

CITY OF ST. JOHNS
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2024

Fiscal Year	S c h		FUNDS								
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	3,844,915	9,719,359	0	0	3,500	4,540,300	0	18,108,074
2023	Actual Expenditures/Expenses**	E	2	2,873,095	847,471	0	0	0	1,783,484	0	5,504,049
2024	Fund Balance/Net Position at July 1***		3	1,040,250	3,766,359			70,000	2,575,000		7,451,609
2024	Primary Property Tax Levy	B	4	0							0
2024	Secondary Property Tax Levy	B	5								0
2024	Estimated Revenues Other than Property Taxes	C	6	3,367,115	7,002,800	0	0	3,500	2,208,100	0	12,581,515
2024	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2024	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund Transfers In	D	9	0	0	0	0	0	100,000	0	100,000
2024	Interfund Transfers (Out)	D	10	100,000	0	0	0	0	0	0	100,000
2024	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Maintained for future debt retirement										0
	Maintained for future capital projects							70,000			70,000
	Maintained for future financial stability										0
											0
2024	Total Financial Resources Available		12	4,307,365	10,769,159	0	0	3,500	4,883,100	0	19,963,124
2024	Budgeted Expenditures/Expenses	E	13	4,307,365	10,769,159	0	0	3,500	4,883,100	0	19,963,124

EXPENDITURE LIMITATION COMPARISON

- 1 Budgeted expenditures/expenses
- 2 Add/subtract: estimated net reconciling items
- 3 Budgeted expenditures/expenses adjusted for reconciling items
- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
- 6 EEC expenditure limitation

	2023	2024
1	\$ 18,108,074	\$ 19,963,124
2	(70,000)	(70,000)
3	18,038,074	19,893,124
4		
5	\$ 18,038,074	\$ 19,893,124
6	\$	\$

☒ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF ST. JOHNS
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
GENERAL FUND			
Local taxes			
City Sales Taxes	\$ 1,050,000	\$ 1,273,458	\$ 1,200,000
Licenses and permits			
	13,100	28,107	17,200
Intergovernmental			
State Sales Tax	430,000	500,817	430,000
Vehicle License tax	300,000	318,941	300,000
State Revenue Sharing	450,000	642,709	640,000
State Wildland Fire	180,000	240,551	200,000
Wildland Grants	110,000	40,665	110,000
Charges for services			
	360,090	171,978	348,340
Fines and forfeits			
	11,000	11,111	9,500
Interest on investments			
	3,000	1,713	3,500
Contributions			
Voluntary contributions			
Miscellaneous			
	180,475	194,001	108,575
Total General Fund	\$ 3,087,665	\$ 3,424,050	\$ 3,367,115

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF ST. JOHNS
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
SPECIAL REVENUE FUNDS			
HURF			
Highway User Revenue	\$ 800,000	\$ 899,009	\$ 880,000
Interest on investments	10,000	16,988	14,000
Miscellaneous			
	\$ 810,000	\$ 915,996	\$ 894,000
Grants			
CDBG	\$ 200,000	\$ 1,641	\$ 200,000
Miscellaneous Grants	6,466,470	571,226	5,850,000
Utility Roundup	6,000	176	1,000
GOHS Overtime		40,572	57,800
	\$ 6,672,470	\$ 613,616	\$ 6,108,800
LTAF			
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 7,482,470	\$ 1,529,613	\$ 7,002,800
PERMANENT FUNDS			
Cemetery Fund			
Perpetual Care	\$ 2,500	\$ 4,163	\$ 2,500
Interest on Investments	1,000	203	1,000
	\$ 3,500	\$ 4,365	\$ 3,500
Total Permanent Funds	\$ 3,500	\$ 4,365	\$ 3,500

