Mayor Gib Coerper
Vice Mayor Edward Potts
Commissioner Shirley Green Brown
Commissioner Dayna Miller
Commissioner Jennifer Ringersen

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a

City Commission Workshop
At 4:30 PM

to address the item(s) below.

Meeting Date: August 26, 2024

Meeting Location: James A. Lewis City Commission Chambers
15100 NW 142 Terrace
Alachua, Fl. 32615

Workshop Meeting

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

I. AGENDA ITEMS

A) BUDGET WORKSHOP - PROPOSED FY 2024-2025 BUDGETS FOR THE ENTERPRISE AND INTERNAL SERVICE FUNDS

ADJOURN

Commission Agenda **Item**

MEETING DATE: August 26, 2024

SUBJECT: Budget Workshop - Proposed FY 2024-2025 Budgets for the Enterprise and Internal Service Funds

PREPARED BY: Robert Bonetti

RECOMMENDED ACTION:

Receive the presentation.

Summary

This workshop will serve as an update to the City Commission from the previous workshops held on July 22 and August 12, 2024.

The presentation will cover the following topics:

- FY 2024-2025 Enterprise Funds proposed budget;
- FY 2024-2025 Internal Service Fund proposed budget;
- Update of prior budget workshop information; and,
- FY 2024-2025 budget process calendar.

FINANCIAL IMPACT

NA

ADDITIONAL FINANCIAL INFORMATION

COMMISSION GOALS

ATTACHMENTS

1. FY 25 Budget WS 20240826
2. All Funds Category Manager Budget FY25
3. Insurance Changes

City of ALACHUA
the good life community

Budget Workshop

Proposed Budgets

Fiscal Year 2024-2025

August 26, 2024

Workshop Overview

Provide an overview of FY 2024-2025 Proposed Budgets for:

- Enterprise Funds
- Internal Service Funds

Provide updates, if any, from previous workshop information presented

Provide overview of total proposed City budget

Provide timeline for remainder of FY 2024-2025 budget process

Enterprise Funds Summary

Proposed FY 2024-2025 Enterprise Funds total: $ 35,698,016

Enterprise Funds include:

- **Electric Utility**
- **Water Utility**
- **Wastewater Utility**
- **Mosquito Utility**

Enterprise Funds Summary

Full Time Equivalent (FTE) positions funded: 26.00 (+ 5.00 FTEs)

Includes: **Merit Up to 4%**

Longevity Pay $500/every 5 yrs. of service up to $3,000

Increases in contractual obligations

Does not include all purchase order and/or project carry forwards

Enterprise Funds Revenues

Charges for Services	$22,627,288
Miscellaneous	$558,800
Non-Operating	$12,511,928

Enterprise Funds Revenues

CHARGES FOR SERVICES	
Electric Utility	$16,460,061
Water Utility	$2,563,527
Wastewater Utility	$3,538,700
Mosquito Utility	$65,000

Enterprise Funds Revenues

MISCELLANEOUS	
Interest	$93,000
Utility Work Invoices	$229,000
Other Miscellaneous	$236,800
NON-OPERATING	
Interfund Transfers	$2,736,625
Use of Retained Earnings	$9,775,303

Enterprise Funds Budgets

PS-ELECTRIC UTILITY	PERSONAL SERVICES	1,911,783
	OPERATING EXPENSES	905,777
	CAPITAL OUTLAY	4,329,800
	NON OPERATING	5,831,705
	POWER COSTS	8,405,000
	TOTAL:	21,384,065

FTEs: 16.00

Enterprise Funds Budgets

PS-ELECTRIC UTILITY (continued)		
Enhancements:		
*System Planner, Crew (4.00 FTEs)	PERSONAL SERVICES	376,939
*Comm., R&M, Uniforms, Training	OPERATING EXPENSES	21,225
*Bucket Truck	CAPITAL OUTLAY	225,000
*R-O-W Tractor, Side x Side & Mulching Head		126,000
*Pickup Truck, Fault Finder, Phase Tel		106,800
*OD Projects		391,000
*UD Projects		926,000
*Substation Projects		1,310,000
*Miscellaneous Projects, US 441 Deceleration Lane		1,200,000
*Street Light Projects		45,000
Total Capital Outlay:		4,329,800

