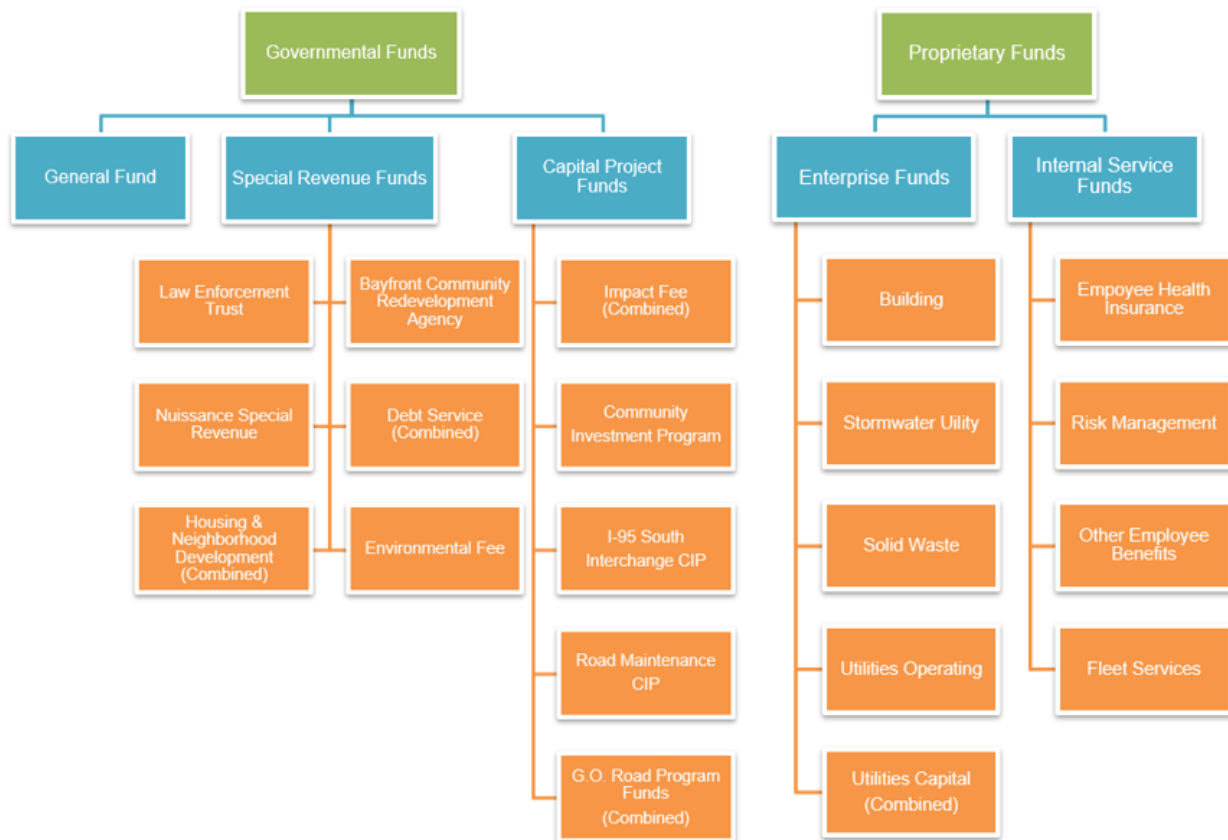


FUND STRUCTURES & ANALYSIS OVERVIEW

The City of Palm Bay's funds, departments, divisions and accounts are organized based on fund and account groups. Each fund is considered a separate accounting entity; operations within each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in each fund based on spending purposes and by what means activities are controlled. All City funds can be separated into three categories: *governmental*, *proprietary*, and *fiduciary* funds.



Governmental Funds

The **General Fund** is the City's largest fund. Governmental services include legislative oversight, general and financial administration, law enforcement, community development, streets and drainage system operations and maintenance, and parks and recreation operations and maintenance. General Fund activities are primarily funded through property taxes, franchise fees and certain state-shared revenues. General Fund activities comprise of approximately 38.3% of the City's annual budget and are accounted for on a Modified Accrual Basis.

A **Special Revenue Fund** is generally established to account for revenues restricted by statute or ordinance for a specified purpose, or when a request for separated accounting of special project costs is needed. The accounting for these funds is on a Modified Accrual Basis.

A **Capital Project Fund** is generally a special revenue fund established to track specific capital infrastructure construction projects and/or acquisitions. Although some capital project funds can be classified as enterprise funds (such as the Utilities Community Investment Funds), for the purposes of this

document they are listed and presented as capital project funds. The accounting for these funds is on a Modified Accrual Basis.

Proprietary Funds

The City maintains two types of proprietary funds that are accounted for on a full accrual basis.

- An **Enterprise Fund** is used for business-type activities within the City. The information focuses on near-term inflows and outflows of spendable resources, as well as the balance of spendable resources available at the end of each fiscal year presented. The City uses enterprise funds to account for the water and wastewater utilities operating activities, building functions, stormwater utility and solid waste activities.
- An **Internal Service Fund** is used to track the accumulation and allocation of costs internally among the City's departments and funds. The City uses internal service funds to account for the administration of employee health insurance and other employee benefits, risk management, and fleet service activities.

The City also operates two other types of funds that are not included in this Approved Budget document: **Agency** and **Trust Funds**.

Fiduciary Funds

An **Agency Fund** accounts for money received by the City that is held on behalf, and for the benefit of, others. Agency funds are not budgeted as amounts received or disbursed are not City revenues or expenditures. The City maintains two Agency Funds: (1) 401A Retirement Plan and (2) 457 Deferred Compensation Plan.

A **Trust Fund** accounts for revenues (received and held by the City) that are restricted by statute or ordinance, or per the donor's request. Trust Funds are not budgeted. The City maintains one Trust Fund: (1) Police and Firefighter Pension Trust Fund.

FUND DESCRIPTIONS

General Fund

This fund is the chief operating fund of the City.

Law Enforcement Trust Fund

This fund is used to account for proceeds obtained through the sale of confiscated and unclaimed property turned over to the City through court judgments. The proceeds are to be used solely for crime fighting purposes.

Code Nuisance Fund

This fund is used to account for transactions related to properties with code violations where the owners are unwilling to abate the problems.

Housing & Neighborhood Development Grant Funds

These funds identify and implement programs and activities that benefit low and moderate-income people and improve neighborhoods within the City limits. Funding is received from, and includes the following:

- U.S. Department of Housing and Urban Development's Community Development Block Grant (CDBG) Program
- Brevard County HOME Consortium – HOME Investment Partnerships (HOME) Program
- U.S. Department of Housing and Urban Development's Neighborhood Stabilization Program (NSP)
- State of Florida's State Housing Initiatives Partnership (SHIP) Program
- Other State and Federal Grant Programs.

Impact Fee Trust Funds

These funds are used to account for proceeds provided for the acquisition and/or improvement of urban district park facilities, police capital facilities, fire capital facilities, and the expansion of the City's major road network system. In FY 2019, Impact Fee Funds were broken down into Nexus/Zip code areas resulting in four (4) funds per type for the following zip codes: 32905, 32907, 32908 and 32909.

Environmental Fee Fund

This Fund is used to account for transactions related to the City's Incidental Take Permit issued by the United States Fish and Wildlife Service.

Bayfront Community Redevelopment Agency Fund

This fund is used to account for the ad valorem tax increment revenues accumulated for the community development in areas where taxes were assessed.

Debt Service Funds

The City has several debt service funds. They are used to account for the payment of principal and interest on outstanding general governmental revenue bonds.

Community Investment Fund

This fund is used to account for financial resources earmarked for the acquisition of construction of major capital facilities or other project-oriented activities.

I-95 Interchange Fund

This fund is used to account for financial resources earmarked for the construction of an interchange between St. John's Heritage Parkway (Palm Bay Parkway) and Micco Road.

