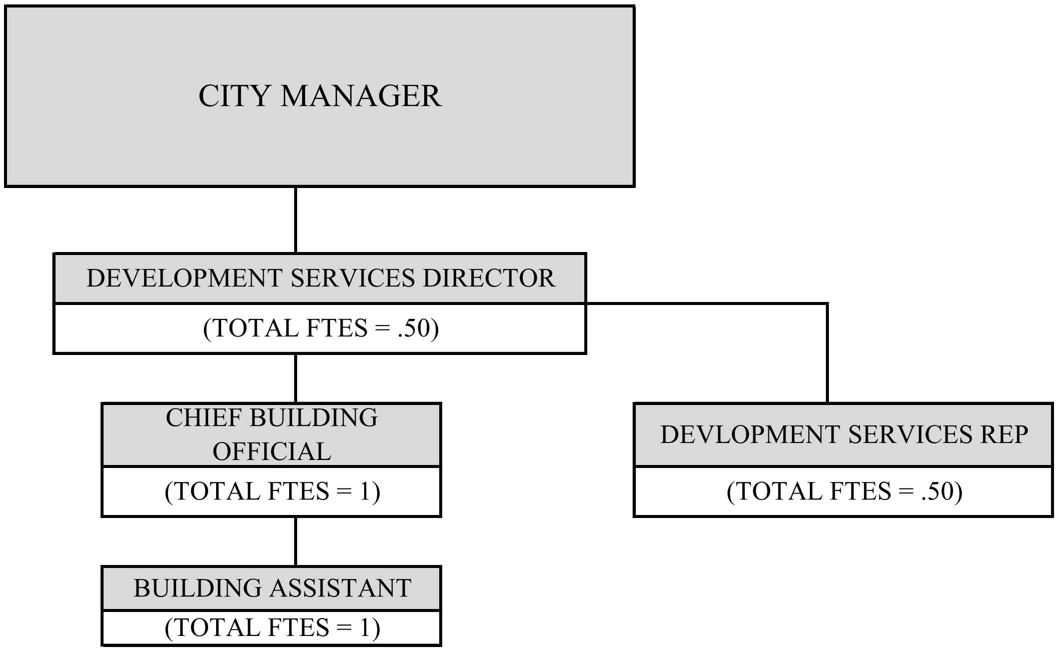
CITY OF GREEN COVE SPRINGS

BUDGET APPROPRIATIONS - DETAIL
409 - INFORMATION TECHNOLOGY (RPT 50264)

G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	PERSONAL SERVICES					
409-1314-5001200	SALARIES - IT	0	0	201,409	182,366	202,548
409-1314-5001300	SALARIES - PART TIME - IT	0	0	0	0	0
409-1314-5001400	OVERTIME - IT	0	0	4,635	2,563	4,635
409-1314-5002100	FICA - IT	0	0	15,762	12,840	15,849
409-1314-5002200	RETIREMENT - IT	0	0	50,383	45,368	49,990
409-1314-5002210	ICMA RETIREMENT - IT	0	0	0	0	0
409-1314-5002220	FMPTF RETIREMENT - IT	0	0	0	0	0
409-1314-5002230	NATIONWIDE RETIREMENT - IT	0	0	0	0	0
409-1314-5002300	LIFE/HEALTH INSURANCE - IT	0	0	53,495	50,220	50,596
409-1314-5002400	WORKERS COMPENSATION - IT	0	0	410	193	269
	TOTAL PERSONAL SERVICES	0	0	326,094	293,551	323,887
	OPERATING EXPENSES					
409-1314-5003100	PROFESSIONAL SERVICES - IT	0	0	2,000	600	2,000
409-1314-5003101	MAINT SUPPORT/SOFTWARE - IT	0	0	340,569	328,507	414,238
409-1314-5004000	TRAVEL & PER DIEM - IT	0	0	5,000	230	5,000
409-1314-5004100	COMMUNICATIONS - IT	0	0	226,177	220,478	219,560
409-1314-5005200	OPERATING SUPPLIES - IT	0	0	58,821	15,178	43,200
409-1314-5005300	OUTSIDE SERVICES - IT	0	0	0	0	0
409-1314-5005400	BOOKS, PUB, SUB, & MEMBERSHIPS	0	0	500	0	500
409-1314-5005401	WELLNESS MEMBERSHIP - IT	0	0	120	120	120
409-1314-5005402	WELLNESS PROGRAM PREMIUM CREDIT - I	0	0	0	0	0
409-1314-5005403	EAP PROGRAM - IT	0	0	40	40	40
409-1314-5005410	PROFESSIONAL DEVELOPMENT / TRAINING	0	0	8,000	4,653	8,000
	TOTAL OPERATING EXPENSES	0	0	641,227	569,807	692,658
	CAPITAL OUTLAY					
409-1314-5006300	IT INFRASTRUCTURE	0	0	164,000	1,790	0
409-1314-5006400	EQUIPMENT - IT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	164,000	1,790	0
	TOTAL EXPENDITURES	0	0	1,131,321	865,149	1,016,545

