

## **Attachment A**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project 8905-61-1*

**FY 2022 to 2023 Operating Budget**

# CITY OF GREEN COVE SPRINGS



**FISCAL YEAR 2022/2023  
APPROVED BUDGET**

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**Prepared by:**

**The City of Green Cove Springs Staff:**

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

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Budget Instruction Manual

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## **CITY OF GREEN COVE SPRINGS GOVERNMENT**

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### **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 9,959.

### **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.



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# **CITY OF GREEN COVE SPRINGS**

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## **MAYOR AND CITY COUNCIL**

Matt Johnson, Mayor

Constance Butler, Vice Mayor

Edward Gaw, Council Member

Steven Kelley, Council Member

Thomas Smith, Council Member

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## **CITY ADMINISTRATION**

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### **CHARTER OFFICERS**

Steve Kennedy, City Manager  
L. J. Arnold, III, City Attorney  
Erin West, City Clerk

### **DEPARTMENT DIRECTORS**

Marlena Guthrie, CPA, Finance Director  
Dee Jones, Human Resources Director  
John Guzman, Police Chief  
Mike Null, Assistant City Manager / Public Works Director  
Michael Daniels, Planning and Zoning Director  
James A. Yeager, Electric Director

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# INTRODUCTION

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This document represents the approved financial budget for FY 2022/2023 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 2022/2023 through FY 2026/2027.

**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 2022/2023 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**

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## INTRODUCTION TO CITY BUDGETING

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### **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.

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## THE BUDGET PROCESS

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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 April 2022 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

The City Manager formally presented the Proposed Budgets in July 2022. The Council and public review, changes, and formal adoption lasts through late September.

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

The proposed millage rates for FY 2022/2023 will be set on July 19, 2022. 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 6, 2022. After hearing public testimony, the Council will adopt tentative millage rates and a proposed FY 2022/2023 budget. The second public hearing will be held on September 20, 2022. 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.

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## BUDGET PROCESS HIGHLIGHTS

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<b>Preparation</b>	<b>April 5</b>	Budget Kickoff Meeting
	<b>May 10</b>	Budget Submission due from Departments
<b>Review</b>	<b>May-July</b>	Finance Department, Assistant City Manager, City Manager and Department Directors review budgets
	<b>July 1</b>	Official preliminary taxable values provided by Property Appraiser's Office
<b>Adoption</b>	<b>July – August</b>	Workshops are held on the Operating and Capital Improvement Budgets, to set millage rates and discuss any budget issues
	<b>July 14</b>	City Manager presents proposed budgets to Council
	<b>July 5</b>	Council establishes Public Hearing dates for the adoption of the Budget
	<b>September 6</b>	First Public Hearing to Adopt Tentative Millage Rates for 2022/2023 and Budget (required by State Law)
	<b>September 20</b>	Second Public Hearing to Adopt Final Millage Rates for 2022/2023 Tax Roll and the FY 2022/2023 Budget (required by State Law)

**CITY OF GREEN COVE SPRINGS FY 2023 BUDGET CALENDAR**

<b>DATE(S)</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
<i><b>APRIL 2022</b></i>		
<b>T 5</b>	Budget kick-off meeting - distribute Operating Budget & CIP Worksheets	City Manager, Finance, Depts
<i><b>MAY 2022</b></i>		
<b>T 10</b>	Dept. heads submit Operating Budgets and Capital Improvement Worksheets to Finance	Finance, Depts
<i><b>JUNE 2022</b></i>		
<b>M-TH 6-9</b>	City Manager meets with individual dept heads to review Operating Budgets and Capital Improvement Worksheets	City Manager, Finance, Depts
<b>M-W 13-30</b>	City Manager & Finance prepare Operating and Capital Improvement Budgets	City Manager, Finance
<i><b>JULY 2022</b></i>		
<b>F 1</b>	Receive DR420 from Property Appraiser Contact School Board, & BOCC for hearing dates (TBD)	Finance Finance Director
<b>M-TH 4-14</b>	Finalize Budget & CIP	City Manager, Finance Director
<b>TH 14</b>	City Manager submits Operating Budget & Final CIP to Council	City Manager
<b>T 19</b>	Council establishes tentative millage rate and sets dates for public hearings.	
<i><b>AUGUST 2022</b></i>		
<b>M 1</b>	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
<b>TH 4</b>	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
<b>T 9</b>	8 AM Budget Workshop - Review/Complete any unfinished Budget Issues	Council, City Manager, Depts
<b>M 15</b>	Estimated Date: Notice of Proposed Millage Rates mailed to taxpayers by County	Council, City Manager, Depts
<b>TH 25</b>	Tentative Budget put on website to announce public hearing dates	Finance



**CITY OF GREEN COVE SPRINGS FY 2023 BUDGET CALENDAR**

**SEPTEMBER 2022**

<b>T</b>	<b>6</b>	<b>Tentative budget, millage and CIP hearings/ adoption</b>	<b>Council, City Manager, Depts</b>
		1st reading of Resolution to pass Millage, Budget and CIP Cannot be held sooner than 10 days after notices mailed by appraiser	
<b>F</b>	<b>9</b>	Send ads to newspaper for advertising in Clay Today newspaper-final budget & millage hearings/adoption on 9/20/22. 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
<b>TH</b>	<b>15</b>	Ad appears in Clay Today for final hearing on budget & millage	Clay Today
<b>T</b>	<b>20</b>	<b>Final Hearing on budget, millage, CIP &amp; adoption of all</b>	<b>Council, City Manager, Depts</b>
		Must be within 15 days after tentative adoption- must be at least 2 but not greater than 5 days after the ad  2nd and Final hearing on Ordinance to adopt Millage, Budget and CIP.	
<b>W</b>	<b>21</b>	Fax & mail Precertification to DOR Form 487V along with millage resolutions	Finance Director
<b>F</b>	<b>23</b>	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

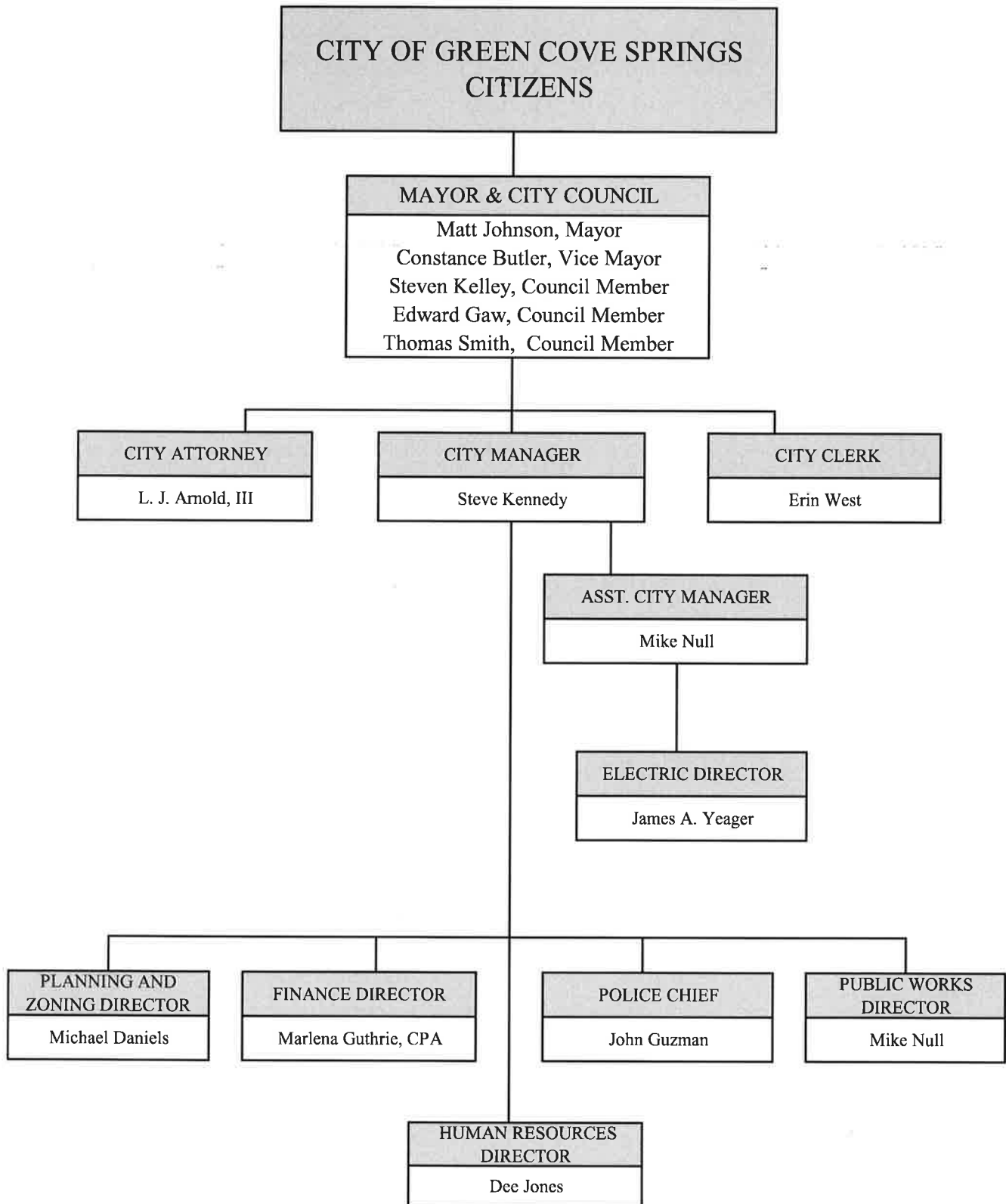
**OCTOBER 2022**

<b>M</b>	<b>3</b>	Put final Budget on website	Finance
<b>M</b>	<b>3</b>	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
<b>T</b>	<b>4</b>	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

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**CITY OF GREEN COVE SPRINGS GOVERNMENT**

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## SUMMARY INFORMATION

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The approved budget for FY 2022/2023 decreased \$667,991 from the FY 2021/2022 approved budget.

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### 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 \$76.0 million or 13.65% from FY 2021/2022. The City also experienced a 2.55% increase in tangible personal property values from FY 2021/2022.

**Other Taxes** – As we emerge from the Coronavirus Pandemic, there are increases in other tax revenue which includes increased receipts from existing taxes, which include 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 \$22.5 million or \$2.9 million more than FY 2021/2022.

**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.

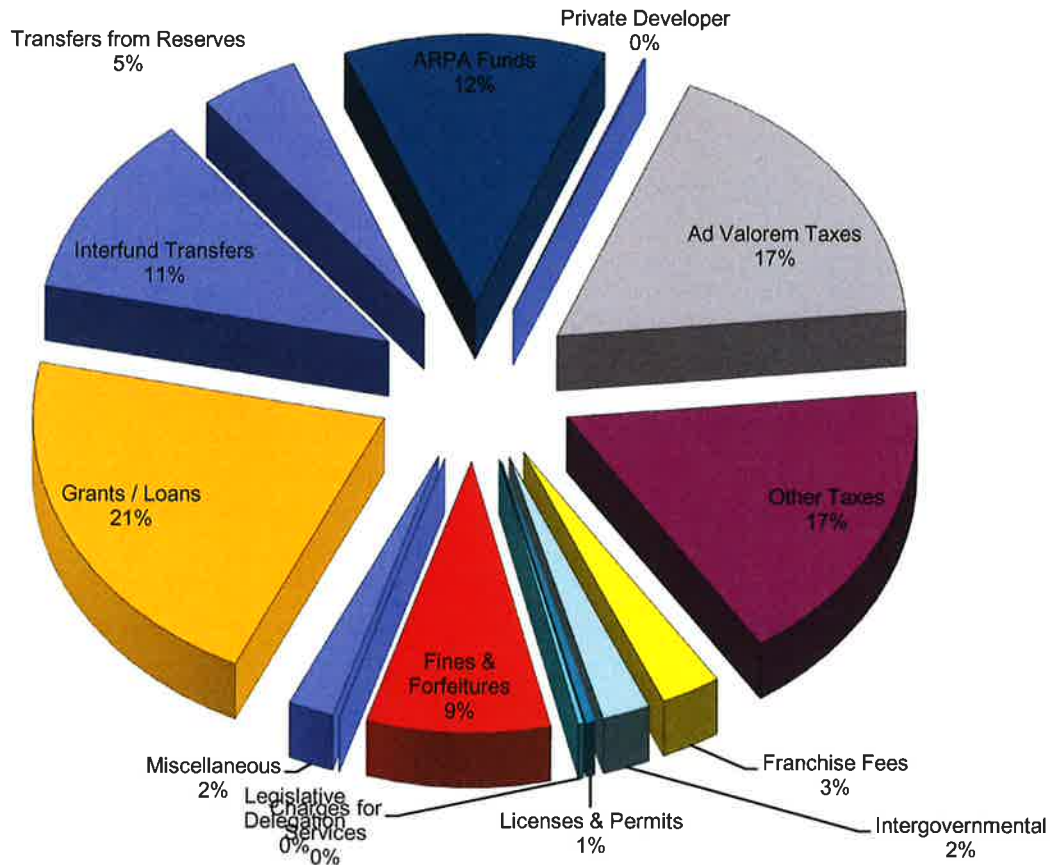
**GENERAL FUND BUDGET SOURCES AND USES**

Sources	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Approved
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Ad Valorem Taxes	1,766,498	1,915,494	2,072,264	2,760,168
Other Taxes ( Local, State, Utility)	2,538,966	2,754,066	2,294,463	2,735,155
Franchise Fees	7,992	7,049	401,077	435,075
Grants / Loans	6,917	236,107	2,461,000	3,392,632
Licenses & Permits	42,630	39,093	50,000	70,000
Development Services	28,857	34,997	40,000	40,000
Intergovernmental	394,734	939,018	348,088	348,088
Physical Environment	107,078	109,003	74,839	81,219
Recreational Events	30,641	42,363	66,000	73,000
Police Revenue	1,061,659	1,077,416	1,385,033	1,346,377
Interest	32,162	2,534	3,000	5,000
Surplus Sales	6,973	43,212	155,000	30,000
Private Developer	-	-	15,000	18,000
Legislative Delegation	600,000	-	300,000	-
ARPA Funds	-	-	2,147,911	1,922,822
Miscellaneous	83,049	76,198	127,380	146,509
Total Revenue	6,708,156	7,276,550	11,941,055	13,404,045
Transfers-In	1,836,331	1,686,331	1,756,465	1,756,465
Other Non-Revenues - Reserves	-	-	325,440	729,135
	1,836,331	1,686,331	2,081,905	2,485,600
<b>TOTAL SOURCES</b>	<b>\$ 8,544,487</b>	<b>\$ 8,962,881</b>	<b>\$ 14,022,960</b>	<b>\$ 15,889,645</b>

Uses	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Approved
Operating Budget				
Personnel Services	4,637,320	4,752,709	5,018,930	6,141,272
Operating Expenses	1,680,270	2,140,554	2,302,463	2,422,628
Capital Outlay	2,562,221	1,895,461	4,312,859	6,804,996
Contingency	-	-	2,147,911	28,670
Total Operating Budget	8,879,811	8,788,724	13,782,163	15,397,566
Grants & Aids	-	-	-	-
Transfers to Other Funds	241,390	241,635	240,797	492,079
Other Uses				
Contributions to Reserves				
<b>TOTAL USES</b>	<b>\$ 9,121,201</b>	<b>\$ 9,030,359</b>	<b>\$ 14,022,960</b>	<b>\$ 15,889,645</b>

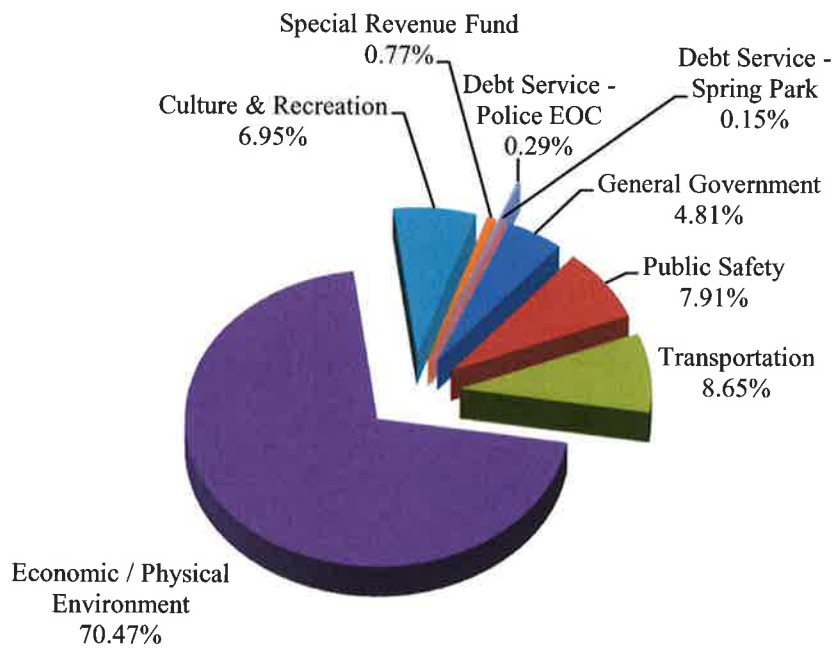
## GENERAL FUND BUDGET REVENUES BY SOURCE

Ad Valorem Taxes	\$ 2,760,168
Other Taxes	\$ 2,735,155
Franchise Fees	\$ 435,075
Intergovernmental	\$ 348,088
Licenses & Permits	\$ 70,000
Charges for Services	\$ 40,000
Fines & Forfeitures	\$ 1,346,377
Legislative Delegation	\$ -
Miscellaneous	\$ 335,728
Grants / Loans	\$ 3,392,632
Interfund Transfers	\$ 1,756,465
Transfers from Reserves	\$ 729,135
ARPA Funds	\$ 1,922,822
Private Developer	\$ 18,000
<b>TOTAL</b>	<b><u>\$ 15,889,645</u></b>



## BUDGET USES BY FUNCTION - ALL FUNDS

General Government	\$ 2,652,992
Public Safety	4,360,819
Transportation	4,772,403
Economic / Physical Environment	38,872,987
Culture & Recreation	3,831,785
Special Revenue Fund	426,825
Debt Service - Police EOC	160,438
Debt Service - Spring Park	81,445
<b>TOTAL</b>	<b><u><u>\$ 55,159,694</u></u></b>



**BUDGET BY FUNCTION - ALL FUNDS**

	<b>FY 20 Actual</b>	<b>FY 21 Actual</b>	<b>FY 22 Approved</b>	<b>FY 23 Approved</b>
<b>General Fund</b>				
Legislative	\$ 55,065	\$ 60,670	\$ 83,516	\$ 66,364
City Clerk	127,973	131,697	160,560	182,732
City Manager	339,074	362,860	371,833	400,153
Human Resources	217,322	255,132	276,792	350,729
Finance	320,280	339,926	353,190	401,618
Information Technology	198,179	188,570	245,488	232,457
General Services	641,104	458,846	2,514,311	785,385
City Attorney	109,165	104,463	142,943	233,554
Development Services	118,968	289,808	245,053	271,646
Code Enforcement	64,821	65,504	76,168	107,139
Police Department	3,347,796	3,546,549	3,704,547	4,253,680
Public Works	1,696,943	641,516	2,580,000	4,208,493
Right-of-Way Maintenance	227,941	288,834	269,492	339,525
Equipment Maintenance	158,951	172,658	193,190	224,385
Subtotal	7,623,582	6,907,033	11,217,083	12,057,860
<b>Physical Environment</b>				
Electric Utility Services	13,753,405	17,327,335	16,040,576	19,735,772
Water Utility Services	2,660,758	3,360,699	3,385,989	2,882,120
Wastewater Utility Services	7,271,739	6,296,039	16,457,745	8,694,491
Solid Waste Services	633,260	1,038,614	698,546	1,123,699
Stormwater Services	208,260	299,131	1,628,818	1,175,697
Customer Service	493,619	464,258	454,252	648,203
Reclaimed Water	60,610	60,609	0	986,000
Subtotal	25,081,651	28,846,685	38,665,926	35,245,982
<b>Special Revenues</b>				
Special Law Enforcement Trust Fund	16,501	12,648	20,000	20,000
Building Fund	338,889	375,204	364,638	406,825
Disaster Fund	0	0	0	0
Subtotal	355,390	387,852	384,638	426,825
<b>Culture &amp; Recreation</b>				
Parks & Recreation	1,016,259	728,524	1,073,988	2,308,734
Parks & Recreation Programming	87,761	60,171	72,000	84,000
Augusta Savage Arts & Community Center	393,599	1,334,631	1,659,889	1,439,051
Subtotal	1,497,619	2,123,326	2,805,877	3,831,785

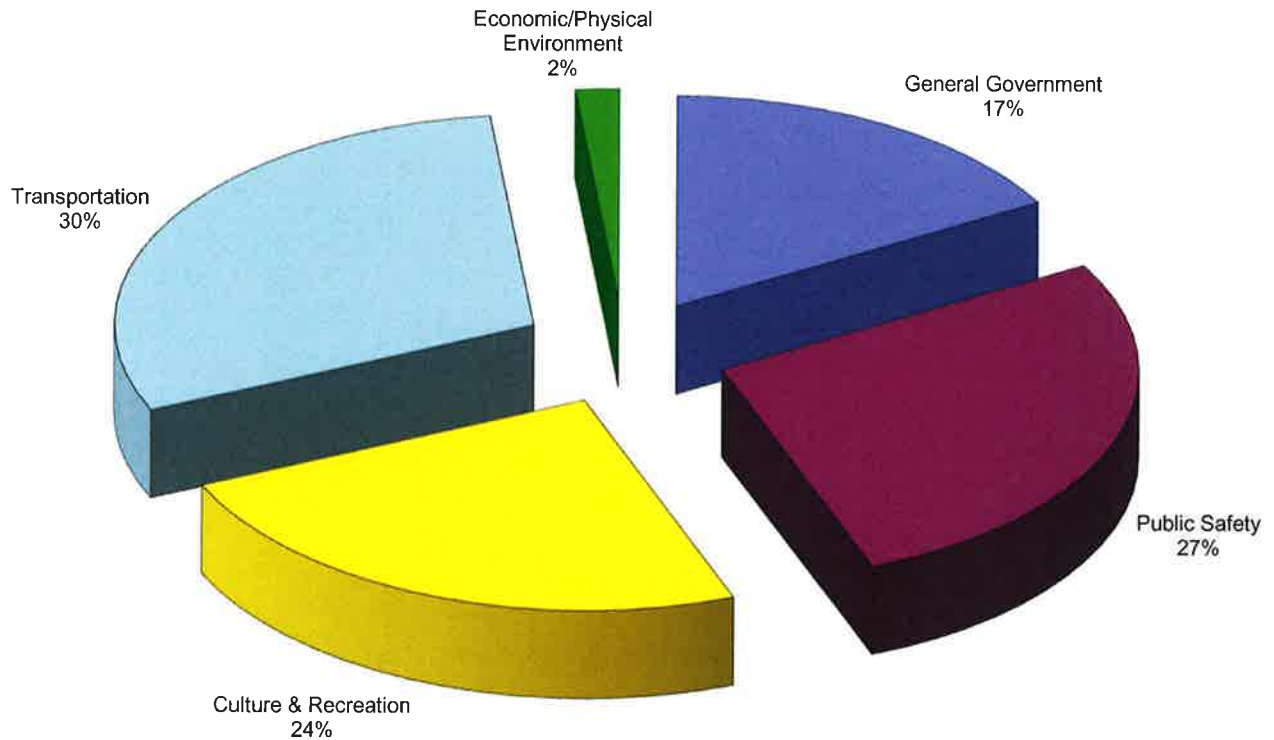
**BUDGET BY FUNCTION - ALL FUNDS**

	<b>FY 20 Actual</b>	<b>FY 21 Actual</b>	<b>FY 22 Approved</b>	<b>FY 23 Approved</b>
<b>Capital Improvement - Police EOC</b>	159,602	160,254	159,867	160,438
<b>Capital Improvement - Spring Park</b>	81,788	81,381	80,930	81,445
Subtotal	241,390	241,635	240,797	241,883
<b>Other Uses</b>				
Interfund Transfers - All Utilities:				
Electric - 1,395,739	1,477,274	1,344,434	1,327,524	1,395,739
Water - 375,013	304,697	304,697	340,111	375,013
Wastewater -1,434,869	373,940	373,940	409,208	1,434,869
Solid Waste - 149,738	133,918	133,918	133,874	149,738
Contingency - All Utilities:				
Electric - 0	0	0	0	0
Water - 0	0	0	0	0
Wastewater -0	0	0	302,647	0
Solid Waste - 0	0	0	0	0
Subtotal	2,289,829	2,156,989	2,513,364	3,355,359
<b>Grand Total</b> \$	<b>37,089,461</b>	<b>\$ 40,663,520</b>	<b>\$ 55,827,685</b>	<b>\$ 55,159,694</b>



## BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 2,652,992
Public Safety	4,360,819
Culture & Recreation	3,831,785
Transportation	4,772,403
Economic/Physical Environment	271,646
<b>TOTAL</b>	<b>\$ 15,889,645</b>



**BUDGET BY FUNCTION - GENERAL FUND**

	<b>FY 20 Actual</b>	<b>FY 21 Actual</b>	<b>FY 22 Approved</b>	<b>FY 23 Approved</b>
<b>General Government</b>				
Legislative	\$ 55,065	\$ 60,670	\$ 83,516	\$ 66,364
Executive	467,047	494,557	532,393	582,885
Financial & Administrative	518,459	528,496	598,678	634,075
Human Resources	217,322	255,132	276,792	350,729
Legal Counsel	109,165	104,463	142,943	233,554
Other General Government	641,104	458,846	366,400	756,715
Subtotal	2,008,162	1,902,164	2,000,722	2,624,322
<b>Public Safety</b>				
Law Enforcement	3,347,796	3,546,549	3,704,547	4,253,680
Code Enforcement	64,821	65,504	76,168	107,139
Subtotal	3,412,617	3,612,053	3,780,715	4,360,819
<b>Transportation</b>				
Road & Street Facilities	1,696,943	641,516	2,580,000	4,208,493
Right-of-Way Maintenance	227,941	288,834	269,492	339,525
Equipment Maintenance	158,951	172,658	193,190	224,385
Subtotal	2,083,835	1,103,008	3,042,682	4,772,403
<b>Economic / Physical Environment</b>				
Development Services	118,968	289,808	245,053	271,646
Subtotal	118,968	289,808	245,053	271,646
<b>Culture &amp; Recreation</b>				
Parks and Recreation	1,104,020	788,695	1,145,988	2,392,734
Augusta Savage Arts & Community Center	393,599	1,334,631	1,659,889	1,439,051
Subtotal	1,497,619	2,123,326	2,805,877	3,831,785
<b>Other Uses</b>				
Contribution to Fund Balance			-	-
Contingency			2,147,911	28,670
Subtotal	-	-	2,147,911	28,670
<b>Grand Total</b>	<b>\$ 9,121,201</b>	<b>\$ 9,030,359</b>	<b>\$ 14,022,960</b>	<b>\$ 15,889,645</b>

**BUDGET BY FUNCTION - SPECIAL REVENUE FUND**

	<b>FY 20 Actual</b>	<b>FY 21 Actual</b>	<b>FY 22 Approved</b>	<b>FY 23 Approved</b>
<b>Special Revenue Fund</b>				
Building Fund	\$ 338,889	\$ 375,204	\$ 364,638	\$ 406,825
Special Law Enforcement Trust Fund	16,501	12,648	20,000	20,000
Police Debt Service Fund	159,602	160,254	159,867	160,438
Spring Park Debt Service Fund	81,788	81,381	80,930	81,445
Disaster Fund	0	0	0	0
Subtotal	596,780	629,487	625,435	668,708
<b>Grand Total</b>	<b>\$ 596,780</b>	<b>\$ 629,487</b>	<b>\$ 625,435</b>	<b>\$ 668,708</b>

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## MAJOR REVENUE SOURCES

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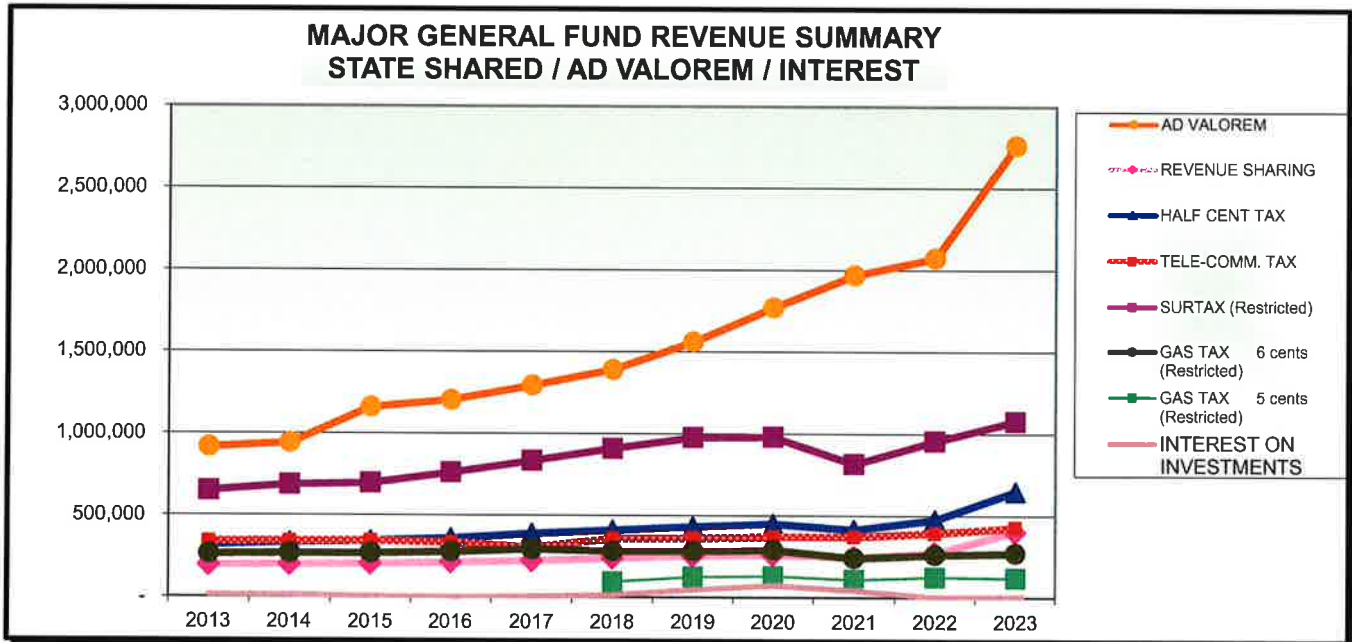
The City of Green Cove Springs relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, charges for services, fines, and intergovernmental funding. A number of factors influence revenues; changes in County-wide and City population, changes 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 1<sup>st</sup> of each year in conjunction with estimated millage rates.

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

## MAJOR REVENUE SOURCES

	3111000	3351200	3351800	3132200	3126000	3122100	3122101	3612000 & 3611000	
	AD VALOREM	REVENUE SHARING	HALF CENT TAX	TELE- COMM. TAX	SURTAX (Restricted)	GAS TAX 6 cents (Restricted)	GAS TAX 5 cents (Restricted)	INTEREST ON INVESTMENTS	TOTAL
2013	914,266	194,905	316,329	340,000	648,079	262,257		13,000	2,688,836
2014	939,869	196,864	333,702	341,000	685,079	266,489		12,850	2,775,853
2015	1,158,260	202,495	343,562	344,000	695,000	266,714		4,100	3,014,131
2016	1,202,677	211,249	358,328	333,214	759,017	277,120		1,200	3,142,805
2017	1,292,493	222,110	387,687	305,121	833,059	293,131		5,000	3,338,601
2018	1,389,599	238,669	410,299	359,397	908,244	281,236	94,000	14,545	3,695,989
2019	1,558,835	252,715	431,587	361,392	975,334	282,581	125,256	48,000	4,035,700
2020	1,769,122	260,000	450,000	370,000	980,000	290,000	130,000	74,000	4,323,122
2021	1,968,056	244,549	413,168	370,000	814,357	240,666	108,603	45,000	4,204,399
2022	2,072,264	273,311	475,117	393,077	954,786	260,272	124,177	3,000	4,556,004
2023	2,760,168	401,209	646,460	427,075	1,074,266	270,000	120,000	5,000	5,704,178
<b>TOTAL</b>	<b>17,025,609</b>	<b>2,698,076</b>	<b>4,566,239</b>	<b>3,944,276</b>	<b>9,327,221</b>	<b>2,990,466</b>	<b>702,036</b>	<b>225,695</b>	<b>41,479,618</b>



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## AD VALOREM PROPERTY TAX

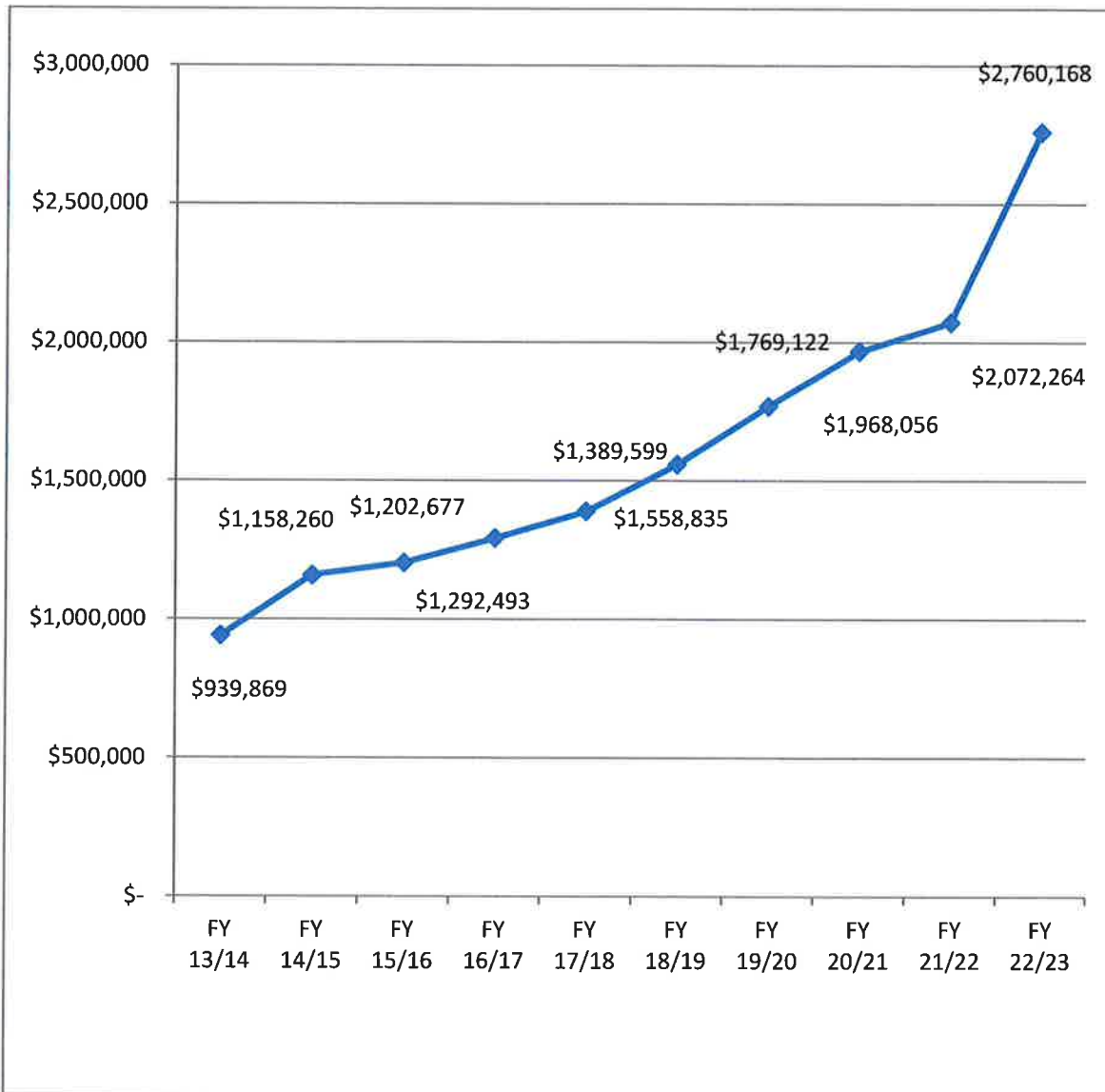
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General Fund Ad Valorem Property Taxes are derived from all non-exempt real and personal property located within the City of Green Cove Springs. General Fund Ad Valorem Taxes are used to provide primary support for City-wide programs such as administrative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

Actual tax collections in FY 2021 were 97% of the amount budgeted in the General Fund.

For FY 2022/2023, 97% of projected collections are budgeted.

### PROPERTY TAX COLLECTIONS



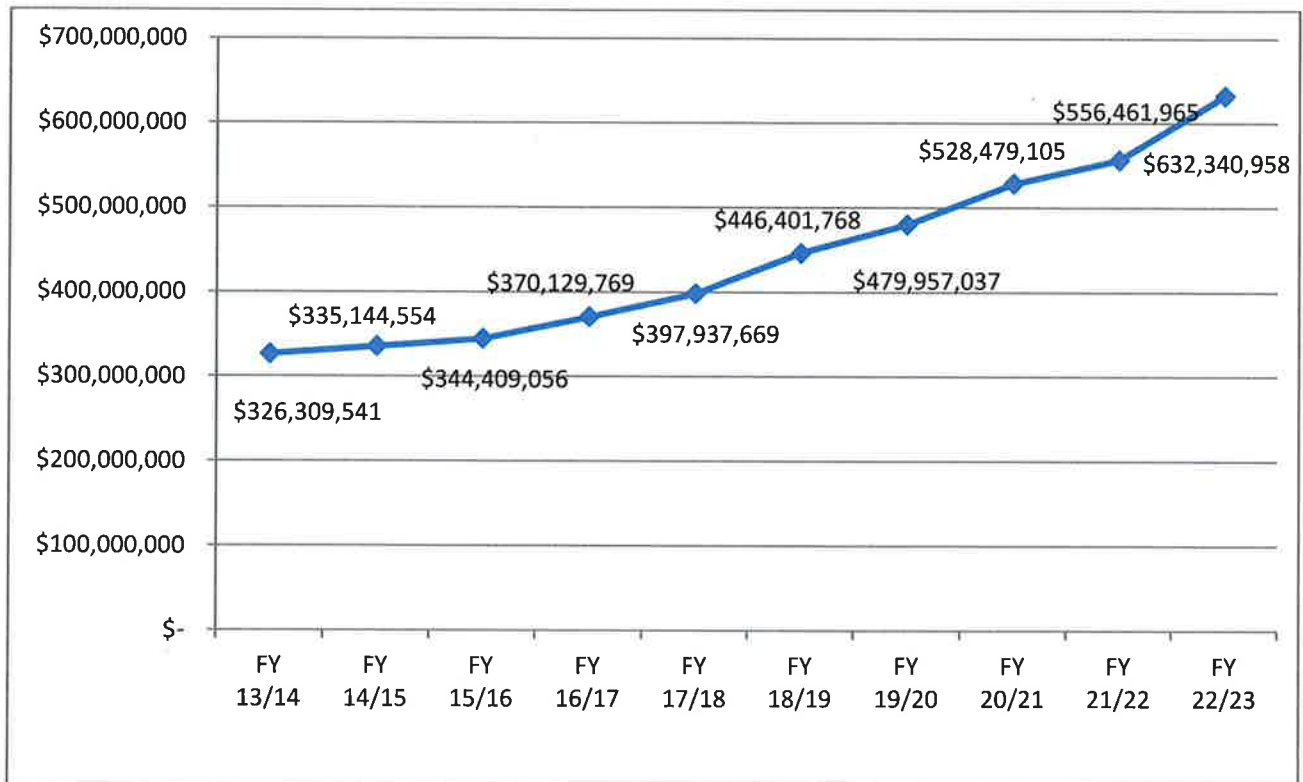
## PROPERTY VALUES

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 2022/2023, the General Fund millage rate is approved at 4.5000 mills.

### Millage Rate History

FY 1991 – 2006	2.611
FY 2007	2.6
FY 2008 – 2012	2.57
FY 2013 - 2014	2.9821
FY 2015-2019	3.6000
FY 2020-2022	3.8000
FY 2023 Approved	4.5000

### Property Values



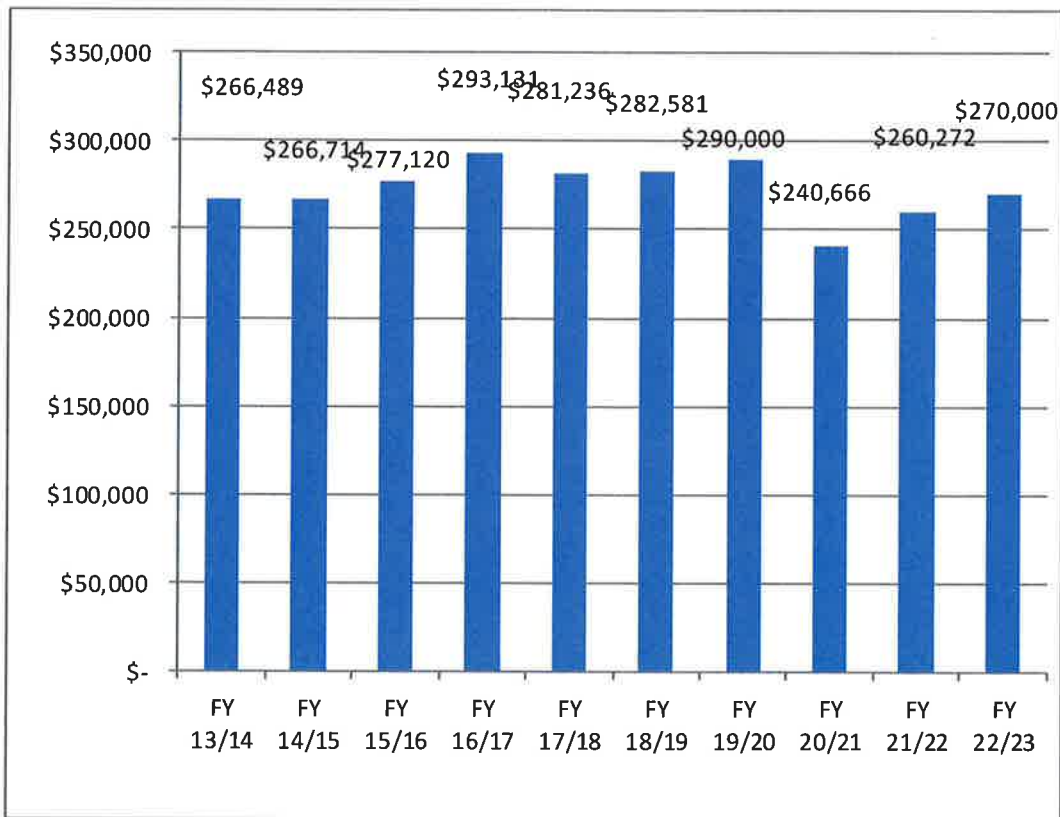
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## LOCAL OPTION FUEL TAX

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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





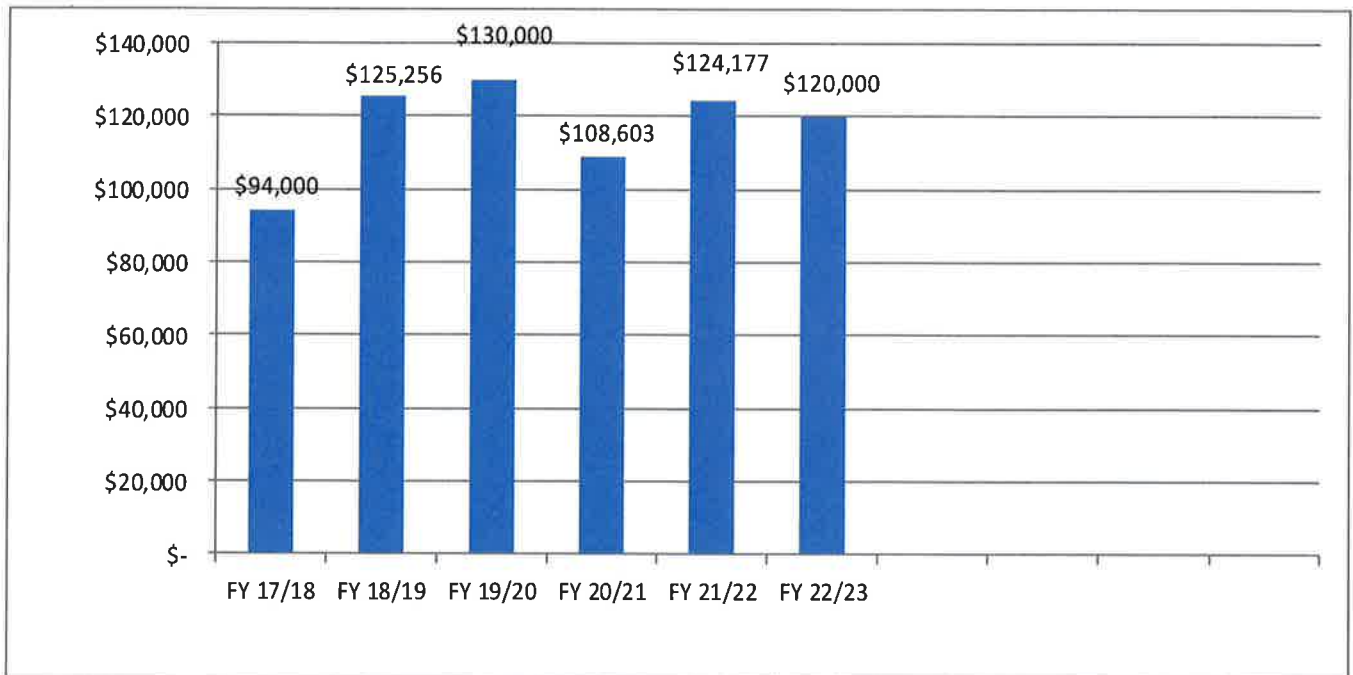
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## LOCAL OPTION FUEL TAX

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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.

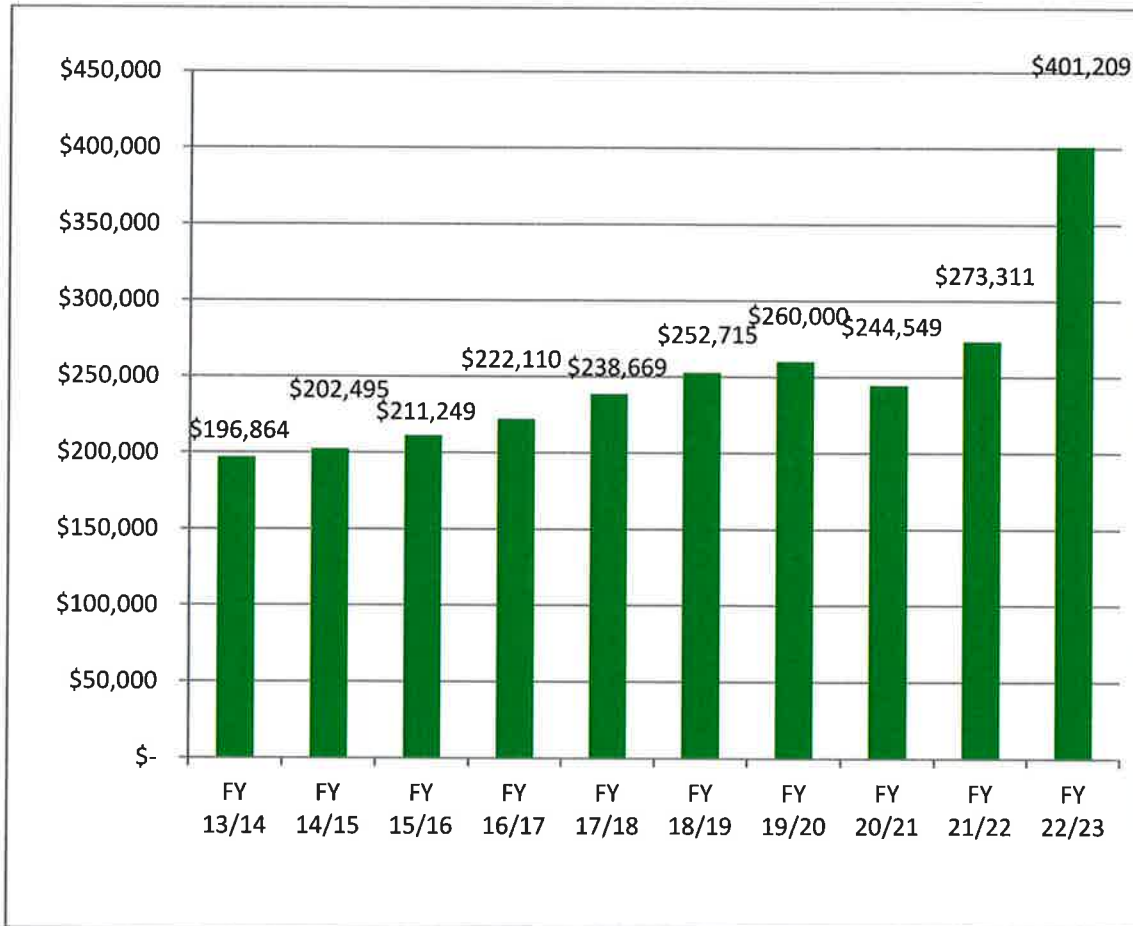
### LOCAL OPTION FUEL TAX



## 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 2022/2023, the City of Green Cove Springs' State Revenue Sharing is budgeted at \$401,209. This amount is \$125,888 more than the prior year's collection of \$275,321. The FY 2022/2023 budget of \$401,209 is \$127,898 more than the prior year's approved budget of \$273,311 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.

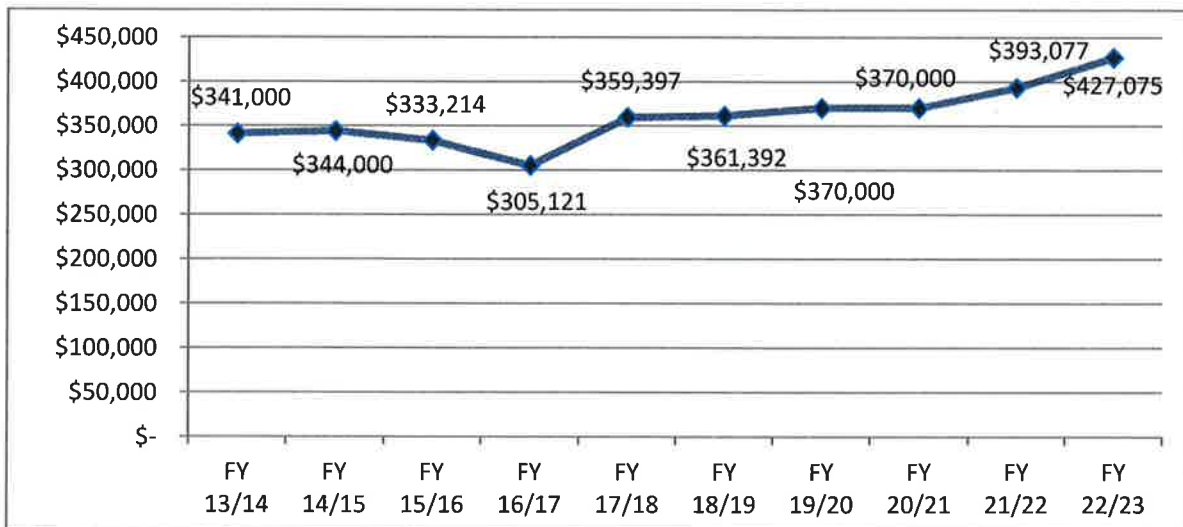
### State Communications Services Tax

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 2022/2023 for the City of Green Cove Springs is \$427,075 which is \$37,075 more than the amount budgeted for FY 2021/2022. The City's Telecommunications Tax rate is 5.22.

### Authorized Uses

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

## TELECOMMUNICATIONS TAX



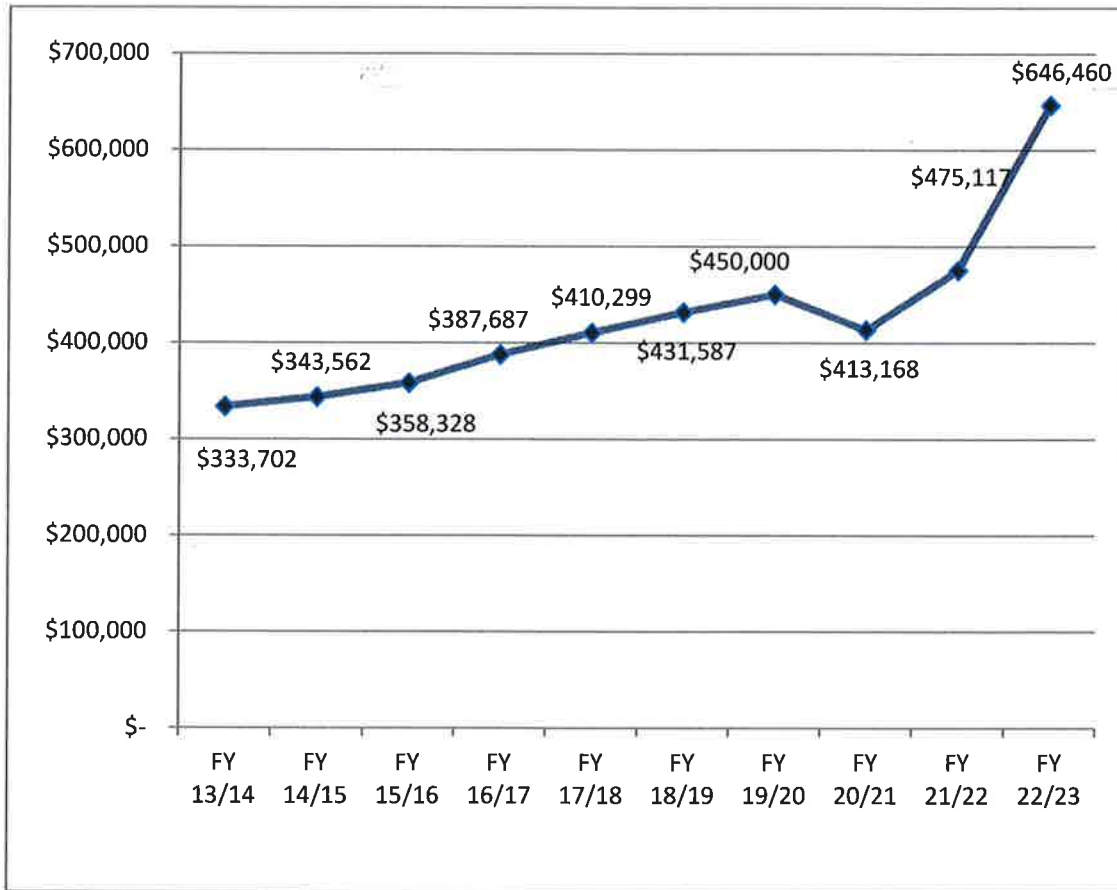
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## LOCAL GOVERNMENT HALF CENT SALES TAX

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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 2022/2023, Local Government Half Cent Sales Tax collections are estimated at \$646,460 or \$171,343 more than the State estimates for FY 2021/2022

### LOCAL GOVERNMENT HALF CENT SALES TAX



## DISCRETIONARY SURTAX

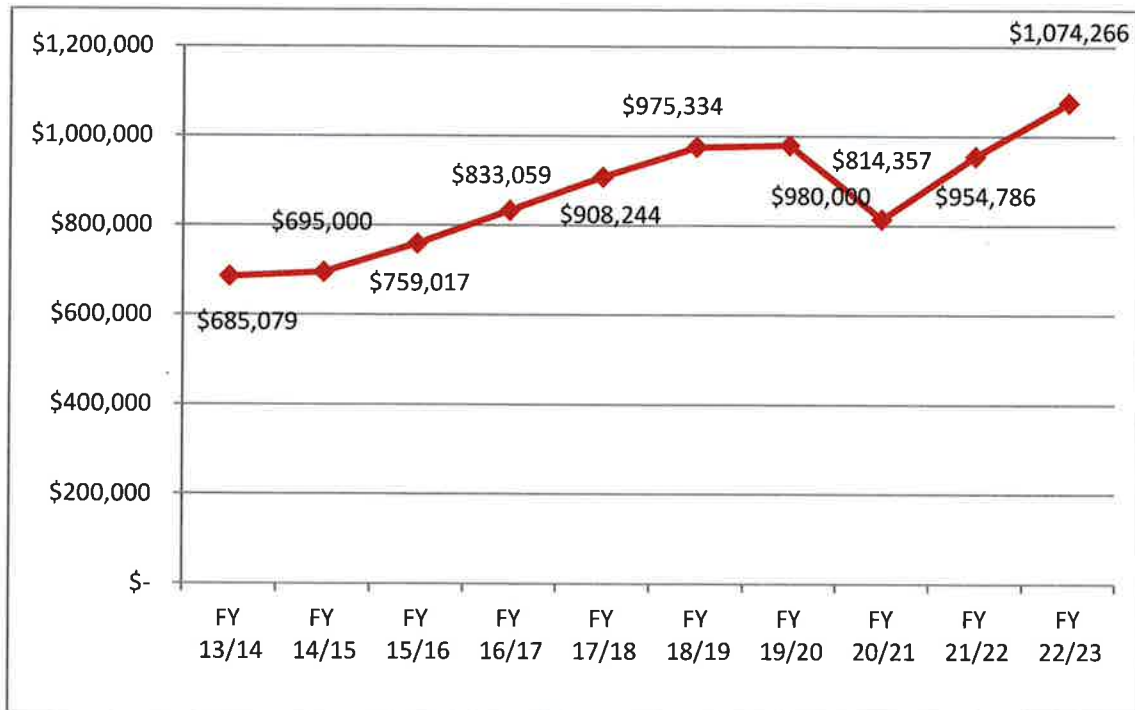
The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an Ordinance enacted by a majority vote of the County’s governing body and approved by voters in a county-wide referendum. Generally, the proceeds must be expended to finance, plan, and construct infrastructure, 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 2022/2023 are estimated by the State to be \$1,074,266 or \$119,480 more than estimated for FY 2021/2022.

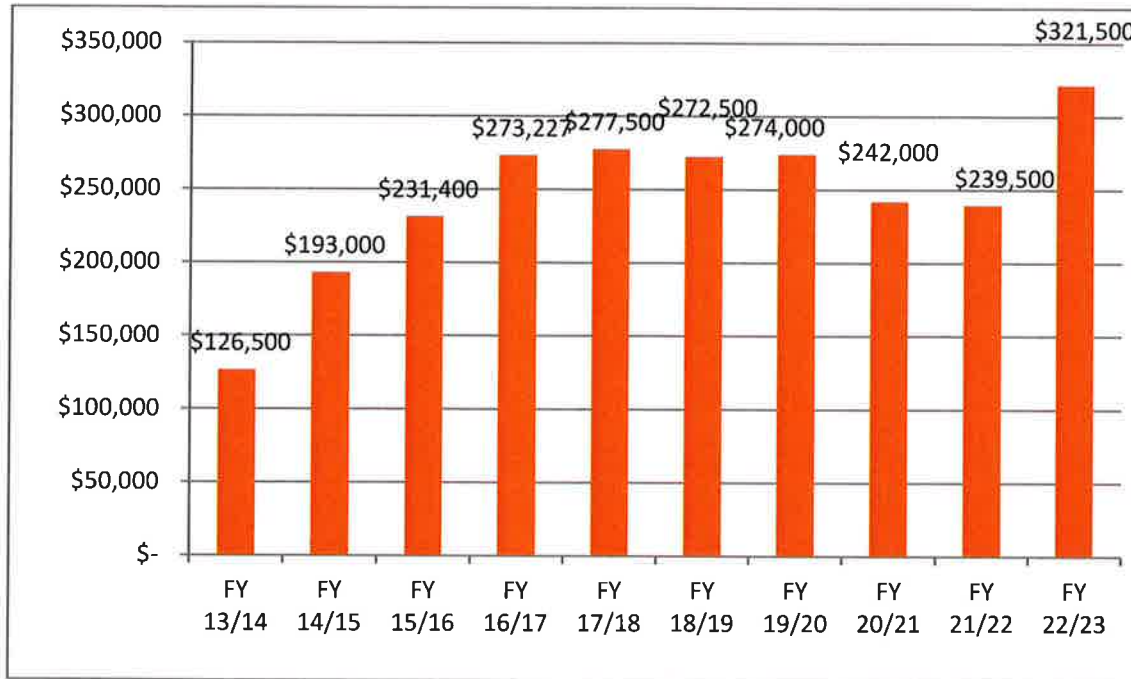
### DISCRETIONARY SURTAX



## 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 22/23, collections for permits and plan reviews are estimated to be \$321,500. The FY 22/23 budget of \$321,500 is based on projections of anticipated building activity.

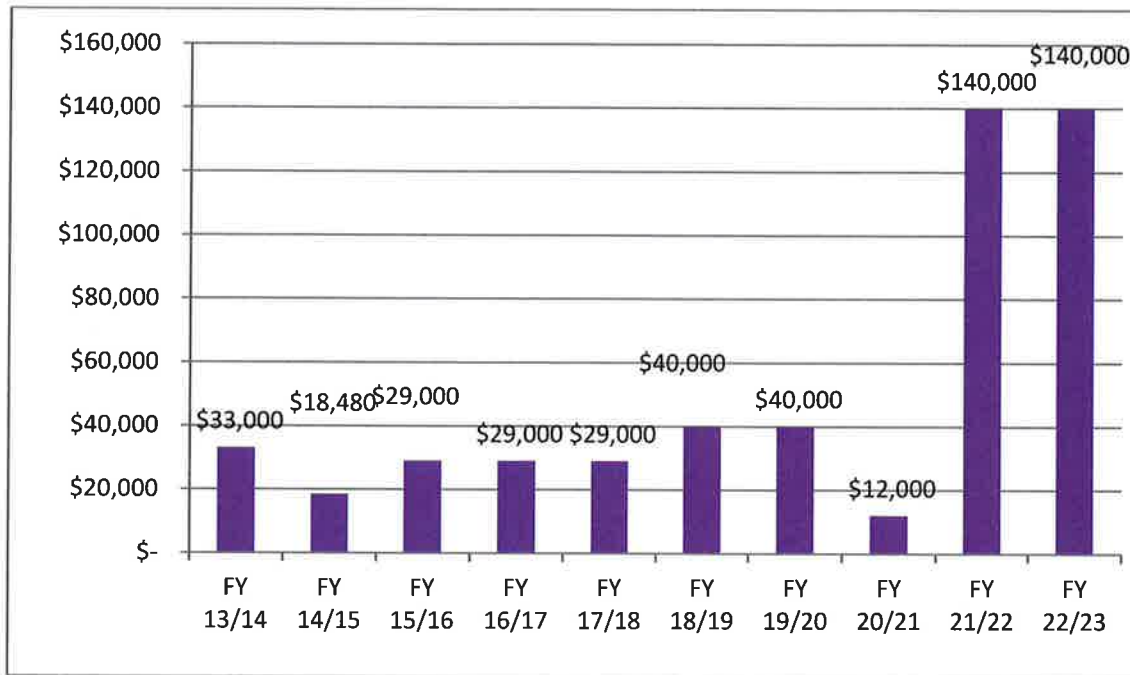
**BUILDING PERMITS, INSPECTIONS, AND PLAN REVIEWS**



## 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. In FY 21/22, actual collections of fines and forfeitures were estimated to be \$140,000. This amount is \$104,216 more than the FY 20/21 collections of \$35,784. The FY 22/23 budget of \$140,000 is the same amount as the FY 21/22 budget of \$140,000 and is based on historical analysis of prior year collections, the addition of a canine unit and the addition of 2 new Police Officer positions.

### FINES AND FORFEITURES

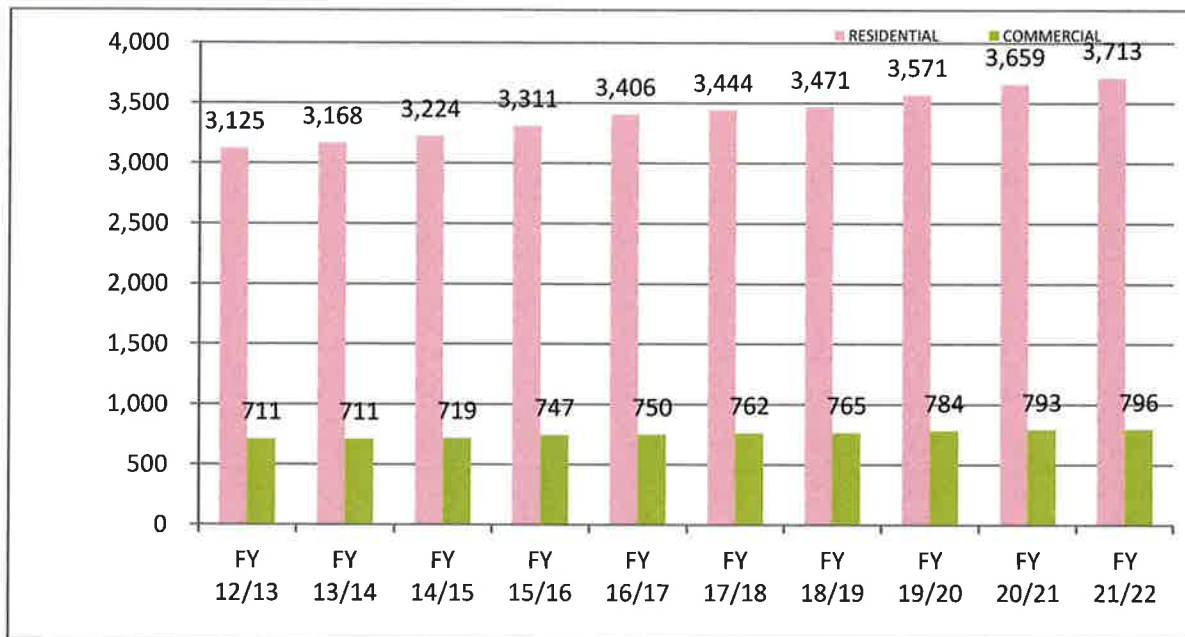


## ELECTRIC CUSTOMERS

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 2021 were approximately \$7.7 million per audited financial statements. The costs for both the FMPA and St. Lucie Project for 2021 were \$8.5 million.

### ELECTRIC CUSTOMERS



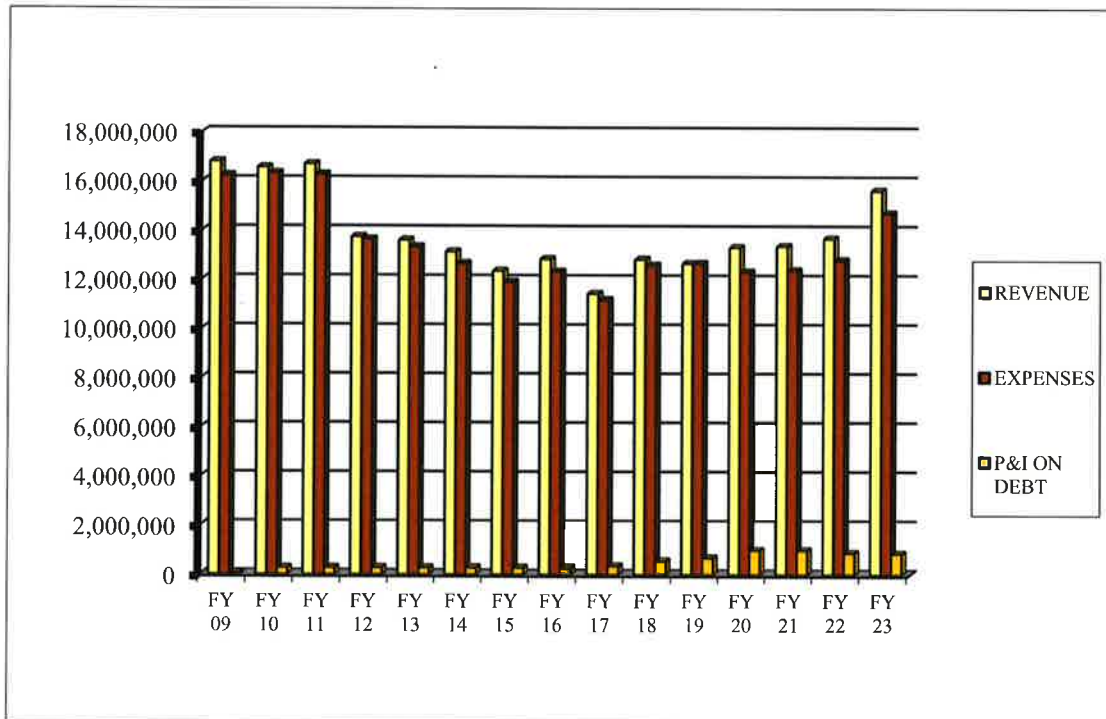


## ELECTRIC REVENUE, EXPENSES & P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P&I ON DEBT
FY 09	16,810,030	16,243,500	71,539
FY 10	16,571,183	16,343,466	275,233
FY 11	16,709,904	16,288,587	275,233
FY 12	13,745,440	13,655,334	275,232
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
<b>FY 23</b>	<b>\$ 15,627,835</b>	<b>\$ 14,700,211</b>	<b>\$ 853,400</b>

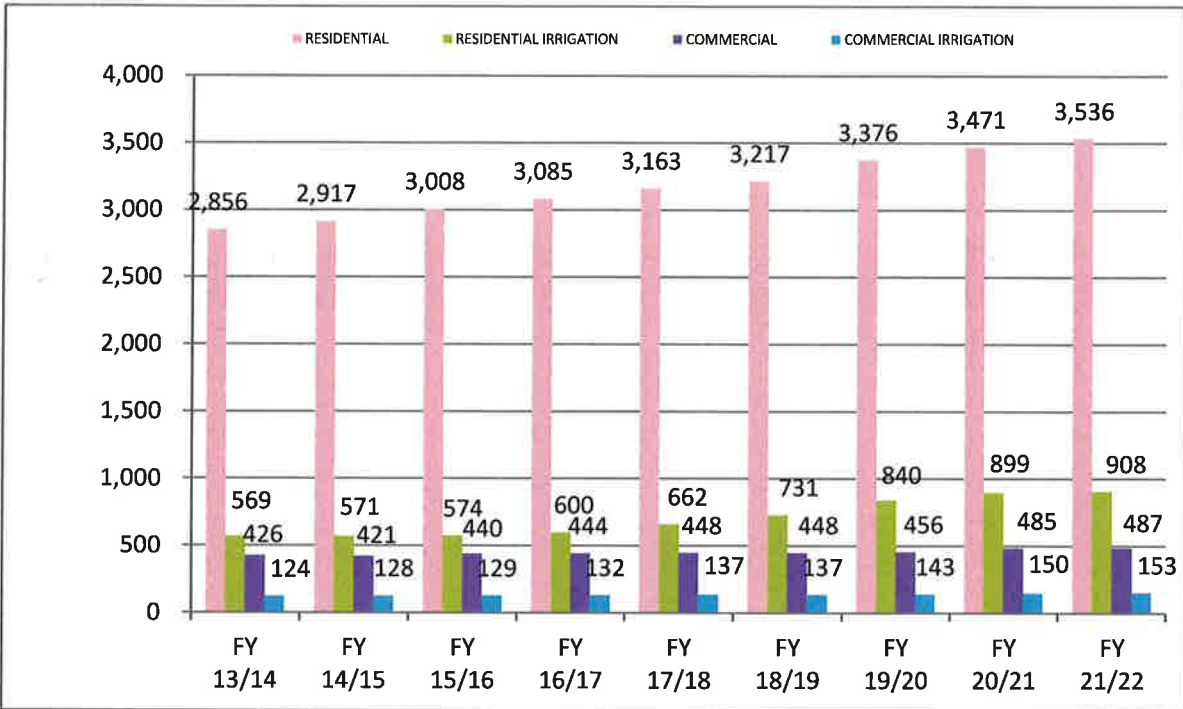
*Paid off Debt*

Includes Transfers Out  
Does not include Capital Expenses



# WATER CUSTOMERS

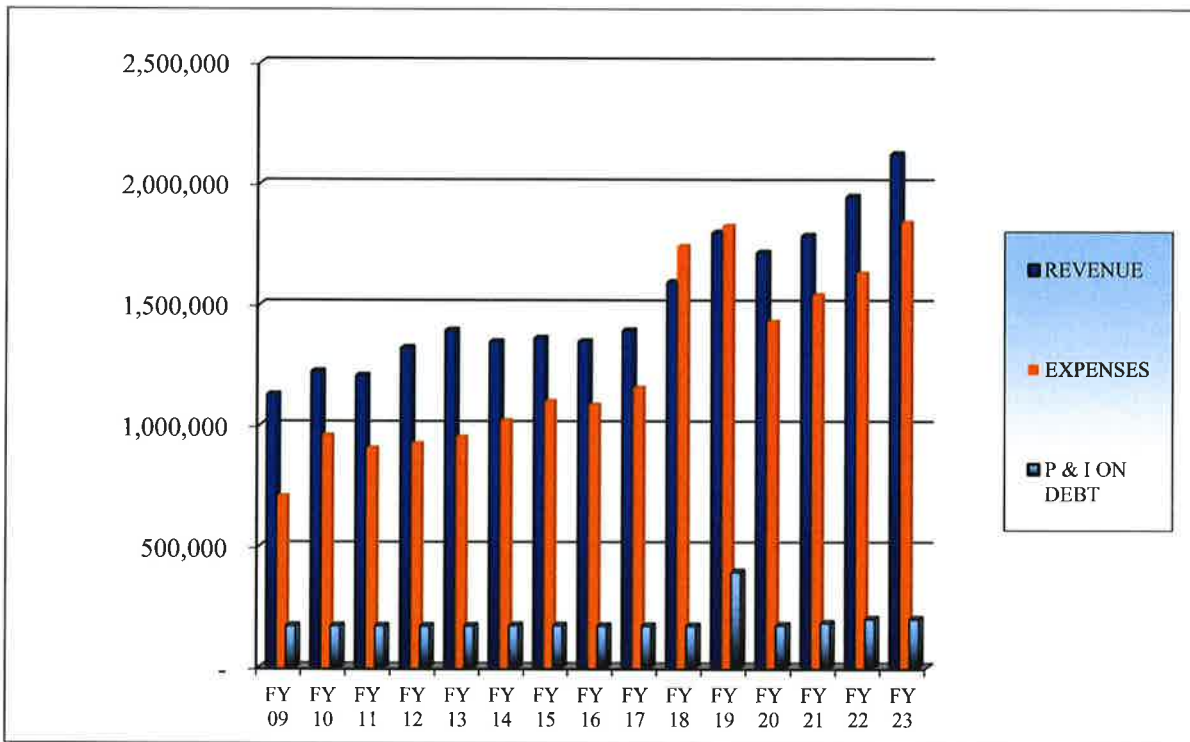
## WATER CUSTOMERS



## WATER REVENUE, EXPENSES, P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 09	1,127,232	706,922	172,505
FY 10	1,224,124	959,502	172,496
FY 11	1,205,798	905,869	172,496
FY 12	1,321,840	925,393	172,497
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

Includes Transfers Out  
Does not include Capital Expenses

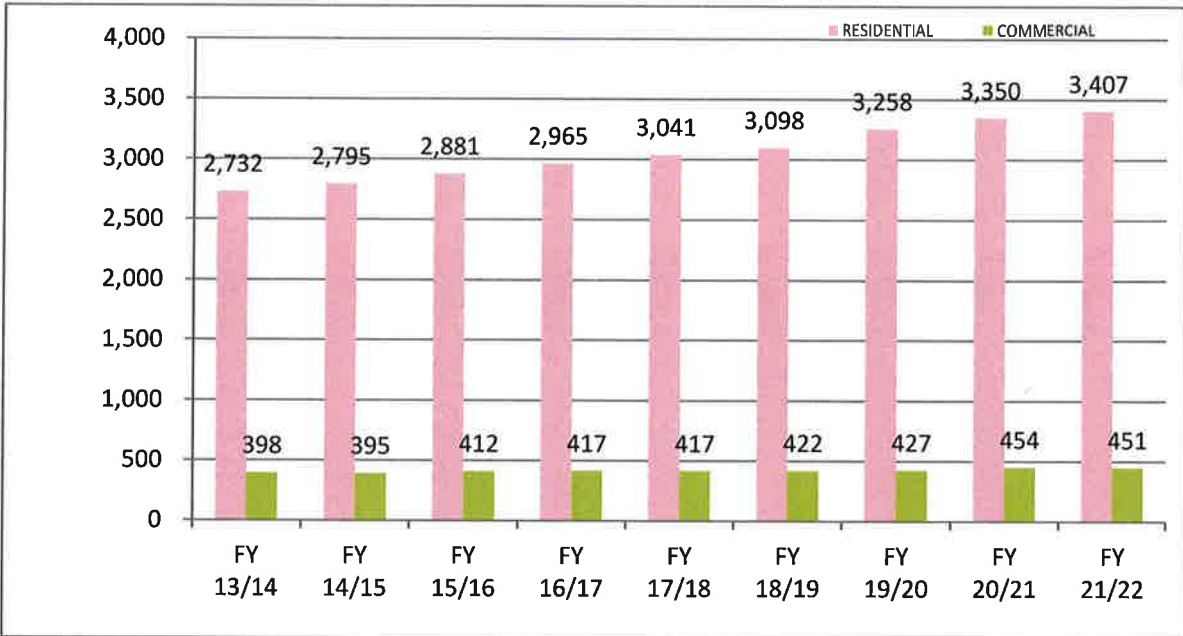


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## WASTEWATER CUSTOMERS

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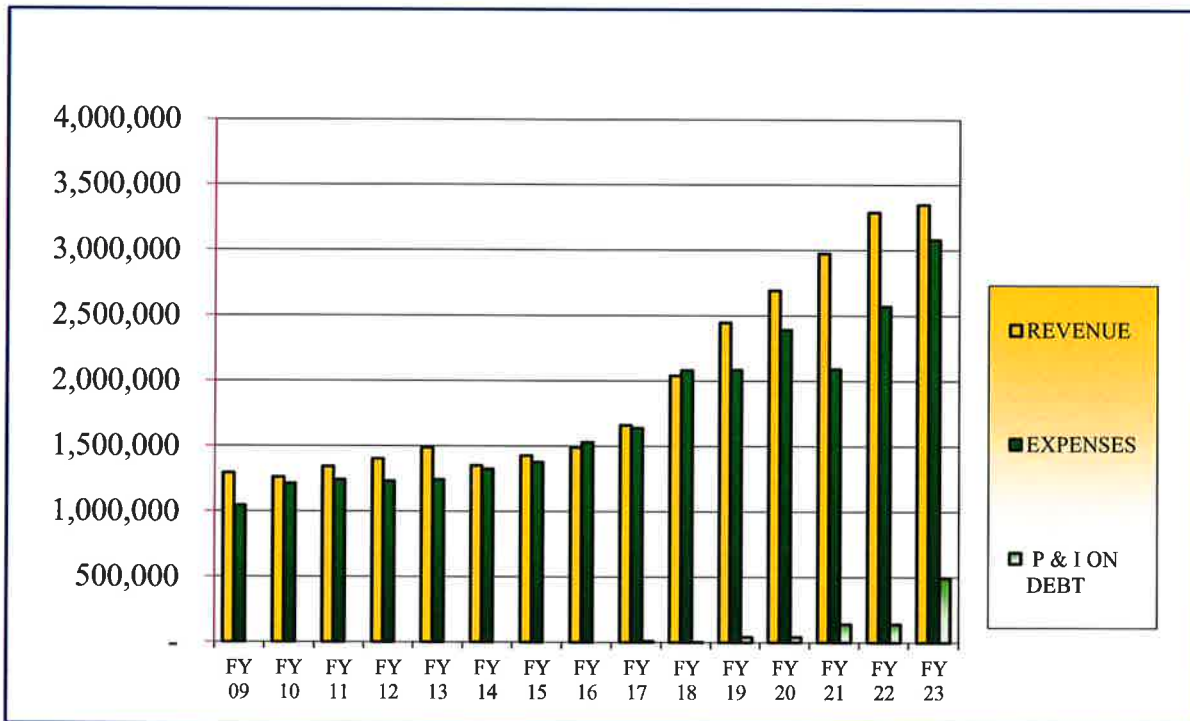
### WASTEWATER CUSTOMERS



## WASTEWATER REVENUE, EXPENSES, P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 09	1,291,336	1,044,476	-
FY 10	1,261,019	1,212,867	-
FY 11	1,342,439	1,240,939	-
FY 12	1,400,700	1,231,900	-
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	\$ 3,080,972	\$ 494,888