Connector Road I-95 Interchange Fund

This fund is used to account for the acquisition and construction costs of a new connector road to the I-95 Interchange exit and the intersection of Babcock Street.

Road Maintenance CIP Fund

This fund is used to account for financial resources earmarked for the maintenance and repair of existing roadways.

Connector Road I-95 Fund

This fund is used to account for financial resources earmarked for the construction of St. John's Heritage Parkway (Palm Bay Parkway) from Babcock to interstate 95.

G.O. Road Program Funds

These funds to account for financial resources earmarked for the maintenance and repair of roadways funded by the 2019 General Obligation (G.O.) Bond and 2021 General Obligation (G.O.) Bond.

Utility Fund

This fund is used to account for activities of the utility services provided. This fund is an enterprise fund in that it fully supports its operations.

Utilities Capital Funds

These funds are used to account for financial resources from dedicated revenue streams, capital improvements to the City's Water and Wastewater systems, and the principal and interest payments of various bond debt service.

Building Fund

This fund is used to account for building-related activities within the City. Revenues are primarily generated by user licenses and permits.

Stormwater Fund

This fund is used to account for Stormwater services in the City.

Solid Waste Fund

This fund is used to account for Solid Waste services in the City.

Risk Management Fund

This fund is used to account for the expenses incurred for workers' compensation claims, general and auto liability claims and property damage claims and the related administrative expenses to operate the City's risk management program. Revenues are generated by charges to the various departments and funds based on experience and actuarial estimates.

Employee Benefit Funds

These funds are used to account for expenses incurred for insured and self-insured benefits under the City's Section 125 "cafeteria" benefits plan maintained for the City employees.

Fleet Services Fund

This fund is used to account for the fiscal activity related to meeting the automotive and other vehicular needs of the City. This fund maintains them and charges user departments for the vehicular usage.

All Funds Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	47,027,598	55,754,660	55,873,786	55,992,105	61,396,624
Sales, Use & Fuel Taxes	4,165,133	3,800,000	4,159,113	3,610,000	4,389,000
Franchise Fees	7,203,233	6,248,250	6,248,250	6,749,000	7,074,700
Utility Taxes	10,429,242	9,699,000	9,699,000	9,835,000	10,141,000
Communications Service Tax	2,686,205	2,635,000	2,784,721	2,780,000	2,902,000
Licenses & Permits	8,332,888	5,231,593	5,231,593	5,186,325	8,097,400
Impact Fees	17,483,148	14,181,749	15,616,749	17,865,599	17,867,000
Intergovernmental	18,385,774	15,132,825	16,423,368	15,719,505	16,681,048
Charges for Service	93,697,930	93,883,395	94,428,539	93,724,071	98,524,878
Fines and Forfeitures	827,841	493,500	493,500	436,800	540,400
Miscellaneous	2,038,203	1,506,431	1,498,653	9,120,949	3,516,206
Capital Contributions	19,327,805	9,516,190	9,676,112	4,136,377	3,782,782
Transfers	31,808,403	32,802,831	91,977,092	33,604,149	27,139,100
TOTAL REVENUES/SOURCES	263,413,403	250,885,424	314,110,476	258,759,880	262,052,138
EXPENDITURES/USES					
Legislative	985,893	852,942	915,387	950,436	975,062
Office of City Manager	1,108,722	1,601,292	1,968,425	1,567,391	1,775,289
Office of City Attorney	3,689,869	5,563,141	5,715,817	5,639,599	6,294,762
Procurement	640,213	695,229	758,949	545,491	711,138
Finance	1,387,191	1,488,502	1,639,936	1,624,680	1,815,588
Information Technology	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127
Human Resources	16,286,996	21,631,656	19,751,837	21,667,578	19,636,398
Building	4,580,968	5,516,984	12,572,357	11,973,831	5,990,742
Growth Management	2,023,791	2,388,291	2,706,502	1,902,798	2,927,743
Community & Econ. Development	3,250,325	3,743,214	26,462,830	7,252,286	7,120,052
Parks & Recreation*	(1,641)	0	0	0	0
Recreation*	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319
Parks & Facilities*	6,765,351	6,542,152	11,619,169	8,036,400	7,447,887
Police	24,090,653	28,301,194	33,345,642	29,619,809	32,388,453
Fire	17,966,624	18,714,720	23,581,267	20,927,250	22,948,279
Public Works	44,052,305	52,296,036	151,930,091	77,027,271	86,208,933
Utilities	41,453,684	41,677,556	85,112,584	77,842,398	43,319,845
Bayfront Community Red. Agency	638,662	836,479	839,479	485,981	482,974
Debt Service	16,309,118	22,061,069	21,777,880	22,061,693	17,779,423
Transfers	31,927,834	32,802,831	91,977,092	87,643,507	27,139,100
Non-Departmental	5,782,751	8,528,776	6,487,874	6,052,899	7,134,725
TOTAL EXPENDITURES/ USES	228,330,000	261,979,385	508,785,018	392,070,783	299,980,839
Revenues Over/ (Under)Expenditures	35,083,403	(11,093,961)	(194,674,542)	(133,310,903)	(37,928,701)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	(24,326,223)	21,890,265	28,987,474	30,094,041	22,906,856
Undesignated	0	30,852,792	211,639,708	204,215,386	60,698,515

* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department. For reporting purposes, the Parks & Recreation Department is still included to reflect FY 2022 Actuals. Effective FY 2025, the Parks & Recreation Department will no longer be included in budgetary reporting.

ALL FUNDS SUMMARY REVIEW

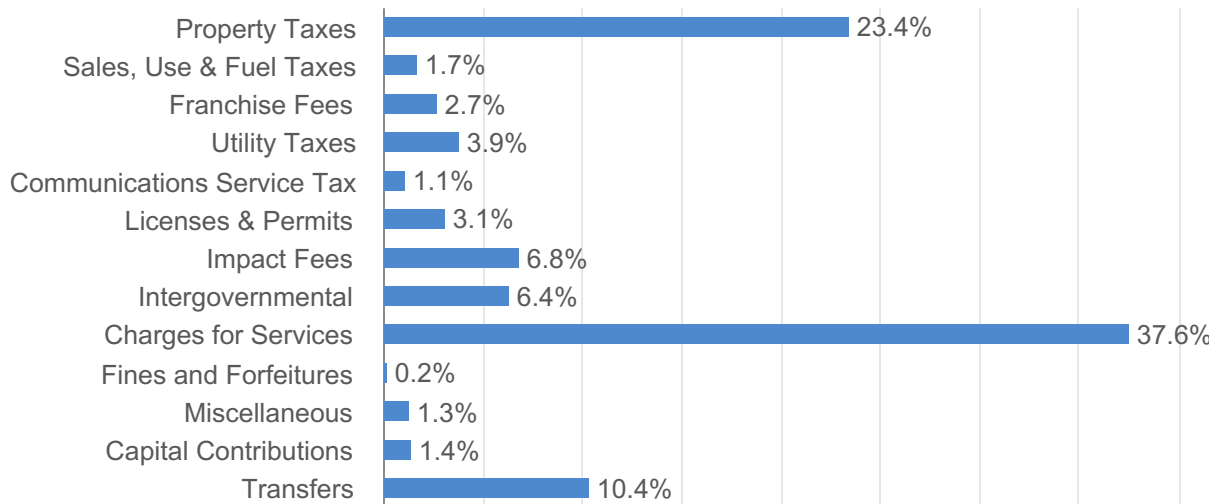
Revenue/Sources

All Funds

The total FY 24 Proposed Budget revenues anticipated to be collected are \$262,052,138. This reflects a \$(52,058,338), or (16.6)%, decrease from the FY 23 Amended Budget total of \$314,110,476. Below you will find annual comparisons of each revenue type.