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	360,432
Operating Expenditures	74,739	92,623	251,130	175,642
Capital Outlay	0	0	0	0
Totals	$ 406,016	$ 456,385	$ 608,400	$ 536,074
Grand Total	**$ 406,016**	**$ 456,385**	**$ 608,400**	**$ 536,074**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Reserves	0	0	208,399	80,000
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**	**$ 537,000**

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	80,000
	USE OF FUND BALANCE	0	0	208,399	0	80,000
	CHARGES FOR SERVICES					
102-3221000	BLDG PERMITS-RESIDENTAL	123,805	208,763	175,000	272,141	220,000
102-3221010	BLDG PERMITS-COMMERCIAL	256,271	290,397	200,000	188,382	150,000
102-3221100	BLDG INSPECTIONS	950	1,150	1,000	1,050	1,000
102-3222000	PLAN REVIEWS	15,135	18,695	15,000	23,530	16,000
102-3222301	SURCHARGE	5,256	870	5,000	955	5,000
	TOTAL CHARGES FOR SERVICES	401,417	519,875	396,000	486,057	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	73,669	65,000
	TOTAL MISCELLANEOUS	3,669	29,445	4,000	73,669	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	559,725	537,000
	BUILDING PERMIT	406,016	456,385	608,400	493,358	536,074
	TOTAL EXPENDITURES	406,016	456,385	608,400	493,358	536,074
	ENDING CASH	929-	92,935	1-	66,368	926

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	260,153	248,740
102-1516-5001400	OVERTIME	79	0	155	408	0
102-1516-5002100	FICA	17,643	18,183	18,976	18,994	19,029
102-1516-5002200	RETIREMENT	45,232	44,867	46,724	42,025	46,682
102-1516-5002300	LIFE/HEALTH INS	29,224	53,018	43,113	48,547	45,651
102-1516-5002400	WORKERS COMPENSATION	366	381	410	193	330
	TOTAL PERSONAL SERVICES	331,277	363,762	357,270	370,320	360,432
	OPERATING EXPENSES					
102-1516-5003100	PROFESSIONAL SERVICES	1,001	10,470	20,000	7,470	15,000
102-1516-5003101	MAINT SUPPORT/SOFTWARE	20,682	21,270	0	1,350	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	504
102-1516-5004610	EQUIPMENT MAINTENANCE	2,493	4,012	10,591	0	4,275
102-1516-5005100	OFFICE SUPPLIES	1,085	838	1,000	581	1,100
102-1516-5005200	OPERATING SUPPLIES	560	6,737	4,900	599	4,900
102-1516-5005230	VEHICLE FUEL	1,364	1,233	1,000	859	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	105
102-1516-5005410	PROFESSIONAL DEVELOPMENT	110	838	2,836	1,434	2,900
102-1516-5005600	IT ALLOCATION	0	0	51,145	25,573	27,345
102-1516-5009990	COST RECOVERY	0	0	108,757	81,568	108,757
	TOTAL OPERATING EXPENSES	74,739	92,623	251,130	123,038	175,642
	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	493,358	536,074

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

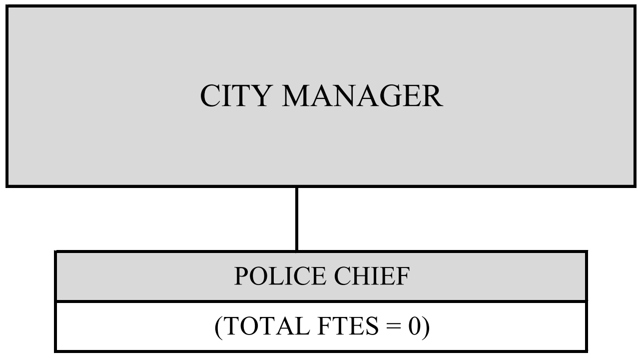
G/L ACCOUNT	G/L DESCRIPTION	ACTUAL FY2024	ACTUAL FY2025	2026 BUDGET APPROVED	ACTUAL YTD FY2026	2027 BUDGET APPROVED
	103 - FEDERAL FORFEITURE					
	BEG. BALANCES & REVENUES					
	USE OF FUND BALANCE	0	0	0	0	0
	ASSET FORFEITURE-FEDERAL					
103-3510000	ASSET FORFEITURE-FEDERAL	0	67,515	0	58,819	0
	TOTAL 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	89,754	157,451
	TOTAL TAXES	0	46,463	88,779	89,754	157,451
	TOTAL BEG. BALANCE & REVENUES	0	46,463	93,892	89,754	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	86,245	0