Includes Transfers Out  
Does not include Capital Expenses

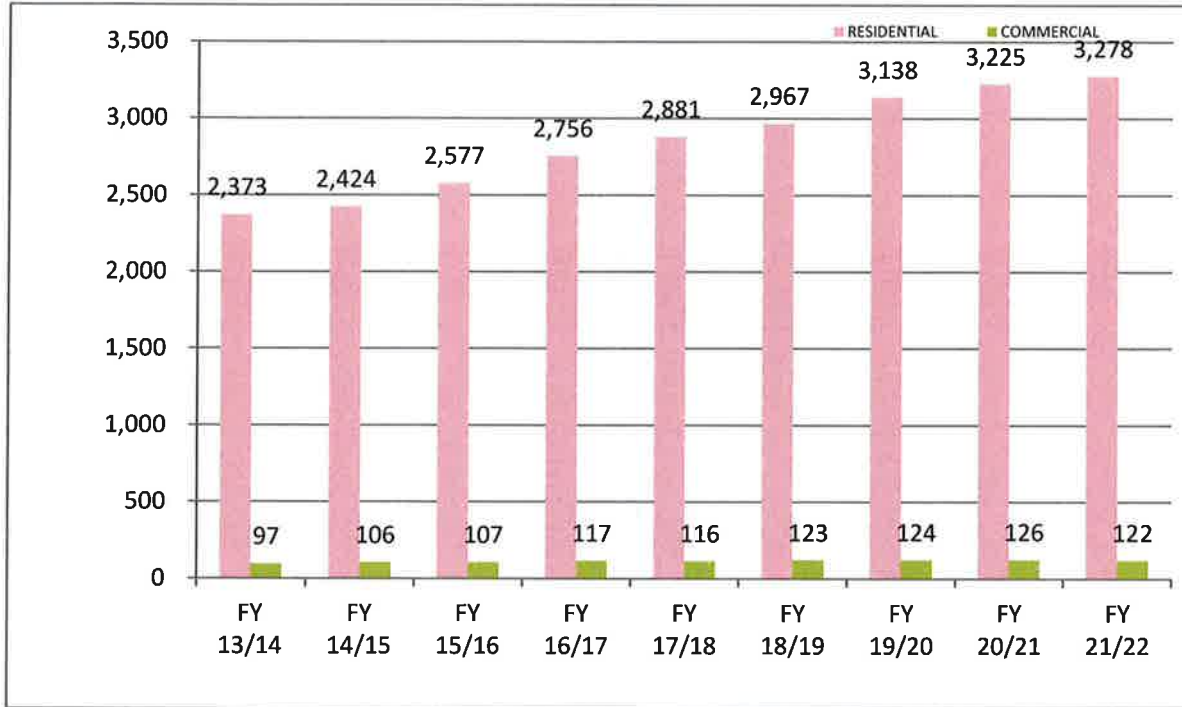


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## SOLID WASTE CUSTOMERS

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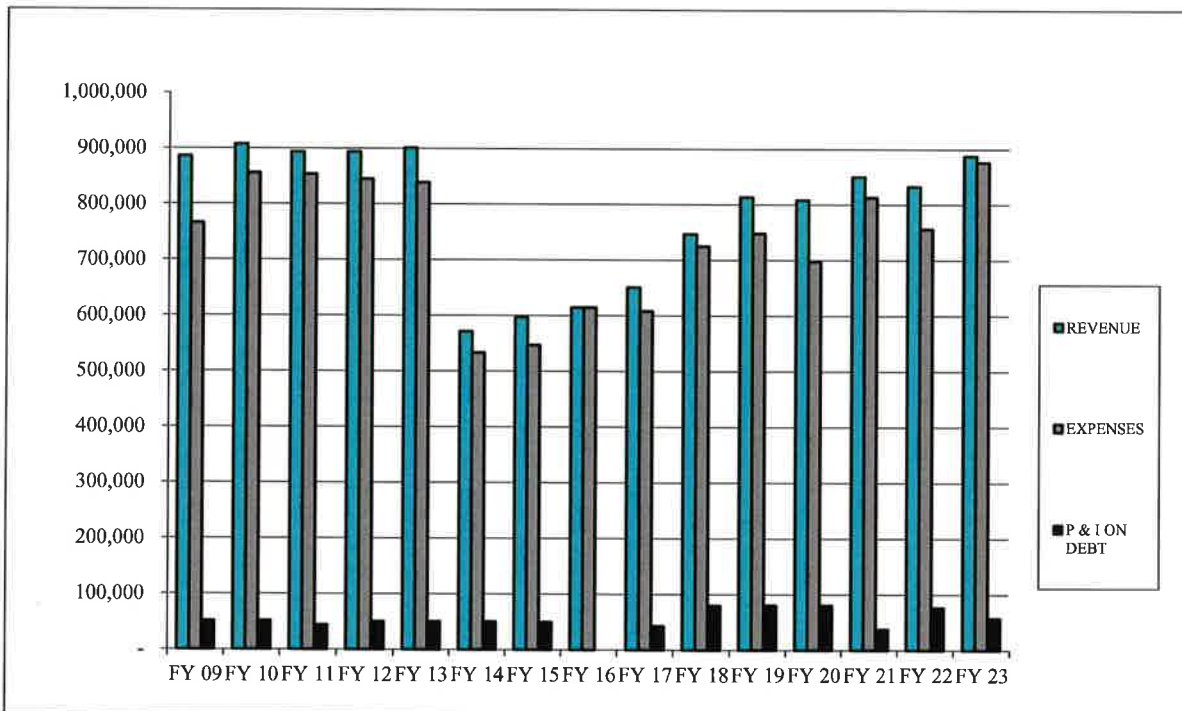
### SOLID WASTE CUSTOMERS



## SOLID WASTE REVENUE, EXPENSES, P & I ON DEBT

FISCAL YEAR	REVENUE	EXPENSES	P & I ON DEBT
FY 09	886,073	766,379	51,500
FY 10	907,358	855,850	51,500
FY 11	893,550	853,532	43,980
FY 12	893,850	844,547	50,103
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
<b>FY 23</b>	<b>\$ 887,650</b>	<b>\$ 876,260</b>	<b>\$ 57,177</b>

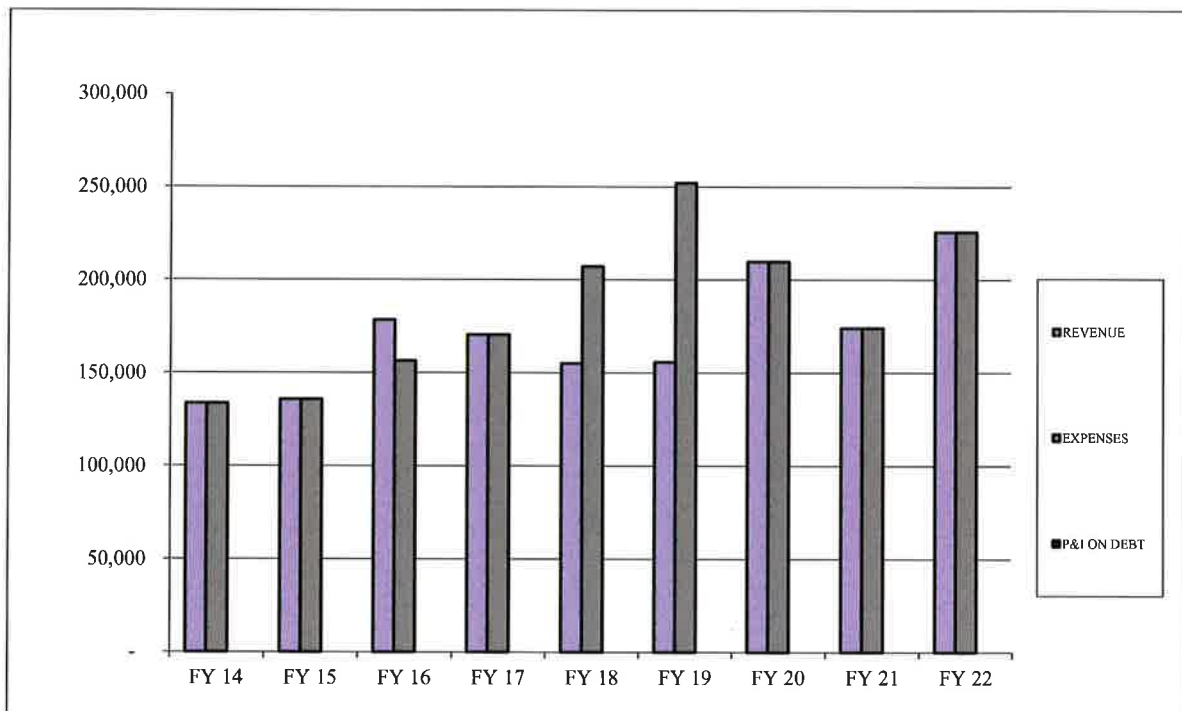
Includes Transfers Out  
Does not include Capital Expenses



## 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	174,150	174,150	
FY 22	\$ 225,697	\$ 225,697	\$ -

Does not include Capital Expenses / Grants





## FULL-TIME EQUIVALENT POSITIONS SUMMARY

DEPARTMENT NAME	APPROVED FY 18/19	APPROVED FY 19/20	APPROVED FY 20/21	APPROVED FY 21/22	APPROVED FY 22/23
<b>GENERAL FUND</b>					
City Council	6.00	5.00	5.00	5.00	5.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	2.00	3.00	3.00	3.00	3.00
Human Resources	2.00	2.00	2.00	2.00	4.25
Augusta Savage	0.00	0.00	0.00	0.00	1.50
Finance	3.50	3.50	3.50	3.50	3.50
Information Technology	1.00	1.00	1.00	2.00	2.00
Development Services	1.50	1.50	1.00	1.00	2.00
Code Enforcement	1.00	1.00	1.00	1.00	1.00
Police	30.00	34.00	35.00	37.00	39.00
Public Works	6.00	6.00	4.50	4.50	7.00
Right-of-Way Maintenance	2.00	2.00	2.00	2.00	6.00
Parks	3.00	4.00	4.00	5.00	6.50
Parks & Recreation -Programming	1.00	1.00	0.00	0.00	0.00
Equipment Maintenance	3.00	3.00	3.00	3.00	3.00
<b>BUILDING</b>	3.50	3.50	2.00	2.00	2.00
<b>ELECTRIC (1)</b>	2.02	10.02	10.02	10.02	11.52
<b>WATER</b>	7.82	8.32	8.32	8.32	8.32
<b>WASTEWATER</b>	7.82	8.32	8.32	8.32	8.32
<b>SOLID WASTE</b>	7.34	8.34	7.84	7.84	7.84
<b>CUSTOMER SERVICE</b>	6.50	6.50	6.50	6.50	8.00
<b>STORMWATER</b>	2.00	2.00	2.00	2.00	2.00
<b>TOTALS</b>	<b>100.00</b>	<b>115.00</b>	<b>111.00</b>	<b>115.00</b>	<b>132.75</b>

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

**PERSONNEL OVERVIEW DETAIL  
FY 2022-2023**

DEPARTMENT	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022		FY 2022-2023	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
<b>CITY COUNCIL</b>										
City Council	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00
Public Information Officer	1.00		0.00		0.00		0.00		0.00	
<b>TOTAL</b>	<b>6.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>
<b>CITY CLERK</b>										
City Clerk	1.00		1.00		1.00		1.00		1.00	
<b>TOTAL</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>
<b>CITY MANAGER</b>										
City Manager	1.00		1.00		1.00		1.00		1.00	
Public Information Officer	0.00		1.00		1.00		1.00		1.00	
Executive Assistant	1.00		1.00		1.00		1.00		1.00	
<b>TOTAL</b>	<b>2.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>
<b>HUMAN RESOURCES</b>										
Human Resources Director	1.00		1.00		1.00		1.00		1.00	
Human Resources Specialist	0.00		0.00		0.00		0.00		0.00	0.63
HR Generalist	1.00		1.00		1.00		1.00		1.00	
Benefits & Retirement Coord.	0.00		0.00		0.00		0.00		1.00	
Human Resources Assistant	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.63
<b>TOTAL</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.25</b>
<b>AUGUSTA SAVAGE</b>										
Recreation Supervisor	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.50
Recreation Leader	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.50
Recreation Aide	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.50
<b>TOTAL</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>1.50</b>
<b>FINANCE</b>										
Finance Director	1.00		1.00		1.00		1.00		1.00	
Accounting Manager	0.00		0.00		0.00		0.25		0.25	
Assistant Finance Director	0.25		0.25		0.25		0.00		0.00	
Financial Management Analyst	1.00		1.00		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	
<b>TOTAL</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>	<b>0.00</b>
<b>INFORMATION TECH.</b>										
IS Technician	0.00		0.00	1.00	0.00	1.00	1.00		1.00	
Network Administrator	1.00		1.00		1.00		1.00		1.00	
<b>TOTAL</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>
<b>DEVELOPMENT SERVICES</b>										
Development Services Director	0.50		0.50		0.00		0.00		0.50	
Planning & Zoning Director	0.00		0.50		0.50		0.50		0.00	
Principal Planner	0.50		0.00		0.00		0.00		0.00	
Planning Technician	0.50		0.50		0.50		0.50		0.00	
Planner I	0.00		0.00		0.00		0.00		1.00	
Development Service Rep.	0.00		0.00		0.00		0.00		0.50	
<b>TOTAL</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>
<b>CODE ENFORCEMENT</b>										
Code Enforcement Officer	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
<b>TOTAL</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>

**PERSONNEL OVERVIEW DETAIL  
FY 2022-2023**

DEPARTMENT	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022		FY 2022-2023	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
<b>POLICE</b>										
Police Chief	1.00		1.00		1.00		1.00		1.00	
Asst. Police Chief	0.00		0.00		0.00		0.00		0.00	
Commander	2.00		2.00		2.00		2.00		2.00	
Sergeant	4.00		4.00		4.00		4.00		5.00	
Police Officer	13.00		13.00		13.00		15.00		15.00	
COPS Grant	1.00		1.00		1.00		1.00		2.00	
School Resource Officer (SRO)	2.00		2.00		2.00		2.00		2.00	
Communications Officer	4.00		5.00		4.00		4.00		4.00	
Communications Officer (CCSB)	0.00		4.00		4.00		4.00		4.00	
Communications Supervisor	1.00		0.00		1.00		1.00		1.00	
Senior Police Secretary	2.00		1.00		1.00		1.00		1.00	
Police Records Technician	0.00		1.00		1.00		1.00		1.00	
Evidence Clerk	0.00		0.00		1.00		1.00		1.00	
Part-Time Personnel	0.00	12.00	0.00	12.00	0.00	11.00	0.00	11.00	0.00	11.00
<b>TOTAL</b>	<b>30.00</b>	<b>12.00</b>	<b>34.00</b>	<b>12.00</b>	<b>35.00</b>	<b>11.00</b>	<b>37.00</b>	<b>11.00</b>	<b>39.00</b>	<b>11.00</b>
<b>PUBLIC WORKS</b>										
Ass't. City Mgr./Pub. Wks. Dir.	0.00		0.00		0.00		0.00		0.00	
Asst. Public Works Director	1.00		1.00		0.50		0.50		0.50	
Public Works Field Supervisor	0.00		0.00		0.00		0.00		1.00	
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Laborer II	1.00		1.00		1.00		1.00		1.00	
Laborer I	3.00		3.00		2.00	3.00	2.00		2.00	
Custodian							0.00	3.00	0.00	1.50
Engineering Technician	0.00		0.00		0.00		0.00		0.00	
Capital Projects Manager	0.00		0.00		0.00		0.00		0.00	
<b>TOTAL</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>	<b>4.50</b>	<b>3.00</b>	<b>4.50</b>	<b>3.00</b>	<b>5.50</b>	<b>1.50</b>
<b>RIGHT-OF-WAY MAINT.</b>										
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Groundskeeper I	1.00		1.00		1.00		1.00		5.00	
<b>TOTAL</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>
<b>PARKS</b>										
Trades Specialist	1.00		1.00		1.00		1.00		2.00	
Groundskeeper II	1.00		1.00		1.00		1.00		1.00	
Groundskeeper I	1.00	1.00	2.00	1.00	2.00	1.00	3.00	1.00	3.00	0.50
<b>TOTAL</b>	<b>3.00</b>	<b>1.00</b>	<b>4.00</b>	<b>1.00</b>	<b>4.00</b>	<b>1.00</b>	<b>5.00</b>	<b>1.00</b>	<b>6.00</b>	<b>0.50</b>
<b>PARKS &amp; REC. PROGRAM</b>										
Director of Parks & Rec.	1.00		1.00		0.00		0.00		0.00	
Pool Manager-Seasonal	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Asst. Pool Manager-Seasonal	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Guards-Seasonal	0.00	8.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1.00</b>	<b>11.00</b>	<b>1.00</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EQUIPMENT MAINT.</b>										
Mechanic II	1.00		1.00		1.00		0.00		0.00	
Mechanic I	1.00		1.00		1.00		0.00		0.00	
Mechanic							2.00		2.00	
Vehicle/Equipment Maint. Coord.	1.00		1.00		1.00		1.00		1.00	
<b>TOTAL</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>

**PERSONNEL OVERVIEW DETAIL  
FY 2022-2023**

DEPARTMENT	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022		FY 2022-2023	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
<b>BUILDING</b>										
Development Services Director	0.50		0.50		0.00		0.00		0.50	
Planning & Zoning Director	0.00		0.50		0.50		0.50		0.00	
Development Servicec Rep.	0.00		0.00		0.00		0.00		0.50	
Principal Planner	0.50		0.00		0.00		0.00		0.00	
Building Official	1.00		1.00		0.00		0.00		0.00	
Planning Technician	0.50		0.50		0.50		0.50		0.00	
Building Inspector I	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Building Assistant	1.00		1.00		1.00		1.00		1.00	
<b>TOTAL</b>	<b>3.50</b>	<b>1.00</b>	<b>3.50</b>	<b>1.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>
<b>ELECTRIC</b>										
Director of Electric Utility	0.00		1.00		1.00		1.00		1.00	
Ass't. City Mgr./Pub. Wks. Dir.	0.34		0.34		0.34		0.34		0.34	
Electric Superintendent	0.00		1.00		1.00		1.00		1.00	
Line Crew Leader	0.00		0.00		2.00		0.00		0.00	
Lineman	0.00		4.00		2.00		4.00		5.00	
Apprentice Lineman	0.00		1.00		1.00		2.00		2.00	
Electric Dist. Serviceman	0.00		1.00		1.00		0.00		0.00	
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		0.34	
Engineer							0.00	0.50	0.00	0.50
<b>TOTAL</b>	<b>2.02</b>	<b>0.00</b>	<b>10.02</b>	<b>0.00</b>	<b>10.02</b>	<b>0.00</b>	<b>10.02</b>	<b>0.50</b>	<b>11.02</b>	<b>0.50</b>
<b>WATER</b>										
Ass't. City Mgr./Pub. Wks. Dir.	0.33		0.33		0.33		0.33		0.33	
Public Works Director	0.00		0.00		0.00		0.00		0.00	
Asst Public Works Director	0.00		0.00		0.00		0.00		0.00	
Ass't. Water Ut. Director	0.50		0.50		0.50		0.50		0.50	
Utility Plant Operator III	0.50		0.50		0.50		0.50		0.50	
Utility Plant Operator II	1.50	1.00	1.50	0.50	2.00	0.50	2.00	0.50	2.00	
Utility Plant Operator I	0.00		0.50		1.00		1.00		1.00	
Utility Plant Operator Trainee	1.00		1.00		0.00		0.00		0.00	
Utility Line Supervisor	0.50		0.50		0.50		0.50		0.50	
Utility Line Mechanic	1.50		1.50		1.50		1.50		1.50	
Utility Maint. Worker	0.50		0.50		0.50		0.50		0.50	
Engineering Technician	0.33		0.33		0.33		0.33		0.33	
Utility Line Locator	0.33		0.33		0.33		0.33		0.33	
Water Facilities Mechanic	0.50		0.50		0.50		0.50		0.50	
PW Admin. Coordinator	0.33		0.33		0.33		0.33		0.33	
<b>TOTAL</b>	<b>7.82</b>	<b>1.00</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.00</b>

**PERSONNEL OVERVIEW DETAIL  
FY 2022-2023**

DEPARTMENT	FY 2018-2019		FY 2019-2020		FY 2020-2021		FY 2021-2022		FY 2022-2023	
	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T	# F/T	#P/T
<b>WASTEWATER</b>										
Ass't. City Mgr./Pub. Wks. Dir.	0.33		0.33		0.33		0.33		0.33	
Public Works Director	0.00		0.00		0.00		0.00		0.00	
Asst Public Works Director	0.00		0.00		0.00		0.00		0.00	
Ass't. Water Ut. Director	0.50		0.50		0.50		0.50		0.50	
Utility Plant Operator III	0.50		0.50		0.50		0.50		0.50	
Utility Plant Operator II	1.50	1.00	1.50	0.50	2.00	0.50	2.00	0.50	2.00	
Utility Plant Operator I	0.00		0.50		1.00		1.00		1.00	
Utility Plant Operator Trainee	1.00		1.00		0.00		0.00		0.00	
Utility Line Supervisor	0.50		0.50		0.50		0.50		0.50	
Utility Line Mechanic	1.50		1.50		1.50		1.50		1.50	
Utility Maint. Worker	0.50		0.50		0.50		0.50		0.50	
Engineering Technician	0.33		0.33		0.33		0.33		0.33	
Utility Line Locator	0.33		0.33		0.33		0.33		0.33	
Water Facilities Mechanic	0.50		0.50		0.50		0.50		0.50	
PW Admin. Coordinator	0.33		0.33		0.33		0.33		0.33	
<b>TOTAL</b>	<b>7.82</b>	<b>1.00</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.50</b>	<b>8.32</b>	<b>0.00</b>
<b>SOLID WASTE</b>										
Public Works Field Supervisor	1.00		1.00		0.00		0.00		0.00	
Asst. Public Works Director	0.00		0.00		0.50		0.50		0.50	
Crew Leader	1.00		1.00		1.00		1.00		1.00	
Refuse Driver	5.00		6.00		6.00		5.00		5.00	
Refuse Collector							1.00		1.00	
PW Admin. Coordinator	0.34		0.34		0.34		0.34		0.34	
<b>TOTAL</b>	<b>7.34</b>	<b>0.00</b>	<b>8.34</b>	<b>0.00</b>	<b>7.84</b>	<b>0.00</b>	<b>7.84</b>	<b>0.00</b>	<b>7.84</b>	<b>0.00</b>
<b>CUSTOMER SERVICE</b>										
Assistant Finance Director	0.75		0.75		0.75		0.00		0.00	
Accounting Manager	0.00		0.00		0.00		0.75		0.75	
Meter Reader	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Utility Billing Manager	1.00		1.00		1.00		1.00		1.00	
P/T Utility Billing Specialist	0.00		0.00		0.00		0.00		0.00	0.50
Procurement/Warehouse Spc.	1.00		1.00		1.00		1.00		1.00	
P/T Warehouse Worker	0.00		0.00		0.00		0.00		0.00	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	
<b>TOTAL</b>	<b>6.50</b>	<b>1.00</b>	<b>6.50</b>	<b>1.00</b>	<b>6.50</b>	<b>1.00</b>	<b>6.50</b>	<b>1.00</b>	<b>6.50</b>	<b>1.50</b>
<b>STORMWATER</b>										
Laborer I	2.00		2.00		2.00		2.00		2.00	
<b>TOTAL</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>100</b>	<b>32</b>	<b>115</b>	<b>32</b>	<b>111</b>	<b>22</b>	<b>115</b>	<b>21.50</b>	<b>126</b>	<b>17.75</b>

**CITY OF GREEN COVE SPRINGS  
PERSONNEL OVERVIEW SUMMARY  
FY 2022-23**

DEPARTMENT	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND</b>										
City Council	6.00		5.00		5.00		5.00		5.00	
City Clerk	1.00		1.00		1.00		1.00		1.00	
City Manager	2.00		3.00		3.00		3.00		3.00	
Human Resources	2.00	1.00	2.00	1.00	2.00	1.00	2.00	1.00	3.00	1.25
Augusta Savage	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	1.50
Finance	3.50		3.50		3.50		3.50		3.50	
Information Tech.	1.00		1.00	1.00	1.00	1.00	2.00		2.00	
Development Svcs.	1.50		1.50		1.00		1.00		2.00	
Code Enforcement	1.00		1.00		1.00		1.00		1.00	
Police	30.00	12.00	34.00	12.00	35.00	11.00	37.00	11.00	39.00	11.00
Public Works	6.00		6.00		4.50	3	4.50	3	5.50	1.5
Right-of-Way Maint.	2.00		2.00		2.00		2.00		6.00	
Parks	3.00		4.00	1.00	4.00	1.00	5.00	1.00	6.00	0.50
Parks Programming	1	11	1	11	0	0	0	0	0	0
Equipment Maint.	3.00		3.00		3.00		3.00		3.00	
<b>BUILDING FUND</b>										
Building	3.50	1	3.50	1	2.00	0	2.00	0	2.00	0
<b>UTILITY FUNDS</b>										
Electric	2.02		10.02		10.02		10.02	0.50	11.02	0.50
Water	7.82	1.00	8.32	0.50	8.32	0.50	8.32	0.50	8.32	0.00
Wastewater	7.82	1.00	8.32	0.50	8.32	0.50	8.32	0.50	8.32	0.00
Solid Waste	7.34		8.34		7.84		7.84		7.84	
Customer Service	6.50	1.00	6.50	1.00	6.50	1.00	6.50	1.00	6.50	1.50
Stormwater	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
<b>Grand Total</b>	<b>100.00</b>	<b>32.00</b>	<b>115.00</b>	<b>32.00</b>	<b>111.00</b>	<b>22.00</b>	<b>115.00</b>	<b>21.50</b>	<b>126.00</b>	<b>17.75</b>

**DEBT SERVICE BUDGET SUMMARY**

PROJECT	FINAL PAYMENT DATE	INTEREST RATE	PRINCIPAL INTEREST DUE DATE	ANNUAL DEBT SERVICE	PRINCIPAL BALANCE @ 09/30/22	PRINCIPAL BALANCE @ 09/30/23
<b>Construction Fund:</b>						
Capital Projects-Police/EOC	07/01/26	1.63%	Semi-annual (Jan & Jul)	160,438	617,000	466,000
Capital Projects-Spring Park	07/01/31	2.25%	Semi-annual (Jan & Jul)	81,445	659,000	592,000
<b>Electric: (05/03/18)</b>						
Capital Projects	07/01/33	1.712%	Semi-annual (Jan & Jul)	853,400	8,493,000	7,785,000
St. Lucie Project				786,132	1,480,887	* Note 2
All Requirements	City opted out - Termination Date 10/01/37				7,743,653	*Note 1
<b>Total Electric</b>				<b>1,639,532</b>	<b>17,717,540</b>	
<b>Water:</b>						
Capital Projects	04/01/29	2.63%	Semi-annual (Apr & Oct)	174,983	1,102,000	956,000
Capital Projects-Design	08/15/32	1.71%	Semi-annual (Feb & Aug)	26,330	218,773	196,087
<b>Wastewater:</b>						
Capital Projects-Pre-Const.	09/15/36	2.29%	Semi-Annual (Mar & Sept)	2,855	34,026	31,938
Capital Projects-Design	11/15/38	0.66%	Semi-Annual (May & Nov)	40,941	639,039	602,255
Capital Projects-Construction	12/15/40	0.59%	Semi-Annual (June & Dec)	98,658	1,682,443	1,593,581
Capital Projects-Construction	08/15/43	0.00%	Semi-Annual (Feb & Aug)	704,870	13,733,665	13,381,230
<b>Solid Waste:</b>						
(2) Garbage Trucks	10/2025	3.25%	Semi-Annual (Apr & Oct)	57,176	191,071	138,058
<b>Total all Utility Funds</b>				<b>\$ 2,745,345</b>	<b>\$ 35,318,557</b>	

\*Note 1 The annual debt service on the All Requirements Project is made through the formula for computing purchase power annually and not budgeted as a separate line item. The principal balance is estimated as of this date.

\*Note 2 The annual debt service is paid out of the total cost each month. These costs include purchased power as well as debt service. The annual payment for 2022/2023 is estimated at \$786,132.

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## ESTIMATION OF CITY'S ENDING FUND BALANCE

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The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2022. 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 \$14,135,027 in estimated reserves. This estimated amount is available for appropriation in FY 2023

A factor that should be reviewed when estimating the City's financial position on September 30, 2023, 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**

<b>Fund Title</b>	<b>Estimated Beginning Fund Balance 09/30/21</b>	<b>Operating Revenues/ Sources 09/30/22</b>	<b>Operating Expenditures/ Uses 09/30/22</b>	<b>Estimated Ending Fund Balance</b>
<b>General Fund</b>	\$ 1,572,596	\$ 8,603,296	\$ 8,323,053	\$ 1,852,839
<b>Subtotal General Fund</b>	\$ 1,572,596	\$ 8,603,296	\$ 8,323,053	\$ 1,852,839
<b>Disaster Fund</b>	\$ (88,207)	\$ -	\$ -	\$ (88,207)
<b>Subtotal General Fund</b>	\$ (88,207)	\$ -	\$ -	\$ (88,207)
<b>Special Revenue Funds</b>				
Special Law Enforcement Trust Fund	\$ 25,614	\$ -	\$ -	\$ 25,614
Building Fund	\$ 536,525	\$ 219,500	\$ 363,444	\$ 392,581
<b>Subtotal Special Revenue Funds</b>	\$ 562,139	\$ 219,500	\$ 363,444	\$ 418,195
<b>Capital Projects Funds - Police EOC</b>	\$ 27,166	\$ 159,867	\$ 159,867	\$ 27,166
<b>Capital Projects Funds - Spring Park</b>	\$ 604,828	\$ 80,930	\$ 80,930	\$ 604,828
<b>Subtotal Capital Projects Funds</b>	\$ 631,994	\$ 240,797	\$ 240,797	\$ 631,994
<b>Enterprise Funds</b>				
Electric Utility	\$ 9,466,794	\$ 13,016,100	\$ 14,998,900	\$ 7,483,994
Water Utility	\$ 1,238,658	\$ 1,946,100	\$ 1,851,224	\$ 1,333,534
Wastewater Utility	\$ 196,341	\$ 3,393,464	\$ 1,913,845	\$ 1,675,960
Solid Waste Utility	\$ 201,651	\$ 832,420	\$ 825,369	\$ 208,702
Customer Service	\$ (14,506)	\$ 454,252	\$ 452,298	\$ (12,552)
Stormwater	\$ 367,567	\$ 180,887	\$ 166,831	\$ 381,623
<b>Subtotal Enterprise Funds</b>	\$ 11,456,505	\$ 19,823,223	\$ 20,208,467	\$ 11,071,261
<b>Total</b>	\$ 14,135,027	\$ 28,886,816	\$ 29,135,761	\$ 13,886,082

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## INTERFUND TRANSFER OVERVIEW

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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	\$ 1,395,739	001 GENERAL FUND	\$ 282,195
		001 GENERAL FUND	850,000
		405 CUSTOMER SERVICE	263,544
402 WATER	375,013	001 GENERAL FUND	140,176
		001 GENERAL FUND	100,000
		405 CUSTOMER SERVICE	134,837
403 WASTEWATER	1,434,869	001 GENERAL FUND	160,645
		001 GENERAL FUND	135,000
		405 CUSTOMER SERVICE	153,224
		407 RECLAIMED WATER	986,000
404 SOLID WASTE	149,738	001 GENERAL FUND	68,449
		001 GENERAL FUND	20,000
		405 CUSTOMER SERVICE	61,289
001 GENERAL FUND	50,000	406 STORMWATER FUND	50,000
001 GENERAL FUND	160,438	300 DEBT SERVICE FUND - POLICE EOC	160,438
001 GENERAL FUND	81,445	310 DEBT SERVICE FUND - SPRING PARK	81,445
001 GENERAL FUND	200,196	102 BUILDING FUND	17,783
		401 ELECTRIC FUND	55,435
		402 WATER FUND	27,014
		403 WASTEWATER FUND	27,014
		404 SOLID WASTE FUND	32,630
		405 CUSTOMER SERVICE	35,309
		406 STORMWATER FUND	5,011
<b>TOTAL TRANSFERS</b>	<b>\$ 3,847,438</b>		<b>\$ 3,847,438</b>

Total transfers to the General Fund are budgeted to be \$1,756,465 for FY 2022.

Total transfers to Customer Service are budgeted to be \$612,894 for FY 2022.

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## **ECONOMIC INDICATORS**

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### **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 9,959.

### **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.

The total market value of properties located within the City of Green Cove Springs increased more than 69% since 2015 (annual average of 8.25%), adding 8.35% in 2021. The total taxable value of the City of Green Cove Springs has increased more than 62% since 2015 (annual average of 7.45%), adding 5.57% in 2021, and represents 63.73 percent of its market value. (Source: Clay County Property Appraiser 2021 Annual Report)

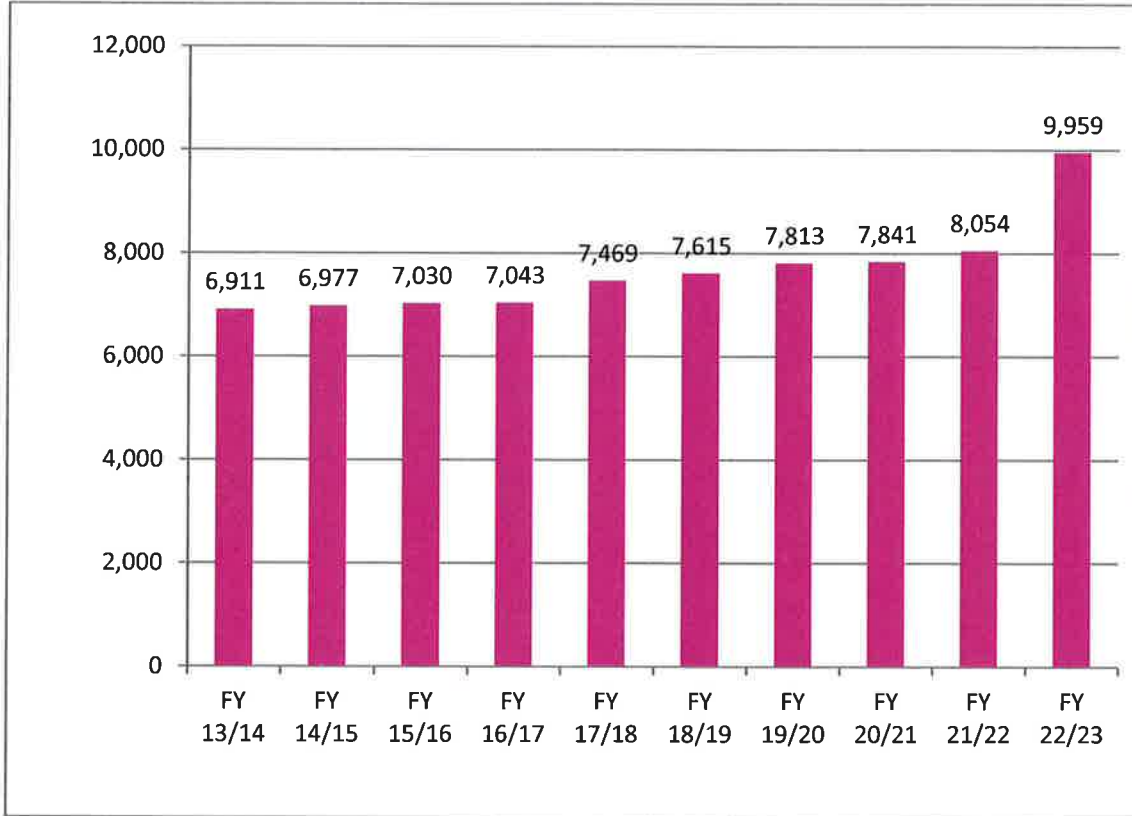
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## DEMOGRAPHIC & ECONOMIC INFORMATION

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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



The City of Green Cove Springs' population has been growing at a rate of 44.10%. This is an increase from FY 13/14 to FY 22/23 of 3,048 persons or an average of 304.8 persons per year over a 10-year period. Per State of Florida estimates, the population for FY 2022/2023 is 9,959.

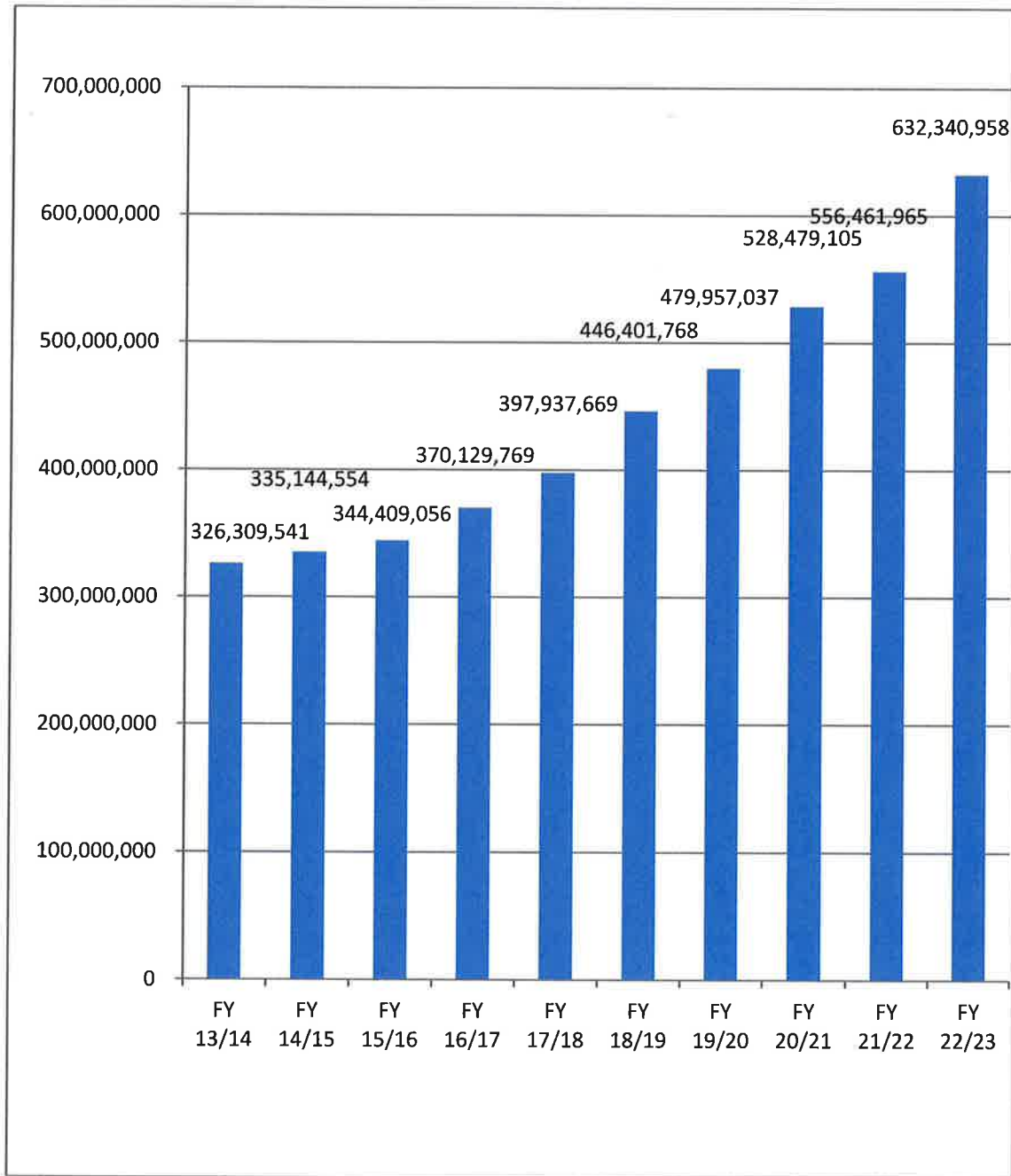
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## DEMOGRAPHIC & ECONOMIC INFORMATION

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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 2022/2023 by \$76.0 million from FY 2021/2022.

**TOTAL TAXABLE VALUE**



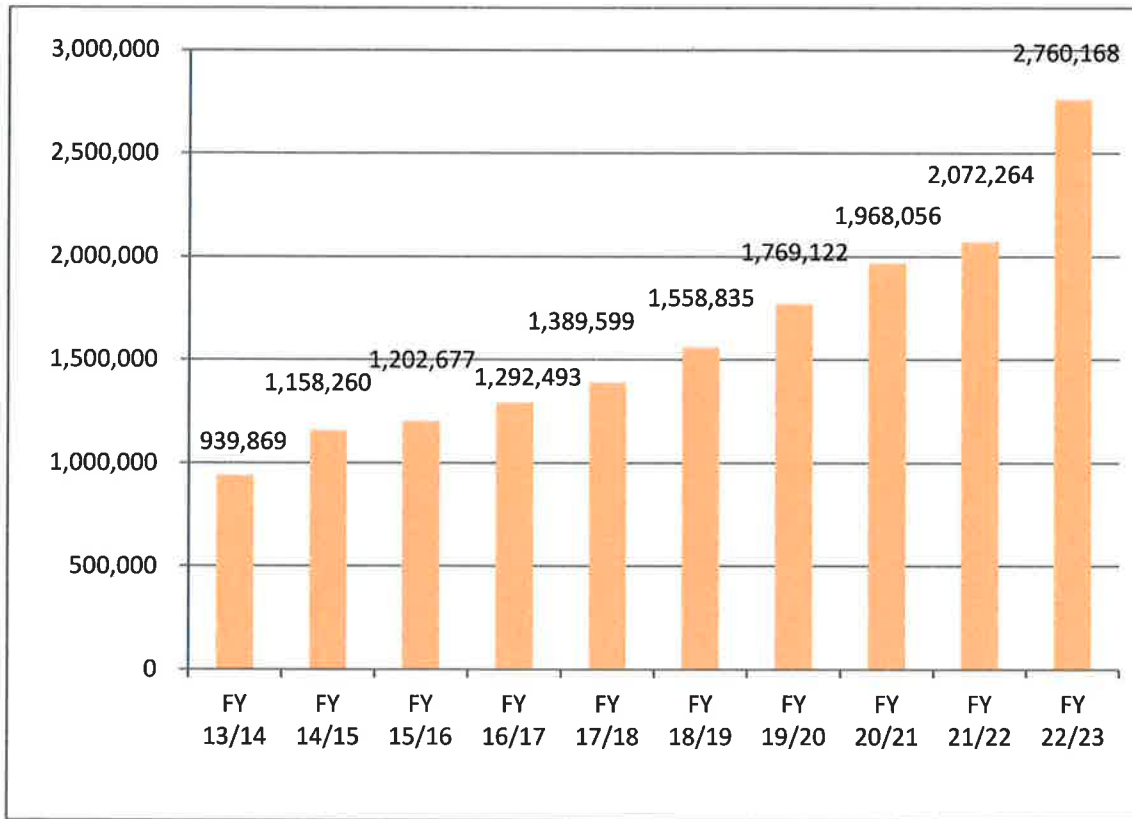
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## DEMOGRAPHIC & ECONOMIC INFORMATION

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Property tax is a crucial revenue source to consider when evaluating financial condition. It is one of the City's largest revenue sources. Property taxes are used to fund services such as law enforcement, recreation, development services, and other general government activities. The City experienced an increase in revenue from fiscal years 2014 to 2022 due to increased valuations. A millage rate of 3.8000 in 2022 generated approximately \$2,072,264 with an estimate of 98% collections budgeted. A millage rate of 4.5000 in 2023 will generate \$2,760,168 with an estimate of 97% collections.

### PROPERTY TAX REVENUE CONSTANT VALUE

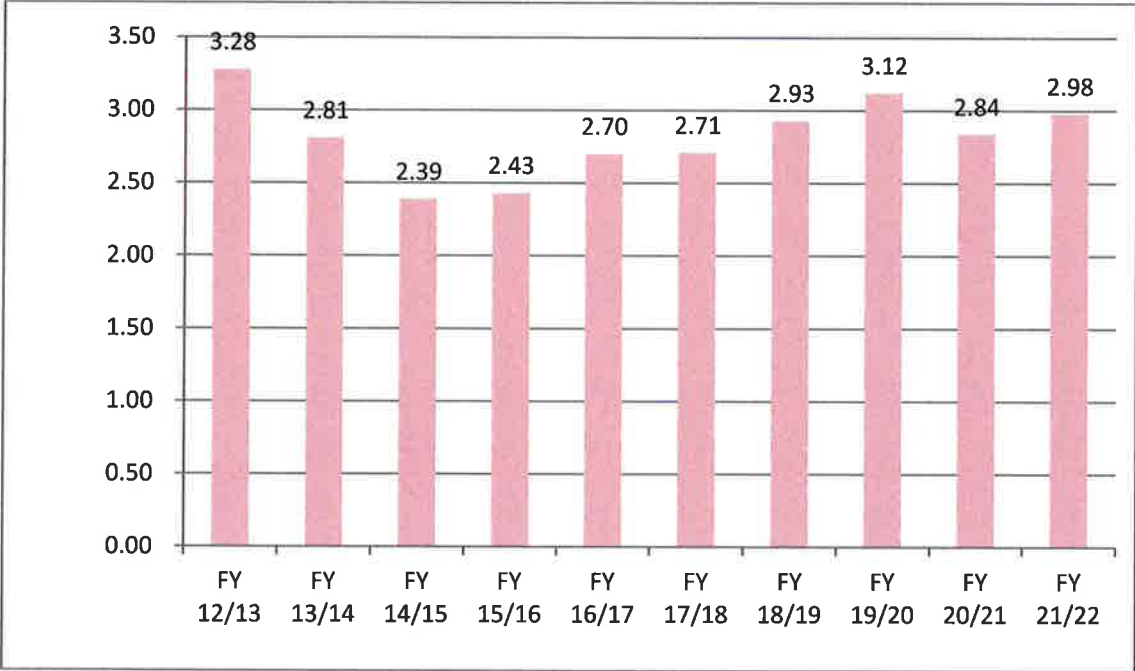


Source: Clay County Property Appraiser

**DEMOGRAPHIC & ECONOMIC INFORMATION**

Per capita revenue illustrates revenue changes relative to population changes. As the population increases, an assumption can be made that the need for services would increase proportionately and, therefore, the level of per capita revenue should remain at least constant in real terms. If per capita revenue is decreasing, it would be expected that the City would not be able to maintain existing service levels unless it were to find new revenue sources or financial savings, assuming cost of service correlates to population.

**OPERATING REVENUE PER CAPITA**



Sources: FY 13-FY 21 Annual Financial Statements, US Labor Statistics for All Urban consumers, FL 22 figures are unaudited.

Calculation: Operating Revenue / CPI / Population

CPI for FY 2022 is an average through May 2022. Operating Revenue does not include transfers in from other funds, restricted reserves, or grant revenue. Operating Revenues are amounts budgeted for each fiscal year.



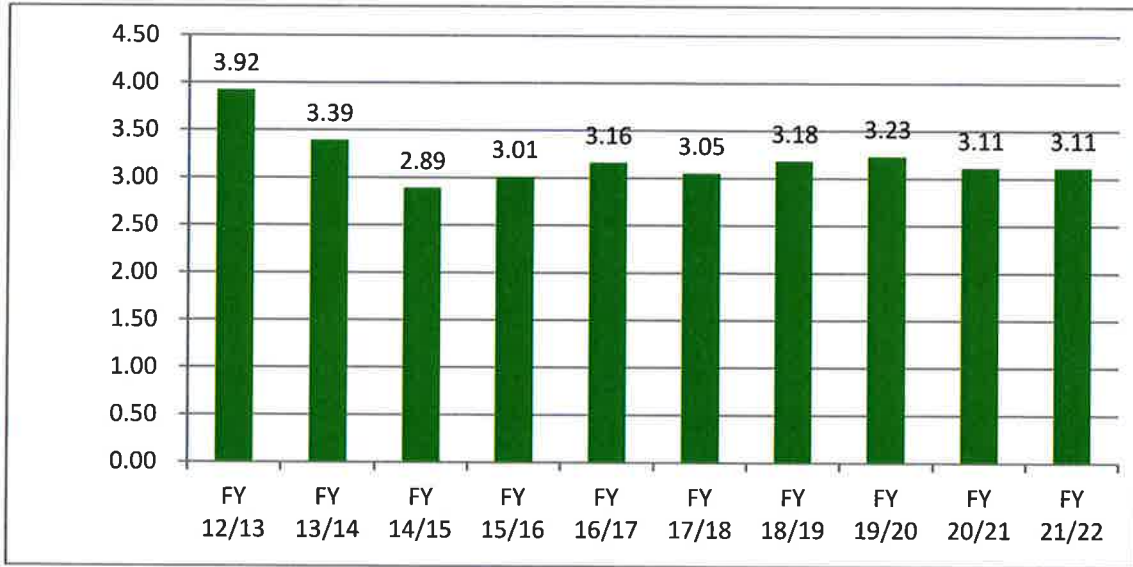
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## DEMOGRAPHIC & ECONOMIC INFORMATION

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Per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures may indicate that the cost of providing services is outstripping the City's ability to pay, especially if spending is increasing faster than the City's property, sales, or other relevant tax base. If the increase in spending is greater than what would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity. The City's expenditures per capita (does not include utility operations) trended downward from 2013-2015. The expenditures per capita increased to 3.01 from 2.89 in FY 2015/2016. The expenditures per capita remained the same from 3.11 to 3.11 in FY 2021/2022.

### EXPENDITURES PER CAPITA



Sources: FY 2013-2022 Budgets, US Labor Statistics for All Urban Consumers

Sources: Local Government Financial Information Handbook – FY 2013-2021

Calculation:  $\text{Operating Expenditures} / \text{CPI} / \text{Population}$

FY 2022 figures are unaudited.

Excludes Grant and Capital Outlay Expenses



## **SECTION TWO**

# **FUND SUMMARIES**

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## **BUDGET BY FUND**

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This section provides an overview of the City budget at the fund level. It includes budget amounts for FY 21/22. Also, there is a brief description based on budgeting and accounting used by the City of Green Cove Springs. The schedules that follow provide, by fund, a three-year comparison of revenues and appropriations according to classifications set by the State of Florida. Each schedule presents actual budgets for FY 19/20 and FY 20/21, approved budgets for FY 21/22, and approved budgets for FY 22/23.

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## BASIS OF ACCOUNTING AND BUDGETING

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Because the revenue and expenditure estimates contained in the Approved Fiscal Year 2022/2023 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

Basis of accounting refers to the timing by which revenues and expenditures are recognized in the accounts and reported on the financial statements.

All Governmental Funds are accounted for using what is called the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

Primary revenues, including taxes, intergovernmental revenues, and charges for services, rents, and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include (1) principal and interest on general long-term debt, which is recognized when due; (2) accumulated unpaid vacation and sick pay amounts, which are not accrued; and (3) certain inventories of supplies, which are considered expenditures when purchased.

The Proprietary Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned, and expenses are recognized when the related liability is incurred.

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## FUND ACCOUNTING

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### **All Fund Types:**

FY 2023 -- **\$ 55,159,694**

### **THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING**

The City of Green Cove Springs developed the revenue and expenditure estimates contained in the Approved Fiscal Year 2022/2023 Budget in a manner that follows Generally Accepted Accounting Principles (GAAP). The Budget is organized based on funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled. The purposes of the Council's various funds and account group are as follows:

### **GOVERNMENTAL FUNDS**

#### **General Fund:**

FY 2023 -- **\$ 15,889,645**

The General Fund is the general operating fund for the Council. It is used to account for all financial resources, except for those required to be accounted for separately. These resources provide funding for programs such as General Government Administration, Capital Improvement Projects, Law Enforcement, Public Works, Parks and Recreation and Development Services, etc. to all the residents of the City of Green Cove Springs.

#### **Special Revenue Funds:**

FY 2023 -- **\$ 426,825**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use. Special Revenue Funds include the Building Fund and Special Law Enforcement Trust Fund.

#### **Debt Service Funds – Police EOC & Spring Park:**

FY 2023 -- **\$ 241,883**

Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities and associated debt service.

### **PROPRIETARY FUNDS**

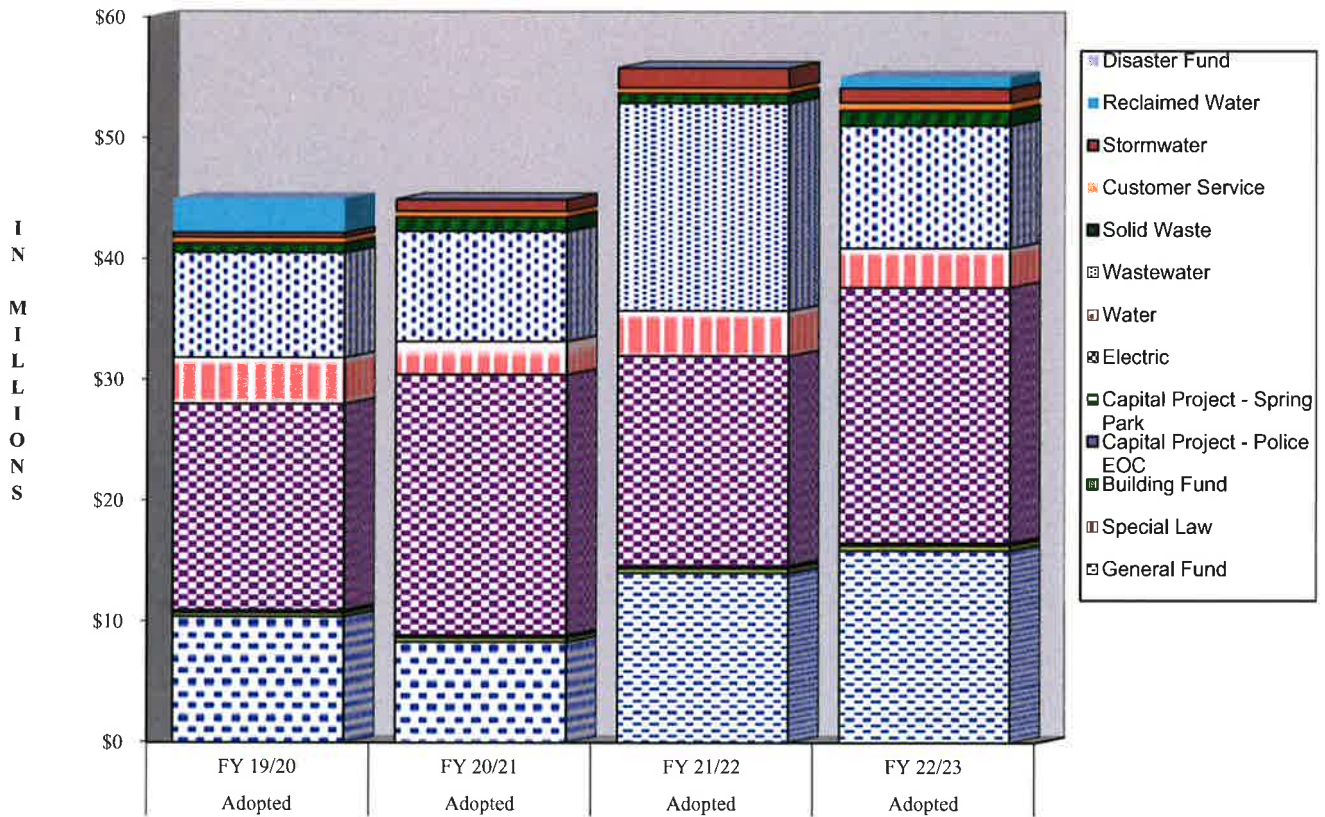
#### **Enterprise Funds:**

FY 2023 -- **\$ 38,601,341**

Enterprise Funds are used to account for operations that are financed and operated in a manner like private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

## BUDGET BY FUND TYPE

	Adopted FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Adopted FY 22/23
General Fund	\$ 10,401,719	\$ 8,320,183	\$ 14,022,960	\$ 15,889,645
Special Law Enforcement Trust	20,000	20,000	20,000	20,000
Building Fund	311,941	330,748	364,638	406,825
Debt Service Fund - Police EOC	159,602	160,254	159,867	160,438
Debt Service Fund - Spring Park	81,788	81,381	80,930	81,445
Electric	17,064,338	21,555,601	17,368,100	21,131,511
Water	3,815,177	2,734,292	3,726,100	3,257,133
Wastewater	8,661,199	9,102,930	17,169,600	10,129,360
Solid Waste	808,320	1,190,120	832,420	1,273,437
Customer Service	488,497	470,658	454,252	648,203
Stormwater	359,822	974,150	1,628,818	1,175,697
Reclaimed Water	2,860,000	-	-	986,000
Disaster Fund	-	-	-	-
<b>Total</b>	<b>\$ 45,032,403</b>	<b>\$ 44,940,317</b>	<b>\$ 55,827,685</b>	<b>\$ 55,159,694</b>



**GENERAL FUND (001)**

<b>SOURCES</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
Use of Fund Balance				
Revenue:				
Ad Valorem Taxes	\$ 1,766,498	\$ 1,915,494	\$ 2,072,264	\$ 2,760,168
Other Taxes ( Local, State, Utility)	2,538,966	2,754,066	2,294,463	2,735,155
Franchise Fees	7,992	7,049	401,077	435,075
Grants / Loans	6,917	236,107	2,461,000	3,392,632
Licenses & Permits	42,630	39,093	50,000	70,000
Development Services - P&Z Fees	28,857	34,997	40,000	40,000
Interlocal	394,734	939,018	348,088	348,088
Physical Environment	107,078	109,003	74,839	81,219
Recreational Events	30,641	42,363	66,000	73,000
Police Revenue	1,061,659	1,077,416	1,385,033	1,346,377
Interest	32,162	2,534	3,000	5,000
Surplus Sales	6,973	43,212	155,000	30,000
Private Developer	-	-	15,000	18,000
Legislative Delegation	600,000	-	300,000	-
ARPA Funds	-	-	2,147,911	1,922,822
Miscellaneous	83,049	76,198	127,380	146,509
<b>Total Revenue</b>	<b>6,708,156</b>	<b>7,276,550</b>	<b>11,941,055</b>	<b>13,404,045</b>
Transfers-In	1,836,331	1,686,331	1,756,465	1,756,465
Other Non-Revenues - Reserves	-	-	325,440	729,135
	1,836,331	1,686,331	2,081,905	2,485,600
<b>TOTAL SOURCES</b>	<b>\$ 8,544,487</b>	<b>\$ 8,962,881</b>	<b>\$ 14,022,960</b>	<b>\$ 15,889,645</b>
<b>EXPENDITURES</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
<u>Operating Expenditures:</u>				
City Council (1111)				
Personal Services	49,795	49,936	50,746	52,484
Operating Expenses	5,270	10,734	32,770	13,880
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 55,065</b>	<b>\$ 60,670</b>	<b>\$ 83,516</b>	<b>\$ 66,364</b>
City Clerk (1211)				
Personal Services	102,581	107,629	108,329	123,046
Operating Expenses	25,392	24,068	50,731	58,486
Capital Outlay	0	0	1,500	1,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 127,973</b>	<b>\$ 131,697</b>	<b>\$ 160,560</b>	<b>\$ 182,732</b>
City Manager (1212)				
Personal Services	324,352	341,955	348,026	376,007
Operating Expenses	14,722	20,905	23,807	24,146
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 339,074</b>	<b>\$ 362,860</b>	<b>\$ 371,833</b>	<b>\$ 400,153</b>
Human Resources (1213)				
Personal Services	189,596	226,094	237,533	284,572
Operating Expenses	27,726	29,038	39,259	66,157
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 217,322</b>	<b>\$ 255,132</b>	<b>\$ 276,792</b>	<b>\$ 350,729</b>

**GENERAL FUND (001)**

<b>EXPENDITURES</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
Augusta Savage (1214)				
Personal Services	50,030	50,768	55,673	67,120
Operating Expenses	24,464	53,794	63,216	71,931
Capital Outlay	319,105	1,230,069	1,541,000	1,300,000
TOTAL EXPENDITURES	\$ 393,599	\$ 1,334,631	\$ 1,659,889	\$ 1,439,051
Finance (1313)				
Personal Services	285,793	298,937	310,062	356,029
Operating Expenses	34,487	40,989	43,128	45,589
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	\$ 320,280	\$ 339,926	\$ 353,190	\$ 401,618
Information Technology (1314)				
Personal Services	113,170	138,585	153,950	185,799
Operating Expenses	39,468	41,136	41,538	46,658
Capital Outlay	45,541	8,849	50,000	0
TOTAL EXPENDITURES	\$ 198,179	\$ 188,570	\$ 245,488	\$ 232,457
General Services (1319)				
Personal Services	0	0	0	0
Operating Expenses	250,728	421,468	351,400	406,519
Capital Outlay	390,376	37,378	15,000	150,000
Contingency	0	0	2,147,911	28,670
Transfers-Utilities, Customer Service & Bldg. Dept.	0	0	0	200,196
TOTAL EXPENDITURES	\$ 641,104	\$ 458,846	\$ 2,514,311	\$ 785,385
City Attorney (1414)				
Personal Services	93,133	86,854	111,884	116,489
Operating Expenses	16,032	17,609	31,059	117,065
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	\$ 109,165	\$ 104,463	\$ 142,943	\$ 233,554
Development Services (1515)				
Personal Services	88,345	94,617	94,464	104,230
Operating Expenses	30,623	155,191	150,589	157,416
Capital Outlay	0	40,000	0	10,000
TOTAL EXPENDITURES	\$ 118,968	\$ 289,808	\$ 245,053	\$ 271,646
Code Enforcement (1517)				
Personal Services	60,584	62,344	62,306	73,256
Operating Expenses	4,237	3,160	13,862	33,883
Capital Outlay	0	0	0	0
TOTAL EXPENDITURES	\$ 64,821	\$ 65,504	\$ 76,168	\$ 107,139



**GENERAL FUND (001)**

<b>EXPENDITURES</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
Police (2021)				
Personal Services	2,444,201	2,475,704	2,631,267	3,061,519
Operating Expenses	599,246	689,091	750,054	759,427
Capital Outlay	144,747	221,500	163,359	272,296
Transfer to Police Construction Fund	159,602	160,254	159,867	160,438
Loan	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,347,796</b>	<b>\$ 3,546,549</b>	<b>\$ 3,704,547</b>	<b>\$ 4,253,680</b>
Public Works (3052)				
Personal Services	362,030	333,291	330,191	499,716
Operating Expenses	269,601	251,251	293,809	308,777
Capital Outlay	1,065,312	56,974	1,956,000	3,350,000
Transfer to Stormwater Fund	0	0	0	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,696,943</b>	<b>\$ 641,516</b>	<b>\$ 2,580,000</b>	<b>\$ 4,208,493</b>
Right-of-Way Maintenance (3053)				
Personal Services	93,553	96,460	100,132	303,065
Operating Expenses	134,388	171,646	169,360	22,960
Capital Outlay	0	20,728	0	13,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 227,941</b>	<b>\$ 288,834</b>	<b>\$ 269,492</b>	<b>\$ 339,525</b>
Parks & Recreation (3072)				
Personal Services	206,162	230,276	256,908	338,132
Operating Expenses	131,169	136,904	150,150	181,157
Capital Outlay	597,140	279,963	586,000	1,708,000
Transfer to Spring Park Capital Project Fund	81,788	81,381	80,930	81,445
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,016,259</b>	<b>\$ 728,524</b>	<b>\$ 1,073,988</b>	<b>\$ 2,308,734</b>
Parks & Recreation Programming (3073)				
Personal Services	27,171	0	0	0
Operating Expenses	60,590	60,171	72,000	84,000
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 87,761</b>	<b>\$ 60,171</b>	<b>\$ 72,000</b>	<b>\$ 84,000</b>
Equipment Maintenance (3090)				
Personal Services	146,824	159,259	167,459	199,808
Operating Expenses	12,127	13,399	25,731	24,577
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,951</b>	<b>\$ 172,658</b>	<b>\$ 193,190</b>	<b>\$ 224,385</b>
<b>TOTAL GF OPERATING SUMMARY</b>				
PERSONAL SERVICES	4,637,320	4,752,709	5,018,930	6,141,272
OPERATING EXPENSES	1,680,270	2,140,554	2,302,463	2,422,628
CAPITAL OUTLAY	2,562,221	1,895,461	4,312,859	6,804,996
CONTINGENCY	0	0	2,147,911	28,670
GRANTS/LOANS/TRANSFERS	0	0	0	50,000
TRANSFER TO SPRING PARK FUND	81,788	81,381	80,930	81,445
TRANSFER TO POLICE CONSTRUCTION	159,602	160,254	159,867	160,438
TRANSFER TO UTIL, CUST SRV, & BLDG FUND	0	0	0	200,196
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,121,201</b>	<b>\$ 9,030,359</b>	<b>\$ 14,022,960</b>	<b>\$ 15,889,645</b>

**BUILDING FUND (102)**

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
PERMITS, INSPECTIONS, PLAN REVIEWS	\$ 388,587	\$ 205,019	\$ 199,500	\$ 314,500
CHARGES FOR SERVICES	16,513	8,487	40,000	7,000
TRANSFERS IN	0	0	125,138	85,325
TOTAL OPERATING	<u>405,100</u>	<u>213,506</u>	<u>364,638</u>	<u>406,825</u>
<b>TOTAL REVENUE</b>	<b>\$ 405,100</b>	<b>\$ 213,506</b>	<b>\$ 364,638</b>	<b>\$ 406,825</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 133,238	\$ 135,826	\$ 140,019	\$ 176,598
OPERATING EXPENSES	192,951	193,127	224,619	228,227
TO BE APPROPRIATED	0	0	0	0
DEPRECIATION	0	0	0	0
CAPITAL OUTLAY	12,700	46,251	0	2,000
TOTAL OPERATING	<u>338,889</u>	<u>375,204</u>	<u>364,638</u>	<u>406,825</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 338,889</b>	<b>\$ 375,204</b>	<b>\$ 364,638</b>	<b>\$ 406,825</b>

**SPECIAL LAW ENFORCEMENT TRUST (104)**

<b>REVENUE</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATING	0	0	0	0
<b>NON-OPERATING REVENUE:</b>				
FROM FUND BALANCE	16,501	12,648	20,000	20,000
MISCELLANEOUS	0	0	0	0
TOTAL NON-OPERATING	16,501	12,648	20,000	20,000
<b>TOTAL REVENUE</b>	\$ <b>16,501</b>	\$ <b>12,648</b>	\$ <b>20,000</b>	\$ <b>20,000</b>

<b>EXPENDITURE</b>	<b>Actual FY 19/20</b>	<b>Actual FY 20/21</b>	<b>Approved FY 21/22</b>	<b>Approved FY 22/23</b>
<b>OPERATING EXPENDITURES:</b>				
OPERATING EXPENSES	16,501	12,648	20,000	20,000
CAPITAL OUTLAY	0	0	0	0
TRANSFERS	0	0	0	0
TOTAL OPERATING	16,501	12,648	20,000	20,000
<b>NON-OPERATING EXPENDITURES:</b>				
OPERATING TRANSFERS OUT				
OTHER NON-OPERATING EXPENDITURES				
RESERVES				
TOTAL NON-OPERATING				
<b>TOTAL EXPENDITURES</b>	\$ <b>16,501</b>	\$ <b>12,648</b>	\$ <b>20,000</b>	\$ <b>20,000</b>

**ELECTRIC UTILITY (401)**

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 11,940,842	\$ 13,592,770	\$ 12,974,600	\$ 15,524,900
TOTAL OPERATING	11,940,842	13,592,770	12,974,600	15,524,900
<b>NON-OPERATING REVENUE:</b>				
NON-OPERATING REVENUE	0	0	35,000	41,000
RESERVES / TRANSFERS / GRANT	0	3,624,644	2,969,263	2,559,111
LOAN PROCEEDS	959,925	0	1,382,737	3,000,000
INTEREST	40,865	5,566	6,500	6,500
TOTAL NON-OPERATING	1,000,790	3,630,210	4,393,500	5,606,611
<b>TOTAL REVENUE</b>	<b>\$ 12,941,632</b>	<b>\$ 17,222,980</b>	<b>\$ 17,368,100</b>	<b>\$ 21,131,511</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 892,469	\$ 942,182	\$ 1,201,967	\$ 1,519,519
OPERATING EXPENSES	9,075,640	9,398,325	10,268,699	11,784,953
CAPITAL OUTLAY	2,048,578	5,117,594	3,688,869	5,577,900
TOTAL OPERATING	12,016,687	15,458,101	15,159,535	18,882,372
<b>NON-OPERATING EXPENDITURES:</b>				
OPERATING TRANSFERS OUT	1,477,274	1,344,434	1,327,524	1,395,739
TO BE APPROPRIATED / CONT. TO RESERVES	889,196	920,442	0	0
DEBT SERVICE	847,522	948,792	881,041	853,400
TOTAL NON-OPERATING	3,213,992	3,213,668	2,208,565	2,249,139
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,230,679</b>	<b>\$ 18,671,769</b>	<b>\$ 17,368,100</b>	<b>\$ 21,131,511</b>

## WATER UTILITY (402)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 2,146,587	\$ 2,047,760	\$ 1,914,000	\$ 2,086,319
TOTAL OPERATING	2,146,587	2,047,760	1,914,000	2,086,319
<b>NON-OPERATING REVENUE:</b>				
NON-OPERATING REVENUE	1,150	578	5,800	52,500
TRANSFERS FROM RESERVE FUNDS/GEN FUND	60,150	77,670	55,000	82,014
INTEREST	8,145	1,097	1,300	1,300
LOAN PROCEEDS	0	0	1,750,000	1,035,000
TOTAL NON-OPERATING	69,445	79,345	1,812,100	1,170,814
<b>TOTAL REVENUE</b>	<b>\$ 2,216,032</b>	<b>\$ 2,127,105</b>	<b>\$ 3,726,100</b>	<b>\$ 3,257,133</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 676,681	\$ 665,685	\$ 727,302	\$ 859,528
OPERATING EXPENSES	521,785	508,136	503,025	606,279
CAPITAL OUTLAY	807,605	1,459,620	1,895,000	1,215,000
TOTAL OPERATING	2,006,071	2,633,441	3,125,327	2,680,807
<b>NON-OPERATING EXPENDITURES:</b>				
OPERATING TRANSFERS OUT	304,697	304,697	340,111	375,013
DEBT SERVICE	155,950	172,989	201,125	201,313
TO BE APPROPRIATED	0	0	0	0
CONTRIBUTION TO DEPRECIATION RESERVE	498,737	554,269	59,537	0
TOTAL NON-OPERATING	959,384	1,031,955	600,773	576,326
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,965,455</b>	<b>\$ 3,665,396</b>	<b>\$ 3,726,100</b>	<b>\$ 3,257,133</b>

## WASTEWATER UTILITY (403)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 2,869,310	\$ 3,257,478	\$ 3,238,600	\$ 3,339,600
TOTAL OPERATING	2,869,310	3,257,478	3,238,600	3,339,600
<b>NON-OPERATING REVENUE:</b>				
OTHER REVENUE	0	795,820	256,136	0
RESERVES	70,000	138,000	173,864	1,939,246
TRANSFERS IN FROM GEN FUND	0	0	0	27,014
INTEREST	5,449	742	1,000	1,000
LOAN PROCEEDS	3,918,411	3,882,933	13,500,000	4,822,500
TOTAL NON-OPERATING	3,993,860	4,817,495	13,931,000	6,789,760
<b>TOTAL REVENUE</b>	<b>\$ 6,863,170</b>	<b>\$ 8,074,973</b>	<b>\$ 17,169,600</b>	<b>\$ 10,129,360</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 707,847	678,354	\$ 727,302	\$ 859,528
OPERATING EXPENSES	599,509	611,205	639,188	786,575
CAPITAL OUTLAY	5,345,171	4,088,068	14,455,000	6,553,500
DEBT SERVICE	56,232	268,416	142,453	494,888
TOTAL OPERATING	6,708,759	5,646,043	15,963,943	8,694,491
<b>NON-OPERATING EXPENDITURES:</b>				
OPERATING TRANSFERS OUT TO BE APPROPRIATED	373,940	373,940	409,208	1,434,869
CONTRIBUTION TO RETAINED EARNINGS	0	0	302,647	0
CONTRIBUTION TO DEPRECIATION RESERVE	562,980	649,996	300,000	0
TOTAL NON-OPERATING	936,920	1,023,936	1,205,657	1,434,869
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,645,679</b>	<b>\$ 6,669,979</b>	<b>\$ 17,169,600</b>	<b>\$ 10,129,360</b>

## SOLID WASTE UTILITY (404)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 809,565	\$ 889,171	\$ 829,620	\$ 846,620
TOTAL OPERATING	809,565	889,171	829,620	846,620
<b>NON-OPERATING REVENUE:</b>				
NON-OPERATING REVENUE	3,814	520	2,800	8,400
RESERVES	0	0	0	45,787
TRANSFERS IN FROM GEN FUND	0	0	0	32,630
LOAN PROCEEDS	0	0	0	340,000
TOTAL NON-OPERATING	3,814	520	2,800	426,817
<b>TOTAL REVENUE</b>	<b>\$ 813,379</b>	<b>\$ 889,691</b>	<b>\$ 832,420</b>	<b>\$ 1,273,437</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 294,002	\$ 447,409	\$ 438,447	\$ 565,358
OPERATING EXPENSES	114,442	112,735	134,887	160,064
CAPITAL OUTLAY	22,874	255,600	0	340,000
TOTAL OPERATING	431,318	815,744	573,334	1,065,422
<b>NON-OPERATING EXPENDITURES:</b>				
OPERATING TRANSFERS OUT	133,918	133,918	133,874	149,738
OTHER NON-OPERATING EXPENDITURES TO BE APPROPRIATED	1,006	1,067	1,100	1,100
CONTRIBUTION TO DEPRECIATION RESERVE	0	0	0	0
DEBT SERVICE	121,241	127,501	48,224	0
	79,695	94,302	75,888	57,177
TOTAL NON-OPERATING	335,860	356,788	259,086	208,015
<b>TOTAL EXPENDITURES</b>	<b>\$ 767,178</b>	<b>\$ 1,172,532</b>	<b>\$ 832,420</b>	<b>\$ 1,273,437</b>

**CUSTOMER SERVICE (405)**

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$	\$	\$	\$
TOTAL OPERATING	0	0	0	0
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	453,497	470,658	454,252	648,203
RESERVES/SALES OF SURPLUS	0	0	0	0
TOTAL NON-OPERATING	453,497	470,658	454,252	648,203
<b>TOTAL REVENUE</b>	\$ <b>453,497</b>	\$ <b>470,658</b>	\$ <b>454,252</b>	\$ <b>648,203</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 361,002	\$ 355,503	\$ 389,231	\$ 574,620
OPERATING EXPENSES	54,370	60,555	65,021	73,583
TRANSFERS OUT	40,000	40,000	0	0
DEPRECIATION	5,549	8,200	0	0
CAPITAL OUTLAY	32,698	0	0	0
TOTAL OPERATING	493,619	464,258	454,252	648,203
<b>TOTAL EXPENDITURES</b>	\$ <b>493,619</b>	\$ <b>464,258</b>	\$ <b>454,252</b>	\$ <b>648,203</b>



**STORMWATER (406)**

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING REVENUE:</b>				
OPERATING REVENUE	\$ 158,421	\$ 670,525	\$ 686,150	\$ 721,150
TOTAL OPERATING	158,421	670,525	686,150	721,150
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	229,237	135,797
RESERVES/LOAN	0	0	380,000	0
GRANTS	0	0	333,431	318,750
TOTAL NON-OPERATING	0	0	942,668	454,547
<b>TOTAL REVENUE</b>	<b>\$ 158,421</b>	<b>\$ 670,525</b>	<b>\$ 1,628,818</b>	<b>\$ 1,175,697</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 67,739	\$ 96,662	\$ 98,888	\$ 118,698
OPERATING EXPENSES	51,525	49,302	81,499	106,999
CAPITAL OUTLAY	0	63,641	1,448,431	950,000
TOTAL OPERATING	119,264	209,605	1,628,818	1,175,697
<b>NON-OPERATING EXPENDITURES:</b>				
CONTRIBUTION TO DEPRECIATION RESERVE	88,996	89,526	0	0
TOTAL NON-OPERATING	88,996	89,526	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,260</b>	<b>\$ 299,131</b>	<b>\$ 1,628,818</b>	<b>\$ 1,175,697</b>

**RECLAIMED WATER (407)**

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Proposed FY 22/23
<u>OPERATING REVENUE:</u>				
OPERATING REVENUE	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATING	0	0	0	0
<u>NON-OPERATING REVENUE:</u>				
TRANSFERS IN	0	0	0	986,000
RESERVES	0	0	0	0
GRANTS	0	0	0	0
TOTAL NON-OPERATING	0	0	0	986,000
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 986,000</b>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Proposed FY 22/23
<u>OPERATING EXPENDITURES:</u>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	986,000
TOTAL OPERATING	0	0	0	986,000
<u>NON-OPERATING EXPENDITURES:</u>				
CONTRIBUTION TO DEPRECIATION RESERVE	60,610	60,609	0	0
TOTAL NON-OPERATING	60,610	60,609	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,610</b>	<b>\$ 60,609</b>	<b>\$ 0</b>	<b>\$ 986,000</b>



## **SECTION THREE**

## **DEPARTMENT SUMMARIES**

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## **DEPARTMENT SUMMARIES**

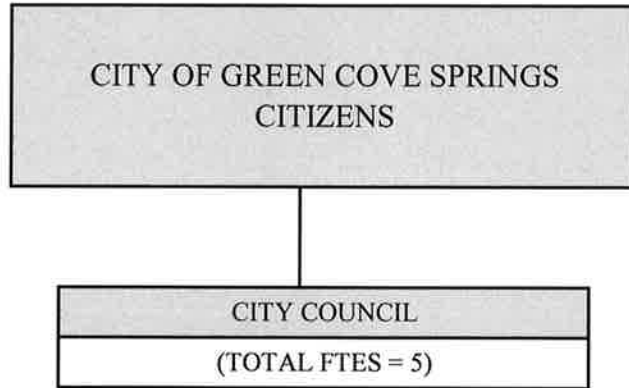
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The Department Summaries in this section include mission statements and summary budgets for each individual Department and various other organizations funded by the City of Green Cove Springs City Council.

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**CITY COUNCIL**  
**(001-1111)**

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**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.

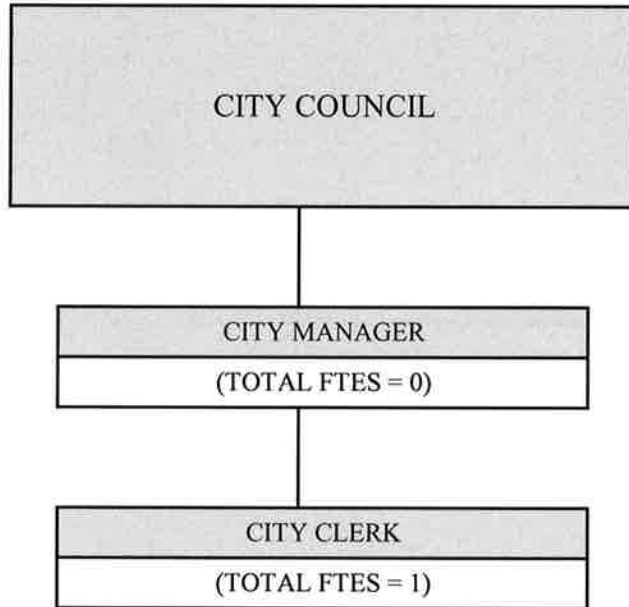
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>City Council</b>				
Personal Services	49,795	49,936	50,746	52,484
Operating Expenditures	5,270	10,734	32,770	13,880
Capital Outlay				
Totals	\$ 55,065	\$ 60,670	\$ 83,516	\$ 66,364
<b>Grand Total</b>	<b>\$ 55,065</b>	<b>\$ 60,670</b>	<b>\$ 83,516</b>	<b>\$ 66,364</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	55,065	60,670	83,516	66,364
<b>Grand Total</b>	<b>\$ 55,065</b>	<b>\$ 60,670</b>	<b>\$ 83,516</b>	<b>\$ 66,364</b>

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**CITY CLERK  
(001-1211)**

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**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 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<u>City Clerk</u>				
Personal Services	102,581	107,629	108,329	123,046
Operating Expenditures	25,392	24,068	50,731	58,486
Capital Outlay			1,500	1,200
Totals	127,973	131,697	160,560	182,732
<b>Grand Total</b>	<b>\$ 127,973</b>	<b>\$ 131,697</b>	<b>\$ 160,560</b>	<b>\$ 182,732</b>

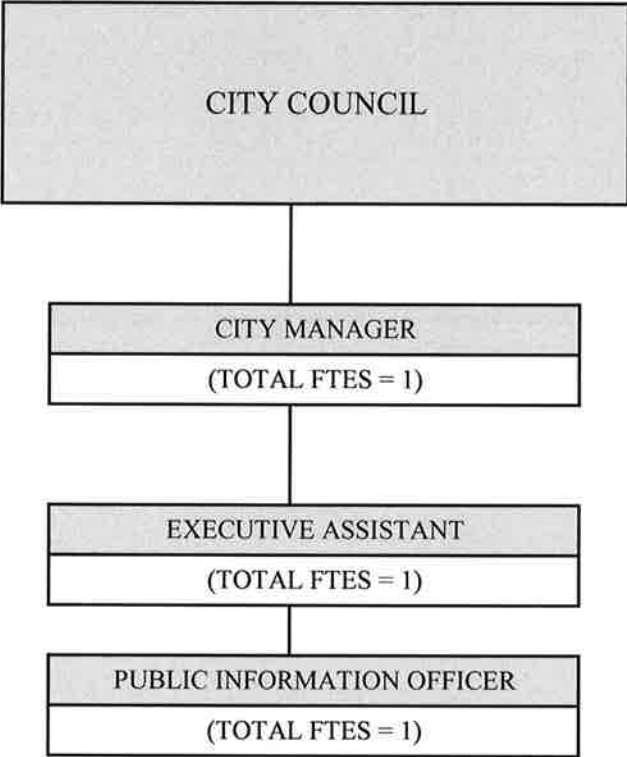
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	127,973	131,697	160,560	182,732
<b>Grand Total</b>	<b>\$ 127,973</b>	<b>\$ 131,697</b>	<b>\$ 160,560</b>	<b>\$ 182,732</b>



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**CITY MANAGER**  
**(001-1212)**

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**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.

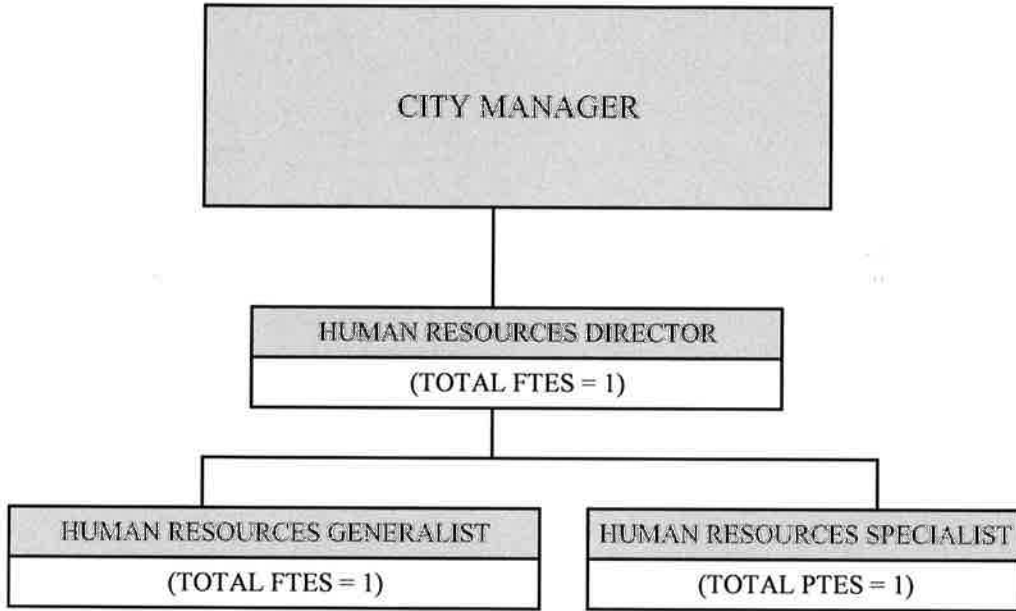
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>City Manager</u></b>				
Personal Services	324,352	341,955	348,026	376,007
Operating Expenditures	14,722	20,905	23,807	24,146
Capital Outlay				
Totals	\$ 339,074	\$ 362,860	\$ 371,833	\$ 400,153
<b>Grand Total</b>	<b>\$ 339,074</b>	<b>\$ 362,860</b>	<b>\$ 371,833</b>	<b>\$ 400,153</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	339,074	362,860	371,833	400,153
<b>Grand Total</b>	<b>\$ 339,074</b>	<b>\$ 362,860</b>	<b>\$ 371,833</b>	<b>\$ 400,153</b>

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**HUMAN RESOURCES  
(001-1213)**

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**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.

