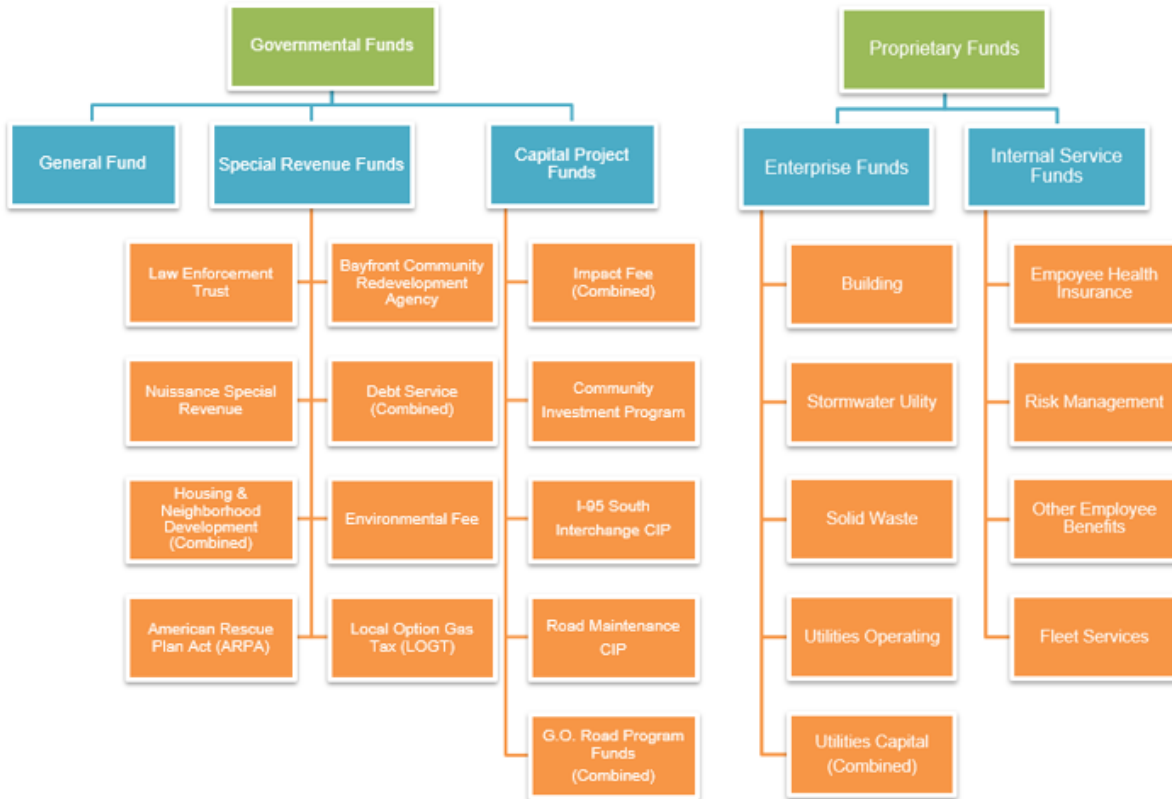


FUND STRUCTURES & ANALYSIS OVERVIEW

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.

American Rescue Plan Act (ARPA)

This fund accounts for federal relief funds granted to mitigate the negative impact resulting from the coronavirus pandemic. The funds are intended to offset revenue loss due to COVID-19, provide premium pay for essential workers, invest in broadband, water, or sewer infrastructure.

Local Option Gas Tax (LOGT)

This fund accounts for state-shared revenues set aside for transportation improvements to include public transportation operations and maintenance; roadway and right-of-way maintenance and equipment; roadway and right-of-way drainage; streetlighting; traffic signs, traffic engineering, signalization, and pavement markings; bridge maintenance and operations; and debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

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. The interlocal agreement between the City of Palm

Bay, Bayfront Community Redevelopment Agency, and Brevard County (Florida) expired on May 4, 2024. The Fund will remain active through FY 2025 for audit purposes.

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.

