Mayor Walter Welch
Vice Mayor Shirley Green Brown
Commissioner Jacob Fletcher
Commissioner Jennifer Ringersen
Commissioner Dayna Williams

City Manager Rodolfo Valladares
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 25, 2025

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 2025-2026 BUDGETS FOR THE ENTERPRISE AND INTERNAL SERVICE FUNDS

ADJOURN

Commission Agenda Item

MEETING DATE: August 25, 2025

SUBJECT: Budget Workshop - Proposed FY 2025-2026 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 28 and August 11, 2025.

The presentation will cover the following topics:

- FY 2025-2026 Enterprise Funds proposed budget;
- FY 2025-2026 Internal Service Fund proposed budget;
- Update of prior budget workshop information; and,
- FY 2025-2026 budget process calendar.

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

COMMISSION GOALS

ATTACHMENTS

1. FY 26 Budget WS 20250825
2. All Funds Category - PPT2

City of ALACHUA
the good life community

Budget Workshop

Proposed Budgets

Fiscal Year 2025-2026

August 25, 2025

Workshop Overview

Provide an overview of FY 2025-2026 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 2025-2026 budget process

Enterprise Funds Summary

Proposed FY 2025-2026 Enterprise Funds total: $ 29,573,843

Enterprise Funds include:

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

Enterprise Funds Summary

Full Time Equivalent (FTE) positions funded: 27.00 (+ 1.00 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	$22,420,962
Miscellaneous	$580,000
Non-Operating	$6,572,881

Enterprise Funds Revenues

CHARGES FOR SERVICES	
Electric Utility	$15,395,962
Water Utility	$2,875,000
Wastewater Utility	$4,085,000
Mosquito Utility	$65,000

Enterprise Funds Revenues

MISCELLANEOUS	
Interest	$113,200
Utility Work Invoices	$240,000
Other Miscellaneous	$226,800
NON-OPERATING	
Interfund Transfers	NA
Use of Retained Earnings	$6,572,881

Enterprise Funds Budgets

PS-ELECTRIC UTILITY	PERSONAL SERVICES	2,024,032
	OPERATING EXPENSES	922,900
	CAPITAL OUTLAY	5,555,220
	NON OPERATING	3,719,213
	POWER COSTS	8,780,000
	TOTAL:	21,001,365

FTEs: 16.00

Enterprise Funds Budgets

PS-ELECTRIC UTILITY (continued)		
Enhancements:		
*Parabolic Pinpointer	OPERATING EXPENSES	4,290
*Bucket Truck	CAPITAL OUTLAY	315,000
*Submeter GNSS Receiver		8,000
*Pickup Truck		80,000
*Single Reel Trailer, Fiber Splicing Trailer		38,000
*OD Projects		370,600
*UD Projects		1,395,000
*Substation Projects		1,818,000
*Miscellaneous Projects, US 441 Deceleration Lane		1,400,620
*Street Light Projects		130,000
Total Capital Outlay:		5,555,220

Enterprise Funds Budgets

PS-WATER UTILITY	PERSONAL SERVICES	353,616
	OPERATING EXPENSES	581,851
	CAPITAL OUTLAY	20,000
	DEBT SERVICE	170,576
	NON OPERATING	1,395,165
	TOTAL:	2,521,208

FTEs: 3.50

Enterprise Funds Budgets

PS-WATER UTILITY (continued)

Enhancements:

*New WTP Costs, Building R&M, Travel, GST Maintenance	OPERATING EXPENSES	117,500
*New WTP Furnishings	CAPITAL OUTLAY	20,000

Enterprise Funds Budgets

PS-WASTEWATER	PERSONAL SERVICES	835,892
	OPERATING EXPENSES	1,178,281
	CAPITAL OUTLAY	2,230,000
	DEBT SERVICE	627,920
	NON OPERATING	951,600
	TOTAL:	5,823,693

FTEs: 7.50

Enterprise Funds Budgets

PS-WASTEWATER UTILITY (continued)