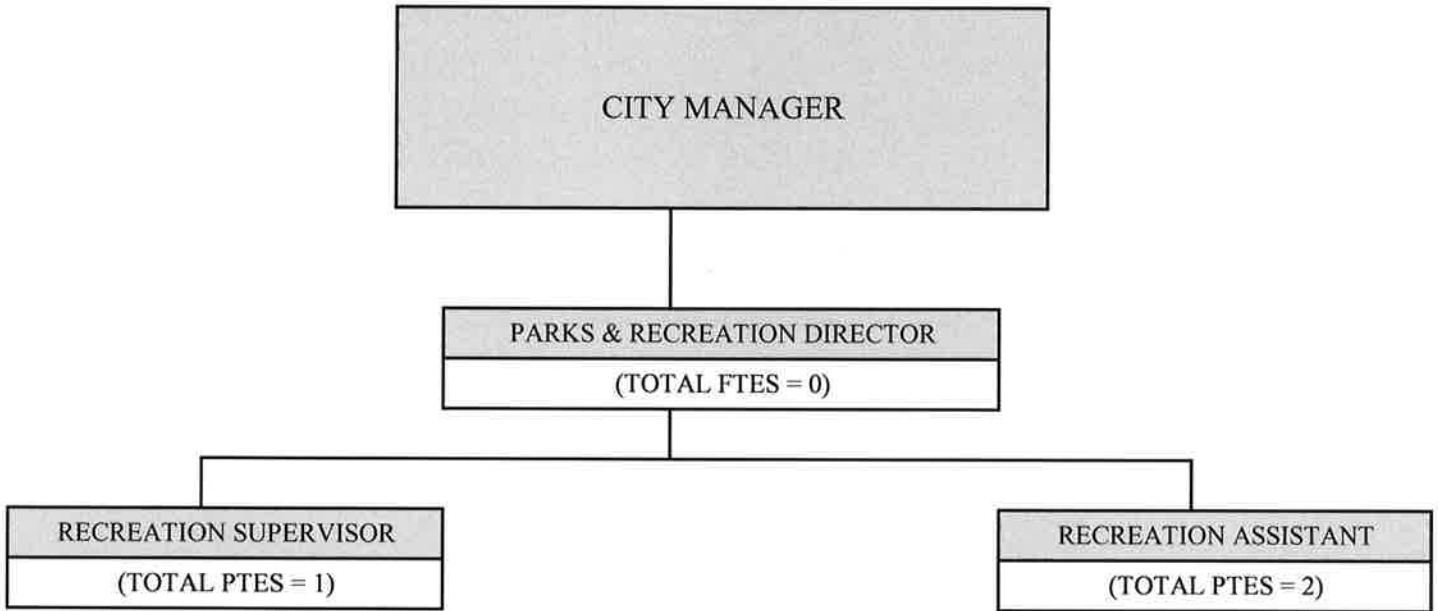
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Human Resources</u></b>				
Personal Services	189,596	226,094	237,533	284,572
Operating Expenditures	27,726	29,038	39,259	66,157
Capital Outlay				
Totals	\$ 217,322	\$ 255,132	\$ 276,792	\$ 350,729
<b>Grand Total</b>	<b>\$ 217,322</b>	<b>\$ 255,132</b>	<b>\$ 276,792</b>	<b>\$ 350,729</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	217,322	255,132	276,792	350,729
<b>Grand Total</b>	<b>\$ 217,322</b>	<b>\$ 255,132</b>	<b>\$ 276,792</b>	<b>\$ 350,729</b>

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**AUGUSTA SAVAGE ARTS & COMMUNITY CENTER**  
**(001-1214)**

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**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

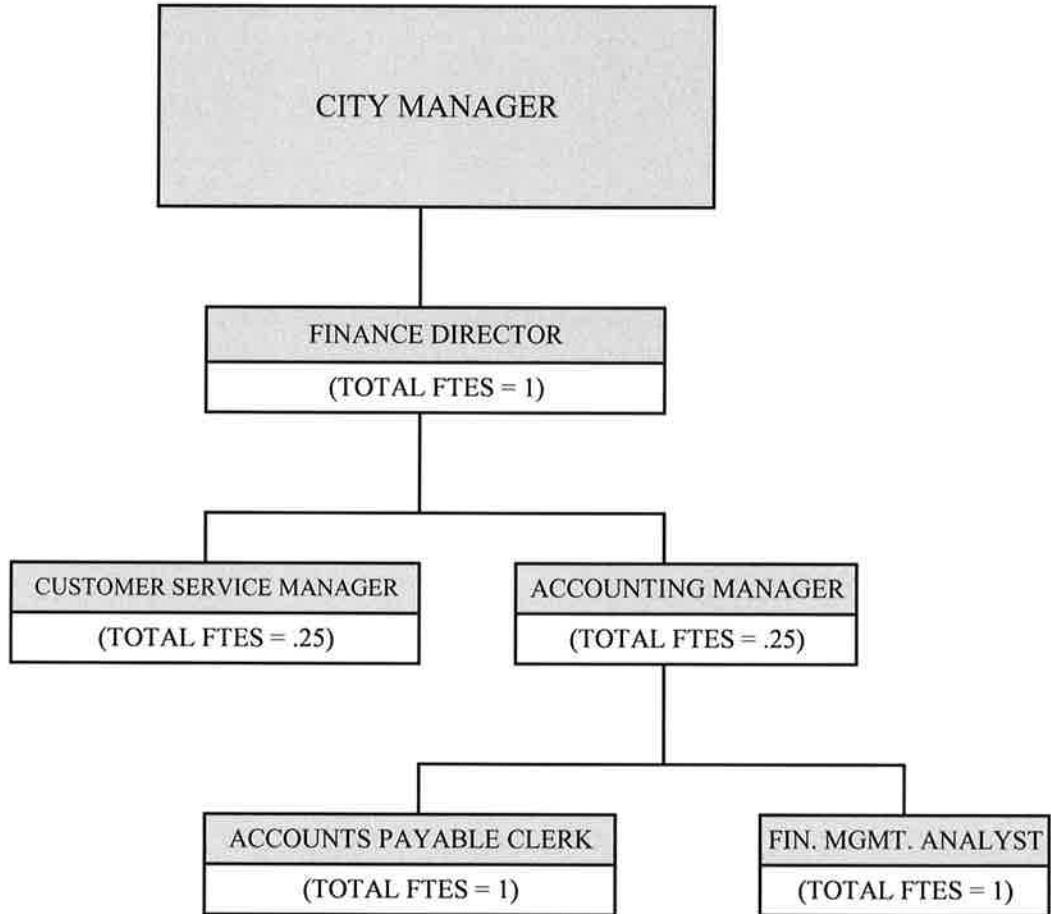
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Augusta Savage Arts &amp; Community Center</u></b>				
Personal Services	50,030	50,768	55,673	67,120
Operating Expenditures	24,464	53,794	63,216	71,931
Capital Outlay	319,105	1,230,069	1,541,000	1,300,000
Totals	\$ 393,599	\$ 1,334,631	\$ 1,659,889	\$ 1,439,051
<b>Grand Total</b>	<b>\$ 393,599</b>	<b>\$ 1,334,631</b>	<b>\$ 1,659,889</b>	<b>\$ 1,439,051</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	74,494	104,562	118,889	139,051
Surtax	319,105	1,230,069	225,000	0
Grant-FRDAP/BOCC-Interlocal			1,316,000	1,300,000
<b>Grand Total</b>	<b>\$ 393,599</b>	<b>\$ 1,334,631</b>	<b>\$ 1,659,889</b>	<b>\$ 1,439,051</b>

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**FINANCE**  
**(001-1313)**

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**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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>Finance</b>				
Personal Services	285,793	298,937	310,062	356,029
Operating Expenditures	34,487	40,989	43,128	45,589
Capital Outlay				
Grants & Aids				
Totals	\$ 320,280	\$ 339,926	\$ 353,190	\$ 401,618
<b>Grand Total</b>	<b>\$ 320,280</b>	<b>\$ 339,926</b>	<b>\$ 353,190</b>	<b>\$ 401,618</b>

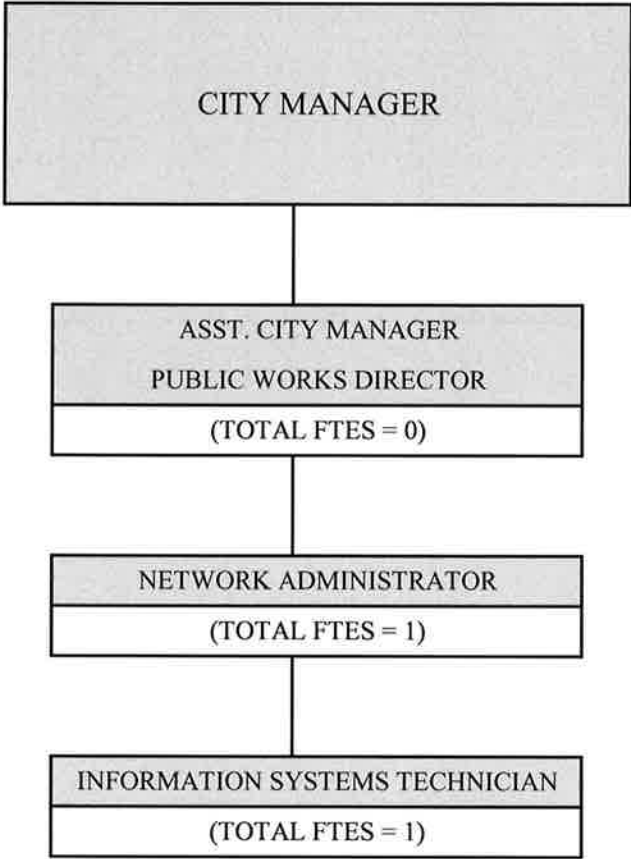
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	320,280	339,926	353,190	401,618
Depreciation Reserve	0	0	0	0
<b>Grand Total</b>	<b>\$ 320,280</b>	<b>\$ 339,926</b>	<b>\$ 353,190</b>	<b>\$ 401,618</b>



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**INFORMATION TECHNOLOGY**  
**(001 - 1314)**

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**INFORMATION TECHNOLOGY**  
**(001-1314)**

**Mission of Department:**

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

EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Information Technology</u></b>				
Personal Services	113,170	138,585	153,950	185,799
Operating Expenditures	39,468	41,136	41,538	46,658
Capital Outlay	45,541	8,849	50,000	0
Totals	\$ 198,179	\$ 188,570	\$ 245,488	\$ 232,457
<b>Grand Total</b>	<b>\$ 198,179</b>	<b>\$ 188,570</b>	<b>\$ 245,488</b>	<b>\$ 232,457</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	152,638	179,721	245,488	232,457
Depreciation Reserve	45,541			
<b>Grand Total</b>	<b>\$ 198,179</b>	<b>\$ 188,570</b>	<b>\$ 245,488</b>	<b>\$ 232,457</b>

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**GENERAL SERVICES**  
**(001-1319)**

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CITY MANAGER
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(TOTAL FTES = 0)
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**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.

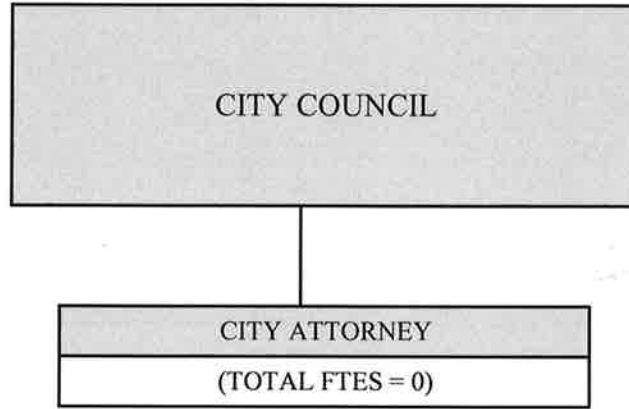
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>General Services</u></b>				
Workers Compensation	0	0	0	0
Pay for Performance	0	0	0	0
Operating Expenditures	250,728	421,468	351,400	406,519
Capital Outlay	390,376	37,378	15,000	150,000
Contingency	0	0	2,147,911	28,670
Contributions to Reserves	0	0	0	0
Transfers-Utilities, Customer Service & Bldg. Dept.	0	0	0	200,196
Totals	\$ 641,104	\$ 458,846	\$ 2,514,311	\$ 785,385
<b>Grand Total</b>	<b>\$ 641,104</b>	<b>\$ 458,846</b>	<b>\$ 2,514,311</b>	<b>\$ 785,385</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	641,104	458,846	2,499,311	435,189
Grants	0	0	0	64,132
Surtax / Depreciation Reserves/ARPA Funds	0	0	15,000	286,064
<b>Grand Total</b>	<b>\$ 641,104</b>	<b>\$ 458,846</b>	<b>\$ 2,514,311</b>	<b>\$ 785,385</b>

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**CITY ATTORNEY**  
**(001-1414)**

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**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.

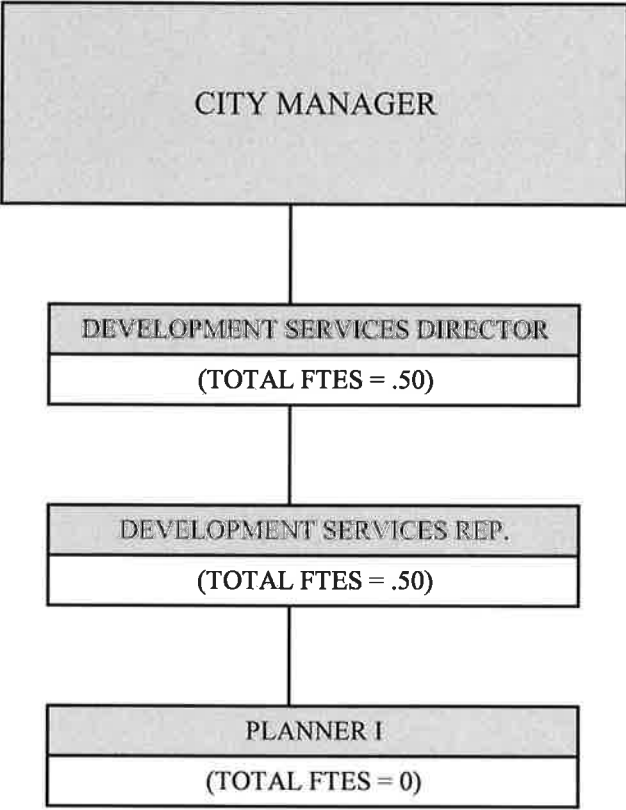
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<u>City Attorney</u>				
Personal Services	93,133	86,854	111,884	116,489
Operating Expenditures	16,032	17,609	31,059	117,065
Totals	\$ 109,165	\$ 104,463	\$ 142,943	\$ 233,554
<b>Grand Total</b>	<b>\$ 109,165</b>	<b>\$ 104,463</b>	<b>\$ 142,943</b>	<b>\$ 233,554</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	109,165	104,463	142,943	233,554
<b>Grand Total</b>	<b>\$ 109,165</b>	<b>\$ 104,463</b>	<b>\$ 142,943</b>	<b>\$ 233,554</b>

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**DEVELOPMENT SERVICES**  
**(001-1515)**

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**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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Development Services</u></b>				
Personal Services	88,345	94,617	94,464	104,230
Operating Expenditures	30,623	155,191	150,589	157,416
Capital Outlay	0	40,000	0	10,000
Totals	\$ 118,968	\$ 289,808	\$ 245,053	\$ 271,646
<b>Grand Total</b>	<b>\$ 118,968</b>	<b>\$ 289,808</b>	<b>\$ 245,053</b>	<b>\$ 271,646</b>

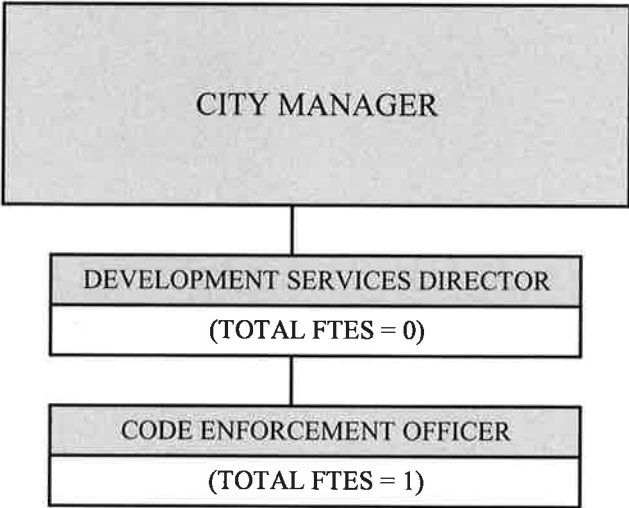
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	118,968	289,808	245,053	271,646
<b>Grand Total</b>	<b>\$ 118,968</b>	<b>\$ 289,808</b>	<b>\$ 245,053</b>	<b>\$ 271,646</b>



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**CODE ENFORCEMENT  
(001-1517)**

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**CODE ENFORCEMENT**  
**(001-1517)**

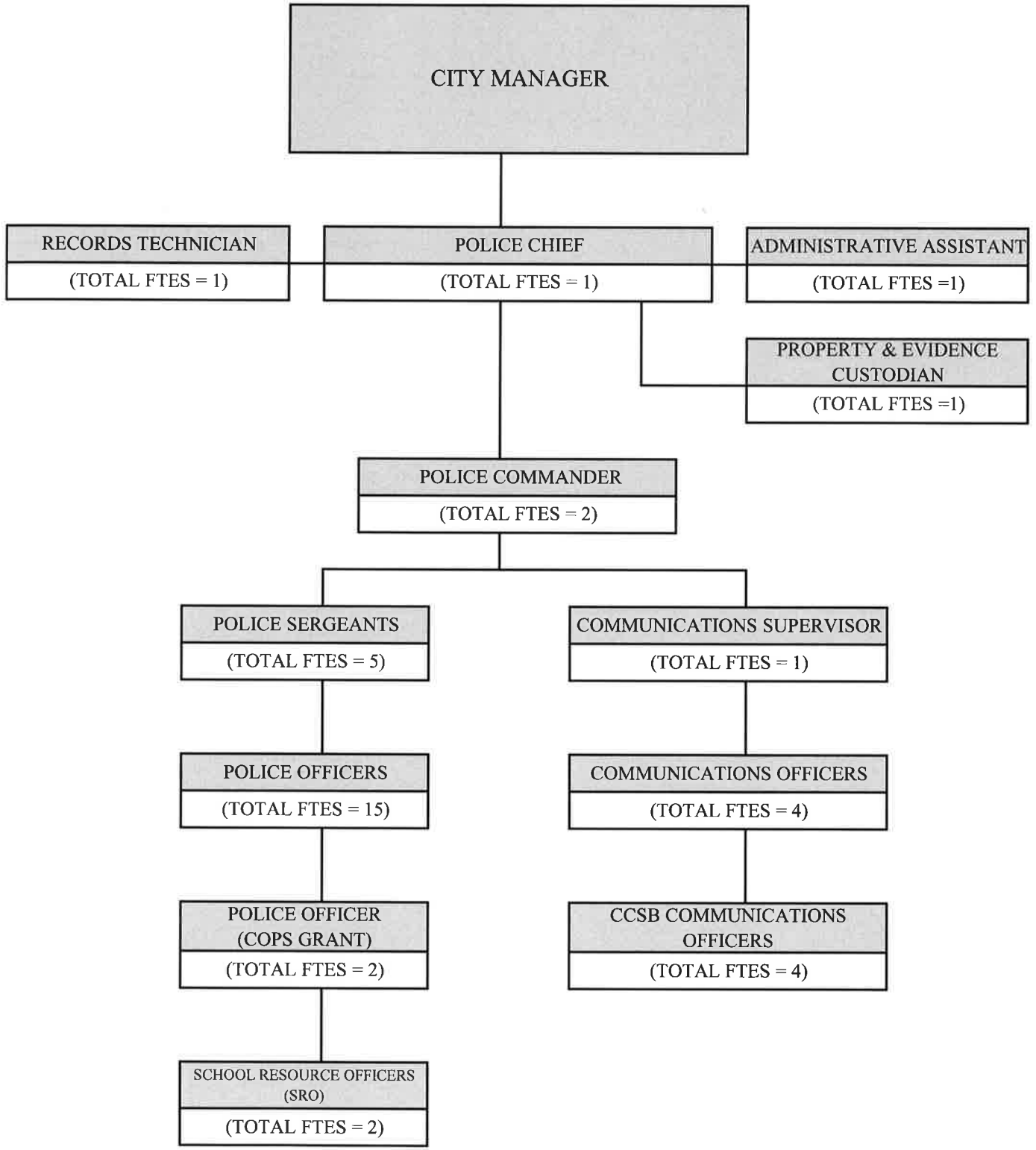
**Mission of Department:**

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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Code Enforcement</u></b>				
Personal Services	60,584	62,344	62,306	73,256
Operating Expenditures	4,237	3,160	13,862	33,883
Capital Outlay	0	0	0	0
Totals	\$ 64,821	\$ 65,504	\$ 76,168	\$ 107,139
<b>Grand Total</b>	<b>\$ 64,821</b>	<b>\$ 65,504</b>	<b>\$ 76,168</b>	<b>\$ 107,139</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	64,821	65,504	76,168	107,139
Red Light Camera	0	0	0	0
Depreciation Reserve	0	0	0	0
<b>Grand Total</b>	<b>\$ 64,821</b>	<b>\$ 65,504</b>	<b>\$ 76,168</b>	<b>\$ 107,139</b>

**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.

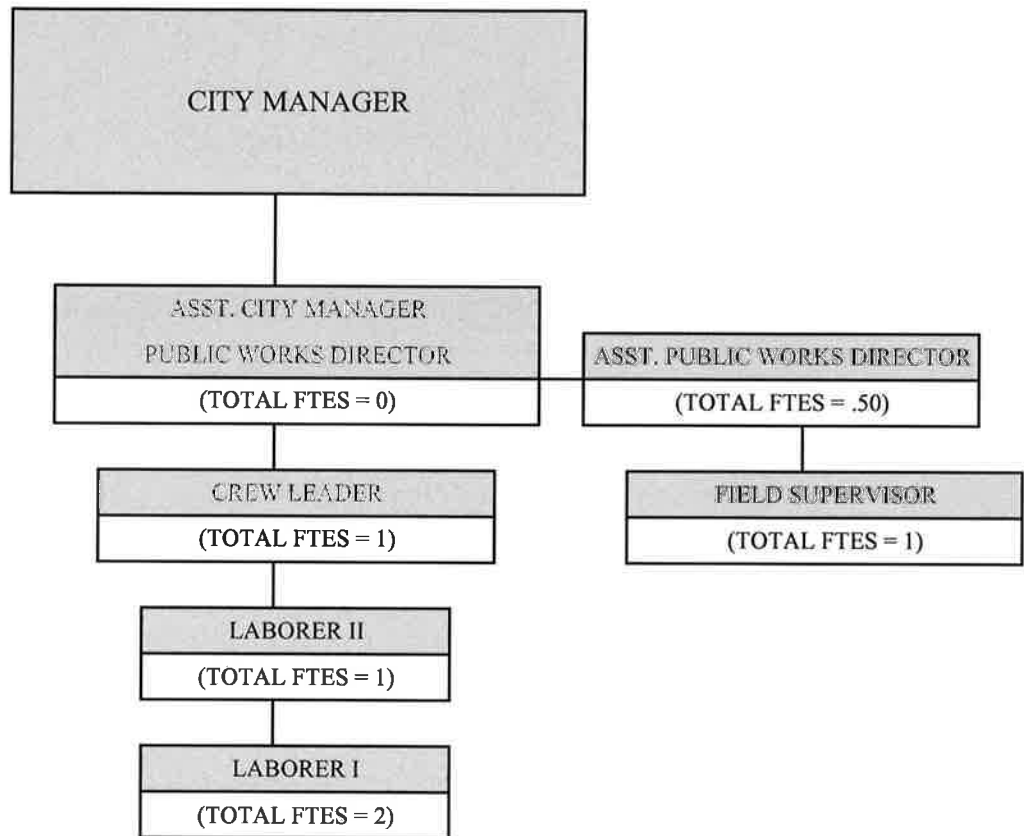
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Police</u></b>				
Personal Services	2,134,996	2,169,247	2,244,659	2,747,350
Dispatch Personal Services	301,808	295,536	374,603	299,160
Crossing Guards	7,397	10,921	12,005	15,009
Operating Expenditures	599,246	689,091	750,054	759,427
Capital Outlay	144,747	221,500	163,359	272,296
Grants & Aids				
Totals	\$ 3,188,194	\$ 3,386,295	\$ 3,544,680	\$ 4,093,242
<b><u>Transfers</u></b>				
Police Capital Debt Service Fund	159,602	160,254	159,867	160,438
Totals	\$ 159,602	\$ 160,254	\$ 159,867	\$ 160,438
<b>Grand Total</b>	<b>\$ 3,347,796</b>	<b>\$ 3,546,549</b>	<b>\$ 3,704,547</b>	<b>\$ 4,253,680</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	2,469,746	2,668,499	2,373,089	3,153,680
Red Light Camera	752,412	752,412	1,168,099	1,100,000
Grants / Loans / Intergovernmental	0	0	0	0
Depreciation Reserves / Reserves	0	0	0	0
Surtax	98,582	98,582	137,919	0
Forfeiture Funds	27,056	27,056	25,440	0
<b>Grand Total</b>	<b>\$ 3,347,796</b>	<b>\$ 3,546,549</b>	<b>\$ 3,704,547</b>	<b>\$ 4,253,680</b>

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**PUBLIC WORKS**  
**(001-3052)**

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**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), Facilities Maintenance, and Stormwater. To provide professional management of the Water, Wastewater, Solid Waste, Parks, Right-of-Way Maintenance, and Equipment Maintenance Departments which have their own budgets.

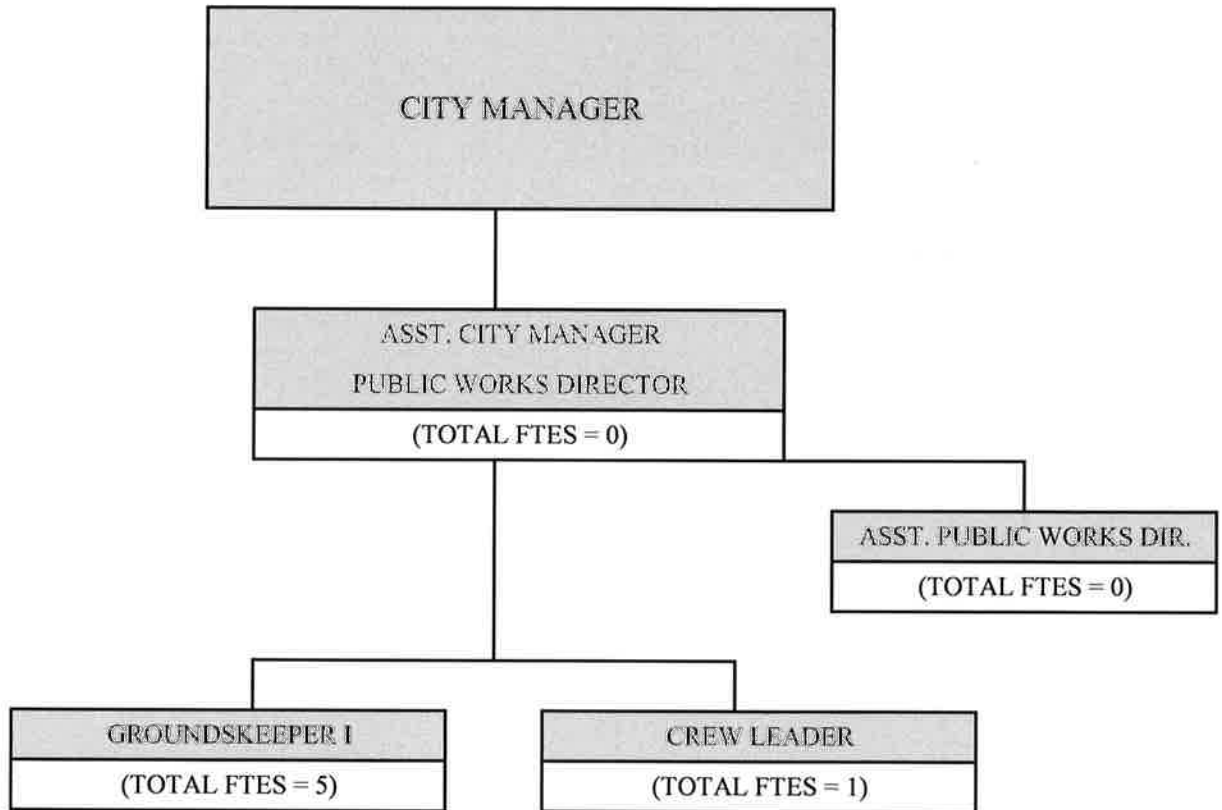
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Public Works</u></b>				
Personal Services	362,030	333,291	330,191	499,716
Operating Expenditures	269,601	251,251	293,809	308,777
Capital Outlay	1,065,312	56,974	1,956,000	3,350,000
Totals	\$ 1,696,943	\$ 641,516	\$ 2,580,000	\$ 4,158,493
<b><u>Transfers</u></b>				
Stormwater Fund	0	0	0	50,000
Totals	\$ -	\$ -	\$ -	\$ 50,000
<b>Grand Total</b>	<b>\$ 1,696,943</b>	<b>\$ 641,516</b>	<b>\$ 2,580,000</b>	<b>\$ 4,208,493</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	631,631	584,542	829,000	808,493
Surtax / Gas Tax / Dep. Reserves, Grants	1,065,312	56,974	1,751,000	3,400,000
Loan (To Be Secured)	0	0	0	0
<b>Grand Total</b>	<b>\$ 1,696,943</b>	<b>\$ 641,516</b>	<b>\$ 2,580,000</b>	<b>\$ 4,208,493</b>

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**RIGHT-OF-WAY MAINTENANCE**  
**(001-3053)**

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**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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Right-of-Way Maintenance</u></b>				
Personal Services	93,553	96,460	100,132	303,065
Operating Expenditures	134,388	171,646	169,360	22,960
Capital Outlay	0	20,728	0	13,500
Totals	\$ 227,941	\$ 288,834	\$ 269,492	\$ 339,525
<b>Grand Total</b>	<b>\$ 227,941</b>	<b>\$ 288,834</b>	<b>\$ 269,492</b>	<b>\$ 339,525</b>

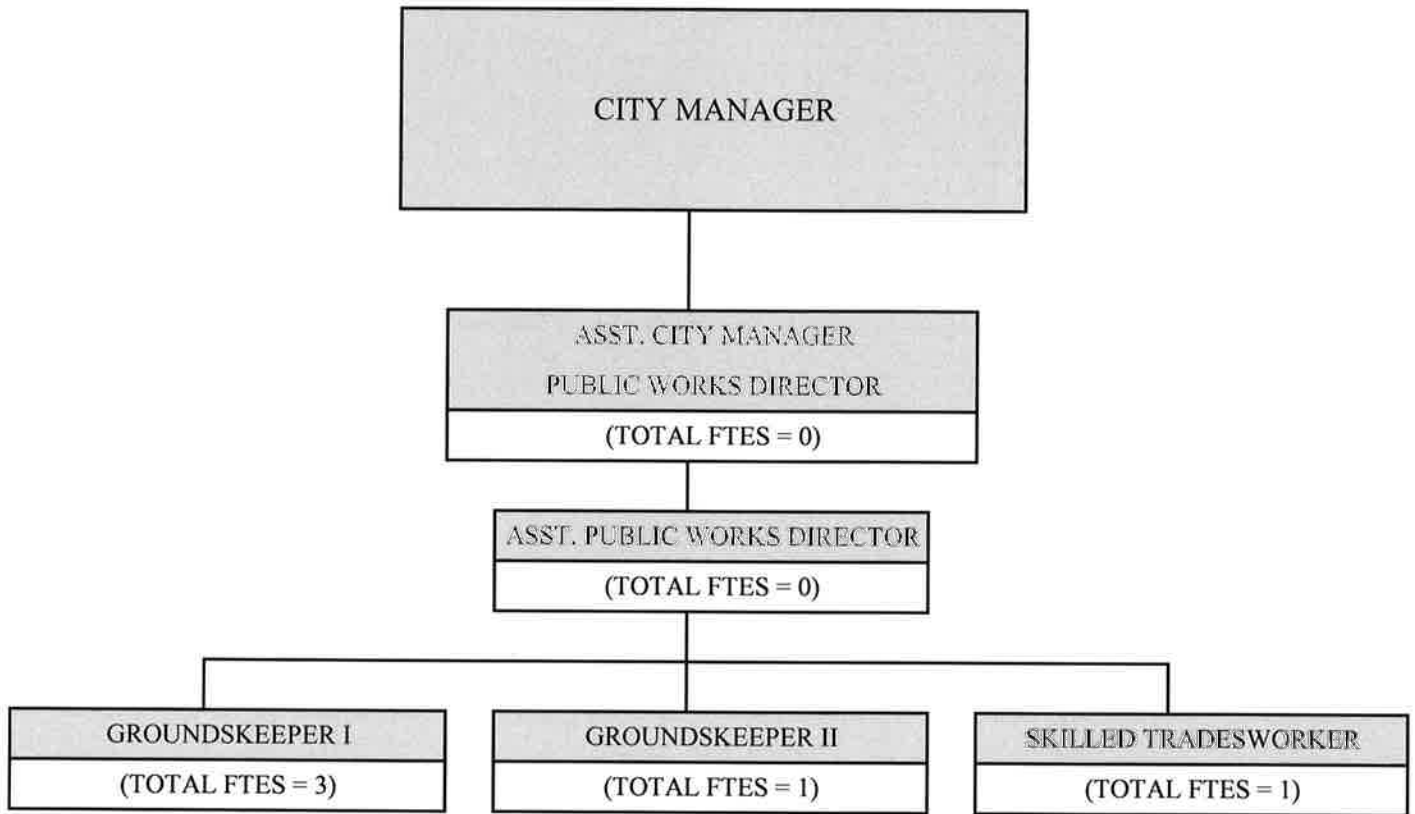
FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	227,941	288,834	269,492	339,525
Gas Tax	0	0	0	0
Depreciation Reserve	0	0	0	0
<b>Grand Total</b>	<b>\$ 227,941</b>	<b>\$ 288,834</b>	<b>\$ 269,492</b>	<b>\$ 339,525</b>



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**PARKS**  
**(001-3072)**

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**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.

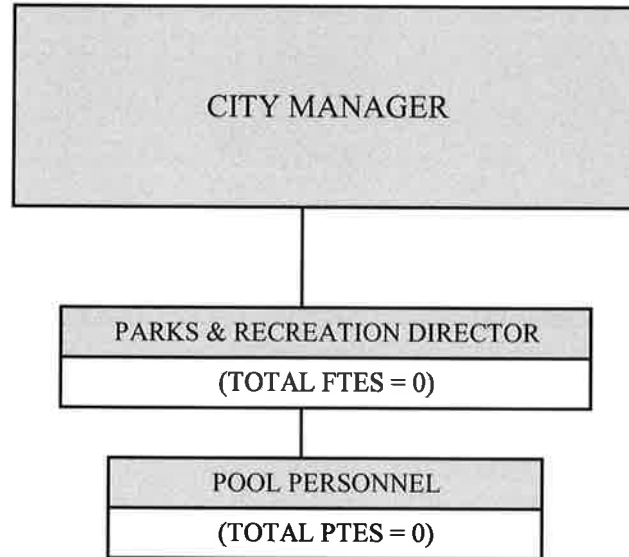
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Parks &amp; Recreation</u></b>				
Personal Services	206,162	230,276	256,908	338,132
Operating Expenditures	131,169	136,904	150,150	181,157
Capital Outlay	597,140	279,963	586,000	1,708,000
Transfers-Spring Park Debt Service Fund	81,788	81,381	80,930	81,445
Totals	\$ 1,016,259	\$ 728,524	\$ 1,073,988	\$ 2,308,734
<b>Grand Total</b>	<b>\$ 1,016,259</b>	<b>\$ 728,524</b>	<b>\$ 1,073,988</b>	<b>\$ 2,308,734</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	419,119	448,561	510,988	600,734
Surtax / Reserves / Grants	597,140	279,963	348,000	1,690,000
Private Developer			215,000	18,000
<b>Grand Total</b>	<b>\$ 1,016,259</b>	<b>\$ 728,524</b>	<b>\$ 1,073,988</b>	<b>\$ 2,308,734</b>

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**PARKS & RECREATION PROGRAMMING**  
**(001-3073)**

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**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.

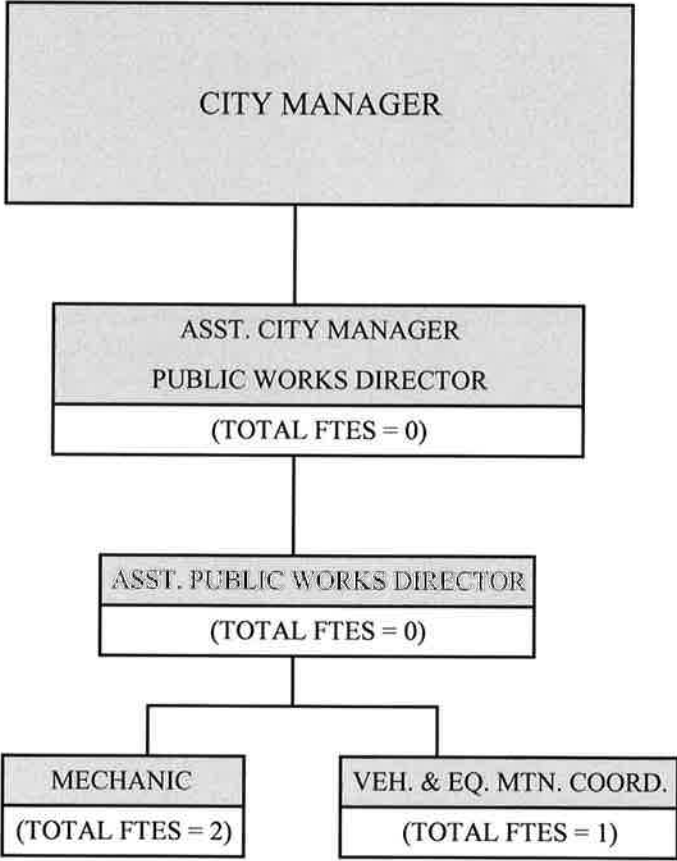
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Parks &amp; Recreation</u></b>				
Personal Services	27,171	0	0	0
Operating Expenditures	60,590	60,171	72,000	84,000
Capital Outlay			0	0
Transfers-Spring Park Capital Project Fund			0	0
Totals	\$ 87,761	\$ 60,171	\$ 72,000	\$ 84,000
<b>Grand Total</b>	<b>\$ 87,761</b>	<b>\$ 60,171</b>	<b>\$ 72,000</b>	<b>\$ 84,000</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	87,761	60,171	72,000	84,000
Surtax / Reserves / Grants		0	0	0
Private Developer				
<b>Grand Total</b>	<b>\$ 87,761</b>	<b>\$ 60,171</b>	<b>\$ 72,000</b>	<b>\$ 84,000</b>

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**EQUIPMENT MAINTENANCE**  
**(001-3090)**

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**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.

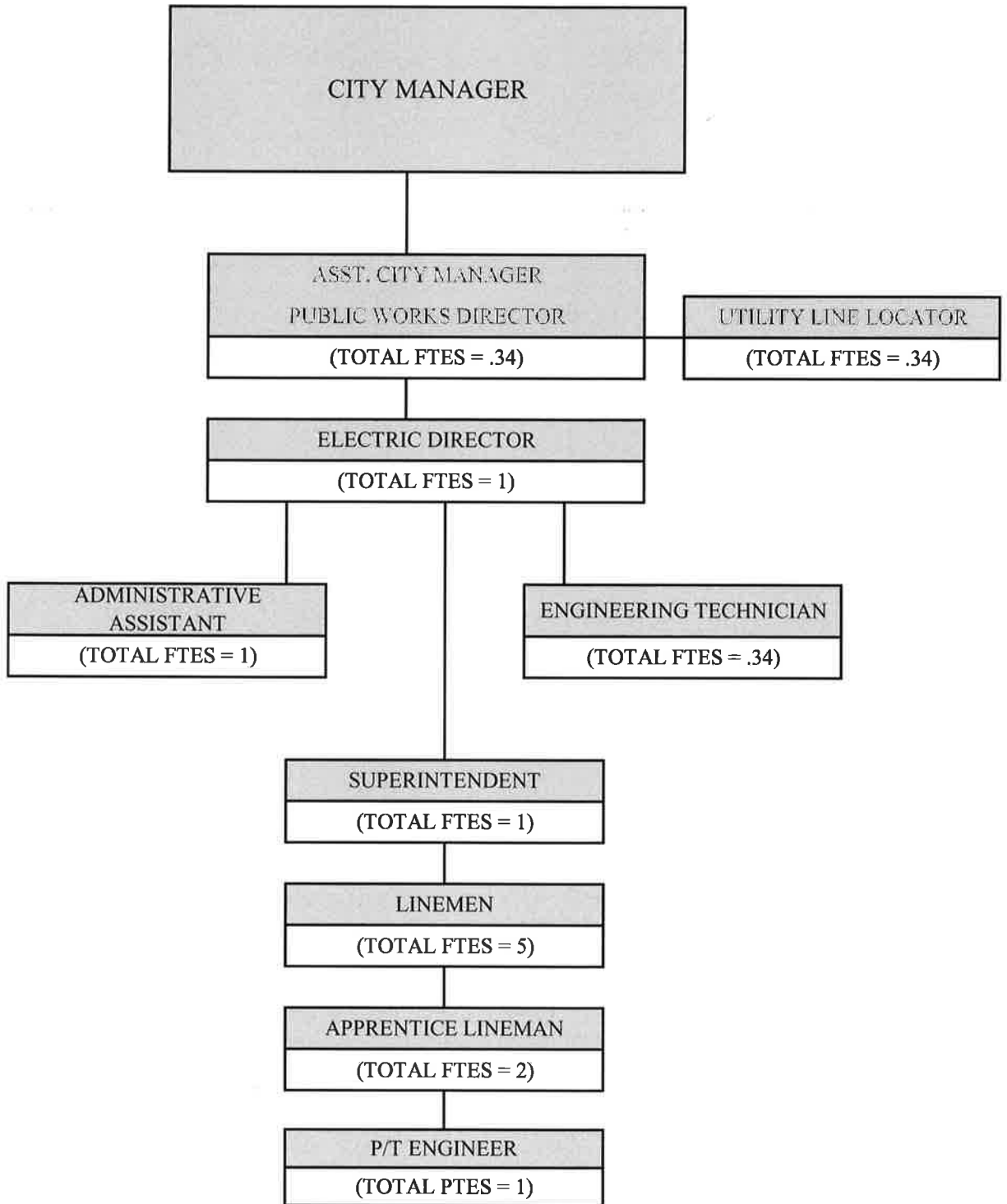
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Equipment Maintenance</u></b>				
Personal Services	146,824	159,259	167,459	199,808
Operating Expenditures	12,127	13,399	25,731	24,577
Capital Outlay	0	0	0	0
Totals	\$ 158,951	\$ 172,658	\$ 193,190	\$ 224,385
<b>Grand Total</b>	<b>\$ 158,951</b>	<b>\$ 172,658</b>	<b>\$ 193,190</b>	<b>\$ 224,385</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	158,951	172,658	193,190	224,385
Reserves	0	0	0	0
<b>Grand Total</b>	<b>\$ 158,951</b>	<b>\$ 172,658</b>	<b>\$ 193,190</b>	<b>\$ 224,385</b>

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**ELECTRIC  
(401-3031)**

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**ELECTRIC**  
**(401-3031 & 3032)**

**Mission of Department:**

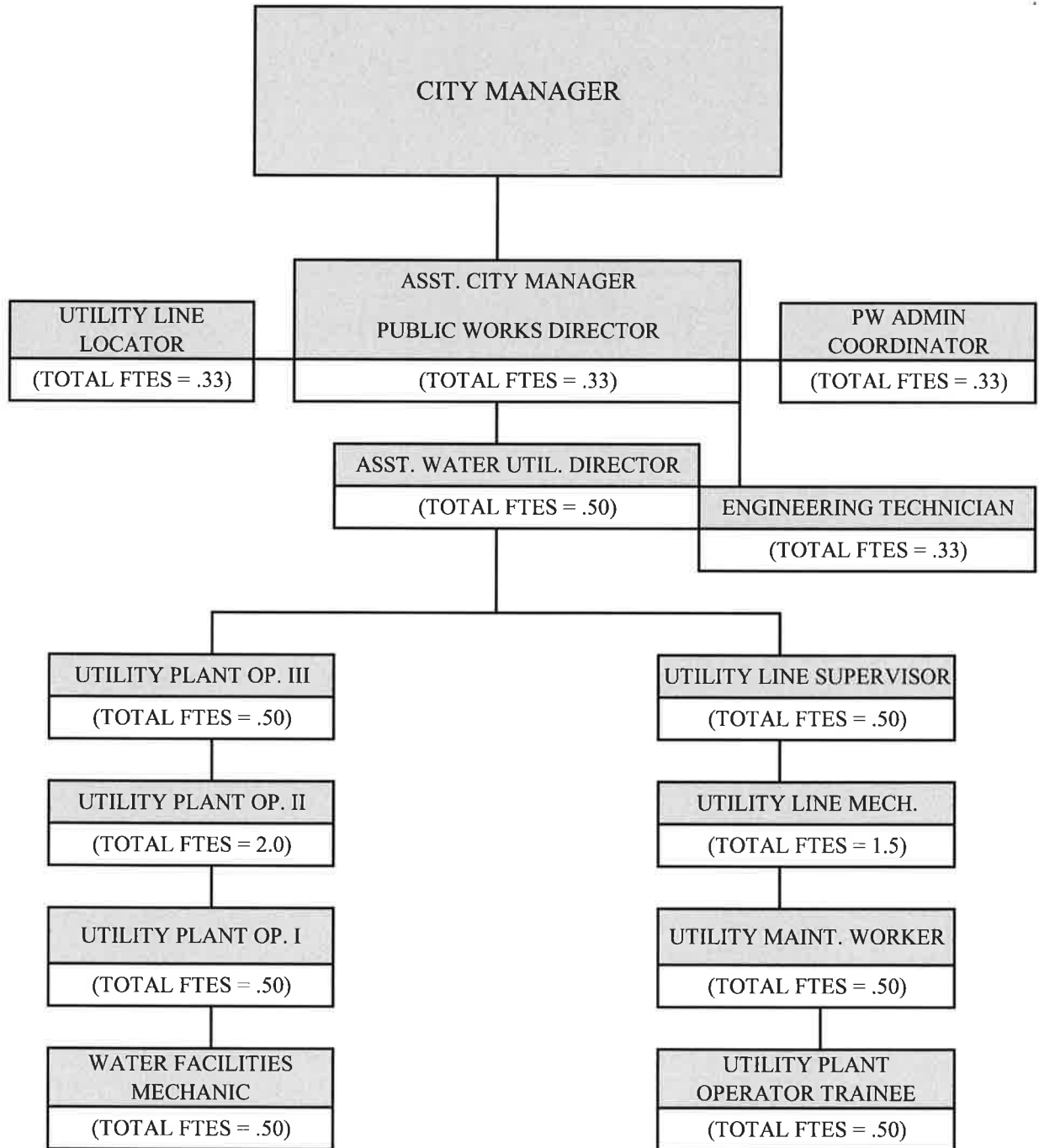
To provide safe and reliable electric service to the citizens and customers of Green Cove Springs at the lowest cost possible consistent with sound business practices.

EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Electric</u></b>				
Personal Services	892,469	942,182	1,201,967	1,519,519
Purchase of Energy (All Requirements & St. Lucie)	8,055,934	8,504,175	9,231,688	10,786,132
Operating Expenditures	1,019,706	894,150	1,037,011	998,821
Capital Outlay	2,048,578	5,117,594	3,688,869	5,577,900
Debt Service	847,522	948,792	881,041	853,400
Transfers	1,477,274	1,344,434	1,327,524	1,395,739
To Be Appropriated	0	0	0	0
Contribution to Depreciation Reserves	889,196	920,442	0	0
Contribution to Retained Earnings				
Totals	\$ 15,230,679	\$ 18,671,769	\$ 17,368,100	\$ 21,131,511
<b>Grand Total</b>	<b>\$ 15,230,679</b>	<b>\$ 18,671,769</b>	<b>\$ 17,368,100</b>	<b>\$ 21,131,511</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	11,940,842	13,592,770	12,974,600	15,524,900
Reserves	0	3,624,644	2,169,263	2,503,676
Interest	40,865	5,566	6,500	6,500
Other	0	0	35,000	41,000
Loan Proceeds	959,925	0	1,382,737	3,000,000
Grant	0	0	800,000	0
Transfers In From General Fund-ARPA Funds	0	0	0	55,435
<b>Grand Total</b>	<b>\$ 12,941,632</b>	<b>\$ 17,222,980</b>	<b>\$ 17,368,100</b>	<b>\$ 21,131,511</b>



**WATER**  
**(402-3033)**



**WATER**  
**(402-3033)**

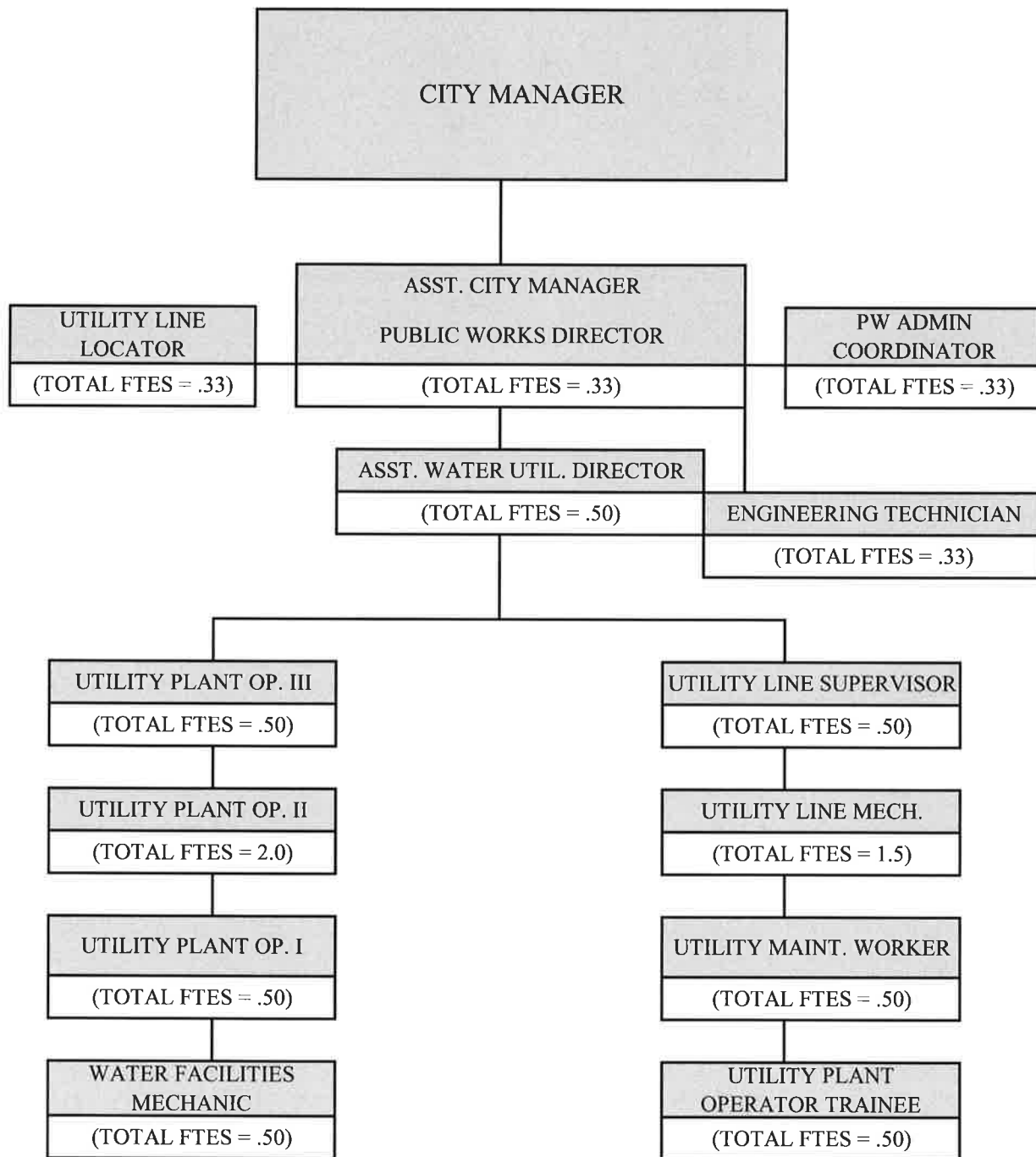
**Mission of Department:**

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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b>Water</b>				
Personal Services	676,681	665,685	727,302	859,528
Operating Expenditures	521,785	508,136	503,025	606,279
Capital Outlay	807,605	1,459,620	1,895,000	1,215,000
Debt Service	155,950	172,989	201,125	201,313
Transfers	304,697	304,697	340,111	375,013
To Be Appropriated	0	0	0	0
Contribution to Depreciation Reserve	498,737	554,269	59,537	0
Totals	\$ 2,965,455	\$ 3,665,396	\$ 3,726,100	\$ 3,257,133
<b>Grand Total</b>	<b>\$ 2,965,455</b>	<b>\$ 3,665,396</b>	<b>\$ 3,726,100</b>	<b>\$ 3,257,133</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	2,146,587	2,047,760	1,914,000	2,086,319
Reserves	60,150	77,670	55,000	55,000
Interest	8,145	1,097	1,300	1,300
Other	1,150	578	5,800	52,500
Loan (To Be Secured)	0	0	1,750,000	1,035,000
Transfers In From General Fund-ARPA Funds	0	0	0	27,014
<b>Grand Total</b>	<b>\$ 2,216,032</b>	<b>\$ 2,127,105</b>	<b>\$ 3,726,100</b>	<b>\$ 3,257,133</b>

**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 FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Wastewater</u></b>				
Personal Services	707,847	678,354	727,302	859,528
Operating Expenditures	599,509	611,205	639,188	786,575
Capital Outlay	5,345,171	4,088,068	14,455,000	6,553,500
Debt Service	56,232	268,416	142,453	494,888
Transfers	373,940	373,940	409,208	1,434,869
To Be Appropriated	0	0	302,647	0
Contribution to Depreciation Reserve	562,980	649,996	193,802	0
Contribution to Retained Earnings	0	0	300,000	0
Totals	\$ 7,645,679	\$ 6,669,979	\$ 17,169,600	\$ 10,129,360
<b>Grand Total</b>	<b>\$ 7,645,679</b>	<b>\$ 6,669,979</b>	<b>\$ 17,169,600</b>	<b>\$ 10,129,360</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	2,869,310	3,257,478	3,238,600	3,339,600
Reserves	70,000	138,000	173,864	1,939,246
Interest	5,449	742	1,000	1,000
Grant - SJRWMD	0	795,820	256,136	0
Loan (AWWTP)	3,918,411	3,882,933	13,500,000	4,822,500
Transfers In From General Fund-ARPA Funds	0	0	0	27,014
<b>Grand Total</b>	<b>\$ 6,863,170</b>	<b>\$ 8,074,973</b>	<b>\$ 17,169,600</b>	<b>\$ 10,129,360</b>

**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.

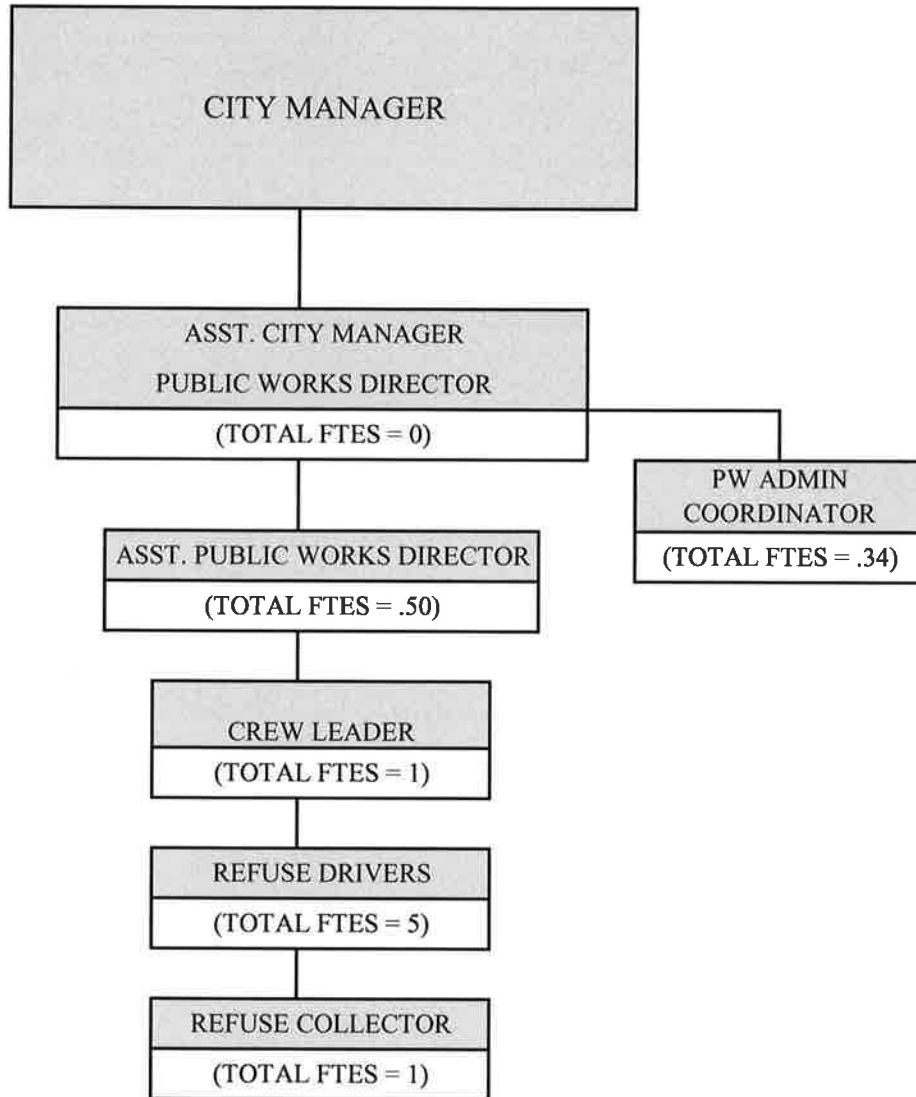
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Reclaimed Water</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	986,000
Debt Service	0	0	0	0
Transfers	0	0	0	0
To Be Appropriated	0	0	0	0
Contribution to Depreciation Reserve	60,610	60,609	0	0
Contribution to Retained Earnings	0	0	0	0
Totals	\$ 60,610	\$ 60,609	\$ -	\$ 986,000
<b>Grand Total</b>	<b>\$ 60,610</b>	<b>\$ 60,609</b>	<b>\$ -</b>	<b>\$ 986,000</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	0	0	0	0
Reserves	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Loan	0	0	0	0
Transfers	0	0	0	986,000
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 986,000</b>

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**SOLID WASTE**  
**(404-3034)**

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**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.

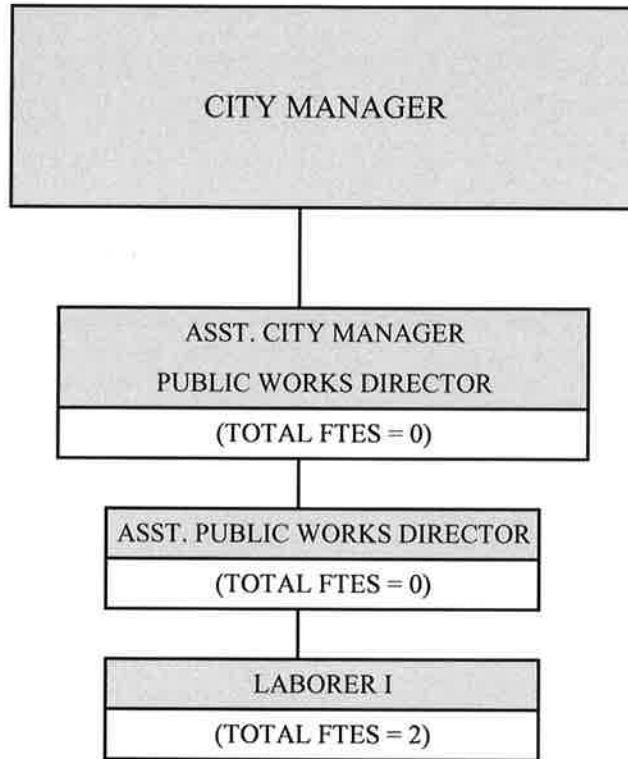
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Solid Waste</u></b>				
Personal Services	294,002	447,409	438,447	565,358
Operating Expenditures	114,442	112,735	134,887	160,064
Capital Outlay	22,874	255,600	0	340,000
Debt Service	79,695	94,302	75,888	57,177
Transfers	133,918	133,918	133,874	149,738
Non-Operating Expenses	1,006	1,067	1,100	1,100
Contingency	0	0	0	0
Contribution to Depreciation Reserve	121,241	127,501	48,224	0
Totals	\$ 767,178	\$ 1,172,532	\$ 832,420	\$ 1,273,437
<b>Grand Total</b>	<b>\$ 767,178</b>	<b>\$ 1,172,532</b>	<b>\$ 832,420</b>	<b>\$ 1,273,437</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	809,565	889,171	829,620	846,620
Transfers In From General Fund-ARPA Funds	0	0	0	32,630
Loans	0	0	0	340,000
Sale of Surplus	0	0	0	0
Reserves	0	0	0	45,787
Other	3,814	520	2,800	8,400
<b>Grand Total</b>	<b>\$ 813,379</b>	<b>\$ 889,691</b>	<b>\$ 832,420</b>	<b>\$ 1,273,437</b>

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**STORMWATER**  
**(406-3036)**

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**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.

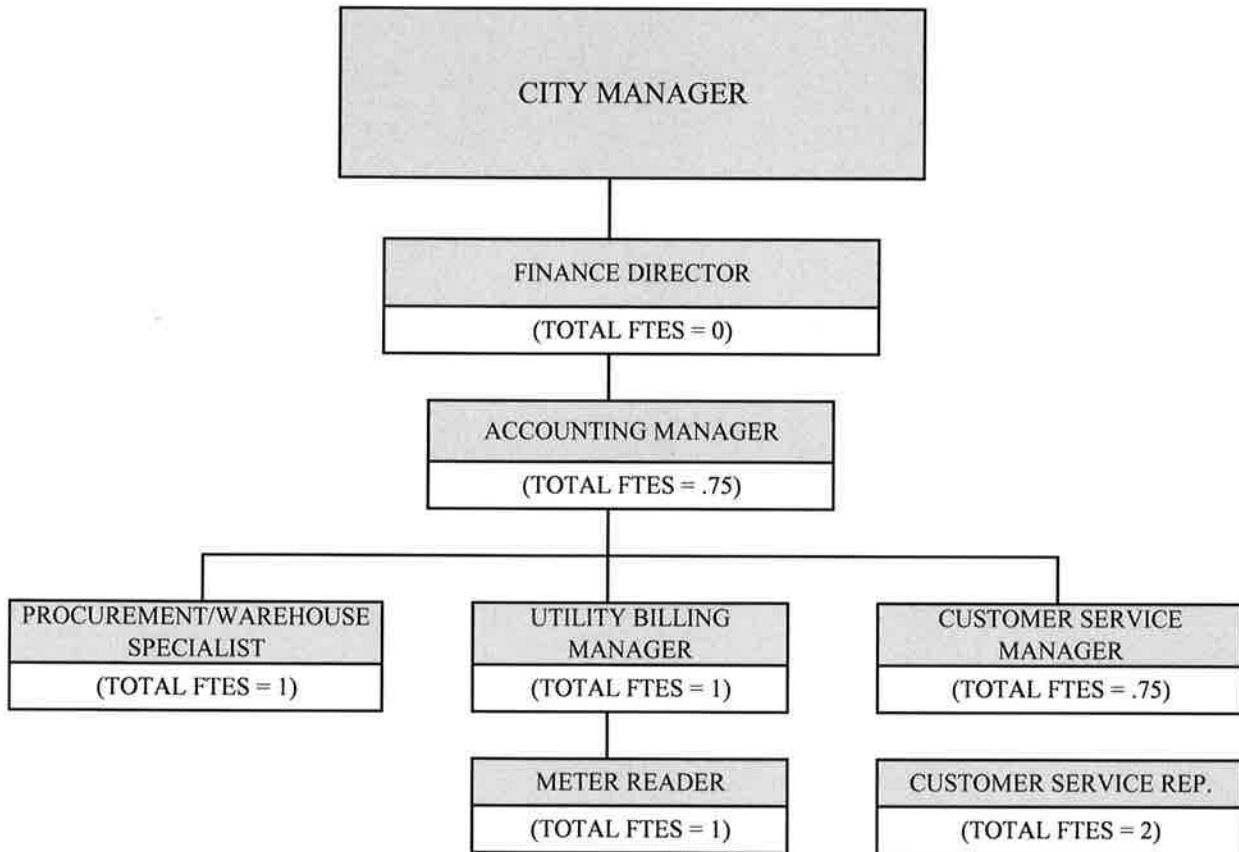
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Stormwater</u></b>				
Personal Services	67,739	96,662	98,888	118,698
Operating Expenditures	51,525	49,302	81,499	106,999
Capital Outlay	0	63,641	1,448,431	950,000
Contribution to Depreciation Reserves	88,996	89,526	0	0
Totals	\$ 208,260	\$ 299,131	\$ 1,628,818	\$ 1,175,697
<b>Grand Total</b>	<b>\$ 208,260</b>	<b>\$ 299,131</b>	<b>\$ 1,628,818</b>	<b>\$ 1,175,697</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Operating Revenue	158,421	670,525	686,150	721,150
Grants	0	0	333,431	318,750
Transfers In	0	0	229,237	135,797
Loan			380,000	0
<b>Grand Total</b>	<b>\$ 158,421</b>	<b>\$ 670,525</b>	<b>\$ 1,628,818</b>	<b>\$ 1,175,697</b>

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**CUSTOMER SERVICE**  
**(405-3038)**

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**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
<b><u>Customer Service</u></b>				
Personal Services	361,002	355,503	389,231	574,620
Operating Expenditures	54,370	60,555	65,021	73,583
Capital Outlay	32,698	0	0	0
Depreciation	5,549	8,200	0	0
Transfers	40,000	40,000	0	0
Totals	\$ 493,619	\$ 464,258	\$ 454,252	\$ 648,203
<b>Grand Total</b>	<b>\$ 493,619</b>	<b>\$ 464,258</b>	<b>\$ 454,252</b>	<b>\$ 648,203</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Transfers In	453,497	470,658	454,252	648,203
Reserves/Depreciation	0	0	0	0
<b>Grand Total</b>	<b>\$ 453,497</b>	<b>\$ 470,658</b>	<b>\$ 454,252</b>	<b>\$ 648,203</b>

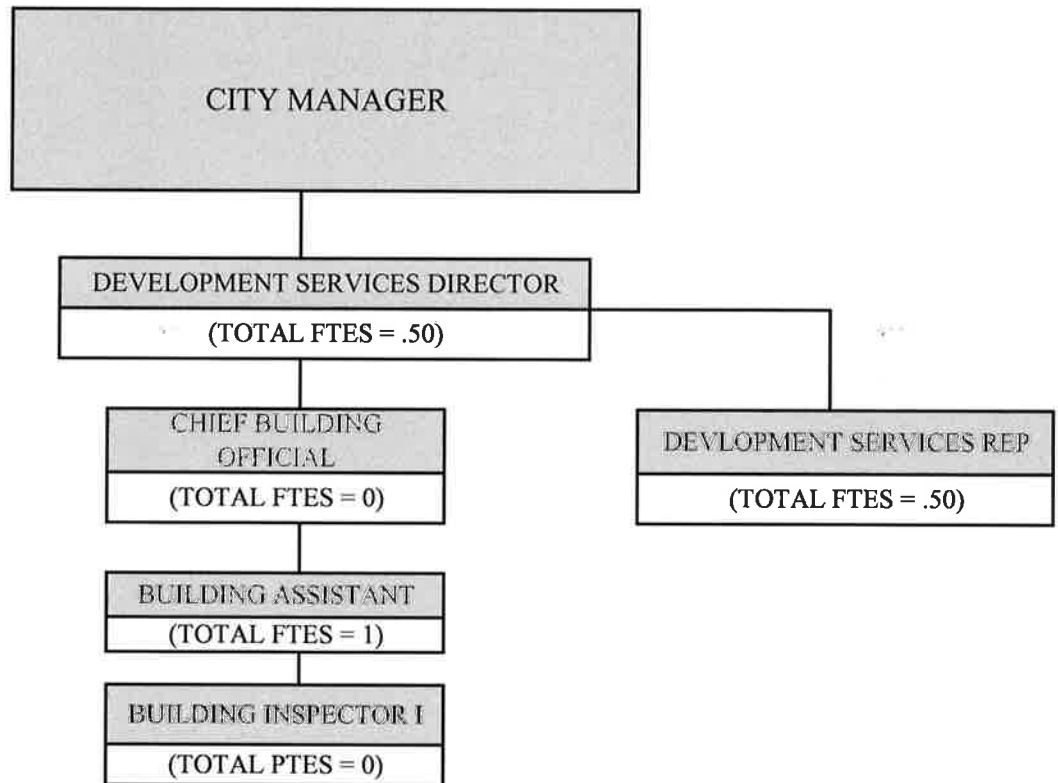


**SPECIAL  
REVENUE  
FUNDS**

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**BUILDING FUND**  
**(102)**

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**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.

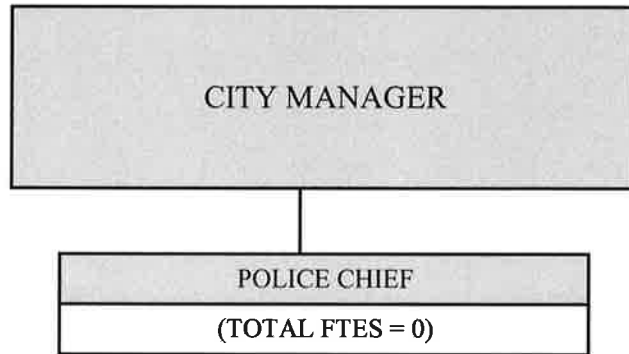
EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Building Fund</u></b>				
Personal Services	133,238	135,826	140,019	176,598
Operating Expenditures	192,951	193,127	224,619	228,227
Contingency	0	0	0	0
Capital Outlay	12,700	46,251	0	2,000
Depreciation	0	0	0	0
To Be Appropriated	0	0	0	0
Totals	\$ 338,889	\$ 375,204	\$ 364,638	\$ 406,825
<b>Grand Total</b>	<b>\$ 338,889</b>	<b>\$ 375,204</b>	<b>\$ 364,638</b>	<b>\$ 406,825</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
General Fund	0	0	0	0
Building Permits / Inspections	376,337	193,994	189,500	304,500
Plan Reviews	12,250	11,025	10,000	10,000
School Impact Fees / Surcharges / License Fees	16,513	8,487	40,000	7,000
Transfers In	0	0	125,138	85,325
<b>Grand Total</b>	<b>\$ 405,100</b>	<b>\$ 213,506</b>	<b>\$ 364,638</b>	<b>\$ 406,825</b>

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**SPECIAL LAW ENFORCEMENT TRUST**  
**(104)**

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**SPECIAL LAW ENFORCEMENT TRUST**  
**(104)**

EXPENDITURES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Special Law Enforcement Trust</u></b>				
Operating Expenditures	16,501	12,648	20,000	20,000
Capital Outlay	0	0	0	0
Transfers				
Totals	\$ 16,501	\$ 12,648	\$ 20,000	\$ 20,000
<b>Grand Total</b>	<b>\$ 16,501</b>	<b>\$ 12,648</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Fines & Forfeitures	-	0	0	0
From Fund Balance	16,501	12,648	20,000	20,000
Miscellaneous	0	0	0	0
<b>Grand Total</b>	<b>\$ 16,501</b>	<b>\$ 12,648</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>



**DEBT SERVICE FUND - POLICE EMERGENCY OPERATIONS CENTER  
(300)**

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<u>Expenditure</u>				
Capital Outlay	0	0	0	0
Debt Service	159,602	160,254	159,867	160,438
Totals	\$ 159,602	\$ 160,254	\$ 159,867	\$ 160,438
<b>Grand Total</b>	<b>\$ 159,602</b>	<b>\$ 160,254</b>	<b>\$ 159,867</b>	<b>\$ 160,438</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Transfers In - Other	159,602	160,254	159,867	160,438
Grants	0	0	0	0
Fines & Forfeitures	0	0	0	0
Loan Proceeds	0	0	0	0
Transfers In - Surtax	0	0	0	0
<b>Grand Total</b>	<b>\$ 159,602</b>	<b>\$ 160,254</b>	<b>\$ 159,867</b>	<b>\$ 160,438</b>

**DEBT SERVICE FUND - SPRING PARK  
(310)**

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
<b><u>Expenditure</u></b>				
Capital Outlay	0	0	0	0
Debt Service	81,788	81,381	80,930	81,445
Operating Expenditures	0	0	0	0
Totals	\$ 81,788	\$ 81,381	\$ 80,930	\$ 81,445
<b>Grand Total</b>	<b>\$ 81,788</b>	<b>\$ 81,381</b>	<b>\$ 80,930</b>	<b>\$ 81,445</b>

FUNDING SOURCES	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Approved FY 22/23
Transfers In - Surtax Reserves/Loan/Other	81,788	81,381	80,930	81,445
BOCC Interlocal Agreement	0	0	0	0
Grants/Legislative Delegation	0	0	0	0
<b>Grand Total</b>	<b>\$ 81,788</b>	<b>\$ 81,381</b>	<b>\$ 80,930</b>	<b>\$ 81,445</b>



# SECTION FOUR CAPITAL IMPROVEMENT PROGRAM (CIP)

SECTION 4 - CIP INFORMATION IS  
PROVIDED IN A SEPARATE NOTEBOOK



**SECTION FIVE**  
**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 2022, the City had a total outstanding long-term debt (excluding St. Lucie and All Requirements debt to FMPA) of \$27,370,017.

Listed below is a summary of the City’s Long-Term Debt on September 30, 2022.

Description	Interest Rate	Principal Balance	Final Maturity Date
<b>Electric:</b>			
Capital Projects	1.712%	\$ 8,493,000	07/01/33
St. Lucie Project (Note 1)		\$ 1,480,887	
All Requirements (Note 2)		\$ 7,743,653	
<b>Water:</b>			
Capital Projects	2.63%	\$ 1,102,000	04/01/29
Capital Projects-Design	1.71%	\$ 218,773	08/15/32
<b>Wastewater:</b>			
Capital Projects-Pre-Const.	2.29%	\$ 34,026	09/15/36
Capital Projects-Design	.66%	\$ 639,039	11/15/38
Capital Projects-Construction	.59%	\$ 1,682,443	06/15/40
Capital Projects-Construction	0.00%	\$ 13,733,665	08/15/43
<b>Solid Waste:</b>			
Garbage Trucks – 2	3.25%	\$ 191,071	10/22/25
<b>Construction Fund:</b>			
Police Facility / EOC	1.63%	\$ 617,000	07/01/26
Spring Park	2.25%	\$ 659,000	07/01/31

Note 1: The annual debt service is paid out of the total cost each month. These costs include purchased power as well as debt service. The annual payment for 2023 is estimated at \$786,132.

Note 2: The annual debt service on the All Requirements is made through the formula for computing purchase power annually and not budgeted as a separate line item. The principal balance is estimated as of this date.

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## CURRENT DEBT OBLIGATIONS

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### **Construction Fund:**

Police Facility / EOC  
Spring Park

### **Electric Capital Projects:**

Magnolia Point 3<sup>rd</sup> 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

### **Solid Waste Capital Projects:**

Two (2) 2021 Freightliner Garbage Trucks



**SECTION SIX**

**GLOSSARY**

**OF KEY TERMS**

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## GLOSSARY OF KEY TERMS

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**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.



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## GLOSSARY OF KEY TERMS

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**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.

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## GLOSSARY OF KEY TERMS

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**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.

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## GLOSSARY OF KEY TERMS

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**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.



# **SECTION SEVEN**

# **FISCAL POLICIES**

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

The City Manager has the responsibility for all financial planning for the City of Green Cove Springs including operating, capital and debt services budgets, debt management, annual audit, TRIM compliance, and the allocation of resources to facilitate accomplishing Council goals to which these duties have been delegated to the Finance Department. To execute these responsibilities and to maintain sound financial management practices, it is important to have fiscal policies and related procedures that complement the statutory requirements and professional standards, which establish local governments' financial framework.

### **POLICIES AND GUIDELINES**

#### **I. DEBT MANAGEMENT POLICIES**

Debt management policies are intended to provide a Comprehensive and viable debt management policy which recognizes the capital improvement needs of the City. Before issuing any new debt, the City will consider the following factors:

- Global, national and local financial environment
- Current interest rates
- Expected interest rate changes
- Robustness of local and broad economy
- Cash position
- Current debt position
- Availability of funds to repay
- Flexibility to cover future needs
- Urgency of current capital needs

#### **II. LIMITATIONS ON INDEBTEDNESS**

The City will maintain a conservative debt position based on the criteria listed above. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

#### **III. PURPOSE OF THE DEBT MANAGEMENT POLICY**

The purpose of this policy is to establish guidance for the issuance and management of the debt of the City of Green Cove Springs, Florida (hereinafter referred to as the "City"). Debt includes short-term and long-term obligations issued by the City and any associated financial entities. The policy includes, but is not limited to, traditional financial vehicles such as General Obligation Bonds, Revenue Bonds, Special Tax Bonds and short-term notes. This policy is designed to:

- Set forth a liability management structure to facilitate the sound and efficient management of City debt, addressing both practical aspects of liability management and philosophical aspects.
- Provide guidelines that control the overall debt management process so that all liabilities are managed in accordance with stated objectives.
- Encourage and require communication between staff and the City Council and the City's advisors (legal and financial).
- Develop formalized criteria for evaluating and establishing the basis for comparing actual performance results achieved by debt management.
- Perform analysis to determine the best financing sources and methods to ensure the best interest rates and payback methods/periods are obtained for the City.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

### **IV. SCOPE AND AUTHORITY**

The City's Finance Director on behalf of the City Manager shall be responsible for the implementation of the policies set forth in this Debt Management Policy (the "Policy").

The Policy should be reviewed and revised every three (3) years, or sooner due to the evolution of the financial markets.

### **V. PERMISSIBLE DEBT**

Debt is an integral part of the City's ongoing financial management program. Both short-term and long-term debt help the City accomplish its core goals. While the City rarely uses short-term debt it can be a tool to facilitate the match of revenues and expenses.

#### **A. Short-Term Debt and Interim Debt**

The City may issue obligations with a maturity of not more than one year ("Notes") to fund anticipated short-term cash flow needs due to the timing of the receipts of the annual current year ad valorem tax collections from the County Tax Collector and other revenues. The principal of the Notes and the interest thereon will be payable from and secured by a pledge of such ad valorem taxes and other revenues as may be appropriate. Short-term debt may also be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. Short-term and/or interim financing shall not exceed 10% of outstanding long-term debt, unless there is a situation that needs immediate attention in order to address an emergency or to allow for significant cost savings. Under certain other circumstances, short-term obligations may be warranted upon the recommendation of the City Manager.

Interim financing may be appropriate when long-term interest rates are expected to decline in the future. In addition, some forms of short-term obligations can be obtained quicker than long-term obligations and thus can be used in urgent situations until long-term financing can be obtained. Short-term obligations include:

1. **Line of Credit**-The City may establish a tax-exempt line of credit with a financial institution or other provider. Draws shall be made on the line of credit when the need for financing is so urgent that time does not permit the issuance of long-term debt or the need for financing is so small that the total cost of issuance of long-term debt would be prohibitive.
2. **Pooled Financing**-If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or organizations on either a long-term or short-term basis.
3. **Interfund Borrowing**-Interfund borrowing, a short-term cash lending from one fund to another fund, shall be discouraged. However, the use of this type of interim financing may be considered if it is in the City's best interests to do so as determined by the City Manager.
4. **Bridge Financing**-Should the City desire to issue bonds for large capital projects, the City can, upon passage of an intent-to-issue resolution, use non-restricted reserve funds as bridge financing to pay a portion of project costs that will then be paid back with bond proceeds. This type of financing will be reviewed by Bond Counsel to ensure the City is in compliance with applicable federal tax rules.
5. **Other types**-The City may consider the use of Tax Anticipation Notes, Bond Anticipation Notes, Revenue Anticipation Notes, or other such structured borrowings if it is in the best financial interests of the City to do so.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

Unless the City's desire is to issue taxable obligations, the City will comply with Internal Revenue Code (the "Code") requirements prior to and subsequent to the issuance of the Notes in order that the interest on the Notes not be included in gross income for federal income tax purposes and that the proceeds are spent in a manner consistent with exceptions to the Code.

### **B. Long-Term Debt**

The City will not issue long-term debt obligations or use long term debt proceeds to finance current operations (except when using excess proceeds to make debt service/lease payments as provided for in the financing documents). For purposes of this Policy, long-term debt includes bonds, leases and other similar obligations.

The City may utilize long-term debt for the acquisition, construction or renovation of facilities or the acquisition of equipment that cannot be funded from current revenue sources or in such cases where it is more equitable to finance the facility or equipment over its useful life. The City may also issue long-term debt to refund all or a portion of its outstanding debt subject to limitations detailed in this Policy.

When debt is used to finance capital improvements, the financing term will be for a period not to exceed the useful life of the facilities or equipment, but never greater than forty (40) years unless there are compelling factors which make it necessary to extend the period beyond this point.

## **VI. MEASURES OF DEBT LEVELS AND DEBT ISSUANCE LIMITS**

### **A. Short-Term Debt**

The City will not exceed the maximum allowable issuance size, if any, as determined by regulations governing the federal taxability of interest earned by holders of such debt.

### **B. Long-Term Debt**

#### **1. For General Obligation Bonds**

The measure shall be the outstanding debt-to-taxable property ratio and shall not exceed (5%).

#### **2. For Revenue Bonds-Enterprise or Proprietary Fund**

Each enterprise or proprietary revenue is unique and debt levels will be driven by rating and bond insurer requirements for debt service coverage, reserve requirements and rate covenants.

Additionally, the City will comply with the various Florida statutory requirements, and take into account other factors suggested or required by the credit rating agencies and/or bond insurers when preparing its capital budget and each specific plan of finance.

