City Commission Workshop
Agenda
August 28, 2023

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

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 28, 2023

Meeting Location: James A Lewis Commission Chambers
15100 NW 142 Ave.

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.

I. CALL TO ORDER

II. AGENDA ITEM

A. Budget Workshop - Proposed FY 2023-2024 Budgets for the Enterprise and Internal Service Funds

III. ADJOURN

Commission Agenda Item

MEETING DATE: 8/28/2023
SUBJECT: Budget Workshop - Proposed FY 2023-2024 Budgets for the Enterprise and Internal Service Funds
PREPARED BY: Robert A. Bonetti, Finance & Administrative Services Director

RECOMMENDED ACTION:
Receive the presentation.

Summary

This workshop will serve as an update to the City Commission from the previous workshops held on July 24 and August 14, 2023.

The presentation will cover the following topics:

- FY 2023-2024 Enterprise Funds proposed budget;
- FY 2023-2024 Internal Service Fund proposed budget;
- Update of prior budget workshop information; and,
- FY 2023-2024 budget process calendar.

FINANCIAL IMPACT: No

BUDGETED: No

COMMISSION GOALS:
Economic Development, Quality of Life, Community Enhancement, Strengthen Community Services

ATTACHMENTS:

Description

- FY 2023-2024 Budget WS 20230828 Ent-ISF
- All Funds Category Manager Budget FY24

City of Alachua

Budget Workshop - Proposed Budget

Enterprise / Internal Service Funds / Budget Wrap-up

Fiscal Year 2023-2024

August 28, 2023

Purpose

* Provide an overview of FY 2023-2024 Proposed Budgets for:
  - Enterprise Funds
  - Internal Service Fund
* Provide updates related to prior information
* Provide timeline for the remainder of the FY 2023-2024 budget process

Enterprise Funds Summary

* The Proposed FY 2023-2024 Enterprise Funds total: $31,230,003

* Enterprise Funds include:

- Electric Utility:	$21,126,934
- Water Utility:	$ 5,558,647
- Wastewater Utility:	$ 4,410,680
- Mosquito Control:	$ 133,742

Enterprise Funds Summary

* Full Time Equivalent (FTE) positions funded: 21.00
  - Increase of 2.00 FTE's

* Includes:
  - Merit up to 4%
  - Longevity Pay $500/every 5 yrs. of service up to $3,000
  - Compensation plan changes

* Majority of purchase order and/or project carry forwards added for final budget

Enterprise Funds
Revenue Summary

* Charges for Services:	$22,377,771
* Miscellaneous:	$ 487,300
* Non-Operating:	$ 8,364,932

Enterprise Funds
Revenue Summary

- <u>Charges for Services:</u>

- Electric Utility	$16,786,971
- Water Utility	$ 2,240,000
- Wastewater Utility	$ 3,285,800
- Mosquito	$ 65,000

Enterprise Funds
Revenue Summary

* Miscellaneous:

- Interest	$ 92,500
- Rents	$ 32,000
- Penalties	$ 220,800
- Utility Work Invoices	$ 129,000
- Other	$ 13,000

* Non-Operating:

- Undercollection/Transfers in	$ 1,623,460
- Use of Fund Balance	$ 6,741,472

Electric – Department Summary

* Electric Utility:

Personal Services:	$ 1,521,242
Operating Expenses:	$ 882,179
Capital Outlay:	$ 3,488,625
Purchased Power:	$ 8,905,000
Non-Operating:	$ 6,329,888
Total Budget:	$21,126,934

FTEs: 12.00

Electric – Department Summary

* <u>Electric Utility (continued):</u>

* <u>Budget Enhancements:</u>

- Ground Storage Generator	$ 900,000
- Bucket Truck	$ 179,425
- Materials Shed	$ 21,000
- Fiber Splicing Trailer	$ 25,000
- Addl. Street Light Maintenance	$ 25,000
- 6 Ton Crimper	$ 3,500
- Computer	$ 2,500

Electric – Department Summary

* Electric Utility (continued):