Enhancements:		
*Instr./Control Tech. Pay Range,	PERSONAL SERVICES	104,021
*IWP Coordinator (1.0 FTE)		
*Contract Hauling, LS R&M, Testing	OPERATING EXPENSES	235,500
IWP Coordinator Operating		
*LS Upgrades SCADA	CAPITAL OUTLAY	20,000
*LS 1 Forcemain Replacement		2,000,000
*Manhole Lining		50,000
*Pickup Truck (2)		130,000
*Tractor and Bush Hog Mower		30,000
Total Capital Outlay:		2,230,000

Enterprise Funds Budgets

PS-MOSQUITO CONTROL	PERSONAL SERVICES	15,819
	OPERATING EXPENSES	43,758
	CAPITAL OUTLAY	95,000
	NON OPERATING	73,000
	TOTAL:	227,577

FTEs: None

Enterprise Funds Budgets

PS-MOSQUITO CONTROL (continued)

Enhancements:

*Overtime	PERSONAL SERVICES	3,651
*Contractual GIS Mapping	OPERATING EXPENSES	2,000
*Vehicle, Mosquito Mitigation	CAPITAL OUTLAY	95,000

Internal Service Fund Summary

Proposed FY 2025-2026 Internal Service Fund Budget: $4,600,278

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: 34.00

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	$20,000
Non-Operating Revenue:	
Transfer from Electric	$1,419,213
Transfer from Water	$1,295,165
Transfer from Wastewater	$851,600
Transfer from Mosquito	$48,000
Use of Retained Earnings	$966,300
Total Non-Operating Revenue:	$4,580,278

Internal Service Fund Budgets

PS-UTILITY ADMINISTRATION	PERSONAL SERVICES	1,321,233
	OPERATING EXPENSES	256,708
	TOTAL:	1,577,941

FTEs: 12.00

Enhancements:

*None

Internal Service Fund Budgets

FAS-UTILITY BILLING	PERSONAL SERVICES	449,164
	OPERATING EXPENSES	178,589
	TOTAL:	627,753

FTEs: 6.00

Enhancements:

*None

Internal Service Fund Budgets

FAS-UTILITY OPERATIONS	PERSONAL SERVICES	456,545
	OPERATING EXPENSES	88,922
	CAPITAL OUTLAY	50,000
	TOTAL:	595,467

FTEs: 6.00

Enhancements:

*Meter Technician I	PERSONAL SERVICES	58,469
*Computer	OPERATING EXPENSES	2,000
*Pickup Truck	CAPITAL OUTLAY	50,000

Internal Service Fund Budgets

PS-WAREHOUSE OP.	PERSONAL SERVICES	156,519
	OPERATING EXPENSES	38,670
	CAPITAL OUTLAY	15,000
	TOTAL:	210,189

FTEs: 2.00

Enhancements:

*Forklift	CAPITAL OUTLAY	15,000

Internal Service Fund Budgets

DISTRIBUTION/COLLECTION	PERSONAL SERVICES	555,776
	OPERATING EXPENSES	373,225
	CAPITAL OUTLAY	148,000
	TOTAL:	1,077,001

FTEs: 7.00

Enhancements:

*CDL Training	OPERATING EXPENSES	5,000
* Trucks (2), Dump Trailer	CAPITAL OUTLAY	148,000

Internal Service Fund Budgets

HR-SAFETY	PERSONAL SERVICES	49,762
	OPERATING EXPENSES	777
	TOTAL:	50,539

FTEs: 0.50

Enhancements:

*None

Internal Service Fund Budgets

FAS-INFORMATION TECH.	PERSONAL SERVICES	38,814
	OPERATING EXPENSES	4,000
	TOTAL:	42,814

FTEs: 0.50

Enhancements:

*None

Internal Service Fund Budgets

ISF SERIES 2016 DEBT	DEBT SERVICE	278,574
	TOTAL:	278,574
ISF CONTINGENCY	NON OPERATING	140,000
	TOTAL:	140,000

FY 2025-2026 Tentative Budget

General Fund	$19,939,437
Debt Service Fund	$793,864
Special Revenue Funds	$6,128,345
Capital Projects Funds	$4,326
Enterprise Funds	$29,573,843
Internal Service Funds	$4,600,278
Total Budget:	$61,040,093
Total FTEs:	177.50

Budget Calendar

August 25, 2025: Second Utility Rate Public Hearing, 6:00 p.m.

September 8, 2025: CRA Budget Adoption, 5:00 p.m.