#### **3. Master Lease Agreements**

The City may enter into a lease agreement with a provider or bank to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to obtain the lowest rate possible using competitive bidding or current market analysis.

#### **4. Pooled Financing**

If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or other organizations on either a long-term or short-term basis.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

### **VII. SELECTING DEBT SALE METHODS**

There are three (3) ways the City may sell bonds: competitive (public) sale, negotiated sale and private placement. The City, as a matter of policy, shall seek to issue its debt obligations in a negotiated sale unless it is determined by the City Manager that such a sale method would not produce the best results for the City.

City and its Financial Advisor will determine whether the sale of long-term debt shall be sold via competitive sale or negotiated sale after considering such factors as the size, complexity of the offering, market conditions and timing of the transaction.

- A. Negotiated Sale-** Bonds may be sold through an exclusive arrangement between the City and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. This method offers flexibility for the City. In a negotiated sale, the underwriter shall be selected through the Request for Proposal (RFP) process. The criteria used to select an underwriter in a negotiated sale should include, but not be limited to the following: overall experience, marketing philosophy, capability, previous experience, underwriter's discount, and expenses.
- B. Competitive Sale-**When determined appropriate by the Finance Director, the City may sell its debt obligations in which any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice of sale. The criteria used to select an underwriter in a competitive sale shall be the true interest costs.
- C. Private Placement-**When determined appropriate by the Finance Director, the City may elect to sell its debt obligations through a private placement or limited public offering. Selection of a placement agent shall be selected through the Request for Proposal (RFP) process.

### **VIII. FINANCING STRUCTURE**

The financing structure-consisting of principal amortization, call provisions, coupons/yields, credit enhancement- will be developed for each financing after considering relevant market conditions and then current practices. Each structure will be developed to provide the lowest long-term effective financing cost while providing the greatest flexibility to extract additional value as market conditions change over time.

#### **A. Amortization Structure**

Principal should be structured to provide level debt service payments for the life of the transaction. "Wrapped debt service" and "bullet maturities" may be appropriated for certain financings, but should only be employed when deemed necessary.

#### **B. Issuing Variable Rate Debt**

The City may issue variable rate obligations in amounts and in proportion to its fixed rate debt that the City and its Financial Advisor determine are appropriate to achieve the City's goals.

#### **C. Credit Ratings**

The credit review process incorporates both quantitative analysis (fund balance, debt levels, and wealth levels) and qualitative factors (management experience, political climate and policies /procedures). As a result, credit ratings provide an indication of both the short-term and long-term financial health of the City. Higher credit ratings also result in reduced borrowing costs and decreased cost of bond insurance.



# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

The City will exercise prudence and diligence in preparing its budget and managing its finances to maintain credit ratings consistent with Florida local governments of similar size and demographic makeup.

### **D. Credit Enhancements**

Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

### **E. Investing Debt Proceeds**

Safety of capital is regarded as the highest priority in handling of investment of debt proceeds. All other investment objectives are secondary to the safety of capital. City staff will develop investment strategies that are consistent with the investment policy and provide the maximum return while complying with the Code. Specifically, City staff and the Financial Advisor will attempt to structure investments that allow the City to meet exceptions to the rebate requirements in the Code.

Debt proceeds are only to be invested in permitted investments, as defined in financing agreements, escrow agreements, resolutions, law and the City's written Investment Policy. Neither the City nor any other person under its control or direction will make any investment of bond proceeds in any manner that would cause the bonds to be deemed private activity bonds or arbitrage bonds by the Internal Revenue Service. The City will comply with all federal tax arbitrage regulations.

## **IX. DEBT REFUNDING**

The City will monitor outstanding debt in relation to existing conditions in the debt market and may refund any outstanding debt when sufficient cost savings can be realized.

## **X. COMPLIANCE AND REPORTING**

### **A. Disclosure Policy**

The City will provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules and regulations, including Securities and Exchange Commission Rule 15c2-12.

### **B. Budget Debt Service Payments**

Annually the City Manager will include in the proposed budget presented to the City Council for its consideration and approval the amounts necessary to make the required debt service payments during the fiscal year.

### **C. Compliance with Financing Covenants, Federal and State Law**

The City shall comply with all covenants and requirements of financing resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

### **D. Bond Yield Arbitrage Monitoring**

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

### **XI. ASSEMBLING A FINANCING TEAM**

A Financing Team will be assembled to provide professional services that are required to develop and implement the City's debt program with the goal of continuity, quality service and competitive prices.

**Bond Counsel-**The City Attorney, with input from the Finance Director, shall select Bond Counsel. The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation.

**Underwriters-**The City may solicit proposals for underwriting services for all debt issued in a negotiated or private placement sale. The solicitation process used for these services shall comply fully with City Purchasing Procedures.

**Financial Advisor-** The City may solicit proposals for financial advisory services for all debt issued in a negotiated, competitive or private placement sale. The solicitation process used for these services shall comply fully with City Purchasing Procedures.

**City Staff-**The City Manager shall appoint the Finance Director and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City. The City Attorney shall supervise all counsel as necessary, as well as provide any other legal services required for issuance of debt.

### **XII. BUDGET ADOPTION PROCESS AND REQUIREMENTS**

An annual budget shall be prepared, approved and adopted for each fiscal year. The budget controls the levy of taxes and expenditure of money for all City purposes. The budget shall be conducted in accordance with Chapters 166, 200 and 218 of the Florida Statutes, as amended.

By July 1, the Property Appraiser must certify the (initial) taxable value of property within each taxing district.

**Within 35 days** of either July 1, or the date the Property Appraiser certifies the taxable value of property, whichever is later, the City Council must set proposed millage rates. At that time, a date, time and place is set for a public hearing on the proposed budget and millage rates.

**Within 65 to 80 days** of July 1, or the date the Property Appraiser certifies the taxable value, the City Council must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a proposed budget and proposed millage rates. The percentage increase in the proposed millage rate over the roll-back rate and the specific purpose for which ad valorem tax revenues are being increased must be discussed in a public hearing. The City Council may amend the proposed budget as it deems necessary, adopt the amended proposed budget, recompute its proposed millage rate and publicly announce the percent, if any, by which the recomputed proposed millage exceeds the roll-back rate. A date, time and place for a second public hearing is set at this hearing, also to be held after 5:00 p.m. The City may not hold its hearings at the same time as the School Board or County Commission holds their hearings.

# **CITY OF GREEN COVE SPRINGS FISCAL POLICIES**

**Within fifteen (15) days** after the first public hearing, the City must publish two adjacent budget ads in a newspaper of the general circulation in the County. One advertisement notifies the City residents of the City Council's intent to finally adopt millage rates and a budget, identifying any increase in property taxes. The second advertisement summarizes the proposed budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenues and expenditures classifications. Specific size, placement, and working requirements apply as set forth in Chapter 200.065(2) (g) of the Florida Statutes, as amended.

**Within two to five days** after the advertisements are published, a second public hearing is held to hear public testimony and to adopt a final budget and final millage rates. If, for any reason, the adoption of the final budget is delayed beyond the start of the next fiscal year, the City Council can expend moneys as outlined in Chapter 200.065(2) (g) of the Florida Statutes, as amended. Fax and mail precertification form DR487V, along with resolution to Department of Revenue.

Copies of the completed resolutions adopting the final millage are forwarded to the Property Appraiser and the Tax Collector by the City Manager within approximately 100 days of certification of preliminary taxable value by the Property Appraiser.

**Within thirty (30) days** following adoption of a resolution establishing a property tax levy, the City Council shall certify to the Florida Department of Revenue compliance with the provisions of Chapter 200 of the Florida Statutes, as amended. This includes a statement of compliance, a copy of the adopted millage resolution, a copy of the budget advertisements, including proof of publication and a copy of the Certification of Taxable Value form. Include Forms 487, DR422 and DR420-MM in the TRIM package to Department of Revenue.

Upon final adoption of the budget, the budget shall regulate the expenditures of the City and the budget shall not be amended, except as provided for in Chapter 166, Florida Statutes, as amended, unless otherwise specified in the City's Charter.

### **XIII. BUDGETARY REPORTING**

The City will establish and maintain a system of budgetary and financial reporting to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain budget and financial reporting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), the Governmental Accounting Standards Board (GASB), and in compliance with Florida Statutes, Chapters 129 and 200, as amended.
3. Maintain a system of quarterly reporting to the City Council by the Finance Department on the operating condition of the City, and, where applicable, identify potential trends and, if necessary, recommend options for corrective action.

### **BUDGET AMENDMENTS**

The City will establish and maintain practices for the administration and amendment of the annual budget per Article I, Chapter 5.09 of the City Charter.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

### *Section 5.09 Amendments after adoption.*

- A. *Supplemental Appropriations.* If during the fiscal year, the city manager certifies that there are available for appropriation unanticipated (i.e. grants) revenues in excess of those estimated in the budget, the council by resolution may make supplemental appropriations for the year up to the amount of such excess.
- B. *Emergency Appropriations.* To meet a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of section 2.14. To the extent that there are no available unappropriated revenues to meet such appropriations, the council may, by such emergency ordinance, authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes, and the renewals of any fiscal year shall be paid not later than the last day of the fiscal year.
- C. *Reduction of Appropriations.* If at any time during the fiscal year, it appears probable to the city manager that the revenues available will be insufficient to meet the amount appropriated, a report in writing to the council shall be done without delay, indicating the estimated amount of the deficit, any remedial action taken and a recommendation as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose, it may, by resolution, reduce one (1) or more appropriations.
- D. *Transfer of Appropriations.* The council may, by resolution, provide that at any time during the fiscal year, the city manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency to another.
- E. *Limitations: Effective Date.* No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

#### **XIV. AUDITS**

An annual audit will be performed by an independent public accounting firm in accordance with Florida Statute and the City Charter, with an audit opinion to be included in the City's Audited Financial Report.

#### **XV FUND BALANCE POLICY**

##### **Definitions:**

- A. ***Fund Balance***-As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, "The difference between assets and liabilities reported in a governmental Fund." Fund Balance is referred to as net assets in an enterprise fund.
- B. ***Non-Spendable Fund Balance***-The portion of fund balance that cannot be spent because of form or because it must be maintained intact.
- C. ***Restricted Fund Balance***-The portion of fund balance with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.
- D. ***Committed Fund Balance***-The portion of fund balance that can be used only for the specific purposes determined by a formal action of the City Council, the City's highest decision making authority. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the original constraint.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

- E. **Assigned Fund Balance**-The residual fund balance of all governmental funds except the General Fund. In the General Fund, it is the amounts intended to be used for specific purposes, but do not meet the criteria for restricted or committed. Intent is stipulated by the City Council or official to whom that authority has been given by the City Council.
- F. **Unassigned Fund Balance**-The residual portion of fund balance for the General Fund. Represents available financial resources which have not been obligated to a specific purpose.
- G. **Unrestricted Fund Balance**-The total *committed fund balance, assigned fund balance, and unassigned fund balance*.
- H. **Net Assets**-The difference between fund assets and fund liabilities in an enterprise fund.
- I. **Restricted Net Assets**-Restricted net assets are equivalent to restricted fund balance. The amounts are legally restricted and are not available for appropriation or expense.
- J. **Net Assets Invested in Capital Assets, Net of Related Debt**: This represents capital and intangible assets less accumulated depreciation/amortization less outstanding debt that are attributable to acquisition, construction or improvements of those assets.
- K. **Unrestricted Net Assets**-Unrestricted net assets in the enterprise funds are roughly equivalent to unassigned fund balance in governmental funds. It is calculated as total net assets less restricted assets less invested in capital assets, net of related debt.
- L. **Shortfall**-The amount by which the required unassigned fund balance reserve falls short of the amount required.
- M. **Expenditures**-Expenditures-are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.
- N. **Operating Expenses**-Operating expenses are uses of financial resources for personnel, supplies, services and materials, and exclude capital expenditures, debt service, and transfers to other funds.

Unassigned fund balance represents available financial resources which have not been obligated to a specific purpose and are established to provide for the following:

- Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process.
  - Funding for unexpected increases in the cost of providing existing levels of service.
  - Temporary and nonrecurring funding for unanticipated projects.
  - Funding of a local match for public or private grants.
  - Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
  - Funding to accommodate unanticipated program mandates from other governmental bodies.
  - Funding for emergencies, whether economic, natural disaster or act of war.
1. Use of these reserves requests must be approved by the City Council. Such requests will be evaluated to insure consistency with other City policy; the urgency of the request; the scope of services to be provided; the short and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-City funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
  2. A reserve for contingency will be calculated and established by the Finance Department for each operating fund in an amount not greater than 10% of the total operating budget and in accordance with Florida Statutes 129.01(2) (c).

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

3. The Surtax restricted reserve account should always maintain a minimum of \$400,000 cash unless authorized by Council to go below this minimum.

There is hereby created in the general fund and utility fund (Electric, Water, Wastewater, Solid Waste, and Customer Service) an unassigned\_fund balance reserve equal to the following:

- A. General Fund-In the general fund, there shall be created a reservation of fund balance equal to 30 days of the current fiscal year operating budget for the fund, excluding capital outlay, transfers out, and/or debt service. For the purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by Resolution in September. This reserve shall be in addition to all other reserves set aside for specific expenditures or for debt service.
- B. Utility Fund (electric, water, wastewater, solid waste, and customer service)-In each of the utility funds now or hereafter created by the Council, there shall be a reservation of fund balance of at least 90 days of the current fiscal year budget for that fund, excluding capital outlay, transfers out, and/or debt service. For purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by Resolution in September. This reserve shall be in addition to all other reserves set aside for specific expenditures or for debt service.
- C. Shortfall-If it is determined there is a shortfall (an amount below the lower limit of the fund balance range for any fund), the fund shall be brought up to the minimum limits by adding a designated amount to the budget to cover the deficiency over a period not to exceed five (5) years. This may be accomplished by reducing expenditures and/or increasing revenues to restore the minimum requirements. This shall be known as a "contribution to fund balance".
- D. Utilization of surplus reserves-In the event that the unassigned\_fund balance exceeds the minimum requirements; the excess may be utilized for any lawful purpose approved by City Council. It is recommended that the first priority be given to utilizing the excess within the fund in which it was generated. In order to minimize the long term effect of such use, the excess, shall be appropriated to fund one time expenditures or expenses which do not result in recurring operating costs, or other onetime costs including the establishment of or increase in legitimate reservations or designations of fund balance in other funds. The funds may also be used to establish and maintain a "Catastrophic Fund" to help supplement insurance/FEMA reimbursements for damages that occur due to catastrophic events such as hurricanes, fires, tornadoes, floods, and other major damages.
- E. The City shall reduce the committed amounts first, followed by the assigned amounts, and then the unassigned amounts.

Total fund balance must be classified into one of the five possible categories at the end of the fiscal year. It will be determined what funds should be reported as nonspendable. For all but the General Fund, the remaining amounts must be allocated to restricted, committed or assigned by reviewing the constraints placed on available resources and by applying the order of spending policy. For the General Fund, unassigned fund balance is the residual classification after amounts have been classified as nonspendable, restricted, committed or assigned.

The fund balance classifications are possible classifications; however the City may or may not use all classifications. The City shall determine which of the five component of fund balance should be used in financial reporting for the City.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

The City's budget will be amended at such time as the City Council authorizes the use of reserves. All requests for the use of any reserves shall be accompanied by information prepared by the Finance Department showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.

Undesignated fund balance represents available financial resources which have not been obligated to a specific purpose and are established to provide for the following:

- Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process.
  - Funding for unexpected increases in the cost of providing existing levels of service.
  - Temporary and nonrecurring funding for unanticipated projects.
  - Funding of a local match for public or private grants.
  - Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
  - Funding to accommodate unanticipated program mandates from other governmental bodies.
  - Funding for emergencies, whether economic, natural disaster or act of war.
1. Use of these reserves requests must be approved by the City Council. Such requests will be evaluated to insure consistency with other City policy; the urgency of the request; the scope of services to be provided; the short and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-City funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
  2. A reserve for contingency will be calculated and established by the Finance Department for each operating fund in an amount not greater than 10% of the total operating budget and in accordance with Florida Statutes 129.01(2) (c).
  3. The Surtax restricted reserve account should always maintain a minimum of \$400,000 cash unless authorized by Council to go below this minimum.

There is hereby created in the general fund and utility fund (Electric, Water, Wastewater, Solid Waste, and Customer Service) an undesignated fund balance reserve equal to the following:

- A. General Fund-In the general fund, there shall be created a reservation of fund balance equal to 30 days of the current fiscal year operating budget for the fund, excluding capital outlay, transfers out, and/or debt service. For the purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by Resolution in September. This reserve shall be in addition to all other reserves set aside for specific expenditures or for debt service.
- B. Utility Fund (electric, water, wastewater, solid waste, and customer service)-In each of the utility funds now or hereafter created by the Council, there shall be a reservation of fund balance of at least 90 days of the current fiscal year budget for that fund, excluding capital outlay, transfers out, and/or debt service. For purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by Resolution in September. This reserve shall be in addition to all other reserves set aside for specific expenditures or for debt service.

# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

- C. Shortfall-If it is determined there is a shortfall (an amount below the lower limit of the fund balance range for any fund), the fund shall be brought up to the minimum limits by adding a designated amount to the budget to cover the deficiency over a period not to exceed five (5) years. This may be accomplished by reducing expenditures and/or increasing revenues to restore the minimum requirements. This shall be known as a “contribution to fund balance”.
- D. Utilization of surplus reserves-In the event that the undesignated fund balance exceeds the minimum requirements, the excess may be utilized for any lawful purpose approved by City Council. It is recommended that the first priority be given to utilizing the excess within the fund in which it was generated. In order to minimize the long term effect of such use, the excess, shall be appropriated to fund one time expenditures or expenses which do not result in recurring operating costs, or other one time costs including the establishment of or increase in legitimate reservations or designations of fund balance in other funds. The funds may also be used to establish and maintain a “Catastrophic Fund” to help supplement insurance/FEMA reimbursements for damages that occur due to catastrophic events such as hurricanes, fires, tornadoes, floods, and other major damages.

The City’s budget will be amended at such time as the City Council authorizes the use of reserves. All requests for the use of any reserves shall be accompanied by information prepared by the Finance Department showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.

### **XVI. CAPITAL MANAGEMENT POLICIES**

Capital Management Policies are intended to provide parameters and guidance for the management, monitoring, assessment and evaluation of the Capital Improvement Program. The Capital Improvement Program (CIP) shall consist of projects/equipment with a cost estimate of at least \$25,000 and an asset life of at least five (5) years. A CIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay, infrastructure, any new construction or renovation of City infrastructure, or equipment.

- 1. Annually, a five-year Capital Improvement Program (CIP) will be developed. The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City’s Comprehensive Plan. The CIE established Level of Service Standards for facilities required by law to address the impacts of development, level of service guidelines for other public facilities, and priorities for capital improvement projects.
- 2. Annual updates of the CIP shall be coordinated through Finance.
- 3. The Capital Improvement Plan will include, in addition to current maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and to avoid any significant unfunded liability.
- 4. Ensure that debt financings are planned and the details are incorporated in the Capital Improvement Program. Proposed capital projects will be reviewed by a cross-departmental team regarding accurate costing (design, capital, and operating) estimates.
- 5. The City will make all capital improvement expenditures in accordance with the Capital Improvement Program (CIP).
- 6. The first year of the 5-Year Capital Improvement Program will be used as a basis for formal fiscal year appropriations during the annual budget process. Appropriations approved in prior years for which expenditures have not been incurred nor projects completed, will be reevaluated and incorporated into appropriations for the new fiscal year.



# CITY OF GREEN COVE SPRINGS

## FISCAL POLICIES

### **XVII. INVESTMENT POLICY**

The City has adopted a separate Investment Policy in accordance with State Law and was approved by Council in April 2006. The Investment Policy was revised in 2016 which the Council approved in March 2016.

### **XVIII. INTERFUND TRANSFERS**

The City adopted a policy (Resolution R-17-95) on September 5, 1995 regarding interfund transfers because historically the General Fund depended, in part, on transfers from its Utility Fund (or Utilities Funds) to support current service levels. Furthermore, the City was advised that its credit standing may be enhanced by establishing a formula for transferring funds from the Utility Fund to the General Fund. A formula was established upon recommendation from various auditing firms, Florida Municipal Electric Association, Florida Municipal Power Agency, and other highly regarded organizations with which the City was familiar.

The transfer formula to the General Fund was established at ten percent (10%) of the prior fiscal year's combined electric, water, and wastewater revenues as stated in the City's annual audited financial report. Effective with the adoption of Resolution R-18-2014 on September 16, 2014 the change in the transfer formula to the General Fund will take effect on October 1, 2014. The transfer formula to the General Fund is established at thirteen percent (13%) of the prior fiscal year's combined electric, water and wastewater revenues as stated in the City's annual audited financial report. This amount shall be transferred from the Utility Fund to the General Fund. However, in any fiscal year where such amount is not required to support the current service levels in the General Fund, a lesser amount may be transferred.

The City shall also transfer from the Solid Waste Fund to the General Fund using the same formula as used for the Utilities Funds.

### **XIX. PENSION MANAGEMENT**

The City has a Police Pension Board comprised of five members (2 residents, 2 police officers and 1 member elected by the other 4) that make decisions about the activities of the Pension Fund. The Florida Municipal Pension Trust Fund at the Florida League of Cities administers funds in the "Green Cove Springs Police Pension Plan" and reports directly to the Pension Board. The Board has outside legal counsel that advises the Board on legal issues.

### **XX. ANNUAL REVIEW**

Compliance with the provisions of this policy shall be reviewed as part of the annual budget process.

# CITY OF GREEN COVE SPRINGS



FISCAL YEAR 2022/2023

## BUDGET INSTRUCTION MANUAL

Prepared by: Finance Department  
April 5, 2022

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## INTRODUCTION

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This budget instruction manual marks the "kick-off" of the FY 2022/2023 budget process. This year's budget process will be impacted by the actions of the Florida Legislature and the country's current economic conditions. It is anticipated that several revenue sources (Discretionary Sales Tax, Half-Cent Sales Tax, Municipal Revenue Sharing, Building Permits, certain Charges for Services, and Property Taxes, etc.) may increase slightly or remain the same for the upcoming year.

Included in this packet are the tools to help you create your budget submittal package. Deadlines will be strictly adhered to. The Finance Department will be available to address any questions or concerns you may have throughout this process.

Respectfully,

Steve Kennedy  
City Manager

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## ANNUAL BUDGETING PROCESS

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### **SECTION 1: INSTRUCTIONS:**

Chapters 166 and 200 of the Florida Statutes require that all municipalities prepare an annual budget. The City Charter requires the City Manager to submit the Capital Improvement Plan (CIP) and the Operating Budget on or before the 1<sup>st</sup> day of August. The Statutes detail actions and many of the other functions of the budget preparation process. This section will offer instruction, guidance, and information for the preparation of the Fiscal Year 2023 budget.

Each individual departmental budget can be broken down into several various categories of expenditure. They include:

- **Personal Services** – salaries, fringe benefits (insurance, retirement), overtime, vacation payouts, longevity, vehicle allowances, phone stipends, etc.
- **Operating Expenses** – professional services, travel, office supplies, rentals, communication expenses, etc.
- **Capital Outlay** – furniture, machinery, equipment, and vehicles, capital improvements, etc.

The Finance Department has prepared a packet of budget materials for each department of the City. This packet will include the following materials:

- Tentative Budget Calendar
- Budget Worksheet Forms (this is where you will input your FY 2022/2023 budget figures along with your comments).
- Position Control Report (PCR)
- Capital Improvements Worksheets – Five (5) year schedule

All CIP forms and budget worksheet forms will be distributed electronically to you. It is our hope that this packet will make budgeting a meaningful and efficient process. Any suggestions that you feel will improve this process should be forwarded to the Finance Department.

**SECTION 2: HIGHLIGHTS:**

The Capital Improvement Worksheets and Operating Budget Worksheets **IN TOTAL** are due back to the Finance Department by Tuesday, **May 10, 2022**. Partial submittals will not be accepted. **NO EXCEPTIONS**. It is imperative that requests be done in a timely fashion. No extensions will be granted. Plan Accordingly.

Personal Services will be completed by the Finance Department and captured on the PCR, a copy for your department is included in your packet.

The employer costs have not yet been adjusted to reflect the estimated pension rates as predicted by the State of Florida, insurance provider and federal government. These rates will change during the budget process.

Vacant positions are budgeted at the base rate of the salary schedule and the employer costs are calculated upon this compensation.

**SECTION 3: TENTATIVE BUDGET CALENDAR:**

**CITY OF GREEN COVE SPRINGS TENTATIVE BUDGET CALENDAR FY 2022-2023**

<b>CITY OF GREEN COVE SPRINGS FY 2021 BUDGET CALENDAR</b>		
<b>DATE(S)</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
<i><b>APRIL 2022</b></i>		
<b>T 5</b>	Budget kick-off meeting - distribute Operating Budget & CIP Worksheets	City Manager, Finance, Depts.
<i><b>MAY 2022</b></i>		
<b>T 10</b>	Dept. heads submit Operating Budgets and Capital Improvement Worksheets to Finance	Finance, Depts.
<i><b>JUNE 2022</b></i>		
<b>M-TH 6-9</b>	City Manager meets with individual dept. heads to review Operating Budgets and Capital Improvement Worksheets	City Manager, Finance, Depts.
<b>M-W 13-30</b>	City Manager & Finance prepare Operating and Capital Improvement Budgets	City Manager, Finance
<i><b>JULY 2022</b></i>		
<b>F 1</b>	Receive DR420 from Property Appraiser Contact School Board, & BOCC for hearing dates (TBD)	Finance Finance Director
<b>M-TH 4-14</b>	Finalize Budget & CIP	City Manager, Finance Director
<b>T 5</b>	Council establishes firm workshop dates and hearing dates.	Council
<b>TH 14</b>	City Manager submits Operating Budget & Final CIP to Council	City Manager
<b>T 19</b>	Council establishes tentative millage rate and sets dates for public hearings.	

**AUGUST 2022**

<b>M</b>	<b>1</b>	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
<b>TH</b>	<b>4</b>	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.
<b>T</b>	<b>9</b>	8 AM Budget Workshop – Review/Complete any unfinished Budget Issues.	Council, City Manager, Depts.
<b>M</b>	<b>15</b>	Estimated Date: Notice of Proposed Millage Rates mailed to taxpayers by County.	
<b>TH</b>	<b>25</b>	Tentative Budget put on website to announce public hearing dates	Finance

**SEPTEMBER 2022 (TBD)**

<b>TBD</b>	<b>Tentative budget, millage, and CIP hearings/ adoption</b>	<b>Council, City Manager, Depts.</b>
	1st reading of Resolution to pass Budget, Millage and CIP Cannot be held sooner than 10 days after notices mailed by appraiser	
<b>TBD</b>	Send ads to newspaper for advertising in Clay Today-final budget & millage hearings/adoption on TBD. 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
<b>TBD</b>	Ad appears in Clay Today for final hearing on budget & millage and CIP	Clay Today
<b>TBD</b>	<b>Final Hearing on budget, millage, CIP &amp; adoption of all</b>	<b>Council, City Manager, Depts.</b>
	Must be within 15 days after tentative adoption- must be at least 2 but not greater than 5 days after the ad	



**TBD**

Mail Precertification to DOR Form 487V along with millage resolutions

Finance Director

**TBD**

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

**TBD**

Post final adopted Budget on website within 30 days of adoption

Finance/IT

**TBD**

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

**OCTOBER 2022 (TBD)**

**TBD**

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

## **SECTION 4-BUDGET PREPARATION INSTRUCTIONS:**

### **Personal Services**

#### **Reclassification or new positions:**

Any request for a new classification or an additional position for FY 2022/2023 may be considered. The wage and benefit study released in 2020 was fully implemented in fiscal year 2020/2021.

Please review the PCR very carefully and verify the number of positions by classification and benefits. The PCR at this date does not have final health insurance, worker's compensation, and pension costs. Pursuant to Council directive, the PCR excludes any adjustments for either a Cost-of-Living or Merit Increase. These items will be adjusted later in the budget process as directed by Council.

### **Operating Expenditures**

The totals submitted with your completed FY 2022/2023 budget package should not be more than the FY 2021/2022 Budget. Any increase must be separately justified on the "Budget Worksheet Forms". Line items for utilities, debt service, bad debts, cost allocations, etc. will be adjusted by the Finance Department. Departments will be notified when adjustments are made.

Please use the "Budget Worksheet" Forms to list the details and amounts for each individual account number. Write any significant notes under the comment's column including requests for increases.

### **Capital Projects**

The beginning total for Capital Outlay items is zero for all departments. Any balance remaining on an unfinished Capital Project will not be automatically carried forward.

Figures from last year's capital projects have been brought forward, however since priorities can change, please modify the approved CIP for FY 22 through FY 26 by reprioritizing the projects currently budgeted in year one to outer years or vice versa. This would involve decreasing funds from budgeted projects and moving those funds to previously unfunded or new projects. New projects that require additional funding from a source other than a previously accepted project will be considered during the budget process.

Please prioritize your year 2022/2023 Capital items on the "Capital Projects Priority" form. If you know the funding source for the project, please list the source in the "Funding Source" column. Finance will work with you to determine the availability of funds for projects.

The City Manager, with input from Departments, will then review your prioritized Capital Project requests by utilizing the following criteria:

- A. Mandate by law or government agency including Comp Plan Concurrency.
- B. Minimizes potential liability to the City for health, safety, and welfare issues.
- C. Supports the goals as outlined by the Council.
- D. Addresses potential degradation of service.

The adopted CIP for FY 2022-2026 with a new column for FY 2026/2027 will be provided to you electronically for your information. Please submit these forms back to Finance electronically. Information from these forms will be submitted for discussion and review by the City Manager. At that point, priorities for requests will be assigned for recommendation to the City Council.

Please return the Five-Year Capital Project Sheets to the Finance Department no later than **Tuesday, May 10, 2022.**

If you have questions regarding the forms or instructions, please contact the Finance Department at ext. 3309. Your participation is greatly appreciated.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
STAFF REPORT  
FOR MEETING OF MAY 11, 2018**



**SUBJECT:** City Council Review of the Community Visioning Plan.

**BACKGROUND:**

The City held a community visioning workshop on March 3, 2018. Ms. Marilyn Crotty, Director of the Florida Institute of Government at the University of Central Florida, designed and facilitated the session. Approximately 75 people attended the session. Ms. Crotty prepared the attached report on the Visioning Session that was presented to the Council at their April 17th meeting. The report contains the comments generated in response to the questions related to the "Community Treasure and Values" and for the "Vision 2025". The comments related to "Community Treasure and Values" and for the "Vision 2025" were each grouped into 7 areas. The report also included conclusions that were supported by many of the participants.

At the April 17th meeting, the Council decided to hold a workshop to discuss the Visioning Report and to prioritize the areas identified for the "Vision 2025". Those areas in alphabetical order are :

**Appearance/Beautification**  
**Development/Redevelopment**  
**Economic Development**  
**Education**  
**Government Services/Operations**  
**Infrastructure**  
**Quality of life**

Staff has prepared a summary sheet for the Council to prioritize the areas. The summary sheet also includes the concluding statements by area that were included in the Visioning Report. Staff also attached the comments generated by participants at the March 3rd Visioning Session for each area, documents from previous vision sessions, and the CRA plan prepared by the University of Florida.

The City Council needs to prioritize the "Vision 2025" areas and direct staff to develop implementation measures to achieve the desired vision for the City.

**FISCAL IMPACT/FUNDING SOURCE:** None

**RECOMMENDATION:** Prioritize the "Vision 2025" areas and direct staff to develop implementation measures to achieve the desired vision for the City.

**MOTION:** Prioritize the "Vision 2025" areas and direct staff to develop implementation measures to achieve the desired vision for the City.

**Created/Initiated By:** Janis Fleet, Principal Planner on 05/07/2018 11:58 AM

**Final Approval By:** Danielle J. Judd, City Manager on 05/07/2018 02:28: PM



# **COMMUNITY VISIONING CITY OF GREEN COVE SPRINGS**

**MARCH 3, 2018**

Facilitated by  
Marilyn E. Crotty  
Institute of Government  
University of Central Florida

## **INTRODUCTION**

The City of Green Cove Springs held a community visioning workshop on March 3, 2018. Ms. Marilyn Crotty, director of the Florida Institute of Government at the University of Central Florida, designed and facilitated the session.

Green Cove Springs residents, businesses, organizations, and other stakeholders were invited to the workshop to share their hopes and dreams for the future of the city. Approximately 75 people attended the session. While the Mayor, members of the City Council, and staff were present at the workshop, their role was to observe and listen to the ideas generated by the participants.

The attendees were assigned to small groups in which they responded to questions posed by the facilitator. This report is a summary of the ideas that were generated with special attention to the emerging consensus on issues that became apparent at the workshop.

This information will be shared with the City Council as they plan for the future of the city.

## COMMUNITY TREASURES AND VALUES

The participants were asked to identify the treasures and values of the City of Green Cove Springs...the things that they love about the city and want to see continued, protected or improved. These might be physical places or intangibles like community character. There were ten small discussion groups with about 7 or 8 people in each group. The responses have been grouped into seven categories (environmental, city facilities/infrastructure, qualities/characteristics, community assets, events/activities, government services, values) with the number in front of the item indicating the number of groups (10 groups total) that included this issue on their lists. A complete list of each small group's comments is included in Appendix A of this report.

### **PART I – Treasures and Values**

*What are the treasures and values of Green Cove Springs...the things (whether physical places, or intangibles like community character) you love about the city and want to see continued, protected or improved? What would you want to ensure is preserved as Green Cove Springs plans for the future?*

#### **Environmental**

- (4) Trees
- (1) Weather – 3 seasons
- (1) Nature
- (1) Conservation area

#### **City Facilities/Infrastructure**

- (5) Brick streets
- (2) Trails and trail plans
- (2) Senior Center
- (1) Courthouse
- (1) Jail
- (1) County administration building
- (1) DMV
- (1) Fire Station
- (1) Clay transit hub
- (1) Town Center
- (1) Gateway corridor
- (1) Four Parks
  - (1) Vera Francis Park
- (1) Augusta Savage Community Center



### **Qualities and Characteristics**

- (6) Historic feeling
- (5) Small town – quaint, cozy
- (3) Walkability
- (3) Sense of community – relationships
- (2) Home town feel
- (2) Small businesses – no chains
- (1) Potential for growth
- (1) Tourism
- (1) Diversity
- (1) Security in schools
- (1) Single family and older homes
- (1) Close to big stores
- (1) Congruency – feel, look, mood
- (1) Old Florida style of architectural design
- (1) Character
- (1) Greatest generation
- (1) Charm

### **Community Assets**

- (10) River – waterfront
- (9) Spring Park
- (3) Bed and breakfast
- (3) Public access to river
- (3) Museums
- (3) Historical triangle
- (2) Historic buildings
- (2) Clay Theater
- (2) Schools
- (2) Governors Creek
- (1) Clay Port area
- (1) Fairgrounds
- (1) Churches
- (1) Golf course
- (1) Industrial Park
- (1) Airport
- (1) Charitable organizations – VFW, Elks, etc.
- (1) Cemetery
- (1) Antique shops
- (1) Walnut St.
- (1) Railroad
- (1) Like Avondale

## **Events/Activities**

### (4) Festivals/Events

Arts & Crafts Festival

Riverfest

CalaVida

Christmas on Walnut

Christmas parade

Soul Food Festival

Clay County Fair

Antique Car Show

### (2) Kayaking and boating

### (1) Fishing

## **Government Services and Personnel**

### (5) Police Department

(1) Waste/sanitation crew

(1) Easy access to city staff – responsive

(1) City electric value

(1) VA representative

(1) Code Enforcement

(1) Supervisor of Elections

(1) City Council

(1) Customer focus

(1) Professional services

(1) Well run

## **Values**

(2) Family oriented

(1) Spirituality

(1) Community service and caring

(1) Protection

(1) Trust

## **VISION 2025**

The second task assigned to the small groups was to discuss the City of Green Cove Springs seven years from now. What will the city be like? What does it look like? What is it like to live here, work here, retire here? What kinds of economic activity take place here? The participants were invited to share their hopes and dreams for the future of the city. The responses have been organized into seven categories (appearance/beautification, quality of life, economic development, development/redevelopment, education, government services/operations, and infrastructure) combining information from all the groups. The number in front of the item indicates the number of groups at the workshop (total of 8) that included this issue on their lists. A separate listing of the responses from each group is found in Appendix B.

### **Appearance/Beautification**

- (2) Remove “trashy” look Hwy 17
- (1) US 17 and Walnut St. beautification
- (1) Maintaining city look when beltway comes in
- (1) Treescape plan – beauty and safety
- (1) Cleaner – streetscape, medians improved
- (1) Remove shuttle fuel tank
- (1) Improve face structure of buildings – Walnut St.
- (1) Reclaim brick roads
- (1) Uniform architecture
- (1) Incentives to add landscaping barriers

### **Quality of Life**

- (3) Family friendly activities
  - Children’s activities
- (3) River life – boating, canoeing, kayaking
  - River Access
  - Canoe and kayak slide – City Park and Governor’s Creek
- (2) Activities to stay alive
  - Increase opportunities for seniors
- (2) Community involved in decisions
  - Community involvement in completing tasks – getting things done
- (1) Keep small town feel
- (1) Improvements in outdoor activities
- (1) Noise restrictions – trucks
- (1) Historic area preserved
- (1) Preserve architecture
- (1) Keep next generation here

## **Economic Development**

- (6) Restaurants – walking distance, open at night
- (4) Grocery store – Trader Joes, Whole Foods, Fresh Market
- (4) Employment opportunities
  - Job opportunities for college students
  - Generation friendly jobs
  - Good paying jobs
- (3) Retail shops – Vibrant shops, a Mt. Dora North
- (2) Hotel
- (1) Center of attraction for families to come
- (1) Movies
- (1) Port
- (1) Riverfront condos
- (1) Commercial building on SR16
- (1) Light industrial on SR16
- (1) Water taxi – port and pier
- (1) Train stop – Amtrak, light rail Jacksonville
- (1) Local taxi service
- (1) Marketing – promoting Green Cove Springs
- (1) Industry - \$50,000
- (1) Tours
- (1) Pedestrian tourism
- (1) Young adult entertainment
- (1) Cafes, like Avondale

## **Development/Redevelopment**

- (3) Parking accessibility
- (3) Annexation
  - At least to service area
- (2) Redevelop Reynolds Park
- (1) Affordable housing
- (1) Better retirement facilities
- (1) Development on Hwy 17
- (1) More freedom of development/bigger/less restrictions
- (1) Blend new buildings with old
- (1) Canvas canopies
- (1) Historic fixtures
- (1) Redevelopment of west side Green Cove Springs – upgrade housing
- (1) Less strip malls
- (1) Waterfront development for recreation, banquet hall
- (1) Zoning that makes sense – restrict certain businesses
- (1) Managed growth
- (1) No Blanding Blvd.

## **Education**

- (1) Opportunities for young minds
- (1) Better schools
- (1) Schools teaching to the whole person and management
- (1) Community involvement in schools

## **Government Services/Operations**

- (2) Improved parks/playgrounds
  - Make each park unique in its own way
- (2) Multi modal transportation hub – improve ride choice
- (1) Consolidate transportation items
- (1) Self driving transit – trams
- (1) Traffic control – traffic lights, speed bumps
- (1) Traffic diversion from Hwy 17
- (1) Lower electric rate
- (1) Have County maintain/upgrade their buildings
- (1) City communication strategy, surveys

## **Infrastructure**

- (3) Underground utilities
  - Different electric company
- (2) Pedestrian bridge over Hwy 17
- (2) Internet
  - City-wide WiFi
  - Outstanding social media to attract more people
- (1) Drainage
- (1) Improved infrastructure
- (1) City pier improvement
- (1) More sidewalks
- (1) Grove St. opened for canoe access to river
- (1) Fix the dock
- (1) Waterfront benches at end of streets
- (1) Trails – proposed; master trail plan

## CONCLUSIONS

The community visioning workshop was well attended with a mix of participants who were fairly new to the city along with long-time residents. However, one common characteristic was evident and that was the love the residents of Green Cove Springs have for the city and their optimism to see it continue as a wonderful place to live in the future.

There was no shortage of ideas generated and as the City Council plans for the future, it is important that the Council keeps in mind the identified treasures and values that the residents would like to see continued or improved upon. There was broad agreement upon the following:

- The river is a major asset that must be preserved with access available for water-centric activities;
- City parks are highly valued, particularly Spring Park;
- The historic nature of the city, brick streets, and the quaint environment are treasured;
- Residents love the small town feel of Green Cove Springs, its walkability, and sense of community;
- Events and festivals play a major role in the city; and,
- A safe city with the security of having a police department is important.

While numerous suggestions were made for projects and programs to be initiated to create a desired future for the city, there was not a great deal of consensus on what that should consist of. It is clear however that the following issues were supported by many of the people in attendance at the workshop:

- Efforts to cleanup and beautify the city should happen;
- Anything that enhances and maintains a high quality of life for the residents would be welcomed;
- There is a need for economic development, particularly a desire for more options in the city for shopping, restaurants, grocery stores, hotels, and entertainment;
- Job development, for all ages, is seen as essential;
- There is an acceptance that growth will occur, but it should be managed to maintain the historic nature of the city and its small town, family-friendly culture;
- Housing variety and upgrades are important;
- There is a need for transportation alternatives; and,
- The city should invest in technology, particularly WiFi for all residents.

The City of Green Cove Springs is poised to embrace a future that maintains the qualities that have drawn people to the community in the past and that will ensure it is a city that provides new opportunities for the people who choose to call this home.

## APPENDIX A

*The treasures and values identified by participants who attended the Community Visioning workshop held on March 3, 2018:*

### **Table #1**

Security in Green Cove schools  
Love as small town  
Keep/save historical feeling of town  
Waterfront attractions  
Our big treasure – Spring Park  
Potential of growth  
Family oriented  
Waste/sanitation crew (pick up route crew)  
City's own police department  
Easy accessibility to the City staff

### **Table #2**

Spring park/pool  
Historic buildings/day theatre  
Arts and craft festival  
Tourism/small town feel  
Bicyclist/Bed and Breakfast  
River/Riverfront  
Public access to river  
Clay Port area  
Museums/historic triangle military  
Diversity/people  
City electric value  
Small businesses

### **Table #3**

Maintain the character of the older parts of the city  
Balance of use of the riverfront  
Public access  
Preserve single family and older homes  
Cautious with multi-family or condos  
The City Police Department is an asset  
Ambiance: trees, brick roads, each home unique  
Citizen inclusion/involvement  
City festivals/events  
County seat of government

**Table #4**

The river is a value  
Water attractive  
Kayaking and boating  
Only Clay County non-boating access  
Brick streets (historic appearance)  
Walkability  
County seat  
Court house  
Jail  
County administration  
DMV  
Police Department  
Fire station  
Veteran's administration representative  
Trails and trail plan  
Tree city  
New pool and Spring Park renovation  
Historical triangle  
Proximity Fairgrounds  
Florida weather (3 seasons)  
Market in the park  
Events  
River fest  
CalaVida  
Christmas on Walnut and Christmas Parade  
Soul Food Festival  
Clay County Fair  
Antique car show  
River cruise stop  
Senior Center  
Clay Transit hub  
Churches  
Schools  
Governors Creek  
Charitable organizations  
VFW, Elks, FOE, Food Pantry, Etc.  
Nana's, Rotary, VIA  
Nature  
Recreation  
Spirituality  
Governance (law, order)  
Town Center  
Sense of Community  
Community service and caring  
Museums  
Military History



Cemetery in St. Johns Landing  
Improved Code Enforcement  
Police presence  
Commercial building cleanup  
M Law building, Walgreens, CVS  
Sup Elections  
Gateway Corridor

**Table #5**

Treasure – City Park, spring, boat slips, fishing  
Military museum  
Old court house and jail  
The river  
Bed and Breakfast  
Having 4 parks – enhance 3 parks  
Augusta Savage Community Center  
We are the County seat  
Walking trails/nature  
Festivals  
Historic History – small town values

**Table #6**

River  
City dock and harbor  
Green Cove History  
Brick Street (Walnut St.)  
Spring Park and Pool  
Small town feel (people and property)  
Governor's Creek Boat Ramp (County property)  
Close to big stores in Fleming Island so Green Cove can keep quaint shops with the small town feel

**Table #7**

Historical homes (many...)  
Trees/replanting/replacement  
Regulation?  
Protection  
Cobblestone – streets  
Congruency – feel/look/mood  
Antique shops  
Rx  
Park  
River  
Railroad  
Courthouse  
Military history  
River Park Inn  
Character  
Greatest generation  
Trust/family

**Table #8**

Sidewalk (walkability)  
History  
Charm  
Hometown feel  
Park (Spring Park/Pool)  
Council  
Access to the River!

**Table #9**

Police response  
Customer focus  
Professional services  
Well run town (won't survive without growth 25,000+)  
Quiet/cozy  
Good schools  
Close community  
River (capitalize on the resource)  
Walkability (golf carts) (but heavy traffic is a problem)  
Hometown non-chain restaurants  
Spring and new pool  
History  
Technology (energy cove court)

**Table #10**

Spring Park – river, trees, pier

Brick streets

Small town feel

Walnut Street

Like Avondale

Increase local owned café, shops

Less franchise

Golf course – River Bend

Industrial Park

Airport

Historical Triangle

Historical society

Senior Center

Conservation area

Recreation, fishing, boating, trails

Police Department

Relationship with community, seniors, children

Vera Francis Park

Land north of Elks Club potential park

Clay Theatre

Old Florida style

Architectural design

## APPENDIX B

### VISION 2025

*Vision for the City of Green Cove Springs in 2025 as described by the small discussion groups on March 3, 2018. Because some attendees left before these discussions, the groups were consolidated into 8 tables for this portion of the agenda. Items highlighted with an asterisk in front of them are the priorities each group designated for the future.*

#### **Table #1**

\*In 2025, outstanding social media/internet presences to attract more people

\*Improved infrastructure

Underground electricity/different electric company

Drainage

Lower electricity rate

\*Center of attraction for families to come

Family friendly activities

Improved parks/playgrounds

Movies

Sports organizations

Employment opportunities

Affordable housing

Opportunities for young minds

Increase opportunities for seniors

Better retirement facilities

Activities to stay active

#### **Table #2**

\*Keep small town feel, with commercial enhancements, walkable

\*River life – boating, canoeing, kayaking

\*US 17 and Walnut Street beautification

Pedestrian bridge over US17

Legal golf cart community

Evening businesses

Restaurants

Mount Dora North shops/restaurants/pubs

Parking accessibility

City wide Wi-Fi/residents

Improvements on outdoor activities – biking, hiking, nature walks

City pier improvement

Children's recreation

All ages activities

**Table #3**

- \*Annexation to at least service area
- \*Maintaining city look when beltway comes in (core)
- \*Development (planned) on Hwy 17
- Have county maintain/upgrade their buildings
- Allow out city more freedom of development/bigger/less restriction

**Table #4**

- \*Port
  - River front condos with marina
  - Commercial building on #16
  - Light industry in south of #16
  - Water taxi between port and City pier
  - Remove shuttle fuel tank
  - River access
- \*Core city
  - Vibrant shops (no vacancy)
  - Canvas canopies
  - Adequate parking
  - Eateries within walking distance, especially evening dining
  - Blend new building with old structures
  - Trader Joes (Whole Foods, others)
  - Remove “trashy” look of Highway 17
- \*Consolidate transportation items
  - Local taxi service
  - Self-driving transit for residents (maybe tram)
  - Multi-modal transport hub
  - Train stop in GCS (not only Amtrak, Light Rail Jax)
  - Improve ride choice
- Keep trees (treescape plan, beauty and safety as focal point)
- Underground electric
- Cleaner (streetscape, row/medians improved)
- Historic fixtures
- Adequate street lighting in business area and residential area
- Traffic diversions from Highway 17
- Redevelop Westside of GCS. (Upgrade housing stock)
- Develop local good paying jobs
- Senior housing (carriage house concert)
- Annex to service area boundaries

**Table # 5**

\*Job opportunities for college students  
\*Marketing (promoting schools) (what GCS has to offer)  
\*Grocery Store, hotel, 5 Star restaurant  
Industry (\$50,000)  
US17  
Augusta Savage Center (service center stores)  
Cove Life – marketing  
Tours (for cruises that come in)  
Improve face structure of buildings – Walnut St.  
Keep next generation here  
Children have no place to go, community center, arcade, keep off streets, move structure  
Why should people retire here? + Community center, hospital  
Economics in GCS with Beltway coming in  
More businesses needed  
Tax deduction for businesses  
Luring businesses into the City

**Table #6**

\*Canoe and kayak slide at City Park and Governor’s Creek also  
\*Reclaimed brick roads – remove the asphalt  
\*Electric utilities underground  
Less strip malls  
Uniform architecture  
Better schools  
Young adult entertainment options  
More restaurants (not chains) (open for dinner)  
More sidewalks (walkable sidewalks)  
Grove Street opened up for canoe access to the river  
Pedestrian bridge crossing, Hwy 17 large enough for bicycles (located in the Core area)  
Reynolds Port Development – docks, pier  
Traffic control – speeding (traffic light at McDonalds) (speed bumps Magnolia Ave)  
Noise restriction for trucks  
City incentives to businesses to add landscaping buffers along Magnolia Ave.  
Zoning that makes sense – restrict certain businesses (certain commercial areas)  
Preserved plans for the future  
Small town feel  
City bypass to relieve Hwy 17 traffic (part of vision for the future)  
Maintain proper buffers for property values

**Table #9**

\*Lodging – limited place to stay once you are here

\*Community involved in solutions

\*Entertainment lacks opportunities, waterfront development for recreation, banquet hall

Fix the dock (enhancements)

Functional Golf Cart Community

Schools teaching to the whole person and management

Waterfront benches at the end of streets

More restaurants

City communication strategy including survey strategy

Make each park unique in its own way

Community involvement in schools

Redevelop Reynolds Park

Community involvement completing tasks getting things done

Grocery store

Retail stores

Annexation

Fresh Markets

**Table #10**

\*Managed Growth

\*Historic area – preserved

Central business district – defined

\*Trails – proposed

Master trails plan

Parking

Grocery store – small mom and pop

Pedestrian Tourism

Walnut Street

Pedestrian only – bridge 17 across

Cafés, Avondale

Pier – enlarge, improve, more slips

Walking to Walnut

Historic garage – 3 stories

Preserve architecture

Rebuild similar design

Jobs – industry

Generation friendly jobs

Restaurants

No Blanding Blvd

## **Attachment B**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**FY 2021 Audit**



**CITY OF GREEN COVE SPRINGS, FLORIDA  
FINANCIAL STATEMENTS  
SEPTEMBER 30, 2021**



**CITY COUNCIL**

*Edward Gaw, Mayor  
Matt Johnson, Vice Mayor  
Connie Butler  
Van Royal  
Steven Kelley*

**CITY MANAGER**

*Steve Kennedy*

**CITY CLERK**

*Erin West*

**FINANCE DIRECTOR**

*Marlena Guthrie*

**CITY OF GREEN COVE SPRINGS, FLORIDA  
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SEPTEMBER 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Council, and City Manager,  
City of Green Cove Springs, Florida:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Green Cove Springs, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

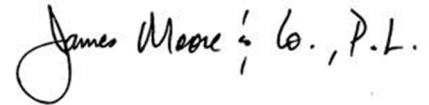
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, statistical section, and schedule of expenditures of federal awards and state financial assistance, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Section 215.97, Florida Statutes, *Florida Single Audit Act*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looping initial "J".

Daytona Beach, Florida  
April 27, 2022

## **CITY OF GREEN COVE SPRINGS, FLORIDA MANAGEMENT'S DISCUSSION AND ANALYSIS**

The City of Green Cove Springs' (the City) Management's Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the City's financial statements.

### **HIGHLIGHTS**

#### **Financial Highlights**

- The City's assets exceeded its liabilities at September 30, 2021, by \$67 million. Unrestricted net position was \$7.8 million at September 30, 2021.
- The City's net position increased by \$7,732,375 or 13.05%. The governmental net position increased \$865,421 or 3.25% and the business-type net position increased by \$6,866,954 or 21.05%.
- The business-type activities revenues, including capital grants and investment revenue, increased by \$7,227,538 or 39.80% and the net results from activities increased by \$6,623,799 or 2724%.
- The governmental net position increased due to an increase in property taxes and state shared revenues.
- The business-type net position increased due to an increase in electric charges, wastewater grants and contributions, solid waste charges and stormwater fees. FY 21 was the first year to implement stormwater user fees. FY 21 also included \$2.3 million in State Revolving Funds for construction of the Wastewater Treatment Plant.

#### **City Highlights**

- The City spent approximately \$1.9 million on capital improvements, of which \$376K was for the AMIKIDS Buildout and \$344K was for the Augusta Savage Mentoring Center. The City also purchased approximately \$26K in computer equipment for the various General Fund departments. \$593K was spent on Augusta Savage Food Pantry & Projects, \$37K was spent on City Hall improvements, \$40K was spent on sidewalks and sign replacements throughout the City, \$46K was spent on Building Permit Software. \$205K was spent replacing vehicles and equipment within the Police Department. \$197K was spent on park improvements and equipment. \$21K was spent on Public Works Equipment.
- During this fiscal year, the Electric Department spent \$260K on materials and poles. \$102K was spent on the First Coast Expressway. \$296K was spent on Electric Magnolia Point 3<sup>rd</sup> Feeder. \$3.8 million was spent on Electric Chapman Station Upgrade and Chapman 3<sup>rd</sup> Feed and Transformer. \$222K was spent on a new Electric Bucket Truck.
- The Water Department spent \$736K on Reynolds System Improvements during the fiscal year. \$427K was spent on Water Line Extensions and Replacements. \$292K was spent on CR 209 Force Main Extension and \$4K for water equipment.
- The Wastewater Department expended \$2.9 million for the Wastewater Treatment Plant. \$42K for a new Ford F-250 Truck. \$158K was spent on Reynolds System Improvements and \$162K was spent to rehab sewer lines. \$867K was spent on Wastewater Repairs, Line Extensions and Equipment.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**City Highlights (Concluded)**

- The Stormwater Department expended \$64K to Rehab West Street.
- The Solid Waste Department expended \$256K for 2 new 2021 Heil Trash Trucks.

**Overview of Financial Statements**

The MD&A is intended to serve as an introduction to the City's Basic Financial Statements. The City's Basic Financial Statements consist of three components: (1) Government-wide Financial Statements; (2) Fund Balance Statements; and (3) Notes to Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a timely manner similar to a private-sector business.

The focus of the *Statement of Net Position (the "Unrestricted Net Position")* is designed to be similar to a bottom line for the City and its governmental and business-type activities. This statement combines and consolidates the governmental fund's current financial resources, short-term spendable resources with capital assets, and long-term obligations. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave.) This statement is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

Both the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, physical environment, transportation, economic environment and culture, and recreation. The business-type activities include electric, water, wastewater, stormwater, and solid waste collection. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operation including depreciation.

**Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
*(Continued)*

**Fund Financial Statements (Concluded)**

**Governmental funds** <sup>(1)</sup>—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s *near-term* financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s *near-term* financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**Proprietary funds**—The City maintains five (5) *proprietary funds*. These funds and one Internal Service Fund “Customer Service” are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City accounts for five (5) activities in the enterprise funds: electric power distribution, water, wastewater, stormwater, and solid waste collection.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the five (5) utility funds, which are considered to be major funds of the City.

**Fiduciary funds**—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the Financial Statements**—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide fund financial statements. The Notes to the Financial Statements can be found on pages 28 through 54 of this report.

**Government-wide Financial Analysis**—Net position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets exceeded liabilities by \$67 million which reflects an increase of \$7.7M at the close of the fiscal year ended September 30, 2021. A portion of the City’s net position, \$6,888,269, represents resources that are subject to external restrictions on how they may be used. Governmental activities had \$4,451,195 in restricted net position and the business-type activities had \$2,437,074 in restricted net position at September 30, 2021.

<sup>(1)</sup> *Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now on Major funds, rather than fund type.*



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**GOVERNMENT-WIDE STATEMENT**

**Statement of Net Position**

The following reflects the condensed Statement of Net Position compared to the prior year.

	Statement of Net Position As of September 30, 2021 (In 000s)						Total % Change
	Governmental Activities		Business-type Activities		Total Primary Government		
	2020	2021	2020	2021	2020	2021	
Current and Other Assets	\$ 4,331	\$ 7,620	\$ 19,074	\$ 18,840	\$ 23,405	\$ 26,460	13.05%
Capital Assets	<u>27,868</u>	<u>28,169</u>	<u>32,785</u>	<u>41,331</u>	<u>60,653</u>	<u>69,500</u>	14.59%
<b>Total Assets</b>	<u>\$ 32,199</u>	<u>\$ 35,789</u>	<u>\$ 51,859</u>	<u>\$ 60,171</u>	<u>\$ 84,058</u>	<u>\$ 95,960</u>	14.16%
<b>Deferred Outflows</b>	<u>\$ 1,795</u>	<u>\$ 1,416</u>	<u>\$ 593</u>	<u>\$ 488</u>	<u>\$ 2,388</u>	<u>\$ 1,904</u>	-20.27%
Current Liabilities	\$ 1,002	\$ 3,156	\$ 7,762	\$ 4,463	\$ 8,764	\$ 7,619	-13.06%
Long-term Liabilities	<u>5,316</u>	<u>3,196</u>	<u>11,970</u>	<u>15,810</u>	<u>17,286</u>	<u>19,006</u>	9.95%
<b>Total Liabilities</b>	<u>\$ 6,318</u>	<u>\$ 6,352</u>	<u>\$ 19,732</u>	<u>\$ 20,273</u>	<u>\$ 26,050</u>	<u>\$ 26,625</u>	2.21%
<b>Deferred Inflows</b>	<u>\$ 1,060</u>	<u>\$ 3,372</u>	<u>\$ 98</u>	<u>\$ 897</u>	<u>\$ 1,158</u>	<u>\$ 4,269</u>	268.65%
<b>Net Position:</b>							
Net Investment in Capital Assets	\$ 26,169	\$ 26,680	\$ 18,070	\$ 25,595	\$ 44,239	\$ 52,275	18.16%
Restricted	2,886	4,451	2,624	2,437	5,510	6,888	25.00%
Unrestricted	<u>(2,439)</u>	<u>(3,650)</u>	<u>11,928</u>	<u>11,457</u>	<u>9,489</u>	<u>7,807</u>	-17.73%
<b>Total Net Position</b>	<u>\$ 26,616</u>	<u>\$ 27,481</u>	<u>\$ 32,622</u>	<u>\$ 39,489</u>	<u>\$ 59,238</u>	<u>\$ 66,970</u>	<u>13.05%</u>

**Normal Impacts**

There are six (6) basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

**Net Results of Activities**—which will impact (increase/decrease) current assets and unrestricted net position.

**Borrowing for Capital**—which will increase current assets and long-term debt.

**Spending Borrowed Proceeds on New Capital**—which will reduce current assets and increase capital assets.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**Normal Impacts (Concluded)**

**Spending of Non-Borrowed Current Assets on New Capital**—which will: (a) reduce current assets and increase capital assets; and (b) reduce unrestricted net position and increase net investment in capital assets.

**Principal Payment on Debt**—which will: (a) reduce current assets and reduce long-term debt; and (b) reduce unrestricted net position and increase net investment in capital assets.

**Reduction of Capital Assets through Depreciation**—which will reduce capital assets and net investment in capital assets.

**Current Year Impacts**

**ARPA**—The City received its first installment of ARPA Funds, which increased governmental activities unearned revenue, a current liability, by \$2,147,911.

**Statement of Activities**

The following schedule compares the revenues and expenses for the current and previous fiscal year.

**Change in Net Position**  
**As of September 30, 2021 (In 000s)**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>		<b>Total % Change</b>
	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	
<b><u>REVENUES</u></b>							
Charges for Services	\$ 1,413	\$ 1,360	\$17,765	\$20,288	\$ 19,178	21,648	12.9%
Operating Grants and Contributions	1,697	878	0	0	1,697	878	-48.3%
Capital Grants and Contributions	601	530	210	5,008	811	5,538	582.9%
<b>General Revenues:</b>							
Property Taxes	1,766	1,915	0	0	1,766	1,915	8.4%
State Revenue Sharing	238	275	0	0	238	275	15.6%
Sales and Use Tax	446	503	0	0	446	503	12.8%
Discretionary Sales Surtax	908	1,034	0	0	908	1,034	13.9%
Investment Income	32	2	58	8	90	10	-88.9%
Business and Utility Taxes	621	606	0	0	621	606	-2.4%
Sale of Fixed Assets	0	0	0	0	0	0	0.00%
Other General Revenues	550	522	127	83	677	605	-10.6%
<b>Total Revenues</b>	<b>\$ 8,272</b>	<b>\$ 7,625</b>	<b>\$18,160</b>	<b>\$25,387</b>	<b>\$ 26,432</b>	<b>\$ 33,012</b>	<b>24.9%</b>

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

	<u>Governmental</u>		<u>Business-type</u>		<u>Total Primary</u>		<u>Total %</u>
	<u>Activities</u>		<u>Activities</u>		<u>Government</u>		
	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	
<b><u>EXPENSES</u></b>							
<b>Governmental</b>							
<b>Activities:</b>							
General							
Government	\$ 1,796	\$ 2,038	\$ 0	\$ 0	\$ 1,796	\$ 2,038	13.47%
Public Safety	3,750	2,956	0	0	3,750	2,956	-21.17%
Transportation	1,394	1,448	0	0	1,394	1,448	3.87%
Physical							
Environment	133	263	0	0	133	263	97.74%
Culture and Recreation	984	1,058	0	0	984	1,058	7.52%
Interest on							
Long-term Debt	34	31	0	0	34	31	-8.82%
<b>Business-type</b>							
<b>Activities:</b>							
Electric	0	0	11,916	12,023	11,916	12,023	.90%
Water	0	0	1,885	2,002	1,885	2,002	6.21%
Wastewater	0	0	2,160	2,411	2,160	2,411	11.62%
Stormwater	0	0	198	236	198	236	19.19%
Solid Waste	0	0	572	814	573	814	42.06%
<b>Total Expenses</b>	<b>\$ 8,091</b>	<b>\$ 7,794</b>	<b>\$16,731</b>	<b>\$17,486</b>	<b>\$ 24,822</b>	<b>\$ 25,280</b>	<b>1.85%</b>
Excess of Revenues							
Over Expenses	\$ 180	\$ (169)	\$ 1,429	\$ 7,901	\$ 1,609	\$ 7,732	380.6%
Transfers	1,185	1,035	(1,185)	(1,035)	0	0	
<b>NET INCREASE</b>	<b>\$ 1,365</b>	<b>\$ 866</b>	<b>\$ 244</b>	<b>\$ 6,866</b>	<b>\$ 1,609</b>	<b>\$ 7,732</b>	<b>380.6%</b>

**Normal Impacts**

There are nine (9) basic impacts on revenues and expenses as reflected below.

**Revenues**

*Economic Condition*—which can reflect a declining, stable, or growing economic environment and has a substantial impact on ad valorem, sales, gas, or other tax revenue as well as public spending habits for building permits and utility user fees.

*Increase/Decrease in Council-approved rates*—while certain tax rates are set by statute, the City Council has significant authority to impose and periodically increase/decrease rates (electric, water, wastewater, stormwater, solid waste, permitting, impact fee, recreation user fees, etc.)

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**Normal Impacts (Concluded)**

**Revenues (Concluded)**

*Changing Patterns in Intergovernmental and Grant Revenue*— (both recurring and nonrecurring) certain recurring rates (state revenue sharing, grants, etc.) may experience significant changes periodically while nonrecurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

*Contribution from the Electric, Water, Sewer, and Solid Waste Funds*—the City owns and operates the Electric, Water, Wastewater, and Solid Waste Utility systems and provides administrative and support services for these utilities. In return, the City receives payments from the utilities. Therefore, the ongoing competitiveness and vitality of the utilities are important to the City's well-being.

*Market Impacts on Investment Income*—due to varying maturities on the City's investments and the varying nature of the market in general, the City investment income may fluctuate from year to year. During 2021, investment income decreased 89% due to market conditions.

**Expenses**

*Introduction of New Programs*—within the functional expense categories (General Government, Public Safety, and Transportation) individual programs may be added or deleted to meet changing community needs.

*Authorized Personnel*—changes in service demand may cause the Council to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 18% of the City's total net operating budget.

*Personnel Costs (cost of living, merit, and market adjustment)*—the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace. A classification and compensation study was completed for the City by Evergreen Solutions, LLC. It was presented and received by the Council on September 15, 2020. Implementation of the classification and compensation study began in fiscal year 2021 and full implementation was accomplished during fiscal year 2022.

*Inflation*—the City is a major consumer of certain commodities such as chemicals, supplies, fuels, and parts. Some functions may experience unusual commodity-specific increases.

**Current Year Impacts**

**Revenues**

The City's property tax revenue increased by 8.44% for fiscal year 2021. The City's millage rate for this fiscal year is 3.80 mills. The passing of Amendment 1, Property Tax Reform, limits governments in their ability to collect additional ad valorem tax.

In government activities, total revenues decreased primarily due to an increase in property taxes and state shared revenues, offset by a more significant decrease in grants, primarily COVID-19 and Spring Park Pier grant in FY 20. General fund revenues, including transfers-in, increased from the previous year with an overall increase of 2.54%.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**Current Year Impacts (Concluded)**

**Revenues (Concluded)**

Interest revenues are decreasing due to decreasing market rates.

The business-type activities (Proprietary Fund) revenues increased by approximately 39.80%, due mainly to an increase in electric charges, solid waste charges, wastewater capital grants and stormwater fees. FY 21 was the first year to implement Stormwater user fees.

**Expenses**

The Governmental activities expenses decreased by approximately 3.67%, primarily due to a decrease in public safety expenses.

The primary increase in the business-type activities is a result of an increase in electric power & depreciation expense. The business-type activities expenses, excluding transfers, increased by 4.50%.

**Proprietary Funds**

The Utility Fund accounting for the Electric, Water, Wastewater, Stormwater, Solid Waste, internal service fund activities had an increase in net position of \$6,866,954. Operating revenues increased by \$2,523,092 and operating expenses increased by \$405,801. Utility fund operating expenses (excluding depreciation) increased by 2.86%.

**Budgetary Highlights**

The most significant budget adjustments were as follows:

**General Fund**

- The budget in total was increased by \$3,789,957. \$535,200 was for the remaining COVID-19 public health emergency and CARES ACT reimbursements for Public Safety salaries and benefits and the Augusta Savage Mentoring Center. \$308,251 was for increased state revenues. \$403,487 was for fund balance transfers due to carry over of CARES ACT projects. \$142,603 was for increased public safety fines, RLC citations and Federal Forfeiture funds. \$186,265 was for a GIS project grant and adjusted FEMA payment for COVID-19 expenditures. \$2,147,911 was also budgeted for ARPA Funds Tranche #1.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Continued)*

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of year-end, the City had \$69,499,809 invested in a variety of capital assets, as reflected in the following schedule, which represents a net increase (addition, deductions, and depreciation) of \$8,846,338 or 14.58% from the end of last year. Capital Asset Activity is further outlined in the Notes to Financial Statements, Note No. 6.

	<b>Net of Depreciation</b>					
	<b>(In 000s)</b>					
	<b><u>Governmental</u></b>		<b><u>Business-type</u></b>		<b><u>Total Primary</u></b>	
	<b><u>Activities</u></b>		<b><u>Activities</u></b>		<b><u>Government</u></b>	
	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>
Land and Land Rights	\$ 8,063	\$ 8,063	\$ 227	\$ 227	\$ 8,290	\$ 8,290
Construction in Progress	273	376	8,262	12,058	8,535	12,434
Buildings and Plants	12,390	13,543	50,694	56,068	63,084	69,611
Improvements Other than Buildings	7,997	8,254	0	0	7,997	8,254
Equipment	3,496	3,695	0	0	3,496	3,695
Infrastructure	9,823	9,858	10,136	11,775	19,959	21,633
Less:						
Accumulated Depreciation	<u>(14,174)</u>	<u>(15,620)</u>	<u>(36,534)</u>	<u>(38,797)</u>	<u>(50,708)</u>	<u>(54,417)</u>
<b>Total</b>	<b><u>\$ 27,868</u></b>	<b><u>\$ 28,169</u></b>	<b><u>\$ 32,785</u></b>	<b><u>\$ 41,331</u></b>	<b><u>\$ 60,653</u></b>	<b><u>\$ 69,500</u></b>

The following reconciliation summarizes the change in Capital Assets.

	<b>Change in Capital Assets</b>					
	<b>(In 000s)</b>					
	<b><u>Governmental</u></b>		<b><u>Business-type</u></b>		<b><u>Total Primary</u></b>	
	<b><u>Activities</u></b>		<b><u>Activities</u></b>		<b><u>Government</u></b>	
	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>
<b>Beginning Balance, Net</b>	\$ 26,711	\$ 27,868	\$ 26,734	\$ 32,785	\$ 53,445	\$ 60,653
Additions	2,966	2,267	8,278	10,985	11,244	13,252
Retirement						
Other	(418)	(520)	(1)	(176)	(419)	(696)
Depreciation	<u>(1,391)</u>	<u>(1,446)</u>	<u>(2,226)</u>	<u>(2,263)</u>	<u>(3,617)</u>	<u>(3,709)</u>
<b>Ending Balance, Net</b>	<b><u>\$ 27,868</u></b>	<b><u>\$ 28,169</u></b>	<b><u>\$ 32,785</u></b>	<b><u>\$ 41,331</u></b>	<b><u>\$ 60,653</u></b>	<b><u>\$ 69,500</u></b>

**CITY OF GREEN COVE SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)**

**Capital Assets (Concluded)**

This year's major additions were:

<b>Governmental Activities:</b>	<b><i>In (000s)</i></b>
AMIKIDS Buildout	\$ 376
City Hall Improvements	37
Augusta Savage Mentoring Center	344
Police Vehicles	205
Parks Improvements	187
Building Permit Software	46
Augusta Savage Food Pantry & Projects	593
Sign Replacements & Sidewalk Repairs	40
Computer Equipment	26
Parks Mower	10
Public Works Equipment	21
<b>Business-type Activities:</b>	
Electric Materials and Poles	260
Electric First Coast Expressway	102
Electric Chapman 3 <sup>rd</sup> Feed and Transformer	551
Electric Bucket Truck	222
Electric Chapman Station Upgrade	3,245
Electric Magnolia Point 3 <sup>rd</sup> Feeder	296
Electric UG Cable Sectionalizing/Replacement	235
Water Reynolds System Improvements	736
Water Line Extensions & Replacements	427
Water New Meter Installation	292
Water Equipment	4
Water CR 209 Force Main Extension	292
Wastewater Treatment Plant	2,859
Wastewater Repairs	453
Wastewater Ford F-250 Truck	42
Wastewater Rehab Sewer Lines	162
Wastewater Line Extensions	257
Wastewater Equipment	157
Wastewater System Improvements	158
Solid Waste 2-2021 Heil Trash Trucks	256
Stormwater West Street Rehab	64

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*(Concluded)*

**Debt Outstanding**

As of year-end, the City had the following debt. The City Debt is further outlined in the Notes to the Financial Statements, Note No. 7.

**Outstanding Debt, at Year-end**  
**(In 000s)**

	<b>Totals</b>	
	<b>2020</b>	<b>2021</b>
Governmental:		
Compensated Absences	\$ 510	\$ 519
Total OPEB Liability	378	386
Sales Tax Revenue Note		
Series 2016A	911	765
Series 2016B	788	724
Net Pension Liability	3,092	1,171
<b>Sub-Total – Governmental</b>	<b>5,679</b>	<b>3,565</b>
Business-type:		
Utility Notes	14,574	15,736
Equipment Notes	141	0
Compensated Absences	492	413
Total OPEB Liability	169	174
Net Pension Liability	1,602	663
<b>Sub-Total – Business-Type</b>	<b>16,978</b>	<b>16,986</b>
<b>Total</b>	<b>\$ 22,657</b>	<b>\$ 20,551</b>

**ECONOMIC FACTORS**

The State of Florida, by Constitution, does not have a state personal income tax and, therefore, the state operates primarily using sales, gasoline, and corporate income taxes. Local governments primarily rely on property and a limited array of permitted other taxes (sales, gasoline, utilities services, local business, etc.) and franchise fees for their governmental activities. There are a limited number of state-shared revenues and recurring and nonrecurring (one-time) grants from both the state and federal governments.

For the business-type and certain governmental activities, the user (of services) pays a related fee (or charge) associated therewith.

**FINANCIAL CONTACT**

The City's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have any questions about the report or need additional financial information, contact the City's Finance Director at City Hall at 321 Walnut Street, Green Cove Springs, Florida 32043, telephone (904) 297-7500.