* Capital Improvement Program:

- OD Improvements	$ 436,200
- UD Projects	$ 595,000
- OD R&R Projects	$ 155,000
- UD R&R Projects	$ 255,000
- Miscellaneous Projects	$ 540,000
- Substation Improvements	$ 227,000
- Substation R&R Projects	$ 155,000

Water – Department Summary

- Water Utility:

Personal Services:	$ 344,663
Operating Expenses:	$ 467,270
Capital Outlay:	$ 3,054,349
Debt Service:	$ 165,684
Non-Operating:	$ 1,526,681
Total Budget:	$ 5,558,647

FTEs: 3.50

Water – Department Summary

* Water Utility (continued):

* Budget Enhancements:

- Water Treatment Plant Operator	$	97,824
- Professional Services	$	40,000
- Vehicle	$	45,000
- Computer	$	2,500
- Hydrant Meter	$	3,000
- Security Fence	$	10,000
- Insertion Valve	$	9,000

* Capital Improvement Program:

- Water Distribution Improvement Projects	$	60,000

Wastewater – Department Summary

* <u>Wastewater Utility:</u>

Personal Services:	$ 569,210
Operating Expenses:	$ 1,128,308
Capital Outlay:	$ 1,046,000
Debt Service:	$ 623,028
Non-Operating:	$ 1,044,134
Total Budget:	$ 4,410,680

FTEs: 5.50

Wastewater – Department Summary

* Wastewater Utility (continued):

* Budget Enhancements:

- WW Treatment Apprentice	$ 51,800
- Industrial Water Study	$ 235,000
- Sludge Truck	$ 150,000
- Solar Farm interconnection	$ 80,000
- Generator	$ 75,000
- Chlorine Skid	$ 35,000

Wastewater – Department Summary

* Wastewater Utility (continued):

- MCC Building Roof Repairs	$	26,000
- Spray Gun	$	4,000
- PC / Workstation	$	2,500

* Capital Improvement Program:

- WWTF Improvement Projects	$	90,000
- WWTF R&R Projects	$	191,000
- LS Improvement Projects	$	155,000
- LS R&R Projects	$	180,000
- WW Collection R&R Projects	$	90,000

Mosquito – Department Summary

- Mosquito Control:

Personal Services:	$ 12,124
Operating Expenses:	$ 41,618
Non-Operating:	$ 80,000
Total Budget:	$ 133,742

- Budget Enhancements:

- None

Internal Service Fund Summary

* The Proposed FY 2023-2024 ISF total: $4,376,407

* This fund accounts for the following functions:

-Utility Administration	-Utility Billing
-Meter Reading	-Warehouse Operations
-Distribution and Collection	-Safety
-IT	-Series 2016 Debt
-ISF Contingency	

Internal Service Fund Summary

* Full Time Equivalent (FTE) positions funded: 33.00
  - Addition of 1.00 FTE

* Includes:
  - Merit up to 4%
  - Longevity Pay $500/every 5 yrs. of service up to $3,000

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

Internal Service Fund
Revenue Summary

* Non-Operating: $ 4,376,407

-Electric Transfer	$ 1,593,263
-Water Transfer	$ 1,426,681
-Wastewater Transfer	$ 944,134
-Mosquito Transfer	$ 55,000
-Use of Retained Earnings	$ 357,329

ISF - Department Summary

- PS-Utility Administration:

Personal Services:	$ 1,274,438
Operating Expenses:	$ 326,715
Total Budget:	$ 1,601,153

FTEs: 12.00

ISF - Department Summary

* Budget Enhancements:

- Project Manager	$ 111,158
- ARCGIS / City Works	$ 35,000
- Computer replacements (14)	$ 35,000
- PS Conf. room	$ 7,000

ISF - Department Summary

* FAS-Utility Billing:

Personal Services:	$ 408,514
Operating Expenses:	$ 157,274
Total Budget:	$ 565,788

FTEs: 6.00

* Budget Enhancements:

- None

ISF - Department Summary

- FAS-Operations:

Personal Services:	$ 364,212
Operating Expenses:	$ 75,110
Total Budget:	$ 439,322

FTEs: 5.00

ISF - Department Summary

- FAS-Operations (continued):

- Budget Enhancements:

- Telephone/Communications	$	2,800
- Vehicle/Equipment repair	$	9,200
- Operating Supplies	$	4,150
- Uniforms	$	1,000

ISF - Department Summary

* PS-Warehouse Operations:

Personal Services:	$ 137,116
Operating Expenses:	$ 31,430
Capital Outlay:	$ 110,000
Total Budget:	$ 278,546

FTEs: 2.00

* Budget Enhancements:

- Shelving / storage	$ 10,000
- Telehandler	$ 112,000

ISF - Department Summary

* PS-Distribution & Collection:

Personal Services:	$ 550,711
Operating Expenses:	$ 364,625
Capital Outlay:	$ 70,000
Total Budget:	$ 985,336

FTEs: 7.00

ISF - Department Summary

- PS-Distribution & Collection (continued):

- Budget Enhancements:

- Vehicle	$	70,000
- Repair and maintenance	$	26,398
- Vehicle/Equipment repair	$	4,800
- Operating Supplies	$	2,500

ISF - Department Summary

* Human Resources-Safety:

Personal Services:	$ 45,536
Operating Expenses:	$ 707
Total Budget:	$ 46,243

FTEs: 0.50

* Budget Enhancements:

-None

ISF - Department Summary

- FAS-IT:

Personal Services:	$ 35,105
Operating Expenses:	$ 4,000
Total Budget:	$ 39,105

FTEs: 0.50

- Budget Enhancements:

-None

ISF - Department Summary

* Debt-Series 2016:

Debt Service:	$ 280,914
Total Budget:	$ 280,914

ISF - Department Summary

* Non Departmental-Contingency:

Non-Operating:	$ 140,000
Total Budget:	$ 140,000

General Fund Update

* FY 2023-2024 Proposed GF Budget total: $16,683,350
* GF millage recommendation remains at 5.9500 mills
* Does not include all purchase order and/or project carry forwards

Special Revenue Funds Update
Community Redevelopment Agency

* <u>Special Expense-CRA:</u>

Personal Services:	$ 126,713
Operating Expenses:	$ 395,234
Capital Outlay:	$ 255,000
Grants & Aids	$ 25,000
Non-Operating:	$ 20,000
Total Budget:	$ 821,947

All Funds Summary

- FY 2023-2024 Proposed Budget total: $57,022,610
- Total FTEs: 163.50
- Remaining budget changes:
  - Purchase order / project carry-forwards

Remaining Budget Calendar

- September 6, 2023: CRA Budget Adoption, 5:30p.m.
- September 6, 2023: First Budget Public Hearing, 6:00p.m.
- September 11, 2023: Stormwater Assessment Rates Public Hearing, 6:00p.m.
- September 25, 2023: Final Budget Public Hearing, 6:00p.m.

Questions & Comments

Thank you!