Revenue/Source Type	FY 2024 Proposed Budget	FY 2023 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	61,396,624	55,873,786	5,522,838	9.9 %
Sales, Use & Fuel Taxes	4,389,000	4,159,113	229,887	5.5 %
Franchise Fees	7,074,700	6,248,250	826,450	13.2 %
Utility Taxes	10,141,000	9,699,000	442,000	4.6 %
Communications Service Tax	2,902,000	2,784,721	117,279	4.2 %
Licenses & Permits	8,097,400	5,231,593	2,865,807	54.8 %
Impact Fees	17,867,000	15,616,749	2,250,251	14.4 %
Intergovernmental	16,681,048	16,423,368	257,680	1.6 %
Charges for Service	98,524,878	94,428,539	4,096,339	4.3 %
Fines and Forfeitures	540,400	493,500	46,900	9.5 %
Miscellaneous	3,516,206	1,498,653	2,017,553	134.6 %
Capital Contributions	3,782,782	9,676,112	(5,893,330)	(60.9)%
Transfers	27,139,100	91,977,092	(64,837,992)	(70.5)%
TOTAL	262,052,138	314,110,476	(52,058,338)	(16.6)%

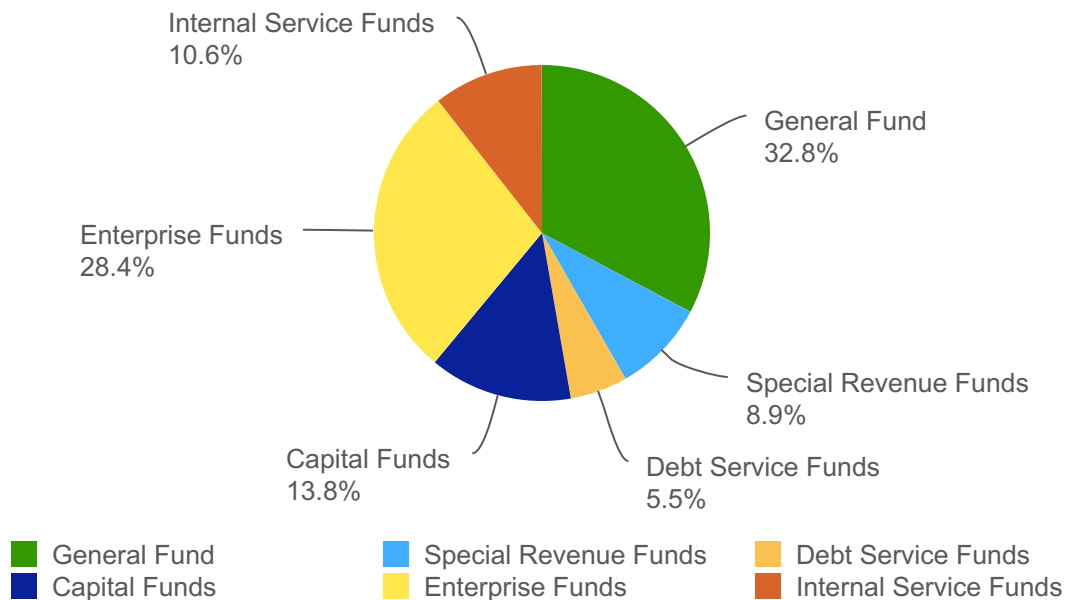
Charges for Services accounts for the largest revenue source at \$98,524,878, or 37.6%, of the total FY 24 Proposed Budget.



Total Citywide Revenue/Sources by Fund Type

The chart below reflects total proposed citywide revenues/sources by fund type. It illustrates that the majority of the City's revenues are derived from General Fund, 32.8%, and Enterprise Fund, 28.4%, operations. Capital Fund revenues/sources are usually special revenue streams, bond proceeds, interest income or grants which can vary on a fiscal year basis.

FY 24 Total Citywide Revenues/Sources by Type



Expenditures/Uses

All Funds

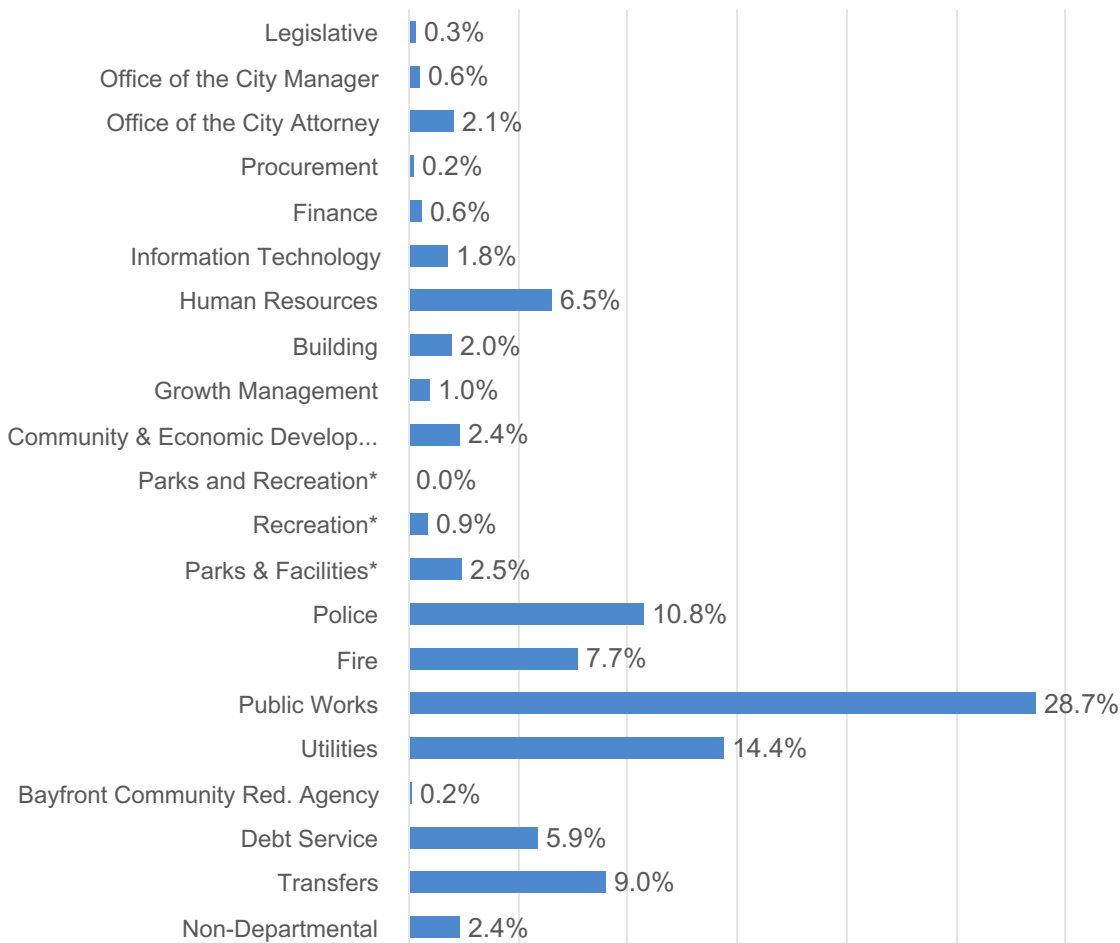
The total FY 24 Proposed Budget expenditures anticipated to be spent are \$299,980,839. This reflects a \$(208,804,179), or (41.0)%, decrease from the FY 23 Amended Budget total of \$508,785,018. Below you will find annual comparisons of each department or type.