Enterprise Funds Budgets

PS-WATER UTILITY	PERSONAL SERVICES	338,682
	OPERATING EXPENSES	537,751
	CAPITAL OUTLAY	6,791,028
	DEBT SERVICE	166,982
	NON OPERATING	1,012,634
	TOTAL:	8,847,077

FTEs: 3.50

Enterprise Funds Budgets

PS-WATER UTILITY (continued)

Enhancements:

*CUP Consultant, GS Tank Maint., Hydrant Meter	OPERATING EXPENSES	128,000
*Server	CAPITAL OUTLAY	6,000
*Security Fence		10,000
*East Water Tie-In, Tech City Ext.		160,000
*Utility East Expansion		350,000
*Facility Upgrade		90,000
*Altitude Tank Valve 173rd		25,000
Total Capital Outlay:		641,000

Enterprise Funds Budgets

PS-WASTEWATER	PERSONAL SERVICES	685,493
	OPERATING EXPENSES	994,681
	CAPITAL OUTLAY	2,380,000
	DEBT SERVICE	624,326
	NON OPERATING	680,357
	TOTAL:	5,364,857

FTEs: 6.50

Enterprise Funds Budgets

PS-WASTEWATER UTILITY (continued)

Enhancements:

*Instrumentation/Cont. Tech. (1.0 FTE)	PERSONAL SERVICES	98,559
Overtime		
*Sludge Study, Supplies, Chemicals, PC	OPERATING EXPENSES	88,500
*Vehicle, Mower, Polymer Skid	CAPITAL OUTLAY	100,000
*LS Pump, Panel		135,000
*LS SCADA Upgrade, Generator		95,000
*LS 1 Forcemain Replacement		2,000,000
*Manhole Lining		50,000
Total Capital Outlay:		2,380,000

Enterprise Funds Budgets

PS-MOSQUITO CONTROL	PERSONAL SERVICES	12,150
	OPERATING EXPENSES	41,758
	NON OPERATING	48,109
	TOTAL:	102,017

FTEs: None

Enhancements: None

Internal Service Fund Summary

Proposed FY 2024-2025 Internal Service Fund Budget: $4,188,017

Special Revenue Budgets included:

- Utility Administration
- Utility Operations
- Distribution & Collection
- Information Technology
- ISF Contingency
- Utility Billing
- Warehouse Operations
- Safety
- Series 2016 Debt

Internal Service Fund Summary

Full Time Equivalent (FTE) positions funded: 32.75 (-0.25 FTEs)

Includes: Merit Up to 4%

Longevity Pay $500/every 5 yrs. of service up to $3,000

Increases in contractual obligations

Does not include all purchase order and/or project carry forwards

Internal Service Fund Revenues

Miscellaneous Revenue:	
Interest	$12,000
Non-Operating Revenue:	
Transfer from Electric	$795,080
Transfer from Water	$912,634
Transfer from Wastewater	$580,357
Transfer from Mosquito	$23,109
Use of Retained Earnings	$1,864,837
Total Non-Operating Revenue:	$4,176,017

Internal Service Fund Budgets

PS-UTILITY ADMINISTRATION	PERSONAL SERVICES	1,184,336
	OPERATING EXPENSES	271,581
	CAPITAL OUTLAY	45,000
	TOTAL:	1,500,917
FTEs: 11.75		
Enhancements:		
*Communications, Maintenance, Computers (4)	OPERATING EXPENSES	18,500
*Pickup Truck	CAPITAL OUTLAY	45,000

Internal Service Fund Budgets

FAS-UTILITY BILLING	**PERSONAL SERVICES**	**425,958**
	OPERATING EXPENSES	**178,589**
	TOTAL:	**604,547**

FTEs: 6.00

Enhancements:

***Utility Billing Supv. (Reclass)**	**PERSONAL SERVICES**	**2,630**
***Postage, New Customer Packets**	**OPERATING EXPENSES**	**9,750**

Internal Service Fund Budgets

FAS-UTILITY OPERATIONS	PERSONAL SERVICES	368,803
	OPERATING EXPENSES	86,922
	CAPITAL OUTLAY	50,000
	TOTAL:	505,725

FTEs: 5.00

Enhancements:

*Pickup Truck	CAPITAL OUTLAY	50,000

Internal Service Fund Budgets

PS-WAREHOUSE OP.	PERSONAL SERVICES	145,447
	OPERATING EXPENSES	38,670
	CAPITAL OUTLAY	0
	TOTAL:	184,117

FTEs: 2.00

Enhancements:

*Shelving, Storeroom items	OPERATING EXPENSES	10,000

Internal Service Fund Budgets

DISTRIBUTION/COLLECTION	PERSONAL SERVICES	499,549
	OPERATING EXPENSES	374,727
	CAPITAL OUTLAY	0
	TOTAL:	874,276

FTEs: 7.00

Enhancements:

*Communications, Maintenance, Computer, Aqua Tap	OPERATING EXPENSES	11,500

Internal Service Fund Budgets

HR-SAFETY	**PERSONAL SERVICES**	**46,709**
	OPERATING EXPENSES	**777**
	TOTAL:	**47,486**

FTEs: 0.50

Enhancements:

***None**

Internal Service Fund Budgets

FAS-INFORMATION TECH.	PERSONAL SERVICES	37,042
	OPERATING EXPENSES	14,000
	TOTAL:	51,042

FTEs: 0.50

Enhancements:

*Operation Ctr. Server, hardware	OPERATING EXPENSES	10,000

Internal Service Fund Budgets

ISF SERIES 2016 DEBT	DEBT SERVICE	279,907
	TOTAL:	279,907
ISF CONTINGENCY	NON OPERATING	140,000
	TOTAL:	140,000

Prior Workshop Update

General Fund Insurance Increase:	$33,599
Total General Fund Budget:	$19,294,571
CRA Fund Insurance Increase:	$448
Total CRA Budget:	$1,027,749

FY 2024-2025 Tentative Budget

General Fund	$19,294,571
Debt Service Fund	$797,657
Special Revenue Funds	$4,711,196
Capital Projects Funds	$40,414
Enterprise Funds	$35,698,016
Internal Service Funds	$4,188,017
Total Budget:	$64,729,871
Total FTEs:	172.50

Budget Calendar

August 26, 2024: Second Utility Rate Public Hearing, 6:00 p.m.

September 9, 2024: CRA Budget Adoption, 5:00 p.m.

September 9, 2024: First Budget Public Hearing, 6:00 p.m.

September 9, 2024: Stormwater Assessment Rate Public Hearing, 6:00 p.m.

September 23, 2024: Final Budget Public Hearing, 6:00 p.m.

