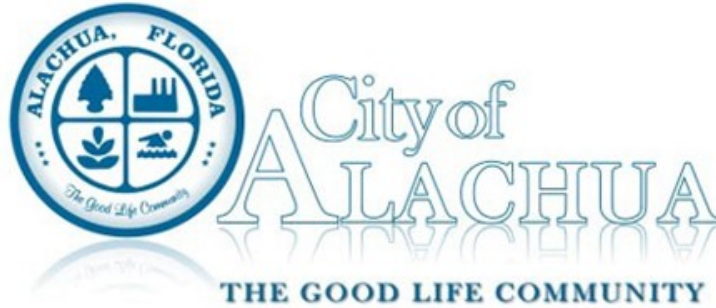




Mayor Gib Coerper
Vice Mayor Edward Potts
Commissioner Shirley Green Brown
Commissioner Dayna Miller
Commissioner Jennifer Ringersen

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
City Commission Workshop
At 3:30 PM
to address the item(s) below.

Meeting Date: August 12, 2024

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

Workshop Meeting

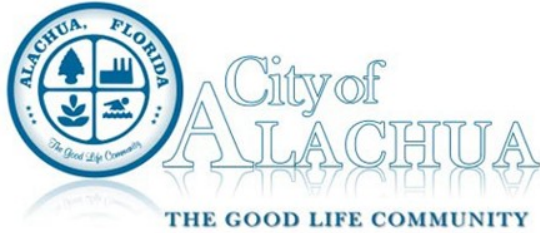
Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

I. AGENDA ITEMS

- A) BUDGET WORKSHOP - PROPOSED FY 2024-2025 BUDGETS FOR THE GENERAL, DEBT SERVICE, SPECIAL REVENUE AND CAPITAL PROJECTS FUNDS**

ADJOURN



Commission Agenda Item

MEETING DATE: August 12, 2024

SUBJECT: Budget Workshop - Proposed FY 2024-2025 Budgets for the General, Debt Service, Special Revenue and Capital Projects Funds

PREPARED BY: Robert Bonetti

RECOMMENDED ACTION:

Receive the presentation.

Summary

This workshop is a continuation of the FY 2024-2025 budget process.

The purpose of this workshop is to provide the City Commission with details related to the City Manager's FY 2024-2025 proposed budget.

The presentation will cover the following topics:

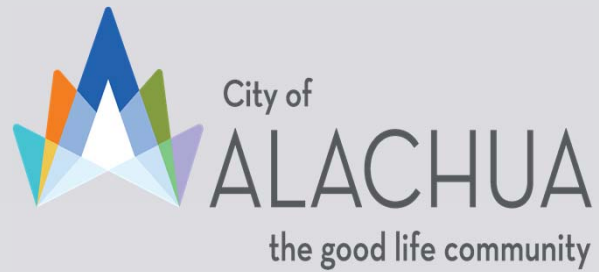
- FY 2024-2025 General Fund proposed budget;
- FY 2024-2025 Debt Service Fund proposed budget;
- FY 2024-2025 Special Revenue Funds proposed budget;
- FY 2024-2025 Capital Projects Funds proposed budget; and,
- FY 2024-2025 remaining budget calendar.

FINANCIAL IMPACT

ADDITIONAL FINANCIAL INFORMATION

ATTACHMENTS

1. FY 25 Budget WS 20240812
2. All Funds Category Manager Budget FY25



Budget Workshop

Proposed Budgets

Fiscal Year 2024-2025

August 12, 2024



Workshop Overview

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

General Fund

Special Revenue Funds

Debt Service Fund

Capital Projects Funds

Provide timeline for remainder of FY 2024-2025 budget process

Provide updates, if any, from previous workshop information presented



General Fund Summary

Proposed FY 2024-2025 General Fund total: \$ 19,260,972

Full Time Equivalent (FTE) positions funded: 112.75 (+ 4.00 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



General Fund Revenues

Taxes	\$9,867,225
Licences & Permits	\$1,035,000
Intergovernmental	\$1,213,334
Charges for Services	\$1,866,202
Fines	\$47,000
Miscellaneous	\$187,200
Non-Operating	\$5,045,011



General Fund Revenues

<u>TAXES</u>	
Ad Valorem	\$7,667,200
Local Option Gas	\$328,025
Utility	\$1,500,000
Communication Services	\$322,000
Local Business	\$50,000



General Fund Revenues

<u>LICENCES & PERMITS</u>	
Building Permits	\$550,000
Franchise Fees - Comm. Solid Waste	\$125,000
Franchise Fees - Electric, Gas, Cable	\$360,000