Department/Type	FY 2024 Proposed Budget	FY 2023 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	975,062	915,387	59,675	6.5 %
Office of City Manager	1,775,289	1,968,425	(193,136)	(9.8)%
Office of City Attorney	6,294,762	5,715,817	578,945	10.1 %
Procurement	711,138	758,949	(47,811)	(6.3)%
Finance	1,815,588	1,639,936	175,652	10.7 %
Information Technology	5,249,127	7,127,902	(1,878,775)	(26.4)%
Human Resources	19,636,398	19,751,837	(115,439)	(0.6)%
Building	5,990,742	12,572,357	(6,581,615)	(52.4)%
Growth Management	2,927,743	2,706,502	221,241	8.2 %
Community & Economic Development	7,120,052	26,462,830	(19,342,778)	(73.1)%
Parks & Recreation*	0	0	0	— %
Recreation*	2,635,319	2,493,998	141,321	5.7 %

Department/Type	FY 2024 Proposed Budget	FY 2023 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Parks & Facilities*	7,447,887	11,619,169	(4,171,282)	(35.9)%
Police	32,388,453	33,345,642	(957,189)	(2.9)%
Fire	22,948,279	23,581,267	(632,988)	(2.7)%
Public Works	86,208,933	151,930,091	(65,721,158)	(43.3)%
Utilities	43,319,845	85,112,584	(41,792,739)	(49.1)%
Bayfront Community Red. Agency	482,974	839,479	(356,505)	(42.5)%
Debt Service	17,779,423	21,777,880	(3,998,457)	(18.4)%
Transfers	27,139,100	91,977,092	(64,837,992)	(70.5)%
Non-Departmental	7,134,725	6,487,874	646,851	10.0 %
TOTAL	299,980,839	508,785,018	(208,804,179)	(41.0)%

* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department. For reporting purposes, the Parks & Recreation Department is still included to reflect FY 2022 Actuals. Effective FY 2025, the Parks & Recreation Department will no longer be included in budgetary reporting.

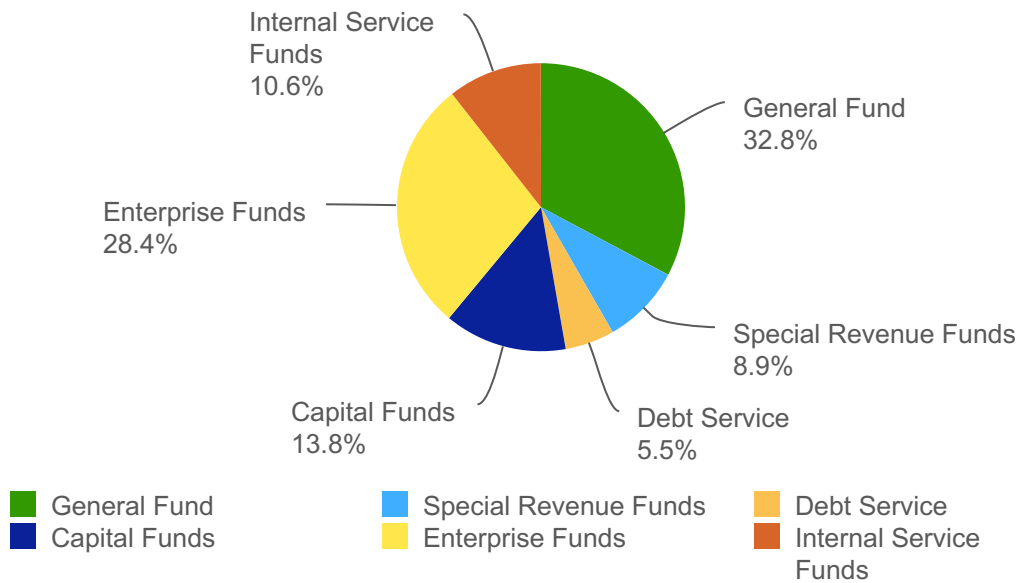
The Public Works Department accounts for the largest budgeted expenditures/uses at 28.7% of the total FY 24 Proposed Budget.



Total Citywide Expenditures/Uses by Fund Type

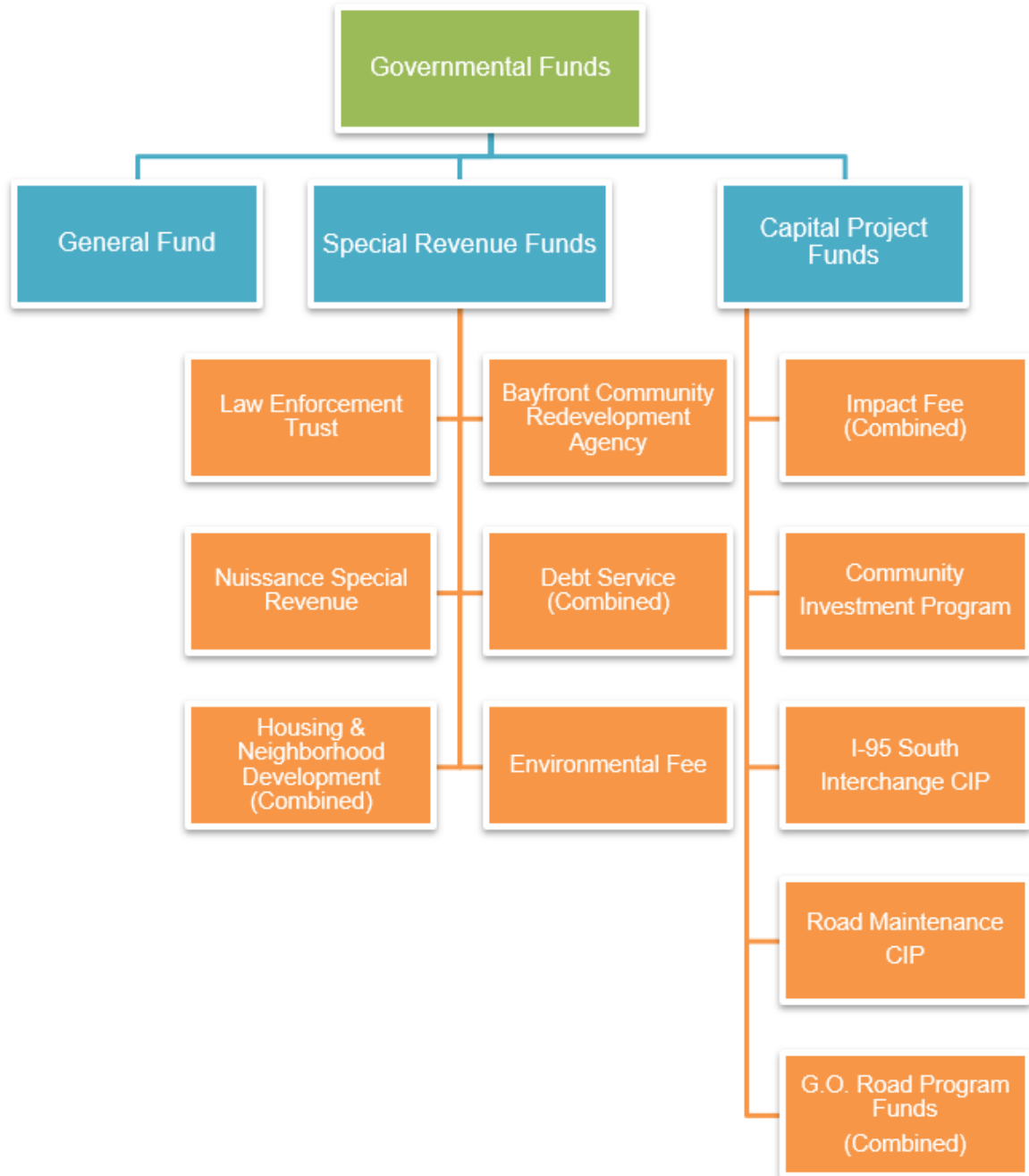
The chart below reflects total citywide expenditures/uses by fund type. It illustrates that General Fund operations make up 32.8% of all City expenditures/uses, with all Enterprise Funds collectively totaling 28.4%.