Questions and Comments

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
		GENERAL FUND				
CITY COMMISSION	PERSONAL SERVICES	128,672	128,672	129,019	347	0.3%
	OPERATING EXPENSES	28,418	28,418	30,002	1,584	5.6%
CITY COMMISSION Total		**157,090**	**157,090**	**159,021**	**1,931**	**1.23%**
CM-EXECUTIVE	PERSONAL SERVICES	692,242	692,242	854,653	162,411	23.5%
	OPERATING EXPENSES	53,551	53,551	65,692	12,141	22.7%
CM-EXECUTIVE Total		**745,793**	**745,793**	**920,345**	**174,552**	**23.40%**
HUMAN RESOURCES	PERSONAL SERVICES	284,827	284,827	301,365	16,538	5.8%
	OPERATING EXPENSES	73,494	73,494	76,512	3,018	4.1%
HUMAN RESOURCES Total		**358,321**	**358,321**	**377,877**	**19,556**	**5.46%**
HR-DEPUTY CITY CLERK	PERSONAL SERVICES	169,477	169,477	178,295	8,818	5.2%
	OPERATING EXPENSES	75,865	75,865	87,238	11,373	15.0%
HR-DEPUTY CITY CLERK Total		**245,342**	**245,342**	**265,533**	**20,191**	**8.23%**
CITY ATTORNEY	OPERATING EXPENSES	232,063	232,063	192,000	(40,063)	-17.3%
CITY ATTORNEY Total		**232,063**	**232,063**	**192,000**	**(40,063)**	**-17.26%**
COMPLIANCE & RISK	PERSONAL SERVICES	458,910	458,910	476,342	17,432	3.8%
	OPERATING EXPENSES	51,763	51,763	50,693	(1,070)	-2.1%
COMPLIANCE & RISK Total		**510,673**	**510,673**	**527,035**	**16,362**	**3.20%**
CP&D-PLANNING	PERSONAL SERVICES	612,349	612,349	650,464	38,115	6.2%
	OPERATING EXPENSES	120,987	120,987	116,956	(4,031)	-3.3%
	CAPITAL OUTLAY	20,000	20,000	0	(20,000)	-100.0%
CP&D-PLANNING Total		**753,336**	**753,336**	**767,420**	**14,084**	**1.87%**
CP&D-BEAUTIFICATION	OPERATING EXPENSES	23,000	23,000	37,000	14,000	60.9%
CP&D-BEAUTIFICATION Total		**23,000**	**23,000**	**37,000**	**14,000**	**60.87%**
PS-BUILDING	PERSONAL SERVICES	303,857	303,857	436,605	132,748	43.7%
	OPERATING EXPENSES	73,187	73,187	73,625	438	0.6%
	CAPITAL OUTLAY	53,000	53,000	0	(53,000)	-100.0%
PS-BUILDING Total		**430,044**	**430,044**	**510,230**	**80,186**	**18.65%**
PS-SOLID WASTE	OPERATING EXPENSES	1,111,762	1,111,762	1,230,030	118,268	10.6%
PS-SOLID WASTE Total		**1,111,762**	**1,111,762**	**1,230,030**	**118,268**	**10.64%**
PS-PUBLIC WORKS	PERSONAL SERVICES	717,544	717,544	748,804	31,260	4.4%
	OPERATING EXPENSES	408,045	408,045	433,817	25,772	6.3%
	CAPITAL OUTLAY	2,354,500	2,354,500	1,060,000	(1,294,500)	-55.0%
PS-PUBLIC WORKS Total		**3,480,089**	**3,480,089**	**2,242,621**	**(1,237,468)**	**-35.56%**
FAS-FINANCE	PERSONAL SERVICES	633,777	633,777	658,168	24,391	3.8%
	OPERATING EXPENSES	113,228	113,228	113,116	(112)	-0.1%
FAS-FINANCE Total		**747,005**	**747,005**	**771,284**	**24,279**	**3.25%**
FAS-GRANTS	OPERATING EXPENSES	55,000	55,000	55,000	0	0.0%
FAS-GRANTS Total		**55,000**	**55,000**	**55,000**	**0**	**0.00%**
FAS-FACILITIES MAINTENANCE	PERSONAL SERVICES	693,048	658,248	712,042	53,794	8.2%
	OPERATING EXPENSES	237,777	272,577	262,932	(9,645)	-3.5%
	CAPITAL OUTLAY	200,000	200,000	276,500	76,500	38.3%
FAS-FACILITIES MAINTENANCE Total		**1,130,825**	**1,130,825**	**1,251,474**	**120,649**	**10.67%**
FAS-INFORMATION TECH.	PERSONAL SERVICES	231,886	231,886	245,238	13,352	5.8%
	OPERATING EXPENSES	127,393	147,393	164,468	17,075	11.6%
	CAPITAL OUTLAY	125,000	105,000	125,000	20,000	19.0%
FAS-INFORMATION TECH. Total		**484,279**	**484,279**	**534,706**	**50,427**	**10.41%**
APD-PATROL & ADMIN	PERSONAL SERVICES	3,468,017	3,468,017	3,776,903	308,886	8.9%
	OPERATING EXPENSES	703,177	822,791	746,199	(76,592)	-9.3%
	CAPITAL OUTLAY	352,000	275,840	857,615	581,775	210.9%
APD-PATROL & ADMIN Total		**4,523,194**	**4,566,648**	**5,380,717**	**814,069**	**17.83%**
APD-COMMUNICATIONS	PERSONAL SERVICES	448,039	448,039	479,972	31,933	7.1%
	OPERATING EXPENSES	22,969	22,969	24,486	1,517	6.6%
APD-COMMUNICATIONS Total		**471,008**	**471,008**	**504,458**	**33,450**	**7.10%**