September 8, 2025: First Budget Public Hearing, 6:00 p.m.

September 8, 2025: Stormwater Assessment Rate Public Hearing, 6:00 p.m.

September 22, 2025: Final Budget Public Hearing, 6:00 p.m.

City of ALACHUA the good life community

Questions and Comments

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
		GENERAL FUND				
CITY COMMISSION	PERSONAL SERVICES	129,019	129,019	143,177	14,158	11.0%
	OPERATING EXPENSES	30,002	30,002	32,502	2,500	8.3%
CITY COMMISSION Total		**159,021**	**159,021**	**175,679**	**16,658**	**10.48%**
CM-EXECUTIVE	PERSONAL SERVICES	854,653	854,653	886,089	31,436	3.7%
	OPERATING EXPENSES	65,692	65,692	69,692	4,000	6.1%
CM-EXECUTIVE Total		**920,345**	**920,345**	**955,781**	**35,436**	**3.85%**
CM-DEPUTY CITY CLERK	PERSONAL SERVICES	178,295	178,295	185,873	7,578	4.3%
	OPERATING EXPENSES	87,238	87,238	68,224	(19,014)	-21.8%
CM-DEPUTY CITY CLERK Total		**265,533**	**265,533**	**254,097**	**(11,436)**	**-4.31%**
HUMAN RESOURCES	PERSONAL SERVICES	301,365	301,365	394,755	93,390	31.0%
	OPERATING EXPENSES	76,512	76,512	77,597	1,085	1.4%
HUMAN RESOURCES Total		**377,877**	**377,877**	**472,352**	**94,475**	**25.00%**
CITY ATTORNEY	OPERATING EXPENSES	321,059	321,059	192,000	(129,059)	-40.2%
CITY ATTORNEY Total		**321,059**	**321,059**	**192,000**	**(129,059)**	**-40.20%**
CRM-COMPLIANCE & RISK	PERSONAL SERVICES	476,342	476,342	486,073	9,731	2.0%
	OPERATING EXPENSES	50,693	50,693	50,693	0	0.0%
CRM-COMPLIANCE & RISK Total		**527,035**	**527,035**	**536,766**	**9,731**	**1.85%**
CP&D-PLANNING	PERSONAL SERVICES	650,464	650,464	638,810	(11,654)	-1.8%
	OPERATING EXPENSES	119,956	119,956	120,856	900	0.8%
CP&D-PLANNING Total		**770,420**	**770,420**	**759,666**	**(10,754)**	**-1.40%**
CP&D-BEAUTIFICATION	OPERATING EXPENSES	37,000	37,000	37,000	0	0.0%
CP&D-BEAUTIFICATION Total		**37,000**	**37,000**	**37,000**	**0**	**0.00%**
CP&D-BUILDING	PERSONAL SERVICES	436,605	183,605	455,240	271,635	147.9%
	OPERATING EXPENSES	73,625	326,625	288,625	(38,000)	-11.6%
CP&D-BUILDING Total		**510,230**	**510,230**	**743,865**	**233,635**	**45.79%**
PS-SOLID WASTE	OPERATING EXPENSES	1,230,030	1,390,011	1,280,304	(109,707)	-7.9%
PS-SOLID WASTE Total		**1,230,030**	**1,390,011**	**1,280,304**	**(109,707)**	**-7.89%**
PS-PUBLIC WORKS	PERSONAL SERVICES	748,804	748,804	786,389	37,585	5.0%
	OPERATING EXPENSES	441,626	441,626	451,198	9,572	2.2%
	CAPITAL OUTLAY	2,236,073	2,236,073	565,000	(1,671,073)	-74.7%
PS-PUBLIC WORKS Total		**3,426,503**	**3,426,503**	**1,802,587**	**(1,623,916)**	**-47.39%**
FAS-FINANCE	PERSONAL SERVICES	658,168	658,168	779,156	120,988	18.4%
	OPERATING EXPENSES	119,416	119,416	85,416	(34,000)	-28.5%
FAS-FINANCE Total		**777,584**	**777,584**	**864,572**	**86,988**	**11.19%**
FAS-GRANTS	OPERATING EXPENSES	73,890	73,890	55,000	(18,890)	-25.6%
FAS-GRANTS Total		**73,890**	**73,890**	**55,000**	**(18,890)**	**-25.57%**
FAS-FACILITIES MAINTENANCE	PERSONAL SERVICES	712,042	675,042	746,318	71,276	10.6%
	OPERATING EXPENSES	262,932	299,932	267,082	(32,850)	-11.0%
	CAPITAL OUTLAY	367,898	367,898	300,000	(67,898)	-18.5%
FAS-FACILITIES MAINTENANCE Total		**1,342,872**	**1,342,872**	**1,313,400**	**(29,472)**	**-2.19%**
FAS-INFORMATION TECH.	PERSONAL SERVICES	245,238	245,238	259,318	14,080	5.7%
	OPERATING EXPENSES	170,068	200,068	529,548	329,480	164.7%
	CAPITAL OUTLAY	125,000	95,000	125,000	30,000	31.6%
FAS-INFORMATION TECH. Total		**540,306**	**540,306**	**913,866**	**373,560**	**69.14%**
APD-PATROL & ADMIN	PERSONAL SERVICES	3,776,903	3,776,903	4,154,059	377,156	10.0%
	OPERATING EXPENSES	746,199	934,001	749,419	(184,582)	-19.8%
	CAPITAL OUTLAY	857,615	695,733	644,615	(51,118)	-7.3%
APD-PATROL & ADMIN Total		**5,380,717**	**5,406,637**	**5,548,093**	**141,456**	**2.62%**