## **BASIC FINANCIAL STATEMENTS**

These basic financial statements contain Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Equity in pooled cash	\$ 2,776,387	\$ 9,370,667	\$ 12,147,054
Investments	1,629,783	4,725,533	6,355,316
Receivables, net	20,005	2,117,632	2,137,637
Internal balances	(149,469)	149,469	-
Due from other governments	786,892	1,087,936	1,874,828
Inventories	75,291	969,446	1,044,737
Prepays	191,999	-	191,999
Restricted assets:			
Equity in pooled cash	127,640	48,048	175,688
Investments	-	370,858	370,858
Net pension asset	2,161,613	-	2,161,613
Capital assets:			
Capital assets, not being depreciated	8,438,813	12,285,154	20,723,967
Other capital assets, net of depreciation	19,729,971	29,045,871	48,775,842
Total assets	<u>\$ 35,788,925</u>	<u>\$ 60,170,614</u>	<u>\$ 95,959,539</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	<u>\$ 1,416,533</u>	<u>\$ 487,683</u>	<u>\$ 1,904,216</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 632,095	\$ 2,192,228	\$ 2,824,323
Customer deposits	-	848,003	848,003
Unearned revenue	2,147,911	184,201	2,332,112
Accrued interest payable	7,376	61,779	69,155
Noncurrent liabilities:			
Due within one year:			
Bonds, notes, and capital leases payable	213,000	1,052,538	1,265,538
Compensated absences	155,574	124,109	279,683
Due in more than one year:			
Bonds, notes, and capital leases payable	1,276,000	14,683,168	15,959,168
Compensated absences	363,005	289,585	652,590
Total OPEB liability	386,384	174,402	560,786
Net pension liability	1,170,578	662,638	1,833,216
Total liabilities	<u>\$ 6,351,923</u>	<u>\$ 20,272,651</u>	<u>\$ 26,624,574</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	<u>\$ 3,372,104</u>	<u>\$ 896,748</u>	<u>\$ 4,268,852</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 26,679,784	\$ 25,595,319	\$ 52,275,103
Restricted for:			
Public safety	92,878	-	92,878
Pensions	2,161,613	-	2,161,613
Debt service	53,000	357,282	410,282
Building department	536,525	-	536,525
Capital projects - infrastructure surtax	932,262	-	932,262
Capital projects - transportation only	440,043	-	440,043
Transportation - operations and capital	234,874	-	234,874
System Improvements	-	2,079,792	2,079,792
Unrestricted	(3,649,548)	11,456,505	7,806,957
Total net position	<u>\$ 27,481,431</u>	<u>\$ 39,488,898</u>	<u>\$ 66,970,329</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,037,635	\$ 89,229	\$ -	\$ -	\$ (1,948,406)	\$ -	\$ (1,948,406)
Public safety	2,956,507	1,183,766	403,874	-	(1,368,867)	-	(1,368,867)
Transportation	1,448,097	-	473,897	-	(974,200)	-	(974,200)
Physical environment	263,067	-	-	-	(263,067)	-	(263,067)
Culture and recreation	1,058,161	86,674	-	530,107	(441,380)	-	(441,380)
Interest on long-term debt	30,866	-	-	-	(30,866)	-	(30,866)
Total governmental activities	<u>7,794,333</u>	<u>1,359,669</u>	<u>877,771</u>	<u>530,107</u>	<u>(5,026,786)</u>	<u>-</u>	<u>(5,026,786)</u>
Business-type activities:							
Electric	12,023,042	13,500,261	-	16,131	-	1,493,350	1,493,350
Water	2,001,672	1,948,330	-	174,744	-	121,402	121,402
Sewer	2,410,961	3,252,842	-	4,816,753	-	5,658,634	5,658,634
Solid Waste	814,207	916,426	-	-	-	102,219	102,219
Stormwater	235,632	670,525	-	-	-	434,893	434,893
Total business-type activities	<u>17,485,514</u>	<u>20,288,384</u>	<u>-</u>	<u>5,007,628</u>	<u>-</u>	<u>7,810,498</u>	<u>7,810,498</u>
Total primary government	<u>\$ 25,279,847</u>	<u>\$ 21,648,053</u>	<u>\$ 877,771</u>	<u>\$ 5,537,735</u>	<u>(5,026,786)</u>	<u>7,810,498</u>	<u>2,783,712</u>
General revenues:							
Property taxes					1,915,494	-	1,915,494
Sales taxes					1,536,667	-	1,536,667
Public service taxes					387,699	-	387,699
Other taxes					32,212	-	32,212
Franchise and utility taxes					185,752	-	185,752
State revenue sharing					275,321	-	275,321
Other intergovernmental revenues					477,299	-	477,299
Investment earnings					2,534	7,924	10,458
Miscellaneous revenues					44,363	83,398	127,761
Transfers					1,034,866	(1,034,866)	-
Total general revenues and transfers					<u>5,892,207</u>	<u>(943,544)</u>	<u>4,948,663</u>
Change in net position					865,421	6,866,954	7,732,375
Net position - beginning					26,616,010	32,621,944	59,237,954
Net position - ending					<u>\$ 27,481,431</u>	<u>\$ 39,488,898</u>	<u>\$ 66,970,329</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2021**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Equity in pooled cash and investments	\$ 3,225,876	\$ 1,307,934	\$ 4,533,810
Accounts receivable, net	20,005	-	20,005
Due from other governments	725,617	61,275	786,892
Inventories	75,291	-	75,291
Prepaid items	191,999	-	191,999
Total assets	<u>\$ 4,238,788</u>	<u>\$ 1,369,209</u>	<u>\$ 5,607,997</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 518,281	\$ 113,814	\$ 632,095
Unearned revenue	2,147,911	-	2,147,911
Due to other funds	-	149,469	149,469
Total liabilities	<u>2,666,192</u>	<u>263,283</u>	<u>2,929,475</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Inventories	75,291	-	75,291
Prepaid items	191,999	-	191,999
Restricted for:			
Public safety	67,264	25,614	92,878
Debt service	60,376	-	60,376
Building department	-	536,525	536,525
Capital projects - infrastructure surtax	932,262	-	932,262
Capital projects - transportation only	440,043	-	440,043
Transportation - operations and capital	234,874	-	234,874
Assigned to:			
Capital improvements	-	631,994	631,994
Unassigned	(429,513)	(88,207)	(517,720)
Total fund balances	<u>1,572,596</u>	<u>1,105,926</u>	<u>2,678,522</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 4,238,788</u></u>	<u><u>\$ 1,369,209</u></u>	<u><u>\$ 5,607,997</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

<b>Fund balances - total governmental funds</b>		\$ 2,678,522
Amounts reported for governmental activities in the statement of activities are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Total governmental capital assets	43,789,050	
Less: accumulated depreciation	(15,620,266)	28,168,784
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's net pension (liability) asset of the defined benefit pension plans is reported as a noncurrent (liability) asset. Additionally, deferred outflows and deferred inflows related to pensions are also reported.		
Net pension liability	(1,170,578)	
Net pension asset	2,161,613	
Deferred outflows related to pensions	1,416,533	
Deferred inflows related to pensions	(3,372,104)	(964,536)
On the governmental fund statements, total OPEB liability is not recorded unless an amount is due and payable (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's total OPEB liability is reported as a noncurrent liability.		
Total OPEB liability		(386,384)
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Bonds and notes payable	(1,489,000)	
Accrued interest payable	(7,376)	
Compensated absences	(518,579)	(2,014,955)
<b>Net position of governmental activities</b>		<b>\$ 27,481,431</b>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Taxes	\$ 3,913,035	\$ -	\$ 3,913,035
Permits and fees	7,049	213,506	220,555
Intergovernmental	2,247,880	-	2,247,880
Charges for services	803,872	-	803,872
Fines and forfeitures	1,068,890	-	1,068,890
Investment income	2,534	-	2,534
Miscellaneous	49,587	-	49,587
	<u>8,092,847</u>	<u>213,506</u>	<u>8,306,353</u>
<b>Expenditures</b>			
Current:			
General government	1,859,590	328,954	2,188,544
Public safety	3,230,302	12,648	3,242,950
Transportation	1,025,304	-	1,025,304
Physical environment	246,155	-	246,155
Culture and recreation	531,913	-	531,913
Capital outlay	1,895,462	46,250	1,941,712
Debt service:			
Principal retirement	-	210,000	210,000
Interest and fiscal charges	-	31,635	31,635
Total expenditures	<u>8,788,726</u>	<u>629,487</u>	<u>9,418,213</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(695,879)</u>	<u>(415,981)</u>	<u>(1,111,860)</u>
<b>Other financing sources (uses)</b>			
Transfers in	1,034,866	241,635	1,276,501
Transfers out	(241,635)	-	(241,635)
Total other financing sources (uses)	<u>793,231</u>	<u>241,635</u>	<u>1,034,866</u>
<b>Net change in fund balances</b>	<u>97,352</u>	<u>(174,346)</u>	<u>(76,994)</u>
<b>Fund balances, beginning of year</b>	1,475,244	1,280,272	2,755,516
<b>Fund balances, end of year</b>	<u>\$ 1,572,596</u>	<u>\$ 1,105,926</u>	<u>\$ 2,678,522</u>

The accompanying notes to financial statements are an integral part of this statement

**CITY OF GREEN COVE SPRINGS, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b>Net change in fund balances - total governmental funds</b>	\$ (76,994)
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	1,941,712
Depreciation expense	(1,623,715)
Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:	
Principal repayment of general long-term debt	210,000
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability (asset). Also included in pension/OPEB expense in the Statement of activities are amounts required to be amortized.	
Change in net pension liability (asset) and deferred inflows/outflows related to pensions	447,583
Change in total OPEB liability	(8,344)
The net effect of various miscellaneous transactions involving capital assets (e.g. sales, trade-ins, donations, CIP project abandoned) is to decrease net position.	(17,317)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in accrued interest on long-term debt	769
Change in compensated absences liability	(8,273)
<b>Change in net position of governmental activities</b>	<b>\$ 865,421</b>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 3,729,682	\$ 3,920,325	\$ 3,913,035	\$ (7,290)
Permits and fees	7,000	7,000	7,049	49
Intergovernmental	1,675,459	4,683,183	2,247,880	(2,435,303)
Charges for services	823,705	835,705	803,872	(31,833)
Fines and forfeitures	947,740	1,090,343	1,068,890	(21,453)
Investment income	45,000	45,000	2,534	(42,466)
Miscellaneous	31,000	64,500	49,587	(14,913)
Total revenues	<u>7,259,586</u>	<u>10,646,056</u>	<u>8,092,847</u>	<u>(2,553,209)</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,672,502	4,072,934	1,859,590	2,213,344
Public safety	3,166,972	3,166,972	3,230,302	(63,330)
Transportation	1,073,515	1,073,515	1,025,304	48,211
Physical environment	190,227	295,652	246,155	49,497
Culture and recreation	524,282	575,282	531,913	43,369
Capital outlay	1,451,050	2,684,150	1,895,462	788,688
Total expenditures	<u>8,078,548</u>	<u>11,868,505</u>	<u>8,788,726</u>	<u>3,079,779</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(818,962)</u>	<u>(1,222,449)</u>	<u>(695,879)</u>	<u>526,570</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,034,866	1,034,866	1,034,866	-
Transfers out	(241,635)	(241,635)	(241,635)	-
Total other financing sources (uses)	<u>793,231</u>	<u>793,231</u>	<u>793,231</u>	<u>-</u>
Net change in fund balances	<u>(25,731)</u>	<u>(429,218)</u>	<u>97,352</u>	<u>526,570</u>
<b>Fund balances, beginning of year</b>	1,475,244	1,475,244	1,475,244	-
<b>Fund balances, end of year</b>	<u>\$ 1,449,513</u>	<u>\$ 1,046,026</u>	<u>\$ 1,572,596</u>	<u>\$ 526,570</u>

The accompanying notes to financial statements are an integral part of this statement



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2021**

	Business-type Activities - Enterprise Funds						Business-type Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Electric Utility	Water Utility	Sewer Utility	Solid Waste Utility	Stormwater Utility	Total	
<b>ASSETS</b>							
Current assets:							
Equity in pooled cash	\$ 5,379,058	\$ 1,885,399	\$ 1,124,021	\$ 398,702	\$ 402,327	\$ 9,189,507	\$ 181,160
Investments	4,501,223	224,310	-	-	-	4,725,533	-
Restricted cash	-	-	48,048	-	-	48,048	-
Restricted investments	271,666	99,192	-	-	-	370,858	-
Accounts receivable, net	1,539,472	165,784	309,130	70,696	32,550	2,117,632	-
Due from other governments	-	-	1,087,936	-	-	1,087,936	-
Inventories	881,171	84,520	3,741	14	-	969,446	-
Due from other funds	149,469	-	-	-	-	149,469	-
Total current assets	<u>12,722,059</u>	<u>2,459,205</u>	<u>2,572,876</u>	<u>469,412</u>	<u>434,877</u>	<u>18,658,429</u>	<u>181,160</u>
Noncurrent assets:							
Capital assets:							
Nondepreciable capital assets	1,050,040	440,020	10,795,094	-	-	12,285,154	-
Depreciable capital assets, net	14,405,281	7,064,864	6,545,209	395,175	572,798	28,983,327	62,544
Total noncurrent assets	<u>15,455,321</u>	<u>7,504,884</u>	<u>17,340,303</u>	<u>395,175</u>	<u>572,798</u>	<u>41,268,481</u>	<u>62,544</u>
Total assets	<u>\$ 28,177,380</u>	<u>\$ 9,964,089</u>	<u>\$ 19,913,179</u>	<u>\$ 864,587</u>	<u>\$ 1,007,675</u>	<u>\$ 59,926,910</u>	<u>\$ 243,704</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred outflows related to pensions	<u>\$ 166,543</u>	<u>\$ 97,858</u>	<u>\$ 100,418</u>	<u>\$ 57,543</u>	<u>\$ 10,632</u>	<u>\$ 432,994</u>	<u>\$ 54,689</u>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable and accrued liabilities	\$ 1,471,584	\$ 49,173	\$ 650,334	\$ 8,923	\$ 3,363	\$ 2,183,377	\$ 8,851
Deposits	665,659	78,567	61,032	42,745	-	848,003	-
Unearned revenue	184,201	-	-	-	-	184,201	-
Compensated absences	16,413	37,511	37,511	14,361	8,834	114,630	9,479
Payable from restricted assets:							
Current maturities on long-term debt	723,471	159,616	126,922	42,529	-	1,052,538	-
Accrued interest payable	39,657	16,816	5,151	155	-	61,779	-
Total current liabilities	<u>3,100,985</u>	<u>341,683</u>	<u>880,950</u>	<u>108,713</u>	<u>12,197</u>	<u>4,444,528</u>	<u>18,330</u>
Noncurrent liabilities:							
Bonds and notes payable, net	8,493,000	1,320,773	4,685,005	184,390	-	14,683,168	-
Compensated absences	38,298	87,524	87,524	33,510	20,613	267,469	22,116
Total OPEB liability	8,352	39,322	38,940	41,613	11,136	139,363	35,039
Net pension liability	226,290	132,966	136,441	78,187	14,446	588,330	74,308
Total noncurrent liabilities	<u>8,765,940</u>	<u>1,580,585</u>	<u>4,947,910</u>	<u>337,700</u>	<u>46,195</u>	<u>15,678,330</u>	<u>131,463</u>
Total liabilities	<u>\$ 11,866,925</u>	<u>\$ 1,922,268</u>	<u>\$ 5,828,860</u>	<u>\$ 446,413</u>	<u>\$ 58,392</u>	<u>\$ 20,122,858</u>	<u>\$ 149,793</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred inflows related to pensions	<u>\$ 306,238</u>	<u>\$ 179,943</u>	<u>\$ 184,645</u>	<u>\$ 105,810</u>	<u>\$ 19,550</u>	<u>\$ 796,186</u>	<u>\$ 100,562</u>
<b>NET POSITION</b>							
Net investment in capital assets	\$ 6,238,850	\$ 6,024,495	\$ 12,528,376	\$ 168,256	\$ 572,798	\$ 25,532,775	\$ 62,544
Restricted for debt service	232,009	82,376	42,897	-	-	357,282	-
Restricted for system improvements	233,107	614,207	1,232,478	-	-	2,079,792	-
Unrestricted	9,466,794	1,238,658	196,341	201,651	367,567	11,471,011	(14,506)
Total net position	<u>\$ 16,170,760</u>	<u>\$ 7,959,736</u>	<u>\$ 14,000,092</u>	<u>\$ 369,907</u>	<u>\$ 940,365</u>	<u>39,440,860</u>	<u>\$ 48,038</u>
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds over time						48,038	
Net position, business-type activities						<u>\$ 39,488,898</u>	

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Business-type Activities - Enterprise Funds					Total	Business-type Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Electric Utility	Water Utility	Sewer Utility	Solid Waste Utility	Stormwater Utility		
<b>Operating revenues</b>							
Charges for services	\$ 13,349,040	\$ 1,936,261	\$ 3,232,602	\$ 812,631	\$ 670,525	\$ 20,001,059	\$ 470,658
Other revenues	151,221	12,069	20,240	103,795	-	287,325	-
Total operating revenues	<u>13,500,261</u>	<u>1,948,330</u>	<u>3,252,842</u>	<u>916,426</u>	<u>670,525</u>	<u>20,288,384</u>	<u>470,658</u>
<b>Operating expenses</b>							
Electric power expense	8,504,175	-	-	-	-	8,504,175	-
Personnel services	943,805	666,803	679,471	448,130	96,804	2,835,013	356,211
Billing and administrative	494,434	239,831	273,940	113,918	-	1,122,123	-
Contractual services	191,757	29,744	50,529	12,595	12,036	296,661	34,384
Utilities	9,097	149,293	168,245	7,687	-	334,322	-
Repairs and Maintenance	57,630	211,636	161,180	29,130	24,362	483,938	9,629
Materials and supplies	580,599	91,263	226,613	57,402	12,905	968,782	15,441
Insurance	32,222	23,844	-	5,924	-	61,990	1,100
Depreciation	920,442	554,269	710,606	127,500	89,525	2,402,342	8,200
Total operating expenses	<u>11,734,161</u>	<u>1,966,683</u>	<u>2,270,584</u>	<u>802,286</u>	<u>235,632</u>	<u>17,009,346</u>	<u>424,965</u>
<b>Operating income (loss)</b>	<u>1,766,100</u>	<u>(18,353)</u>	<u>982,258</u>	<u>114,140</u>	<u>434,893</u>	<u>3,279,038</u>	<u>45,693</u>
<b>Nonoperating revenues (expenses)</b>							
Interest earnings	5,566	1,097	742	519	-	7,924	-
Miscellaneous	65,449	578	-	(28,322)	-	37,705	-
Interest expense	(288,881)	(34,989)	(140,377)	(11,921)	-	(476,168)	-
Total nonoperating revenues (expenses)	<u>(217,866)</u>	<u>(33,314)</u>	<u>(139,635)</u>	<u>(39,724)</u>	<u>-</u>	<u>(430,539)</u>	<u>-</u>
<b>Income (loss) before contributions and transfers</b>	<u>1,548,234</u>	<u>(51,667)</u>	<u>842,623</u>	<u>74,416</u>	<u>434,893</u>	<u>2,848,499</u>	<u>45,693</u>
Capital contributions	16,131	77,670	138,000	-	-	231,801	-
Capital grants	-	97,074	4,678,753	-	-	4,775,827	-
Transfers out	(850,000)	(64,866)	(100,000)	(20,000)	-	(1,034,866)	-
<b>Change in net position</b>	<u>714,365</u>	<u>58,211</u>	<u>5,559,376</u>	<u>54,416</u>	<u>434,893</u>	<u>6,821,261</u>	<u>45,693</u>
<b>Net position, beginning of year</b>	15,456,395	7,901,525	8,440,716	315,491	505,472	32,619,599	2,345
<b>Net position, end of year</b>	<u>\$ 16,170,760</u>	<u>\$ 7,959,736</u>	<u>\$ 14,000,092</u>	<u>\$ 369,907</u>	<u>\$ 940,365</u>	<u>\$ 39,440,860</u>	<u>\$ 48,038</u>
Change in enterprise fund's net position						\$ 6,821,261	
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds						45,693	
Change in net position of business-type activities						<u>\$ 6,866,954</u>	

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Business-type Activities - Enterprise Funds					Total	Business-type Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Electric Utility	Water Utility	Sewer Utility	Solid Waste Utility	Stormwater Utility		
<b>Cash flows from operating activities</b>							
Cash received from customers	\$ 13,150,743	\$ 2,023,971	\$ 2,169,385	\$ 920,424	\$ 638,385	\$ 18,902,908	\$ 470,658
Cash paid to employees	(1,451,882)	(967,630)	(1,021,255)	(533,935)	(77,624)	(4,052,326)	(369,248)
Cash paid to suppliers	(9,145,822)	(527,727)	258,694	(125,327)	(48,685)	(9,588,867)	(70,255)
Net cash provided by (used in) operating activities	<u>2,553,039</u>	<u>528,614</u>	<u>1,406,824</u>	<u>261,162</u>	<u>512,076</u>	<u>5,261,715</u>	<u>31,155</u>
<b>Cash flows from noncapital financing activities</b>							
Transfers to other funds	(850,000)	(64,866)	(100,000)	(20,000)	-	(1,034,866)	-
Interfund loans	737,767	-	-	-	(46,108)	691,659	-
Net cash provided by (used in) noncapital financing activities	<u>(112,233)</u>	<u>(64,866)</u>	<u>(100,000)</u>	<u>(20,000)</u>	<u>(46,108)</u>	<u>(343,207)</u>	<u>-</u>
<b>Cash flows from capital and related financing activities</b>							
Capital contributions	-	77,670	138,000	-	-	215,670	-
Acquisition and construction of capital assets	(5,101,462)	(1,459,620)	(4,088,068)	(255,600)	(63,641)	(10,968,391)	-
Capital grants	-	80,532	4,094,327	-	-	4,174,859	-
Other receipts	65,449	578	-	-	-	66,027	-
Principal payments of long-term debt	(7,273,268)	(138,000)	(4,012,890)	(82,380)	-	(11,506,538)	-
Proceeds from issuance of long-term debt	9,791,000	156,951	2,323,165	255,600	-	12,526,716	-
Interest paid	(304,621)	(34,989)	(142,782)	(12,219)	-	(494,611)	-
Net cash provided by (used in) capital and related financing activities	<u>(2,822,902)</u>	<u>(1,316,878)</u>	<u>(1,688,248)</u>	<u>(94,599)</u>	<u>(63,641)</u>	<u>(5,986,268)</u>	<u>-</u>
<b>Cash flows from investing activities</b>							
Interest received	5,566	1,097	742	519	-	7,924	-
Purchases of investments	(7,421)	(503)	-	-	-	(7,924)	-
Net cash provided by (used in) investing activities	<u>(1,855)</u>	<u>594</u>	<u>742</u>	<u>519</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in cash and cash equivalents</b>	<u>(383,951)</u>	<u>(852,536)</u>	<u>(380,682)</u>	<u>147,082</u>	<u>402,327</u>	<u>(1,067,760)</u>	<u>31,155</u>
<b>Cash and cash equivalents, beginning of year</b>	5,763,009	2,737,935	1,552,751	251,620	-	10,305,315	150,005
<b>Cash and cash equivalents, end of year</b>	<u>\$ 5,379,058</u>	<u>\$ 1,885,399</u>	<u>\$ 1,172,069</u>	<u>\$ 398,702</u>	<u>\$ 402,327</u>	<u>\$ 9,237,555</u>	<u>\$ 181,160</u>
<b>Cash and cash equivalents classified as:</b>							
Unrestricted	\$ 5,379,058	\$ 1,885,399	\$ 1,124,021	\$ 398,702	\$ 402,327	\$ 9,189,507	\$ 181,160
Restricted	-	-	48,048	-	-	48,048	-
Total cash and cash equivalents	<u>\$ 5,379,058</u>	<u>\$ 1,885,399</u>	<u>\$ 1,172,069</u>	<u>\$ 398,702</u>	<u>\$ 402,327</u>	<u>\$ 9,237,555</u>	<u>\$ 181,160</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>							
Operating income (loss)	\$ 1,766,100	\$ (18,353)	\$ 982,258	\$ 114,140	\$ 434,893	\$ 3,279,038	\$ 45,693
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation	920,442	554,269	710,606	127,500	89,525	2,402,342	8,200
Changes in assets and liabilities:							
Accounts receivable	(178,404)	(4,550)	(3,396)	(2,502)	(32,140)	(220,992)	-
Due from other governments	-	63,375	(1,087,936)	-	-	(1,024,561)	-
Inventories	(227,521)	(11,941)	(880)	(14)	-	(240,356)	-
Accounts payable and accrued liabilities	457,179	(10,006)	866,141	(12,575)	618	1,301,357	(9,701)
Deposits	23,423	-	7,875	6,500	-	37,798	-
Unearned revenue	(194,537)	16,816	-	-	-	(177,721)	-
Compensated absences	9,491	(49,390)	(49,390)	8,047	254	(80,988)	3,149
Net pension liability	(24,756)	(12,723)	(19,571)	19,344	18,784	(18,922)	(16,894)
Total OPEB liability	1,622	1,117	1,117	722	142	4,720	708
Net cash provided by (used in) operating activities	<u>\$ 2,553,039</u>	<u>\$ 528,614</u>	<u>\$ 1,406,824</u>	<u>\$ 261,162</u>	<u>\$ 512,076</u>	<u>\$ 5,261,715</u>	<u>\$ 31,155</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2021**

	<b><u>Pension Trust Fund</u></b>
<b>ASSETS</b>	
Cash and cash equivalents with trustee	<u>\$ 25,021</u>
Investments, at fair value:	
Pooled Funds – Broad Market HQ	1,280,371
Pooled Funds – Core Plus Fixed Income	1,305,152
Pooled Funds – Equities	4,923,723
Pooled Funds – Core Real Estate	<u>693,878</u>
Total investments	<u>8,203,124</u>
Total assets	<u><u>\$ 8,228,145</u></u>
<b>NET POSITION</b>	
Restricted for pensions	<u><u>\$ 8,228,145</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Police Pension Trust Fund</b>
<b>Additions</b>	
Contributions:	
Employer	\$ 194,908
Members	13,046
State	103,024
Total contributions	310,978
Investment Income:	
Net appreciation (depreciation) in fair value of investments	1,308,368
Less: investment management fee	(14,288)
Net investment income (loss)	1,294,080
Total additions	1,605,058
<b>Deductions</b>	
Member benefits	60,588
Administration fees	16,302
Total deductions	76,890
<b>Change in net position</b>	1,528,168
<b>Net position restricted for pensions, beginning of year</b>	6,699,977
<b>Net position restricted for pensions, end of year</b>	\$ 8,228,145

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:**

The financial statements of the City of Green Cove Springs, Florida (the City), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City which is located in northeast Florida, is a political subdivision of the State of Florida and was established in 1911 by Chapter 6350, Laws of Florida. The City is governed by a five-member City Council and provides utility services (electric, water, sewer, stormwater, and refuse collection), as well as public safety, road and street maintenance, parks, recreation, and general administrative services.

As required by U.S. generally accepted accounting principles, the accompanying financial statements present the City as a primary government. Component units, if any, would also be presented. Component units are entities for which a primary government is considered to be financially accountable. The City has no component units.

(b) **Basis of presentation**—The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. The more significant of the City's accounting policies are hereafter described.

(c) **Government-wide financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: a) charges for services that are directly related to a given function; and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as general revenues.

(d) **Fund financial statements**—Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements, but all nonmajor funds are aggregated and displayed in a single column.

The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The City reports the following major governmental funds:

*General Fund*—the primary operating fund, used to account for all activities except those required to be accounted for in another fund.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

The City reports the following enterprise funds:

*Electric Utility Fund*—a major enterprise fund, used to account for the activities of the City’s electric utility.

*Water Utility Fund*—a major enterprise fund, used to account for the activities of the City’s water utility.

*Sewer Utility Fund*—a major enterprise fund, used to account for the activities of the City’s wastewater utility.

*Solid Waste Utility Fund*—a major enterprise fund, used to account for the activities of the City’s sanitation utility.

*Stormwater Utility Fund*—a nonmajor enterprise fund, used to account for the activities of the City’s storm water utility.

The City reports the following fiduciary fund:

*Pension Trust Fund*—to account for activities of the City’s police officers’ pension plan.

In addition, the government reports the following types of nonmajor funds:

*Special Revenue Funds*—to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purpose.

*Capital Project Funds*—to account for the costs of constructing public buildings and renovations.

*Internal Service Fund*—to account for customer services provided to the proprietary funds.

(e) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become measurable and available as net current assets. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Taxes and certain intergovernmental revenues constitute the most significant sources of revenue considered susceptible to accrual. In governmental funds, expenditures are generally recognized when the related liability is incurred. However, debt service expenditures, pension expenditures, other postretirement benefit expenditures, and expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Fund balance**—Fund balance classifications are comprised of a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned, and unassigned:

*Nonspendable*—this component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash; or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. On the governmental funds balance sheet, the inventory balance reported is offset by a nonspendable fund balance classification, which indicates it does not constitute “available spendable resources” even though it is a component of net current assets.

*Restricted*—this component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or (b) by law through constitutional provisions or enabling legislation.

*Committed*—this component of fund balance consists of amounts that can only be used for the specific purposes determined by a formal action of the City Council’s highest level of decision-making authority (i.e., by ordinance). These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action employed to constrain those amounts.

*Assigned*—this component of fund balance consists of amounts that are constrained by a less-than-formal action of the organization’s governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The City Council has not formally delegated this authority. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund.

*Unassigned*—this classification is used for: (a) deficit unrestricted fund balances in any governmental fund; or (b) fund balances within the general fund that are not restricted, committed, or assigned.

The City’s fiscal policy establishes a reservation of fund balance equal to 90 days for utility funds and 30 days for the general fund of the current fiscal year operating budget.

(g) **Fund balance flow assumption**—When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any governmental fund, it is the City’s policy to use committed resources first, then assigned, and then unassigned, as needed.

(h) **Deposits and investments**—For purpose of the statement of cash flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Investments are reported at fair value based on quoted market prices, except for the City’s investments in the Florida PRIME portion of the State Investment Pool, which are reported at amortized cost, and certificates of deposit, which are reported at cost, which approximates fair value.



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

(i) **Accounts receivable**—Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate, which is based upon management's analysis of historical trends. Utility operating sales are generally recognized on the basis of cycle billings rendered monthly. Unbilled accounts receivable are accrued by the City at September 30th, to recognize the sales revenues earned between the last meter reading and bill dates in mid-September through the end of the fiscal year.

(j) **Inventories**—Governmental fund inventories are reported at cost, first-in, first-out (FIFO) under the consumption method. Inventories of the enterprise fund are valued at the lower of cost or market as determined by the average unit cost method.

(k) **Capital assets**—Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets, which are recorded at acquisition value at the date of contribution. The City uses a capitalization threshold of \$1,000 for all classes of capital assets. Depreciation of capital assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

Assets	Years
Water and Wastewater Treatment Plant	20 – 30
Water and Wastewater Pumping and Collecting Plant	20 – 30
General Plant and Equipment	10 – 20
Buildings	30
Improvements Other than Buildings	10 - 30
Machinery and equipment	5 - 35
Infrastructure	20 - 50

(l) **Claims and judgments**—For governmental funds, a fund liability is reported to account for the portion of the liability that will be liquidated with expendable available financial resources. The liability is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

(m) **Compensated absences**—The City's policy is to allow limited vesting of employee vacation pay and accumulated sick leave. A liability for accrued compensated absences of employees of the governmental funds has been accrued. Since this liability will not be liquidated with expendable available financial resources, the liability has not been reported in the governmental funds. A liability for compensated absences is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. In prior years, compensated absences liabilities associated with governmental funds were liquidated by the General Fund which incurred the liabilities.

(n) **Deferred inflows and outflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the only item in this category is deferred amounts related to pension, as discussed further in Note (8).

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the only item in this category is deferred inflows of resources related to pensions, as discussed further in Note (8).

(o) **Property taxes**—The Clay County Tax Collector bills and collects property taxes for the City. At September 30, 2021, the property taxes receivable were not material.

Details of the City’s tax calendar are presented below:

Lien Date	January 1
Levy Date	October 1
Discount Period	November through February
No Discount Period	March
Delinquent Date	April 1

(p) **Budgetary information**—Annual budgets are adopted for all funds of the City except for the Pension Trust fund that are effectively controlled through governing agreement and related City ordinances. The annual operating budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America. Annual budget appropriations lapse at the end of each fiscal year.

Encumbrance accounting is employed in governmental funds. Encumbrances represent open purchase orders and other commitments for goods/services that are not yet received and are recorded to reserve that portion of the applicable appropriation. Encumbrances are recognized as expenditures in the period in which the actual goods/services are received and a liability is incurred. Encumbrances outstanding at year-end are canceled and re-appropriated in the succeeding year's budget; such amounts, if material, are disclosed in the notes as commitments.

Prior to the first day of August of each year, the City Manager prepares a recommended budget for the next succeeding fiscal year and submits it to the City Council. The recommended budget includes proposed expenditures and the source of receipts to finance them. City Council holds a minimum of two public hearings on the proposed budget and adopts the official annual budget of the City, by ordinance, prior to September 30.

The budget, as adopted, may only be amended through formal approval by City Council. The level at which expenditures may not legally exceed budget at the fund level. The City Manager may transfer budgeted amounts within and between departments of the City without formal approval by City Council.

(q) **Operating revenues and expenses**—Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund’s principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(1) **Summary of Significant Accounting Policies:** (Continued)

(r) **Restricted net position**—In the accompanying government-wide and proprietary funds' statements of net position, restricted net position is subject to restrictions beyond the City's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or is imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

(s) **Use of estimates**—The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make various estimates. Actual results could differ from those estimates.

(2) **Reconciliation of Government-Wide and Fund Financial Statement:**

(a) Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) Explanations of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

(3) **Deposits and Investments:**

(a) **Deposits**—All of the City's deposits are held in qualified public depositories pursuant to Chapter 280, Florida Statutes and, accordingly, are entirely insured by Federal Depository Insurance or collateralized pursuant to the *Florida Security for Public Deposits Act*.

(b) **Investments**—The general investments are governed by the City's Investment Policy and by Florida Statutes. The City's investment policy authorizes investments in the Florida Local Government Surplus Funds Trust Fund, U.S. government securities, U.S. government agencies, federal instrumentalities, interest-bearing time deposits, saving accounts, state/local government debt, money market mutual funds, and intergovernmental investment pools.

The City invests temporarily idle resources in Certificates of Deposit and the Local Government Investment Pool (State Pool). The State Pool is administered by the Florida Prime Investment Pool, who provides regulatory oversight. Florida Prime Investment Pool (Florida PRIME) is similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at amortized cost and meet the requirements of GASB Statement No. 31, as amended by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. There is no limitation or restrictions on withdrawals from Florida PRIME; although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the funds' executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(3) **Deposits and Investments:** (Continued)

The City is exposed to the following risks associated with its non-pension investment portfolio:

**Credit risk**—The risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investment in state or local government debt must be rated at least AA by Moody’s or Standard & Poor’s.

**Interest rate risk**—The risk that changes in interest rates will adversely affect the fair value of an investment. The City limits its investments to maturities of less than five years.

The City’s investment policy does not formally address the risks noted above.

The City’s investments consisted of the following at September 30, 2021:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>	<u>Credit Risk</u>
Florida PRIME	\$ 6,726,174	64 days	AAAm(S&P)

***Police Officers’ Retirement Trust Fund Investment Portfolio***

The Police Officers’ Retirement Trust Fund (the Plan) has adopted an investment policy which authorizes the pension manager to invest in equities, fixed income investments, money market funds, and pooled funds.

The Plan is subject to using fair value measurement guidelines established by GASB Statement No. 72. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

The following chart shows the Municipal Police Officers’ Retirement Trust Fund cash and investment accounts by investment portfolios and their respective maturities (in years) and fair value measurement levels:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Weighted Average Maturity (years)</u>	<u>Credit Rating (Fitch)</u>	<u>Fair Value Hierarchy Classification</u>
Pooled Funds –Broad Market HQ	\$ 1,280,371	6.30	AAf/S4	Level 2
Pooled Funds – Core Plus Fixed Income	1,305,152	8.21	NR	Level 3
Pooled Funds – Equities	4,923,234	N/A	NR	Level 2
Pooled Funds – Core Real Estate	693,878	N/A	NR	Level 3
Cash	25,021	N/A	NR	N/A
Total Portfolio	<u>\$ 8,228,145</u>			

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(3) **Deposits and Investments:** (Continued)

*Interest Rate Risk:* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. The established performance objectives of the Pension Plan require investment maturities to provide sufficient liquidity to pay obligations as they become due. At September 30, 2021, all investments were held in cash or other assets that could be liquidated at any time.

*Credit Risk:* Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The Pension Plan utilizes portfolio diversification in order to limit investments to the highest rated securities as rated by nationally recognized rating agencies. All investments are rated within the investment policy guidelines at September 30, 2021.

*Concentration of Credit Risk:* Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Police Pension trust fund policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company. At September 30, 2021, the investment portfolios met these limitations.

*Custodial Credit Risk:* Custodial credit risk is the risk that the City may not recover cash and investments held by another party in the event of financial failure. Custodial credit risk is limited since investments are held in independent custodial safekeeping accounts or mutual funds.

*Foreign Currency Risk:* Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. At September 30, 2021, the investment portfolio had no foreign investments.

(4) **Interfund Balances and Transfers:**

The outstanding balances between funds result mainly from the time lag between the dates reimbursable expenditures occur, when transactions are recorded in the accounting system, and when payments between funds are made. Individual fund interfund receivables and payables was comprised of amount due to the electric fund of \$149,469 from the disaster fund.

The following is a summary of interfund transfers made during the 2021 fiscal year:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,034,866	\$ (241,635)
Nonmajor Governmental Funds	241,635	-
Electric Fund	-	(850,000)
Water Fund	-	(64,866)
Sewer Fund	-	(100,000)
Solid Waste Fund	-	(20,000)
Totals	<u>\$ 1,276,501</u>	<u>\$ (1,276,501)</u>

The interfund transfers resulted from the normal course of operations. Transfers to the nonmajor governmental funds were for the wastewater treatment expansion project. Transfers from the utility funds were made for the services provided to such funds by the general fund.

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(5) **Receivables:**

Receivables as of year-end include the applicable allowances for uncollectible accounts. The allowance for uncollectible accounts in the electric, water, and sewer utility fund was \$80,000, \$19,866, and \$13,419, respectively. No other funds had an allowance for uncollectible accounts recorded at September 30, 2021.

(6) **Capital Assets:**

Capital asset activity for the fiscal year ended September 30, 2021, is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Governmental activities:				
Capital assets, not being depreciated –				
Land	\$ 8,062,781	\$ -	\$ -	\$ 8,062,781
Construction in progress	272,718	376,032	(272,718)	376,032
Total capital assets, not being depreciated	<u>8,335,499</u>	<u>376,032</u>	<u>(272,718)</u>	<u>8,438,813</u>
Capital assets, being depreciated –				
Buildings	12,390,692	1,209,650	(56,754)	13,543,588
Improvements	7,997,183	256,924	-	8,254,107
Machinery and equipment	3,496,187	389,626	(191,208)	3,694,605
Infrastructure	9,822,947	34,990	-	9,857,937
Total capital assets, being depreciated	<u>33,707,009</u>	<u>1,891,190</u>	<u>(247,962)</u>	<u>35,350,237</u>
Less accumulated depreciation for –				
Total accumulated depreciation	<u>(14,174,404)</u>	<u>(1,623,715)</u>	<u>177,853</u>	<u>(15,620,266)</u>
Total capital assets, being depreciated, net	<u>19,532,605</u>	<u>267,475</u>	<u>(70,109)</u>	<u>19,729,971</u>
Governmental activities capital assets, net	<u>\$ 27,868,104</u>	<u>\$ 643,507</u>	<u>\$ (342,827)</u>	<u>\$ 28,168,784</u>
Business-type activities:				
Capital assets, not being depreciated –				
Land	\$ 227,136	\$ -	\$ -	\$ 227,136
Construction in progress	8,261,695	3,796,323	-	12,058,018
Total capital assets, not being depreciated	<u>8,488,831</u>	<u>3,796,323</u>	<u>-</u>	<u>12,285,154</u>
Capital assets, being depreciated –				
Electric Transmission and Distribution Plant	23,451,669	3,845,752	-	27,297,421
Water/Wastewater Treatment Plant	9,544,942	-	(3,623)	9,541,319
Water/Wastewater Pumping and Collection Plant	17,697,817	1,531,063	-	19,228,880
General Plant and Equipment	10,136,109	1,811,384	(172,001)	11,775,492
Total capital assets, being depreciated	<u>60,830,537</u>	<u>7,188,199</u>	<u>(175,624)</u>	<u>67,843,112</u>
Less accumulated depreciation for –				
Total accumulated depreciation	<u>(36,534,001)</u>	<u>(2,410,542)</u>	<u>147,302</u>	<u>(38,797,241)</u>
Total capital assets, being depreciated, net	<u>24,296,536</u>	<u>4,777,657</u>	<u>(28,322)</u>	<u>29,045,871</u>
Business-type activities capital assets, net	<u>\$ 32,785,367</u>	<u>\$ 8,573,980</u>	<u>\$ (28,322)</u>	<u>\$ 41,331,025</u>

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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(6) **Capital Assets:** (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General governmental	\$ 470,794
Public safety	189,054
Transportation	422,098
Physical environment	16,217
Culture and recreation	<u>525,552</u>
Total depreciation expense - governmental activities	<u>\$ 1,623,715</u>
Business-type activities:	
Electric	\$ 920,442
Water	554,269
Sewer	710,606
Solid Waste	127,500
Internal Service	8,200
Stormwater	<u>89,525</u>
Total depreciation expense - business-type activities	<u>\$ 2,410,542</u>

(7) **Long-Term Obligations:**

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds and notes payable:					
Sales Tax Revenue Note					
Series 2016A	\$ 911,000	\$ -	\$ (146,000)	\$ 765,000	\$ 148,000
Series 2016B	<u>788,000</u>	<u>-</u>	<u>(64,000)</u>	<u>724,000</u>	<u>65,000</u>
Total bonds and notes payable	1,699,000	-	(210,000)	1,489,000	213,000
Compensated absences	<u>510,306</u>	<u>408,098</u>	<u>(399,825)</u>	<u>518,579</u>	<u>155,574</u>
Governmental activities –					
Total long-term liabilities	<u>\$ 2,209,306</u>	<u>\$ 408,098</u>	<u>\$ (609,825)</u>	<u>\$ 2,007,579</u>	<u>\$ 368,574</u>
<b>Business-type activities:</b>					
Bonds and notes payable	\$ 14,715,528	\$ 12,526,716	\$ (11,506,538)	\$ 15,735,706	\$ 1,052,538
Compensated absences	<u>491,533</u>	<u>154,139</u>	<u>(231,978)</u>	<u>413,694</u>	<u>124,109</u>
Business-type activities –					
Total long-term liabilities	<u>\$ 15,207,061</u>	<u>\$ 12,680,855</u>	<u>\$ (11,738,516)</u>	<u>\$ 16,149,400</u>	<u>\$ 1,176,647</u>

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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(7) **Long-Term Obligations:** (Continued)

Bonds and notes payable in the City’s business-type activities at September 30, 2021, were comprised of the following obligations:

\$236,389 - 2020 Drinking Water SRF Loan, for improvements to the City’s water system. The loan is payable in semi-annual installments of \$10,030 (including interest of 1.71%) through July 15, 2031. This loan is payable from and secured by the net revenues of the City’s water utility system.	\$ 236,389
\$1,500,000- 2019 Water System Revenue Note, for improvements to the City’s water system. The loan is payable in increasing semi-annual installments (including interest of 2.63%) through April 1, 2029. This loan is payable from and secured by the net revenues of the City’s water utility system.	1,244,000
\$5,745,419 - 2019 Wastewater SRF Loan, for improvements to the City’s wastewater system. The loan is payable in increasing semi-annual installments of \$43,329 and a \$4,013,219 grant recognized in the year ended September 30, 2020 (including interest of 0.59%) through June 15, 2040. This loan is payable from and secured by the net revenues of the City’s wastewater utility system.	1,770,783
\$9,791,000 - 2021 Electric Utility Revenue Note, for improvements to the City’s electrical distribution system. The note is payable in annual installments of \$853,699 (including interest of 1.71% due semi-annually) through July 1, 2033. This note is payable from and secured by the net revenues of the City’s electric utility system.	9,190,000
\$44,006 - 2016 Wastewater SRF Loan, for improvements to the City’s wastewater system. The loan is payable in semi-annual installments of \$1,427 (including interest of 2.29%) through September 15, 2036. This loan is payable from and secured by the net revenues of the City’s wastewater utility system.	36,066
\$719,185 - 2017 Wastewater SRF Loan, for improvements to the City’s wastewater system. The loan is payable in semi-annual installments of \$20,470 (including interest of 0.66%) through May 15, 2039. This loan is payable from and secured by the net revenues of the City’s wastewater utility system.	681,913
\$7,547,165 - 2020 Wastewater SRF Loan, for improvements to the City’s wastewater system. The loan is payable in semi-annual installments of \$194,679 (including interest of 0.00%) beginning on August 15, 2023 until all amounts due have been fully paid. This loan is payable from and secured by the net revenues of the City’s wastewater utility system.	2,323,165
\$343,475 - 2016 Note for financed equipment purchases. Payable in monthly installments of \$2,346 (including interest of 3.40-3.45%) beginning March 1, 2016 through February 1, 2022.	26,471
\$150,911 - 2017 Note for financed equipment purchases. Payable in semiannual installments of \$18,712 (including interest of 4.50%) beginning July 24, 2017 through January 24, 2022.	18,300
\$255,600 - 2021 Note for financed equipment purchases. Payable in semiannual installments of \$28,588 (including interest of 3.25%) beginning April 22, 2021 through October 22, 2025.	208,619
Total bonds and notes payable – business-type activities	<u>\$ 15,735,706</u>



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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(7) **Long-Term Obligations:** (Continued)

Bonds and notes payable in the City’s governmental activities at September 30, 2021, were comprised of the following obligations:

\$1,470,000 - Refunding Revenue Note, Series 2016A, refunded Sales Tax Revenue Note, Series 2013, which was issued for the construction of the City’s new police station and emergency operations center. The note is payable in semi-annual installments of \$80,513 (including interest of 1.63%) beginning January 1, 2017 through July 1, 2026. This note is payable from and secured solely by Sales Tax Revenue and Communication Service Tax Revenue. The approximate amount of this pledge is equal to the remaining principal and interest payments.	\$ 765,000
\$1,030,000 - Revenue Note, Series 2016B, for the construction of the City’s Spring Park Project. The note is payable in semi-annual installments of \$40,103 (including interest of 2.25%) beginning January 1, 2017 through July 1, 2031. This note is payable from and secured solely by Sales Tax Revenue and Communication Service Tax Revenue. The approximate amount of this pledge is equal to the remaining principal and interest payments.	724,000
Total bonds and notes payable – governmental activities	\$ 1,489,000

The annual requirements to amortize notes payable as of September 30, 2021, are as follows:

**Governmental Activities**

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 213,000	\$ 27,796	\$ 240,796
2023	218,000	23,883	241,883
2024	221,000	19,906	240,906
2025	225,000	15,870	240,870
2026	230,000	11,742	241,742
2027-2031	382,000	24,019	406,019
Total	\$ 1,489,000	\$ 123,216	\$ 1,612,216

**Business-type Activities**

<b>Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 1,052,538	\$ 230,741	\$ 1,283,280
2023	1,249,084	195,036	1,444,120
2024	1,462,081	176,020	1,638,102
2025	1,482,498	156,622	1,639,120
2026	1,474,437	136,792	1,611,229
2027-2031	6,168,702	410,682	6,579,384
2032-2036	2,349,241	60,280	2,409,521
2037-2040	497,125	5,876	503,001
Total	\$15,735,706	\$ 1,372,049	\$ 17,107,757

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(8) Employees' Retirement Plans and Other-Postemployment Benefits:**

**A. Florida Retirement System**

**Plan Description and Administration**

The City participates in the Florida Retirement System (FRS), a multiple-employer, cost sharing defined public employee retirement system which covers all of the City's full-time employees, with the exception of police officers. The System is a noncontributory retirement plan, administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

**Benefits Provided and Employees Covered**

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(8) Employees' Retirement Plans and Other-Postemployment Benefits: (Continued)**

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

**Financial Statements**

Financial statements and other supplementary information of the FRS are included in the State's Comprehensive Annual Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site ([www.myfloridacfo.com](http://www.myfloridacfo.com)). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services  
 Division of Retirement, Research and Education Services  
 P.O. Box 9000  
 Tallahassee, FL 32315-9000  
 850-488-5706 or toll free at 877-377-1737

**Contributions**

The City participates in certain classes of FRS membership. Each class has descriptions and contribution rates in effect at September 30, 2021, as follows (contribution rates are in agreement with the actuarially determined rates):

<b>FRS Membership Plan &amp; Class</b>	<b>Employee Contribution Rate</b>	<b>Employer Contribution Rate</b>
Regular Class	3.00%	10.82%
Elected Officials	3.00%	51.42%
Senior Management	3.00%	29.01%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

For the plan year ended June 30, 2021, actual contributions made for employees participating in FRS and HIS were as follows:

Entity Contributions – FRS	\$ 329,653
Entity Contributions – HIS	56,523
Employee Contributions – FRS	102,151

**Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions**

At September 30, 2021, the City reported a liability of \$1,833,216 for its proportionate share of the net pension liability, \$653,657 related to FRS and \$1,179,559 to HIS. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2021 and June 30, 2020, the City's FRS proportion was 0.008653284% and 0.008169725% respectively. At June 30, 2021 and June 30, 2020, the City's HIS proportion was 0.009616089% and 0.009446086%, respectively. For the year ended September 30, 2021, the City's recognized pension expense of \$50,033 from FRS and \$111,598 from HIS, for a grand total of \$161,631.

*Deferred outflows/inflows related to pensions:*

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 112,038	\$ -	\$ 39,471	\$ (494)
Changes of assumptions	447,265	-	92,687	(48,601)
Net difference between projected and actual investment earnings	-	(2,280,446)	1,230	-
Change in City's proportionate share	342,146	(113,991)	173,179	(37,362)
Contributions subsequent to measurement date	121,942	-	19,240	-
	\$ 1,023,391	\$ (2,394,437)	\$ 325,807	\$ (86,457)

The above amounts for deferred outflows of resources for contributions related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	FRS	HIS	Total
2022	\$ (262,168)	\$ 52,196	\$ (209,972)
2023	(300,646)	28,106	(272,540)
2024	(412,224)	47,511	(364,713)
2025	(540,228)	48,546	(491,682)
2026	22,278	36,207	58,485
Thereafter	-	7,544	7,544
Total	\$ (1,492,988)	\$ 220,110	\$ (1,272,878)

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
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**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2003, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.80%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension for the program. This rate decreased from the prior year rate, which was 2.21%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

*Long-term expected rate of return:*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2021, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Expected Rate of Return</u>
Cash	1.0%	2.1%
Fixed income	20.0%	3.8%
Global equities	54.2%	8.2%
Real estate	10.3%	7.1%
Private equity	10.8%	11.7%
Strategic investments	3.7%	5.7%
Total	<u>100.0%</u>	

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
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**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the proportionate shares of the FRS and HIS net pension liability (asset) of the City calculated using the current discount rates, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<b>Plan</b>	<b>Current Discount Rate</b>	<b>NPL with 1% Decrease</b>	<b>NPL at Current Discount Rate</b>	<b>NPL with 1% Increase</b>
FRS	6.80%	\$ 2,923,199	\$ 653,657	\$ (1,243,425)
HIS	2.16%	1,363,683	1,179,559	1,028,708

**B. Retirement Plan for the Police Officers of the City of Green Cove Springs (The Plan)**

**Plan Description and Administration**

The City maintains one separate single-employer defined benefit pension plan for full-time police officers, which is maintained as the Pension Trust Fund and included as part of the City's reporting entity. Funds are held for the Plan in the Florida Municipal Pension Trust Fund (FMPTF), administered by the Florida League of Cities. The assets of the Plan are invested together with the assets of other pension plans. The program was established for the purpose of collectively managing individually designed pension plans of participating investment and administrative services for eligible governmental agencies in Florida. The City has established a Board of Trustees, which is solely responsible for administration of the Plan. The Board of Trustees is comprised of two Council appointees; two members of the department elected by the membership; one member elected by the other four members and appointed by the Council. The Board of Trustees establishes and may amend provisions of the Plan related to participant eligibility, contribution requirements, vesting, and benefit provisions. However, these plan provisions are subject to minimum requirements established in Chapters 112 and 185, Florida Statutes. The Plan does not issue a stand-alone financial report.

**Benefits Provided and Employees Covered**

The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. No cost of living adjustments are provided to retirees and beneficiaries. The Plan's Board of Trustees has contracted with an actuary to provide an actuarial valuation of each plan as of October 1 of every other year. Current membership in the Plan was composed of the following at October 1, 2021:

Inactive participants	20
Active participants	22
Retired participants	3
Total current membership	45

Employees vest with 100% full benefits after 6 years of service. Employees are eligible for normal retirement after attaining age 55 with 6 years of credited service, or 25 years of credited service, regardless of age. The Plan also provides for disability, retirement, and death benefits with eligibility and benefit provisions as described in the authorizing ordinance. Benefits at normal retirement are equal to 3.00% of average earnings (average of the highest five years of pensionable wages out of the last 10 years) time years of service. The minimum benefit for duty disability is 65% of final average compensation. The minimum benefit for nonduty disability is 25% of final average compensation.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

**Financial Statements**

The financial statements of the Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The government's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All Plan investments are reported at fair value. Separate financial statements have not been prepared for the Plan.

**Contributions**

The participant contribution rates for the Plan are established by and may be amended by the City Council. Employees covered under the Plan are required to make contributions of 1% of their compensation. The City's annual required contribution for the current year was determined as part of the October 1, 2020 actuarial valuations. The City is required under the Florida Protection of Public Employee Retirement Benefits Act to contribute a payment which represents annual normal cost plus amortization of the unfunded actuarial accrued liability over various periods as prescribed by law. The City's contributions (and if applicable, any liquidations of a net pension liability) to the Plan are funded by the General Fund.

The State of Florida also makes contributions to the Plan in accordance with Chapter 185 of the Florida Statutes as amended by the State Legislature. The City's actual annual contribution for the plan is determined by subtracting estimated employee contributions and actual State of Florida contributions from the total annual required contribution as determined by the actuary.

Contributions to the Plan for the year ended September 30, 2021, were as follows:

Employee contributions	\$ 13,046
City contributions	194,908
State contributions	<u>103,024</u>
Total contributions	<u>\$ 310,978</u>

**Investment Policy**

See Note (3) for additional discussion of the investment policies for the Plan.

**Net Pension Liability (Asset)**

The components of the net pension liability (asset) for the Plan at September 30, 2021, was as follows:

Total pension liability	\$ 6,066,532
Plan fiduciary net position	<u>(8,228,145)</u>
Net pension liability (asset)	<u>\$ (2,161,613)</u>
Plan fiduciary net position as percentage of total pension liability	135.63%

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

The total pension liability (asset) was determined by an actuarial valuation as of October 1, 2020, with a measurement date of September 30, 2021, using the following actuarial assumptions to all measurement periods.

Inflation	2.62%
Salary increases	4.00%
Investment rate of return	7.00%

Mortality rates for the Plan were based on the RP-2000 Blue Collar Mortality Table with full generational improvements in mortality using Scale BB.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of September 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Arithmetic Expected Rate of Return</u>
Core Bonds	15.0%	1.60%
Core Plus	15.0%	2.10%
Large Cap Equity	25.0%	4.60%
Small Cap Equity	14.0%	5.50%
Foreign Equity	21.0%	6.70%
Core Real Estate	10.0%	5.00%
Total	<u>100.00%</u>	4.28%

*Discount rate:*

The discount rate used to measure the total pension liability for the pension plan was 7.00%. The projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(8) **Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

*Changes in net pension liability (asset):*

Changes in the plan's net pension liability (asset) were as follows:

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (Asset) (a – b)</b>
Beginning Balance	\$ 5,754,884	\$ 6,699,977	\$ (945,093)
Changes for year:			
Service cost	371,283	-	371,283
Expected investment growth	426,875	476,561	(49,686)
Unexpected investment growth	-	831,807	(831,807)
Demographic experience	(314,632)	-	(314,632)
Contributions – employer/state	-	297,932	(297,932)
Contributions – employee	-	13,046	(13,046)
Benefit payments, including refunds	(60,588)	(60,588)	-
Assumption changes	(111,290)	-	(111,290)
Administrative expenses	-	(30,590)	30,590
Net changes	<u>311,648</u>	<u>1,528,168</u>	<u>(1,216,520)</u>
Ending Balance	<u>\$ 6,066,532</u>	<u>\$ 8,228,145</u>	<u>\$ (2,161,613)</u>

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the net pension liability (asset) of the City calculated using the current discount rate of 7.00%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<b>City's Net Pension Liability (Asset)</b>	<b>1% Decrease 6.00%</b>	<b>Current Discount Rate 7.00%</b>	<b>1% Increase 8.00%</b>
Municipal Police Officers' Retirement Trust Fund	(1,123,891)	(2,161,613)	(2,995,257)

*Money-weighted rate of return:*

For the year ended September 30, 2021, the annual money-weighted rate of return on Plan investments, net of pension plan investment expense was as follows:

Annual money-weighted rate of return                      17.53%

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(8) **Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

**Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions**

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 101,802	\$ (1,068,770)
Changes of assumptions	453,217	(99,513)
Net different between projected and actual investment earnings	-	(619,675)
	\$ 555,019	\$ (1,787,958)

Amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	<b>Police</b>
2022	\$ (192,940)
2023	(189,086)
2024	(206,247)
2025	(211,350)
2026	(44,984)
Thereafter	(388,332)
Total	\$ (1,232,939)

For the year ended September 30, 2021, the City recognized pension expense related to the Police, FRS and HIS plans as follows:

<b>Plan</b>	<b>Pension Expense</b>
Police	\$ 94,578
FRS	50,033
HIS	111,598
Total	\$ 256,209

**C. Other Post-Employment Benefits (OPEB)**

The City of Green Cove Springs, Florida Post-Employment Benefits Plan is a single-employer healthcare plan administered by the City. Pursuant to Section 112.0801, Florida Statutes, the City is required to permit participation in the Plan to retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. Eligible individuals include all regular employees of the City who retire from active service under one of the pension plans sponsored by

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

the City. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan does not issue a publicly available financial report.

The City's OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of the GASB Codification. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

**Plan Membership**—At October 1, 2019, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	94
Inactive Employees	5
	99

**Total OPEB Liability**—The City's total OPEB liability of \$560,786 was measured as of September 30, 2021, and was determined by an actuarial valuation as of that date utilizing the Alternative Measurement Method for small plans as permitted under GASB 75.

**Actuarial Assumptions and Other Inputs**—The total OPEB liability in the September 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.50%
Discount rate	2.43%
Initial Trend Rate	7.50%
Ultimate Trend Rate	4.00%
Years to Ultimate	55

Given the City's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 2.43%. The high-quality municipal bond rate was based on the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard and Poor's Ratings Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used. For all lives, mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected to the valuation date using Projection Scale AA.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(8) Employees' Retirement Plans and Other-Postemployment Benefits:** (Continued)

Changes in the total OPEB liability for the fiscal year ended September 30, 2021, were as follows:

Balance at September 30, 2020	\$ 547,014
Changes for a year:	
Service cost	56,633
Interest	12,530
Differences between expected and actual experience	-
Changes of assumptions	(18,956)
Benefit payments	<u>(36,435)</u>
Net changes	<u>13,772</u>
Balance at September 30, 2021	<u><u>\$ 560,786</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate:*

The following presents the total OPEB liability of the City calculated using the discount rate of 2.43%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.43%) or 1% higher (3.43%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 630,299	\$ 560,786	\$ 501,926

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:*

The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (3.00%-6.50%) or 1% higher (5.00%-8.50%) than the current healthcare cost trend rates (4.00%-7.50%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 485,567	\$ 560,786	\$ 652,393

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended September 30, 2021, the City recognized OPEB expense of \$51,757. At September 30, 2021, the City reported no deferred outflows of resources and no deferred inflows of resources related to OPEB. Under GASB 75 as it applies to plans that qualify for the Alternative Measurement Method, changes in the Total OPEB Liability are not permitted to be included in deferred outflows of resources or deferred inflows of resources related to OPEB. These changes will be immediately recognized through OPEB Expense.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(9) Self-Insurance Program:**

The City is exposed to risks for losses related to health and other medical benefits it provides to its employees. A self-insurance program was created October 1, 2020 to handle these risks. The Self Insurance was established to account for medical insurance claims of City employees and their covered dependents. Commercial insurance for specific loss claims in excess of \$75,000 is provided by Gerber Life Insurance at an aggregate monthly factor per participating employee based on their election. The City has a minimum aggregate deductible of approximately \$915,000 and a maximum aggregate benefit of \$1,000,000 in excess of the minimum aggregate deductible. The City has contracted with various agencies to perform certain administrative functions, such as monitoring, reviewing, and paying claims. All claims are handled by Preferred Benefit Administrators, the third-party administrator. All funds of the City which carry employees participate in the program and make payments to the General Fund based on estimates of the amounts needed to pay prior and current year claims, claims reserves, and administrative costs. A liability for claims is reported if it is probable that a liability has occurred and the amount is estimable. As of September 30, 2021, the City reported a liability of \$34,870 in the general fund to account for Incurred but Not Reported Claims (IBNR).

Changes in the claims liability amount for the year-ended September 30, 2021 were:

Unpaid claims, beginning of fiscal year	\$	-
Incurred (closed) claims (including IBNRs)		1,329,649
Claim payments		<u>(1,294,779)</u>
Unpaid claims, end of fiscal year	\$	<u>34,870</u>

**(10) Power Supply Agreements:**

**General**

The City currently purchases all of its power requirements from the Florida Municipal Power Agency (FMPA) under an “All Requirements Contracts” (see below). FMPA, a legal entity organized in 1978 and existing under the laws of the State of Florida, as of September 30, 2021, FMPA has 31 members, including the City. One of FMPA’s responsibilities is to develop electric projects and offer participation therein to its members. Its members individually determine in which project or projects they wish to participate. FMPA is governed by a Board of Directors on which the City is represented. The City, by agreement, has no equity interest in any of the assets owned by FMPA, or any obligation for liabilities of the Agency. FMPA does not constitute a joint venture nor does it meet the criteria for inclusion in the City’s reporting entity.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(10) **Power Supply Agreements:** (Continued)

**St. Lucie Project**

In May 1983, FMPA issued \$290,000,000 St. Lucie Project Revenue Bonds, Series 1983 (Series 1983) in order to purchase an 8.806% undivided ownership interest in Florida Power and Light Company's (FP&L) St. Lucie Unit No. 2. In March 1986, FMPA issued \$284,810,000 in St. Lucie Project Refunding Revenue Bonds, Series 1986, to advance refund \$250,910,000 of the outstanding Series 1983 bonds in a legal defeasance of that portion of the Series 1983 bonds. In July 1992, FMPA issued \$326,090,000 St. Lucie Project Refunding Revenue Bonds, Series 1992 (Series 1992), to advance refund in the prior two issues. In 2000 and 2002, FMPA issued two additional refunding bonds to partially refund the 1992 issue. In addition, FMPA has issued several additional bonds. The 2000 and 2002 bonds were variable rate bonds and were retired in December 2018. The 2009A bonds were retired in October, 2019. On September 1, 2021, the St. Lucie Project issued the 2021A bonds with a face amount of \$14.8 million at a premium and used the \$18.6 million along with other project funds to refund the St. 2011B bonds with a face value of \$24.3 million and pay closing costs. At September 30, 2021, the total outstanding amount related to the St. Lucie Project is \$84,285,000. The City is contingently liable for 1.757% of the total amount of outstanding debt, (approximately \$1,480,887) at September 30, 2021. Pursuant to a power sales contract and a project support contract with FMPA, the City acquired an entitlement share of 1.757% (approximately 1.241MW) of FMPA's 8.806% interest in St. Lucie No. 2. Payments are required by the City whether or not the St. Lucie Project is operable or operating, and are due each month based upon a budget prepared by FMPA, adjusted annually. Total costs under this contract during 2021 were \$760,522.

**All Requirements Power Supply Agreement**

On February 12, 1985, the City, along with several other municipalities (the project participants), entered into separate agreements with 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 (excluding 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 renew automatically each year after the initial contract term. The term of the contract is now fixed and will terminate on October 1, 2037. Effective December 31, 2014, the City has issued a Contract Rate of Delivery (CROD) notice to FMPA. This notice will fix capacity of power being provided by FMPA to the City within a five-year time frame. The fixed capacity was placed into effect January 1, 2020, and will be determined by measurement of the peak demand of the City during the 12 months preceding the date one month prior to the effective date of CROD.

FMPA and the City entered into a Supplemental Power and Ancillary Services agreement on May 21, 2019. The City desired to limit the impacts of CROD to the City's operations and costs, while continuing to have the ability to make use of available ARP rate discount riders should significance load(s) materialize, consistent with the terms of this agreement. The City and FMPA discussed the possibility of Executive Committee action to extend the availability of the Load Attraction Incentive Rate so it is available to be utilized by the City for the entire term of this agreement. FMPA and the City entered into this agreement for FMPA to provide supplemental power and ancillary services to the City, in accordance with the terms of this agreement, in place of a CROD Responsibility Agreement which would otherwise be required.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

(10) **Power Supply Agreements:** (Continued)

Power rates are determined by the Board, subject to the 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 2021 were \$7,743,653.

(11) **Contingencies:**

Amounts received or receivable from grantor agencies in current and prior years are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is involved in various legal proceedings incidental to the conduct of its affairs. It is the City's policy to accrue for amounts related to these legal matters if it is possible that a liability has been incurred and an amount is reasonably estimable. At September 30, 2021, no amounts have been accrued.

On March 17, 2009, the City entered into an agreement with the Florida Communities Trust (FCT), an agency within the State of Florida Department of Economic Opportunity, formerly the Department of Community Affairs, which imposes several terms and conditions with regards to land acquired through a grant from FCT. The City has committed to maintaining the land perpetually as well to making certain improvements which include, but are not limited to, providing recreational facilities including a skateboard park, swimming pool, dog park, tennis, racquetball and shuffleboard courts, and baseball and soccer fields, planting native vegetation throughout a significant portion of the land, and developing stormwater facilities to improve the quality of surface waters. In addition, a staffed recreation center is to be developed on the project site to provide year-round education classes or programs.

(12) **Uncertainty:**

Subsequent to September 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Company as of April 27, 2022, management believes that an impact on the City's financial position and results of future operations is reasonably possible.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**(13) Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for fiscal years subsequent to September 30, 2021, that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the City's financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.
- (b) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS**  
**(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>				
Service cost	\$ 56,633	\$ 52,822	\$ 35,852	\$ 37,406
Interest	12,530	19,054	21,485	19,120
Differences Between Expected and Actual Experience	-	(47,916)	-	-
Changes of assumptions	(18,956)	14,787	31,216	(27,170)
Benefit payments	<u>(36,436)</u>	<u>(37,802)</u>	<u>(40,776)</u>	<u>(37,495)</u>
Net change in total OPEB liability	13,771	945	47,777	(8,139)
Total OPEB liability – beginning	<u>547,014</u>	<u>546,069</u>	<u>498,292</u>	<u>506,431</u>
Total OPEB liability – ending	<u>\$ 560,785</u>	<u>\$ 547,014</u>	<u>\$ 546,069</u>	<u>\$ 498,292</u>
Covered employee payroll	\$ 4,205,268	\$ 4,102,700	\$ 3,399,116	\$ 3,316,211
Total OPEB liability as a percentage of covered employee payroll	13.34%	13.33%	16.07%	15.03%

*Valuation date:* 10/01/2019

*Covered Payroll:*

Covered payroll is projected to the measurement date based on actual covered payroll as of the valuation date using applicable salary increase assumptions.

*Changes of assumptions:*

Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2021	2.43%
2020	2.14%
2019	3.58%
2018	4.18%
2017	3.64%

Also reflected as assumption changes are updated mortality rates, updated health care costs and premiums, and updated health care cost trend rates.

*Benefit Payments:*

The plan sponsor did not provide actual net benefits paid by the Plan for the fiscal year ending on September 30, 2021. Expected net benefit payments produced by the valuation model for the same period are shown in the table above.

Note - Additional years' information will be displayed as it becomes available to present 10 years.

**City of Green Cove Springs, Florida**

Required Supplementary Information (unaudited)

Schedules of changes in Net Pension Liability and Related Ratios - Police Officers' Pension Plan

<b>Reporting Period Ending Measurement Date</b>	<b>9/30/2021</b>	<b>9/30/2020</b>	<b>9/30/2019</b>	<b>9/30/2018</b>	<b>9/30/2017</b>	<b>9/30/2016</b>	<b>9/30/2015</b>
	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>
Total pension liability							
Service cost	\$ 371,283	\$ 383,393	\$ 300,036	\$ 299,380	\$ 219,094	\$ 219,094	\$ 150,177
Interest	426,875	433,108	390,380	311,403	274,502	215,822	216,948
Differences between expected and actual experience	(314,632)	(844,678)	-	-	-	(136,512)	(18,269)
Demographic experience				183,242	-	-	-
Benefit payments	(60,588)	(49,044)	(36,019)	(19,638)	(41,910)	(19,062)	(18,780)
Assumption changes	(111,290)			228,664	-	557,241	-
<b>Net change in total pension liability</b>	<u>311,648</u>	<u>(77,221)</u>	<u>654,397</u>	<u>1,003,051</u>	<u>451,686</u>	<u>836,583</u>	<u>330,076</u>
<b>Total pension liability, beginning</b>	<u>5,754,884</u>	<u>5,832,105</u>	<u>5,177,708</u>	<u>4,174,657</u>	<u>3,722,971</u>	<u>2,886,388</u>	<u>2,556,312</u>
<b>Total pension liability, ending (a)</b>	<u><u>\$ 6,066,532</u></u>	<u><u>\$5,754,884</u></u>	<u><u>\$5,832,105</u></u>	<u><u>\$5,177,708</u></u>	<u><u>\$4,174,657</u></u>	<u><u>\$3,722,971</u></u>	<u><u>\$2,886,388</u></u>
<b>Plan Fiduciary net position</b>							-
Contributions--employer	\$ 162,106	\$ 233,214	\$ 236,391	\$ 199,431	\$ 181,998	\$ 141,437	\$ 130,301
Contributions – state	135,826	120,254	121,585	102,575	93,609	85,340	73,815
Contributions--employee	13,046	12,201	11,902	10,065	10,155	8,475	8,100
Net investment income (loss)	1,308,368	405,005	302,608	362,248	545,018	291,007	(4,872)
Benefit payments, including refunds of contributions	(60,588)	(49,044)	(36,019)	(19,638)	(19,348)	(19,062)	(18,780)
Administrative expense	(30,590)	(31,894)	(21,148)	(30,900)	(15,546)	(27,174)	(16,444)
<b>Net change in plan fiduciary net position</b>	<u>1,528,168</u>	<u>689,736</u>	<u>615,319</u>	<u>623,781</u>	<u>795,886</u>	<u>480,023</u>	<u>172,120</u>
<b>Plan fiduciary net position, beginning</b>	<u>6,699,977</u>	<u>6,010,241</u>	<u>5,394,922</u>	<u>4,771,141</u>	<u>3,975,255</u>	<u>3,495,232</u>	<u>3,323,112</u>
<b>Plan fiduciary net position, ending (b)</b>	<u><u>\$ 8,228,145</u></u>	<u><u>\$6,699,977</u></u>	<u><u>\$6,010,241</u></u>	<u><u>\$5,394,922</u></u>	<u><u>\$4,771,141</u></u>	<u><u>\$3,975,255</u></u>	<u><u>\$3,495,232</u></u>
<b>Net pension liability (asset) – ending (a) - (b)</b>	<u><u>\$(2,161,613)</u></u>	<u><u>\$ (945,093)</u></u>	<u><u>\$ (178,136)</u></u>	<u><u>\$ (217,214)</u></u>	<u><u>\$ (596,484)</u></u>	<u><u>\$ (252,284)</u></u>	<u><u>\$ (608,844)</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	135.63%	116.42%	103.05%	104.20%	114.29%	106.78%	121.09%
<b>Covered payroll</b>	\$ 1,244,041	\$1,257,127	\$1,014,137	\$1,014,137	\$1,015,500	\$ 795,911	\$ 744,678
<b>Net pension liability (asset) as a percentage of payroll</b>	-173.76%	-75.18%	-17.57%	-21.42%	-58.74%	-31.70%	-81.76%
<b>Annual Money-Weighted Rate of Return</b>	17.53%	6.37%	5.45%	7.39%	13.29%	8.11%	-0.14%

Note - Additional years' information will be displayed as it becomes available to present 10 years.

**City of Green Cove Springs, Florida**

Required Supplementary Information (unaudited)

Schedules of Police Officers' Pension Plan Contributions

<b>Fiscal Year</b>	<b>Actuarially Determined Contribution (ADC)</b>	<b>Contributions in Relation to ADC</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as Percentage of Covered Payroll</b>
2021	\$ 260,971	\$ 297,932	\$ (36,961)	\$ 1,244,041	23.95%
2020	303,449	353,468	(50,019)	1,257,127	28.12%
2019	357,671	357,976	(305)	1,014,137	35.30%
2018	302,438	302,006	432	1,014,137	29.78%
2017	276,728	275,607	1,121	1,015,500	27.14%
2016	230,927	226,777	4,150	795,911	28.49%
2015	203,387	203,965	(578)	744,678	27.39%
2014	188,250	193,375	(5,125)	693,444	27.89%
2013	231,594	231,594	-	706,372	32.79%
2012	218,682	218,682	-	719,300	30.40%

**Notes to Schedule:**

Valuation Date: 10/1/2020

**Methods and assumptions used to determine contribution rates:**

Funding Method: Aggregate Method (Level Percentage)  
 Amortization Method: Level Percentage  
 Remaining Amortization Period: 30 years  
 Asset Valuation Method: Market value  
 Inflation: 2.77% per year  
 Salary Increases: 4.00% per year  
 Interest Rate: 7.00% per year  
 Cost-of-living Adjustments: 1.50%

Retirement Age: Normal: Age 55 with 6 years of service or any age with 25 years of service

Mortality: Sex-distinct rates set forth in the RP-2000 Blue Collar Mortality Table with full generational improvements in mortality using Scale BB

Changes: No assumptions were changed since the prior measurement date.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**(UNAUDITED)**

	<b>As of the Plan Year Ended June 30,</b>						
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Florida Retirement System (FRS)</b>							
Proportion of the net pension liability (NPL)	0.008653284%	0.008169725%	0.007082278%	0.007796896%	0.007345438%	0.008451778%	0.007974291%
Proportionate share of the NPL	\$ 653,657	\$ 3,540,879	\$ 2,439,038	\$ 2,348,466	\$ 2,172,731	\$ 2,134,081	\$ 1,029,986
Covered payroll	3,405,027	3,279,119	2,781,866	2,563,966	2,330,206	2,484,644	2,386,450
Proportionate share of the NPL as a percentage of covered payroll	19.20%	107.98%	87.68%	91.60%	93.24%	85.89%	43.16%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%
<b>Health Insurance Subsidy Program (HIS)</b>							
Proportion of the net pension liability (NPL)	0.009616089%	0.009446086%	0.008316186%	0.007848355%	0.007194699%	0.008436522%	0.007652351%
Proportionate share of the NPL	\$ 1,179,558	\$ 1,153,352	\$ 930,498	\$ 830,679	\$ 769,290	\$ 983,242	\$ 780,419
Covered payroll	3,405,027	3,279,119	2,781,866	2,563,966	2,330,206	2,484,644	2,386,450
Proportionate share of the NPL as a percentage of covered payroll	34.64%	35.17%	33.45%	32.40%	33.01%	39.57%	32.70%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

\* GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**SCHEDULE OF CONTRIBUTIONS**  
**(UNAUDITED)**

	For the year ended September 30,						
	2021	2020	2020	2019	2018	2017	2016
<b>Florida Retirement System (FRS)</b>							
Contractually required contribution	\$ 378,964	\$ 271,444	\$ 219,602	\$ 222,205	\$ 207,762	\$ 206,110	\$ 194,420
Contributions in relation to the contractually required contribution	378,964	271,444	219,602	222,205	207,762	206,110	206,890
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,470)</u>
Covered payroll	\$ 3,777,880	\$ 3,279,119	\$ 2,781,866	\$ 2,563,966	\$ 2,330,206	\$ 2,484,644	\$ 2,386,450
Contributions as a percentage of covered payroll	10.03%	8.28%	7.89%	8.67%	8.92%	8.30%	8.15%
<b>Health Insurance Subsidy Program (HIS)</b>							
Contractually required contribution	\$ 62,713	\$ 54,433	\$ 46,179	\$ 42,562	\$ 38,681	\$ 43,243	\$ 29,252
Contributions in relation to the contractually required contribution	62,713	54,433	46,179	42,562	38,681	43,243	32,711
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,459)</u>
Covered payroll	\$ 3,777,880	\$ 3,279,119	\$ 2,781,866	\$ 2,563,966	\$ 2,330,206	\$ 2,484,644	\$ 2,386,450
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.74%	1.23%

\* GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

### **SUPPORTING SCHEDULES**

Financial schedules are presented to provide greater detailed information than reported in the preceding financial statements. This information, in many cases, has been spread throughout the report and is brought together here for greater clarity. Financial schedules are not necessary for fair presentation in accordance with generally accepted accounting principles.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Special Revenue Funds			Capital Project Funds		Total Nonmajor Governmental Funds
	Disaster Fund	Building Permit Fund	Special Law Enforcement Fund	General Capital Improvement Fund	Spring Park Capital Improvement Fund	
<b>ASSETS</b>						
Equity in pooled cash and investments	\$ -	\$ 580,326	\$ 25,614	\$ 27,166	\$ 674,828	\$ 1,307,934
Due from other governments	61,275	-	-	-	-	61,275
<b>Total assets</b>	<u>\$ 61,275</u>	<u>\$ 580,326</u>	<u>\$ 25,614</u>	<u>\$ 27,166</u>	<u>\$ 674,828</u>	<u>\$ 1,369,209</u>
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	\$ 13	\$ 43,801	\$ -	\$ -	\$ 70,000	\$ 113,814
Due to other funds	149,469	-	-	-	-	149,469
<b>Total liabilities</b>	<u>149,482</u>	<u>43,801</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>263,283</u>
<b>FUND BALANCES</b>						
Restricted for:						
Public safety	-	-	25,614	-	-	25,614
Building department	-	536,525	-	-	-	536,525
Assigned to:						
Capital improvements	-	-	-	27,166	604,828	631,994
Unassigned	(88,207)	-	-	-	-	(88,207)
<b>Total fund balances (deficit)</b>	<u>(88,207)</u>	<u>536,525</u>	<u>25,614</u>	<u>27,166</u>	<u>604,828</u>	<u>1,105,926</u>
<b>Total liabilities and fund balances (deficit)</b>	<u>\$ 61,275</u>	<u>\$ 580,326</u>	<u>\$ 25,614</u>	<u>\$ 27,166</u>	<u>\$ 674,828</u>	<u>\$ 1,369,209</u>

**CITY OF GREEN COVE SPRINGS, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE (DEFICIT)  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Special Revenue Funds			Capital Project Fund	Capital Project Fund	Total Nonmajor Governmental Funds
	Disaster Fund	Building Permit Fund	Special Law Enforcement Fund	General Capital Improvement Fund	Spring Park Capital Improvement Fund	
<b>REVENUES</b>						
Permits and fees	\$ -	\$ 213,506	\$ -	\$ -	\$ -	\$ 213,506
Total revenues	-	213,506	-	-	-	213,506
<b>EXPENDITURES</b>						
Current:						
General government	-	328,954	-	-	-	328,954
Public safety	-	-	12,648	-	-	12,648
Capital outlay	-	46,250	-	-	-	46,250
Debt service:						
Principal retirement	-	-	-	146,000	64,000	210,000
Interest and fiscal charges	-	-	-	14,254	17,381	31,635
Total expenditures	-	375,204	12,648	160,254	81,381	629,487
<b>Excess (deficiency) of revenues over expenditures</b>	-	(161,698)	(12,648)	(160,254)	(81,381)	(415,981)
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	160,254	81,381	241,635
Total other financing sources (uses)	-	-	-	160,254	81,381	241,635
Net change in fund balances (deficit)	-	(161,698)	(12,648)	-	-	(174,346)
<b>Fund balances (deficit), beginning of year</b>	(88,207)	698,223	38,262	27,166	604,828	1,280,272
<b>Fund balances (deficit), end of year</b>	\$ (88,207)	\$ 536,525	\$ 25,614	\$ 27,166	\$ 604,828	\$ 1,105,926



**CITY OF GREEN COVE SPRINGS, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal/ State Agency Pass-Through Entity Federal Program/ State Project	Assistance Listing/ CSFA Number	Contract/Grant Number	Expenditures
<b><u>FEDERAL AGENCY</u></b>			
<b>Department of Justice</b>			
Direct:			
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	2021-JAGD-CLAY-1-4R-041	\$ 1,672
COVID-19 - 2020 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CESF-CLAY-1-C9-083	48,929
<b>Total Department of Justice</b>			<b><u>50,601</u></b>
<b>Department of Transportation</b>			
Direct:			
Florida Department of Transportation Local Agency Program	20.205	D218-078-B	664
<b>Total Department of Transportation and Highway Planning and Construction Cluster</b>			<b><u>664</u></b>
<b>Department of Treasury</b>			
Passed through the County of Clay:			
COVID-19 - Coronavirus Relief Fund - Public Safety Salaries	21.019	Interlocal Agreement	335,144
<b>Total U.S. Department of Treasury</b>			<b><u>335,144</u></b>
<b>Environmental Protection Agency</b>			
Passed through State of Florida, Department of Environmental Protection:			
Capitalization Grants for Drinking Water State Revolving Fund - Loan	66.468	DW 100102	155,062
Capitalization Grants for Drinking Water State Revolving Fund - Grant	66.468	DW 100102	98,963
<b>Total Environmental Protection Agency and Drinking Water State Revolving Fund Cluster</b>			<b><u>254,025</u></b>
<b>Department of the Interior</b>			
Passed through State of Florida, Department of Environmental Protection:			
Land and Water Conservation Fund Program (Grant No. LW681)	15.916	Project No. 12-00681	160,721
<b>Total Department of the Interior</b>			<b><u>160,721</u></b>
<b>Department of Homeland Security</b>			
Passed through State of Florida, Division of Emergency Management:			
Hazard Mitigation Grant Program-Generator Project for 17 Lift Stations	97.039	FEMA-DR-4337-FL	333,578
Hazard Mitigation Grant Program-Generator Project For Lift Station #3	97.039	FEMA-DR-4337-FL	23,007
Hazard Mitigation Grant Program-Generator Project For Lift Station #6	97.039	FEMA-DR-4337-FL	23,846
<b>Total Department of Homeland Security</b>			<b><u>380,431</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 1,181,586</u></b>
<b><u>STATE AGENCY</u></b>			
<b>Florida Department of Environmental Protection</b>			
Direct:			
Wastewater Treatment Facility Construction	37.077	WW100420/SG100421	\$ 2,323,165
SJRWMD Cost-Share Funding Program	37.066	Contract No. 36028	285,103
Small Community Wastewater Facility Grant	37.075	WW100402/SG100403	4,013,219
<b>Total Florida Department of Environmental Protection</b>			<b><u>6,621,487</u></b>
<b>Florida Department of Economic Opportunity</b>			
Direct:			
Growth Management Implementation	40.024	P0402	40,000
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<b><u>\$ 6,661,487</u></b>

The accompanying notes to the schedule of expenditures of federal awards and state financial assistance are an integral part of this schedule.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(1) **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal grant awards and state financial assistance activity of the City of Green Cove Springs, Florida (the City), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Section 215.97, Florida Statutes. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

(3) **De Minimis Indirect Cost Rate Election:**

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(4) **Subrecipients:**

During the year ended September 30, 2021, the City provided no federal awards to subrecipients.

(5) **Contingency:**

Project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the City. In the opinion of management, all project expenditures included on the accompanying schedule are in compliance with the terms of the project agreements and applicable federal and state laws and regulations.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**A. Summary of Auditors' Results:**

***Financial Statements:***

Type of audit report issued on the financial statements: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Significant deficiency(ies) identified?   X   yes \_\_\_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***Federal Awards:***

Internal control over major Federal programs:

Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major Federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? \_\_\_\_\_ yes   X   none reported

Identification of major Federal programs:

Assistance Listing Number	Program Name
21.019	Coronavirus Relief Fund
97.039	Hazard Mitigation Program (HMGP)

Dollar threshold used to distinguish between type A and type B Federal programs:   \$750,000  

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes   X   no

***State Financial Assistance:***

Internal control over major State projects:

Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major State projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550? \_\_\_\_\_ yes   X   none reported

**CITY OF GREEN COVE SPRINGS, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Dollar threshold used to distinguish between Type A  
and Type B State projects: \$750,000

Identification of major State projects:

<u>CSFA Number</u>	<u>Project Name</u>
37.077	Wastewater Treatment Facility Construction
37.075	Small Community Wastewater Facility Grant

**B. Financial Statement Findings:**

**2021-001 Self-Insurance Program**

*Condition:* The self-insurance general ledger accounts required adjustments in order to be in compliance with generally accepted accounting principles in the United States of America. Additionally, we noted the City did not have formalized internal controls designed and implemented for recording participant health insurance elections.

*Criteria:* Balances and transactions are to be reconciled to supporting documentation obtained from a Third-Party Administrator (TPA) in order ensure accurate and complete self-insurance activity is reported, including claims incurred before the City’s fiscal year-end but not recorded (IBNR). Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error.

*Cause:* Being the initial year of the self-insurance program, the City’s Human Resource (HR) and Accounting departments were still learning about self-insurance programs, and developing best practices regarding reconciliations and internal controls for personnel documentation. Because these processes were not fully implemented, and the same individual in the HR department was entering participant elections and submitting payroll, misstatements could occur.

*Effect:* Understatement of liabilities and expenditure/expense account balances at the City’s fiscal year-end if audit adjustments of approximately \$182,000 had not been proposed. Improper participant elections could be submitted.

*Recommendation:* We recommend the City obtain the necessary support from the TPA to ensure accurate and complete self-insurance activity is reported, including IBNR. We also recommend the City establish formalized internal controls which are designed and implemented to ensure proper recording of participant health insurance elections and proper segregation of duties over self-insurance processes.

**2021-002 Building Department Software Implementation and Segregation of Duties**

*Condition:* We noted a lack of segregation of duties within the City’s Building Department related to the following:

- (a) The Planning and Zoning Director, Planning Technician, and Building Assistant had unlimited rights and access to the software system, including the ability to create new users and change system access levels of existing users, create and edit new customers, and amend rates.
- (b) Multiple deletions/voided transactions related to building permits for which supporting documentation was unavailable.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

(c) During our transaction testing related to building permit and cash receipts, we noted the City could not provide a listing of open transactions within SmartGov for which a payment was initiated online by the customer but not completed.

(d) While account reconciliations were being performed when importing the SmartGov data into the City's financial accounting software, there was no documentation of the preparation or review of those reconciliations.

*Criteria:* Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. An ideal system of internal controls would segregate cash collections from posting of accounting records.

*Cause:* Being the initial year using the City's standalone building department software, the City's building department was still learning about the new software, and developing best practices regarding internal controls over the new software. The size of the City's building department staff precludes certain preferred internal controls, including the individual responsible for performing reconciliations not having access to cash collections.

*Effect:* Errors or material misstatements in the financial statements, or misappropriation of assets may exist and not be detected.

*Recommendation:* We recommend the following:

(a) To establish stronger overall controls and limit the potential for unauthorized changes, full access should be given to only one key user and access for other users be limited areas needed to perform their job responsibilities.

(b) Implement an approval process for all deletions/voids before they can be made. Additionally, maintain documentation for the reason the deletion/void was made along with the necessary approval.

(c) Implement auditable record keeping for all transactions processed through SmartGov software to ensure completeness. Open transactions in the software should be removed/voided if the transaction is not expected to be completed.

(d) Implement controls for importing financial data from SmartGov into the City's financial accounting software. The preparer should document his/her preparation (Bldg. Dept.) and the reviewer should document his/her review of any account reconciliations (Financial Analyst). This could be accomplished with a sign-off on the reconciliation and journal entry listing prior to posting transactions to the general ledger.

**2021-003 Revenue and Expenditure/Expense Adjustments**

*Condition:* We proposed and management recorded two adjustments related to revenue and expenditure/expense accounts in order to be in compliance with generally accepted accounting principles in the United States of America. Approximately \$130,000 was to properly record interest, loan fees and grant revenue, and related expenses were added to the Schedule of Federal Awards (SEFA). Approximately \$136,000 was to properly record the State pension contribution in the general fund.

*Criteria:* All balances should be reconciled to supporting documentation and reconciled with the general ledger.

**CITY OF GREEN COVE SPRINGS, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

*Cause:* Due to not properly reconciling supporting documentation to the general ledger account balances.

*Effect:* Misstatements of the general ledger account balances at year-end if the audit adjustments had not been proposed. Additionally, the expenses on the Schedule of Federal Awards (SEFA) would have been inaccurately reported.

*Recommendation:* While the City is performing reconciliations of all transactions, both monthly to ensure completeness and accuracy, as well as at year-end to reconcile all account balances to the supporting documentation, certain items did not agree to supporting documentation provided by the third parties. We recommend the City contact these third parties and obtain disaggregated information to ensure the City's general ledger agrees to the detailed data maintained by third parties.

**C. Federal Programs and State Financial Assistance Projects Findings and Questioned Costs:**

No findings and questioned costs were noted.

**D. Summary Schedule of Prior Audit Findings:**

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal programs or State projects.

**E. Corrective Action Plan:**

See Management's Response to Findings and Recommendations, as listed in the table of contents.



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Council, and City Manager,  
City of Green Cove Springs, Florida:

**Report on Compliance for Each Major Federal Program and State Project**

We have audited the City of Green Cove Springs, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2021. The City's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with Federal and State statutes, regulations, and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

### ***Opinion on Each Major Federal Program and Major State Project***

In our opinion, the City complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2021.


### **Report on Internal Control over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program or State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program or State project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Daytona Beach, Florida  
April 27, 2022





**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor, City Council, and City Manager,  
City of Green Cove Springs, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Green Cove Springs, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 27, 2022.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify three deficiencies in internal control (2021-001, 2021-002, 2021-003), described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies.

### ***Compliance and Other Matters***

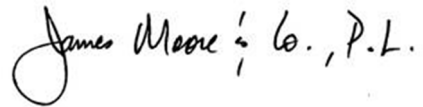
As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City of Green Cove Springs, Florida's Response to Findings**

The City's response to the findings identified in our audit is described in the accompanying Management's Response to Findings and Recommendations section, as listed in the table of contents. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida  
April 27, 2022



**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED  
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA  
OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Council, and City Manager,  
City of Green Cove Springs, Florida:

**Report on the Financial Statements**

We have audited the basic financial statements of City of Green Cove Springs, Florida (the City), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated April 27, 2022.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550; schedule of findings and questioned costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated April 27, 2022, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. We noted no prior year recommendations.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government and component units of the reporting entity is disclosed in Note 1 of the basic financial statements.

**Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific

conditions met. In connection with our audit, we determined that the City, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires us to address in the management letter any recommendations to improve financial management. In connection with our audit, see the following recommendations.

**2021-004 Pension Census Data:** During our police pension data testing, we noted that 4 of 32 hire dates and 1 of 32 birth dates were incorrectly reported for participant data submitted to the actuary. We recommend a formal review process be implemented and performed by the City to ensure actuaries are provided with accurate and complete information.

### **Special District Component Units**

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units; therefore, we did not note any such component units that failed to provide the necessary information, nor is any specific special district information required to be reported.

### **Additional Matters**

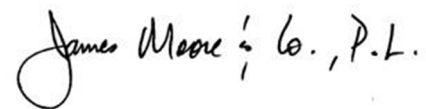
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **City of Green Cove Springs, Florida's Response to Findings**

The City's response to the findings identified in our audit is described in the accompanying Management's Response to Findings and Recommendations section, as listed in the table of contents. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, City Council, management, others within the City, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Daytona Beach, Florida  
April 27, 2022

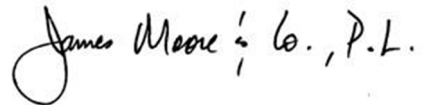
**INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT**

To the Honorable Mayor, City Council, and City Manager,  
City of Green Cove Springs, Florida:

We have examined the City of Green Cove Springs, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the City of Green Cove Springs, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.