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
APD-SCHOOL CROSSING	OPERATING EXPENSES	29,000	29,000	47,000	18,000	62.1%
APD-SCHOOL CROSSING Total		**29,000**	**29,000**	**47,000**	**18,000**	**62.07%**
APD-EXPLORERS	OPERATING EXPENSES	2,000	2,000	2,000	0	0.0%
APD-EXPLORERS Total		**2,000**	**2,000**	**2,000**	**0**	**0.00%**
APD-RESERVES	OPERATING EXPENSES	3,000	3,000	3,000	0	0.0%
APD-RESERVES Total		**3,000**	**3,000**	**3,000**	**0**	**0.00%**
RECREATION AND CULTURE	PERSONAL SERVICES	681,058	681,058	708,991	27,933	4.1%
	OPERATING EXPENSES	678,186	678,186	696,119	17,933	2.6%
	CAPITAL OUTLAY	20,000	20,000	0	(20,000)	-100.0%
RECREATION AND CULTURE Total		**1,379,244**	**1,379,244**	**1,405,110**	**25,866**	**1.88%**
SPECIAL EXPENSE	PERSONAL SERVICES	14,074	14,074	14,074	0	0.0%
	OPERATING EXPENSES	133,050	133,050	135,050	2,000	1.5%
	CAPITAL OUTLAY	8,000	8,000	90,000	82,000	1025.0%
	GRANTS AND AIDS	291,501	291,501	284,000	(7,501)	-2.6%
	NON OPERATING	1,272,026	1,272,026	1,587,586	315,560	24.8%
SPECIAL EXPENSE Total		**1,718,651**	**1,718,651**	**2,110,710**	**392,059**	**22.81%**
GENERAL FUND Total		**18,590,719**	**18,634,173**	**19,294,571**	**660,398**	**3.54%**

DEBT SERVICE FUND

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
DEBT SERVICE	DEBT SERVICE	800,274	800,274	797,657	(2,617)	-0.3%
DEBT SERVICE Total		**800,274**	**800,274**	**797,657**	**(2,617)**	**-0.33%**

SPECIAL REVENUE FUNDS

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
ADDITIONAL COURT COSTS	OPERATING EXPENSES	13,000	13,000	9,000	(4,000)	-30.8%
ADDITIONAL COURT COSTS Total		**13,000**	**13,000**	**9,000**	**(4,000)**	**-30.77%**
TREE BANK	OPERATING EXPENSES	201,511	201,511	350,444	148,933	73.9%
TREE BANK Total		**201,511**	**201,511**	**350,444**	**148,933**	**73.91%**
EXPLORERS SR	OPERATING EXPENSES	5,000	5,000	4,315	(685)	-13.7%
EXPLORERS SR Total		**5,000**	**5,000**	**4,315**	**(685)**	**-13.70%**
TK BASIN STORMWATER	OPERATING EXPENSES	14,000	14,000	17,000	3,000	21.4%
	NON OPERATING	10,000	10,000	10,000	0	0.0%
TK BASIN STORMWATER Total		**24,000**	**24,000**	**27,000**	**3,000**	**12.50%**
INFRASTRUCTURE SURTAX	CAPITAL OUTLAY	1,504,147	1,504,147	2,383,047	878,900	58.4%
INFRASTRUCTURE SURTAX Total		**1,504,147**	**1,504,147**	**2,383,047**	**878,900**	**NA+**
WSPP	OPERATING EXPENSES	38,900	61,900	0	(61,900)	-100.0%
	CAPITAL OUTLAY	1,345,531	1,322,531	908,176	(414,355)	-31.3%
WSPP Total		**1,384,431**	**1,384,431**	**908,176**	**(476,255)**	**-34.40%**
CHILDREN's TRUST	OPERATING EXPENSES	0	73,769	0	(73,769)	-100.0%
CHILDREN'S TRUST Total		**0**	**73,769**	**0**	**(73,769)**	**-100.00%**
DONATION-RECREATION	OPERATING EXPENSES	4,914	4,914	1,465	(3,449)	-70.2%
DONATION-RECREATION Total		**4,914**	**4,914**	**1,465**	**(3,449)**	**-70.19%**
CRA	PERSONAL SERVICES	126,713	126,713	100,167	(26,546)	-20.9%
	OPERATING EXPENSES	395,234	395,234	357,582	(37,652)	-9.5%
	CAPITAL OUTLAY	261,875	261,875	525,000	263,125	100.5%
	GRANTS AND AIDS	25,000	25,000	25,000	0	0.0%
	NON OPERATING	20,000	20,000	20,000	0	0.0%
CRA Total		**828,822**	**828,822**	**1,027,749**	**198,927**	**24.00%**
SPECIAL REVENUE Total		**3,966,154**	**4,039,923**	**4,711,196**	**671,273**	**16.62%**