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
APD-COMMUNICATIONS	PERSONAL SERVICES	479,972	479,972	484,804	4,832	1.0%
	OPERATING EXPENSES	24,486	24,486	24,486	0	0.0%
APD-COMMUNICATIONS Total		**504,458**	**504,458**	**509,290**	**4,832**	**0.96%**
APD-SCHOOL CROSSING	OPERATING EXPENSES	47,000	47,000	47,000	0	0.0%
APD-SCHOOL CROSSING Total		**47,000**	**47,000**	**47,000**	**0**	**0.00%**
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	708,991	701,464	812,018	110,554	15.8%
	OPERATING EXPENSES	699,101	699,101	751,719	52,618	7.5%
	CAPITAL OUTLAY	0	7,527	0	(7,527)	-100.0%
RECREATION AND CULTURE Total		**1,408,092**	**1,408,092**	**1,563,737**	**155,645**	**11.05%**
SPECIAL EXPENSE	PERSONAL SERVICES	14,074	14,074	23,074	9,000	63.9%
	OPERATING EXPENSES	138,450	138,450	172,850	34,400	24.8%
	CAPITAL OUTLAY	98,000	98,000	0	(98,000)	-100.0%
	GRANTS AND AIDS	284,000	284,000	84,000	(200,000)	-70.4%
	NON OPERATING	1,487,586	1,327,605	1,629,458	301,853	22.7%
SPECIAL EXPENSE Total		**2,022,110**	**1,862,129**	**1,909,382**	**47,253**	**2.54%**
GENERAL FUND Total		**20,647,082**	**20,673,002**	**19,939,437**	**(733,565)**	**-3.55%**

DEBT SERVICE FUND

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
DEBT SERVICE	DEBT SERVICE	797,657	797,657	793,864	(3,793)	-0.5%
DEBT SERVICE Total		**797,657**	**797,657**	**793,864**	**(3,793)**	**-0.48%**