FY 24 Total Citywide Expenditures/Uses by Fund Type



GOVERNMENTAL FUNDS

The following sections will provide a financial overview of the Governmental Funds including the General Fund, Special Revenue Funds, and Capital Project Funds.



General Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	38,345,724	46,501,681	46,501,681	46,620,000	51,766,628
Sales, Use & Fuel Taxes	4,165,133	3,800,000	4,159,113	3,610,000	4,389,000
Franchise Fees	7,203,233	6,248,250	6,248,250	6,749,000	7,074,700
Utility Taxes	10,429,242	9,699,000	9,699,000	9,835,000	10,141,000
Communications Service Tax	2,686,205	2,635,000	2,784,721	2,780,000	2,902,000
Licenses & Permits	1,049,266	701,300	701,300	719,800	1,052,400
Intergovernmental	15,989,559	14,315,629	14,661,344	15,687,559	15,298,950
Charges for Service	6,703,803	5,876,418	5,981,418	6,089,849	6,472,662
Fines and Forfeitures	571,847	493,500	493,500	436,800	540,400
Miscellaneous	217,237	961,900	986,900	2,103,613	1,357,800
Capital Contributions	357,189	0	20,153	0	0
Transfers	2,457,741	2,142,538	2,411,759	2,411,759	4,855,420
TOTAL REVENUES/ SOURCES	90,176,179	93,375,216	94,649,139	97,043,380	105,850,960
EXPENDITURES/USES					
Legislative	985,893	852,942	915,387	950,436	975,062
Office of City Manager	1,108,722	1,601,292	1,968,425	1,567,391	1,775,289
Office of City Attorney	384,079	510,762	532,264	530,220	525,486
Procurement	640,213	695,229	758,949	545,491	711,138
Finance	1,387,191	1,488,502	1,639,871	1,624,680	1,815,588
Information Technology	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127
Human Resources	530,343	746,388	862,802	770,459	842,797
Growth Management	1,757,935	2,101,177	2,419,388	1,754,586	2,648,363
Community & Econ. Development	807,571	961,950	1,117,692	1,222,985	1,051,337
Parks & Recreation*	(1,641)	0	0	0	0
Recreation*	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319
Parks & Facilities*	6,738,706	6,539,752	8,020,759	7,874,358	7,443,300
Police	23,714,096	28,299,544	31,935,670	29,388,690	32,028,453
Fire	17,395,544	18,712,070	22,898,100	20,631,990	22,948,279
Public Works	6,211,463	7,830,002	9,513,134	7,987,628	8,584,920
Transfers	11,328,385	7,799,509	8,239,667	8,219,514	9,543,777
Non-Departmental	5,729,754	8,498,776	6,457,874	5,999,658	7,072,725
TOTAL EXPENDITURES/ USES	84,108,945	93,375,216	106,901,882	98,317,571	105,850,960
Revenues Over/ (Under) Expenditures	6,067,234	0	(12,252,743)	(1,274,191)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	1,078,901	1,078,901	0
Undesignated	0	0	11,173,842	11,974,767	0

* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department. For reporting purposes, the Parks & Recreation Department is still included to reflect FY 2022 Actuals. Effective FY 2025, the Parks & Recreation Department will no longer be included in budgetary reporting.

GENERAL FUND - REVENUE ANALYSIS

Within the General Fund, the total FY 24 Proposed Budget revenues anticipated to be collected are \$105,850,960. This reflects a \$11,201,821, or 11.8% increase from the FY 23 Amended Budget total of \$94,649,139. Below you will find annual comparisons of each revenue type; data is reflected excluding usage of fund balance and reserves:

Revenue/Source Type	FY 2024 Proposed Budget	FY 2023 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	51,766,628	46,501,681	5,264,947	11.3 %
Sales, Use & Fuel Taxes	4,389,000	4,159,113	229,887	5.5 %
Franchise Fees	7,074,700	6,248,250	826,450	13.2 %
Utility Taxes	10,141,000	9,699,000	442,000	4.6 %
Communications Service Tax	2,902,000	2,784,721	117,279	4.2 %
Licenses & Permits	1,052,400	701,300	351,100	50.1 %
Intergovernmental	15,298,950	14,661,344	637,606	4.3 %
Charges for Service	6,472,662	5,981,418	491,244	8.2 %
Fines and Forfeitures	540,400	493,500	46,900	9.5 %
Miscellaneous	1,357,800	986,900	370,900	37.6 %
Capital Contributions	0	20,153	(20,153)	(100.0)%
Transfers	4,855,420	2,411,759	2,443,661	101.3 %
TOTAL	105,850,960	94,649,139	11,201,821	11.8 %

Property taxes, also known as ad valorem taxation revenue, is the largest single revenue source totaling \$51,766,628, or 48.9%, of the total FY 24 Proposed Budget. Revenue derived from taxes levied on the value of all real and personal property located in the City of Palm Bay. These taxes are levied based on property values; they are commonly referred to as “ad valorem taxes.” The taxes are collected by the Brevard County Tax Collector and forwarded to the City of Palm Bay as they are received. The proposed budget property tax rate of 7.5995.

On November 8, 2016, the electorate voted to approve an ad valorem tax limitation of no more than a three percent (3.00%) increase in revenue over the current year’s budgeted revenue amount, excluding new construction valuations. Under the three percent (3.00%) limitation, often referred to as the 3.00% CAP, the City’s ad valorem millage rate is capped at 7.0171 mills. Since the advertised proposed maximum millage rate of 7.5995 is above 7.0171 mills, to establish this higher rate, if desired, the City will need approval by a super majority vote of City Council. The proposed budget has been developed based upon a rate of 7.0171, as recommended by City Council during the Budget Workshops held on July 11, 2023.

GENERAL FUND - EXPENDITURE ANALYSIS

Within the General Fund, the total FY 24 Proposed Budget expenditures anticipated to be spent are \$105,850,960. This reflects a \$(1,050,922), or (1.0)% increase from the FY 23 Amended Budget total of \$106,901,882.

As previously noted, per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department in FY 21. For reporting purposes, the Parks & Recreation Department is still included to reflect FY 2022 Actuals. Effective FY 2025, the Parks & Recreation Department will no longer be included in budgetary reporting.

The table below reflects annual comparisons for each department; data is reflected excluding usage of fund balance and reserves:

Expenditure/Use Categories	FY 2024 Proposed Budget	FY 2023 Amended Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	975,062	915,387	59,675	6.5 %
Office of City Manager	1,775,289	1,968,425	(193,136)	(9.8)%
Office of City Attorney	525,486	532,264	(6,778)	(1.3)%
Procurement	711,138	758,949	(47,811)	(6.3)%
Finance	1,815,588	1,639,871	175,717	10.7 %
Info Technology	5,249,127	7,127,902	(1,878,775)	(26.4)%
Human Resources	842,797	862,802	(20,005)	(2.3)%
Growth Management	2,648,363	2,419,388	228,975	9.5 %
Community & Economic Development	1,051,337	1,117,692	(66,355)	(5.9)%
Parks & Recreation*	0	0	0	N/A
Recreation*	2,635,319	2,493,998	141,321	5.7 %
Parks & Facilities*	7,443,300	8,020,759	(577,459)	(7.2)%
Police	32,028,453	31,935,670	92,783	0.3 %
Fire	22,948,279	22,898,100	50,179	0.2 %
Public Works	8,584,920	9,513,134	(928,214)	(9.8)%
Transfers	9,543,777	8,239,667	1,304,110	15.8 %
Non-Departmental	7,072,725	6,457,874	614,851	9.5 %
TOTAL	105,850,960	106,901,882	(1,050,922)	(1.0)%