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				1,290,500
Totals	$ -	$ -	$ -	$ 1,290,500
Grand Total	**$ -**	**$ -**	**$ -**	**$ 1,290,500**

FUNDING SOURCES	Actual FY23/24	Actual FY24/25	Approved FY25/26	Approved FY26/27
Impact Fees/Tree Mitigation				508,000
Taxes				1,786,097
Grants				738,000
Grand Total	**$ -**	**$ -**	**$ -**	**$ 3,032,097**

CITY OF GREEN COVE SPRINGS

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	1,665,630
	TOTAL TAXES	0	0	0	0	1,786,097
	GRANTS					
108-3341100	GRANTS	0	0	0	0	738,000
	TOTAL GRANTS	0	0	0	0	738,000
	OTHER FINANCING SOURCES					
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL BEG. BALANCE & REVENUES	0	0	0	0	3,032,097
	EXPENDITURES					
	TOTAL EXPENDITURES	0	0	0	0	1,290,500
	ENDING CASH	0	0	0	0	1,741,597

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	75,000
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	1,290,500
	TOTAL EXPENDITURES	0	0	0	0	1,290,500

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**

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	72,000	36,000	73,000
310-3072-5007200	INTEREST ON DEBT	12,938	11,396	9,810	5,108	8,190
	TOTAL DEBT SERVICE	80,938	81,396	81,810	41,108	81,190
	TRANSFERS					
	TOTAL TRANSFERS	0	0	0	0	0
	TOTAL EXPENDITURES	80,938	81,396	81,810	41,108	81,190

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	Governmental Funds		Enterprise Funds		ANNUAL		ANNUAL
YE 9/30	Principal	Interest	Principal	Interest	PRINCIPAL	INTEREST	DEBT SERVICE
2027	160,103	22,017	2,214,678	644,582	2,374,781	666,599	3,041,380
2028	127,218	11,707	2,257,915	600,158	2,385,133	611,865	2,996,998
2029	76,000	4,838	2,306,514	551,668	2,382,514	556,505	2,939,019
2030	78,000	3,116	2,157,193	504,857	2,235,193	507,973	2,743,166
2031	80,000	1,350	2,117,153	459,807	2,197,153	461,157	2,658,310
2032	-	-	2,130,497	418,811	2,130,497	418,811	2,549,307
2033	-	-	2,173,933	374,598	2,173,933	374,598	2,548,531
2034	-	-	1,364,468	329,730	1,364,468	329,730	1,694,198
2035	-	-	1,320,103	299,598	1,320,103	299,598	1,619,701
2036	-	-	1,171,252	271,156	1,171,252	271,156	1,442,408
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	28,661,879	5,548,196	29,183,199	5,591,224	34,774,423

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

Payment	**Electric, Series 2021** Electric Rev - Pledged		**Water, Series 2019** Water Rev - Pledged		**Water, SRF 100102** Water Rev - Pledge		**Water, SRF 100440** Water Rev - Pledge		
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

Payment	**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		
YE 9/30	Principal	Interest	Principal	Interest	Principal	Interest	Principal		Interest
2027	174,737	34,413	-	-	39,499	9,176	52,000		22,621
2028	178,249	30,901	-	-	41,616	7,058	54,000		20,054
2029	181,832	27,318	-	-	43,847	4,827	57,000		17,366
2030	185,486	23,663	-	-	46,198	2,477	60,000		14,532
2031	189,215	19,935	-	-	-	-	63,000		11,553
2032	193,018	16,132	-	-	-	-	66,000		8,429
2033	196,898	12,252	-	-			69,000		5,159
2034	200,855	8,295	-	-			72,000		1,744
2035	204,892	4,257	-	-			-		-
2036	58,944	589	-	-			-		-
2037	-	-	-	-			-		-
2038	-	-	-	-			-		-
2039	-	-	-	-			-		-
2040			-	-			-		-
2041			-	-			-		-
2042			-	-			-		-
2043			-	-			-		-
2044			-	-					
2045									
TOTAL	1,764,125	177,756	-	-	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	2,214,678	644,582	2,859,260
285,000	427,287	51,903	7,893	2,257,915	600,158	2,858,073
303,000	409,702	54,784	5,013	2,306,514	551,668	2,858,182
319,000	392,358	35,528	1,972	2,157,193	504,857	2,662,050
337,000	374,066			2,117,153	459,807	2,576,960
355,000	355,770			2,130,497	418,811	2,549,307
376,000	334,387			2,173,933	374,598	2,548,531
397,000	312,833			1,364,468	329,730	1,694,198
419,000	290,080			1,320,103	299,598	1,619,701
442,000	266,834			1,171,252	271,156	1,442,408
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	28,661,879	5,548,196	34,210,074

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.

GLOSSARY OF KEY TERMS

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.