SPECIAL REVENUE FUNDS

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
ADDITIONAL COURT COSTS	OPERATING EXPENSES	9,000	9,000	6,000	(3,000)	-33.3%
ADDITIONAL COURT COSTS Total		**9,000**	**9,000**	**6,000**	**(3,000)**	**-33.33%**
TREE BANK	OPERATING EXPENSES	350,444	350,444	362,021	11,577	3.3%
TREE BANK Total		**350,444**	**350,444**	**362,021**	**11,577**	**3.30%**
EXPLORERS SR	OPERATING EXPENSES	4,315	4,315	7,000	2,685	62.2%
EXPLORERS SR Total		**4,315**	**4,315**	**7,000**	**2,685**	**62.22%**
TK BASIN STORMWATER	OPERATING EXPENSES	17,000	17,000	17,000	0	0.0%
	NON OPERATING	10,000	10,000	7,000	(3,000)	-30.0%
TK BASIN STORMWATER Total		**27,000**	**27,000**	**24,000**	**(3,000)**	**-11.11%**
INFRASTRUCTURE SURTAX	CAPITAL OUTLAY	2,383,047	2,383,047	3,123,341	740,294	31.1%
INFRASTRUCTURE SURTAX Total		**2,383,047**	**2,383,047**	**3,123,341**	**740,294**	**NA+**
WSPP	OPERATING EXPENSES	0	114,000	51,500	(62,500)	-54.8%
	CAPITAL OUTLAY	957,946	843,946	1,614,838	770,892	91.3%
WSPP Total		**957,946**	**957,946**	**1,666,338**	**708,392**	**73.95%**
CHILDREN's TRUST	NON OPERATING	0	0	7,627	7,627	NA+
CHILDREN'S TRUST Total		**0**	**0**	**7,627**	**7,627**	**NA+**
DONATION-RECREATION	OPERATING EXPENSES	1,465	16,465	1,485	(14,980)	-91.0%
DONATION-RECREATION Total		**1,465**	**16,465**	**1,485**	**(14,980)**	**-90.98%**

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
CRA	PERSONAL SERVICES	100,167	100,167	106,051	5,884	5.9%
	OPERATING EXPENSES	357,582	328,008	414,482	86,474	26.4%
	CAPITAL OUTLAY	538,650	618,524	320,000	(298,524)	-48.3%
	GRANTS AND AIDS	25,000	25,000	70,000	45,000	180.0%
	NON OPERATING	20,000	20,000	20,000	0	0.0%
CRA Total		**1,041,399**	**1,091,699**	**930,533**	**(161,166)**	**-14.76%**
SPECIAL REVENUE Total		**4,774,616**	**4,839,916**	**6,128,345**	**1,288,429**	**26.62%**

CAPITAL PROJECTS FUNDS

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	0	0	0	0	0.0%
	NON OPERATING	36,088	36,088	0	(36,088)	-100.0%
CP-CDBG NEIGHBORHOOD REV. Total		**36,088**	**36,088**	**0**	**(36,088)**	**-100.00%**
CAPITAL PROJECTS Total		**40,414**	**40,414**	**4,326**	**(36,088)**	**-89.30%**

ENTERPRISE FUNDS

PS-ELECTRIC UTILITY	PERSONAL SERVICES	1,911,783	1,911,783	2,024,032	112,249	5.9%
	OPERATING EXPENSES	930,013	1,147,013	922,900	(224,113)	-19.5%
	CAPITAL OUTLAY	4,774,483	4,536,483	5,555,220	1,018,737	22.5%
	GRANTS AND AIDS	0	21,000	0	(21,000)	-100.0%
	NON OPERATING	5,831,705	5,831,705	3,719,213	(2,112,492)	-36.2%
	POWER COSTS	8,405,000	8,405,000	8,780,000	375,000	4.5%
PS-ELECTRIC UTILITY Total		**21,852,984**	**21,852,984**	**21,001,365**	**(851,619)**	**-3.90%**
PS-WATER UTILITY	PERSONAL SERVICES	338,682	338,682	353,616	14,934	4.4%
	OPERATING EXPENSES	545,250	545,250	581,851	36,601	6.7%
	CAPITAL OUTLAY	6,799,538	6,799,538	20,000	(6,779,538)	-99.7%
	DEBT SERVICE	166,982	166,982	170,576	3,594	2.2%
	NON OPERATING	1,012,634	1,012,634	1,395,165	382,531	37.8%
PS-WATER UTILITY Total		**8,863,086**	**8,863,086**	**2,521,208**	**(6,341,878)**	**-71.55%**
PS-WASTEWATER	PERSONAL SERVICES	685,493	685,493	835,892	150,399	21.9%
	OPERATING EXPENSES	1,194,681	1,194,681	1,178,281	(16,400)	-1.4%
	CAPITAL OUTLAY	2,857,040	2,857,040	2,230,000	(627,040)	-21.9%
	DEBT SERVICE	624,326	624,326	627,920	3,594	0.6%
	NON OPERATING	680,357	680,357	951,600	271,243	39.9%
PS-WASTEWATER UTILITY Total		**6,041,897**	**6,041,897**	**5,823,693**	**(218,204)**	**-3.61%**
PS-MOSQUITO CONTROL	PERSONAL SERVICES	12,150	12,150	15,819	3,669	30.2%
	OPERATING EXPENSES	41,758	41,758	43,758	2,000	4.8%
	CAPITAL OUTLAY	0	0	95,000	95,000	0.0%
	NON OPERATING	48,109	48,109	73,000	24,891	51.7%
PS-MOSQUITO CONTROL Total		**102,017**	**102,017**	**227,577**	**125,560**	**123.08%**
ENTERPRISE FUNDS Total		**36,859,984**	**36,859,984**	**29,573,843**	**(7,286,141)**	**-19.77%**