Daytona Beach, Florida  
April 27, 2022



# City of Green Cove Springs

City of Green Cove Springs  
Phone: (904) 297-7500

321 Walnut Street  
Fax: (904) 284-2718

Green Cove Springs, Florida 32043  
www.greencovesprings.com

April 27, 2022

Honorable Sherrill F. Norman, CPA  
Auditor General  
Claude Pepper Building  
Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

Pursuant to the provisions of Section 218.39(6) Florida Statutes, the following are the responses to the audit of the City of Green Cove Springs conducted by James Moore & Co., P.L., CPAs for the period October 1, 2020 to September 30, 2021.

**2021-001 Self-Insurance Program:**

**Auditor's Comment:**

The self-insurance general ledger accounts required adjustments in order to be in compliance with generally accepted accounting principles in the United States of America. Additionally, we noted the City did not have formalized internal controls designed and implemented for recording participant health insurance elections.

**Management's Response:**

The City implemented a Self-Insurance Program at the beginning of FY 21. As with any new program implementation, there was a learning curve for staff involved with the implementation and reconciliation. City staff encountered new supporting documentation and has worked to develop reconciliations and internal controls for personnel documentation. The reporting from the Third-Party Administrator was new and the City's Finance Department had to learn what support was needed from the Third-Party Administrator to ensure accurate and complete self-insurance activity reporting. The City will be able to obtain the necessary support from the Third-Party Administrator in time for FY 22 reporting to ensure accurate and complete self-insurance activity is reported including IBNR.

The Human Resources Department's procedures and internal controls are currently under evaluation for potential opportunities for improvements, streamlining of all procedures, reviewing internal controls, and

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identifying gaps. Along with revising and/or developing processes, Human Resources staff positions are being evaluated, staff responsibilities are under review and will be redefined according to Department needs, titles, and HR staff qualifications to improve the Department's overall efficiencies, while reducing the Departments error rate by providing a workflow that will allow the HR staff to focus on a specific area of Human Resources.

The City's self-insurance program was implemented October 1, 2020 and is causing a shift in the Human Resources Department internal controls and processes due to the required maintenance that comes with being a self-insured employer. The health insurance processes in the HR Department are being adjusted to incorporate the needs and requirements of a self-insured medical program.

The Human Resources Department will develop a benefits census to track all employees, elections, changes, dependents, etc., and will be updated in-house and on-going. Currently, employees enroll for health insurance on-line through an Employee Self Service on-line portal. An HR employee then manually enters the payroll deductions into the HR/Payroll module. The benefits census will be in addition to the on-line portal for employees and will be updated according to elections made by employees.

The Human Resources Department is reducing manual data entry, to the extent as possible, by utilizing the payroll software reporting and exporting capabilities and implement software that reduces the amount of manual entry conducted by HR staff; consequently, reducing human error rate.

**2021-002 Building Department Software Implementation and Segregation of Duties:**

**Auditor's Comment:**

We noted a lack of segregation of duties within the City's Building Department related to the following:

- (a) The Planning and Zoning Director, Planning Technician, and Building Assistant had unlimited rights and access to the software system, including the ability to create new users and change system access levels of existing users, create, and edit new customers, and amend rates.
- (b) Multiple deletions/voided transactions related to building permits for which supporting documentation was unavailable.
- (c) During our transaction testing related to building permit and cash receipts, we noted the City could not provide a listing of open transactions within Smart Gov for which a payment was initiated online by the customer but not completed.
- (d) While account reconciliations were being performed when importing the Smart Gov data into the City's financial accounting software, there was no documentation of the preparation or review of those reconciliations.

**Management's Response:**

The Building Department Software system has been updated to only have the Building Assistant with unlimited rights and access to the software system. All other users have limited access to areas required to perform their job responsibilities.

The Smart Gov system went live in April 2021. During the first two months incorrect permits were deleted typically when an application was applied for on the Public Portal that was outside the City limits or if there were duplicate applications. Since June 28, 2021, staff hasn't deleted records. When cancellations are created, notes are attached in the notes field, identifying the reason for the cancelled records. As an additional control, the Director now reviews all records to be cancelled and attaches their approval/denial in the notes field.

Due to the City's public portal, there are instances where applicants will submit transactions for payment that are not completed. When these instances occur, the record is automatically sent to the "pending transactions" table where it will remain pending in perpetuity. On a monthly basis, staff will update these pending transactions to cancelled based on documentation as to the reason the transaction will not be completed.

The Building Department documents all daily transactions with a daily log, identifying the total funds received, fund type and payment type which is signed off on by the Development Services Department. The financial data imported from Smart Gov is then checked against the daily log by the Financial Analyst. In addition, on a monthly basis, the Building Department, as part of their Council monthly report compares the revenue received in Smart Gov with the financial data in ADG.

**2021-003 Revenue and Expenditure/Expense Adjustments**

We proposed and management recorded two adjustments related to revenue and expenditure/expense accounts in order to be in compliance with generally accepted accounting principles in the United States of America. Approximately \$130,000 was to properly record interest, loan fees and grant revenue, and related expenses were added to the Schedule of Federal Awards (SEFA). Approximately \$136,000 was to properly record the State pension contribution in the general fund.

**Management's Response:**

The City does reconcile transactions monthly to ensure completeness and accuracy, as well as reconciling all account balances at year-end to the supporting documentation. The \$130,000 involved an SRF Loan/Grant forgiveness Amendment which the supporting documentation crossed two fiscal years and there was some confusion regarding the proper accounting for the grant revenue, interest, and loan fees once Amendment 1 was received. The \$136,000 relates to the annual state pension contribution that is usually received during the month of August. The \$136,000 didn't get recorded because the check does not get deposited into the City's bank account but is sent to the State to be deposited into the City's Police Pension Fund. The City will continue to reconcile transactions monthly to ensure completeness and accuracy, as well as reconcile all account balances at year-end to the supporting documentation.

Member of Florida League of Cities



**2021-004 Pension Census Data:**

During our police pension data testing, we noted that 4 of 32 hire dates and 1 of 32 birth dates were incorrectly reported for participant data submitted to the actuary. We recommend a formal review process be implemented and performed by the City to ensure actuaries are provided with accurate and complete information.

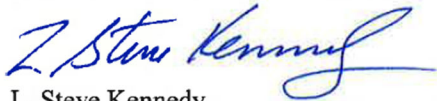
**Management's Response:**

The Human Resources Department's procedures and internal controls are currently under evaluation for potential opportunities for improvements, streamlining of all procedures, reviewing internal controls, and identifying gaps. Along with revising and/or developing processes, Human Resources staff positions are being evaluated, staff responsibilities are under review and will be redefined according to Department needs, titles, and HR staff qualifications to improve the Department's overall efficiencies, while reducing the Departments error rate by providing a workflow that will allow the HR staff to focus on a specific area of Human Resources.

The Human Resources Department is reducing manual data entry, to the extent as possible, by utilizing the payroll software reporting and exporting capabilities and implement software that reduces the amount of manual entry conducted by HR staff; consequently, reducing human error rate.

Census data and contributions are submitted at the completion of bi-weekly payroll processing. The process for retrieving census data has been updated to be less manual. The data is now retrieved from the HR/Payroll software by utilizing the systems reporting capabilities and export the information into an excel format to submit to the Florida League of Cities. As part of the stream-lining process, the Human Resources Director, continues to explore areas of opportunity to implement automated.

Respectfully submitted,



L. Steve Kennedy  
City Manager



# City of Green Cove Springs

City of Green Cove Springs  
Phone: (904) 297-7500

321 Walnut Street  
Fax: (904) 284-2718

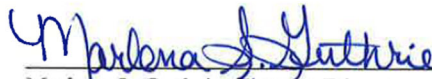
Green Cove Springs, Florida 32043  
www.greencovesprings.com

## AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared, Marlena S. Guthrie, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of Green Cove Springs which is a local governmental entity of the State of Florida;
2. The City of Green Cove Springs adopted Ordinance Nos. O-01-2009 and O-18-2016 implementing an impact fee; and
3. The City of Green Cove Springs has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

  
 \_\_\_\_\_  
 Marlena S. Guthrie, Finance Director

STATE OF FLORIDA  
COUNTY OF CLAY

SWORN TO AND SUBSCRIBED before me this 2nd day of MARCH, 2022.

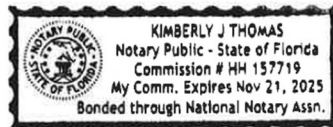
  
 \_\_\_\_\_  
 NOTARY PUBLIC  
 Print Name Kimberly J. Thomas

Personally known X or ~~produced~~ identification N/A

Type of identification produced: N/A

My Commission Expires:

Nov. 21, 2025



## **Attachment C**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**FY 2023 to 2027 CIP**



**CITY OF GREEN COVE SPRINGS**  
**FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 2022/2023 - FY 2026/2027**



**CITY OF GREEN COVE SPRINGS  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
FY 2022/2023 THROUGH FY 2026/2027**

**CITY COUNCIL**

*Matt Johnson, Mayor*

*Constance Butler, Vice Mayor*

*Steven Kelley, Council Member*

*Thomas Smith, Council Member*

*Edward Gaw, Council Member*

**CITY ADMINISTRATION**

*Steve Kennedy, City Manager*

*Mike Null, Assistant City Manager / Public Works Director*

*Marlena Guthrie, CPA, Finance Director*

**CITY OF GREEN COVE SPRINGS  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
FY 2022/2023 THROUGH FY 2026/2027**

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**CITY OF GREEN COVE SPRINGS  
 FIVE YEAR CAPITAL IMPROVEMENT PLAN  
 FY 2022/2023 THROUGH FY 2026/2027**

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**CITY OF GREEN COVE SPRINGS  
 FIVE YEAR CAPITAL IMPROVEMENT PLAN  
 FY 2022/2023 THROUGH FY 2026/2027**

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## **CAPITAL IMPROVEMENT PROGRAM OVERVIEW**

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This Capital Improvement Program (CIP) provides for the acquisition, reconstruction, initial features and equipment of facilities and any related costs for land acquisition, land improvements, design, and engineering. Examples of Capital Improvements include construction of new facilities, expansion of existing facilities, rehabilitation of roads, construction of sidewalks, and beautification of parks. The summary is organized by activity and by type of project. Within each subsection, there is a summary of funding sources and additional cost associated with the project.

**FUNDING SOURCE CODES:**

ARPA	American Rescue Plan Act
BOCC	Board of County Commissioners
CIT	Capital Improvement Trust
CITR	Capital Improvement Trust Reserve
DR	Depreciation Reserve
FCT	Florida Communities Trust Grant
FCTR	Florida Communities Trust Reserve
FDOT	Florida Department of Transportation Grant
FRDAP	Florida Recreation Development Assistance Program
FFTR	Federal Forfeiture Funds Transfer
G	Grants
G/LD	Grants / Legislative Delegation
GT	Gas Tax - Current
GTR	Gas Tax Reserve
5 Cent GT	5 Cent Gas Tax - Current
IK	In-Kind
LD	Legislative Delegation
L	Loan (To Be Secured)
PD	Private Developer
R	Revenue
RE	Reimbursable from Customer
REYPK	Preparation for Reynolds Industrial Park
ST	Surtax – Current
STR	Surtax Reserve
STWB	Stormwater Base Fees
STWU	Stormwater Usage Fees
TF	Trust Fund/Reserves
TR	Transfers
UCASH	Unrestricted Cash



**CITY OF GREEN COVE SPRINGS  
FIVE YEAR  
CAPITAL IMPROVEMENT PLAN**

**FY 2022/2023 THROUGH FY 2026/2027**

***GENERAL FUND***

FY 2022/23 GENERAL FUND PROJECT FUNDING SOURCES										
ACCT. #	PROJECT	CURRENT SURTAX	SURTAX RESERVE	GAS TAX	GAS TAX RESERVE	LOAN	GRANTS	OTHER	CAPITAL DEPREC RESERVE	TOTAL
	<b>CITY CLERK - 1211</b>									
6400	Equipment							1,200		\$ 1,200
	<b>Total City Clerk</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200
	<b>AUGUSTA SAVAGE - 1214</b>									
6326	Cafeteria Building Interior						1,300,000			\$ 1,300,000
	<b>Total Augusta Savage</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000
	<b>GENERAL SERVICES - 1319</b>									
6220	Install new City Hall Generator		85,868				64,132			\$ 150,000
	<b>Total General Services</b>	\$ -	\$ 85,868	\$ -	\$ -	\$ -	\$ 64,132	\$ -	\$ -	\$ 150,000
	<b>DEVELOPMENT SERVICES - 1515</b>									
6500	Capital Outlay - Wayfinding Plan						10,000			\$ 10,000
	<b>Total Development Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
	<b>POLICE - 2021</b>									
6400	Equipment							131,857		\$ 131,857
6431	Police Cars & Equipment for Vehicles							140,439		\$ 140,439
	<b>Total Police</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,296	\$ -	\$ 272,296

FY 2022/23 GENERAL FUND PROJECT FUNDING SOURCES										
ACCT. #	PROJECT	CURRENT SURTAX	SURTAX RESERVE	GAS TAX	GAS TAX RESERVE	LOAN	GRANTS	OTHER	CAPITAL DEPREC RESERVE	TOTAL
	<b>PUBLIC WORKS - 3052</b>									
6200	PW New Shop, Parking Lot, Equip Storage Area	1,074,266	435,734							\$ 1,510,000
6304	Pavement Markings			5,000						\$ 5,000
6370	Resurfacing - Asphalt Overlay			200,000						\$ 200,000
6370	Walnut St. Paving & Drainage						400,000	1,050,000		\$ 1,450,000
6495	Sidewalks that are a safety hazard			35,000						\$ 35,000
6493	Sign Program			30,000						\$ 30,000
6380	Dirt to Pave Program out of Road Segment Analysis (5 Cent GT) (Foster Ln, Olive Circle and MLK) - Design & Permitting for MLK			120,000						\$ 120,000
	<b>Total Public Works</b>	<b>\$ 1,074,266</b>	<b>\$ 435,734</b>	<b>\$ 390,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ 3,350,000</b>
	<b>RIGHT OF WAY MAINTENANCE - 3053</b>									
6400	Equipment							13,500		\$ 13,500
	<b>Total Right of Way Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ 13,500</b>

**FY 2022/23 GENERAL FUND PROJECT FUNDING SOURCES**

ACCT. #	PROJECT	CURRENT SURTAX	SURTAX RESERVE	GAS TAX	GAS TAX RESERVE	LOAN	GRANTS	OTHER	CAPITAL DEPREC RESERVE	TOTAL
	<b>PARKS - 3072</b>									
6300	Spring Park Flag Pole (80 Ft.)							18,000		\$ 18,000
	New roof on Gazebo		30,000							\$ 30,000
	VFH Park Phase VI (FRDAP 75%)		37,500				112,500			\$ 150,000
	Softball Field Lighting						250,000			\$ 250,000
	ASF Park Phase I (FRDAP 100%)						50,000			\$ 50,000
6400	Equipment - Small Equipment							10,000		\$ 10,000
6430	Palmetto Trail - FDOT LAP Grant						1,200,000			\$ 1,200,000
	<b>Total Parks</b>	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ 1,612,500	\$ 28,000	\$ -	\$ 1,708,000
	<b>GENERAL FUND TOTAL</b>	\$ 1,074,266	\$ 589,102	\$ 390,000	\$ -	\$ -	\$ 3,386,632	\$ 1,364,996	\$ -	\$ 6,804,996

<b>FY 2022/23 ESTIMATED RESERVE ACCOUNT BALANCES GENERAL</b>					
<b>GENERAL FUND</b>	<b>GAS TAX RESERVE</b>	<b>SURTAX RESERVE</b>	<b>5 CENT GAS TAX RESERVE</b>		<b>TOTAL</b>
Balance 05/31/22	251,470	1,687,755	497,552		<b>2,436,777</b>
To Be Used Remainder of FY 2022	(233,533)	(530,619)	-		<b>(764,152)</b>
Estimated Revenues 06/01/22 thru 09/30/22	123,063	520,000	57,509		<b>700,572</b>
<b>Estimated Balance 09/30/22</b>	<b>\$ 141,000</b>	<b>\$ 1,677,136</b>	<b>\$ 555,061</b>		<b>\$ 2,373,197</b>
Estimated Revenue FY 2023	270,000	1,074,266	120,000		<b>1,464,266</b>
<b>SUBJECT TO APPROPRIATIONS FY 2023</b>	<b>411,000</b>	<b>2,751,402</b>	<b>675,061</b>		<b>3,837,463</b>
Budgeted Projects FY 2023	(270,000)	(1,663,368)	(120,000)		<b>(2,053,368)</b>
Transfers - Stormwater	-	-	-		<b>-</b>
Budgeted Expenses FY 2023	(140,033)	-	-		<b>(140,033)</b>
<b>Estimated Balances 09/30/23</b>	<b>\$ 967</b>	<b>\$ 1,088,034</b>	<b>\$ 555,061</b>		<b>\$ 1,644,062</b>

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
	Revenue	R	1,200				
<b>Total Revenue &amp; Other Sources</b>			<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Expenditures &amp; Other Uses:</b>						
6400	Equipment						
	Dell Latitude 3420 - Thomas Smith	R	1,200				
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



001 - 1214 AUGUSTA SAVAGE ARTS & COMMUNITY CENTER

FY 2022/2023 THRU FY 2026/2027 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3126000	Surtax - Current	ST			350,000	275,000	
3832236	Grant	G	1,300,000				
3832238	Grant - Legislative Delegation	G/LD		220,000			
3124000	Interlocal - Clay County	BOCC					
3832101	Surtax - Reserve	STR					
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 1,300,000</b>	<b>\$ 220,000</b>	<b>\$ 350,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>
	<b>Expenditures &amp; Other Uses:</b>						
6326	Improvements:						
	Classroom Interiors - Headstart	ST				275,000	
	Cafeteria Building Interior (CDBG-CV Grant)	G/LD	1,300,000				
	Cafeteria Exterior	ST			150,000		
	Gym Exterior	ST			200,000		
	Gym 1,200 sq ft addition - storage / concession	G/LD		220,000			
	New Basketball Goals/Retractable	ST					
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 1,300,000</b>	<b>\$ 220,000</b>	<b>\$ 350,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6326	Cafeteria building interior	G	1,300,000	Restore the interior of the building and kitchen
	<b>TOTAL</b>			<b>\$ 1,300,000</b>	

001 - 1314 INFORMATION TECHNOLOGY

FY 2022/2023 THRU FY 2026/2027 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b><u>Revenues &amp; Other Sources:</u></b>						
	Revenue	R		90,000	45,000	45,000	45,000
3832104	Depreciation Reserve	DR					
<b>Total Revenue &amp; Other Sources</b>			\$ -	\$ 90,000	\$ 45,000	\$ 45,000	\$ 45,000
	<b><u>Expenditures &amp; Other Uses:</u></b>						
6400	Equipment	R					
	Network Refresh			45,000			
	New Cargo Van for IT			45,000			
	PC Refresh				45,000		
	IoT Refresh (WiFi, Smart TV's, Dispatch)					45,000	
	Fiber Refresh						45,000
<b>Total Expenditures &amp; Other Uses</b>			\$ -	\$ 90,000	\$ 45,000	\$ 45,000	\$ 45,000

001 - 1319 GENERAL SERVICES

FY 2022/2023 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3832104	Depreciation Reserve	DR					
3832236	HMGP-Covid 19 Grant	G	64,132				
3832101	Surtax Reserve	STR	85,868				
3126000	Surtax - Current	ST		500,000	800,000		
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 150,000</b>	<b>\$ 500,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expenditures &amp; Other Uses:</b>						
6220	Building Improvements						
	Finish N/S Wing Upper Floor City Hall	ST		500,000	800,000		
	Install new City Hall Generator (Carryover \$15K Surtax from FY 22)	STR/G	150,000				
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 150,000</b>	<b>\$ 500,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>

001 - 1515 DEVELOPMENT SERVICES

FY 2022/2023 THRU FY 2026/2027 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3832236	Grants	G	10,000	1,100,000	1,000,000	500,000	1,200,000
<b>Total Revenue &amp; Other Sources</b>			<b>\$ 10,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,000,000</b>	<b>\$ 500,000</b>	<b>\$ 1,200,000</b>
	<b>Expenditures &amp; Other Uses:</b>						
6500	Capital Outlay						
	Wayfinding Plan	G	10,000				
	Rivers House Restoration	G		100,000			
	Downtown Parking (Walnut/Spring Street), Festival Parking on Magnolia Avenue	G		1,000,000	1,000,000		
	Magnolia Avenue Festival Street	G				500,000	
	City Hall Park and Removal of Park Roadways	G					1,200,000
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 10,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,000,000</b>	<b>\$ 500,000</b>	<b>\$ 1,200,000</b>

001 - 2021 POLICE

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3831000	Federal Forfeiture Funds Transfer	FFTR					
3832101	Surtax - Reserve	STR		210,000	150,000	150,000	150,000
3832500	ARPA Funds Transfer	ARPA	272,296				
	Revenue	R		91,571	79,131	79,131	79,131
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 272,296</b>	<b>\$ 301,571</b>	<b>\$ 229,131</b>	<b>\$ 229,131</b>	<b>\$ 229,131</b>
	<b>Expenditures &amp; Other Uses:</b>						
6220	Building Improvements - New Fence	STR		60,000			
6400	Taser less than lethal Electronic Control Weapon \$12,440 per year for the next three years. This contract is at 0% interest and includes a complete warranty for all units for the full 5 years.	ARPA	12,440	12,440			
6400	23 Body Cameras (\$133,515) (5 year payment plan)	ARPA	26,703	26,703	26,703	26,703	26,703
6400	18 Car Cameras (\$224,640) (5 year payment plan)	ARPA	44,928	44,928	44,928	44,928	44,928
6400	18 Radars	ARPA	36,036				
6400	3 Flock Safety Cameras/LPRs (\$2,500 each camera per year; \$350 one-time fee for each camera)	ARPA	8,550	7,500	7,500	7,500	7,500
6400	1 Dell Rugged Laptop	ARPA	3,200				
6431	1 "Ghost" Traffic Ford SUV (\$49,044); 1 Ford Patrol SUV (\$54,636); 1 Unmarked Ford SUV for Sgt. (\$36,759)	ARPA	140,439	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 272,296</b>	<b>\$ 301,571</b>	<b>\$ 229,131</b>	<b>\$ 229,131</b>	<b>\$ 229,131</b>

001 - 3052 PUBLIC WORKS

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECTS	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
	Unfunded			1,000,000	500,000	500,000	500,000
3126000	Surtax - Current	ST	1,074,266				
	Revenue	R		205,000			
3122100	Gas Tax - Current	GT	270,000	270,000	270,000	270,000	270,000
3832102	Gas Tax Reserve	GTR					
3832101	Surtax Reserve	STR	435,734				
3832500	ARPA Funds Transfer	ARPA	1,050,000				
3832236	Grants	G	400,000				
38321XX	5 Cent Gas Tax Reserve	5 CENT GTR					
3122110	5 Cent Gas Tax	5 CENT GT	120,000	420,000	120,000	120,000	120,000
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 3,350,000</b>	<b>\$ 1,895,000</b>	<b>\$ 890,000</b>	<b>\$ 890,000</b>	<b>\$ 890,000</b>
	<b>Expenditures &amp; Other Uses:</b>						
6200	Buildings: PW New Compound Construction (New Shop, Parking Lot, Equipment Storage Area)	ST/UNFUNDED	1,510,000	1,000,000	500,000	500,000	500,000
6300	Improvements at PW - Other than Buildings:	R	-				
6304	Pavement Marking	GT	5,000	5,000	5,000	5,000	5,000

001 - 3052 PUBLIC WORKS

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECTS	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Streets:</b>						
6370	Street Paving						
	Resurfacing - Asphalt Overlay	GT	200,000		200,000		200,000
	Brick Street Repairs	GT		200,000		200,000	
	Walnut St. Paving & Drainage (\$400K FDEP Grant, \$1,050,000 ARPA Funds)	G/ARPA	1,450,000				
6495	Sidewalk Program: <i>Various Streets</i>						
	Repairs to sidewalks that are a safety hazard	GT	35,000	35,000	35,000	35,000	35,000
6431/6400	Vehicles/Large Equipment						
6400	Replace #211 - Crew Cab 2009 F250 Utility Body	R		45,000			
6431	Replace #203 - 2007 Chevrolet Trail Blazer	R		30,000			
	Replace #202D - John Deere 544 Front End Loader	R		130,000			
6493	Sign Replacement Program	GT	30,000	30,000	30,000	30,000	30,000
6380	Dirt to Pave Program out of Road Segment Analysis (Foster Ln, Olive Circle and MLK)-Design & Permitting for MLK	5 Cent GT	120,000	420,000	120,000	120,000	120,000
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 3,350,000</b>	<b>\$ 1,895,000</b>	<b>\$ 890,000</b>	<b>\$ 890,000</b>	<b>\$ 890,000</b>



**001 - 3052 PUBLIC WORKS**

**FY 2022/23 CIP PROJECT PRIORITY**

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6200	Buildings: Public Works Compound	ST/STR	1,510,000	Phase 2 of Construction, Shop and Large Equipment Shed
2	6370	Street Paving	G/ARPA	1,450,000	Walnut Street Improvements
3	6495	Sidewalk Program: Various Streets	GT	35,000	Preventive Maintenance
4	6493	Sign Program	GT	30,000	Sign Replacement Program
5	6370	Street Paving	GT	200,000	Asphalt Street Resurfacing
6	6380	Dirt to Pave Program	5 Cent GT	120,000	Design and Permitting of MLK from Oakridge Ave to Kirk St.
7	6304	Pavement Marking	GT	5,000	Preventive Maintenance
		<b>TOTAL</b>		<b>\$ 3,350,000</b>	

001 - 3053 RIGHT OF WAY MAINTENANCE

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
	Revenue	R	13,500	81,500			13,500
3832104	Depreciation Reserve	DR					
<b>Total Revenue &amp; Other Sources</b>			<b>\$ 13,500</b>	<b>\$ 81,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>
	<b>Expenditures &amp; Other Uses:</b>						
6400	Equipment						
	Replace #618 - 2009 Scag Mower, 61 in.	R	13,500				
	Replace #622 - 2012 Scag Mower, 61 in.	R		13,500			
	Replace #610 - 2007 Ford F-150	R		30,000			
	Add Truck - 2023 F150 Crew Cab	R		38,000			
	Replace #627 - 2018 Scag Mower, 61 in.	R					13,500
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 13,500</b>	<b>\$ 81,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,500</b>



001 - 3072 PARKS

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
<b>Revenues &amp; Other Sources:</b>						
3832238	Grant - Legislative Delegation	LD				
38322XX	FDOT Grant	FDOT	1,200,000		2,000,000	
	Revenue	R	10,000	18,500	10,000	10,000
3832236	FRDAP Grant	FRDAP	162,500	112,500	162,500	162,500
3832236	Grant	G	250,000	500,000		
3832101	Surtax - Reserve	STR	67,500			
3126000	Surtax - Current	ST		37,500	37,500	37,500
3832239	Private Developer	PD	18,000			
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 1,708,000</b>	<b>\$ 668,500</b>	<b>\$ 210,000</b>	<b>\$ 2,155,000</b>
<b>Expenditures &amp; Other Uses:</b>						
<b>Improvements:</b>						
<b>Spring Park</b>						
6300	Spring Park Flag Pole (80 Ft.)	PD	18,000			
6300	New roof on Gazebo	STR	30,000			
6300	Finishing City Pier Extension	G/ST		500,000		

001 - 3072 PARKS

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27	
	<b>Vera Francis Hall Park</b>						
6300	<u>VFH Park Phase VI - (FRDAP 75%) (\$112,500 Grant)</u>	FRDAP/STR	150,000				
	<u>VFH Park Phase VII - (FRDAP 100%)</u>	FRDAP		50,000			
	CDBG Improvements	G					
	Softball Field Lighting	G	250,000				
	<b>Augusta Savage Friendship Park (Tot Lot)</b>						
6300	<u>ASF Park Phase I - (FRDAP 100%)</u>	FRDAP	50,000				
	<u>ASF Park Phase II - (FRDAP 100%)</u>	FRDAP				50,000	
6300	<b>Gustafsons Regional Park</b>						
	Park Improvements - (FRDAP 75%) (\$112,500 Grant)	FRDAP/ST		150,000	150,000	150,000	
	Swimming Pool Facility	PPP			2,000,000		
	<b>Equipment</b>						
6400	Replace #610 - 2010, Scag Mower, 61 in.	R	-				
6400	Small Equipment, Weed Eaters, Blowers, Chain Saws	R	10,000	5,000	10,000	5,000	
6400	Replace #623 - 2013 Scag Mower, 61 in.	R		13,500			
6430	<b>Palmetto Trail - FDOT LAP Grant</b>	FDOT	1,200,000				
<b>Total Expenditures &amp; Other Uses</b>			\$ 1,708,000	\$ 668,500	\$ 210,000	\$ 2,155,000	\$ 210,000

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6300	New roof on Gazebo in Spring Park	STR	30,000	Roof needs to be replaced (Very faded with rusted holes)
2	6400	Small Equipment, Weed Eaters, Blowers, Chain Saws	R	10,000	Replace old tools and equipment
3	6300	VFH Park Phase VI - (FRDAP 75% = \$112,500)	FRDAP/STR	150,000	Rehab Trails and Pavilions
4	6300	Softball Field Lighting	G	250,000	Lights for VFH Ball Field
5	6300	ASF Park Phase I (FRDAP 100%)	FRDAP	50,000	Upgrades to ASF Park (Tot Lot)
6	6300	Spring Park 80 ft. Flag Pole	PD	18,000	Display large US Flag
7	6430	Palmetto Trail	FDOT	1,200,000	FDOT LAP Grant Project
		<b>TOTAL</b>		<b>\$ 1,708,000</b>	



**CITY OF GREEN COVE SPRINGS  
FIVE YEAR  
CAPITAL IMPROVEMENT PLAN**

**FY 2022/2023 THROUGH FY 2026/2027**

***UTILITY FUND***

FY 2022/23 UTILITY FUND PROJECT FUNDING SOURCES									
ACCT #	PROJECT	LOAN PROCEEDS	REVENUE	GRANTS	REIMB.	OTHER	ELECTRIC CAP FEE W/WW TRUST FUND	DEPRECIATION RESERVE	TOTAL
	<b>ELECTRIC - 401-3031</b>								
6201	Electric Operations Renovations-Structure	3,000,000							3,000,000
6301	Magnolia Ave. North Feed					200,000			200,000
6400	Equipment					350,000			350,000
6400	Equipment - Tablets							7,900	7,900
6400	Equipment - New Remote Read Electric Meters & Installation							700,000	700,000
6404	Vehicles							370,000	370,000
65XX	UG Reliability (loop feed)					75,000			75,000
6550	Reynolds Industrial Park					50,000			50,000
6511	LED Conversion of Street Lights					75,000			75,000
6515	Convert north end of town to 23k voltage					350,000			350,000
6519	Designated System Neutral					150,000			150,000
6990	System Materials (build transformer inventory)							250,000	250,000
	<b>Total Electric</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ 1,327,900</b>	<b>\$ 5,577,900</b>
	<b>WATER - 402-3033</b>								
6200	CUP Planning		50,000						50,000
6391	Water Line Replacement		20,000						20,000
6393	Replace Valves		10,000						10,000
6395	New Meters to Install (reimbursable)				20,000				20,000
6396	Line Extensions (reimbursable)				30,000				30,000
6406	CR 209/Russell Road Utility Relocations	485,000							485,000
64XX	CR 315 Utility Relocations	450,000							450,000
64XX	Reynolds/South Service Territory Water System Improvements	100,000							100,000
6406	Reynolds High Service Pump Improvements & Fire Protection Improvements Design FY 23					50,000			50,000
	<b>Total Water</b>	<b>\$ 1,035,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,215,000</b>
	<b>WASTEWATER - 403-3035</b>								
6406	CR 209/Russell Road Utility Relocations	485,000							485,000
6300	Structural R&R - stop-gap repairs only as needed		25,000						25,000
6301	WW Collection System-Line Extensions (reimbursable)				20,000				20,000



**FY 2022/23 UTILITY FUND PROJECT FUNDING SOURCES**

ACCT #	PROJECT	LOAN PROCEEDS	REVENUE	GRANTS	REIMB.	OTHER	ELECTRIC CAP FEE W/WW TRUST FUND	DEPRECIATION RESERVE	TOTAL
6302	Lift Station Improvements		200,000						200,000
6401	Equipment/Vehicles		110,000					600,000	710,000
6304	Manhole Rehab		30,000						30,000
6317	Rehab Sewer Lines		126,000						126,000
6317	Scioto Court Gravity Replacement						70,000		70,000
6400	Equipment/Plant&Lift Station Repair		50,000						50,000
64XX	Reynolds/South Service Territory Force Main Extension	100,000							100,000
64XX	CR 315 Utility Relocations	237,500							237,500
6500	Consolidated Advanced WW Treatment Plant Construction, Design and LS Rehab	4,000,000					500,000		4,500,000
	<b>Total Wastewater</b>	<b>\$ 4,822,500</b>	<b>\$ 541,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 570,000</b>	<b>\$ 600,000</b>	<b>\$ 6,553,500</b>
	<b>SOLID WASTE - 404-3034</b>								
6431	Equipment/Vehicle							340,000	340,000
	<b>Total Solid Waste</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>
	<b>STORMWATER - 406-3036</b>								
6307	Park Street (75/25 Grant)		106,250	318,750					425,000
6307	Julia St. Stormwater - Design		400,000						400,000
6307	Clay St. Storm Basin - Design FY 23					50,000			50,000
6307	Esplanade Ave. Stormwater - Design FY 23					40,000			40,000
6307	Magnolia Ave. - Design FY 23		3,750			31,250			35,000
	<b>Total Stormwater</b>	<b>\$ -</b>	<b>\$ 510,000</b>	<b>\$ 318,750</b>	<b>\$ -</b>	<b>\$ 121,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 950,000</b>
	<b>RECLAIMED WATER - 407-3039</b>								
6994	Reclaimed Water System - Design, Permitting, and Construction RW Main for Magnolia Point					986,000			986,000
	<b>Total Reclaimed Water</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 986,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 986,000</b>
	<b>UTILITY FUND TOTAL</b>	<b>\$ 8,857,500</b>	<b>\$ 1,131,000</b>	<b>\$ 318,750</b>	<b>\$ 70,000</b>	<b>\$ 2,407,250</b>	<b>\$ 570,000</b>	<b>\$ 2,267,900</b>	<b>\$ 15,622,400</b>

**FY 2022/23 ESTIMATED RESERVE ACCOUNT BALANCES UTILITY FUND**

<b>UTILITY FUND</b>	<b>ELECTRIC DEPRECIATION</b>	<b>WATER DEPRECIATION</b>	<b>WASTEWATER DEPRECIATION</b>	<b>SOLID WASTE DEPRECIATION</b>	<b>CUSTOMER SERVICE DEPRECIATION</b>	<b>WATER IMPROVEMENT TRUST</b>	<b>WASTEWATER IMPROVEMENT TRUST</b>	<b>TOTAL</b>
Balance 05/31/22	1,342,494	364,102	740,538	307,199	84,658	647,017	1,288,829	<b>4,774,837</b>
To Be Used Remainder of FY 2022	(210,186)	-	-	-	(6,459)	-	(103,864)	<b>(320,509)</b>
Estimated Revenues 06/01/22 thru 09/30/22	246,069	55,583	176,646	25,805	-	23,420	119,864	<b>647,387</b>
<b>Estimated Balances 09/30/22</b>	<b>\$ 1,378,377</b>	<b>\$ 419,685</b>	<b>\$ 917,184</b>	<b>\$ 333,004</b>	<b>\$ 78,199</b>	<b>\$ 670,437</b>	<b>\$ 1,304,829</b>	<b>5,101,715</b>
Estimated Revenue FY 2023	-	65,898	-	-	-	55,000	-	<b>120,898</b>
<b>SUBJECT TO APPROPRIATIONS FY 2023</b>	<b>1,378,377</b>	<b>485,583</b>	<b>917,184</b>	<b>333,004</b>	<b>78,199</b>	<b>725,437</b>	<b>1,304,829</b>	<b>5,222,613</b>
Budgeted Projects FY 2023	(1,327,900)	-	(600,000)	(324,010)	-	-	(570,000)	<b>(2,821,910)</b>
<b>Estimated Balances 09/30/23</b>	<b>\$ 50,477</b>	<b>\$ 485,583</b>	<b>\$ 317,184</b>	<b>\$ 8,994</b>	<b>\$ 78,199</b>	<b>\$ 725,437</b>	<b>\$ 734,829</b>	<b>2,400,703</b>

401 - 3031 ELECTRIC

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3431540	Revenue	R					
3435551	Reimbursable	RE					
3810010	Unrestricted Cash	UCASH	1,250,000	775,000	675,000	425,000	
3849993	Depreciation Reserve	DR	1,327,900	400,000	200,000	200,000	
3849994	Loan	L	3,000,000	2,000,000			
	<b>Total Revenues &amp; Other Sources</b>		<b>\$ 5,577,900</b>	<b>\$ 3,175,000</b>	<b>\$ 875,000</b>	<b>\$ 625,000</b>	<b>\$ -</b>
	<b>Expenditures and Other Uses:</b>						
6201	<b>Electric Operations Renovations</b>						
	New Building for Electric Department	L	3,000,000				
6301	<b>Extend New Lines</b>						
6515	Convert north end of town to 23k voltage	UCASH	350,000	350,000	300,000	300,000	
6301	Magnolia Ave. North Feed	UCASH	200,000	200,000			
6400	<b>Equipment</b>	UCASH	350,000				
	Tablets	DR	7,900				
	New Remote Read Electric Meters & Installation	DR	700,000				
6500	<b>Capital Outlay - Electric</b>						
	Replace transformer #2 at Chapman Substation	L		2,000,000			
	Reconductoring Hall Park Rd. for loop feed to Reynolds Park and decaying lines	UCASH					
	URD System Conductor Replacement Project	UCASH		150,000	100,000		
	URD System Fusing Project	UCASH		75,000	75,000		
	Magnolia Ave District Project	UCASH		75,000	75,000	75,000	

**401 - 3031 ELECTRIC**

**FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM**

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
6404	Vehicles	DR	370,000				
6550	Reynolds Industrial Park	UCASH	50,000	50,000	50,000	50,000	
6519	Designated System Neutral	UCASH	150,000				
6990	System Materials	DR	250,000	200,000	200,000	200,000	
6511	LED Lighting Conversion	UCASH	75,000				
65XX	UG Reliability (loop feed)	UCASH	75,000	75,000	75,000		
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 5,577,900</b>	<b>\$ 3,175,000</b>	<b>\$ 875,000</b>	<b>\$ 625,000</b>	<b>\$ -</b>

401 - 3031 ELECTRIC

FY 2022/23 CIP PROJECT PRIORITY

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6201	New Building for Electric Department	L	3,000,000	New Building and Land due to lack of space with Water Treatment Plant Expansion with more expansion to come.
2	6515	Voltage Conversion on North End of Town	UCASH	350,000	Convert north end of town to 23k for reliability and growth
3	65XX	UG Reliability (loop feed)	UCASH	75,000	Install UG loop feeds for better reliability
4	6404	Vehicles	DR	370,000	Replace aging bucket truck #401
5	6400	Equipment	UCASH	350,000	Purchase rugged forklift and wire pulling equipment (currently do not have these pieces of equipment)
6	6400	Remote Read Electric Meters & Installation	DR	700,000	Allow the City to remotely turn off and on meters and help with outages.
7	6301	Magnolia North Feed	UCASH	200,000	Feeder tie to get wire off US17
8	6550	Reynolds Industrial Park	UCASH	50,000	Material for projects in Reynolds Park
9	6519	Designated System Neutral	UCASH	150,000	Help with reliability issues in OH designs
10	6990	System Materials	DR	250,000	O & M Materials
11	6511	LED Lighting Conversion	UCASH	75,000	Replacing old type streetlights with LED technology
12	6400	Tablets	DR	7,900	Tablets for tracking work orders
		<b>TOTAL</b>		<b>5,577,900</b>	

402-3033 WATER		FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM					
ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3435551	Reimbursable	RE	50,000	30,000	30,000	40,000	40,000
3849993	Depreciation Reserve	DR		50,000			
	Revenue	R	80,000	30,000	30,000	40,000	40,000
3433540	Trust Fund/Reserves	TF			500,000		
3832239	Private Developer	PD	50,000	700,000			10,000
3849994	Loan (To be Secured) - SRF	L	1,035,000	1,400,000	2,920,000		2,000,000
	<b>Total Revenues &amp; Other Sources</b>		\$ 1,215,000	\$ 2,210,000	\$ 3,480,000	\$ 80,000	\$ 2,090,000
	<b>Expenditures &amp; Other Uses:</b>						
6200	CUP Planning: Reynolds development could affect timing. Requirement by SJRWMD to conduct water system modeling could affect cost. - Expires 2024	R	50,000				
6391	Loop Energy Cove Court (will let development of parcel or Master Plan drive easement obtainment) (\$10K)	PD					10,000
6393	Replace Valves	R	10,000	10,000	10,000	10,000	10,000
6394	Meter Replacement (Program Complete. Next Generation to follow)	R		20,000	20,000	30,000	30,000
6395	New Meters Install	RE	20,000	20,000	20,000	20,000	20,000
6350	New Meter Reading Infrastructure & Software	R					

402-3033 WATER

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b><u>Water Line Replacements/Upgrades</u></b>						
6391	Water Line Replacement	R	20,000				
6396	Line Extensions	RE	30,000	10,000	10,000	20,000	20,000
	Water Main - Governors Creek (part of consolidated AWWTP) (\$360,000 beyond FY 27)	L					
	Magnolia Point Culdesacs 2" Water Main Upgrades. 17 culdesacs, 4/year, \$75,000.00 each. (\$1,275,000 total) <i>Cancelled due to SB 64/Magnolia Point Reclaimed Water System (See WW/RW CIP)</i>	L					
6405	City-Wide Water Distribution System Upgrade: Elimination of AC water mains and other upgrades (\$6,620,000 beyond FY 27)	L					
6406	CR 209/Russell Road Utility Relocations. County expansion of road. Unclear if relocation is necessary. Total for both water & sewer is \$970,000.	L	485,000				
64XX	CR 315 Utility Relocations - County expansion of road, <b>Relocation is required.</b> Both water & sewer total \$687,500	L	450,000				
64XX	Reynolds/South Service Territory Water System Improvements - Design FY 23, Construction FY 24 & 25. Developer contribution expected.	L/G	100,000	1,000,000	1,320,000		
6400	<b><u>Equipment/Vehicles</u></b>						
	Replace Truck #804-2009 F150 Pickup	DR		50,000			

402-3033 WATER

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM				
			22/23	23/24	24/25	25/26	26/27
6403	<b>Treatment Plants</b>						
	Bonaventure Water Plant (new facility to improve pressure/flow to Magnolia Point) <b>Cancelled due to SB 64-Magnolia Point Reclaimed Water System (See WW/RW CIP)</b>						
	HRWTP GST #3 Design & Construction <i>Timing still under consideration and could change</i>	L		400,000	600,000		
	Reynolds Plant upgrade - One (1) - 16" well Design & Construction <i>Reynolds development could change timing. (\$2,000,000 beyond FY 26)</i>	L					2,000,000
	Reynolds High Service Pump Improvements & Fire Protection Improvements Design FY 23. <i>Phase I (high service pumps) FY 24, Phase II ReyWTP GST #3 FY 25. Reynolds development could change timing.</i>	PD	50,000	700,000			
	ReyWTP GST #3 been in CIP for several years, Fire Protection above necessitates expediting. <i>Reynolds development could change timing.</i>	L			1,000,000		
	ReyWTP & HRWTP Ground Storage Tank Rehabilitation <i>Reynolds development could change timing</i>	TF			500,000		
<b>Total Expenditures &amp; Other Uses</b>			\$ 1,215,000	\$ 2,210,000	\$ 3,480,000	\$ 80,000	\$ 2,090,000



RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6406	C.R. 209 S. Water & Sewer Force Main Extension	L	485,000	CR 209/Russell Road Utility Relocations - Water Portion. County expansion of road. Unclear if relocation is necessary. Total for both water & sewer is \$970,000.
2	64XX	C.R. 315 Utility Relocations	L	450,000	CR 315 Utility Relocations - County expansion of road, <b>Relocation is required.</b> Both water & sewer total \$687,500
3	6403	Water Treatment Plant	PD	50,000	Reynolds High Service Pump Improvements & Fire Protection Improvements - Design - Reynolds development could change timing.
4	6200	Building Improvement	R	50,000	CUP Planning: Reynolds development could affect timing. Requirement by SJRWMD to conduct water system modeling could affect cost. - Expires 2024
5	64XX	Reynolds/South Service Improvements	L/G	100,000	Reynolds/South Service Territory Water System Improvements - Design FY 23, Construction FY 24 & 25. Developer contribution expected.
6	6393	Replace Valves	R	10,000	
7	6395	New Meters Install	RE	20,000	
8	6391	Water Line Replacement	R	20,000	
9	6396	Line Extensions	RE	30,000	
		<b>TOTAL</b>		<b>\$ 1,215,000</b>	

## 403-3035 WASTEWATER

## FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3435551	Reimbursable	RE	20,000	20,000	20,000	20,000	20,000
	Revenue	R	541,000	365,000	425,000	445,000	495,000
3849994	Loan - AWWTP	L	4,822,500	4,351,875	1,052,155	3,101,250	3,000,000
3849993	Depreciation Reserve	DR	600,000				
3910010	Trust Fund/Reserves	TF	570,000				
3343500	Grant - FEMA/HMGP	G					
	<b>Total Revenues &amp; Other Sources</b>		<b>\$ 6,553,500</b>	<b>\$ 4,736,875</b>	<b>\$ 1,497,155</b>	<b>\$ 3,566,250</b>	<b>\$ 3,515,000</b>
	<b>Expenditures &amp; Other Uses:</b>						
	<b>Improvements other than Buildings:</b>						
6300	Structural R & R	R	25,000	25,000	25,000	25,000	25,000
	<b>WW Collection System</b>						
6301	Line Extensions (reimbursable)	RE	20,000	20,000	20,000	20,000	20,000
6302	Lift Station Rehab (Re-pipe 3 per year)	R	200,000	200,000	250,000	250,000	300,000
6304	Manhole Rehab (120 locations per SSES)	R	30,000	30,000	30,000	35,000	35,000
	<b>Rehab Sewer Lines (Routine)</b>						
6317	Rehab sewer Lines -- Routine	R	40,000	40,000	40,000	50,000	50,000
6317	<b>Rehab Sewer Lines (AWWTP) Updated per SSES. Decision as to project by project or major initiative</b>						
	Rehab 1,125 LF 18" VC Sewer Line (\$151,875)	L/G		151,875			
	Rehab 600 LF 18" VC Sewer Line (\$100,000) <b>Houston Trunk - possible carryover</b>	R	66,000				
	Rehab 660 LF 15" VC Sewer Line (\$71,280)	L/G			71,280		
	Rehab 750 LF 12" VC Sewer Line (\$70,875)	L/G			70,875		

## 403-3035 WASTEWATER

## FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	Rehab 250 LF 12" VC Sewer Line (\$101,250)	L/G				101,250	
	Rehab 650 LF 10" VC Sewer Line (\$60,750)	L/G					
	Rehab 900 LF 10" VC Sewer Line (\$303,750)	L/G					
	Rehab (pipe burst) 1,300 LF 10" VC Sewer Line (\$175,000)	L/G					
	Rehab 24,200 LF 8" VC Sewer Line (\$1,306,800)	L/G					
	Rehab 7,500 LF 8" VC Sewer Line to SWWTP<--Not part of SSES (\$405,000)	L/G					
	Point Repairs (30 locations per SSES/various sz) (\$607,500)	R	20,000	20,000	20,000	25,000	25,000
	Scioto Court Gravity Replacement - <b>Carryover</b>	TF	70,000				
6406	CR 209/Russell Road Utility Relocations. County expansion of road. Unclear if relocation is necessary. Total for both water & sewer is \$970,000.	L	485,000				
64XX	Reynolds/South Service Territory Force Main Extension - <b>Design FY 23, Construction FY 24 &amp; 25.</b>	L/G	100,000	700,000	710,000		
64XX	CR 315 Utility Relocations - County expansion of road, <b>Relocation is required.</b> Both water & sewer total \$687,500	L	237,500				
6350	<b>New Meter Reading Infrastructure &amp; Software</b>	R					
	<b>Equipment -- Plant &amp; Lift Station Repair</b>						
6400	Small Equipment (Plants, Line Maintenance)	R	50,000	50,000	60,000	60,000	60,000
6401	<b>Equipment/Vehicles</b>						
	Replace Truck #954-2003 Dodge 100	R	50,000				
	Trailer mounted Centrifuge for sludge processing	DR	600,000				
	Skid Steer for HRWWTF Vac-Con Pad	R	60,000				

403-3035 WASTEWATER

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
6500	<b>TREATMENT PLANTS &amp; LIFT STATIONS</b>						
	<b>Consolidated Advanced WW Treatment Plant (AAWTP)</b>						
	Phase II Consolidated AAWTP Construction and Construction Management (AWT Improvements) <b>Carryover, projected completion Dec. 22/Jan. 23</b>	L/G	3,000,000				
	Phase III Consolidated AAWTP Construction and Construction Management (SWWTF Decommissioning and PS 2/4 16" FM)	L/G	1,000,000	3,500,000			
	Consolidated AAWTP Phase IV (second 1.25 MGD plant at Harbor Road) Engineering, Design, & Permitting (engineering, design & permitting 80% complete)	L/G			200,000		
	Consolidated AAWTP Phase IV Construction	L/G				3,000,000	3,000,000
	Conversion of LS 318 to gravity	TF	500,000				
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 6,553,500</b>	<b>\$ 4,736,875</b>	<b>\$ 1,497,155</b>	<b>\$ 3,566,250</b>	<b>\$ 3,515,000</b>

403 - 3035 WASTEWATER		FY 2022/23 CIP PROJECT PRIORITY			
RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6500	Phase II Consolidated AWWTP Construction and Construction Management (AWT Improvements) <b>Carryover, projected completion Dec. 22/Jan. 23</b>	L/G	3,000,000	
2	6500	Phase III Consolidated AWWTP Construction and Construction Management (SWWTF Decommissioning and PS 2/4 16" FM) <b>Rapid growth in South Service Territory requires expediting project.</b>	L/G	1,000,000	
3	6406	CR 209/Russell Road Utility Relocations. County expansion of road. Unclear if relocation is necessary. Total for both water & sewer is \$970,000.	L	485,000	
4	64XX	CR 315 Utility Relocations - County expansion of road, <b>Relocation is required.</b> Both water & sewer total \$687,500	L	237,500	
5	64XX	Reynolds/South Service Territory Force Main Extension - <b>Design FY 23, Construction FY 24 &amp; 25.</b>	L/G	100,000	
6	6401	Skid Steer for HRWWTF Vac-Con Pad	R	60,000	
7	6302	Life Station Rehab (Re-pipe 3 per year)	R	200,000	
8	6401	Replace Truck #954-2003 Dodge 100	R	50,000	
9	6304	Manhole Rehab (120 locations per SSES)	R	30,000	
10	6401	Trailer mounted Centrifuge for sludge processing	DR	600,000	
11	6400	Small Equipment (Plants, Line Maintenance)	R	50,000	
12	6317	Rehab 600 LF 18" VC Sewer Line (\$100,000) <b>Houston Trunk - possible carryover</b>	R	66,000	
13	6317	Scioto Court Gravity Replacement - <b>Carryover</b>	TF	70,000	
14	6317	Point Repairs (30 locations per SSES/various sz) (\$607,500)	R	20,000	
15	6300	Structural R & R	R	25,000	
16	6301	Line Extensions (reimbursable)	RE	20,000	
17	6317	Rehab sewer Lines -- Routine	R	40,000	
18	6500	Conversion of LS 318 to gravity	TF	500,000	
		<b>TOTAL</b>		<b>\$ 6,553,500</b>	

404 - 3034 SOLID WASTE		FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM					
ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3895000	Depreciation Revenue	DR	340,000			390,000	
3849994	Loan (To be Secured)	L		190,000	195,000		165,000
3434300	Revenue	R					
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 340,000</b>	<b>\$ 190,000</b>	<b>\$ 195,000</b>	<b>\$ 390,000</b>	<b>\$ 165,000</b>
	<b>Expenditures &amp; Other Uses:</b>						
6431	Equipment / Vehicles						
	Replace #702 2006 Claw Truck	DR	160,000				
	Replace #709 Recycle Truck 2018 Freightliner M210	L		190,000			
	Replace #701 Garbage Truck 2017, Freightliner	DR	180,000				
	Add one new Garbage Truck for growth	L			195,000		
	Replace #712 Garbage Truck 2021, Freightliner	DR				195,000	
	Replace #713 Garbage Truck 2021, Freightliner	DR				195,000	
	Replace #720 - 2015 Claw Truck Freightliner	L					165,000
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 340,000</b>	<b>\$ 190,000</b>	<b>\$ 195,000</b>	<b>\$ 390,000</b>	<b>\$ 165,000</b>

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6431	Vehicles - Replace #702 - 2006 Claw Truck	DR	160,000	Exceeded life expectancy
2	6431	Vehicles - Replace #701 - 2017 Freightliner Garbage Truck	DR	180,000	Exceeded life expectancy
		<b>TOTAL</b>		<b>\$ 340,000</b>	

406 - 3036 STORMWATER

FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM

ACCOUNT NUMBER	PROJECTS	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3431100	Stormwater Usage Fees	STWU	510,000	800,000	1,005,000	1,150,000	1,200,000
3699320	Grants (CDBG)	G		133,000			
3699301	Transfer in from General Fund (ARPA Funds)	TR	50,000	500,000			
3810000	Transfer in from Fund Balance	TR	71,250				
3832238	Legislative Delegation	LD	318,750				
3849994	Loan (To be Secured)	L					
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 950,000</b>	<b>\$ 1,433,000</b>	<b>\$ 1,005,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,200,000</b>
	<b>Expenditures &amp; Others Uses:</b>						
	<b>Stormwater</b>						
6307	Stormwater Improvements						
	Julia Street (Design FY 22, Construction FY 23) (\$400K STWU)	STWU/G	400,000	133,000			
	Park Street (75/25 Grant) (LD \$318,750; STWU \$106,250)	STWU/LD	425,000				
	Clay St. Storm Basin (Design FY 23, Const FY 24) (ARPA Funded)	TR	50,000	500,000			
	Ferris St. Storm Basin	STWU			275,000		
	Esplanade Ave. Stormwater (Design FY 23, Const FY 24)	TR	40,000	200,000			
	Roberts St.	STWU			400,000		
	407 Highland Ave. (Design FY 24, Const FY 26)	STWU		100,000		700,000	
	Cove Subdivision Pipe Lining Project	STWU					1,200,000
	Oakridge Ave from North St to MLK	STWU			250,000		
	Property Purchases	STWU				50,000	



**406 - 3036 STORMWATER**

**FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM**

ACCOUNT NUMBER	PROJECTS	FUNDING SOURCE	FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM				
			22/23	23/24	24/25	25/26	26/27
	Vermont Ave S - Pipe Ditch	STWU			80,000		
	Magnolia Ave (Design FY 23, Const FY 24) (\$31,250 TR)	STWU/TR	35,000	500,000			
	Walnut St and Vermont Ave (Design & Construction)	STWU				400,000	
6431	Replacement of #200 2008 Vac-Con Truck	L					
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 950,000</b>	<b>\$ 1,433,000</b>	<b>\$ 1,005,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,200,000</b>

RANK	ACCOUNT NUMBER	ACCOUNT NAME	FUNDING SOURCE	AMOUNT	BRIEF EXPLANATION
1	6307	Stormwater Improvements - Julia St. Construction	STWU/G	400,000	Construction
2	6307	Stormwater Improvements - Clay St. Storm Basin	TR	50,000	Construction Design
3	6307	Stormwater Improvements - Esplanade Avenue	TR	40,000	Construction Design
4	6307	Stormwater Improvements - Magnolia Avenue	STWU/TR	35,000	Construction Design
5	6307	Stormwater Improvements - Park Street	STWU/LD	425,000	
		<b>TOTAL</b>		<b>\$ 950,000</b>	

407 - 3039 RECLAIMED WATER			FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM				
ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3832101	Transfers in from Wastewater	TR	986,000	1,000,000	1,000,000	1,000,000	
3849994	Loan (To Be Secured)	L					5,000,000
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 986,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,000,000</b>
6994	<b>Reclaimed Water System</b>						
	Design, Permitting, and Construction RW Main for Magnolia Point	TR	986,000				
	Construction of Phase I, Mag. Point RW System ("Red 9")	TR		1,000,000			
	Phase II Mag. Point RW System	TR					5,000,000
	Construction & Construction Management HR AWWTP (Phase IV) Reclaimed Water Service System	TR			1,000,000	1,000,000	
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 986,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,000,000</b>

102 - 1516 BUILDING DEPARTMENT			FY 2022/23 THRU FY 2026/27 CAPITAL IMPROVEMENT PROGRAM				
ACCOUNT NUMBER	PROJECT	FUNDING SOURCE	22/23	23/24	24/25	25/26	26/27
	<b>Revenues &amp; Other Sources:</b>						
3810000	Transfer in From Fund Balance	TR	2,000				
<b>Total Revenues &amp; Other Sources</b>			<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expenditures &amp; Other Uses:</b>						
6220	Building Improvements	TR	2,000				
	Media Display for Conference Room						
<b>Total Expenditures &amp; Other Uses</b>			<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# CITY OF GREEN COVE SPRINGS

## GENERAL FUND EQUIPMENT LIST

# City Green Cove Springs Fleet

Grouped By Department

## Code Enforcement

502	Escape 502	Ford Escape	35.893
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**Units:** 1

# City Green Cove Springs Fleet

Grouped By Department

## Police Dept

114	Car 114	Chevrolet Impala	129,192
123	Car 123	Chevrolet Camero	74,700
125	Car 125	Chevrolet Master Deluxe	36,375
139	Car 139	Chevrolet Impala	89,522
140	Car 140	Chevrolet Impala	70,908
141	Car 141	Chevrolet Impala	93,955
142	Boat 142	Cobia 18.6	879
143	Car 143	Chevrolet Impala	88,979
144	Car 144	Ford Taurus	117,503
146	Car 146	Chevrolet Impala	65,494
147	Car 147	Chevrolet Impala	76,511
148	Tahoe 148	Chevrolet Tahoe	241,388
149	Explorer 149	Ford Explorer	79,119
150	Explorer 150	Ford Explorer	87,020
151	Explorer 151	Ford Explorer	60,678
152	Explorer 152	Ford Explorer	63,617
153	Car 153	Ford Taurus Sedan	48,666
154	Escalade 154	Cadillac C10706	101,917
156	Golf Cart 156	Ezgo TXT	0
157	Golf Cart 157	Ezgo TXT Gas	0
159	Car 159	Ford Taurus	27,449
160	Car 160	Ford Fusion	52,790
161	Car 161	Ford Fusion	35,206
162	Car 162	Ford Fusion	42,250
163	Car 163	Ford Interceptor	50,896
164	Explorer 164	Ford Explorer	32,091
165	Explorer 165	Ford Explorer	46,383
166	Explorer 166	Ford Explorer	36,903
167	Explorer 167	Ford Explrer	24,141
168	Explorer 168	Ford Explorer	28,728
169	Explorer 169	Ford Explorer	23,601
170	Tahoe 170	Chevrolet Tahoe	103,394
171	6/21/2022 Explorer 171	Ford Explorer	16,284

# City Green Cove Springs Fleet

Grouped By Department

## Police Dept

175	Car 175	Ford Fusion	22,504
176	Explorer 176	Ford Explorer	11,850
177	Explorer 177	Ford Explorer	11,602
178 on order	Explorer 178	Ford Explorer	0
179	Tahoe 179	Chevrolet Tahoe K-9 Unit	22
180	Van 180	Honda Odyssey EXL	28,877
<b>Units:</b>	<b>39</b>		



# City Green Cove Springs Fleet

Grouped By Department

## Public Works

201D	Flat Dump Bed 201D	Ford F450 Dump Truck	23.443
202D	Front End Loader 202D	John Deer 544J	5.968
203	Trail Blazer 203	Chevrolet Trail Blazer	59.098
204D	Dump Truck 204D	Sterling 255 HP SLT7500 Cac	35.866
210	Pickup 210	Ford F-150 4x4	52.590
211	Pickup Crew Cab 211	Ford F-250 Utility Body	42.444
215B	John Boat 215B	Generation III 1032B	0
216	Expedition 216	Ford Expedition 119 XL 4x2	16.086
217D	Pickup 217D	Ford F-450 4x2 165	15.011
221E	Fire Truck E221	Dodge	64.288
282D	Grader Cat 112f 282D	Catepillar	0
289	Roller AR 13	Multiquip AR-13 G	2.262

**Units: 12**

# City Green Cove Springs Fleet

Grouped By Department

## ROW Maintenance

610	Pickup 610	Ford F-150	52.052
616M	Mower 616M	Scaq STT617-27KA	2.050
618M	Mower 618M	Scaq STT61V-27KA	2.039
622M	Mower 622M	Scaq Turf Tiger 27hp 61in STI	1.486
624D	Tractor Kubota 624D	Kubota/ w Bat Wia M8560HD	642
626	Pickup 626	Ford F150	18.952
627M	Mower 627M	Scaq STT11-1V-25-KA	552
628M	Mower 628M	Scaq Turf Tiger SMT-61V-BV	597
631M	Mower 631M	Scaq Turf Tiger STT11-61V-26	16
698	Utility Cart 698	John Deere Gator 4x2	1.279
699M	Mower 699M Bat Wing	Land Pride RC4015	160

**Units: 11**

# City Green Cove Springs Fleet

Grouped By Department

## Parks

611	Pickup 611	Ford F-150	39.731
621M	Mower 621M	Scaq/Kaw Scaq 61in 27hp S1	1.697
623M	Mower 623M	Scaq Turf Tiger STT61V-750K	1.969
629	Pickup 629	Ford XL 150	7.145
630M	Mower 630M	Scaq Turf Tiger STT11-61V-26	0
633	Pickup 633	Ford F250 4 X 2	1.677
634M	Mower 634	Scaq Turf Tiger II STT11-61V-	1
694D	Bush Hog	John Deere DE19766	1.007
697	Utility Cart 697	John Deere Gator 4x2	1.585
<b>Units:</b>	<b>9</b>		

# City Green Cove Springs Fleet

Grouped By Department

## Equip Maint

301D	Pickup 301D	Ford 250 Utility Body	36.554
529	Forklift 529	Daewoo	2.461

**Units:** 2

# City Green Cove Springs Fleet

Grouped By Department

## Information Technology

509	Pickup 509	Chevrolet Silverado 1500	224.844
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<b>Units:</b>	<b>1</b>
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# City Green Cove Springs Fleet

Grouped By Department

<b>Eqp Code</b>	<b>Equipment Name</b>	<b>Make / Model</b>	<b>Current Odometer</b>
<b>Building</b> 500	Pickup 500	Ford 150	22.961
<b>Units:</b>	<b>1</b>		



# **CITY OF GREEN COVE SPRINGS**

## **UTILITY FUND EQUIPMENT LIST**

# City Green Cove Springs Fleet

Grouped By Department

## Electric

401D	BucketTruck 401D	Sterling Acterra	48.738
402	Explorer 402	Ford 4 x 2	95.264
403	Pickup 403	Ford 150 4 x 4	85.870
404D	Digger Truck 404D	International 4300	13.805
405D	Bucket Truck 405D	International Bucket 4300	35.602
406	Pickup 406 was 600 Transfer to El	Dodge Ram 1500	53.158
408D	Bucket Truck 408D	Freightliner M2-106	14.352
411	Pickup 411 was 274 transfer 12-21-2	Ford F-350 XL Utility Body	52.600
416D	Excavator Mini 416D was 800D	John Deere 35D	2.754
417D	417D Bucket Truck	Freightliner AA55E	3.515
421	Pickup 421	Ford 150 4x4	2.450
435D	Digger Truck 435D	Chevrolet C8500	19.644

**Units: 12**



# City Green Cove Springs Fleet

Grouped By Department

## Water

804	Pickup 804	Ford F-150	74,777
806D	Excavator 806D	Caterpillar 303.5	662
807	Car 807 was 116 transfer 3/19/18	Chevrolet Impala	84,223
808	Car 808 was 120 3/15/2020	Chevrolet Impala	115,789
809	Pickup 809	Ford F250 4x2 X2AH	7,640

**Units:** 5

# City Green Cove Springs Fleet

Grouped By Department

## Waste Water

901M	Mower 901M was 606	Scaq SMT-61A	2.150
904	Pickup 904	Ford F-150	66.194
905D	Pickup 905D	Ford F450 with 4000lb crane	39.125
906D	Dump Truck 906 was 276D	Ford LN8000	45.117
907D	VacCon 907D	Freightliner Chassis	4.924
909M	Mower 909M was 608M transfer to V	Scaq STT61V-27KA(FD75OD-I	1.258
911	Pickup 911	Ford 350 Crew Cab 4 x4	13.761
912	Van 912	Ford Connect	12.870
952	Pickup 952	Ford F-150	74.890
954	Pickup 954	Dodge Ram 1500	47.391
955	Pickup 955	Ford F-150	81.245

**Units: 11**

# City Green Cove Springs Fleet

Grouped By Department

## Solid Waste

700	Pickup 700	Ford 150	73.682
701D	Garbage Truck 701D	Freightliner 108SD	37.769
702D	Claw Truck 702D	Sterling 24 cubic vd bed Acte	84.266
709D	Recycling Truck 709D	Freightliner M2106	22.880
710D	Claw Truck 710D	Freightliner M2106	25.817
711	Pickup 711	Ford 150	5.892
712D	Garbage Truck 712D	Freightliner M2-106	13.899
713D	Garbage Truck 713D	Freightliner M2-106	11.910
720D	Claw Truck 720D	Freightliner TL3 Lighting Load	47.780

**Units: 9**

# City Green Cove Springs Fleet

Grouped By Department

## Customer Services

207	Van 207	Ford E-250	28.990
505	Car 505	Dodge Caliber 07	81.543
506	Pickup 506	Nissan Frontier	74.748
507	Pickup 507	Nissan Frontier	32.332
508	Forklift	Toyota 8FGU25	115
<b>Units:</b>	<b>5</b>		

# City Green Cove Springs Fleet

Grouped By Department

## Stormwater Utility

200D	Vac Con 200D	Sterling L8511	44,510
209D	Sweeper 209D	Elain Pelican Series NP	7,131
223D	Dump Truck 223D	Freightliner M2106	8,056
224D	Tractor Kubota 224D	Kubota R530R43 R5511-107	1,275
228	Pickup 228	Ford F-150 XL	13,888
231D	Excavator - 231	John Deere 60G	1
290D	Excavator Tractor 290D	John Deere 50D D	2,297
632	Utility Cart 632	John Deere Gator HPX615E	89

**Units: 8**

## **Attachment D**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**September 2019 Water Period Billing Worksheet**

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consu	Charges	Fuel_Adj C	Demand U	Demand C	Taxes
Detail Option / Service: WA, Dates From: 10/01/18 To: 10/31/18 / Based on: Posted Date													
C/I	WA	0	75	1	1	1	-	-	11.25	-	-	-	1.13
C/I	WA	0	75	3	1	1	11,130.00	11,130.00	30.30	-	-	-	3.03
C/I	WA	3	75	1	34	34	264,330.00	7,774.00	714.77	-	-	-	63.45
C/I	WA	3	75	2	35	35	245,380.00	7,011.00	454.22	-	-	-	30.03
C/I	WA	3	75	3	165	165	827,700.00	5,016.00	3,398.94	-	-	-	307.66
C/I	WA	3	100	1	4	4	52,600.00	13,150.00	175.39	-	-	-	11.34
C/I	WA	3	100	2	1	1	3,500.00	3,500.00	24.35	-	-	-	-
C/I	WA	3	100	3	26	26	843,060.00	32,425.00	1,167.93	-	-	-	112.29
C/I	WA	3	150	1	8	8	245,100.00	30,638.00	690.56	-	-	-	69.06
C/I	WA	3	150	2	3	3	20,680.00	6,893.00	113.51	-	-	-	3.91
C/I	WA	3	150	3	20	20	199,500.00	9,975.00	891.50	-	-	-	53.90
C/I	WA	3	150	4	2	2	7,500.00	3,750.00	64.77	-	-	-	-
C/I	WA	3	200	1	6	6	19,000.00	3,167.00	169.88	-	-	-	8.31
C/I	WA	3	200	2	7	7	64,000.00	9,143.00	329.16	-	-	-	19.80
C/I	WA	3	200	3	36	36	93,300.00	2,592.00	1,174.52	-	-	-	37.55
C/I	WA	3	200	4	1	1	500.00	500.00	34.83	-	-	-	-
C/I	WA	3	300	1	2	2	72,600.00	36,300.00	429.39	-	-	-	-
C/I	WA	3	300	2	6	6	463,000.00	77,167.00	1,299.09	-	-	-	123.69
C/I	WA	3	300	3	4	4	290,100.00	72,525.00	1,250.42	-	-	-	118.24
C/I	WA	3	400	2	1	1	52,000.00	52,000.00	647.57	-	-	-	64.76
C/I	WA	3	400	3	2	2	343,000.00	171,500.00	1,251.25	-	-	-	-
C/I	WA	3	600	3	1	1	183,000.00	183,000.00	1,702.41	-	-	-	-
C/I	WA	18	75	1	1	1	18,400.00	18,400.00	44.29	-	-	-	4.43
C/I	WA	32	75	2	1	1	67,490.00	67,490.00	-	-	-	-	-
<b>C/I</b>	WA	<b>TOTAL</b>			<b>368</b>	<b>368</b>	<b>4,386,870.00</b>	<b>825,046.00</b>	<b>16,070.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,032.58</b>
C/O	WA	2	75	1	2	2	185,900.00	92,950.00	57.85	-	-	-	-
C/O	WA	2	75	2	32	32	221,410.00	6,919.00	629.48	-	-	-	-
C/O	WA	2	75	3	6	6	126,920.00	21,153.00	124.30	-	-	-	-
C/O	WA	2	100	1	1	1	490.00	490.00	23.28	-	-	-	-
C/O	WA	2	100	2	17	17	204,990.00	12,058.00	888.17	-	-	-	3.52
C/O	WA	2	100	3	3	3	27,400.00	9,133.00	132.61	-	-	-	-
C/O	WA	2	150	2	6	6	147,300.00	24,550.00	557.33	-	-	-	-
C/O	WA	2	150	3	1	1	42,900.00	42,900.00	138.62	-	-	-	-
C/O	WA	2	200	2	8	8	149,600.00	18,700.00	709.67	-	-	-	-
C/O	WA	2	200	3	7	7	211,700.00	30,243.00	836.42	-	-	-	-
C/O	WA	2	300	2	1	1	26,700.00	26,700.00	533.17	-	-	-	-
C/O	WA	2	300	3	1	1	12,600.00	12,600.00	225.19	-	-	-	-

C/O	WA	2	400	1	1	1	86,000.00	86,000.00	884.68	-	-	-	-
C/O	WA	2	400	3	2	2	420,600.00	210,300.00	1,654.52	-	-	-	-
<b>C/O</b>	WA	TOTAL			88	88	1,864,510.00	594,696.00	7,395.29	-	-	-	3.52
CCUA	WA	9	100	2	1	1	-	-	16.71	-	-	-	-
CCUA	WA	9	200	2	2	2	58,000.00	29,000.00	182.39	-	-	-	-
<b>CCUA</b>	WA	TOTAL			3	3	58,000.00	29,000.00	199.10	-	-	-	-
CITY	WA	3	200	4	2	2	6,000.00	3,000.00	77.30	-	-	-	-
CITY	WA	10	75	4	3	3	7,290.00	2,430.00	50.94	-	-	-	-
CITY	WA	10	200	4	3	3	25,000.00	8,333.00	148.42	-	-	-	-
<b>CITY</b>	WA	TOTAL			8	8	38,290.00	13,763.00	276.66	-	-	-	-
R/I	WA	0	75	1	929	929	5,468,870.00	5,887.00	18,657.30	-	-	-	1,864.17
R/I	WA	0	75	2	861	861	3,922,370.00	4,556.00	15,158.07	-	-	-	1,488.19
R/I	WA	0	75	3	818	818	4,929,659.00	6,026.00	16,701.18	-	-	-	1,667.43
R/I	WA	0	75	A	1	1	-	-	-	-	-	-	-
R/I	WA	0	100	1	32	32	138,770.00	4,337.00	691.07	-	-	-	69.20
R/I	WA	0	100	2	26	26	151,740.00	5,836.00	657.62	-	-	-	65.85
R/I	WA	0	100	3	194	194	1,034,850.00	5,334.00	4,744.34	-	-	-	475.00
R/I	WA	0	150	1	1	1	250.00	250.00	24.37	-	-	-	2.44
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	24.95	-	-	-	-
<b>R/I</b>	WA	TOTAL			2863	2863	15,647,809.00	33,526.00	56,658.90	-	-	-	5,632.28
R/O	WA	0	75	1	6	6	14,890.00	2,482.00	85.92	-	-	-	8.58
R/O	WA	0	75	3	1	1	28,330.00	28,330.00	65.12	-	-	-	6.51
R/O	WA	1	75	1	159	159	979,520.00	6,161.00	4,080.51	-	-	-	97.11
R/O	WA	1	75	2	153	153	979,090.00	6,399.00	3,963.98	-	-	-	3.10
R/O	WA	1	100	1	3	3	22,300.00	7,433.00	107.00	-	-	-	-
R/O	WA	1	100	2	1	1	4,440.00	4,440.00	27.85	-	-	-	-
<b>R/O</b>	WA	TOTAL			323	323	2,028,570.00	55,245.00	8,330.38	-	-	-	115.30
<b>Totals</b>					<b>3653</b>	<b>3653</b>	<b>24,024,049.00</b>	<b>1,551,276.00</b>	<b>88,930.63</b>	-	-	-	<b>6,783.68</b>



User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 11/01/18 To: 11/30/18 / Based on: Posted Date													
C/I	WA	0	75	3	1	1	13,010.00	13,010.00	34.24	0.00	0.00	0.00	3.42
C/I	WA	3	75	1	31	31	221,610.00	7,149.00	600.50	0.00	0.00	0.00	52.02
C/I	WA	3	75	2	34	34	260,210.00	7,653.00	455.42	0.00	0.00	0.00	30.13
C/I	WA	3	75	3	161	161	783,320.00	4,865.00	3,265.25	0.00	0.00	0.00	290.07
C/I	WA	3	100	1	4	4	60,280.00	15,070.00	192.11	0.00	0.00	0.00	12.59
C/I	WA	3	100	2	1	1	3,720.00	3,720.00	24.35	0.00	0.00	0.00	0.00
C/I	WA	3	100	3	26	26	858,320.00	33,012.00	1,240.06	0.00	0.00	0.00	119.71
C/I	WA	3	150	1	8	8	252,300.00	31,538.00	706.57	0.00	0.00	0.00	70.67
C/I	WA	3	150	2	3	3	11,180.00	3,727.00	94.29	0.00	0.00	0.00	3.72
C/I	WA	3	150	3	22	22	261,900.00	11,905.00	1,041.22	0.00	0.00	0.00	68.90
C/I	WA	3	150	4	3	3	7,500.00	2,500.00	62.86	0.00	0.00	0.00	0.00
C/I	WA	3	200	1	4	4	20,800.00	5,200.00	175.61	0.00	0.00	0.00	8.88
C/I	WA	3	200	2	8	8	67,200.00	8,400.00	333.10	0.00	0.00	0.00	20.00
C/I	WA	3	200	3	30	30	542,000.00	18,067.00	2,102.06	0.00	0.00	0.00	132.61
C/I	WA	3	200	4	1	1	400.00	400.00	34.83	0.00	0.00	0.00	0.00
C/I	WA	3	300	1	2	2	72,000.00	36,000.00	441.93	0.00	0.00	0.00	0.00
C/I	WA	3	300	2	4	4	488,500.00	122,125.00	1,446.21	0.00	0.00	0.00	135.80
C/I	WA	3	300	3	1	1	12,800.00	12,800.00	70.03	0.00	0.00	0.00	0.00
C/I	WA	3	400	2	1	1	52,000.00	52,000.00	653.84	0.00	0.00	0.00	65.38
C/I	WA	3	400	3	2	2	331,800.00	165,900.00	1,205.27	0.00	0.00	0.00	0.00
C/I	WA	3	600	3	1	1	154,000.00	154,000.00	1,600.00	0.00	0.00	0.00	0.00
C/I	WA	18	75	1	1	1	20,700.00	20,700.00	48.40	0.00	0.00	0.00	4.84
C/I	WA	32	75	2	1	1	88,760.00	88,760.00	0.00	0.00	0.00	0.00	0.00
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>	<b>4450</b>	<b>52</b>	<b>350</b>	<b>350</b>	<b>4,584,310.00</b>	<b>818,501.00</b>	<b>15,828.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,018.74</b>
C/O	WA	2	75	1	2	2	256,880.00	128,440.00	60.38	0.00	0.00	0.00	0.00
C/O	WA	2	75	2	31	31	190,200.00	6,135.00	601.05	0.00	0.00	0.00	0.00
C/O	WA	2	75	3	6	6	132,920.00	22,153.00	134.96	0.00	0.00	0.00	0.00
C/O	WA	2	100	1	1	1	550.00	550.00	23.28	0.00	0.00	0.00	0.00
C/O	WA	2	100	2	17	17	191,880.00	11,287.00	853.41	0.00	0.00	0.00	3.28
C/O	WA	2	100	3	3	3	35,430.00	11,810.00	153.47	0.00	0.00	0.00	0.00
C/O	WA	2	150	2	6	6	145,800.00	24,300.00	555.57	0.00	0.00	0.00	0.00
C/O	WA	2	150	3	1	1	50,000.00	50,000.00	156.89	0.00	0.00	0.00	0.00
C/O	WA	2	200	2	8	8	144,800.00	18,100.00	701.62	0.00	0.00	0.00	0.00
C/O	WA	2	200	3	8	8	141,700.00	17,713.00	658.48	0.00	0.00	0.00	0.00
C/O	WA	2	300	2	1	1	24,300.00	24,300.00	457.48	0.00	0.00	0.00	0.00

C/O	WA	2	300	3	1	1	9,200.00	9,200.00	196.48	0.00	0.00	0.00	0.00
C/O	WA	2	400	1	1	1	92,000.00	92,000.00	1,085.65	0.00	0.00	0.00	0.00
C/O	WA	2	400	3	2	2	421,600.00	210,800.00	1,683.23	0.00	0.00	0.00	0.00
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>	<b>2625</b>	<b>31</b>	<b>88</b>	<b>88</b>	<b>1,837,260.00</b>	<b>626,788.00</b>	<b>7,321.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.28</b>
CCUA	WA	9	100	2	1	1	0.00	0.00	16.71	0.00	0.00	0.00	0.00
CCUA	WA	9	200	2	2	2	104,000.00	52,000.00	278.83	0.00	0.00	0.00	0.00
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>	<b>300</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>104,000.00</b>	<b>52,000.00</b>	<b>295.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
CITY	WA	3	200	4	2	2	5,400.00	2,700.00	77.30	0.00	0.00	0.00	0.00
CITY	WA	10	75	4	3	3	8,030.00	2,677.00	52.85	0.00	0.00	0.00	0.00
CITY	WA	10	200	4	3	3	39,400.00	13,133.00	179.00	0.00	0.00	0.00	0.00
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>	<b>475</b>	<b>12</b>	<b>8</b>	<b>8</b>	<b>52,830.00</b>	<b>18,510.00</b>	<b>309.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
R/I	WA	0	75	1	916	916	5,642,420.00	6,160.00	18,834.72	0.00	0.00	0.00	1,881.75
R/I	WA	0	75	2	862	862	3,849,520.00	4,466.00	14,979.35	0.00	0.00	0.00	1,468.63
R/I	WA	0	75	3	809	809	4,520,042.00	5,587.00	15,787.36	0.00	0.00	0.00	1,575.58
R/I	WA	0	100	1	30	30	186,900.00	6,230.00	791.73	0.00	0.00	0.00	79.25
R/I	WA	0	100	2	26	26	119,640.00	4,602.00	596.15	0.00	0.00	0.00	59.70
R/I	WA	0	100	3	194	194	967,340.00	4,986.00	4,557.09	0.00	0.00	0.00	456.31
R/I	WA	0	150	1	1	1	260.00	260.00	24.37	0.00	0.00	0.00	2.44
R/I	WA	0	150	3	1	1	1,100.00	1,100.00	24.95	0.00	0.00	0.00	0.00
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>	<b>825</b>	<b>16</b>	<b>2839</b>	<b>2839</b>	<b>15,287,222.00</b>	<b>33,391.00</b>	<b>55,595.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,523.66</b>
R/O	WA	0	75	1	6	6	12,660.00	2,110.00	84.01	0.00	0.00	0.00	8.39
R/O	WA	0	75	3	1	1	20,640.00	20,640.00	48.40	0.00	0.00	0.00	4.84
R/O	WA	1	75	1	160	160	906,860.00	5,668.00	3,955.62	0.00	0.00	0.00	97.96
R/O	WA	1	75	2	154	154	909,238.00	5,904.00	3,796.40	0.00	0.00	0.00	3.10
R/O	WA	1	100	1	3	3	24,230.00	8,077.00	111.78	0.00	0.00	0.00	0.00
R/O	WA	1	100	2	1	1	4,430.00	4,430.00	27.85	0.00	0.00	0.00	0.00
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>	<b>500</b>	<b>10</b>	<b>325</b>	<b>325</b>	<b>1,878,058.00</b>	<b>46,829.00</b>	<b>8,024.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114.29</b>
<b>Totals</b>			<b>9175</b>	<b>125</b>	<b>3613</b>	<b>3613</b>	<b>23,743,680.00</b>	<b>1,596,019.00</b>	<b>87,374.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,659.97</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 12/01/18 To: 12/31/18 / Based on: Posted Date													
C/I	WA	0	75	3	1	1	1,830.00	1,830.00	12.41	0.00	0.00	0.00	1.24
C/I	WA	3	75	1	33	33	193,800.00	5,873.00	605.94	0.00	0.00	0.00	52.44
C/I	WA	3	75	2	32	32	211,770.00	6,618.00	427.69	0.00	0.00	0.00	27.56
C/I	WA	3	75	3	162	162	520,950.00	3,216.00	2,769.71	0.00	0.00	0.00	247.61
C/I	WA	3	100	1	4	4	44,530.00	11,133.00	158.95	0.00	0.00	0.00	11.13
C/I	WA	3	100	2	1	1	2,950.00	2,950.00	22.44	0.00	0.00	0.00	0.00
C/I	WA	3	100	3	27	27	884,510.00	32,760.00	1,252.46	0.00	0.00	0.00	120.55
C/I	WA	3	150	1	8	8	243,300.00	30,413.00	690.69	0.00	0.00	0.00	69.07
C/I	WA	3	150	2	3	3	10,000.00	3,333.00	92.38	0.00	0.00	0.00	3.91
C/I	WA	3	150	3	21	21	294,900.00	14,043.00	1,106.61	0.00	0.00	0.00	73.77
C/I	WA	3	150	4	2	2	8,000.00	4,000.00	64.77	0.00	0.00	0.00	0.00
C/I	WA	3	200	1	4	4	19,400.00	4,850.00	171.79	0.00	0.00	0.00	8.50
C/I	WA	3	200	2	6	6	72,400.00	12,067.00	346.06	0.00	0.00	0.00	21.87
C/I	WA	3	200	3	30	30	460,600.00	15,353.00	1,948.87	0.00	0.00	0.00	121.24
C/I	WA	3	200	4	1	1	400.00	400.00	34.83	0.00	0.00	0.00	0.00
C/I	WA	3	300	1	4	4	81,300.00	20,325.00	395.95	0.00	0.00	0.00	0.00
C/I	WA	3	300	2	4	4	520,000.00	130,000.00	1,500.55	0.00	0.00	0.00	141.02
C/I	WA	3	300	3	1	1	10,500.00	10,500.00	66.09	0.00	0.00	0.00	0.00
C/I	WA	3	400	2	1	1	49,000.00	49,000.00	576.51	0.00	0.00	0.00	57.65
C/I	WA	3	400	3	2	2	282,700.00	141,350.00	1,071.51	0.00	0.00	0.00	0.00
C/I	WA	3	600	3	1	1	174,000.00	174,000.00	1,687.78	0.00	0.00	0.00	0.00
C/I	WA	18	75	1	1	1	19,200.00	19,200.00	46.31	0.00	0.00	0.00	4.63
C/I	WA	32	75	2	1	1	87,170.00	87,170.00	0.00	0.00	0.00	0.00	0.00
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>350</b>	<b>350</b>	<b>4,193,210.00</b>	<b>780,384.00</b>	<b>15,050.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>962.19</b>
C/O	WA	2	75	1	2	2	302,560.00	151,280.00	52.79	0.00	0.00	0.00	0.00
C/O	WA	2	75	2	31	31	225,460.00	7,273.00	658.83	0.00	0.00	0.00	0.00
C/O	WA	2	75	3	6	6	134,320.00	22,387.00	114.08	0.00	0.00	0.00	0.00
C/O	WA	2	100	1	1	1	900.00	900.00	23.28	0.00	0.00	0.00	0.00
C/O	WA	2	100	2	18	18	192,680.00	10,704.00	849.14	0.00	0.00	0.00	3.05
C/O	WA	2	100	3	3	3	48,370.00	16,123.00	185.67	0.00	0.00	0.00	0.00
C/O	WA	2	150	2	6	6	147,100.00	24,517.00	555.35	0.00	0.00	0.00	0.00
C/O	WA	2	150	3	1	1	31,100.00	31,100.00	109.91	0.00	0.00	0.00	0.00
C/O	WA	2	200	2	8	8	142,000.00	17,750.00	696.99	0.00	0.00	0.00	0.00
C/O	WA	2	200	3	7	7	103,400.00	14,771.00	554.96	0.00	0.00	0.00	0.00
C/O	WA	2	300	2	1	1	26,700.00	26,700.00	499.24	0.00	0.00	0.00	0.00
C/O	WA	2	300	3	1	1	8,400.00	8,400.00	183.43	0.00	0.00	0.00	0.00