Rendering a view based on expenditure uses by category, personnel service costs which account for full-time employee salaries/wages and benefits, in addition to part-time/overtime/compensatory wages, account for the largest portion of the FY 24 Proposed Budget totaling \$72,088,604, or 68.1%. Below you will find annual comparisons of each expenditure use type; data is reflected excluding usage of fund balance and reserves:

Expenditure/Use Categories	FY 2024 Proposed Budget	FY 2023 Amended Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel	72,088,604	65,373,090	6,715,514	10.3 %
Operating	20,516,811	20,884,983	(368,172)	(1.8)%
Capital	3,701,768	12,404,142	(8,702,374)	(70.2)%
Debt Service	6,433,777	6,789,799	(356,022)	(5.2)%
Contributions	0	0	0	N/A
Transfers	3,110,000	1,449,868	1,660,132	114.5 %
TOTAL	105,850,960	106,901,882	(1,050,922)	(1.0)%

Law Enforcement Trust Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	255,994	0	0	0	0
Miscellaneous	1,104	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	257,098	0	0	0	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	112,083	0	74,158	13,816	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	112,083	0	74,158	13,816	0
Revenues Over/ (Under) Expenditures	145,015	0	(74,158)	(13,816)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	74,158	13,658	0

Nuisance Special Revenue Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	209,521	400,000	400,000	300,000	400,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	3,972	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	213,493	400,000	400,000	300,000	400,000

EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	135,274	400,000	280,114	268,098	272,380
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/ USES	135,274	400,000	280,114	268,098	272,380
Revenues Over/ (Under) Expenditures	78,219	0	119,886	31,902	127,620

FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	119,886	0	127,620
Undesignated	0	0	0	0	0

Housing and Neighborhood Development

(HANDS) Fund Summary (combined)

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	963,611	1,542,145	2,710,608	0	1,334,098
Charges for Service	113,551	0	440,144	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	6,607	0	0	0	0
Transfers	74,775	0	140,000	0	0
TOTAL REVENUES/SOURCES	1,158,544	1,542,145	3,290,752	0	1,334,098
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	1,192,833	2,781,264	8,757,975	3,773,179	6,000,194
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	1,192,833	2,781,264	8,757,975	3,773,179	6,000,194
Revenues Over/(Under)Expenditures	(34,289)	(1,239,119)	(5,467,223)	(3,773,179)	(4,666,096)
FUND BALANCE USAGES					
Reserves/Designated (Restricted)	0	1,158,293	1,117,580	1,179,573	438,580
Undesignated	0	266,078	4,349,643	2,993,901	5,104,676

American Rescue Plan (ARPA) Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES	0	0	0	0	0
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	1,276,282	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	3,194	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	1,279,476	0	0	0	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	1,282,149	0	16,727,163	2,256,122	68,521
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	1,282,149	0	16,727,163	2,256,122	68,521
Revenues Over/(Under)Expenditures	(2,673)	0	(16,727,163)	(2,256,122)	(68,521)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	3,607,009	3,607,009	68,521
Undesignated	0	0	13,120,154	13,120,154	0

Environmental Fee Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	98,413	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers	50,000	366,828	342,240	0	0
TOTAL REVENUES/SOURCES	148,413	366,828	342,240	0	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	7,000	7,000	7,000	0	7,000
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	7,000	7,000	7,000	0	7,000
Revenues Over/(Under)Expenditures	141,413	359,828	335,240	0	(7,000)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	359,828	359,828	359,828	0
Undesignated	0	0	24,588	24,588	7,000

Bayfront Comm. Redev. Agency Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	1,637,391	2,275,404	2,394,530	2,394,530	2,657,777
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	14,057	2,500	2,500	41,944	0
Capital Contributions	177,606	0	139,769	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	1,829,054	2,277,904	2,536,799	2,436,474	2,657,777
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Bayfront Community Red. Agency	638,662	836,479	839,479	485,981	482,974
Utilities	0	0	0	0	0
Debt Service	349,167	0	0	0	0
Transfers	1,340,011	667,282	667,282	0	1,364,720
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	2,327,840	1,503,761	1,506,761	485,981	1,847,694
Revenues Over/(Under)Expenditures	(498,786)	774,143	1,030,038	1,950,493	810,083
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	774,143	1,030,038	893,269	810,083
Undesignated	0	0	0	3,000	0

Debt Service Fund Summary (combined)

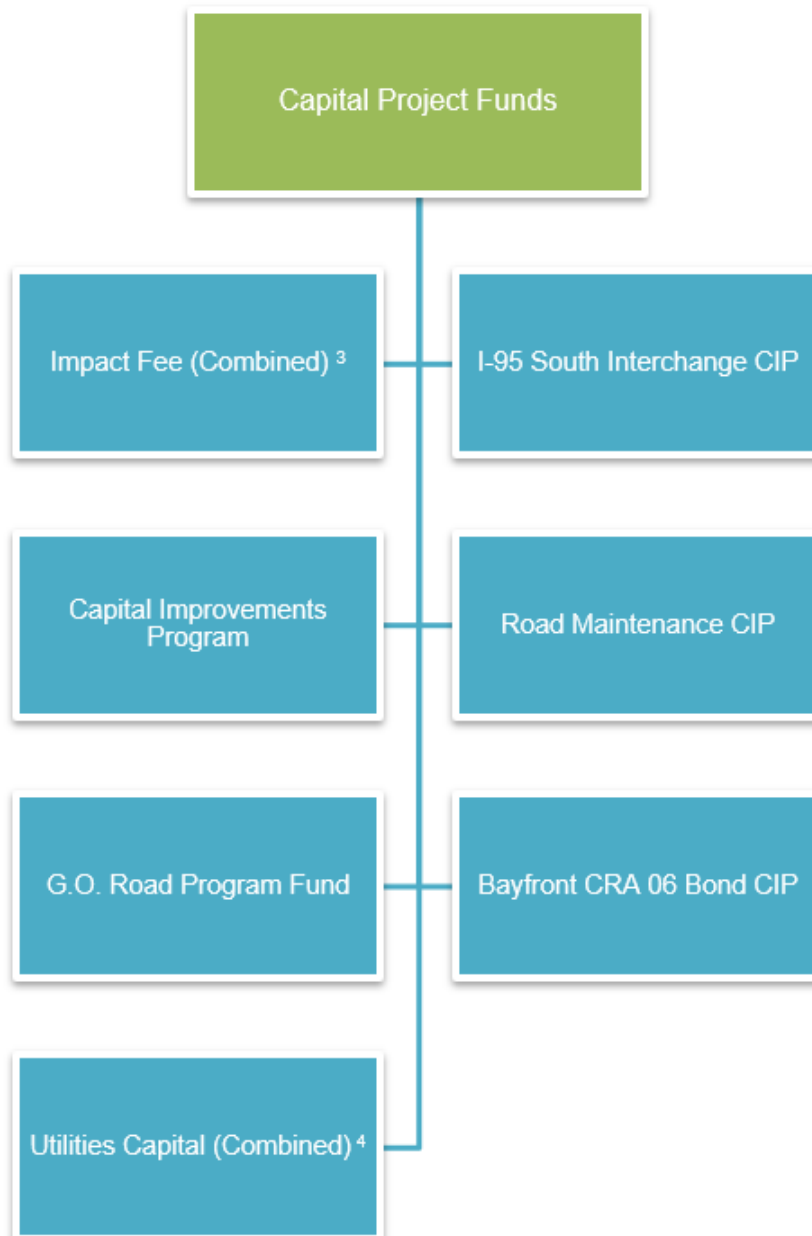
DEBT SERVICE COMBINED

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	7,044,483	6,977,575	6,977,575	6,977,575	6,972,219
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	47,549	7,150	7,150	0	0
Transfers	10,878,975	10,868,337	10,868,337	10,091,817	10,875,369
TOTAL REVENUES/SOURCES	17,971,007	17,853,062	17,853,062	17,069,392	17,847,588
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	17,799,185	17,862,630	17,862,695	14,412,190	17,848,369
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Transfers	0	0	0	0	0
Utilities	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	17,799,185	17,862,630	17,862,695	14,412,190	17,848,369
Revenues Over/(Under)Expenditures	171,822	(9,568)	(9,633)	2,657,202	(781)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	9,568	9,633	9,633	781

CAPITAL IMPROVEMENTS PROGRAM (CIP) PROJECT FUNDS

The following section will provide a financial overview of the Capital Project Funds reflected below.