DEPARTMENT	EXPENSE TYPE	FY23 APPROVED BUDGET	FY23 AMENDED BUDGET	FY24 MANAGER BUDGET	Variance (FROM FY23 AMENDED)	PERCENT CHANGE
		GENERAL FUND				
CITY COMMISSION	PERSONAL SERVICES	130,429	130,429	128,672	(1,757)	-1.3%
	OPERATING EXPENSES	25,878	25,878	28,418	2,540	9.8%
CITY COMMISSION Total		**156,307**	**156,307**	**157,090**	**783**	**0.50%**
CM-EXECUTIVE	PERSONAL SERVICES	641,826	589,826	692,242	102,416	17.4%
	OPERATING EXPENSES	47,332	99,332	53,551	(45,781)	-46.1%
CM-EXECUTIVE Total		**689,158**	**689,158**	**745,793**	**56,635**	**8.22%**
CM-DEPUTY CITY CLERK	PERSONAL SERVICES	152,453	152,453	169,477	17,024	11.2%
	OPERATING EXPENSES	71,626	71,626	75,865	4,239	5.9%
CM-DEPUTY CITY CLERK Total		**224,079**	**224,079**	**245,342**	**21,263**	**9.49%**
HUMAN RESOURCES	PERSONAL SERVICES	260,558	260,558	284,827	24,269	9.3%
	OPERATING EXPENSES	68,975	68,975	73,494	4,519	6.6%
HUMAN RESOURCES Total		**329,533**	**329,533**	**358,321**	**28,788**	**8.74%**
CITY ATTORNEY	OPERATING EXPENSES	174,060	174,060	185,000	10,940	6.3%
CITY ATTORNEY Total		**174,060**	**174,060**	**185,000**	**10,940**	**6.29%**
COMPLIANCE & RISK	PERSONAL SERVICES	327,691	327,691	458,910	131,219	40.0%
	OPERATING EXPENSES	44,576	44,576	51,763	7,187	16.1%
COMPLIANCE & RISK Total		**372,267**	**372,267**	**510,673**	**138,406**	**37.18%**
CP&D-PLANNING	PERSONAL SERVICES	599,724	599,724	612,349	12,625	2.1%
	OPERATING EXPENSES	113,152	113,152	115,987	2,835	2.5%
	CAPITAL OUTLAY	0	0	20,000	20,000	NA+
CP&D-PLANNING Total		**712,876**	**712,876**	**748,336**	**35,460**	**4.97%**
CP&D-BUILDING	PERSONAL SERVICES	229,248	229,248	303,857	74,609	32.5%
	OPERATING EXPENSES	44,155	40,367	73,187	32,820	81.3%
	CAPITAL OUTLAY	35,000	38,788	53,000	14,212	36.6%
CP&D-BUILDING Total		**308,403**	**308,403**	**430,044**	**121,641**	**39.44%**
CP&D-BEAUTIFICATION	OPERATING EXPENSES	23,000	23,000	23,000	0	0.0%
CP&D-BEAUTIFICATION Total		**23,000**	**23,000**	**23,000**	**0**	**0.00%**
PS-SOLID WASTE	OPERATING EXPENSES	1,079,066	1,079,066	1,111,762	32,696	3.0%
PS-SOLID WASTE Total		**1,079,066**	**1,079,066**	**1,111,762**	**32,696**	**3.03%**
PS-PUBLIC WORKS	PERSONAL SERVICES	656,463	656,463	717,544	61,081	9.3%
	OPERATING EXPENSES	346,599	346,599	407,394	60,795	17.5%
	CAPITAL OUTLAY	631,936	2,503,677	517,500	(1,986,177)	-79.3%
PS-PUBLIC WORKS Total		**1,634,998**	**3,506,739**	**1,642,438**	**(1,864,301)**	**-53.16%**
FAS-FINANCE	PERSONAL SERVICES	588,308	588,308	633,777	45,469	7.7%
	OPERATING EXPENSES	98,433	98,433	113,228	14,795	15.0%
FAS-FINANCE Total		**686,741**	**686,741**	**747,005**	**60,264**	**8.78%**
FAS-GRANTS	OPERATING EXPENSES	55,500	55,500	55,000	(500)	-0.9%
FAS-GRANTS Total		**55,500**	**55,500**	**55,000**	**(500)**	**-0.90%**
FAS-FACILITIES MAINTENANCE	PERSONAL SERVICES	386,335	386,335	693,048	306,713	79.4%
	OPERATING EXPENSES	217,610	217,610	237,777	20,167	9.3%
	CAPITAL OUTLAY	77,276	77,276	200,000	122,724	158.8%
FAS-FACILITIES MAINTENANCE Total		**681,221**	**681,221**	**1,130,825**	**449,604**	**66.00%**
FAS-IT TECHNOLOGY	PERSONAL SERVICES	210,921	210,921	231,886	20,965	9.9%
	OPERATING EXPENSES	115,133	171,133	127,393	(43,740)	-25.6%
	CAPITAL OUTLAY	125,000	69,000	125,000	56,000	81.2%
FAS-IT TECHNOLOGY Total		**451,054**	**451,054**	**484,279**	**33,225**	**7.37%**
APD-PATROL & ADMIN	PERSONAL SERVICES	3,105,810	3,105,810	3,172,518	66,708	2.1%
	OPERATING EXPENSES	776,113	910,353	685,522	(224,831)	-24.7%
	CAPITAL OUTLAY	342,730	220,927	352,000	131,073	59.3%
APD-PATROL & ADMIN Total		**4,224,653**	**4,237,090**	**4,210,040**	**(27,050)**	**-0.64%**
APD-COMMUNICATIONS	PERSONAL SERVICES	399,628	399,628	408,106	8,478	2.1%
	OPERATING EXPENSES	20,987	20,987	22,969	1,982	9.4%
APD-COMMUNICATIONS Total		**420,615**	**420,615**	**431,075**	**10,460**	**2.49%**