C/O	WA	2	400	1	1	1	77,000.00	77,000.00	1,174.39	0.00	0.00	0.00	0.00
C/O	WA	2	400	3	2	2	468,400.00	234,200.00	1,839.83	0.00	0.00	0.00	0.00
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>		<b>88</b>	<b>88</b>	<b>1,908,390.00</b>	<b>643,105.00</b>	<b>7,497.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.05</b>	
CCUA	WA	9	100	2	1	1	0.00	0.00	16.71	0.00	0.00	0.00	0.00
CCUA	WA	9	200	2	2	2	56,000.00	28,000.00	179.05	0.00	0.00	0.00	0.00
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>56,000.00</b>	<b>28,000.00</b>	<b>195.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
CITY	WA	3	200	4	2	2	2,500.00	1,250.00	71.57	0.00	0.00	0.00	0.00
CITY	WA	10	75	4	3	3	10,820.00	3,607.00	58.58	0.00	0.00	0.00	0.00
CITY	WA	10	200	4	3	3	53,200.00	17,733.00	208.80	0.00	0.00	0.00	0.00
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>		<b>8</b>	<b>8</b>	<b>66,520.00</b>	<b>22,590.00</b>	<b>338.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
R/I	WA	0	75	1	930	930	4,976,120.00	5,351.00	17,745.13	0.00	0.00	0.00	1,772.76
R/I	WA	0	75	2	846	846	3,590,590.00	4,244.00	14,413.99	0.00	0.00	0.00	1,415.67
R/I	WA	0	75	3	815	815	3,731,328.00	4,578.00	14,312.26	0.00	0.00	0.00	1,426.20
R/I	WA	0	100	1	30	30	155,690.00	5,190.00	730.31	0.00	0.00	0.00	73.12
R/I	WA	0	100	2	27	27	124,210.00	4,600.00	604.82	0.00	0.00	0.00	60.56
R/I	WA	0	100	3	194	194	787,740.00	4,061.00	4,233.38	0.00	0.00	0.00	423.92
R/I	WA	0	150	1	1	1	290.00	290.00	24.37	0.00	0.00	0.00	2.44
R/I	WA	0	150	3	1	1	4,400.00	4,400.00	29.35	0.00	0.00	0.00	0.00
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>		<b>2844</b>	<b>2844</b>	<b>13,370,368.00</b>	<b>32,714.00</b>	<b>52,093.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,174.67</b>	
R/O	WA	0	75	1	6	6	13,050.00	2,175.00	82.10	0.00	0.00	0.00	8.20
R/O	WA	0	75	3	1	1	28,380.00	28,380.00	65.12	0.00	0.00	0.00	6.51
R/O	WA	1	75	1	165	165	768,550.00	4,658.00	3,658.04	0.00	0.00	0.00	92.92
R/O	WA	1	75	2	153	153	791,874.00	5,176.00	3,521.17	0.00	0.00	0.00	3.10
R/O	WA	1	100	1	3	3	19,910.00	6,637.00	102.15	0.00	0.00	0.00	0.00
R/O	WA	1	100	2	1	1	4,980.00	4,980.00	27.85	0.00	0.00	0.00	0.00
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>		<b>329</b>	<b>329</b>	<b>1,626,744.00</b>	<b>52,006.00</b>	<b>7,456.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110.73</b>	
<b>Totals</b>				<b>3622</b>	<b>3622</b>	<b>\$ 21,221,232.00</b>	<b>\$ 1,558,799.00</b>	<b>\$ 82,632.94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,250.64</b>	

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 01/01/19 To: 01/31/19 / Based on: Posted Date													
C/I	WA	0	75	3	1	1	2,350.00	2,350.00	13.39	-	-	-	1.34
C/I	WA	3	75	1	30	30	179,430.00	5,981.00	614.76	-	-	-	54.52
C/I	WA	3	75	2	32	32	199,250.00	6,227.00	460.45	-	-	-	29.56
C/I	WA	3	75	3	163	163	630,370.00	3,867.00	3,075.71	-	-	-	275.06
C/I	WA	3	100	1	4	4	52,780.00	13,195.00	180.69	-	-	-	11.90
C/I	WA	3	100	2	1	1	3,530.00	3,530.00	25.09	-	-	-	-
C/I	WA	3	100	3	26	26	1,100,560.00	42,329.00	1,455.21	-	-	-	140.72
C/I	WA	3	150	1	8	8	276,800.00	34,600.00	783.57	-	-	-	78.38
C/I	WA	3	150	2	3	3	9,230.00	3,077.00	95.17	-	-	-	3.83
C/I	WA	3	150	3	21	21	285,600.00	13,600.00	1,121.50	-	-	-	68.49
C/I	WA	3	150	4	2	2	6,600.00	3,300.00	62.79	-	-	-	-
C/I	WA	3	200	1	4	4	26,100.00	6,525.00	190.80	-	-	-	8.95
C/I	WA	3	200	2	6	6	74,300.00	12,383.00	357.39	-	-	-	22.02
C/I	WA	3	200	3	30	30	509,300.00	16,977.00	2,094.88	-	-	-	121.83
C/I	WA	3	200	4	1	1	500.00	500.00	35.88	-	-	-	-
C/I	WA	3	300	1	2	2	53,300.00	26,650.00	310.84	-	-	-	-
C/I	WA	3	300	2	4	4	433,700.00	108,425.00	1,382.58	-	-	-	132.44
C/I	WA	3	300	3	1	1	11,500.00	11,500.00	70.13	-	-	-	-
C/I	WA	3	400	2	1	1	49,000.00	49,000.00	580.47	-	-	-	58.05
C/I	WA	3	400	3	2	2	307,400.00	153,700.00	1,173.84	-	-	-	-
C/I	WA	3	600	3	1	1	249,000.00	249,000.00	2,201.14	-	-	-	-
C/I	WA	18	75	1	1	1	43,700.00	43,700.00	99.33	-	-	-	9.93
C/I	WA	32	75	2	1	1	114,830.00	114,830.00	-	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>345</b>	<b>345</b>	<b>4,619,130.00</b>	<b>925,246.00</b>	<b>16,385.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,017.02</b>
C/O	WA	2	75	1	2	2	388,300.00	194,150.00	62.19	-	-	-	-
C/O	WA	2	75	2	32	32	192,450.00	6,014.00	636.74	-	-	-	-
C/O	WA	2	75	3	6	6	148,620.00	24,770.00	88.29	-	-	-	-
C/O	WA	2	100	1	1	1	900.00	900.00	23.97	-	-	-	-
C/O	WA	2	100	2	17	17	197,240.00	11,602.00	893.01	-	-	-	3.14
C/O	WA	2	100	3	3	3	54,020.00	18,007.00	209.14	-	-	-	-
C/O	WA	2	150	2	6	6	145,100.00	24,183.00	565.32	-	-	-	-
C/O	WA	2	150	3	1	1	61,100.00	61,100.00	193.91	-	-	-	-
C/O	WA	2	200	2	8	8	154,200.00	19,275.00	747.23	-	-	-	-
C/O	WA	2	200	3	7	7	130,200.00	18,600.00	649.27	-	-	-	-
C/O	WA	2	300	2	1	1	30,100.00	30,100.00	479.48	-	-	-	-
C/O	WA	2	300	3	1	1	12,600.00	12,600.00	237.38	-	-	-	-

C/O	WA	2	400	1	1	1	61,000.00	61,000.00	1,390.42	-	-	-	-
C/O	WA	2	400	3	2	2	631,400.00	315,700.00	2,363.89	-	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>2,207,230.00</b>	<b>798,001.00</b>	<b>8,540.24</b>	-	-	-	<b>3.14</b>
CCUA	WA	9	100	2	1	1	-	-	17.21	-	-	-	-
CCUA	WA	9	200	2	2	2	41,000.00	20,500.00	152.50	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>41,000.00</b>	<b>20,500.00</b>	<b>169.71</b>	-	-	-	-
CITY	WA	3	200	4	2	2	11,100.00	5,550.00	91.46	-	-	-	-
CITY	WA	10	75	4	3	3	67,050.00	22,350.00	177.14	-	-	-	-
CITY	WA	10	200	4	3	3	20,200.00	6,733.00	145.07	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>8</b>	<b>8</b>	<b>98,350.00</b>	<b>34,633.00</b>	<b>413.67</b>	-	-	-	-
R/I	WA	0	75	1	928	928	4,519,310.00	4,870.00	17,123.86	-	-	-	1,711.62
R/I	WA	0	75	2	843	843	3,983,060.00	4,725.00	15,621.18	-	-	-	1,535.93
R/I	WA	0	75	3	818	818	4,225,197.00	5,165.00	15,643.32	-	-	-	1,562.34
R/I	WA	0	100	1	31	31	126,520.00	4,081.00	687.30	-	-	-	68.76
R/I	WA	0	100	2	26	26	118,920.00	4,574.00	607.38	-	-	-	60.75
R/I	WA	0	100	3	195	195	973,610.00	4,993.00	4,719.17	-	-	-	472.09
R/I	WA	0	150	1	1	1	2,980.00	2,980.00	26.30	-	-	-	2.63
R/I	WA	0	150	3	1	1	1,400.00	1,400.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2843</b>	<b>2843</b>	<b>13,950,997.00</b>	<b>32,788.00</b>	<b>54,454.21</b>	-	-	-	<b>5,414.12</b>
R/O	WA	0	75	1	6	6	17,010.00	2,835.00	94.53	-	-	-	9.46
R/O	WA	0	75	3	1	1	27,310.00	27,310.00	64.93	-	-	-	6.49
R/O	WA	1	75	1	165	165	776,770.00	4,708.00	3,734.30	-	-	-	96.40
R/O	WA	1	75	2	153	153	818,052.00	5,347.00	3,644.36	-	-	-	3.19
R/O	WA	1	100	1	3	3	31,650.00	10,550.00	134.05	-	-	-	-
R/O	WA	1	100	2	1	1	4,990.00	4,990.00	28.68	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>329</b>	<b>329</b>	<b>1,675,782.00</b>	<b>55,740.00</b>	<b>7,700.85</b>	-	-	-	<b>115.54</b>
<b>Totals</b>					<b>3616</b>	<b>3616</b>	<b>22,592,489.00</b>	<b>6,248.00</b>	<b>87,664.29</b>	-	-	-	<b>6,549.82</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 02/01/19 To: 02/28/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	11,430.00	11,430.00	31.24	-	-	3.12
C/I	WA		3	75	1	31	31	190,890.00	6,158.00	607.07	-	-	52.49
C/I	WA		3	75	2	33	33	176,470.00	5,348.00	528.24	-	-	36.54
C/I	WA		3	75	3	165	165	595,990.00	3,612.00	3,115.66	-	-	278.69
C/I	WA		3	100	1	4	4	45,610.00	11,403.00	165.82	-	-	10.41
C/I	WA		3	100	2	1	1	2,320.00	2,320.00	23.12	-	-	-
C/I	WA		3	100	3	27	27	1,044,510.00	38,686.00	1,470.67	-	-	142.46
C/I	WA		3	150	1	8	8	242,300.00	30,288.00	708.44	-	-	70.86
C/I	WA		3	150	2	3	3	26,760.00	8,920.00	132.38	-	-	7.55
C/I	WA		3	150	3	22	22	252,800.00	11,491.00	1,052.49	-	-	64.83
C/I	WA		3	150	4	2	2	9,100.00	4,550.00	68.70	-	-	-
C/I	WA		3	200	1	4	4	33,600.00	8,400.00	206.97	-	-	9.14
C/I	WA		3	200	2	6	6	70,000.00	11,667.00	352.02	-	-	21.68
C/I	WA		3	200	3	31	31	438,450.00	14,144.00	1,949.47	-	-	122.32
C/I	WA		3	200	4	1	1	200.00	200.00	35.88	-	-	-
C/I	WA		3	300	1	2	2	70,900.00	35,450.00	394.69	-	-	-
C/I	WA		3	300	2	4	4	443,600.00	110,900.00	1,319.98	-	-	125.99
C/I	WA		3	300	3	1	1	13,500.00	13,500.00	74.19	-	-	-
C/I	WA		3	400	2	2	2	113,100.00	56,550.00	612.72	-	-	61.27
C/I	WA		3	400	3	2	2	425,000.00	212,500.00	1,418.94	-	-	-
C/I	WA		3	600	3	1	1	267,000.00	267,000.00	2,095.79	-	-	-
C/I	WA		18	75	1	1	1	38,100.00	38,100.00	88.58	-	-	8.86
C/I	WA		32	75	2	1	1	75,990.00	75,990.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>353</b>	<b>353</b>	<b>4,587,620.00</b>	<b>978,607.00</b>	<b>16,453.06</b>	<b>-</b>	<b>-</b>	<b>1,016.21</b>
C/O	WA		2	75	1	2	2	151,170.00	75,585.00	51.79	-	-	-
C/O	WA		2	75	2	32	32	209,150.00	6,536.00	703.86	-	-	-
C/O	WA		2	75	3	6	6	137,430.00	22,905.00	90.75	-	-	-
C/O	WA		2	100	1	1	1	770.00	770.00	23.97	-	-	-
C/O	WA		2	100	2	17	17	216,960.00	12,762.00	941.93	-	-	2.89
C/O	WA		2	100	3	3	3	38,150.00	12,717.00	164.50	-	-	-
C/O	WA		2	150	2	6	6	153,400.00	25,567.00	588.92	-	-	-
C/O	WA		2	150	3	1	1	24,400.00	24,400.00	94.38	-	-	-
C/O	WA		2	200	2	8	8	186,600.00	23,325.00	833.57	-	-	-
C/O	WA		2	200	3	7	7	135,400.00	19,343.00	657.80	-	-	-
C/O	WA		2	300	2	1	1	31,600.00	31,600.00	468.72	-	-	-
C/O	WA		2	300	3	1	1	10,600.00	10,600.00	226.62	-	-	-

C/O	WA	2	400	1	1	1	81,000.00	81,000.00	814.76	-	-	-	-
C/O	WA	2	400	3	2	2	610,300.00	305,150.00	2,283.19	-	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>		<b>88</b>	<b>88</b>	<b>1,986,930.00</b>	<b>652,260.00</b>	<b>7,944.76</b>		-	-	-	<b>2.89</b>
CCUA	WA	9	100	2	1	1	-	-	17.21	-	-	-	-
CCUA	WA	9	200	2	2	2	36,000.00	18,000.00	141.39	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>36,000.00</b>	<b>18,000.00</b>	<b>158.60</b>		-	-	-	-
CITY	WA	3	200	4	2	2	2,900.00	1,450.00	73.73	-	-	-	-
CITY	WA	10	75	4	3	3	7,820.00	2,607.00	52.50	-	-	-	-
CITY	WA	10	200	4	3	3	25,300.00	8,433.00	153.01	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>		<b>8</b>	<b>8</b>	<b>36,020.00</b>	<b>12,490.00</b>	<b>279.24</b>		-	-	-	-
R/I	WA	0	75	1	916	916	4,207,830.00	4,594.00	16,547.98	-	-	-	1,654.00
R/I	WA	0	75	2	847	847	3,792,070.00	4,477.00	15,361.36	-	-	-	1,508.89
R/I	WA	0	75	3	819	819	3,963,971.00	4,840.00	15,159.39	-	-	-	1,515.34
R/I	WA	0	100	1	30	30	106,570.00	3,552.00	640.96	-	-	-	64.12
R/I	WA	0	100	2	28	28	107,590.00	3,843.00	585.05	-	-	-	58.52
R/I	WA	0	100	3	194	194	889,110.00	4,583.00	4,572.78	-	-	-	457.51
R/I	WA	0	150	1	1	1	2,500.00	2,500.00	26.30	-	-	-	2.63
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>		<b>2836</b>	<b>2836</b>	<b>13,070,941.00</b>	<b>29,689.00</b>	<b>52,919.52</b>		-	-	-	<b>5,261.01</b>
R/O	WA	0	75	1	6	6	18,470.00	3,078.00	94.53	-	-	-	9.46
R/O	WA	0	75	3	1	1	14,880.00	14,880.00	37.33	-	-	-	3.73
R/O	WA	1	75	1	164	164	703,120.00	4,287.00	3,539.62	-	-	-	104.89
R/O	WA	1	75	2	153	153	765,492.00	5,003.00	3,548.26	-	-	-	3.19
R/O	WA	1	100	1	3	3	68,110.00	22,703.00	234.04	-	-	-	-
R/O	WA	1	100	2	1	1	4,320.00	4,320.00	28.68	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>		<b>328</b>	<b>328</b>	<b>1,574,392.00</b>	<b>54,271.00</b>	<b>7,482.46</b>		-	-	-	<b>121.27</b>
<b>Totals</b>				<b>3616</b>	<b>3616</b>	<b>21,291,903.00</b>	<b>1,745,317.00</b>	<b>85,237.64</b>		-	-	-	<b>6,401.38</b>



User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 03/01/19 To: 03/31/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,300.00	9,300.00	27.18	-	-	2.72
C/I	WA		3	75	1	31	31	215,320.00	6,946.00	660.63	-	-	54.99
C/I	WA		3	75	2	33	33	171,800.00	5,206.00	572.91	-	-	40.41
C/I	WA		3	75	3	164	164	609,580.00	3,717.00	3,062.64	-	-	268.01
C/I	WA		3	100	1	4	4	42,780.00	10,695.00	159.51	-	-	10.62
C/I	WA		3	100	2	1	1	2,510.00	2,510.00	23.12	-	-	-
C/I	WA		3	100	3	26	26	859,350.00	33,052.00	1,242.81	-	-	119.50
C/I	WA		3	150	1	8	8	301,900.00	37,738.00	833.62	-	-	83.39
C/I	WA		3	150	2	3	3	15,750.00	5,250.00	107.05	-	-	4.62
C/I	WA		3	150	3	21	21	223,500.00	10,643.00	987.14	-	-	59.48
C/I	WA		3	150	4	2	2	6,400.00	3,200.00	62.79	-	-	-
C/I	WA		3	200	1	4	4	21,900.00	5,475.00	180.95	-	-	9.34
C/I	WA		3	200	2	6	6	71,000.00	11,833.00	351.72	-	-	21.65
C/I	WA		3	200	3	30	30	394,990.00	13,166.00	1,860.87	-	-	124.67
C/I	WA		3	200	4	1	1	4,600.00	4,600.00	43.76	-	-	-
C/I	WA		3	300	1	2	2	69,100.00	34,550.00	388.24	-	-	-
C/I	WA		3	300	2	4	4	435,100.00	108,775.00	1,283.47	-	-	122.52
C/I	WA		3	300	3	1	1	10,800.00	10,800.00	68.10	-	-	-
C/I	WA		3	400	2	1	1	138,300.00	138,300.00	610.57	-	-	61.06
C/I	WA		3	400	3	2	2	304,100.00	152,050.00	1,158.79	-	-	-
C/I	WA		3	600	3	1	1	204,000.00	204,000.00	1,790.49	-	-	-
C/I	WA		18	75	1	1	1	29,100.00	29,100.00	69.23	-	-	6.92
C/I	WA		32	75	2	1	1	68,110.00	68,110.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>348</b>	<b>348</b>	<b>\$ 4,209,290.00</b>	<b>\$ 909,016.00</b>	<b>\$ 15,545.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 989.90</b>
C/O	WA		2	75	1	2	2	162,290.00	81,145.00	49.25	-	-	-
C/O	WA		2	75	2	32	32	135,890.00	4,247.00	630.71	-	-	-
C/O	WA		2	75	3	6	6	84,030.00	14,005.00	83.15	-	-	-
C/O	WA		2	100	1	1	1	1,120.00	1,120.00	26.43	-	-	-
C/O	WA		2	100	2	17	17	188,230.00	11,072.00	864.65	-	-	2.89
C/O	WA		2	100	3	3	3	12,970.00	4,323.00	98.97	-	-	-
C/O	WA		2	150	2	6	6	151,600.00	25,267.00	583.09	-	-	-
C/O	WA		2	150	3	1	1	26,700.00	26,700.00	99.76	-	-	-
C/O	WA		2	200	2	8	8	168,900.00	21,113.00	785.53	-	-	-
C/O	WA		2	200	3	7	7	112,500.00	16,071.00	597.93	-	-	-
C/O	WA		2	300	2	1	1	24,900.00	24,900.00	320.77	-	-	-
C/O	WA		2	300	3	1	1	8,700.00	8,700.00	194.34	-	-	-
C/O	WA		2	400	1	1	1	90,000.00	90,000.00	873.94	-	-	87.39
C/O	WA		2	400	3	2	2	433,500.00	216,750.00	1,696.77	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>88</b>	<b>88</b>	<b>\$ 1,601,330.00</b>	<b>\$ 18,197.00</b>	<b>\$ 6,905.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90.28</b>

CCUA	WA	9	100	2	1	1	15,000.00	15,000.00	47.06	-	-	-	-
CCUA	WA	9	200	2	2	2	32,000.00	16,000.00	132.97	-	-	-	-
CCUA	WA	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 47,000.00</b>	<b>\$ 15,667.00</b>	<b>\$ 180.03</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	3,500.00	1,750.00	75.70	-	-	-	-
CITY	WA	10	75	4	4	4	10,210.00	2,553.00	75.89	-	-	-	-
CITY	WA	10	200	4	3	3	29,100.00	9,700.00	163.32	-	-	-	-
CITY	WA	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 42,810.00</b>	<b>\$ 4,757.00</b>	<b>\$ 314.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	919	919	4,227,960.00	4,601.00	16,618.20	-	-	-	1,661.07
R/I	WA	0	75	2	856	856	3,493,130.00	4,081.00	14,859.95	-	-	-	1,459.77
R/I	WA	0	75	3	811	811	3,694,361.00	4,555.00	14,634.92	-	-	-	1,462.79
R/I	WA	0	100	1	31	31	105,950.00	3,418.00	653.66	-	-	-	65.38
R/I	WA	0	100	2	27	27	93,220.00	3,453.00	561.04	-	-	-	56.11
R/I	WA	0	100	3	195	195	868,240.00	4,453.00	4,540.79	-	-	-	454.21
R/I	WA	0	150	1	1	1	2,250.00	2,250.00	26.30	-	-	-	2.63
R/I	WA	0	150	3	1	1	900.00	900.00	25.10	-	-	-	-
R/I	WA	<b>TOTAL</b>			<b>2841</b>	<b>2841</b>	<b>\$ 12,486,011.00</b>	<b>\$ 27,711.00</b>	<b>\$ 51,919.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,161.96</b>
R/O	WA	0	75	1	6	6	16,120.00	2,687.00	92.08	-	-	-	9.21
R/O	WA	0	75	3	1	1	33,030.00	33,030.00	77.83	-	-	-	7.78
R/O	WA	1	75	1	179	179	687,720.00	3,842.00	3,729.58	-	-	-	124.55
R/O	WA	1	75	2	152	152	748,611.00	4,925.00	3,515.87	-	-	-	3.12
R/O	WA	1	100	1	3	3	32,510.00	10,837.00	136.97	-	-	-	-
R/O	WA	1	100	2	1	1	3,940.00	3,940.00	26.22	-	-	-	-
R/O	WA	<b>TOTAL</b>			<b>342</b>	<b>342</b>	<b>\$ 1,521,931.00</b>	<b>\$ 59,261.00</b>	<b>\$ 7,578.55</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144.66</b>
<b>Totals</b>					<b>3631</b>	<b>3631</b>	<b>\$ 19,908,372.00</b>	<b>\$ 1,034,609.00</b>	<b>\$ 82,444.33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,386.80</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 04/01/19 To: 04/30/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,870.00	9,870.00	27.18	-	-	2.72
C/I	WA		3	75	1	28	28	199,140.00	7,112.00	609.33	-	-	53.99
C/I	WA		3	75	2	36	36	102,910.00	2,859.00	522.57	-	-	33.84
C/I	WA		3	75	3	162	162	560,300.00	3,459.00	2,987.14	-	-	264.22
C/I	WA		3	100	1	4	4	53,120.00	13,280.00	180.87	-	-	11.70
C/I	WA		3	100	2	1	1	5,100.00	5,100.00	29.03	-	-	-
C/I	WA		3	100	3	26	26	883,570.00	33,983.00	1,324.68	-	-	127.49
C/I	WA		3	150	1	8	8	259,600.00	32,450.00	740.96	-	-	74.11
C/I	WA		3	150	2	3	3	20,790.00	6,930.00	119.33	-	-	5.85
C/I	WA		3	150	3	22	22	266,800.00	12,127.00	1,077.98	-	-	68.74
C/I	WA		3	150	4	2	2	7,300.00	3,650.00	64.76	-	-	-
C/I	WA		3	200	1	2	2	20,000.00	10,000.00	109.82	-	-	7.00
C/I	WA		3	200	2	8	8	92,800.00	11,600.00	469.69	-	-	28.09
C/I	WA		3	200	3	31	31	649,680.00	20,957.00	2,401.11	-	-	145.51
C/I	WA		3	200	4	1	1	200.00	200.00	35.88	-	-	-
C/I	WA		3	300	1	2	2	60,800.00	30,400.00	349.54	-	-	-
C/I	WA		3	300	2	4	4	437,500.00	109,375.00	1,298.81	-	-	124.45
C/I	WA		3	300	3	2	2	13,400.00	6,700.00	106.59	-	-	3.44
C/I	WA		3	400	2	1	1	175,700.00	175,700.00	636.37	-	-	63.64
C/I	WA		3	400	3	2	2	326,600.00	163,300.00	1,199.64	-	-	-
C/I	WA		3	600	3	1	1	235,000.00	235,000.00	1,827.04	-	-	-
C/I	WA		18	75	1	1	1	27,200.00	27,200.00	64.93	-	-	6.49
C/I	WA		32	75	2	1	1	73,800.00	73,800.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>349</b>	<b>349</b>	<b>\$ 4,481,180.00</b>	<b>\$ 995,052.00</b>	<b>\$ 16,183.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,021.28</b>
C/O	WA		2	75	1	2	2	121,010.00	60,505.00	46.71	-	-	-
C/O	WA		2	75	2	32	32	135,710.00	4,241.00	633.85	-	-	-
C/O	WA		2	75	3	6	6	217,970.00	36,328.00	83.15	-	-	-
C/O	WA		2	100	1	1	1	1,590.00	1,590.00	26.43	-	-	-
C/O	WA		2	100	2	17	17	185,090.00	10,888.00	854.02	-	-	2.89
C/O	WA		2	100	3	3	3	48,210.00	16,070.00	190.42	-	-	-
C/O	WA		2	150	2	6	6	134,300.00	22,383.00	538.88	-	-	-
C/O	WA		2	150	3	1	1	36,000.00	36,000.00	123.97	-	-	-
C/O	WA		2	200	2	8	8	187,100.00	23,388.00	833.34	-	-	-
C/O	WA		2	200	3	7	7	164,500.00	23,500.00	737.22	-	-	-
C/O	WA		2	300	2	1	1	26,100.00	26,100.00	334.22	-	-	-
C/O	WA		2	300	3	1	1	9,700.00	9,700.00	199.72	-	-	-
C/O	WA		2	400	1	1	1	56,000.00	56,000.00	672.19	-	-	67.22
C/O	WA		2	400	3	2	2	542,600.00	271,300.00	2,350.44	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>\$ 1,865,880.00</b>	<b>\$ 597,993.00</b>	<b>\$ 7,624.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70.11</b>

CCUA	WA	9	100	2	1	1	20,000.00	20,000.00	57.46	-	-	-	-
CCUA	WA	9	200	2	2	2	84,000.00	42,000.00	244.23	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 104,000.00</b>	<b>\$ 62,000.00</b>	<b>\$ 301.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	11,600.00	5,800.00	91.46	-	-	-	-
CITY	WA	10	75	4	4	4	8,330.00	2,083.00	66.06	-	-	-	-
CITY	WA	10	200	4	3	3	45,200.00	15,067.00	195.18	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 65,130.00</b>	<b>\$ 22,950.00</b>	<b>\$ 352.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	733	733	4,900,650.00	6,686.00	16,272.70	-	-	-	1,626.40
R/I	WA	0	75	2	1037	1037	4,682,410.00	4,515.00	18,834.86	-	-	-	1,857.00
R/I	WA	0	75	3	810	810	4,688,607.00	5,788.00	16,613.28	-	-	-	1,660.57
R/I	WA	0	100	1	30	30	143,650.00	4,788.00	712.56	-	-	-	71.29
R/I	WA	0	100	2	26	26	158,200.00	6,085.00	689.80	-	-	-	68.99
R/I	WA	0	100	3	198	198	1,061,890.00	5,363.00	4,927.33	-	-	-	492.86
R/I	WA	0	150	1	1	1	2,020.00	2,020.00	26.30	-	-	-	2.63
R/I	WA	0	150	3	1	1	1,100.00	1,100.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2836</b>	<b>2836</b>	<b>\$ 15,638,527.00</b>	<b>\$ 36,345.00</b>	<b>\$ 58,102.53</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,779.74</b>
R/O	WA	0	75	1	6	6	16,560.00	2,760.00	89.66	-	-	-	8.97
R/O	WA	0	75	3	1	1	24,000.00	24,000.00	56.33	-	-	-	5.63
R/O	WA	1	75	1	190	190	808,392.00	4,255.00	4,205.89	-	-	-	136.83
R/O	WA	1	75	2	151	151	941,224.00	6,233.00	3,992.44	-	-	-	3.19
R/O	WA	1	100	1	3	3	24,900.00	8,300.00	115.96	-	-	-	-
R/O	WA	1	100	2	1	1	4,550.00	4,550.00	28.68	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>352</b>	<b>352</b>	<b>\$ 1,819,626.00</b>	<b>\$ 50,098.00</b>	<b>\$ 8,488.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154.62</b>
<b>Totals</b>					<b>3637</b>	<b>3637</b>	<b>\$ 23,974,343.00</b>	<b>\$ 1,764,438.00</b>	<b>\$ 91,053.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,025.75</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 05/01/19 To: 05/31/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,730.00	10,730.00	29.21	-	-	2.92
C/I	WA		3	75	1	28	28	249,520.00	8,911.00	691.26	-	-	62.94
C/I	WA		3	75	2	37	37	84,550.00	2,285.00	515.07	-	-	31.51
C/I	WA		3	75	3	165	165	776,630.00	4,707.00	3,424.03	-	-	303.36
C/I	WA		3	100	1	3	3	31,950.00	10,650.00	121.08	-	-	12.11
C/I	WA		3	100	2	2	2	29,570.00	14,785.00	97.60	-	-	-
C/I	WA		3	100	3	26	26	970,420.00	37,324.00	1,420.46	-	-	137.06
C/I	WA		3	150	1	9	9	323,100.00	35,900.00	904.40	-	-	90.45
C/I	WA		3	150	2	2	2	7,180.00	3,590.00	64.76	-	-	-
C/I	WA		3	150	3	22	22	257,100.00	11,686.00	1,058.82	-	-	68.64
C/I	WA		3	150	4	2	2	8,900.00	4,450.00	66.73	-	-	-
C/I	WA		3	200	1	2	2	36,700.00	18,350.00	145.87	-	-	14.59
C/I	WA		3	200	2	8	8	57,200.00	7,150.00	391.81	-	-	15.53
C/I	WA		3	200	3	31	31	718,410.00	23,175.00	2,549.70	-	-	130.11
C/I	WA		3	200	4	1	1	7,000.00	7,000.00	47.70	-	-	-
C/I	WA		3	300	1	2	2	74,400.00	37,200.00	403.29	-	-	-
C/I	WA		3	300	2	4	4	775,500.00	193,875.00	2,042.53	-	-	198.63
C/I	WA		3	300	3	2	2	15,400.00	7,700.00	653.29	-	-	57.50
C/I	WA		3	400	2	1	1	256,800.00	256,800.00	776.12	-	-	77.61
C/I	WA		3	400	3	2	2	326,500.00	163,250.00	1,216.84	-	-	-
C/I	WA		3	600	3	1	1	301,000.00	301,000.00	2,057.09	-	-	-
C/I	WA		18	75	1	1	1	30,400.00	30,400.00	71.38	-	-	7.14
C/I	WA		32	75	2	1	1	78,420.00	78,420.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>353</b>	<b>353</b>	<b>\$ 5,427,380.00</b>	<b>\$ 1,269,338.00</b>	<b>\$ 18,749.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,210.10</b>
C/O	WA		2	75	1	34	34	306,670.00	9,020.00	680.05	-	-	-
C/O	WA		2	75	3	6	6	247,340.00	41,223.00	98.69	-	-	-
C/O	WA		2	100	1	18	18	149,780.00	8,321.00	789.42	-	-	3.14
C/O	WA		2	100	3	3	3	162,310.00	54,103.00	497.08	-	-	-
C/O	WA		2	150	1	6	6	115,200.00	19,200.00	489.48	-	-	-
C/O	WA		2	150	3	1	1	33,300.00	33,300.00	118.59	-	-	-
C/O	WA		2	200	1	8	8	125,000.00	15,625.00	668.09	-	-	-
C/O	WA		2	200	3	8	8	201,000.00	25,125.00	837.50	-	-	-
C/O	WA		2	300	1	1	1	26,200.00	26,200.00	283.11	-	-	-
C/O	WA		2	300	3	1	1	10,300.00	10,300.00	213.17	-	-	-
C/O	WA		2	400	1	1	1	88,000.00	88,000.00	943.88	-	-	94.39
C/O	WA		2	400	3	2	2	626,700.00	313,350.00	2,624.82	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>89</b>	<b>89</b>	<b>\$ 2,091,800.00</b>	<b>\$ 643,767.00</b>	<b>\$ 8,243.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97.53</b>
CCUA	WA		9	100	1	1	1	21,000.00	21,000.00	59.61	-	-	-

CCUA	WA	9	200	1	2	2	42,000.00	21,000.00	154.11	-	-	-	-
CCUA	WA	<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>\$ 63,000.00</b>	<b>\$ 42,000.00</b>	<b>\$ 213.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	14,400.00	7,200.00	97.37	-	-	-	-
CITY	WA	10	75	4	4	4	18,920.00	4,730.00	86.28	-	-	-	-
CITY	WA	10	200	4	3	3	47,600.00	15,867.00	200.21	-	-	-	-
CITY	WA	<b>TOTAL</b>		<b>9</b>	<b>9</b>	<b>9</b>	<b>\$ 80,920.00</b>	<b>\$ 27,797.00</b>	<b>\$ 383.86</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	696	696	6,090,690.00	8,751.00	18,454.26	-	-	-	1,815.83
R/I	WA	0	75	2	1096	1096	5,303,110.00	4,839.00	20,374.58	-	-	-	2,036.76
R/I	WA	0	75	3	807	807	5,334,695.00	6,611.00	17,877.17	-	-	-	1,787.09
R/I	WA	0	100	1	55	55	330,040.00	6,001.00	1,442.84	-	-	-	144.35
R/I	WA	0	100	2	2	2	11,060.00	5,530.00	51.21	-	-	-	5.12
R/I	WA	0	100	3	194	194	1,119,900.00	5,773.00	5,040.20	-	-	-	504.17
R/I	WA	0	150	1	1	1	2,680.00	2,680.00	26.30	-	-	-	2.63
R/I	WA	0	150	3	1	1	1,700.00	1,700.00	25.70	-	-	-	-
R/I	WA	<b>TOTAL</b>		<b>2852</b>	<b>2852</b>	<b>2852</b>	<b>\$ 18,193,875.00</b>	<b>\$ 41,885.00</b>	<b>\$ 63,292.26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,295.95</b>
R/O	WA	0	75	1	6	6	19,610.00	3,268.00	95.67	-	-	-	9.58
R/O	WA	0	75	3	1	1	27,100.00	27,100.00	64.93	-	-	-	6.49
R/O	WA	1	75	1	256	256	1,229,267.00	4,802.00	5,901.11	-	-	-	128.29
R/O	WA	1	75	2	100	100	894,250.00	8,943.00	3,291.98	-	-	-	-
R/O	WA	1	100	1	4	4	26,600.00	6,650.00	137.02	-	-	-	-
R/O	WA	<b>TOTAL</b>		<b>367</b>	<b>367</b>	<b>367</b>	<b>\$ 2,196,827.00</b>	<b>\$ 50,763.00</b>	<b>\$ 9,490.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144.36</b>
<b>Totals</b>				<b>3673</b>	<b>3673</b>	<b>3673</b>	<b>\$ 28,053,802.00</b>	<b>\$ 2,075,550.00</b>	<b>\$ 100,373.47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,747.94</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 06/01/19 To: 06/30/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	12,050.00	12,050.00	33.27	-	-	-	3.33
C/I	WA		3	75	1	11	170,870.00	15,534.00	494.63	-	-	-	45.40
C/I	WA		3	75	2	56	231,380.00	4,132.00	869.50	-	-	-	63.63
C/I	WA		3	75	3	160	925,820.00	5,786.00	3,714.18	-	-	-	332.58
C/I	WA		3	100	1	2	28,030.00	14,015.00	93.48	-	-	-	9.35
C/I	WA		3	100	2	3	24,640.00	8,213.00	106.03	-	-	-	1.92
C/I	WA		3	100	3	27	993,010.00	36,778.00	1,401.41	-	-	-	134.76
C/I	WA		3	150	1	9	268,800.00	29,867.00	787.11	-	-	-	78.72
C/I	WA		3	150	2	2	6,420.00	3,210.00	64.76	-	-	-	-
C/I	WA		3	150	3	21	268,900.00	12,805.00	1,083.15	-	-	-	70.87
C/I	WA		3	150	4	2	11,100.00	5,550.00	72.64	-	-	-	-
C/I	WA		3	200	1	2	51,100.00	25,550.00	175.97	-	-	-	17.60
C/I	WA		3	200	2	8	55,800.00	6,975.00	385.78	-	-	-	14.53
C/I	WA		3	200	3	30	691,760.00	23,059.00	2,499.75	-	-	-	136.95
C/I	WA		3	200	4	1	38,400.00	38,400.00	115.01	-	-	-	-
C/I	WA		3	300	2	6	352,400.00	58,733.00	1,418.40	-	-	-	90.73
C/I	WA		3	300	3	1	16,100.00	16,100.00	80.38	-	-	-	-
C/I	WA		3	400	2	1	245,100.00	245,100.00	715.92	-	-	-	71.59
C/I	WA		3	400	3	2	300,300.00	150,150.00	1,143.74	-	-	-	-
C/I	WA		3	600	3	1	358,000.00	358,000.00	2,250.59	-	-	-	-
C/I	WA		18	75	1	1	24,200.00	24,200.00	58.48	-	-	-	5.85
C/I	WA		32	75	2	1	80,020.00	80,020.00	-	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>348</b>	<b>348</b>	<b>\$ 5,154,200.00</b>	<b>\$ 1,174,227.00</b>	<b>\$ 17,564.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,077.81</b>
C/O	WA		2	75	1	31	151,210.00	4,878.00	619.74	-	-	-	-
C/O	WA		2	75	2	2	244,870.00	122,435.00	62.19	-	-	-	-
C/O	WA		2	75	3	6	162,740.00	27,123.00	95.95	-	-	-	-
C/O	WA		2	100	1	19	191,290.00	10,068.00	918.34	-	-	-	4.12
C/O	WA		2	100	3	3	112,590.00	37,530.00	362.35	-	-	-	-
C/O	WA		2	150	1	6	134,300.00	22,383.00	535.35	-	-	-	-
C/O	WA		2	150	3	1	52,500.00	52,500.00	169.70	-	-	-	-
C/O	WA		2	200	1	8	239,800.00	29,975.00	968.29	-	-	-	-
C/O	WA		2	200	3	7	240,800.00	34,400.00	941.71	-	-	-	-
C/O	WA		2	300	1	1	62,200.00	62,200.00	466.03	-	-	-	-
C/O	WA		2	300	3	1	11,500.00	11,500.00	261.59	-	-	-	-
C/O	WA		2	400	2	1	100,000.00	100,000.00	1,107.97	-	-	-	110.80
C/O	WA		2	400	3	2	624,200.00	312,100.00	2,347.75	-	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>\$ 2,328,000.00</b>	<b>\$ 827,092.00</b>	<b>\$ 8,856.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114.92</b>
CCUA	WA		9	100	1	1	19,000.00	19,000.00	55.38	-	-	-	-

CCUA	WA	9	200	1	2	2	37,000.00	18,500.00	143.54	-	-	-	-
CCUA	WA	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 56,000.00</b>	<b>\$ 37,500.00</b>	<b>\$ 198.92</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	72,400.00	36,200.00	221.30	-	-	-	-
CITY	WA	10	75	4	4	4	10,430.00	2,608.00	70.00	-	-	-	-
CITY	WA	10	200	4	3	3	123,600.00	41,200.00	363.90	-	-	-	-
CITY	WA	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 206,430.00</b>	<b>\$ 80,008.00</b>	<b>\$ 655.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	743	743	10,381,093.00	13,972.00	27,567.01	-	-	-	2,756.89
R/I	WA	0	75	2	1296	1296	7,576,510.00	5,846.00	26,768.21	-	-	-	2,641.25
R/I	WA	0	75	3	548	548	2,560,624.00	4,673.00	10,002.31	-	-	-	999.40
R/I	WA	0	100	1	247	247	1,301,100.00	5,268.00	6,171.57	-	-	-	617.29
R/I	WA	0	100	2	3	3	18,200.00	6,067.00	78.70	-	-	-	7.87
R/I	WA	0	100	3	2	2	8,260.00	4,130.00	43.93	-	-	-	4.39
R/I	WA	0	150	1	1	1	17,510.00	17,510.00	56.48	-	-	-	5.65
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	25.70	-	-	-	-
R/I	WA	<b>TOTAL</b>			<b>2841</b>	<b>2841</b>	<b>\$ 21,864,597.00</b>	<b>\$ 58,766.00</b>	<b>\$ 70,713.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,032.74</b>
R/O	WA	0	75	1	9	9	42,190.00	4,688.00	161.95	-	-	-	15.63
R/O	WA	1	75	1	209	209	1,521,069.00	7,278.00	6,162.25	-	-	-	145.06
R/O	WA	1	75	2	154	154	1,576,280.00	10,236.00	5,614.27	-	-	-	2.17
R/O	WA	1	100	1	2	2	15,980.00	7,990.00	74.74	-	-	-	-
R/O	WA	1	100	2	2	2	24,550.00	12,275.00	95.59	-	-	-	-
R/O	WA	<b>TOTAL</b>			<b>376</b>	<b>376</b>	<b>\$ 3,180,069.00</b>	<b>\$ 42,467.00</b>	<b>\$ 12,108.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162.86</b>
<b>Totals</b>					<b>3665</b>	<b>3665</b>	<b>\$ 32,789,296.00</b>	<b>\$ 2,220,060.00</b>	<b>\$ 110,097.97</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,388.33</b>



User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 07/01/19 To: 07/31/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,650.00	10,650.00	29.21	-	-	2.92
C/I	WA		3	75	1	11	11	174,650.00	15,877.00	504.85	-	-	46.42
C/I	WA		3	75	2	55	55	216,060.00	3,928.00	990.40	-	-	77.92
C/I	WA		3	75	3	162	162	726,940.00	4,487.00	3,343.13	-	-	298.28
C/I	WA		3	100	1	2	2	24,600.00	12,300.00	84.88	-	-	8.49
C/I	WA		3	100	2	5	5	37,130.00	7,426.00	131.83	-	-	1.92
C/I	WA		3	100	3	26	26	872,650.00	33,563.00	1,305.94	-	-	125.60
C/I	WA		3	150	1	9	9	252,800.00	28,089.00	751.27	-	-	75.15
C/I	WA		3	150	2	2	2	6,410.00	3,205.00	64.76	-	-	-
C/I	WA		3	150	3	21	21	228,000.00	10,857.00	997.18	-	-	66.16
C/I	WA		3	150	4	2	2	7,800.00	3,900.00	66.73	-	-	-
C/I	WA		3	200	1	2	2	41,200.00	20,600.00	154.65	-	-	15.47
C/I	WA		3	200	2	8	8	74,800.00	9,350.00	431.06	-	-	14.93
C/I	WA		3	200	3	31	31	481,380.00	15,528.00	2,044.61	-	-	116.75
C/I	WA		3	200	4	1	1	400.00	400.00	35.88	-	-	-
C/I	WA		3	300	2	6	6	826,900.00	137,817.00	2,265.86	-	-	199.08
C/I	WA		3	300	3	2	2	17,900.00	8,950.00	125.52	-	-	4.72
C/I	WA		3	400	2	1	1	267,300.00	267,300.00	758.92	-	-	75.89
C/I	WA		3	400	3	2	2	419,400.00	209,700.00	1,371.64	-	-	-
C/I	WA		3	600	3	1	1	350,000.00	350,000.00	2,063.54	-	-	-
C/I	WA		18	75	1	1	1	21,600.00	21,600.00	52.03	-	-	5.20
C/I	WA		32	75	2	1	1	67,390.00	67,390.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>352</b>	<b>352</b>	<b>\$ 5,125,960.00</b>	<b>\$ 1,242,917.00</b>	<b>\$ 17,573.89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,134.90</b>
C/O	WA		2	75	1	31	31	129,970.00	4,193.00	673.42	-	-	-
C/O	WA		2	75	2	2	2	124,140.00	62,070.00	51.79	-	-	-
C/O	WA		2	75	3	6	6	153,230.00	25,538.00	88.29	-	-	-
C/O	WA		2	100	1	18	18	142,440.00	7,913.00	756.81	-	-	3.87
C/O	WA		2	100	3	3	3	70,060.00	23,353.00	246.68	-	-	-
C/O	WA		2	150	1	6	6	116,200.00	19,367.00	492.06	-	-	-
C/O	WA		2	150	3	1	1	55,900.00	55,900.00	177.77	-	-	-
C/O	WA		2	200	1	8	8	147,300.00	18,413.00	725.61	-	-	-
C/O	WA		2	200	3	7	7	216,500.00	30,929.00	873.86	-	-	-
C/O	WA		2	300	1	1	1	50,100.00	50,100.00	320.77	-	-	-
C/O	WA		2	300	3	1	1	11,200.00	11,200.00	213.17	-	-	-
C/O	WA		2	400	2	1	1	5,000.00	5,000.00	537.69	-	-	53.77
C/O	WA		2	400	3	2	2	693,300.00	346,650.00	2,560.26	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>87</b>	<b>87</b>	<b>\$ 1,915,340.00</b>	<b>\$ 660,626.00</b>	<b>\$ 7,718.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57.64</b>
CCUA	WA		9	100	1	1	1	18,000.00	18,000.00	53.30	-	-	-

CCUA	WA	9	200	1	2	2	38,000.00	19,000.00	145.87	-	-	-	-
CCUA	WA	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 56,000.00</b>	<b>\$ 37,000.00</b>	<b>\$ 199.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	73,200.00	36,600.00	225.06	-	-	-	-
CITY	WA	10	75	4	4	4	10,260.00	2,565.00	71.97	-	-	-	-
CITY	WA	10	200	4	3	3	54,600.00	18,200.00	215.83	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 138,060.00</b>	<b>\$ 57,365.00</b>	<b>\$ 512.86</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	756	756	7,764,775.00	10,271.00	22,312.35	-	-	-	2,202.49
R/I	WA	0	75	2	1312	1312	5,468,030.00	4,168.00	22,591.36	-	-	-	2,258.71
R/I	WA	0	75	3	550	550	1,940,302.00	3,528.00	8,836.95	-	-	-	882.85
R/I	WA	0	100	1	249	249	1,126,940.00	4,526.00	5,840.54	-	-	-	584.19
R/I	WA	0	100	2	3	3	7,780.00	2,593.00	58.40	-	-	-	5.84
R/I	WA	0	150	1	1	1	790.00	790.00	25.10	-	-	-	2.51
R/I	WA	0	150	3	1	1	1,800.00	1,800.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2872</b>	<b>2872</b>	<b>\$ 16,310,417.00</b>	<b>\$ 5,679.00</b>	<b>\$ 59,690.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,936.59</b>
R/O	WA	0	75	1	8	8	36,750.00	4,594.00	140.71	-	-	-	12.59
R/O	WA	1	75	1	214	214	1,079,771.00	5,046.00	5,168.22	-	-	-	131.66
R/O	WA	1	75	2	154	154	1,024,450.00	6,652.00	4,200.28	-	-	-	2.17
R/O	WA	1	100	1	2	2	12,790.00	6,395.00	67.20	-	-	-	-
R/O	WA	1	100	2	2	2	7,960.00	3,980.00	56.61	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>380</b>	<b>380</b>	<b>\$ 2,161,721.00</b>	<b>\$ 5,689.00</b>	<b>\$ 9,633.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146.42</b>
<b>Totals</b>					<b>3703</b>	<b>3703</b>	<b>\$ 25,707,498.00</b>	<b>\$ 2,009,276.00</b>	<b>\$ 95,327.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,275.55</b>

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
C/I	WA	0	75		3	1	13,100.00	13,100.00	35.30	-	-	-	3.53
C/I	WA	3	75		1	11	228,730.00	20,794.00	617.84	-	-	-	57.72
C/I	WA	3	75		2	56	283,520.00	5,063.00	1,123.16	-	-	-	90.19
C/I	WA	3	75		3	166	780,540.00	4,702.00	3,380.68	-	-	-	303.99
C/I	WA	3	100		1	2	31,210.00	15,605.00	99.75	-	-	-	9.98
C/I	WA	3	100		2	3	38,440.00	12,813.00	134.16	-	-	-	1.92
C/I	WA	3	100		3	26	936,950.00	36,037.00	1,373.50	-	-	-	132.18
C/I	WA	3	150		1	9	320,900.00	35,656.00	899.38	-	-	-	89.96
C/I	WA	3	150		2	2	7,900.00	3,950.00	66.73	-	-	-	-
C/I	WA	3	150		3	21	257,000.00	12,238.00	1,059.81	-	-	-	70.14
C/I	WA	3	150		4	2	9,400.00	4,700.00	70.67	-	-	-	-
C/I	WA	3	200		1	2	45,000.00	22,500.00	163.25	-	-	-	16.33
C/I	WA	3	200		2	9	48,600.00	5,400.00	377.78	-	-	-	13.52
C/I	WA	3	200		3	30	550,500.00	18,350.00	2,192.24	-	-	-	121.02
C/I	WA	3	200		4	1	900.00	900.00	35.88	-	-	-	-
C/I	WA	3	300		2	6	337,200.00	56,200.00	1,126.11	-	-	-	82.77
C/I	WA	3	300		3	1	18,500.00	18,500.00	84.54	-	-	-	-
C/I	WA	3	400		2	1	241,300.00	241,300.00	703.02	-	-	-	70.30
C/I	WA	3	400		3	2	773,300.00	386,650.00	2,227.34	-	-	-	-
C/I	WA	3	600		3	1	493,000.00	493,000.00	2,446.24	-	-	-	-
C/I	WA	18	75		1	1	27,000.00	27,000.00	62.78	-	-	-	6.28
C/I	WA	32	75		2	1	23,980.00	23,980.00	-	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>354</b>	<b>354</b>	<b>\$ 5,466,970.00</b>	<b>\$ 1,458,438.00</b>	<b>\$ 18,280.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,069.83</b>
C/O	WA	2	75		1	31	132,270.00	4,267.00	724.23	-	-	-	-
C/O	WA	2	75		2	2	219,730.00	109,865.00	59.59	-	-	-	-
C/O	WA	2	75		3	7	234,330.00	33,476.00	95.95	-	-	-	-
C/O	WA	2	100		1	18	210,030.00	11,668.00	953.42	-	-	-	2.64
C/O	WA	2	100		3	3	39,720.00	13,240.00	166.73	-	-	-	-
C/O	WA	2	150		1	6	120,500.00	20,083.00	503.28	-	-	-	-
C/O	WA	2	150		3	1	55,100.00	55,100.00	177.77	-	-	-	-
C/O	WA	2	200		1	8	158,900.00	19,863.00	755.13	-	-	-	-
C/O	WA	2	200		3	7	207,700.00	29,671.00	850.21	-	-	-	-
C/O	WA	2	300		1	1	83,700.00	83,700.00	369.19	-	-	-	-
C/O	WA	2	300		3	1	14,300.00	14,300.00	229.31	-	-	-	-
C/O	WA	2	400		2	1	14,000.00	14,000.00	812.07	-	-	-	81.21
C/O	WA	2	400		3	3	211,500.00	70,500.00	1,470.81	-	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>89</b>	<b>89</b>	<b>\$ 1,701,780.00</b>	<b>\$ 479,733.00</b>	<b>\$ 7,167.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83.85</b>
CCUA	WA	9	100		1	1	20,000.00	20,000.00	57.46	-	-	-	-
CCUA	WA	9	200		1	2	61,000.00	30,500.00	195.14	-	-	-	-

CCUA	WA	TOTAL			3	3	\$ 81,000.00	\$ 50,500.00	\$ 252.60	\$ -	\$ -	\$ -	\$ -
CITY	WA		3	200	4	2	51,300.00	25,650.00	178.30	-	-	-	-
CITY	WA		10	75	4	4	14,100.00	3,525.00	77.94	-	-	-	-
CITY	WA		10	200	4	3	86,300.00	28,767.00	281.84	-	-	-	-
CITY	WA	TOTAL			9	9	\$ 151,700.00	\$ 57,942.00	\$ 538.08	\$ -	\$ -	\$ -	\$ -
R/I	WA		0	75	1	753	8,774,368.00	11,653.00	24,339.42	-	-	-	2,401.75
R/I	WA		0	75	2	1321	5,865,170.00	4,440.00	23,427.89	-	-	-	2,342.28
R/I	WA		0	75	3	561	2,399,247.00	4,277.00	9,648.02	-	-	-	963.99
R/I	WA		0	75 M		1	13,050.00	13,050.00	40.01	-	-	-	4.00
R/I	WA		0	100	1	249	1,384,430.00	5,560.00	6,320.34	-	-	-	632.26
R/I	WA		0	100	2	3	9,640.00	3,213.00	60.97	-	-	-	6.10
R/I	WA		0	150	1	1	750.00	750.00	25.10	-	-	-	2.51
R/I	WA		0	150	3	1	1,400.00	1,400.00	25.70	-	-	-	-
R/I	WA	TOTAL			2890	2890	\$ 18,448,055.00	\$ 44,343.00	\$ 63,887.45	\$ -	\$ -	\$ -	\$ 6,352.89
R/O	WA		0	75	1	8	51,020.00	6,378.00	172.61	-	-	-	15.60
R/O	WA		1	75	1	218	1,243,894.00	5,706.00	5,612.66	-	-	-	135.01
R/O	WA		1	75	2	156	1,023,140.00	6,559.00	4,208.81	-	-	-	2.17
R/O	WA		1	100	1	2	13,690.00	6,845.00	67.20	-	-	-	-
R/O	WA		1	100	2	2	7,030.00	3,515.00	54.15	-	-	-	-
R/O	WA	TOTAL			386	386	\$ 2,338,774.00	\$ 29,003.00	\$ 10,115.43	\$ -	\$ -	\$ -	\$ 152.78
Totals					3731	3731	\$ 28,188,279.00	\$ 2,119,959.00	\$ 100,241.41	\$ -	\$ -	\$ -	\$ 7,659.35

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 09/01/19 To: 09/30/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	11,550.00	11,550.00	31.24	-	-	3.12
C/I	WA		3	75	1	11	11	134,690.00	12,245.00	415.05	-	-	37.44
C/I	WA		3	75	2	55	55	207,340.00	3,770.00	898.58	-	-	68.96
C/I	WA		3	75	3	163	163	680,360.00	4,174.00	3,197.86	-	-	289.43
C/I	WA		3	100	1	2	2	26,000.00	13,000.00	89.18	-	-	8.92
C/I	WA		3	100	2	3	3	42,030.00	14,010.00	141.38	-	-	1.92
C/I	WA		3	100	3	26	26	922,570.00	35,483.00	1,601.88	-	-	155.00
C/I	WA		3	150	1	9	9	261,800.00	29,089.00	773.07	-	-	77.32
C/I	WA		3	150	2	2	2	4,360.00	2,180.00	60.82	-	-	-
C/I	WA		3	150	3	21	21	210,300.00	10,014.00	966.06	-	-	62.80
C/I	WA		3	150	4	2	2	8,100.00	4,050.00	66.73	-	-	-
C/I	WA		3	200	1	2	2	49,300.00	24,650.00	170.03	-	-	17.00
C/I	WA		3	200	2	8	8	48,600.00	6,075.00	374.02	-	-	15.14
C/I	WA		3	200	3	30	30	551,390.00	18,380.00	2,196.36	-	-	126.58
C/I	WA		3	200	4	1	1	900.00	900.00	35.88	-	-	-
C/I	WA		3	300	2	6	6	684,200.00	114,033.00	1,876.32	-	-	147.68
C/I	WA		3	300	3	1	1	13,800.00	13,800.00	74.19	-	-	-
C/I	WA		3	400	2	1	1	280,800.00	280,800.00	793.32	-	-	79.33
C/I	WA		3	400	3	2	2	427,900.00	213,950.00	1,451.19	-	-	-
C/I	WA		3	600	3	1	1	428,000.00	428,000.00	2,044.19	-	-	-
C/I	WA		18	75	1	1	1	24,100.00	24,100.00	58.48	-	-	5.85
C/I	WA		32	75	2	1	1	100.00	100.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>349</b>	<b>349</b>	<b>\$ 5,018,190.00</b>	<b>\$ 1,264,353.00</b>	<b>\$ 17,315.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,096.49</b>
C/O	WA		2	75	1	31	31	92,670.00	2,989.00	680.18	-	-	-
C/O	WA		2	75	2	2	2	211,320.00	105,660.00	54.39	-	-	-
C/O	WA		2	75	3	6	6	473,090.00	78,848.00	98.55	-	-	-
C/O	WA		2	100	1	18	18	185,440.00	10,302.00	879.46	-	-	3.14
C/O	WA		2	100	3	3	3	32,570.00	10,857.00	151.45	-	-	-
C/O	WA		2	150	1	6	6	93,300.00	15,550.00	431.34	-	-	-
C/O	WA		2	150	3	1	1	62,100.00	62,100.00	196.60	-	-	-
C/O	WA		2	200	1	8	8	143,700.00	17,963.00	720.05	-	-	-
C/O	WA		2	200	3	7	7	208,100.00	29,729.00	855.59	-	-	-
C/O	WA		2	300	1	1	1	94,300.00	94,300.00	339.60	-	-	-
C/O	WA		2	300	3	1	1	13,700.00	13,700.00	221.24	-	-	-
C/O	WA		2	400	2	1	1	76,000.00	76,000.00	962.71	-	-	96.27
C/O	WA		2	400	3	2	2	477,400.00	238,700.00	2,829.26	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>87</b>	<b>87</b>	<b>\$ 2,163,690.00</b>	<b>\$ 756,698.00</b>	<b>\$ 8,420.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99.41</b>
CCUA	WA		9	100	1	1	1	9,000.00	9,000.00	34.94	-	-	-

CCUA	WA	9	200	1	2	2	47,000.00	23,500.00	165.22	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 56,000.00</b>	<b>\$ 32,500.00</b>	<b>\$ 200.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	4,200.00	2,100.00	77.67	-	-	-	-
CITY	WA	10	75	4	4	4	8,900.00	2,225.00	66.06	-	-	-	-
CITY	WA	10	200	4	3	3	69,300.00	23,100.00	245.21	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 82,400.00</b>	<b>\$ 27,425.00</b>	<b>\$ 388.94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	753	753	6,414,674.00	8,519.00	19,555.98	-	-	-	1,927.99
R/I	WA	0	75	2	1315	1315	5,241,300.00	3,986.00	22,217.88	-	-	-	2,221.16
R/I	WA	0	75	3	551	551	1,928,843.00	3,501.00	8,795.10	-	-	-	878.78
R/I	WA	0	100	1	248	248	1,080,440.00	4,357.00	5,742.25	-	-	-	574.39
R/I	WA	0	100	2	3	3	11,320.00	3,773.00	66.28	-	-	-	6.63
R/I	WA	0	150	1	1	1	640.00	640.00	25.10	-	-	-	2.51
R/I	WA	0	150	3	1	1	1,400.00	1,400.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2872</b>	<b>2872</b>	<b>\$ 14,678,617.00</b>	<b>\$ 26,176.00</b>	<b>\$ 56,428.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,611.46</b>
R/O	WA	0	75	1	8	8	51,490.00	6,436.00	175.90	-	-	-	15.87
R/O	WA	1	75	1	217	217	944,425.00	4,352.00	4,860.03	-	-	-	121.47
R/O	WA	1	75	2	153	153	952,990.00	6,229.00	4,046.06	-	-	-	1.67
R/O	WA	1	100	1	2	2	13,710.00	6,855.00	69.74	-	-	-	-
R/O	WA	1	100	2	2	2	5,420.00	2,710.00	51.69	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>382</b>	<b>382</b>	<b>\$ 1,968,035.00</b>	<b>\$ 26,582.00</b>	<b>\$ 9,203.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139.01</b>
<b>Totals</b>					<b>3702</b>	<b>3702</b>	<b>\$ 23,966,932.00</b>	<b>\$ 2,133,734.00</b>	<b>\$ 91,957.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,946.37</b>

## **Attachment E**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**Copy of Sep 2020 Water Period Billing**

User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 10/01/19 To: 10/31/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,980.00	10,980.00	29.21	-	-	2.92
C/I	WA		3	75	1	11	11	107,860.00	9,805.00	351.91	-	-	31.12
C/I	WA		3	75	2	57	57	286,730.00	5,030.00	817.14	-	-	58.59
C/I	WA		3	75	3	164	164	601,270.00	3,666.00	3,027.62	-	-	271.84
C/I	WA		3	100	1	2	2	29,320.00	14,660.00	95.63	-	-	9.56
C/I	WA		3	100	2	3	3	40,590.00	13,530.00	138.28	-	-	1.92
C/I	WA		3	100	3	26	26	1,078,010.00	41,462.00	1,568.86	-	-	151.92
C/I	WA		3	150	1	9	9	292,500.00	32,500.00	833.64	-	-	83.38
C/I	WA		3	150	2	2	2	3,970.00	1,985.00	58.85	-	-	-
C/I	WA		3	150	3	29	29	271,200.00	9,352.00	1,090.81	-	-	71.73
C/I	WA		3	150	4	2	2	9,400.00	4,700.00	70.67	-	-	-
C/I	WA		3	200	1	2	2	64,800.00	32,400.00	205.17	-	-	20.52
C/I	WA		3	200	2	8	8	68,400.00	8,550.00	409.54	-	-	14.53
C/I	WA		3	200	3	30	30	508,090.00	16,936.00	2,102.47	-	-	114.42
C/I	WA		3	200	4	1	1	1,300.00	1,300.00	37.85	-	-	-
C/I	WA		3	300	2	6	6	816,400.00	136,067.00	2,385.62	-	-	194.76
C/I	WA		3	300	3	1	1	22,900.00	22,900.00	93.07	-	-	-
C/I	WA		3	400	2	1	1	140,900.00	140,900.00	668.62	-	-	66.86
C/I	WA		3	400	3	2	2	381,600.00	190,800.00	1,358.74	-	-	-
C/I	WA		3	600	3	1	1	727,000.00	727,000.00	3,061.14	-	-	-
C/I	WA		18	75	1	1	1	26,800.00	26,800.00	62.78	-	-	6.28
C/I	WA		32	75	2	1	1	72,280.00	72,280.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>360</b>	<b>360</b>	<b>\$ 5,562,300.00</b>	<b>\$ 1,523,603.00</b>	<b>\$ 18,467.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100.35</b>
C/O	WA		2	75	1	31	31	92,500.00	2,984.00	684.10	-	-	-
C/O	WA		2	75	2	2	2	141,050.00	70,525.00	49.25	-	-	-
C/O	WA		2	75	3	6	6	515,220.00	85,870.00	203.60	-	-	-
C/O	WA		2	100	1	18	18	210,320.00	11,684.00	945.25	-	-	2.89
C/O	WA		2	100	3	3	3	32,030.00	10,677.00	149.50	-	-	-
C/O	WA		2	150	1	6	6	102,900.00	17,150.00	457.78	-	-	-
C/O	WA		2	150	3	1	1	54,500.00	54,500.00	175.08	-	-	-
C/O	WA		2	200	1	8	8	224,700.00	28,088.00	930.67	-	-	-
C/O	WA		2	200	3	7	7	205,300.00	29,329.00	843.22	-	-	-
C/O	WA		2	300	1	1	1	95,400.00	95,400.00	342.29	-	-	-
C/O	WA		2	300	3	1	1	15,600.00	15,600.00	223.93	-	-	-
C/O	WA		2	400	2	1	1	87,000.00	87,000.00	806.69	-	-	80.67
C/O	WA		2	400	3	2	2	492,400.00	246,200.00	2,883.06	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>87</b>	<b>87</b>	<b>\$ 2,268,920.00</b>	<b>\$ 755,007.00</b>	<b>\$ 8,694.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83.56</b>
CCUA	WA		9	100	1	1	1	1,000.00	1,000.00	19.18	-	-	-



CCUA	WA	9	200	1	2	2	57,000.00	28,500.00	186.90	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 58,000.00</b>	<b>\$ 29,500.00</b>	<b>\$ 206.08</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	3,300.00	1,650.00	75.70	-	-	-	-
CITY	WA	10	75	4	4	4	19,000.00	4,750.00	86.06	-	-	-	-
CITY	WA	10	200	4	3	3	36,400.00	12,133.00	177.34	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 58,700.00</b>	<b>\$ 18,533.00</b>	<b>\$ 339.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	756	756	9,583,398.00	12,676.00	26,172.79	-	-	-	2,588.98
R/I	WA	0	75	2	1310	1310	5,279,240.00	4,030.00	22,216.74	-	-	-	2,221.14
R/I	WA	0	75	3	562	562	2,051,945.00	3,651.00	9,142.57	-	-	-	913.52
R/I	WA	0	100	1	252	252	1,442,170.00	5,723.00	6,444.95	-	-	-	644.73
R/I	WA	0	100	2	3	3	11,870.00	3,957.00	66.88	-	-	-	6.69
R/I	WA	0	150	1	1	1	780.00	780.00	25.10	-	-	-	2.51
R/I	WA	0	150	3	2	2	1,500.00	750.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2886</b>	<b>2886</b>	<b>\$ 18,370,903.00</b>	<b>\$ 31,567.00</b>	<b>\$ 64,094.73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,377.57</b>
R/O	WA	0	75	1	8	8	60,120.00	7,515.00	188.62	-	-	-	17.13
R/O	WA	1	75	1	226	226	1,249,097.00	5,527.00	5,710.47	-	-	-	131.21
R/O	WA	1	75	2	155	155	1,008,090.00	6,504.00	4,190.70	-	-	-	1.67
R/O	WA	1	100	1	2	2	14,170.00	7,085.00	69.74	-	-	-	-
R/O	WA	1	100	2	2	2	8,740.00	4,370.00	58.32	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>393</b>	<b>393</b>	<b>\$ 2,340,217.00</b>	<b>\$ 31,001.00</b>	<b>\$ 10,217.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150.01</b>
<b>Totals</b>					<b>3738</b>	<b>3738</b>	<b>\$ 28,659,040.00</b>	<b>\$ 2,389,211.00</b>	<b>\$ 102,019.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,711.49</b>

459	459	7947920	2326643	27707.22	0	0	0	1183.91
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3279	3279	20711120	62568	74312.58	0	0	0	6527.58
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 11/01/19 To: 11/30/19 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,830.00	10,830.00	29.21	-	-	2.92
C/I	WA		3	75	1	12	12	133,780.00	11,148.00	430.70	-	-	38.82
C/I	WA		3	75	2	55	55	349,190.00	6,349.00	881.23	-	-	65.42
C/I	WA		3	75	3	167	167	691,350.00	4,140.00	3,222.20	-	-	291.89
C/I	WA		3	100	1	2	2	31,450.00	15,725.00	99.93	-	-	9.99
C/I	WA		3	100	2	3	3	35,470.00	11,823.00	127.53	-	-	1.92
C/I	WA		3	100	3	26	26	976,900.00	37,573.00	1,867.69	-	-	180.20
C/I	WA		3	150	1	10	10	263,100.00	26,310.00	782.14	-	-	78.22
C/I	WA		3	150	2	2	2	4,320.00	2,160.00	60.82	-	-	-
C/I	WA		3	150	3	21	21	195,100.00	9,290.00	928.70	-	-	59.61
C/I	WA		3	150	4	2	2	11,200.00	5,600.00	72.64	-	-	-
C/I	WA		3	200	1	2	2	44,200.00	22,100.00	160.92	-	-	16.10
C/I	WA		3	200	2	8	8	59,900.00	7,488.00	396.25	-	-	14.72
C/I	WA		3	200	3	31	31	482,990.00	15,580.00	2,053.92	-	-	117.89
C/I	WA		3	200	4	1	1	1,000.00	1,000.00	35.88	-	-	-
C/I	WA		3	300	2	6	6	767,500.00	127,917.00	2,316.64	-	-	185.09
C/I	WA		3	300	3	1	1	13,400.00	13,400.00	74.19	-	-	-
C/I	WA		3	400	2	1	1	125,200.00	125,200.00	675.07	-	-	67.51
C/I	WA		3	400	3	2	2	270,900.00	135,450.00	1,102.89	-	-	-
C/I	WA		3	600	3	1	1	429,000.00	429,000.00	1,897.99	-	-	-
C/I	WA		18	75	1	1	1	27,900.00	27,900.00	64.93	-	-	6.49
C/I	WA		32	75	2	1	1	72,280.00	72,280.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>356</b>	<b>356</b>	<b>\$ 4,996,960.00</b>	<b>\$ 1,118,263.00</b>	<b>\$ 17,281.47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,136.79</b>
C/O	WA		2	75	1	31	31	64,920.00	2,094.00	606.98	-	-	-
C/O	WA		2	75	2	2	2	193,470.00	96,735.00	59.59	-	-	-
C/O	WA		2	75	3	6	6	486,980.00	81,163.00	295.06	-	-	-
C/O	WA		2	100	1	18	18	192,720.00	10,707.00	908.18	-	-	2.89
C/O	WA		2	100	3	3	3	41,700.00	13,900.00	172.79	-	-	-
C/O	WA		2	150	1	6	6	105,600.00	17,600.00	464.47	-	-	-
C/O	WA		2	150	3	1	1	35,800.00	35,800.00	123.97	-	-	-
C/O	WA		2	200	1	8	8	156,900.00	19,613.00	749.66	-	-	-
C/O	WA		2	200	3	7	7	131,700.00	18,814.00	651.10	-	-	-
C/O	WA		2	300	1	1	1	109,000.00	109,000.00	374.57	-	-	-
C/O	WA		2	300	3	1	1	17,700.00	17,700.00	223.93	-	-	-
C/O	WA		2	400	2	1	1	92,000.00	92,000.00	951.95	-	-	95.20
C/O	WA		2	400	3	2	2	469,000.00	234,500.00	2,657.10	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>87</b>	<b>87</b>	<b>\$ 2,097,490.00</b>	<b>\$ 749,626.00</b>	<b>\$ 8,239.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98.09</b>
CCUA	WA		9	100	1	1	1	27,000.00	27,000.00	72.51	-	-	-

CCUA	WA	9	200	1	2	2	41,000.00	20,500.00	152.14	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 68,000.00</b>	<b>\$ 47,500.00</b>	<b>\$ 224.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	17,100.00	8,550.00	103.34	-	-	-	-
CITY	WA	10	75	4	4	4	20,000.00	5,000.00	88.25	-	-	-	-
CITY	WA	10	200	4	3	3	38,100.00	12,700.00	181.74	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 75,200.00</b>	<b>\$ 26,250.00</b>	<b>\$ 373.33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	754	754	7,200,065.00	9,549.00	21,180.40	-	-	-	2,091.62
R/I	WA	0	75	2	1315	1315	5,162,930.00	3,926.00	22,004.98	-	-	-	2,199.94
R/I	WA	0	75	3	555	555	2,157,304.00	3,887.00	9,214.21	-	-	-	920.75
R/I	WA	0	100	1	247	247	1,262,510.00	5,111.00	6,088.90	-	-	-	609.07
R/I	WA	0	100	2	3	3	12,010.00	4,003.00	64.91	-	-	-	6.49
R/I	WA	0	150	1	1	1	750.00	750.00	25.10	-	-	-	2.51
R/I	WA	0	150	3	1	1	1,000.00	1,000.00	25.10	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2876</b>	<b>2876</b>	<b>\$ 15,796,569.00</b>	<b>\$ 28,226.00</b>	<b>\$ 58,603.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,830.38</b>
R/O	WA	0	75	1	9	9	38,580.00	4,287.00	153.12	-	-	-	13.79
R/O	WA	1	75	1	231	231	1,031,679.00	4,466.00	5,320.13	-	-	-	121.73
R/O	WA	1	75	2	153	153	899,580.00	5,880.00	3,907.57	-	-	-	1.67
R/O	WA	1	100	1	2	2	12,890.00	6,445.00	67.20	-	-	-	-
R/O	WA	1	100	2	2	2	6,820.00	3,410.00	54.15	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>397</b>	<b>397</b>	<b>\$ 1,989,549.00</b>	<b>\$ 24,488.00</b>	<b>\$ 9,502.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137.19</b>
<b>Totals</b>					<b>3728</b>	<b>3728</b>	<b>\$ 25,023,768.00</b>	<b>\$ 1,994,353.00</b>	<b>\$ 94,224.57</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,202.45</b>

455	455	7237650	1941639	26118.8	0	0	0	1234.88
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3273	3273	17786118	52714	68105.77	0	0	0	5967.57
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User Type	SVC	Rate Type	Size	CY	Serv		Consumption	Average Consump	Charges	Fuel_Adj	Demand	Demand	Taxes
Detail	Option / Service:	WA,	Dates From:	12/01/19	To:	12/31/19	/ Based on:	Posted Date					
					Billed	Metered				Charges	Usage	Charges	
C/I	WA		0	75	3	1	1	8,530.00	8,530.00	25.21	-	-	2.52
C/I	WA		3	75	1	12	12	53,340.00	4,445.00	257.18	-	-	21.66
C/I	WA		3	75	2	57	57	279,600.00	4,905.00	789.50	-	-	58.57
C/I	WA		3	75	3	160	160	572,720.00	3,580.00	3,019.96	-	-	272.36
C/I	WA		3	100	1	2	2	28,700.00	14,350.00	95.63	-	-	9.56
C/I	WA		3	100	2	3	3	28,830.00	9,610.00	114.63	-	-	1.92
C/I	WA		3	100	3	28	28	862,460.00	30,802.00	1,572.37	-	-	152.64
C/I	WA		3	150	1	9	9	227,800.00	25,311.00	693.74	-	-	69.39
C/I	WA		3	150	2	2	2	9,870.00	4,935.00	70.67	-	-	-
C/I	WA		3	150	3	21	21	177,500.00	8,452.00	891.91	-	-	56.86
C/I	WA		3	150	4	2	2	25,700.00	12,850.00	101.97	-	-	-
C/I	WA		3	200	1	2	2	37,600.00	18,800.00	146.05	-	-	14.61
C/I	WA		3	200	2	8	8	41,800.00	5,225.00	360.05	-	-	14.13
C/I	WA		3	200	3	30	30	440,250.00	14,675.00	1,966.65	-	-	109.48
C/I	WA		3	200	4	1	1	400.00	400.00	35.88	-	-	-
C/I	WA		3	300	2	9	9	585,000.00	65,000.00	22,922.60	-	-	2,256.83
C/I	WA		3	300	3	2	2	128,400.00	64,200.00	434.62	-	-	36.04
C/I	WA		3	400	2	1	1	129,700.00	129,700.00	718.07	-	-	71.81
C/I	WA		3	400	3	2	2	240,100.00	120,050.00	1,001.84	-	-	-
C/I	WA		3	600	3	1	1	443,000.00	443,000.00	1,986.14	-	-	-
C/I	WA		18	75	1	1	1	24,200.00	24,200.00	58.48	-	-	5.85
C/I	WA		32	75	2	1	1	9,879,480.00	9,879,480.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>355</b>	<b>355</b>	<b>\$ 14,224,980.00</b>	<b>\$ 10,892,500.00</b>	<b>\$ 37,263.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,154.23</b>
C/O	WA		2	75	1	31	31	90,880.00	2,932.00	692.06	-	-	-
C/O	WA		2	75	2	2	2	136,700.00	68,350.00	46.71	-	-	-
C/O	WA		2	75	3	6	6	460,130.00	76,688.00	362.31	-	-	-
C/O	WA		2	100	1	18	18	154,200.00	8,567.00	804.42	-	-	2.64
C/O	WA		2	100	3	3	3	17,640.00	5,880.00	111.27	-	-	-
C/O	WA		2	150	1	6	6	111,800.00	18,633.00	479.76	-	-	-
C/O	WA		2	150	3	1	1	39,400.00	39,400.00	134.73	-	-	-
C/O	WA		2	200	1	8	8	156,700.00	19,588.00	752.67	-	-	-
C/O	WA		2	200	3	7	7	96,800.00	13,829.00	555.36	-	-	-
C/O	WA		2	300	1	1	1	99,500.00	99,500.00	331.53	-	-	-
C/O	WA		2	300	3	1	1	15,000.00	15,000.00	197.03	-	-	-
C/O	WA		2	400	2	1	1	64,000.00	64,000.00	734.06	-	-	73.41
C/O	WA		2	400	3	2	2	427,500.00	213,750.00	2,425.76	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>87</b>	<b>87</b>	<b>\$ 1,870,250.00</b>	<b>\$ 646,117.00</b>	<b>\$ 7,627.67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76.05</b>
CCUA	WA		9	100	1	1	1	2,000.00	2,000.00	21.15	-	-	-

CCUA	WA	9	200	1	2	2	27,000.00	13,500.00	122.22	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 29,000.00</b>	<b>\$ 15,500.00</b>	<b>\$ 143.37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	8,700.00	4,350.00	85.55	-	-	-	-
CITY	WA	10	75	4	4	4	20,110.00	5,028.00	87.73	-	-	-	-
CITY	WA	10	200	4	3	3	23,000.00	7,667.00	149.01	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 51,810.00</b>	<b>\$ 17,045.00</b>	<b>\$ 322.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	756	756	5,810,296.00	7,686.00	18,290.55	-	-	-	1,801.24
R/I	WA	0	75	2	1311	1311	4,288,280.00	3,271.00	20,411.34	-	-	-	2,040.89
R/I	WA	0	75	3	551	551	1,735,674.00	3,150.00	8,466.55	-	-	-	845.98
R/I	WA	0	100	1	247	247	1,155,000.00	4,676.00	5,866.44	-	-	-	586.87
R/I	WA	0	100	2	3	3	11,170.00	3,723.00	64.91	-	-	-	6.50
R/I	WA	0	150	1	1	1	690.00	690.00	25.10	-	-	-	2.51
R/I	WA	0	150	3	1	1	1,200.00	1,200.00	25.70	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2870</b>	<b>2870</b>	<b>\$ 13,002,310.00</b>	<b>\$ 24,396.00</b>	<b>\$ 53,150.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,283.99</b>
R/O	WA	0	75	1	8	8	42,240.00	5,280.00	146.89	-	-	-	13.15
R/O	WA	1	75	1	236	236	987,471.00	4,184.00	5,248.99	-	-	-	127.02
R/O	WA	1	75	2	154	154	772,990.00	5,019.00	3,590.88	-	-	-	1.92
R/O	WA	1	100	1	3	3	13,480.00	4,493.00	87.66	-	-	-	-
R/O	WA	1	100	2	2	2	6,080.00	3,040.00	51.69	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>403</b>	<b>403</b>	<b>\$ 1,822,261.00</b>	<b>\$ 22,016.00</b>	<b>\$ 9,126.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142.09</b>
<b>Totals</b>					<b>3727</b>	<b>3727</b>	<b>\$ 31,000,611.00</b>	<b>\$ 11,617,574.00</b>	<b>\$ 107,633.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,656.36</b>