General Fund Revenues

<u>INTERGOVERNMENTAL REVENUE</u>	
State Revenue Sharing*	\$432,353
Mobile Home / Alcohol*	\$12,400
Half-Cent Sales Tax*	\$757,581
Fuel Tax Refund*	\$11,000
* Denotes revenues distributed by the State of Florida	

General Fund Revenues

<u>CHARGES FOR SERVICES</u>	
Planning & Zoning	\$93,150
Public Safety	\$334,874
Physical Environment (residential solid waste)	\$1,267,200
Transportation	\$51,978
Culture & Recreation	\$119,000
<u>FINES</u>	
Traffic Citations	\$47,000

General Fund Revenues

<u>MISCELLANEOUS</u>	
Interest	\$160,000
Other Miscellaneous	\$27,200
<u>NON-OPERATING</u>	
Interfund Transfers	\$2,036,088
Use of Fund Balance	\$3,008,923

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General Fund Budgets

CITY COMMISSION

PERSONAL SERVICES	\$129,019
OPERATING EXPENSES	\$29,818
TOTAL:	\$158,837

FTEs: 5.00

Budget Enhancements:

* Goodwill and Memberships	OPERATING EXPENSES	\$1,400
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General Fund Budgets

CM-EXECUTIVE

PERSONAL SERVICES	\$854,653
OPERATING EXPENSES	\$64,251
TOTAL:	\$918,904

FTEs: 6.00

Budget Enhancements:

* Executive Assistant (1.0 FTE)	PERSONAL SERVICES	\$81,536
* Travel, Memberships, Supplies	OPERATING EXPENSES	\$10,700

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General Fund Budgets

<u>HR-HUMAN RESOURCES</u>	PERSONAL SERVICES	\$301,365
	OPERATING EXPENSES	\$70,738
	TOTAL:	\$372,103

FTEs: 2.50

Budget Enhancements:

*Goodwill	OPERATING EXPENSES	\$2,000
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General Fund Budgets

<u>HR-DEPUTY CITY CLERK</u>	PERSONAL SERVICES	\$178,295
	OPERATING EXPENSES	\$86,985
	TOTAL:	\$265,280
FTEs: 2.00		
Budget Enhancements:		
*Advertising, Roll Scanner	OPERATING EXPENSES	\$6,000

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General Fund Budgets

<u>CITY ATTORNEY</u>	OPERATING EXPENSES	\$192,000
	TOTAL:	\$192,000

FTEs: None

Budget Enhancements:

*Litigation, Travel	OPERATING EXPENSES	\$32,000
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General Fund Budgets

<u>COMPLIANCE & RISK MGMT.</u>	PERSONAL SERVICES	\$476,342
	OPERATING EXPENSES	\$50,123
	TOTAL:	\$526,465

FTEs: 4.00

Budget Enhancements:

*None

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General Fund Budgets

<u>CP&D-PLANNING</u>	PERSONAL SERVICES	\$650,464
	OPERATING EXPENSES	\$115,987
	TOTAL:	\$766,451

FTEs: 6.00

Budget Enhancements:

*None

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General Fund Budgets

<u>CP&D-BEAUTIFICATION</u>	OPERATING EXPENSES	\$37,000
	TOTAL:	\$37,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

PS-BUILDING

PERSONAL SERVICES \$436,605

OPERATING EXPENSES \$73,187

TOTAL: \$509,792

FTEs: 4.25

Budget Enhancements:

*Bldg. Insp. II (1.0 FTE), Reclass

PERSONAL SERVICES

\$119,571

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General Fund Budgets

<u>PS-SOLID WASTE</u>	OPERATING EXPENSES	\$1,230,030
	TOTAL:	\$1,230,030

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

PS-PUBLIC WORKS

PERSONAL SERVICES	\$748,804
OPERATING EXPENSES	\$432,072
CAPITAL OUTLAY	\$1,060,000
TOTAL:	\$2,240,876

FTEs: 11.00

Budget Enhancements:

*Overtime	PERSONAL SERVICES	\$2,200
*R & M, Training, Road Striping	OPERATING EXPENSES	\$27,000
*Mower, Pickup Truck, Trailer, Grapple Truck, Mini Excavator	CAPITAL OUTLAY	\$440,000

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General Fund Budgets

<u>FAS-FINANCE</u>	PERSONAL SERVICES	\$658,168
	OPERATING EXPENSES	\$112,128
	TOTAL:	\$770,296

FTEs: 6.00

Budget Enhancements:

*None

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General Fund Budgets

<u>FAS-GRANTS</u>	OPERATING EXPENSES	\$55,000
	TOTAL:	\$55,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

FAS-FACILITIES MAINTENANCE

PERSONAL SERVICES	\$712,042
OPERATING EXPENSES	\$257,777
CAPITAL OUTLAY	\$276,500
TOTAL:	\$1,246,319

FTEs: 10.00

Budget Enhancements:

*Utilities, Building R&M	OPERATING EXPENSES	\$20,000
*Pickup Truck, APD HVAC, Buildout addn., City Hall Carpet	CAPITAL OUTLAY	\$276,500

General Fund Budgets

FAS-INFORMATION TECH.

PERSONAL SERVICES	\$245,238
OPERATING EXPENSES	\$166,523
CAPITAL OUTLAY	\$125,000
TOTAL:	\$536,761

FTEs: 2.50

Budget Enhancements:

*Travel, Communications

PERSONAL SERVICES	\$6,703
OPERATING EXPENSES	\$2,500

General Fund Budgets

APD-PATROL & ADMIN

PERSONAL SERVICES	\$3,776,903
OPERATING EXPENSES	\$735,973
CAPITAL OUTLAY	\$857,615
TOTAL:	\$5,370,491

FTEs: 36.50

Budget Enhancements:

*Officers (2), Overtime	PERSONAL SERVICES	\$199,200
*Multiple operating expenses	OPERATING EXPENSES	\$43,550
*Addl. 2 vehicles, Gate Opener, Axon (BWC, ICC, Tasers)	CAPITAL OUTLAY	\$405,615

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General Fund Budgets

<u>APD-COMMUNICATIONS</u>	PERSONAL SERVICES	\$479,972
	OPERATING EXPENSES	\$23,868
	TOTAL:	\$503,840
FTEs: 7.00		
Budget Enhancements:		
*Overtime	PERSONAL SERVICES	\$6,000
*Training	OPERATING EXPENSES	\$660

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General Fund Budgets

<u>APD-SCHOOL CROSSING</u>	OPERATING EXPENSES	\$47,000
	TOTAL:	\$47,000

FTEs: None

Budget Enhancements:

*Crossing Guard Compensation	OPERATING EXPENSES	\$18,000
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<u>APD-EXPLORERS</u>	OPERATING EXPENSES	\$2,000
	TOTAL:	\$2,000

FTEs: None

Budget Enhancements:

*None

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General Fund Budgets

<u>APD-RESERVES</u>	OPERATING EXPENSES	\$3,000
	TOTAL:	\$3,000

FTEs: None

Budget Enhancements:

*None

General Fund Budgets

RECREATION AND CULTURE

PERSONAL SERVICES	\$708,991
OPERATING EXPENSES	\$688,826
TOTAL:	\$1,397,817

FTEs: 10.00

Budget Enhancements:

*Overtime	PERSONAL SERVICES	\$3,000
*Janitorial, Repairs & Maint., Other	OPERATING EXPENSES	\$47,640

General Fund Budgets

SPECIAL EXPENSE

PERSONAL SERVICES	\$14,074
OPERATING EXPENSES	\$135,050
CAPITAL OUTLAY	\$90,000
GRANTS & AIDS	\$284,000
NON OPERATING	\$1,587,586
TOTAL:	\$2,110,710

FTEs: None

Budget Enhancements:

*Promotional Activities

*Vehicles (2)

OPERATING EXPENSES	\$2,000
CAPITAL OUTLAY	\$90,000



Millage Information

The Proposed FY 25 GF budget is balanced with 5.9500 millage rate

Majority vote: ≤ 5.9500

Currently, only ceiling rate

Debt Service Fund Summary

Proposed FY 2024-2025 Debt Service Fund Budget: \$ 797,657

Debt obligation include:

Series 2016 Principal

\$436,600

Series 2016 Interest

\$360,057

Paying Agent Fee

\$1,000



Special Revenue Funds Summary

Proposed FY 2024-2025 Special Revenue Funds Budget: \$4,710,748

Full Time Equivalent (FTE) positions funded: 1.00

Special Revenue Funds included at this time:

- | | |
|-------------------------------|--------------------|
| - Additional Court Costs Fund | - Tree Bank Fund |
| - Explorers Fund | - TK Basin Fund |
| - Infrastructure Surtax Fund | - WSPP Surtax Fund |
| - Donation Fund | - CRA Fund |