DEPARTMENT	EXPENSE TYPE	FY23 APPROVED BUDGET	FY23 AMENDED BUDGET	FY24 MANAGER BUDGET	Variance (FROM FY23 AMENDED)	PERCENT CHANGE
APD-SCHOOL CROSSING	OPERATING EXPENSES	29,000	29,000	29,000	0	0.0%
APD-SCHOOL CROSSING Total		**29,000**	**29,000**	**29,000**	**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	754,424	754,424	681,058	(73,366)	-9.7%
	OPERATING EXPENSES	708,638	708,638	678,186	(30,452)	-4.3%
	CAPITAL OUTLAY	0	0	20,000	20,000	NA+
RECREATION AND CULTURE Total		**1,463,062**	**1,463,062**	**1,379,244**	**(83,818)**	**-5.73%**
SPECIAL EXPENSE	PERSONAL SERVICES	14,074	14,074	14,074	0	0.0%
	OPERATING EXPENSES	108,050	133,050	133,050	0	0.0%
	CAPITAL OUTLAY	0	0	8,000	8,000	NA+
	GRANTS AND AIDS	297,438	297,438	291,501	(5,937)	-2.0%
	NON OPERATING	1,235,008	1,235,008	1,607,458	372,450	30.2%
SPECIAL EXPENSE Total		**1,654,570**	**1,679,570**	**2,054,083**	**374,513**	**22.30%**
GENERAL FUND Total		**15,375,163**	**17,284,341**	**16,683,350**	**(600,991)**	**-3.48%**

DEBT SERVICE FUND

DEBT SERVICE	DEBT SERVICE	802,217	802,217	800,274	(1,943)	-0.2%
DEBT SERVICE Total		**802,217**	**802,217**	**800,274**	**(1,943)**	**-0.24%**