Impact Fee Fund Summary (combined)

IMPACT FEES (COMBINED)

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Impact Fees	17,148,793	13,396,800	13,396,800	17,546,050	17,867,000
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	228,496	35,450	35,450	1,380,914	1,339,000
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	17,377,289	13,432,250	13,432,250	18,926,964	19,206,000
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	26,645	2,400	1,356,318	162,042	4,587
Police	225,538	1,650	406,558	178,757	0
Fire	566,832	2,650	683,167	294,510	0
Public Works	660,120	4,600	13,979,678	6,797,926	9,023
Transfers	994,620	995,206	423,386	423,386	995,142
Utilities	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	2,473,755	1,006,506	16,849,107	7,856,621	1,008,752
Revenues Over/(Under)Expenditures	14,903,534	12,425,744	(3,416,857)	11,070,343	18,197,248
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	12,425,744	26,551,579	26,550,174	18,197,248
Undesignated	0	0	243,146	77,849	0

Community Investment Program Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	123,779	0	1,200,000	295,895	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	16,167	0	0	43,931	45,000
Transfers	413,409	0	0	0	360,000
TOTAL REVENUES/SOURCES	553,355	0	1,200,000	339,826	405,000
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Comm.	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	2,242,092	0	0
Police	17,649	0	929,256	38,546	360,000
Fire	0	0	0	0	0
Public Works	188,604	2,500	1,845,845	555,814	0
Bayfront Community Red. Agency	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	206,253	2,500	5,017,193	594,360	360,000
Revenues Over/(Under)Expenditures	347,102	(2,500)	(3,817,193)	(254,534)	45,000
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	45,000
Undesignated	0	2,500	3,817,193	3,817,193	0

I-95 Interchange Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	297	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	0	0	0	297	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	50	385,397	385,695	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	0	50	385,397	385,695	0
Revenues Over/(Under)Expenditures	0	(50)	(385,397)	(385,398)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	204,702	204,702	0
Undesignated	0	50	180,695	180,695	0

Road Maintenance CIP Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	35,865	0	0	139,245	0
Transfers	2,447,200	1,000,000	1,020,153	1,000,000	2,750,000
TOTAL REVENUES/SOURCES	2,483,065	1,000,000	1,020,153	1,139,245	2,750,000
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	1,009,791	1,000,000	2,402,000	2,209,277	3,200,000
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	1,009,791	1,000,000	2,402,000	2,209,277	3,200,000
Revenues Over/(Under)Expenditures	1,473,274	0	(1,381,847)	(1,070,032)	(450,000)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	1,381,847	1,402,000	450,000

Connector Road I-95 Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	1,379	0	0	3,589	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	1,379	0	0	3,589	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	8,999	50	309,658	180,231	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	8,999	50	309,658	180,231	0
Revenues Over/(Under)Expenditures	(7,620)	(50)	(309,658)	(176,642)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	50	50	50	0
Undesignated	0	0	309,608	309,608	0

2019 G.O. Road Maintenance Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	2,400	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	32,689	0	0	251,579	0
Transfers	0	0	57,035,000	0	0
TOTAL REVENUES/SOURCES	32,689	0	57,035,000	253,979	0
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	7,089,832	11,194,184	78,458,160	26,774,877	40,905,067
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL REVENUES/SOURCES	7,089,832	11,194,184	78,458,160	26,774,877	40,905,067
Revenues Over/(Under)Expenditures	(7,057,143)	(11,194,184)	(21,423,160)	(26,520,898)	(40,905,067)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	11,194,184	21,423,160	15,823,160	40,905,067

2021 G.O. Road Maintenance Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	301,408	0	0	570,136	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	301,408	0	0	570,136	0

EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	11,306	0	57,043,799	56,982,780	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL REVENUES/SOURCES	11,306	0	57,043,799	56,982,780	0

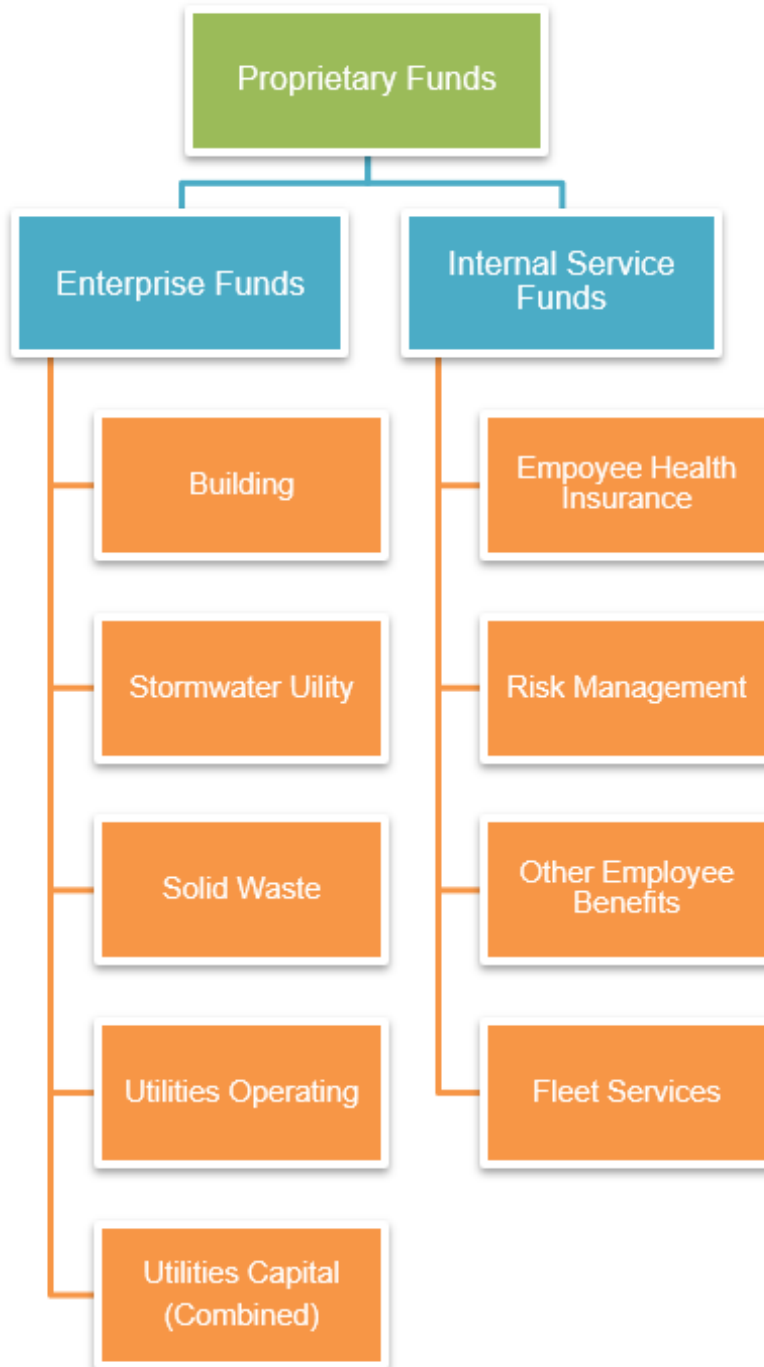
Revenues Over/(Under)Expenditures

FUND BALANCE USAGE

Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	57,043,799	57,043,799	0

PROPRIETARY FUNDS

The following section will provide a financial overview of the Proprietary Funds reflected below, including Enterprise Funds and Internal Service Funds.