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
		CAPITAL PROJECTS FUNDS				
CP-SAN FELASCO	NON OPERATING	1,700	1,700	0	(1,700)	-100.0%
CP-SAN FELASCO Total		**1,700**	**1,700**	**0**	**(1,700)**	**-100.00%**
CP-HERITAGE OAKS	OPERATING EXPENSES	4,326	4,326	4,326	0	0.0%
CP-HERITAGE OAKS Total		**4,326**	**4,326**	**4,326**	**0**	**0.00%**
CP-CDBG NEIGHBORHOOD REV.	CAPITAL OUTLAY	894,929	894,929	0	(894,929)	-100.0%
	NON OPERATING	0	0	36,088	36,088	NA+
CP-CDBG NEIGHBORHOOD REV. Total		**894,929**	**894,929**	**36,088**	**(858,841)**	**-95.97%**
CAPITAL PROJECTS Total		**900,955**	**900,955**	**40,414**	**(860,541)**	**-95.51%**
		ENTERPRISE FUNDS				
PS-ELECTRIC UTILITY	PERSONAL SERVICES	1,521,242	1,521,242	1,911,783	390,541	25.7%
	OPERATING EXPENSES	947,457	947,457	905,777	(41,680)	-4.4%
	CAPITAL OUTLAY	3,648,445	3,648,445	4,329,800	681,355	18.7%
	NON OPERATING	6,329,888	6,329,888	5,831,705	(498,183)	-7.9%
	POWER COSTS	8,905,000	8,905,000	8,405,000	(500,000)	-5.6%
PS-ELECTRIC UTILITY Total		**21,352,032**	**21,352,032**	**21,384,065**	**32,033**	**0.15%**
PS-WATER UTILITY	PERSONAL SERVICES	344,663	344,663	338,682	(5,981)	-1.7%
	OPERATING EXPENSES	499,358	499,358	537,751	38,393	7.7%
	CAPITAL OUTLAY	7,787,481	7,787,481	6,791,028	(996,453)	-12.8%
	DEBT SERVICE	165,684	165,684	166,982	1,298	0.8%
	NON OPERATING	1,526,681	1,526,681	1,012,634	(514,047)	-33.7%
PS-WATER UTILITY Total		**10,323,867**	**10,323,867**	**8,847,077**	**(1,476,790)**	**-14.30%**
PS-WASTEWATER	PERSONAL SERVICES	569,210	569,210	685,493	116,283	20.4%
	OPERATING EXPENSES	1,132,183	1,132,183	994,681	(137,502)	-12.1%
	CAPITAL OUTLAY	2,882,294	2,882,294	2,380,000	(502,294)	-17.4%
	DEBT SERVICE	623,028	623,028	624,326	1,298	0.2%
	NON OPERATING	1,044,134	1,044,134	680,357	(363,777)	-34.8%
PS-WASTEWATER UTILITY Total		**6,250,849**	**6,250,849**	**5,364,857**	**(885,992)**	**-14.17%**
PS-MOSQUITO CONTROL	PERSONAL SERVICES	12,124	12,124	12,150	26	0.2%
	OPERATING EXPENSES	41,618	41,618	41,758	140	0.3%
	NON OPERATING	80,000	80,000	48,109	(31,891)	-39.9%
PS-MOSQUITO CONTROL Total		**133,742**	**133,742**	**102,017**	**(31,725)**	**-23.72%**
ENTERPRISE FUNDS Total		**38,060,490**	**38,060,490**	**35,698,016**	**(2,362,474)**	**-6.21%**
		INTERNAL SERVICE FUND				
PS-UTILITY ADMINISTRATION	PERSONAL SERVICES	1,274,438	1,274,438	1,184,336	(90,102)	-7.1%
	OPERATING EXPENSES	333,800	333,800	271,581	(62,219)	-18.6%
	CAPITAL OUTLAY	0	0	45,000	45,000	NA+
PS-UTILITY ADMINISTRATION Total		**1,608,238**	**1,608,238**	**1,500,917**	**(107,321)**	**-6.67%**
FAS-UTILITY BILLING	PERSONAL SERVICES	408,514	408,514	425,958	17,444	4.3%
	OPERATING EXPENSES	157,274	157,274	178,589	21,315	13.6%
FAS-UTILITY BILLING Total		**565,788**	**565,788**	**604,547**	**38,759**	**6.85%**
FAS-UTILITY OPERATIONS	PERSONAL SERVICES	364,212	364,212	368,803	4,591	1.3%
	OPERATING EXPENSES	90,723	90,723	86,922	(3,801)	-4.2%
FAS-UTILITY OPERATIONS Total		**454,935**	**454,935**	**505,725**	**50,790**	**11.16%**
PS-WAREHOUSE OP.	PERSONAL SERVICES	137,116	137,116	145,447	8,331	6.1%
	OPERATING EXPENSES	31,430	31,430	38,670	7,240	23.0%
	CAPITAL OUTLAY	110,000	110,000	0	(110,000)	-100.0%
PS-WAREHOUSE OP. Total		**278,546**	**278,546**	**184,117**	**(94,429)**	**-33.90%**