454	454	16176040	11571162	45356.48	0	0	0	3230.28
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3273	3273	14824571	46412	62276.7	0	0	0	5426.08
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 01/01/20 To: 01/31/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,990.00	9,990.00	28.01	-	-	2.80
C/I	WA		3	75	1	12	12	63,820.00	5,318.00	285.44	-	-	23.96
C/I	WA		3	75	2	54	54	263,540.00	4,880.00	829.57	-	-	61.18
C/I	WA		3	75	3	161	161	853,320.00	5,300.00	3,716.49	-	-	331.36
C/I	WA		3	100	1	2	2	32,940.00	16,470.00	107.31	-	-	10.73
C/I	WA		3	100	2	3	3	30,570.00	10,190.00	122.47	-	-	1.98
C/I	WA		3	100	3	29	29	1,020,970.00	35,206.00	1,776.54	-	-	172.90
C/I	WA		3	150	1	9	9	302,500.00	33,611.00	884.09	-	-	88.41
C/I	WA		3	150	2	2	2	7,670.00	3,835.00	66.72	-	-	-
C/I	WA		3	150	3	21	21	223,100.00	10,624.00	1,015.60	-	-	69.47
C/I	WA		3	150	4	2	2	10,100.00	5,050.00	72.81	-	-	-
C/I	WA		3	200	1	2	2	42,900.00	21,450.00	161.42	-	-	16.15
C/I	WA		3	200	2	8	8	51,800.00	6,475.00	391.45	-	-	15.38
C/I	WA		3	200	3	31	31	567,180.00	18,296.00	2,298.10	-	-	123.32
C/I	WA		3	200	4	1	1	600.00	600.00	36.96	-	-	-
C/I	WA		3	300	2	6	6	599,300.00	99,883.00	1,991.65	-	-	165.11
C/I	WA		3	300	3	1	1	15,400.00	15,400.00	80.65	-	-	-
C/I	WA		3	400	2	1	1	187,000.00	187,000.00	796.03	-	-	79.60
C/I	WA		3	400	3	2	2	233,400.00	116,700.00	988.73	-	-	-
C/I	WA		3	600	3	1	1	599,000.00	599,000.00	2,601.49	-	-	-
C/I	WA		18	75	1	1	1	22,000.00	22,000.00	53.58	-	-	5.36
C/I	WA		32	75	2	1	1	97,660.00	97,660.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>351</b>	<b>351</b>	<b>\$ 5,234,760.00</b>	<b>\$ 1,324,938.00</b>	<b>\$ 18,305.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,167.71</b>
C/O	WA		2	75	1	32	32	77,460.00	2,421.00	693.29	-	-	-
C/O	WA		2	75	2	2	2	104,400.00	52,200.00	53.38	-	-	-
C/O	WA		2	75	3	6	6	591,170.00	98,528.00	534.82	-	-	-
C/O	WA		2	100	1	18	18	171,690.00	9,538.00	871.85	-	-	2.72
C/O	WA		2	100	3	3	3	18,540.00	6,180.00	117.28	-	-	-
C/O	WA		2	150	1	6	6	94,300.00	15,717.00	446.14	-	-	-
C/O	WA		2	150	3	1	1	63,000.00	63,000.00	202.08	-	-	-
C/O	WA		2	200	1	9	9	173,300.00	19,256.00	818.64	-	-	-
C/O	WA		2	200	3	7	7	126,900.00	18,129.00	656.35	-	-	-
C/O	WA		2	300	1	1	1	102,600.00	102,600.00	340.63	-	-	-
C/O	WA		2	300	3	1	1	19,000.00	19,000.00	257.83	-	-	-
C/O	WA		2	400	2	1	1	42,000.00	42,000.00	602.52	-	-	60.25
C/O	WA		2	400	3	2	2	656,100.00	328,050.00	3,277.80	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>89</b>	<b>89</b>	<b>\$ 2,240,460.00</b>	<b>\$ 776,619.00</b>	<b>\$ 8,872.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62.97</b>
CCUA	WA		9	100	1	1	1	-	-	17.73	-	-	-

CCUA	WA	9	200	1	2	2	29,000.00	14,500.00	130.48	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 29,000.00</b>	<b>\$ 14,500.00</b>	<b>\$ 148.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	11,800.00	5,900.00	94.22	-	-	-	-
CITY	WA	10	75	4	4	4	19,070.00	4,768.00	90.63	-	-	-	-
CITY	WA	10	200	4	3	3	24,500.00	8,167.00	157.57	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>9</b>	<b>9</b>	<b>\$ 55,370.00</b>	<b>\$ 18,835.00</b>	<b>\$ 342.42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	747	747	5,789,289.00	7,750.00	18,729.55	-	-	-	1,841.87
R/I	WA	0	75	2	1312	1312	4,983,850.00	3,799.00	22,370.90	-	-	-	2,236.72
R/I	WA	0	75	3	552	552	2,037,272.00	3,691.00	9,279.39	-	-	-	927.25
R/I	WA	0	100	1	249	249	1,261,640.00	5,067.00	6,226.84	-	-	-	622.95
R/I	WA	0	100	2	3	3	11,350.00	3,783.00	64.86	-	-	-	6.49
R/I	WA	0	150	1	1	1	3,440.00	3,440.00	29.13	-	-	-	2.91
R/I	WA	0	150	3	1	1	1,500.00	1,500.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2865</b>	<b>2865</b>	<b>\$ 14,088,341.00</b>	<b>\$ 29,030.00</b>	<b>\$ 56,727.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,638.19</b>
R/O	WA	0	75	1	8	8	44,710.00	5,589.00	161.33	-	-	-	14.56
R/O	WA	1	75	1	243	243	1,066,563.00	4,389.00	5,613.07	-	-	-	136.96
R/O	WA	1	75	2	153	153	850,520.00	5,559.00	3,909.99	-	-	-	1.65
R/O	WA	1	100	1	3	3	19,700.00	6,567.00	107.21	-	-	-	-
R/O	WA	1	100	2	2	2	8,050.00	4,025.00	58.38	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>409</b>	<b>409</b>	<b>\$ 1,989,543.00</b>	<b>\$ 26,129.00</b>	<b>\$ 9,849.98</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153.17</b>
<b>Totals</b>					<b>3726</b>	<b>3726</b>	<b>\$ 23,637,474.00</b>	<b>\$ 2,190,051.00</b>	<b>\$ 94,245.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,022.04</b>

452	452	7559590	2134892	27668.35	0	0	0	1230.68
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3274	3274	16077884	55159	66577.13	0	0	0	5791.36
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 02/01/20 To: 02/29/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,160.00	9,160.00	28.01	-	-	2.80
C/I	WA		3	75	1	12	12	47,150.00	3,929.00	250.23	-	-	20.02
C/I	WA		3	75	2	54	54	216,000.00	4,000.00	862.26	-	-	60.36
C/I	WA		3	75	3	159	159	767,760.00	4,829.00	3,477.27	-	-	311.71
C/I	WA		3	100	1	2	2	32,160.00	16,080.00	105.10	-	-	10.51
C/I	WA		3	100	2	3	3	37,440.00	12,480.00	135.91	-	-	1.98
C/I	WA		3	100	3	27	27	840,900.00	31,144.00	1,758.29	-	-	171.09
C/I	WA		3	150	1	9	9	266,500.00	29,611.00	803.50	-	-	80.35
C/I	WA		3	150	2	2	2	5,330.00	2,665.00	62.66	-	-	-
C/I	WA		3	150	3	21	21	197,600.00	9,410.00	961.01	-	-	63.12
C/I	WA		3	150	4	2	2	11,800.00	5,900.00	74.90	-	-	-
C/I	WA		3	200	1	2	2	48,300.00	24,150.00	174.14	-	-	17.41
C/I	WA		3	200	2	8	8	53,900.00	6,738.00	397.42	-	-	15.57
C/I	WA		3	200	3	30	30	477,260.00	15,909.00	2,108.05	-	-	123.12
C/I	WA		3	200	4	1	1	600.00	600.00	36.96	-	-	-
C/I	WA		3	300	2	6	6	590,600.00	98,433.00	1,952.22	-	-	148.38
C/I	WA		3	300	3	2	2	14,300.00	7,150.00	349.09	-	-	27.27
C/I	WA		3	400	2	1	1	248,700.00	248,700.00	769.51	-	-	76.95
C/I	WA		3	400	3	2	2	260,700.00	130,350.00	1,097.02	-	-	-
C/I	WA		3	600	3	1	1	415,000.00	415,000.00	1,819.15	-	-	-
C/I	WA		18	75	1	1	1	41,200.00	41,200.00	97.78	-	-	9.78
C/I	WA		32	75	2	1	1	85,380.00	85,380.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>347</b>	<b>347</b>	<b>\$ 4,667,740.00</b>	<b>\$ 1,202,818.00</b>	<b>\$ 17,320.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140.42</b>
C/O	WA		2	75	1	32	32	73,610.00	2,300.00	694.95	-	-	-
C/O	WA		2	75	2	2	2	176,840.00	88,420.00	53.38	-	-	-
C/O	WA		2	75	3	6	6	453,080.00	75,513.00	388.54	-	-	-
C/O	WA		2	100	1	18	18	227,410.00	12,634.00	1,022.10	-	-	2.72
C/O	WA		2	100	3	3	3	18,150.00	6,050.00	117.28	-	-	-
C/O	WA		2	150	1	6	6	104,600.00	17,433.00	475.62	-	-	-
C/O	WA		2	150	3	1	1	63,300.00	63,300.00	204.84	-	-	-
C/O	WA		2	200	1	8	8	177,800.00	22,225.00	829.28	-	-	-
C/O	WA		2	200	3	7	7	117,800.00	16,829.00	626.13	-	-	-
C/O	WA		2	300	1	1	1	130,200.00	130,200.00	417.91	-	-	-
C/O	WA		2	300	3	1	1	14,500.00	14,500.00	210.91	-	-	-
C/O	WA		2	400	2	1	1	124,000.00	124,000.00	1,024.80	-	-	102.48
C/O	WA		2	400	3	2	2	559,500.00	279,750.00	2,811.36	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>\$ 2,240,790.00</b>	<b>\$ 853,154.00</b>	<b>\$ 8,877.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105.20</b>
CCUA	WA		9	100	1	1	1	-	-	17.73	-	-	-

CCUA	WA	9	200	1	2	2	28,000.00	14,000.00	128.27	-	-	-	-
CCUA	WA	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 28,000.00</b>	<b>\$ 14,000.00</b>	<b>\$ 146.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	64,600.00	32,300.00	209.86	-	-	-	-
CITY	WA	10	75	2	1	1	1,980.00	1,980.00	16.00	-	-	-	-
CITY	WA	10	75	4	4	4	35,980.00	8,995.00	129.94	-	-	-	-
CITY	WA	10	200	2	1	1	-	-	-	-	-	-	-
CITY	WA	10	200	4	3	3	83,000.00	27,667.00	284.80	-	-	-	-
CITY	WA	<b>TOTAL</b>			<b>11</b>	<b>11</b>	<b>\$ 185,560.00</b>	<b>\$ 70,942.00</b>	<b>\$ 640.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	755	755	5,326,492.00	7,055.00	17,895.90	-	-	-	1,762.07
R/I	WA	0	75	2	1324	1324	4,794,930.00	3,622.00	22,034.28	-	-	-	2,203.48
R/I	WA	0	75	3	554	554	1,882,331.00	3,398.00	9,018.34	-	-	-	899.66
R/I	WA	0	100	1	247	247	1,122,650.00	4,545.00	5,943.62	-	-	-	594.69
R/I	WA	0	100	2	3	3	9,380.00	3,127.00	64.86	-	-	-	6.49
R/I	WA	0	150	1	1	1	2,890.00	2,890.00	27.10	-	-	-	2.71
R/I	WA	0	150	3	1	1	1,100.00	1,100.00	26.48	-	-	-	-
R/I	WA	<b>TOTAL</b>			<b>2885</b>	<b>2885</b>	<b>\$ 13,139,773.00</b>	<b>\$ 25,737.00</b>	<b>\$ 55,010.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,469.10</b>
R/O	WA	0	75	1	8	8	42,610.00	5,326.00	155.47	-	-	-	13.76
R/O	WA	1	75	1	248	248	985,434.00	3,974.00	5,468.31	-	-	-	130.74
R/O	WA	1	75	2	154	154	785,270.00	5,099.00	3,737.51	-	-	-	1.65
R/O	WA	1	100	1	3	3	15,770.00	5,257.00	97.48	-	-	-	-
R/O	WA	1	100	2	2	2	8,280.00	4,140.00	58.38	-	-	-	-
R/O	WA	<b>TOTAL</b>			<b>415</b>	<b>415</b>	<b>\$ 1,837,364.00</b>	<b>\$ 23,796.00</b>	<b>\$ 9,517.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146.15</b>
<b>Totals</b>					<b>3749</b>	<b>3749</b>	<b>\$ 22,099,227.00</b>	<b>\$ 2,190,447.00</b>	<b>\$ 91,511.91</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,860.87</b>

449	449	7122090	2140914	26984.18	0	0	0	1245.62
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3300	3300	14977137	49533	64527.73	0	0	0	5615.25
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 03/01/20 To: 03/31/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	11,030.00	11,030.00	32.19	-	-	3.22
C/I	WA		3	75	1	12	12	56,200.00	4,683.00	270.35	-	-	22.24
C/I	WA		3	75	2	54	54	201,790.00	3,737.00	858.23	-	-	59.89
C/I	WA		3	75	3	161	161	706,160.00	4,386.00	3,322.28	-	-	303.67
C/I	WA		3	100	1	2	2	34,890.00	17,445.00	111.73	-	-	11.17
C/I	WA		3	100	2	3	3	36,780.00	12,260.00	133.70	-	-	1.98
C/I	WA		3	100	3	27	27	1,094,210.00	40,526.00	2,012.63	-	-	196.13
C/I	WA		3	150	1	9	9	344,300.00	38,256.00	973.66	-	-	97.37
C/I	WA		3	150	2	2	2	7,090.00	3,545.00	66.72	-	-	-
C/I	WA		3	150	3	22	22	262,000.00	11,909.00	1,124.80	-	-	74.53
C/I	WA		3	150	4	2	2	12,000.00	6,000.00	74.90	-	-	-
C/I	WA		3	200	1	2	2	43,200.00	21,600.00	164.35	-	-	16.43
C/I	WA		3	200	2	8	8	51,700.00	6,463.00	391.45	-	-	15.59
C/I	WA		3	200	3	31	31	524,110.00	16,907.00	2,198.19	-	-	135.31
C/I	WA		3	200	4	1	1	700.00	700.00	36.96	-	-	-
C/I	WA		3	300	2	6	6	668,800.00	111,467.00	2,150.23	-	-	166.65
C/I	WA		3	300	3	2	2	19,400.00	9,700.00	96.02	-	-	0.68
C/I	WA		3	400	2	1	1	434,900.00	434,900.00	1,151.84	-	-	115.18
C/I	WA		3	400	3	2	2	339,400.00	169,700.00	1,295.92	-	-	-
C/I	WA		3	600	3	1	1	723,000.00	723,000.00	2,820.28	-	-	-
C/I	WA		18	75	1	1	1	22,400.00	22,400.00	55.79	-	-	5.58
C/I	WA		32	75	2	1	1	92,330.00	92,330.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>351</b>	<b>351</b>	<b>\$ 5,686,390.00</b>	<b>\$ 1,762,944.00</b>	<b>\$ 19,342.22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,225.62</b>
C/O	WA		2	75	1	33	33	153,750.00	4,659.00	705.86	-	-	-
C/O	WA		2	75	2	2	2	150,190.00	75,095.00	53.38	-	-	-
C/O	WA		2	75	3	6	6	467,520.00	77,920.00	261.36	-	-	-
C/O	WA		2	100	1	18	18	214,890.00	11,938.00	990.28	-	-	2.72
C/O	WA		2	100	3	3	3	25,210.00	8,403.00	135.06	-	-	-
C/O	WA		2	150	1	6	6	97,200.00	16,200.00	451.22	-	-	-
C/O	WA		2	150	3	1	1	61,400.00	61,400.00	199.32	-	-	-
C/O	WA		2	200	1	8	8	163,000.00	20,375.00	791.41	-	-	-
C/O	WA		2	200	3	8	8	133,900.00	16,738.00	673.39	-	-	-
C/O	WA		2	300	1	1	1	126,500.00	126,500.00	613.87	-	-	-
C/O	WA		2	300	3	1	1	27,800.00	27,800.00	359.95	-	-	-
C/O	WA		2	400	2	1	1	94,000.00	94,000.00	870.24	-	-	87.02
C/O	WA		2	400	3	2	2	520,800.00	260,400.00	2,761.68	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>90</b>	<b>90</b>	<b>\$ 2,236,160.00</b>	<b>\$ 24,846.00</b>	<b>\$ 8,867.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89.74</b>
CCUA	WA		9	100	1	1	1	-	-	17.73	-	-	-

CCUA	WA	9	200	1	2	2	38,000.00	19,000.00	150.19	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 38,000.00</b>	<b>\$ 19,000.00</b>	<b>\$ 167.92</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	66,200.00	33,100.00	214.28	-	-	-	-
CITY	WA	10	75	4	5	5	17,190.00	3,438.00	102.35	-	-	-	-
CITY	WA	10	200	4	3	3	81,000.00	27,000.00	280.74	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 164,390.00</b>	<b>\$ 63,538.00</b>	<b>\$ 597.37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	752	752	5,709,536.00	7,592.00	18,604.49	-	-	-	1,833.51
R/I	WA	0	75	2	1332	1332	5,048,740.00	3,790.00	22,563.58	-	-	-	2,256.30
R/I	WA	0	75	3	563	563	2,115,691.00	3,758.00	9,411.70	-	-	-	939.25
R/I	WA	0	100	1	247	247	1,118,950.00	4,530.00	5,921.54	-	-	-	592.46
R/I	WA	0	100	2	3	3	10,100.00	3,367.00	62.83	-	-	-	6.29
R/I	WA	0	150	1	2	2	2,860.00	1,430.00	27.10	-	-	-	2.71
R/I	WA	0	150	3	1	1	1,500.00	1,500.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2900</b>	<b>2900</b>	<b>\$ 14,007,377.00</b>	<b>\$ 25,967.00</b>	<b>\$ 56,617.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,630.52</b>
R/O	WA	0	75	1	8	8	38,550.00	4,819.00	144.97	-	-	-	12.72
R/O	WA	1	75	1	265	265	1,018,897.00	3,845.00	5,744.97	-	-	-	128.18
R/O	WA	1	75	2	154	154	890,160.00	5,780.00	4,021.92	-	-	-	1.73
R/O	WA	1	100	1	5	5	20,000.00	4,000.00	144.97	-	-	-	-
R/O	WA	1	100	2	2	2	9,230.00	4,615.00	60.92	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>434</b>	<b>434</b>	<b>\$ 1,976,837.00</b>	<b>\$ 23,059.00</b>	<b>\$ 10,117.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142.63</b>
<b>Totals</b>					<b>3788</b>	<b>3788</b>	<b>\$ 24,109,154.00</b>	<b>\$ 1,919,354.00</b>	<b>\$ 95,710.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,088.51</b>



454	454	8124940	1870328	28974.53	0	0	0	1315.36
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3334	3334	15984214	49026	66735.47	0	0	0	5773.15
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 04/01/20 To: 04/30/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,640.00	9,640.00	28.01	-	-	2.80
C/I	WA		3	75	1	12	12	39,700.00	3,308.00	232.66	-	-	19.06
C/I	WA		3	75	2	54	54	227,540.00	4,214.00	829.70	-	-	61.80
C/I	WA		3	75	3	160	160	528,140.00	3,301.00	3,085.41	-	-	281.48
C/I	WA		3	100	1	2	2	20,620.00	10,310.00	78.72	-	-	7.87
C/I	WA		3	100	2	3	3	27,270.00	9,090.00	113.99	-	-	1.98
C/I	WA		3	100	3	27	27	841,250.00	31,157.00	1,612.44	-	-	156.51
C/I	WA		3	150	1	9	9	222,000.00	24,667.00	707.66	-	-	70.78
C/I	WA		3	150	2	2	2	2,460.00	1,230.00	56.57	-	-	-
C/I	WA		3	150	3	22	22	186,900.00	8,495.00	964.71	-	-	67.67
C/I	WA		3	150	4	2	2	4,800.00	2,400.00	62.66	-	-	-
C/I	WA		3	200	1	2	2	53,500.00	26,750.00	186.86	-	-	18.68
C/I	WA		3	200	2	8	8	43,700.00	5,463.00	375.03	-	-	14.75
C/I	WA		3	200	3	30	30	491,380.00	16,379.00	2,128.95	-	-	129.84
C/I	WA		3	200	4	1	1	800.00	800.00	36.96	-	-	-
C/I	WA		3	300	2	6	6	597,200.00	99,533.00	1,874.80	-	-	161.76
C/I	WA		3	300	3	1	1	6,500.00	6,500.00	61.97	-	-	-
C/I	WA		3	400	2	1	1	327,600.00	327,600.00	1,127.53	-	-	112.75
C/I	WA		3	400	3	2	2	136,000.00	68,000.00	712.30	-	-	-
C/I	WA		3	600	3	1	1	588,000.00	588,000.00	2,365.02	-	-	-
C/I	WA		18	75	1	1	1	19,400.00	19,400.00	49.16	-	-	4.92
C/I	WA		32	75	2	1	1	93,960.00	93,960.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>348</b>	<b>348</b>	<b>\$ 4,468,360.00</b>	<b>\$ 1,360,197.00</b>	<b>\$ 16,691.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,112.65</b>
C/O	WA		2	75	1	32	32	142,480.00	4,453.00	678.47	-	-	-
C/O	WA		2	75	2	2	2	77,150.00	38,575.00	48.16	-	-	-
C/O	WA		2	75	3	6	6	370,120.00	61,687.00	140.36	-	-	-
C/O	WA		2	100	1	18	18	231,020.00	12,834.00	1,034.99	-	-	2.47
C/O	WA		2	100	3	3	3	24,120.00	8,040.00	130.19	-	-	-
C/O	WA		2	150	1	6	6	88,800.00	14,800.00	431.46	-	-	-
C/O	WA		2	150	3	1	1	54,800.00	54,800.00	180.00	-	-	-
C/O	WA		2	200	1	8	8	227,300.00	28,413.00	961.50	-	-	-
C/O	WA		2	200	3	7	7	151,100.00	21,586.00	720.65	-	-	-
C/O	WA		2	300	1	1	1	83,700.00	83,700.00	497.95	-	-	-
C/O	WA		2	300	3	1	1	27,400.00	27,400.00	343.39	-	-	-
C/O	WA		2	400	2	1	1	10,000.00	10,000.00	442.44	-	-	44.24
C/O	WA		2	400	3	2	2	321,400.00	160,700.00	2,074.44	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>\$ 1,809,390.00</b>	<b>\$ 526,988.00</b>	<b>\$ 7,684.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46.71</b>
CCUA	WA		9	100	1	1	1	16,000.00	16,000.00	50.62	-	-	-

CCUA	WA	9	200	1	2	2	39,000.00	19,500.00	152.40	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 55,000.00</b>	<b>\$ 35,500.00</b>	<b>\$ 203.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	49,500.00	24,750.00	176.71	-	-	-	-
CITY	WA	10	75	4	5	5	58,680.00	11,736.00	188.94	-	-	-	-
CITY	WA	10	200	4	3	3	28,900.00	9,633.00	166.54	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 137,080.00</b>	<b>\$ 46,119.00</b>	<b>\$ 532.19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	753	753	9,663,930.00	12,834.00	27,004.08	-	-	-	2,669.83
R/I	WA	0	75	2	1324	1324	6,142,220.00	4,639.00	24,741.76	-	-	-	2,474.11
R/I	WA	0	75	3	555	555	2,237,559.00	4,032.00	9,695.17	-	-	-	967.62
R/I	WA	0	100	1	247	247	1,749,840.00	7,084.00	7,227.88	-	-	-	723.04
R/I	WA	0	100	2	3	3	9,700.00	3,233.00	62.83	-	-	-	6.28
R/I	WA	0	150	1	1	1	3,670.00	3,670.00	29.13	-	-	-	2.91
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2884</b>	<b>2884</b>	<b>\$ 19,808,219.00</b>	<b>\$ 36,792.00</b>	<b>\$ 68,787.33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,843.79</b>
R/O	WA	0	75	1	8	8	65,020.00	8,128.00	206.25	-	-	-	18.64
R/O	WA	1	75	1	277	277	1,592,495.00	5,749.00	7,370.33	-	-	-	142.14
R/O	WA	1	75	2	158	158	1,124,770.00	7,119.00	4,613.66	-	-	-	2.00
R/O	WA	1	100	1	4	4	16,390.00	4,098.00	107.44	-	-	-	-
R/O	WA	1	100	2	2	2	22,980.00	11,490.00	97.97	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>449</b>	<b>449</b>	<b>\$ 2,821,655.00</b>	<b>\$ 36,584.00</b>	<b>\$ 12,395.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162.78</b>
<b>Totals</b>					<b>3782</b>	<b>3782</b>	<b>\$ 29,099,704.00</b>	<b>\$ 2,042,180.00</b>	<b>\$ 106,293.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,165.93</b>

449	449	6469830	1968804	25110.32	0	0	0	1159.36
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3333	3333	22629874	73376	81182.98	0	0	0	7006.57
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 05/01/20 To: 05/31/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,830.00	10,830.00	30.10	-	-	3.01
C/I	WA		3	75	1	12	12	117,520.00	9,793.00	403.79	-	-	34.16
C/I	WA		3	75	2	54	54	377,030.00	6,982.00	786.39	-	-	57.24
C/I	WA		3	75	3	159	159	533,060.00	3,353.00	3,076.75	-	-	279.19
C/I	WA		3	100	1	2	2	27,720.00	13,860.00	96.08	-	-	9.61
C/I	WA		3	100	2	3	3	10,700.00	3,567.00	77.55	-	-	1.98
C/I	WA		3	100	3	27	27	876,910.00	32,478.00	1,595.62	-	-	155.03
C/I	WA		3	150	1	9	9	249,200.00	27,689.00	770.56	-	-	77.05
C/I	WA		3	150	2	2	2	1,540.00	770.00	54.54	-	-	-
C/I	WA		3	150	3	22	22	161,100.00	7,323.00	912.98	-	-	62.08
C/I	WA		3	150	4	2	2	3,100.00	1,550.00	58.60	-	-	-
C/I	WA		3	200	1	2	2	38,800.00	19,400.00	154.79	-	-	15.48
C/I	WA		3	200	2	8	8	41,700.00	5,213.00	373.06	-	-	14.97
C/I	WA		3	200	3	30	30	440,990.00	14,700.00	2,011.67	-	-	123.26
C/I	WA		3	200	4	1	1	400.00	400.00	36.96	-	-	-
C/I	WA		3	300	2	6	6	593,700.00	98,950.00	1,898.29	-	-	167.53
C/I	WA		3	300	3	2	2	2,489,800.00	1,244,900.00	6,164.78	-	-	610.08
C/I	WA		3	400	2	1	1	218,900.00	218,900.00	1,260.13	-	-	126.01
C/I	WA		3	400	3	2	2	152,800.00	76,400.00	754.11	-	-	-
C/I	WA		3	600	3	1	1	723,000.00	723,000.00	2,749.56	-	-	-
C/I	WA		18	75	1	1	1	22,700.00	22,700.00	55.79	-	-	5.58
C/I	WA		32	75	2	1	1	103,100.00	103,100.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>348</b>	<b>348</b>	<b>\$ 7,194,600.00</b>	<b>\$ 2,645,858.00</b>	<b>\$ 23,322.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,742.26</b>
C/O	WA		2	75	1	32	32	141,380.00	4,418.00	671.53	-	-	-
C/O	WA		2	75	2	2	2	24,710.00	12,355.00	42.94	-	-	-
C/O	WA		2	75	3	6	6	319,010.00	53,168.00	85.71	-	-	-
C/O	WA		2	100	1	18	18	186,510.00	10,362.00	905.59	-	-	2.72
C/O	WA		2	100	3	3	3	22,830.00	7,610.00	130.12	-	-	-
C/O	WA		2	150	1	6	6	80,000.00	13,333.00	408.82	-	-	-
C/O	WA		2	150	3	1	1	44,600.00	44,600.00	152.40	-	-	-
C/O	WA		2	200	1	8	8	175,800.00	21,975.00	823.13	-	-	-
C/O	WA		2	200	3	7	7	127,400.00	18,200.00	656.74	-	-	-
C/O	WA		2	300	1	1	1	86,800.00	86,800.00	506.23	-	-	-
C/O	WA		2	300	3	1	1	26,500.00	26,500.00	346.15	-	-	-
C/O	WA		2	400	2	1	1	8,000.00	8,000.00	298.92	-	-	29.89
C/O	WA		2	400	3	2	2	329,700.00	164,850.00	2,008.20	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>88</b>	<b>88</b>	<b>\$ 1,573,240.00</b>	<b>\$ 472,171.00</b>	<b>\$ 7,036.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32.61</b>
CCUA	WA		9	100	1	1	1	19,000.00	19,000.00	57.04	-	-	-

CCUA	WA	9	200	1	2	2	40,000.00	20,000.00	154.61	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>\$ 59,000.00</b>	<b>\$ 39,000.00</b>	<b>\$ 211.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	63,400.00	31,700.00	209.86	-	-	-	-
CITY	WA	10	75	4	5	5	9,170.00	1,834.00	80.00	-	-	-	-
CITY	WA	10	200	4	3	3	22,300.00	7,433.00	153.57	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>\$ 94,870.00</b>	<b>\$ 40,967.00</b>	<b>\$ 443.43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	764	764	7,799,240.00	10,208.00	23,003.81	-	-	-	2,266.13
R/I	WA	0	75	2	1334	1334	5,804,586.00	4,351.00	24,175.98	-	-	-	2,417.51
R/I	WA	0	75	3	556	556	2,421,783.00	4,356.00	10,127.00	-	-	-	1,010.79
R/I	WA	0	100	1	251	251	1,319,760.00	5,258.00	6,370.46	-	-	-	637.35
R/I	WA	0	100	2	3	3	11,980.00	3,993.00	68.92	-	-	-	6.90
R/I	WA	0	150	1	1	1	2,420.00	2,420.00	27.10	-	-	-	2.71
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>		<b>2910</b>	<b>2910</b>	<b>2910</b>	<b>\$ 17,361,069.00</b>	<b>\$ 31,886.00</b>	<b>\$ 63,799.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,341.39</b>
R/O	WA	0	75	1	8	8	44,440.00	5,555.00	161.45	-	-	-	14.37
R/O	WA	1	75	1	290	290	1,370,804.00	4,727.00	6,983.49	-	-	-	130.74
R/O	WA	1	75	2	153	153	1,042,063.00	6,811.00	4,396.07	-	-	-	1.33
R/O	WA	1	100	1	4	4	15,620.00	3,905.00	120.42	-	-	-	-
R/O	WA	1	100	2	2	2	11,210.00	5,605.00	68.61	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>		<b>457</b>	<b>457</b>	<b>457</b>	<b>\$ 2,484,137.00</b>	<b>\$ 26,603.00</b>	<b>\$ 11,730.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146.44</b>
<b>Totals</b>				<b>3816</b>	<b>3816</b>	<b>3816</b>	<b>\$ 28,766,916.00</b>	<b>\$ 3,256,485.00</b>	<b>\$ 106,543.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,262.70</b>

449	449	8921710	3197996	31013.66	0	0	0	1774.87
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3367	3367	19845206	58489	75529.79	0	0	0	6487.83
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 06/01/20 To: 06/30/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	10,100.00	10,100.00	30.10	-	-	3.01
C/I	WA		3	75	1	12	12	138,850.00	11,571.00	453.66	-	-	39.34
C/I	WA		3	75	2	54	54	418,450.00	7,749.00	819.23	-	-	60.55
C/I	WA		3	75	3	161	161	524,730.00	3,259.00	3,077.31	-	-	278.24
C/I	WA		3	100	1	2	2	29,750.00	14,875.00	100.68	-	-	10.07
C/I	WA		3	100	2	3	3	17,080.00	5,693.00	90.14	-	-	1.98
C/I	WA		3	100	3	27	27	847,340.00	31,383.00	1,628.15	-	-	158.07
C/I	WA		3	150	1	9	9	295,800.00	32,867.00	870.09	-	-	86.99
C/I	WA		3	150	2	2	2	3,970.00	1,985.00	60.63	-	-	-
C/I	WA		3	150	3	22	22	186,700.00	8,486.00	964.94	-	-	66.85
C/I	WA		3	150	4	2	2	3,400.00	1,700.00	60.63	-	-	-
C/I	WA		3	200	1	2	2	111,200.00	55,600.00	313.91	-	-	31.40
C/I	WA		3	200	2	8	8	40,600.00	5,075.00	368.82	-	-	14.54
C/I	WA		3	200	3	30	30	536,190.00	17,873.00	2,227.00	-	-	140.71
C/I	WA		3	200	4	1	1	3,700.00	3,700.00	43.05	-	-	-
C/I	WA		3	300	2	6	6	609,000.00	101,500.00	2,017.27	-	-	177.71
C/I	WA		3	300	3	2	2	6,900.00	3,450.00	754.49	-	-	69.25
C/I	WA		3	400	2	1	1	166,300.00	166,300.00	1,143.00	-	-	114.30
C/I	WA		3	400	3	2	2	192,700.00	96,350.00	852.66	-	-	-
C/I	WA		3	600	3	1	1	668,000.00	668,000.00	2,526.35	-	-	-
C/I	WA		18	75	1	1	1	27,100.00	27,100.00	66.84	-	-	6.68
C/I	WA		32	75	2	1	1	120,810.00	120,810.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>350</b>	<b>350</b>	<b>\$ 4,958,670.00</b>	<b>\$ 1,395,426.00</b>	<b>\$ 18,468.95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,259.69</b>
C/O	WA		2	75	1	34	34	145,510.00	4,280.00	703.34	-	-	-
C/O	WA		2	75	2	2	2	36,590.00	18,295.00	50.77	-	-	-
C/O	WA		2	75	3	6	6	296,110.00	49,352.00	72.73	-	-	-
C/O	WA		2	100	1	19	19	185,220.00	9,748.00	908.34	-	-	3.49
C/O	WA		2	100	3	3	3	22,400.00	7,467.00	130.12	-	-	-
C/O	WA		2	150	1	6	6	65,800.00	10,967.00	366.32	-	-	-
C/O	WA		2	150	3	1	1	30,000.00	30,000.00	111.00	-	-	-
C/O	WA		2	200	1	8	8	246,600.00	30,825.00	1,017.79	-	-	-
C/O	WA		2	200	3	7	7	164,800.00	23,543.00	761.91	-	-	-
C/O	WA		2	300	1	1	1	87,700.00	87,700.00	508.99	-	-	-
C/O	WA		2	300	3	1	1	17,500.00	17,500.00	266.11	-	-	-
C/O	WA		2	400	2	1	1	3,000.00	3,000.00	307.20	-	-	30.72
C/O	WA		2	400	3	2	2	384,800.00	192,400.00	2,162.76	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>91</b>	<b>91</b>	<b>\$ 1,686,030.00</b>	<b>\$ 485,077.00</b>	<b>\$ 7,367.38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34.21</b>
CCUA	WA		9	100	1	1	1	14,000.00	14,000.00	46.39	-	-	-



CCUA	WA	9	200	1	2	2	37,000.00	18,500.00	147.62	-	-	-	-
CCUA	WA	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 51,000.00</b>	<b>\$ 32,500.00</b>	<b>\$ 194.01</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	41,400.00	20,700.00	161.24	-	-	-	-
CITY	WA	10	75	4	5	5	22,290.00	4,458.00	110.51	-	-	-	-
CITY	WA	10	200	4	3	3	21,900.00	7,300.00	151.48	-	-	-	-
CITY	WA	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 85,590.00</b>	<b>\$ 32,458.00</b>	<b>\$ 423.23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	760	760	10,471,741.00	13,779.00	28,780.00	-	-	-	2,845.07
R/I	WA	0	75	2	1341	1341	6,066,930.00	4,524.00	24,638.42	-	-	-	2,463.71
R/I	WA	0	75	3	559	559	2,195,013.00	3,927.00	9,657.26	-	-	-	965.05
R/I	WA	0	100	1	247	247	1,675,040.00	6,782.00	7,059.92	-	-	-	706.32
R/I	WA	0	100	2	3	3	14,270.00	4,757.00	72.36	-	-	-	7.24
R/I	WA	0	150	1	1	1	8,170.00	8,170.00	39.28	-	-	-	3.93
R/I	WA	0	150	3	1	1	1,500.00	1,500.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2912</b>	<b>2912</b>	<b>\$ 20,432,664.00</b>	<b>\$ 43,439.00</b>	<b>\$ 70,273.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,991.32</b>
R/O	WA	0	75	1	8	8	66,580.00	8,323.00	205.77	-	-	-	17.98
R/O	WA	1	75	1	297	297	1,709,202.00	5,755.00	7,865.45	-	-	-	146.40
R/O	WA	1	75	2	153	153	1,133,600.00	7,409.00	4,648.77	-	-	-	1.98
R/O	WA	1	100	1	4	4	17,370.00	4,343.00	123.03	-	-	-	-
R/O	WA	1	100	2	2	2	16,930.00	8,465.00	81.73	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>464</b>	<b>464</b>	<b>\$ 2,943,682.00</b>	<b>\$ 34,295.00</b>	<b>\$ 12,924.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 166.36</b>
<b>Totals</b>					<b>3830</b>	<b>3830</b>	<b>\$ 30,157,636.00</b>	<b>\$ 2,023,195.00</b>	<b>\$ 109,652.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,451.58</b>

454	454	6781290	1945461	26453.57	0	0	0	1293.9
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3376	3376	23376346	77734	83198.47	0	0	0	7157.68
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 07/01/20 To: 07/31/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	13,390.00	13,390.00	36.37	-	-	3.64
C/I	WA		3	75	1	15	15	57,430.00	3,829.00	295.97	-	-	24.80
C/I	WA		3	75	2	55	55	396,140.00	7,203.00	845.30	-	-	62.67
C/I	WA		3	75	3	163	163	737,470.00	4,524.00	3,522.54	-	-	318.98
C/I	WA		3	100	1	2	2	24,370.00	12,185.00	87.24	-	-	8.73
C/I	WA		3	100	2	3	3	20,450.00	6,817.00	98.70	-	-	1.98
C/I	WA		3	100	3	29	29	909,820.00	31,373.00	1,777.88	-	-	173.06
C/I	WA		3	150	1	9	9	316,800.00	35,200.00	916.00	-	-	91.59
C/I	WA		3	150	2	2	2	3,850.00	1,925.00	60.63	-	-	-
C/I	WA		3	150	3	22	22	237,500.00	10,795.00	1,068.62	-	-	74.96
C/I	WA		3	150	4	2	2	4,500.00	2,250.00	60.63	-	-	-
C/I	WA		3	200	1	2	2	49,900.00	24,950.00	176.71	-	-	17.67
C/I	WA		3	200	2	8	8	50,100.00	6,263.00	389.54	-	-	15.16
C/I	WA		3	200	3	31	31	388,190.00	12,522.00	1,944.55	-	-	129.60
C/I	WA		3	200	4	1	1	8,300.00	8,300.00	53.20	-	-	-
C/I	WA		3	300	2	6	6	552,700.00	92,117.00	1,885.03	-	-	162.94
C/I	WA		3	300	3	2	2	24,100.00	12,050.00	208.88	-	-	14.49
C/I	WA		3	400	2	1	1	134,800.00	134,800.00	1,052.39	-	-	105.24
C/I	WA		3	400	3	2	2	147,200.00	73,600.00	742.34	-	-	-
C/I	WA		3	600	3	1	1	748,000.00	748,000.00	2,696.52	-	-	-
C/I	WA		18	75	1	1	1	25,100.00	25,100.00	62.42	-	-	6.24
C/I	WA		32	75	2	1	1	138,120.00	138,120.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>359</b>	<b>359</b>	<b>\$ 4,988,230.00</b>	<b>\$ 1,405,313.00</b>	<b>\$ 17,981.46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,211.75</b>
C/O	WA		2	75	1	33	33	104,350.00	3,162.00	748.45	-	-	-
C/O	WA		2	75	2	2	2	46,370.00	23,185.00	50.77	-	-	-
C/O	WA		2	75	3	6	6	327,930.00	54,655.00	77.88	-	-	-
C/O	WA		2	100	1	18	18	169,730.00	9,429.00	869.60	-	-	3.49
C/O	WA		2	100	3	3	3	25,640.00	8,547.00	135.27	-	-	-
C/O	WA		2	150	1	6	6	91,100.00	15,183.00	433.18	-	-	-
C/O	WA		2	150	3	1	1	33,300.00	33,300.00	122.04	-	-	-
C/O	WA		2	200	1	8	8	188,700.00	23,588.00	855.91	-	-	-
C/O	WA		2	200	3	7	7	218,200.00	31,171.00	905.72	-	-	-
C/O	WA		2	300	1	1	1	71,900.00	71,900.00	266.11	-	-	-
C/O	WA		2	300	3	1	1	25,300.00	25,300.00	296.47	-	-	-
C/O	WA		2	400	2	1	1	3,000.00	3,000.00	334.80	-	-	33.48
C/O	WA		2	400	3	2	2	439,600.00	219,800.00	2,391.84	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>89</b>	<b>89</b>	<b>\$ 1,745,120.00</b>	<b>\$ 522,220.00</b>	<b>\$ 7,488.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36.97</b>
CCUA	WA		9	100	1	1	1	22,000.00	22,000.00	63.60	-	-	-

CCUA	WA	9	200	1	2	2	34,000.00	17,000.00	141.17	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 56,000.00</b>	<b>\$ 39,000.00</b>	<b>\$ 204.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	17,400.00	8,700.00	106.58	-	-	-	-
CITY	WA	10	75	4	5	5	23,670.00	4,734.00	110.51	-	-	-	-
CITY	WA	10	200	4	3	3	33,700.00	11,233.00	176.25	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 74,770.00</b>	<b>\$ 24,667.00</b>	<b>\$ 393.34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	758	758	8,358,984.00	11,028.00	24,258.23	-	-	-	2,391.32
R/I	WA	0	75	2	1339	1339	5,832,420.00	4,356.00	24,195.02	-	-	-	2,419.27
R/I	WA	0	75	3	564	564	2,449,380.00	4,343.00	10,211.57	-	-	-	1,020.45
R/I	WA	0	100	1	248	248	1,309,590.00	5,281.00	6,356.62	-	-	-	635.89
R/I	WA	0	100	2	4	4	14,410.00	3,603.00	83.06	-	-	-	8.31
R/I	WA	0	150	1	1	1	1,190.00	1,190.00	26.48	-	-	-	2.65
R/I	WA	0	150	3	1	1	1,400.00	1,400.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2915</b>	<b>2915</b>	<b>\$ 17,967,374.00</b>	<b>\$ 31,201.00</b>	<b>\$ 65,157.46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,477.89</b>
R/O	WA	0	75	1	8	8	58,710.00	7,339.00	192.04	-	-	-	17.82
R/O	WA	1	75	1	301	301	1,388,959.00	4,614.00	7,008.62	-	-	-	136.75
R/O	WA	1	75	2	155	155	1,072,950.00	6,922.00	4,488.74	-	-	-	3.77
R/O	WA	1	100	1	4	4	15,660.00	3,915.00	120.42	-	-	-	-
R/O	WA	1	100	2	2	2	6,810.00	3,405.00	55.84	-	-	-	-
R/O	WA	1	150	2	1	1	3,900.00	3,900.00	31.55	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>471</b>	<b>471</b>	<b>\$ 2,546,989.00</b>	<b>\$ 30,095.00</b>	<b>\$ 11,897.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158.34</b>
<b>Totals</b>					<b>3847</b>	<b>3847</b>	<b>\$ 27,378,483.00</b>	<b>\$ 2,052,496.00</b>	<b>\$ 103,122.28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,884.95</b>

461	461	6864120	1991200	26067.61	0	0	0	1248.72
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3386	3386	20514363	61296	77054.67	0	0	0	6636.23
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: MC, Dates From: 08/01/20 To: 08/31/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	1	9,090.00	9,090.00	28.01	-	-	2.80
C/I	WA		3	75	1	13	13	50,620.00	3,894.00	267.20	-	-	22.13
C/I	WA		3	75	2	53	53	251,860.00	4,752.00	774.39	-	-	57.28
C/I	WA		3	75	3	162	162	606,430.00	3,743.00	3,237.61	-	-	293.13
C/I	WA		3	100	1	2	2	27,680.00	13,840.00	96.08	-	-	9.61
C/I	WA		3	100	2	3	3	25,940.00	8,647.00	109.75	-	-	1.98
C/I	WA		3	100	3	28	28	890,340.00	31,798.00	1,746.31	-	-	169.49
C/I	WA		3	150	1	9	9	260,300.00	28,922.00	792.78	-	-	79.28
C/I	WA		3	150	2	2	2	11,940.00	5,970.00	74.90	-	-	-
C/I	WA		3	150	3	22	22	310,100.00	14,095.00	1,233.12	-	-	89.70
C/I	WA		3	150	4	2	2	5,300.00	2,650.00	62.66	-	-	-
C/I	WA		3	200	1	2	2	48,600.00	24,300.00	176.71	-	-	17.67
C/I	WA		3	200	2	8	8	39,500.00	4,938.00	368.88	-	-	14.75
C/I	WA		3	200	3	31	31	585,580.00	18,890.00	2,370.18	-	-	153.85
C/I	WA		3	200	4	1	1	3,400.00	3,400.00	43.05	-	-	-
C/I	WA		3	300	2	6	6	597,100.00	99,517.00	1,841.55	-	-	154.08
C/I	WA		3	300	3	2	2	8,600.00	4,300.00	99.40	-	-	3.34
C/I	WA		3	400	2	1	1	112,700.00	112,700.00	692.16	-	-	69.22
C/I	WA		3	400	3	2	2	193,500.00	96,750.00	858.41	-	-	-
C/I	WA		3	600	3	1	1	899,000.00	899,000.00	3,019.18	-	-	-
C/I	WA		18	75	1	1	1	24,200.00	24,200.00	60.21	-	-	6.02
C/I	WA		32	75	2	2	2	56,720.00	28,360.00	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>354</b>	<b>354</b>	<b>\$ 5,018,500.00</b>	<b>\$ 1,443,756.00</b>	<b>\$ 17,952.54</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,144.33</b>
C/O	WA		2	75	1	32	32	88,020.00	2,751.00	704.82	-	-	-
C/O	WA		2	75	2	2	2	48,720.00	24,360.00	48.16	-	-	-
C/O	WA		2	75	3	6	6	353,570.00	58,928.00	75.27	-	-	-
C/O	WA		2	100	1	18	18	192,180.00	10,677.00	920.57	-	-	3.99
C/O	WA		2	100	3	3	3	25,340.00	8,447.00	135.27	-	-	-
C/O	WA		2	150	1	6	6	130,700.00	21,783.00	545.13	-	-	-
C/O	WA		2	150	3	1	1	32,400.00	32,400.00	119.28	-	-	-
C/O	WA		2	200	1	8	8	193,600.00	24,200.00	867.51	-	-	-
C/O	WA		2	200	3	7	7	207,300.00	29,614.00	871.42	-	-	-
C/O	WA		2	300	1	1	1	72,900.00	72,900.00	285.43	-	-	-
C/O	WA		2	300	3	1	1	22,300.00	22,300.00	216.43	-	-	-
C/O	WA		2	400	2	1	1	5,000.00	5,000.00	348.60	-	-	34.86
C/O	WA		2	400	3	2	2	584,500.00	292,250.00	2,938.32	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>88</b>	<b>88</b>	<b>\$ 1,956,530.00</b>	<b>\$ 605,610.00</b>	<b>\$ 8,076.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38.85</b>
CCUA	WA		9	100	1	1	1	-	-	17.73	-	-	-

CCUA	WA	9	200	1	2	2	21,000.00	10,500.00	113.52	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 21,000.00</b>	<b>\$ 10,500.00</b>	<b>\$ 131.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	70,600.00	35,300.00	223.30	-	-	-	-
CITY	WA	10	75	4	5	5	38,280.00	7,656.00	144.50	-	-	-	-
CITY	WA	10	200	4	3	3	39,900.00	13,300.00	189.23	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 148,780.00</b>	<b>\$ 56,256.00</b>	<b>\$ 557.03</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	758	758	8,455,964.00	11,156.00	24,513.40	-	-	-	2,421.95
R/I	WA	0	75	2	1338	1338	5,601,390.00	4,186.00	23,768.50	-	-	-	2,375.50
R/I	WA	0	75	3	566	566	2,642,021.00	4,668.00	10,606.56	-	-	-	1,060.02
R/I	WA	0	75 M		1	1	3,150.00	3,150.00	15.83	-	-	-	1.58
R/I	WA	0	100	1	252	252	1,300,450.00	5,161.00	6,410.21	-	-	-	641.32
R/I	WA	0	100	2	3	3	14,330.00	4,777.00	74.39	-	-	-	7.44
R/I	WA	0	150	1	1	1	630.00	630.00	25.86	-	-	-	2.59
R/I	WA	0	150	3	1	1	1,300.00	1,300.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2920</b>	<b>2920</b>	<b>\$ 18,019,235.00</b>	<b>\$ 35,028.00</b>	<b>\$ 65,441.23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,510.40</b>
R/O	WA	0	75	1	8	8	48,200.00	6,025.00	170.22	-	-	-	15.71
R/O	WA	1	75	1	305	305	1,486,392.00	4,873.00	7,240.61	-	-	-	131.24
R/O	WA	1	75	2	152	152	1,091,920.00	7,184.00	4,525.28	-	-	-	2.24
R/O	WA	1	100	1	4	4	17,590.00	4,398.00	126.31	-	-	-	-
R/O	WA	1	100	2	2	2	8,100.00	4,050.00	60.92	-	-	-	-
R/O	WA	1	150	2	1	1	4,900.00	4,900.00	31.55	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>472</b>	<b>472</b>	<b>\$ 2,657,102.00</b>	<b>\$ 31,430.00</b>	<b>\$ 12,154.89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149.19</b>
<b>Totals</b>					<b>3847</b>	<b>3847</b>	<b>\$ 27,821,147.00</b>	<b>\$ 2,182,580.00</b>	<b>\$ 104,313.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,842.77</b>

455	455	7144810	2116122	26717.03	0	0	0	1183.18
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3392	3392	20676337	66458	77596.12	0	0	0	6659.59
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User Type	SVC	Rate Type	Size	CY	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
Detail Option / Service: WA, Dates From: 09/01/20 To: 09/30/20 / Based on: Posted Date													
C/I	WA		0	75	3	1	2,040.00	2,040.00	13.80	-	-	-	1.38
C/I	WA		3	75	1	13	66,700.00	5,131.00	307.14	-	-	-	26.53
C/I	WA		3	75	2	53	477,500.00	9,009.00	958.71	-	-	-	61.53
C/I	WA		3	75	3	161	600,360.00	3,729.00	3,156.76	-	-	-	284.52
C/I	WA		3	100	1	2	32,800.00	16,400.00	107.13	-	-	-	10.72
C/I	WA		3	100	2	3	29,990.00	9,997.00	118.59	-	-	-	1.98
C/I	WA		3	100	3	27	824,010.00	30,519.00	1,740.54	-	-	-	169.11
C/I	WA		3	150	1	9	305,100.00	33,900.00	892.47	-	-	-	89.26
C/I	WA		3	150	2	2	4,460.00	2,230.00	60.63	-	-	-	-
C/I	WA		3	150	3	22	353,300.00	16,059.00	1,324.59	-	-	-	84.01
C/I	WA		3	150	4	2	4,800.00	2,400.00	62.66	-	-	-	-
C/I	WA		3	200	1	2	42,900.00	21,450.00	163.45	-	-	-	16.35
C/I	WA		3	200	2	8	51,500.00	6,438.00	391.51	-	-	-	15.37
C/I	WA		3	200	3	33	393,820.00	11,934.00	1,948.70	-	-	-	122.67
C/I	WA		3	200	4	1	20,200.00	20,200.00	78.59	-	-	-	-
C/I	WA		3	300	2	6	620,300.00	103,383.00	2,052.99	-	-	-	163.53
C/I	WA		3	300	3	2	9,200.00	4,600.00	115.82	-	-	-	4.78
C/I	WA		3	400	2	1	137,900.00	137,900.00	979.46	-	-	-	97.95
C/I	WA		3	400	3	2	250,300.00	125,150.00	1,052.82	-	-	-	-
C/I	WA		3	600	3	1	670,000.00	670,000.00	2,367.23	-	-	-	-
C/I	WA		18	75	1	1	29,300.00	29,300.00	71.26	-	-	-	7.13
C/I	WA		32	75	2	1	92,520.00	92,520.00	-	-	-	-	-
<b>C/I</b>	<b>WA</b>	<b>TOTAL</b>				<b>353</b>	<b>353</b>	<b>\$ 5,019,000.00</b>	<b>\$ 1,354,289.00</b>	<b>\$ 17,964.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,156.82</b>
C/O	WA		2	75	1	32	90,590.00	2,831.00	718.23	-	-	-	-
C/O	WA		2	75	2	2	103,030.00	51,515.00	48.16	-	-	-	-
C/O	WA		2	75	3	6	380,850.00	63,475.00	75.27	-	-	-	-
C/O	WA		2	100	1	19	183,260.00	9,645.00	899.88	-	-	-	3.99
C/O	WA		2	100	3	3	36,490.00	12,163.00	162.83	-	-	-	-
C/O	WA		2	150	1	6	134,600.00	22,433.00	556.83	-	-	-	-
C/O	WA		2	150	3	1	28,900.00	28,900.00	108.24	-	-	-	-
C/O	WA		2	200	1	8	156,800.00	19,600.00	771.72	-	-	-	-
C/O	WA		2	200	3	7	173,300.00	24,757.00	783.91	-	-	-	-
C/O	WA		2	300	1	1	76,100.00	76,100.00	293.71	-	-	-	-
C/O	WA		2	300	3	1	32,900.00	32,900.00	324.07	-	-	-	-
C/O	WA		2	400	2	1	48,000.00	48,000.00	619.08	-	-	-	61.91
C/O	WA		2	400	3	2	528,300.00	264,150.00	2,778.24	-	-	-	-
<b>C/O</b>	<b>WA</b>	<b>TOTAL</b>				<b>89</b>	<b>89</b>	<b>\$ 1,973,120.00</b>	<b>\$ 656,469.00</b>	<b>\$ 8,140.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65.90</b>
CCUA	WA		9	100	1	1	-	-	17.73	-	-	-	-

CCUA	WA	9	200	1	2	2	41,000.00	20,500.00	155.68	-	-	-	-
<b>CCUA</b>	<b>WA</b>	<b>TOTAL</b>			<b>3</b>	<b>3</b>	<b>\$ 41,000.00</b>	<b>\$ 20,500.00</b>	<b>\$ 173.41</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CITY	WA	3	200	4	2	2	38,900.00	19,450.00	154.79	-	-	-	-
CITY	WA	10	75	4	5	5	44,780.00	8,956.00	157.81	-	-	-	-
CITY	WA	10	200	4	3	3	40,900.00	13,633.00	194.19	-	-	-	-
<b>CITY</b>	<b>WA</b>	<b>TOTAL</b>			<b>10</b>	<b>10</b>	<b>\$ 124,580.00</b>	<b>\$ 42,039.00</b>	<b>\$ 506.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
R/I	WA	0	75	1	759	759	6,271,218.00	8,262.00	19,803.02	-	-	-	1,933.86
R/I	WA	0	75	2	1343	1343	5,571,530.00	4,149.00	23,706.92	-	-	-	2,369.71
R/I	WA	0	75	3	558	558	2,130,507.00	3,818.00	9,535.79	-	-	-	952.91
R/I	WA	0	75 M		1	1	4,610.00	4,610.00	17.86	-	-	-	1.79
R/I	WA	0	100	1	254	254	1,134,890.00	4,468.00	6,010.12	-	-	-	601.35
R/I	WA	0	100	2	3	3	14,660.00	4,887.00	74.39	-	-	-	7.44
R/I	WA	0	150	1	1	1	1,450.00	1,450.00	26.48	-	-	-	2.65
R/I	WA	0	150	3	1	1	1,400.00	1,400.00	26.48	-	-	-	-
<b>R/I</b>	<b>WA</b>	<b>TOTAL</b>			<b>2920</b>	<b>2920</b>	<b>\$ 15,130,265.00</b>	<b>\$ 33,044.00</b>	<b>\$ 59,201.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,869.71</b>
R/O	WA	0	75	1	8	8	44,530.00	5,566.00	159.02	-	-	-	14.59
R/O	WA	1	75	1	302	302	1,391,552.00	4,608.00	7,044.73	-	-	-	134.68
R/O	WA	1	75	2	152	152	917,180.00	6,034.00	4,076.06	-	-	-	2.24
R/O	WA	1	100	1	4	4	21,220.00	5,305.00	124.45	-	-	-	-
R/O	WA	1	100	2	2	2	6,830.00	3,415.00	55.84	-	-	-	-
R/O	WA	1	150	2	1	1	6,800.00	6,800.00	31.55	-	-	-	-
<b>R/O</b>	<b>WA</b>	<b>TOTAL</b>			<b>469</b>	<b>469</b>	<b>\$ 2,388,112.00</b>	<b>\$ 31,728.00</b>	<b>\$ 11,491.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151.51</b>
<b>Totals</b>					<b>3844</b>	<b>3844</b>	<b>\$ 24,676,077.00</b>	<b>\$ 2,138,069.00</b>	<b>\$ 97,477.93</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,243.94</b>

455	455	7157700	2073297	26785.22	0	0	0	1222.72
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3389	3389	17518377	64772	70692.71	0	0	0	6021.22
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## **Attachment F**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**21-22 Water Period Billing Worksheets**

COMMERCIAL

	Serv Billed	Metered	Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
January	452	452	7,559,590	2,134,892	27,668	-	-	-	1,231
February	449	449	7,122,090	2,140,914	26,984	-	-	-	1,246
March	454	454	8,124,940	1,870,328	28,975	-	-	-	1,315
April	449	449	6,469,830	1,968,804	25,110	-	-	-	1,159
May	449	449	8,921,710	3,197,996	31,014	-	-	-	1,775
June	454	454	6,781,290	1,945,461	26,454	-	-	-	1,294
July	461	461	6,864,120	1,991,200	26,068	-	-	-	1,249
August	455	455	7,144,810	2,116,122	26,717	-	-	-	1,183
September	455	455	7,157,700	2,073,297	26,785	-	-	-	1,223
October	459	459	7,947,920	2,326,643	27,707	-	-	-	1,184
November	455	455	7,237,650	1,941,639	26,119	-	-	-	1,235
December	454	454	16,176,040	11,571,162	45,356	-	-	-	3,230
Average	454	454	8,125,641	2,939,872	28,746	-	-	-	1,444
Total			97,507,690	35,278,458	344,957	-	-	-	17,323

## RESIDENTIAL

	Serv Billed	Metered	Average Consumption	Average Consump	Charges	Fuel_Adj Charges	Demand Usage	Demand Charges	Taxes
January	3,274	3,274	16,077,884	55,159	66,577	-	-	-	5,791
February	3,300	3,300	14,977,137	49,533	64,528	-	-	-	5,615
March	3,334	3,334	15,984,214	49,026	66,735	-	-	-	5,773
April	3,333	3,333	22,629,874	73,376	81,183	-	-	-	7,007
May	3,367	3,367	19,845,206	58,489	75,530	-	-	-	6,488
June	3,376	3,376	23,376,346	77,734	83,198	-	-	-	7,158
July	3,386	3,386	20,514,363	61,296	77,055	-	-	-	6,636
August	3,392	3,392	20,676,337	66,458	77,596	-	-	-	6,660
September	3,389	3,389	17,518,377	64,772	70,693	-	-	-	6,021
October	3,279	3,279	20,711,120	62,568	74,313	-	-	-	6,528
November	3,273	3,273	17,786,118	52,714	68,106	-	-	-	5,968
December	3,273	3,273	14,824,571	46,412	62,277	-	-	-	5,426
Average	3,331	3,331	18,743,462	59,795	72,316	-	-	-	6,256
Total			224,921,547	717,537	867,790	-	-	-	75,070

# **Attachment G**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**SS 2024 Operating Budget**

	GL ACCOUNT NUMBER	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL YEAR TO DATE 2/28/23	FY 2023 PROJECTIONS AT 9/30/23	FY 2023 ADOPTED BUDGET	DEPT HD FY 2024	CITY MGR APPROVAL FY 2024	COMMENTS
<b>WATER FUND</b>									
WATER SALES	402-3433000	1,774,650	1,904,535	606,005	1,453,249	1,903,319			Includes 6% Water Rate Increase
WATER TAPS	402-3433510	82,097	32,700	6,750	16,187	100,000			
WATER DEPT SERVICES	402-3433520	5,121	4,403	30	72	6,000			
WATER IMPROVEMENT TRUST	402-3433540	77,670	44,225	22,215	53,273	55,000			
DEVELOPER'S AGREEMENT	402-3433541	14,875	13,701	-	-	-			
INTEREST FSBA	402-3433610	1,097	6,005	10,812	25,927	1,300			
EXTENSION REIMBURSEMENT	402-3435551	46,650	10,750	4,500	10,791	50,000			Ties to CIP
SALE OF SURPLUS	402-3651000	578	1,431	-	-	1,000			
FIRE PROTECTION AVAIL CHG	402-3651200	14,788	15,900	4,800	11,511	15,000			
BAD DEBTS COLLECTED	402-3699150	437	-	-	-	500			
MISC INCOME	402-3699200	572	2,494	677	1,624	1,000			
MISCELLANEOUS-LATE FEES	402-3699300	11,497	11,726	4,513	10,822	12,000			
DEPRECIATION RES TRANSFER	402-3849993	-	-	-	-	-			Ties to CIP
TRANSFERS IN FROM RETAINED EARNINGS	402-3910000	-	-	-	-	-			Ties to CIP
PRIVATE DEVELOPER	402-3832239	-	-	-	-	50,000			Ties to CIP
LOAN PROCEEDS	402-3849994	97,074	-	-	-	1,035,000			Ties to CIP
<b>SUBTOTAL REVENUE</b>		<b>2,127,105</b>	<b>2,047,870</b>	<b>660,301</b>	<b>1,583,457</b>	<b>3,230,119</b>			
<b>EXPENDITURES</b>									
<b>PERSONAL SERVICES</b>									
WATER PLANT - SALARIES	402-3033-5001200	410,825	423,734	212,014	508,426	582,714	600,000		2 new operators, 1 new mechanic, 2 new trainees towards end of year.
WATER PLANT - PART TIME SALARIES	402-3033-5001300	3,136	3,752	-	-	15,000	15,000		
WATER PLANT - OVERTIME	402-3033-5001400	38,127	41,967	18,064	43,319	29,700	60,000		Covering many activities on overtime, overall budgetary savings
WATER PLANT - STANDBY	402-3033-5001510	8,278	10,679	4,090	9,808	12,000	20,000		
WATER PLANT - FICA	402-3033-5002100	36,400	35,684	17,339	41,580	39,744	50,000		
WATER PLANT - RETIREMENT	402-3033-5002200	47,864	49,107	25,295	60,659	55,587	60,000		
WATER PLANT - RETIREMENT - NATIONWIDE	402-3033-5002230	3,920	4,214	2,208	5,295	3,971	6,000		
WATER PLANT - LIFE/HEALTH INSURANCE	402-3033-5002300	94,698	84,418	32,620	78,226	96,403	80,000		
WATER PLANT - WORKERS COMPENSATION	402-3033-5002400	16,895	23,471	12,205	29,267	24,409	35,000		
WATER PLANT - WELLNESS PROGRAM PREMIUM CREDIT	402-3033-5005402	-	-	-	-	-	-		
<b>TOTAL PERSONAL SERVICES</b>		<b>660,142</b>	<b>677,027</b>	<b>323,834</b>	<b>776,580</b>	<b>859,528</b>	<b>926,000</b>		
<b>OPERATING EXPENSES</b>									
WATER PLANT - PROFESSIONAL SERVICE	402-3033-5003100	10,497	10,842	1,943	4,659	10,000	10,000		
WATER PLANT - MAINT SUPPORT/SOFTWARE	402-3033-5003102	2,683	4,512	1,156	2,771	4,000	4,000		Office 365 Licenses, Adobe Acrobat, AutoCad,ArcGIS,AppRiver
WATER PLANT - CONTRACT SERVICES	402-3033-5003103	-	-	-	-	-	-		
WATER PLANT - AUDITING	402-3033-5003200	6,000	6,000	-	-	6,000	6,000		No control over this expense. Annual Audit
WATER PLANT - ELEVATED TANK MAINTENANCE	402-3033-5003401	40,441	52,588	20,923	50,176	50,000	55,000		
WATER PLANT - LABORATORY SERVICES	402-3033-5003402	1,540	2,309	522	1,252	4,000	4,000		
WATER PLANT - TEMP LABOR	402-3033-5003423	10,565	8,049	1,050	2,518	10,000	10,000		
WATER PLANT - TRAVEL & PER DIEM	402-3033-5004000	490	85	-	-	500	500		
WATER PLANT - COMMUNICATION	402-3033-5004100	6,729	9,991	3,190	7,651	6,000	6,000		
WATER PLANT - POSTAGE/FREIGHT	402-3033-5004110	211	1,146	223	535	700	700		



WATER PLANT - UTILITIES-ELECTRIC	402-3033-5004300	68,140	95,379	27,754	66,556	100,000	100,000	
WATER PLANT - UTILITIES - WATER/SEWER	402-3033-5004320	151	151	51	123	200	200	
WATER PLANT - UTILITIES - WATER (CCUA)	402-3033-5004321	79,689	125,814	76,692	200,000	120,000	200,000	
WATER PLANT - STORMWATER FEES	402-3033-5004330	1,313	1,460	516	1,237	1,500	1,500	
WATER PLANT - INSURANCE	402-3033-5004500	23,844	24,360	12,281	29,451	25,870	30,000	No control over this expense
WATER PLANT - EQUIPMENT MAINTENANCE	402-3033-5004610	4,457	2,964	2,418	5,799	5,000	6,000	
WATER PLANT - LINE MAINTENANCE	402-3033-5004613	117,042	82,336	13,888	33,304	70,000	70,000	
WATER PLANT - HYDRANT MAINTENANCE	402-3033-5004615	12,976	19,251	165	396	10,000	10,000	Install/repair hydrants near end fiscal year
WATER PLANT - PLANT MAINTENANCE	402-3033-5004616	32,200	26,099	2,771	6,645	35,000	35,000	Minimizing repairs waiting on new plant
WATER PLANT - VEHICLE MAINTENANCE	402-3033-5004620	2,352	2,550	1,238	2,968	3,000	3,000	
WATER PLANT - BUILDING MAINTENANCE	402-3033-5004640	2,168	2,068	295	707	2,500	2,500	
WATER PLANT - ADVERTISING	402-3033-5004910	971	971	253	607	500	500	
WATER PLANT - OFFICE SUPPLIES	402-3033-5005100	893	811	-	-	900	500	
WATER PLANT - OPERATING SUPPLIES	402-3033-5005200	20,173	23,740	14,647	35,125	30,000	30,000	
WATER PLANT - CHEMICALS	402-3033-5005211	33,394	32,986	13,141	31,514	70,000	50,000	
WATER PLANT - LABORATORY SUPPLIES	402-3033-5005212	3,850	2,815	-	-	6,000	6,000	
WATER PLANT - DONATIONS	402-3033-5005215	5,000	5,000	5,000	11,990	5,000	5,000	No control over this expense -- EDC Donation
WATER PLANT - UNIFORMS	402-3033-5005220	3,172	3,246	597	1,432	2,000	-	Moved to personal services
WATER PLANT - VEHICLE FUEL	402-3033-5005230	11,956	19,045	4,909	11,773	20,000	20,000	Now have full crews & vehicles
WATER PLANT - BOOKS,PUB, SUB & MEMBERSHIPS	402-3033-5005400	252	654	331	794	1,000	1,000	
WATER PLANT - PROFESSIONAL DEVELOPMENT	402-3033-5005410	2,100	1,885	1,141	2,736	3,000	3,000	
WATER PLANT - WELLNESS MEMBERSHIP	402-3033-5005401	280	360	90	216	360	360	Health Club Memberships
WATER PLANT - EAP PROGRAM	402-3033-5005403	249	-	-	-	249	250	
WATER PLANT - DEPRECIATION	402-3033-5005900	554,269	697,067	-	-	-	-	
<b>TOTAL OPERATING EXPENSES</b>		<b>1,060,048</b>	<b>1,266,534</b>	<b>207,186</b>	<b>512,935</b>	<b>603,279</b>	<b>671,010</b>	-
<b>CAPITAL OUTLAY</b>								
WATER PLANT - BUILDING IMPROVEMENT	402-3033-5006200	-	-	2,189	-	50,000	50,000	
WATER PLANT - WATER LINE REPLACEMENT	402-3033-5006391	-	-	-	-	20,000	20,000	
WATER PLANT - NEW/REPLACE VALVES	402-3033-5006393	-	-	-	-	10,000	10,000	
WATER PLANT - METER REPLACEMENT	402-3033-5006394	-	-	-	-	-	-	
WATER PLANT - NEW METERS INSTALLED	402-3033-5006395	-	-	1,533	-	20,000	20,000	
WATER PLANT - LINE EXTENSIONS	402-3033-5006396	-	-	-	-	30,000	10,000	
WATER PLANT - Asphalt Cut city-Wide Replacement							20,000	
WATER PLANT - NEW METER READING INFRASTRUCTURE & SOFTWARE	402-3033-5006350	-	-	-	-	-	-	
WATER PLANT - EQUIPMENT/VEHICLES	402-3033-5006400	-	-	40,341	-	-	50,000	
WATER PLANT - TREATMENT PLANT	402-3033-5006403	-	-	22,217	-	50,000	-	
WATER PLANT - REYNOLDS WATER SYS IMPROVE	402-3033-5006405	-	-	-	-	-	281,500	
WATER PLANT - C.R. 315 UTILITY RELOCATIONS	402-3033-50064XX	-	-	-	-	-	450,000	
WATER PLANT - REYNOLDS/SOUTH SERVICE IMPR.	402-3033-50064XX	-	-	-	-	-	250,000	
WATER PLANT - C.R. 209 S. WATER & SEWER FORCE	402-3033-5006406	-	-	-	-	485,000	485,000	
WATER PLANT - C.R. 209 S. to BAYARD ROAD	402-3033-6406	-	-	-	-	-	600,000	
<b>TOTAL CAPITAL OUTLAY</b>		-	-	<b>66,280</b>	-	<b>665,000</b>	<b>2,246,500</b>	-
<b>DEBT SERVICE</b>								
WATER PLANT - PRINCIPAL ON DEBT-BOND	402-3033-5007100	-	-	-	-	168,686	-	Series 2019 Water Loan & SRF Loan DW 100102
WATER PLANT - INTEREST ON DEBT-BOND	402-3033-5007230	34,989	40,322	14,481	-	32,627	-	Series 2019 Water Loan
<b>TOTAL DEBT SERVICE</b>		<b>34,989</b>	<b>40,322</b>	<b>14,481</b>	-	<b>201,313</b>	-	-
<b>NON-OPERATING EXPENSES</b>								
WATER PLANT - BAD DEBTS EXPENSE	402-3033-5008000	2,357	1,686	-	-	3,000	-	
WATER PLANT - TO BE APPROPRIATED	402-3033-5009992	-	-	-	-	-	-	

<b>TOTAL NON-OPERATING EXPENSES</b>		<b>2,357</b>	<b>1,686</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>								
WATER PLANT - COST RECOVERY & ALLOCATION	402-3033-5009990	140,176	140,176	58,407		140,176		
WATER PLANT - CUSTOMER SVC ALLOCATION	402-3033-5009993	90,969	99,935	56,182		134,837		
WATER - CUSTOMER SVC DEFICIT REPAYMENT	402-3033-5009995	8,686	-	-		-		
WATER PLANT - TRANSFER TO GENERAL FUND	402-3033-5009994	64,866	100,000	41,667		100,000		
<b>TOTAL TRANSFERS</b>		<b>304,697</b>	<b>340,111</b>	<b>156,255</b>	<b>-</b>	<b>375,013</b>	<b>-</b>	<b>-</b>
<b>CAPITAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>66,280</b>	<b>-</b>	<b>665,000</b>	<b>2,246,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES WITHOUT CAPITAL</b>		<b>2,062,234</b>	<b>2,325,679</b>	<b>701,756</b>	<b>1,289,515</b>	<b>2,042,133</b>	<b>1,597,010</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>2,062,234</b>	<b>2,325,679</b>	<b>768,036</b>	<b>1,289,515</b>	<b>2,707,133</b>	<b>3,843,510</b>	<b>-</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>2,062,234</b>	<b>2,325,679</b>	<b>768,036</b>	<b>1,289,515</b>	<b>2,707,133</b>	<b>3,843,510</b>	<b>-</b>
<b>PROFIT/(LOSS)</b>		<b>64,871</b>	<b>(277,810)</b>	<b>(107,734)</b>	<b>293,942</b>	<b>522,986</b>	<b>(3,843,510)</b>	<b>-</b>

Based on Cost Allocation Study  
Based on Cost Allocation Study  
Per Audited Financial Statements at 9/30/16, the Customer Service Fund had a deficit balance of \$160,786 owed from the Major Utility Funds. The City needs to have a plan in place to repay the deficit balance. (Balance was repaid in FY 21)  
PILOT

## **Attachment H**

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*Water Facilities Plan*

*SRF Magnolia Point Reclaimed Water System & Reynolds Water System Improvements*

*City of Green Cove Springs, Florida*

*Mittauer & Associates, Inc. Project No. 8905-61-1*

**User Charge Ordinance**

**Sec. 90-409. Water and wastewater improvement trust fund.**

The city council has determined, by virtue of the increasing demand for city water and wastewater collection services, that there should be a wastewater and water improvement trust fund charge for allowing capital improvements to such systems, based upon the extent and nature of the anticipated expansions to the system as they relate to the future customers thereof. The city council has made a determination that the charges set forth in this section will be fair and equitable to both the present customers of the city wastewater collection system and the future customers thereof, as well as to the present and future customers of the water system of the city.

- (1) *Improvement trust fund charges adopted.*
  - a. Charges are hereby imposed upon all new connections or additions to existing connections, to the wastewater collection system and the water system of the city, in the amounts set forth in this section. All charges for connections resulting from new construction shall be due and payable at the time of issuance by the city building department of any building permit for such construction, and no permit shall be issued until such charges for such connection shall have been paid in full, unless provided otherwise in this article. In the case of additions to a building presently connected to the systems, the improvement trust fund charge shall be paid prior to the issuance of a building permit for the construction of such additions, unless otherwise provided in this article. Notwithstanding the foregoing to the contrary, and because the city is required to reserve capacity to serve, all charges hereunder for platted subdivisions in the city's service area shall be due within 30 days from the date of platting or approval of state permits for installation of the water and wastewater system, whichever is later.
  - b. Any planned unit development or subdivision which has heretofore received a legally binding commitment from the city on or before January 1, 2001, to reserve capacity for water and wastewater shall not be required to pay such charges earlier than the issuance of the building permit.
- (2) *Equivalent resident unit (ERU).* Equivalent resident unit (ERU) is the base unit for assessment of improvement trust fund charges determined to produce estimated use factors of, as they apply to wastewater collections 300 gallons per day wastewater, with wastewater strength in BOD less than 200 parts per million by weight and in suspended solids less than 200 parts per million by weight, and shall include a single-family residence of conventional construction, a mobile home, a single-family unit a multiple-family dwelling, or a single-family rental unit.
- (3) *Residential improvement trust fund charges.* Residential charges shall be as follows:
  - a. Wastewater trust fund charge of: \$2,000.00 per equivalent residential unit.
  - b. A potable water charge of: \$1,000.00 per equivalent residential unit.
  - c. An irrigation water charge of \$215.00 per equivalent residential unit.
- (4) *Nonresidential, commercial and industrial wastewater and water improvement trust fund charges.* For purposes of calculating and imposing, the water and wastewater improvement trust fund charges to connections other than those hereinafter specified shall be as follows:
  - a. *Commercial charges.*

Establishment	Unit	ERU Factor
Commercial		
Auditorium/meeting rooms	Per seat	0.019
Barber/beauty shop	Per opr. seat	0.340

Airports, bus terminals, train stations, port and dock facilities, bathroom waste only	Per passenger	0.01
	Add per employee per eight-hour shift	0.04
Factories exclusive of industrial wastes gallons per employee per eight-hour shift	No showers provided	0.04
	Showers provided	0.07
Food service		
Restaurant/cafeteria	Per seat	0.113
Restaurant (24 hours)	Per seat	0.189
Restaurant (fast food)	Per seat	0.057
Bar/cocktail lounge	Per seat	0.075
Office building (not including food service and retail space)	Per 100 sq. ft.	0.038
Service station	Per bay	1.132
Add	Per wash bay	3.663
Add	Per toilet	1.132
Theater	Per seat	0.012
Dinner theater	Per seat	0.075
Trailer park (overnight)	Per space	0.377
Dentist office	Per dentist	0.943
	Per wet chair	0.755
Doctor office	Per doctor	0.943
Church	Per seat	0.011
Schools (middle and high)	Per student	0.075
Schools (elementary, day care and nursery)	Per student	0.028
Schools (boarding)	Per student	0.472
Laundry (self-service)	Per machine	1.510
Retail store w/self-service gas pumps (add remaining fixture)	Per restroom	1.500
(without pumps use fixture units)		
Automotive repair and maintenance stores	Per bay	0.500
Hotels and motels	Regular per room	0.29
	Resort hotels, camps, cottages per room	0.57
	Add for establishments with self-service laundry facilities per machine	2.14
Marinas	Per boat slip	0.04
Mobile home park	Per single-wide mobile home space, less than four single-wide spaces connected to a shared onsite system	0.71
	Per single-wide mobile home space, four or more single-wide spaces are connected to a shared onsite system	0.64
	Per double-wide mobile home space, less than four double-wide mobile home spaces connected to a shared onsite system	0.86

	Per double-wide mobile home space, four or more double-wide mobile home spaces connected to a shared onsite system	0.79
Stores	Per bathroom	0.57
Veterinary clinic per practitioner	Add per employee per eight hour shift	0.04
	Add per kennel, stall or cage	0.06
Warehouse	Add per employee per eight hour shift	0.04
	Add per loading bay	0.29
	Self-storage, per unit (up to 200 units) add for each two units or fraction thereof for over 200 units and shall be in addition to employees, offices or living quarters flow rates	0.003

1. The total equivalent residential unit value for an establishment shall be calculated by multiplying the ERU factor listed above by the number of units, and shall be rounded up to the nearest 0.5 ERU factor.
2. One equivalent residential unit (ERU) shall, for the purpose of this section, have an assigned value of 1.00. For water service capacity, one ERU is hereby established and determined to be equal to a flow of 350 gallons per day, average annual basis. For wastewater service capacity, one ERU is hereby established and determined to be equal to a flow of 300 gallons per day, average annual basis.
3. For all establishments or use types not listed in subsection (4)a of this section, the equivalent residential unit factor shall be calculated by dividing the projected water flow in gallons per day (GPD) for the establishment, use type, or improvement thereto by the number of GPD assigned to one ERC, 350 gallons per day. The projected water flow shall be supplied by the owner and wastewater system improvements trust fund charge shall be calculated by multiplying the equivalent residential unit factor as determined by this method times the total water and wastewater system improvements trust fund charge for one residential unit.

b. *Industrial wastewater improvement trust fund charge.*

1. *Wastewater improvement trust fund charge.*

Trust Fund Charge Strength Formula =  $QE/300 \times (SS + BOD)/400 \times \$2,000.00$

Where:

QE = Estimated quantity of water in gallons per day

S/S = Suspended solids in parts per million

BOD = Biochemical oxygen demand in parts per million

Estimates as to water use shall be made by the city manager in consultation with the city building inspector, and the strength factor used for calculation of the wastewater improvement trust fund charge shall be the quotient of strength of discharge from the connection in question, divided by the strength of discharge of an equivalent residential unit, as set forth above, provided that the multiplier shall not be less than one, in any case.

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2. *Adjustment for over- or under-estimated water usage.* In the event the actual quantity of water used is ten percent greater than the estimated quantity, after three months of metered data from normal operations is available, the user shall pay the city an additional water and/or wastewater trust fund charge, calculated using the difference between the actual usage and the estimated usage. Should the actual quantity of water used be ten percent or less than the estimated quantity, after three months of metered data from normal operations is available, the city shall refund to the user the difference calculated between the estimated quantity and actual quantity of water used. The term "normal operation" is defined as the quantity of water/wastewater flow within ten percent of the flow as stated by the applicant on its most recent application, wherein the applicant has reached the design capacity of his operation.
- (5) *Addition to an existing building.* When application is made for a building permit to construct any addition or modification, which will increase demand for wastewater collection services or water services, to a building or structure already connected to the city wastewater and water systems, or either of them, improvement trust fund charges as set forth in this section for such additions or modifications shall be paid prior to issuance of a building permit for its construction. The improvement trust fund charges shall be calculated, assessed and payable in accordance with the formula set forth in the schedule in this section.
- (6) *Changes or modifications in operations.* Any user of the city's water/wastewater system who changes or modifies operations which will increase usage of water service and/or wastewater collection service by ten percent or greater than the original application made to the city, as set forth in subsection (5) of this section and specified as normal operation usage, shall make application to the city, on appropriate forms, prior to commencing such increased usage. Improvement trust fund charges, applicable to the increased usage, as set forth in this section, shall be calculated, assessed and payable when application is made and approved for such increased usage.
- (7) *Wastewater and water improvement trust fund charge revenue restrictions.* A trust fund is hereby established for the wastewater improvement trust fund charge and the water improvement trust fund charge as a capital improvement account for the expansion of each of such city systems. All improvement trust fund charges collected hereunder shall be deposited in such funds, as set forth above and held in separate accounts to be used only for the purpose of expanding the city's wastewater or water system, as the case may be. Funds may be disbursed from these trust funds only upon authorization of the city council, upon determination by the city council that the proposed expenditures are for the expansion of the system within the intent and meaning of the laws of the state. Notwithstanding this provision, revenues of the water and wastewater improvement trust funds may be pledged for borrowing for purposes of wastewater and water system expansion, in the same manner as any other source of revenue.

(Code 2001, § 78-341; Ord. No. O-07-2000, § 1(23-241), 6-6-2000; Ord. No. O-13-2001, art. I, 8-21-2001; Ord. No. O-11-2006, §§ 1, 2, 2-21-2006; Ord. No. O-23-2006, §§ 1—4, 8-1-2006; Ord. No. O-01-2009, § 1, 2-17-2009)