Utilities Operating Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	293	293	586	0
Intergovernmental	339,393	0	11,365	31,600	0
Charges for Service	35,341,327	35,481,030	35,481,030	36,360,043	37,592,945
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	(31,240)	202,430	202,430	1,271,529	176,857
Transfers	1,518,000	0	445	445	602,093
Developer Contributions	3,442,272	0	0	0	0
TOTAL REVENUES/SOURCES	40,609,752	35,683,753	35,695,563	37,664,203	38,371,895
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	24,379,645	27,461,915	33,168,546	29,865,955	32,537,302
Debt Service	400,377	0	0	614	0
Transfers	8,259,305	14,385,592	16,042,592	16,038,815	5,207,051
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	33,039,327	41,847,507	49,211,138	45,905,384	37,744,353
Revenues Over/(Under)Expenditures	7,570,425	(6,163,754)	(13,515,575)	(8,241,181)	627,542
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	(1,901,291)	0	4,214,691	4,214,691	627,542
Undesignated	0	6,163,754	9,300,884	8,952,707	0

Utilities Capital Fund Summary (combined)

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	27,166	3,110	3,110	64,980	10,200
Miscellaneous	178,609	232,891	77,124	1,450,391	163,349
Capital Contributions	15,350,738	9,516,190	9,516,190	4,136,377	3,782,782
Transfers	10,551,848	18,415,128	20,072,128	20,090,128	7,292,567
TOTAL REVENUES/SOURCES	26,108,361	28,167,319	29,668,552	25,741,876	11,248,898
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks and Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	17,074,039	14,215,641	51,944,038	47,976,443	10,782,543
Debt Service	1,239,487	7,733,004	7,449,815	7,733,004	3,377,504
Transfers	5,220,248	5,504,792	5,504,792	5,504,792	2,890,180
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	23,533,774	27,453,437	64,898,645	61,214,239	17,050,227
Revenues Over/(Under)Expenditures	2,574,587	713,882	(35,230,093)	(35,472,363)	(5,801,329)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	(16,141,359)	5,734,719	44,042,732	44,042,732	269,321
Undesignated	0	5,020,837	5,970,799	5,771,174	6,070,650

Building Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	7,283,622	4,530,000	4,530,000	4,465,939	7,045,000
Intergovernmental	1,699	0	0	0	0
Charges for Service	396,268	391,000	391,000	324,767	451,500
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	152,446	0	0	453,000	0
Transfers	6,440	0	125	0	135,874
TOTAL REVENUES/SOURCES	7,840,475	4,921,000	4,921,125	5,243,706	7,632,374
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	4,193,808	5,516,984	12,572,357	11,973,831	5,990,742
Growth Management	70,688	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	4,264,496	5,516,984	12,572,357	11,973,831	5,990,742
Revenues Over/(Under)Expenditures	3,575,979	(595,984)	(7,651,232)	(6,730,125)	1,641,632
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	(440,054)	0	6,635,671	6,635,671	1,641,632
Undesignated	0	595,984	1,015,561	1,008,037	0

Stormwater Fund Summary

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	8,877,010	9,320,786	9,320,786	8,853,342	9,340,786
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	36,860	19,000	73,022	154,818	19,000
Transfers	283,000	0	46,905	0	145,365
TOTAL REVENUES/SOURCES	9,196,870	9,339,786	9,440,713	9,008,160	9,505,151
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	8,277,371	15,189,293	24,507,140	11,756,443	14,395,485
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	88,000	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	8,365,371	15,189,293	24,507,140	11,756,443	14,395,485
Revenues Over/(Under)Expenditures	831,499	(5,849,507)	(15,066,427)	(2,748,283)	(4,890,334)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	(3,060,804)	0	6,564,224	6,564,224	0
Undesignated	0	5,849,507	8,502,203	8,062,323	4,890,334

Solid Waste Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	12,863,295	12,414,600	12,414,600	11,793,870	12,789,090
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	9,339	3,000	3,000	32,283	3,000
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	12,872,634	12,417,600	12,417,600	11,826,153	12,792,090
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	13,007,692	13,482,670	13,288,202	13,289,925	13,874,497
Utilities	70,096	72,361	72,361	72,361	8,194
Debt Service	0	0	0	0	0
Transfers	119,430	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	13,127,122	13,482,670	13,288,202	13,289,925	13,874,497
Revenues Over/(Under)Expenditures	(254,488)	(1,065,070)	(870,602)	(1,463,772)	(1,082,407)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	1,065,070	870,602	870,602	1,082,407

Employee Health Insurance Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	15,819,344	16,116,539	16,116,539	16,116,539	15,807,743
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	360,112	0	0	497,996	75,000
Transfers	4,797	0	0	0	0
TOTAL REVENUES/SOURCES	16,184,253	16,116,539	16,116,539	16,614,535	15,882,743
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	12,690,425	16,786,307	14,673,597	16,787,273	14,378,563
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	3,691,780
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	12,690,425	16,786,307	14,673,597	16,787,273	18,070,343
Revenues Over/(Under)Expenditures	3,493,828	(669,768)	1,442,942	(172,738)	(2,187,600)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	1,559,319	1,559,319	0
Undesignated	0	669,768	116,377	116,377	2,187,600

Risk Management Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	90	0	0	0	0
Charges for Service	4,889,526	5,105,867	5,105,867	5,105,867	5,834,512
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	101,492	0	32,706	345,330	195,000
Transfers	2,277	0	0	0	42,218
TOTAL REVENUES/SOURCES	4,993,385	5,105,867	5,138,573	5,451,197	6,071,730
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	3,305,790	5,052,379	5,183,553	5,109,379	5,769,276
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	3,305,790	5,052,379	5,183,553	5,109,379	5,769,276
Revenues Over/(Under)Expenditures	1,687,595	53,488	(44,980)	341,818	302,454
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	53,488	0	0	302,454
Undesignated	0	0	44,980	50,769	0

Other Employee Benefits Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	4,083,132	4,280,960	4,280,960	4,281,199	4,572,733
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	70,918	0	0	70,125	30,000
Transfers	0	0	0	0	8,220
TOTAL REVENUES/SOURCES	4,154,050	4,280,960	4,280,960	4,351,324	4,610,953
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	3,066,228	4,098,961	4,215,438	4,109,846	4,415,038
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	995,203	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	4,061,431	4,098,961	4,215,438	4,109,846	4,415,038
Revenues Over/(Under)Expenditure	92,619	181,999	65,522	241,478	195,915
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	181,999	65,522	65,522	195,915
Undesignated	0	0	0	0	0

Fleet Services Fund

Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	25,716	60,000	60,000	24,000	48,000
Charges for Service	4,302,740	4,496,195	4,496,195	4,496,195	5,262,907
Fines and Forfeitures	0	0	0	0	0
Capital Contributions	109,806	9,000	45,261	182,351	40,000
Miscellaneous	0	0	0	0	0
Transfers	3,119,941	10,000	40,000	10,000	71,974
TOTAL REVENUES/SOURCES	7,558,203	4,575,195	4,641,456	4,712,546	5,422,881
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	7,604,887	4,590,687	7,436,780	7,294,454	5,239,941
Utilities	0	0	0	0	0
Bayfront Community Red. Agency	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	60,000	0	269,221	269,221	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	7,664,887	4,590,687	7,706,001	7,563,675	5,239,941
Revenues Over/(Under)Expenditures	(106,684)	(15,492)	(3,064,545)	(2,851,129)	182,940
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	2,574,338	2,574,338	182,940
Undesignated	0	15,492	490,207	520,511	0