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
PS-DISTRIBUTION/COLLECTION	PERSONAL SERVICES	550,711	550,711	499,549	(51,162)	-9.3%
	OPERATING EXPENSES	380,276	380,276	374,727	(5,549)	-1.5%
	CAPITAL OUTLAY	70,000	70,000	0	(70,000)	-100.0%
PS-DISTRIBUTION/COLLECTION Total		**1,000,987**	**1,000,987**	**874,276**	**(126,711)**	**-12.66%**
HR-SAFETY	PERSONAL SERVICES	45,536	45,536	46,709	1,173	2.6%
	OPERATING EXPENSES	707	707	777	70	9.9%
HR-SAFETY Total		**46,243**	**46,243**	**47,486**	**1,243**	**2.69%**
FAS-INFORMATION TECH.	PERSONAL SERVICES	35,105	35,105	37,042	1,937	5.5%
	OPERATING EXPENSES	4,000	4,000	14,000	10,000	250.0%
FAS-INFORMATION TECH. Total		**39,105**	**39,105**	**51,042**	**11,937**	**30.53%**
ISF SERIES 2016 DEBT	DEBT SERVICE	280,914	280,914	279,907	(1,007)	-0.4%
ISF SERIES 2016 DEBT Total		**280,914**	**280,914**	**279,907**	**(1,007)**	**-0.36%**
ISF CONTINGENCY	NON OPERATING	140,000	140,000	140,000	0	0.0%
ISF CONTINGENCY Total		**140,000**	**140,000**	**140,000**	**0**	**0.00%**
INTERNAL SERVICE FUNDS Total		**4,414,756**	**4,414,756**	**4,188,017**	**(226,739)**	**-5.14%**
ALL FUNDS Grand Total		**66,733,348**	**66,850,571**	**64,729,871**	**(2,120,700)**	**-3.17%**