Special Revenue Funds Revenues

Taxes	\$1,527,428
Licences & Permits	\$9,800
Intergovernmental	\$705,820
Fines	\$4,900
Miscellaneous	\$48,350
Non-Operating	\$2,414,450



Special Revenue Funds Budgets

<u>ADDITIONAL COURT COSTS</u>	OPERATING EXPENSES	\$9,000
	TOTAL:	\$9,000

*Funds dedicated for law enforcement training



Special Revenue Funds Budgets

<u>TREE BANK</u>	OPERATING EXPENSES	\$350,444
	TOTAL:	\$350,444

*Funds dedicated for tree mitigation



Special Revenue Funds Budgets

<u>APD - EXPLORERS</u>	OPERATING EXPENSES	\$4,315
	TOTAL:	\$4,315

*Funds dedicated towards the APD Police Explorer program

Special Revenue Funds Budgets

<u>TK BASIN STORMWATER</u>	OPERATING EXPENSES	\$17,000
	NON OPERATING	\$10,000
	TOTAL:	\$27,000

*Professional consulting, maintenance and advertising



Special Revenue Funds Budgets

<u>INFRASTRUCTURE SURTAX</u>	CAPITAL OUTLAY	\$2,383,047
	TOTAL:	\$2,383,047

***1/2 Surtax levied by County dedicated for public infrastructure**

Special Revenue Funds Budgets

<u>WSPP</u>	OPERATING EXPENSES	\$0
	CAPITAL OUTLAY	\$908,176
	TOTAL:	\$908,176

*1/2 Surtax levied by County dedicated for recreation and open space



Special Revenue Funds Budgets

DONATION-RECREATION

OPERATING EXPENSES

\$1,465

TOTAL:

\$1,465

*Estimated balance of funds

Special Revenue Funds Budgets

<u>Community Redevelopment Agency</u>	PERSONAL SERVICES	\$100,167
	OPERATING EXPENSES	\$357,134
	CAPITAL OUTLAY	\$525,000
	GRANTS AND AIDS	\$25,000
	NON OPERATING	\$20,000
	TOTAL:	\$1,027,301

FTEs: 1.00

Budget Enhancements:

Towne Centre, Xmas Snow, Mulch	OPERATING EXPENSES	\$70,400
Wayfinding, Theatre Park, Gateway Signage, Light Poles	CAPITAL OUTLAY	\$525,000



Capital Projects Funds Summary

Proposed FY 2024-2025 Capital Projects Funds Budget: \$40,414

Full Time Equivalent (FTE) positions funded: None

Capital Projects Funds included at this time:

- Heritage Oaks Fund**
- CDBG Neighborhood Revitalization Fund**

Capital Projects Funds Revenues

CP-HERITAGE OAKS	OPERATING EXPENSES	\$4,326
	TOTAL	\$4,326
*Estimated balance of funds		

Capital Projects Funds Budgets

CP-CDBG Neighborhood Rev.	NON OPERATING	\$36,088
	TOTAL	\$36,088

*Estimated balance of funds; Transfer to General Fund



Budget Calendar

August 12, 2024: First Utility Rate Public Hearing, 6:00 p.m.

August 26, 2024: Budget Workshop / Proposed Budget, 4:30 p.m.

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

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

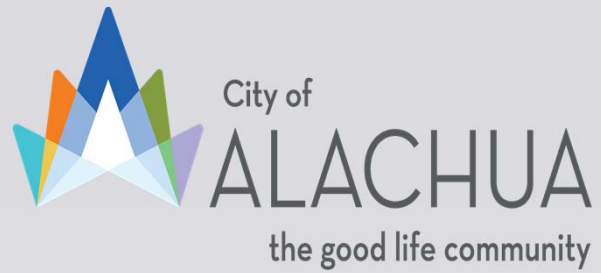
September 9, 2024: First Budget Public Hearing, 6:00 p.m.