DEPARTMENT	EXPENSE TYPE	FY25 APPROVED BUDGET	FY25 AMENDED BUDGET	FY26 MANAGER BUDGET	Variance (FROM FY25 AMENDED)	PERCENT CHANGE
		INTERNAL SERVICE FUND				
PS-UTILITY ADMINISTRATION	PERSONAL SERVICES	1,184,336	1,184,336	1,321,233	136,897	11.6%
	OPERATING EXPENSES	289,819	289,819	256,708	(33,111)	-11.4%
	CAPITAL OUTLAY	45,000	45,000	0	(45,000)	-100.0%
PS-UTILITY ADMINISTRATION Total		**1,519,155**	**1,519,155**	**1,577,941**	**58,786**	**3.87%**
FAS-UTILITY BILLING	PERSONAL SERVICES	425,958	425,958	449,164	23,206	5.4%
	OPERATING EXPENSES	178,589	178,589	178,589	0	0.0%
FAS-UTILITY BILLING Total		**604,547**	**604,547**	**627,753**	**23,206**	**3.84%**
FAS-UTILITY OPERATIONS	PERSONAL SERVICES	368,803	368,803	456,545	87,742	23.8%
	OPERATING EXPENSES	122,127	134,780	88,922	(45,858)	-34.0%
	CAPITAL OUTLAY	50,000	37,347	50,000	12,653	33.9%
FAS-UTILITY OPERATIONS Total		**540,930**	**540,930**	**595,467**	**54,537**	**10.08%**
PS-WAREHOUSE OP.	PERSONAL SERVICES	145,447	145,447	156,519	11,072	7.6%
	OPERATING EXPENSES	38,670	38,670	38,670	0	0.0%
	CAPITAL OUTLAY	0	0	15,000	15,000	NA+
PS-WAREHOUSE OP. Total		**184,117**	**184,117**	**210,189**	**26,072**	**14.16%**
PS-DISTRIBUTION/COLLECTION	PERSONAL SERVICES	499,549	499,549	555,776	56,227	11.3%
	OPERATING EXPENSES	377,227	377,227	373,225	(4,002)	-1.1%
	CAPITAL OUTLAY	0	0	148,000	148,000	NA+
PS-DISTRIBUTION/COLLECTION Total		**876,776**	**876,776**	**1,077,001**	**200,225**	**22.84%**
HR-SAFETY	PERSONAL SERVICES	46,709	46,709	49,762	3,053	6.5%
	OPERATING EXPENSES	777	777	777	0	0.0%
HR-SAFETY Total		**47,486**	**47,486**	**50,539**	**3,053**	**6.43%**
FAS-INFORMATION TECH.	PERSONAL SERVICES	37,042	37,042	38,814	1,772	4.8%
	OPERATING EXPENSES	14,000	14,000	4,000	(10,000)	-71.4%
FAS-INFORMATION TECH. Total		**51,042**	**51,042**	**42,814**	**(8,228)**	**-16.12%**
ISF SERIES 2016 DEBT	DEBT SERVICE	279,907	279,907	278,574	(1,333)	-0.5%
ISF SERIES 2016 DEBT Total		**279,907**	**279,907**	**278,574**	**(1,333)**	**-0.48%**
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		**4,243,960**	**4,243,960**	**4,600,278**	**356,318**	**8.40%**
ALL FUNDS Grand Total		**67,363,713**	**67,454,933**	**61,040,093**	**(6,414,840)**	**-9.51%**