SPECIAL REVENUE FUNDS

ADDITIONAL COURT COSTS	OPERATING EXPENSES	15,000	15,000	13,000	(2,000)	-13.3%
ADDITIONAL COURT COSTS Total		**15,000**	**15,000**	**13,000**	**(2,000)**	**-13.33%**
TREE BANK	OPERATING EXPENSES	201,400	201,400	201,511	111	0.1%
TREE BANK Total		**201,400**	**201,400**	**201,511**	**111**	**0.06%**
EXPLORERS SR	OPERATING EXPENSES	5,000	5,000	5,000	0	0.0%
EXPLORERS SR Total		**5,000**	**5,000**	**5,000**	**0**	**0.00%**
TK BASIN STORMWATER	OPERATING EXPENSES	23,800	23,800	20,500	(3,300)	-13.9%
	NON OPERATING	10,000	10,000	10,000	0	0.0%
TK BASIN STORMWATER Total		**33,800**	**33,800**	**30,500**	**(3,300)**	**-9.76%**
INFRASTRUCTURE SURTAX	CAPITAL OUTLAY	0	0	1,504,147	1,504,147	NA+
INFRASTRUCTURE SURTAX Total		**0**	**0**	**1,504,147**	**1,504,147**	**NA+**
WSPP	OPERATING EXPENSES	592,739	627,939	0	(627,939)	-100.0%
	CAPITAL OUTLAY	361,886	326,686	1,345,531	1,018,845	311.9%
WSPP Total		**954,625**	**954,625**	**1,345,531**	**390,906**	**40.95%**
CHILDREN's TRUST	OPERATING EXPENSES	0	90,932	0	(90,932)	-100.0%
CHILDREN'S TRUST Total		**0**	**90,932**	**0**	**(90,932)**	**-100.00%**
DONATION-HCC	OPERATING EXPENSES	329	329	0	(329)	-100.0%
DONATION-HCC Total		**329**	**329**	**0**	**(329)**	**-100.00%**
DONATION-RECREATION	OPERATING EXPENSES	18,832	18,832	4,914	(13,918)	-73.9%
DONATION-RECREATION Total		**18,832**	**18,832**	**4,914**	**(13,918)**	**-73.91%**
CRA	PERSONAL SERVICES	122,597	122,597	126,713	4,116	3.4%
	OPERATING EXPENSES	323,417	323,417	395,234	71,817	22.2%
	CAPITAL OUTLAY	638,584	638,584	255,000	(383,584)	-60.1%
	GRANTS AND AIDS	25,000	25,000	25,000	0	0.0%
	DEBT SERVICE	99,280	99,280	0	(99,280)	-100.0%
	NON OPERATING	20,000	20,000	20,000	0	0.0%
CRA Total		**1,228,878**	**1,228,878**	**821,947**	**(406,931)**	**-33.11%**
SPECIAL REVENUE Total		**2,457,864**	**2,548,796**	**3,926,550**	**1,377,754**	**54.06%**