CITY OF ST. JOHNS
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
ENTERPRISE FUNDS			
Water			
Water Charges	\$ 628,000	\$ 621,991	\$ 579,800
Capital Rate	255,000	262,131	255,000
Mountain View Surcharge	12,500	12,737	12,500
Grants	170,000	354,600	
Interest on Investments	5,000	13,755	7,500
	\$ 1,070,500	\$ 1,265,214	\$ 854,800
Sewer			
Sewer Charges	\$ 336,000	\$ 367,054	\$ 338,500
Interest on Investments	4,000	3,835	4,000
	\$ 340,000	\$ 370,890	\$ 342,500
City Buildings			
Rents	\$ 40,800	\$ 37,264	\$ 40,800
Miscellaneous		400	
	\$ 40,800	\$ 37,664	\$ 40,800
EMS			
Charges for Services	\$ 750,000	\$ 932,298	\$ 750,000
Interest on Investments	5,000	42,811	20,000
Health Care District Subsidy	200,000		200,000
	\$ 955,000	\$ 975,109	\$ 970,000
Total Enterprise Funds	\$ 2,406,300	\$ 2,648,876	\$ 2,208,100

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOTAL ALL FUNDS \$ 12,979,935 \$ 7,606,904 \$ 12,581,515

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF ST. JOHNS
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2024

FUND	OTHER FINANCING 2024		INTERFUND TRANSFERS 2024	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfers to City Buildings	\$	\$	\$	\$ 100,000
Total General Fund	\$	\$	\$	\$ 100,000
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfers from General Fund	\$	\$	\$ 100,000	\$
Total Enterprise Funds	\$	\$	\$ 100,000	\$
TOTAL ALL FUNDS	\$	\$	\$ 100,000	\$ 100,000

CITY OF ST. JOHNS
Expenditures/Expenses by Fund
Fiscal Year 2024

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2023	2023	2023	2024
GENERAL FUND				
Council	\$ 19,000	\$	\$ 13,082	\$ 21,425
Magistrate	86,000		90,977	92,000
Administration	232,895		252,047	247,895
Community Development/P&Z	185,210		222,885	195,210
Public Safety	2,326,740		1,819,996	2,221,740
Parks & Recreation	274,745		254,826	300,720
Airpark	426,825		206,751	404,875
Contributions/Contingency	293,500		12,531	823,500
Total General Fund	\$ 3,844,915	\$	\$ 2,873,095	\$ 4,307,365
SPECIAL REVENUE FUNDS				
HURF	\$ 2,510,000	\$	\$ 694,143	\$ 3,494,000
GRANTS	7,168,845		153,328	7,234,645
LTAF	40,514			40,514
Total Special Revenue Funds	\$ 9,719,359	\$	\$ 847,471	\$ 10,769,159
PERMANENT FUNDS				
Cemetery	\$ 3,500	\$	\$	\$ 3,500
Total Permanent Funds	\$ 3,500	\$	\$	\$ 3,500
ENTERPRISE FUNDS				
Water	\$ 1,145,500	\$	\$ 816,646	\$ 929,800
Sewer	840,000		276,633	842,500
Building	99,800		43,322	140,800
EMS	2,455,000		646,883	2,970,000
Total Enterprise Funds	\$ 4,540,300	\$	\$ 1,783,484	\$ 4,883,100
TOTAL ALL FUNDS	\$ 18,108,074	\$	\$ 5,504,049	\$ 19,963,124

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF ST. JOHNS
Full-Time Employees and Personnel Compensation
Fiscal Year 2024

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2024	2024	2024	2024	2024	2024
GENERAL FUND	32	\$ 1,196,300	\$ 222,860	\$ 312,100	\$ 89,290	\$ 1,820,550
SPECIAL REVENUE FUNDS						
HURF	7	\$ 314,700	\$ 22,800	\$ 88,510	\$ 24,550	\$ 450,560
GRANTS	1	40,000	13,000	1,800	3,000	57,800
LTAF						
Total Special Revenue Funds	8	\$ 354,700	\$ 35,800	\$ 90,310	\$ 27,550	\$ 508,360
PERMANENT FUNDS						
CEMETERY		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	4	\$ 227,000	\$ 26,500	\$ 48,000	\$ 17,000	\$ 318,500
SEWER	3	144,000	16,990	44,230	11,260	216,480
BUILDING		5,100	700	2,750	390	8,940
EMS	10	561,000	38,000	124,000	40,000	763,000
Total Enterprise Funds	17	\$ 937,100	\$ 82,190	\$ 218,980	\$ 68,650	\$ 1,306,920
TOTAL ALL FUNDS	57	\$ 2,488,100	\$ 340,850	\$ 621,390	\$ 185,490	\$ 3,635,830