Budget Calendar

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
<u>GENERAL FUND</u>						
CITY COMMISSION	PERSONAL SERVICES	128,672	128,672	129,019	347	0.3%
	OPERATING EXPENSES	28,418	28,418	29,818	1,400	4.9%
CITY COMMISSION Total		157,090	157,090	158,837	1,747	1.11%
CM-EXECUTIVE	PERSONAL SERVICES	692,242	692,242	854,653	162,411	23.5%
	OPERATING EXPENSES	53,551	53,551	64,251	10,700	20.0%
CM-EXECUTIVE Total		745,793	745,793	918,904	173,111	23.21%
HR-HUMAN RESOURCES	PERSONAL SERVICES	284,827	284,827	301,365	16,538	5.8%
	OPERATING EXPENSES	73,494	73,494	70,738	(2,756)	-3.7%
HR-HUMAN RESOURCES Total		358,321	358,321	372,103	13,782	3.85%
HR-DEPUTY CITY CLERK	PERSONAL SERVICES	169,477	169,477	178,295	8,818	5.2%
	OPERATING EXPENSES	75,865	75,865	86,985	11,120	14.7%
HR-DEPUTY CITY CLERK Total		245,342	245,342	265,280	19,938	8.13%
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	50,123	(1,640)	-3.2%
COMPLIANCE & RISK Total		510,673	510,673	526,465	15,792	3.09%
CP&D-PLANNING	PERSONAL SERVICES	612,349	612,349	650,464	38,115	6.2%
	OPERATING EXPENSES	120,987	120,987	115,987	(5,000)	-4.1%
	CAPITAL OUTLAY	20,000	20,000	0	(20,000)	-100.0%
CP&D-PLANNING Total		753,336	753,336	766,451	13,115	1.74%
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%
CP&D-BUILDING	PERSONAL SERVICES	303,857	303,857	436,605	132,748	43.7%
	OPERATING EXPENSES	73,187	73,187	73,187	0	0.0%
	CAPITAL OUTLAY	53,000	53,000	0	(53,000)	-100.0%
CP&D-BUILDING Total		430,044	430,044	509,792	79,748	18.54%
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	432,072	24,027	5.9%
	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	2,240,876	(1,239,213)	-35.61%
FAS-FINANCE	PERSONAL SERVICES	633,777	633,777	658,168	24,391	3.8%
	OPERATING EXPENSES	113,228	113,228	112,128	(1,100)	-1.0%
FAS-FINANCE Total		747,005	747,005	770,296	23,291	3.12%
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	257,777	(14,800)	-5.4%
	CAPITAL OUTLAY	200,000	200,000	276,500	76,500	38.3%
FAS-FACILITIES MAINTENANCE Total		1,130,825	1,130,825	1,246,319	115,494	10.21%
FAS-INFORMATION TECH.	PERSONAL SERVICES	231,886	231,886	245,238	13,352	5.8%
	OPERATING EXPENSES	127,393	147,393	166,523	19,130	13.0%
	CAPITAL OUTLAY	125,000	105,000	125,000	20,000	19.0%
FAS-INFORMATION TECH. Total		484,279	484,279	536,761	52,482	10.84%
APD-PATROL & ADMIN	PERSONAL SERVICES	3,468,017	3,468,017	3,776,903	308,886	8.9%
	OPERATING EXPENSES	703,177	822,791	735,973	(86,818)	-10.6%
	CAPITAL OUTLAY	352,000	275,840	857,615	581,775	210.9%
APD-PATROL & ADMIN Total		4,523,194	4,566,648	5,370,491	803,843	17.60%
APD-COMMUNICATIONS	PERSONAL SERVICES	448,039	448,039	479,972	31,933	7.1%
	OPERATING EXPENSES	22,969	22,969	23,868	899	3.9%
APD-COMMUNICATIONS Total		471,008	471,008	503,840	32,832	6.97%

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	688,826	10,640	1.6%
	CAPITAL OUTLAY	20,000	20,000	0	(20,000)	-100.0%
RECREATION AND CULTURE Total		1,379,244	1,379,244	1,397,817	18,573	1.35%
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	19,260,972	626,799	3.36%

DEBT SERVICE FUND

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

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	58.43%
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	357,134	(38,100)	-9.6%
	CAPITAL OUTLAY	261,875	261,875	525,000	263,125	100.5%
	GRANTS AND AIDS	25,000	25,000	25,000	0	0.0%
	DEBT SERVICE	0	0	0	0	NA
	NON OPERATING	20,000	20,000	20,000	0	0.0%
CRA Total		828,822	828,822	1,027,301	198,479	23.95%
SPECIAL REVENUE Total		3,965,825	4,039,594	4,710,748	671,154	16.61%

DEPARTMENT	EXPENSE TYPE	FY24 APPROVED BUDGET	FY24 AMENDED BUDGET	FY25 MANAGER BUDGET	Variance (FROM FY24 AMENDED)	PERCENT CHANGE
<u>CAPITAL PROJECTS FUNDS</u>						
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%