DEPARTMENT	EXPENSE TYPE	FY23 APPROVED BUDGET	FY23 AMENDED BUDGET	FY24 MANAGER BUDGET	Variance (FROM FY23 AMENDED)	PERCENT CHANGE
			CAPITAL PROJECTS FUNDS			
CP-SAN FELASCO	OPERATING EXPENSES	1,657	1,657	0	(1,657)	-100.0%
	NON OPERATING	0	0	1,700	1,700	NA+
CP-SAN FELASCO Total		**1,657**	**1,657**	**1,700**	**43**	**2.60%**
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.	OPERATING EXPENSES	36,087	36,087	0	(36,087)	-100.0%
	CAPITAL OUTLAY	865,562	865,562	0	(865,562)	-100.0%
CP-CDBG NEIGHBORHOOD REV. Total		**901,649**	**901,649**	**0**	**(901,649)**	**-100.00%**
CAPITAL PROJECTS Total		**907,632**	**907,632**	**6,026**	**(901,606)**	**-99.34%**
			ENTERPRISE FUNDS			
PS-ELECTRIC UTILITY	PERSONAL SERVICES	1,427,905	1,427,905	1,521,242	93,337	6.5%
	OPERATING EXPENSES	874,174	874,174	882,179	8,005	0.9%
	CAPITAL OUTLAY	2,738,070	2,724,037	3,488,625	764,588	28.1%
	GRANTS AND AIDS	0	14,033	0	(14,033)	-100.0%
	NON OPERATING	3,391,913	3,391,913	6,329,888	2,937,975	86.6%
	POWER COSTS	16,882,500	16,882,500	8,905,000	(7,977,500)	-47.3%
ELECTRIC UTILITY Total		**25,314,562**	**25,314,562**	**21,126,934**	**(4,187,628)**	**-16.54%**
PS-WATER UTILITY	PERSONAL SERVICES	211,243	211,243	344,663	133,420	63.2%
	OPERATING EXPENSES	594,004	677,609	467,270	(210,339)	-31.0%
	CAPITAL OUTLAY	4,823,925	4,740,320	3,054,349	(1,685,971)	-35.6%
	DEBT SERVICE	164,220	164,220	165,684	1,464	0.9%
	NON OPERATING	1,671,395	1,671,395	1,526,681	(144,714)	-8.7%
WATER UTILITY Total		**7,464,787**	**7,464,787**	**5,558,647**	**(1,906,140)**	**-25.54%**
PS-WASTEWATER	PERSONAL SERVICES	473,084	473,084	569,210	96,126	20.3%
	OPERATING EXPENSES	843,292	850,292	1,128,308	278,016	32.7%
	CAPITAL OUTLAY	1,618,083	2,461,083	1,046,000	(1,415,083)	-57.5%
	DEBT SERVICE	621,564	621,564	623,028	1,464	0.2%
	NON OPERATING	828,463	828,463	1,044,134	215,671	26.0%
WASTEWATER UTILITY Total		**4,384,486**	**5,234,486**	**4,410,680**	**(823,806)**	**-15.74%**
PS-MOSQUITO CONTROL	PERSONAL SERVICES	7,773	7,773	12,124	4,351	56.0%
	OPERATING EXPENSES	41,208	41,208	41,618	410	1.0%
	NON OPERATING	50,500	50,500	80,000	29,500	58.4%
MOSQUITO CONTROL Total		**99,481**	**99,481**	**133,742**	**34,261**	**34.44%**
ENTERPRISE FUNDS Total		**37,263,316**	**38,113,316**	**31,230,003**	**(6,883,313)**	**-18.06%**
			INTERNAL SERVICE FUND			
PS-UTILITY ADMINISTRATION	PERSONAL SERVICES	1,092,545	1,092,545	1,274,438	181,893	16.6%
	OPERATING EXPENSES	290,588	290,588	326,715	36,127	12.4%
UTILITY ADMINISTRATION Total		**1,383,133**	**1,383,133**	**1,601,153**	**218,020**	**15.76%**
FAS-UTILITY BILLING	PERSONAL SERVICES	362,837	362,837	408,514	45,677	12.6%
	OPERATING EXPENSES	154,120	154,120	157,274	3,154	2.0%
UTILITY BILLING Total		**516,957**	**516,957**	**565,788**	**48,831**	**9.45%**
FAS-UTILITY OPERATIONS	PERSONAL SERVICES	357,571	357,571	364,212	6,641	1.9%
	OPERATING EXPENSES	55,436	55,436	75,110	19,674	35.5%
UTILITY OPERATIONS Total		**413,007**	**413,007**	**439,322**	**26,315**	**6.37%**

DEPARTMENT	EXPENSE TYPE	FY23 APPROVED BUDGET	FY23 AMENDED BUDGET	FY24 MANAGER BUDGET	Variance (FROM FY23 AMENDED)	PERCENT CHANGE
PS-WAREHOUSE OP.	PERSONAL SERVICES	127,406	127,406	137,116	9,710	7.6%
	OPERATING EXPENSES	28,728	28,728	31,430	2,702	9.4%
	CAPITAL OUTLAY	0	0	110,000	110,000	NA+
PS-WAREHOUSE OP. Total		**156,134**	**156,134**	**278,546**	**122,412**	**78.40%**
DISTRIBUTION/COLLECTION	PERSONAL SERVICES	533,978	533,978	550,711	16,733	3.1%
	OPERATING EXPENSES	331,112	331,112	364,625	33,513	10.1%
	CAPITAL OUTLAY	16,000	16,000	70,000	54,000	337.5%
DISTRIBUTION/COLLECTION Total		**881,090**	**881,090**	**985,336**	**104,246**	**11.83%**
HR-SAFETY	PERSONAL SERVICES	41,582	41,582	45,536	3,954	9.5%
	OPERATING EXPENSES	503	503	707	204	40.6%
SAFETY Total		**42,085**	**42,085**	**46,243**	**4,158**	**9.88%**
IT TECHNOLOGY	PERSONAL SERVICES	32,658	32,658	35,105	2,447	7.5%
	OPERATING EXPENSES	7,000	7,000	4,000	(3,000)	-42.9%
IT TECHNOLOGY Total		**39,658**	**39,658**	**39,105**	**(553)**	**-1.39%**
ISF SERIES 2016 DEBT	DEBT SERVICE	281,597	281,597	280,914	(683)	-0.2%
ISF SERIES 2016 DEBT Total		**281,597**	**281,597**	**280,914**	**(683)**	**-0.24%**
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		**3,853,661**	**3,853,661**	**4,376,407**	**522,746**	**13.56%**
ALL FUNDS Grand Total		**60,659,853**	**63,509,963**	**57,022,610**	**(6,487,353)**	**-10.21%**