	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 PROPOSED BUDGET	Variance (FROM FY24 AMENDED)
CITY COMMISSION	5.00	5.00	5.00	0.00
CM-EXECUTIVE	5.00	5.00	6.00	1.00
HR-HUMAN RESOURCES	2.50	2.50	2.50	0.00
HR-DEPUTY CITY CLERK	2.00	2.00	2.00	0.00
COMPLIANCE & RISK	4.00	4.00	4.00	0.00
CP&D-PLANNING	5.75	6.00	6.00	0.00
CP&D-BUILDING	3.25	0.00	0.00	0.00
PS-BUILDING	0.00	3.25	4.25	1.00
PS-PUBLIC WORKS	11.00	11.00	11.00	0.00
FAS-FINANCE	6.00	6.00	6.00	0.00
FAS-FACILITIES MAINTENANCE	10.00	10.00	10.00	0.00
FAS-INFORMATION TECH.	2.50	2.50	2.50	0.00
APD-PATROL & ADMIN.	34.50	34.50	36.50	2.00
APD-COMMUNICATIONS	7.00	7.00	7.00	0.00
RECREATION AND CULTURE	10.00	10.00	10.00	0.00
GENERAL FUND	**108.50**	**108.75**	**112.75**	**4.00**
CP&D - CRA	1.00	1.00	1.00	0.00
CP&D - CRA	**1.00**	**1.00**	**1.00**	**0.00**
PS-ELECTRIC	12.00	12.00	16.00	4.00
PS-WATER	3.50	3.50	3.50	0.00
PS-WASTE WATER	5.50	5.50	6.50	1.00
ENTERPRISE FUNDS	**21.00**	**21.00**	**26.00**	**5.00**
PS-UTILITY ADMIN.	12.00	11.75	11.75	0.00
FAS-UTILITY BILLING	6.00	6.00	6.00	0.00
FAS-UTILITY OPERATIONS	5.00	5.00	5.00	0.00
PS-WAREHOUSE	2.00	2.00	2.00	0.00
PS-DISTRIBUTION/COLLECTION	7.00	7.00	7.00	0.00
HR - SAFETY	0.50	0.50	0.50	0.00
FAS-INFORMATION TECH.	0.50	0.50	0.50	0.00
INTERNAL SERVICE FUND	**33.00**	**32.75**	**32.75**	**0.00**
TOTAL ALL FUNDS	**163.50**	**163.50**	**172.50**	**9.00**

CM-EXECUTIVE	Addition of 1.0 FTE Executive Assistant
PS-BUILDING	Addition of 1.0 FTE Building Inspector II
PS-BUILDING	Recalssification of Building Assistant I to Building Assistant II
FAS-INFORMATION TECH.	Reclassification of IT Generalist to IT Security Specialist
APD-PATROL & ADMIN.	Addition of 2.0 FTEs Police Officer
PS-ELECTRIC	Addition of 1.0 FTE Electric Sysytem Planner
PS-ELECTRIC	Addition of 1.0 FTE Electric Line Foreman
PS-ELECTRIC	Addition of 2.0 FTEs Electric Line Apprentice
PS-WASTE WATER	Addition of 1.0 FTE WW Instrumentation & Controls Technician

CHANGES MADE SINCE 20240812 WORKSHOP

GL ACCOUNT	DESCRIPTION	CHANGE
Dept 511.0100 - CITY COMMISSION	INSURANCE	$184
Dept 512.0200 - CITY MANAGER	INSURANCE	$1,441
Dept 512.1710 - DEPUTY CITY CLERK	INSURANCE	$253
Dept 513.0700 - FINANCE	INSURANCE	$988
Dept 513.0720 - HUMAN RESOURCES	INSURANCE	$5,774
Dept 515.0500 - COMPLIANCE & RISK MANAGEMENT	INSURANCE	$570
Dept 515.6500 - COMMUNITY PLANNING AND DEVELOPMENT	INSURANCE	$969
Dept 516.1600 - INFORMATION & TECHNOLOGY SERVICES	INSURANCE	($2,055)
Dept 519.0740 - FACILITIES MAINTENANCE	INSURANCE	$5,155
Dept 521.7100 - APD - PATROL AND ADMINISTRATION	INSURANCE	$10,226
Dept 521.7110 - APD - COMMUNICATIONS	INSURANCE	$618
Dept 524.6520 - BUILDING INSPECTIONS	INSURANCE	$438
Dept 541.7605 - PUBLIC WORKS	INSURANCE	$1,745
Dept 572.4100 - RECREATION & CULTURE	INSURANCE	$7,293
		$33,599

REVISED GF BUDGET = **$19,294,571**

GF NON OPERATING REVENUES = **$5,063,610**

GL ACCOUNT	DESCRIPTION	CHANGE
Dept 559.0405 - DRTB - CRA FUND	INSURANCE	$448

REVISED CRA BUDGET = **$1,027,749**

CRA NON OPERATING REVENUES = **$625,262**