	FY23 APPROVED BUDGET	FY23 AMENDED BUDGET	FY24 PROPOSED BUDGET	Variance (FROM FY23 AMENDED)
CITY COMMISSION	5.00	5.00	5.00	0.00
CM-EXECUTIVE	5.00	5.00	5.00	0.00
CM-DEPUTY CITY CLERK	2.00	2.00	2.00	0.00
HUMAN RESOURCES	2.50	2.50	2.50	0.00
COMPLIANCE & RISK	3.00	3.00	4.00	1.00
CP&D-PLANNING	6.00	6.00	5.75	(0.25)
CP&D-BUILDING	3.00	3.00	3.25	0.25
PS-PUBLIC WORKS	11.00	11.00	11.00	0.00
FAS-FINANCE	6.00	6.00	6.00	0.00
FAS-GRANTS	0.00	0.00	0.00	0.00
FAS-FACILITIES MAINTENANCE	6.00	6.00	10.00	4.00
FAS-INFORMATION TECH.	2.50	2.50	2.50	0.00
APD-PATROL & ADMIN.	34.50	34.50	34.50	0.00
APD-COMMUNICATIONS	7.00	7.00	7.00	0.00
RECREATION AND CULTURE	12.00	12.00	10.00	(2.00)
GENERAL FUND	**105.50**	**105.50**	**108.50**	**3.00**
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	12.00	0.00
PS-WATER	2.50	2.50	3.50	1.00
PS-WASTE WATER	4.50	4.50	5.50	1.00
ENTERPRISE FUNDS	**19.00**	**19.00**	**21.00**	**2.00**
PS-UTILITY ADMIN.	11.00	11.00	12.00	1.00
PS-DISTRIBUTION/COLLECTION	7.00	7.00	7.00	0.00
PS-WAREHOUSE	2.00	2.00	2.00	0.00
C&R-SAFETY	0.00	0.00	0.00	0.00
CM -HR SAFETY	0.50	0.50	0.50	0.00
FAS-INFORMATION TECH.	0.50	0.50	0.50	0.00
FAS-UTILITY BILLING	6.00	6.00	6.00	0.00
FAS-UTILITY OPERATIONS	5.00	5.00	5.00	0.00
INTERNAL SERVICE FUND	**32.00**	**32.00**	**33.00**	**1.00**
TOTAL ALL FUNDS	**157.50**	**157.50**	**163.50**	**6.00**

FY 24 Changes

FAS-FACILITIES MAINTENANCE	Maintenance Technician +1.0 FTE
FAS-FACILITIES MAINTENANCE	Reassignment of maintenance personnel from Recreation and Culture +3.0 FTE
CP&D-PLANNING	Allocation of 0.25 FTE CP&D Director to CP&D-Building
CP&D-BUILDING	Allocation of 0.25 FTE CP&D Director from CP&D-Planning
COMPLIANCE & RISK	Assistant Director +1.0 FTE
RECREATION AND CULTURE	Part-time Recreation Assistant (2) +1.0 FTE
RECREATION AND CULTURE	Reassignment of maintenance personnel to Facilities Maintenance -3.0 FTE
PS-UTILITY ADMIN.	Project Manager +1.0 FTE
PS-WATER	Water Plant Operator +1.0 FTE
PS-WASTE WATER	Wastewater Apprentice +1.0 FTE