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, the 2021 General Obligation (G.O.) Bond and the 2023 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 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	56,145,684	61,396,624	61,403,741	61,828,794	70,001,154
Sales, Use & Fuel Taxes	4,464,352	4,389,000	4,529,481	4,438,400	4,527,000
Franchise Fees	8,104,510	7,074,700	7,074,700	7,543,900	8,060,000
Utility Taxes	12,225,888	10,141,000	10,141,000	11,165,300	12,392,100
Communications Service Tax	2,830,974	2,902,000	2,954,499	2,967,300	3,094,000
Licenses & Permits	9,313,143	8,097,400	8,097,400	9,492,800	9,757,475
Impact Fees	24,603,259	17,867,000	21,636,602	27,099,297	26,405,800
Intergovernmental	19,677,763	16,681,048	17,979,514	17,568,687	17,991,449
Charges for Service	99,533,848	98,524,878	98,524,878	102,431,231	108,851,019
Fines and Forfeitures	454,650	540,400	540,400	590,300	539,400
Miscellaneous	67,771,695	3,516,206	10,455,006	13,495,353	8,131,503
Capital Contributions	10,174,863	3,782,782	3,904,127	6,883,765	6,878,681
Transfers	93,621,379	27,139,100	29,080,848	27,577,220	32,078,823
TOTAL REVENUES/SOURCES	408,922,008	262,052,138	276,322,196	293,082,347	308,708,404
EXPENDITURES/USES					
Legislative	890,119	975,062	975,087	957,566	1,088,032
Office of City Manager	1,463,283	1,775,289	2,127,062	1,835,570	1,865,356
Office of City Attorney	4,148,461	6,294,762	6,332,290	6,383,335	7,827,598
Procurement	614,586	711,138	779,951	740,112	918,559
Finance	1,610,116	1,815,588	1,815,630	1,807,323	2,221,296
Information Technology	4,915,908	5,249,127	8,228,727	8,565,447	6,350,004
Human Resources	17,868,840	19,636,398	19,636,434	19,199,462	25,495,844
Building	4,972,524	5,990,742	12,918,671	12,829,312	6,204,783
Growth Management	2,325,171	2,927,743	3,241,616	2,369,977	3,074,450
Community & Econ. Development	7,357,601	7,120,052	25,709,641	8,996,346	3,388,808
Recreation	2,254,380	2,635,319	2,832,302	2,747,624	3,001,816
Parks & Facilities	6,603,089	7,447,887	11,689,003	11,754,151	8,014,604
Police	28,183,442	32,388,453	43,112,914	35,282,159	38,459,172
Fire	19,935,629	22,948,279	29,821,317	36,152,075	27,924,356
Public Works	76,054,246	86,208,933	166,437,806	73,153,810	45,698,869
Utilities	33,257,725	43,496,131	99,171,593	95,436,749	96,495,979
Bayfront Community Red. Agency	479,133	482,974	482,974	5,721	0
Debt Service	21,778,726	17,779,423	19,610,330	18,923,194	20,620,053
Transfers	93,621,379	27,139,100	29,079,948	25,185,613	31,978,833
Non-Departmental	6,139,395	7,134,725	7,142,282	7,061,165	7,527,234
TOTAL EXPENDITURES/ USES	334,473,753	300,157,125	491,145,578	369,386,711	338,155,646
Revenues Over/ (Under)Expenditures	74,448,255	(38,104,987)	(214,823,382)	(76,304,364)	(29,447,242)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	26,477	22,750,570	115,147,479	117,612,101	34,352,873
Undesignated	0	60,718,515	145,408,033	151,308,033	63,634,147

ALL FUNDS SUMMARY REVIEW

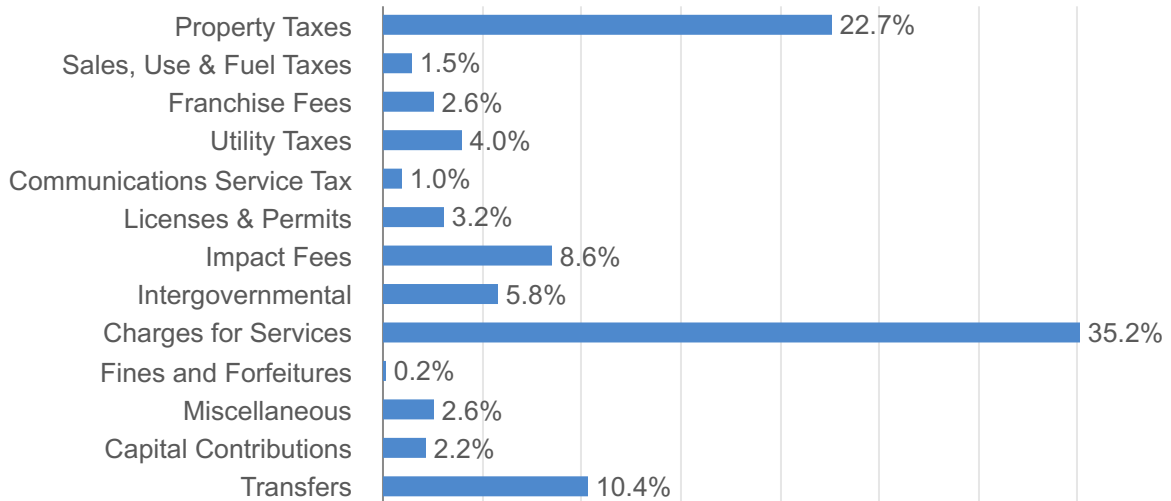
Revenue/Sources

All Funds

The total FY 25 Proposed Budget revenues anticipated to be collected are \$308,708,404. This reflects a \$32,386,208, or 11.7%, increase from the FY 24 Amended Budget total of \$276,322,196. Below you will find annual comparisons of each revenue type; data is reflected excluding usage of fund balance and reserves:

Revenue/Source Type	FY 2025 Proposed Budget	FY 2024 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	70,001,154	61,403,741	8,597,413	14.0 %
Sales, Use & Fuel Taxes	4,527,000	4,529,481	(2,481)	(0.1)%
Franchise Fees	8,060,000	7,074,700	985,300	13.9 %
Utility Taxes	12,392,100	10,141,000	2,251,100	22.2 %
Communications Service Tax	3,094,000	2,954,499	139,501	4.7 %
Licenses & Permits	9,757,475	8,097,400	1,660,075	20.5 %
Impact Fees	26,405,800	21,636,602	4,769,198	22.0 %
Intergovernmental	17,991,449	17,979,514	11,935	0.1 %
Charges for Service	108,851,019	98,524,878	10,326,141	10.5 %
Fines and Forfeitures	539,400	540,400	(1,000)	(0.2)%
Miscellaneous	8,131,503	10,455,006	(2,323,503)	(22.2)%
Capital Contributions	6,878,681	3,904,127	2,974,554	76.2 %
Transfers	32,078,823	29,080,848	2,997,975	10.3 %
TOTAL	308,708,404	276,322,196	32,386,208	11.7 %

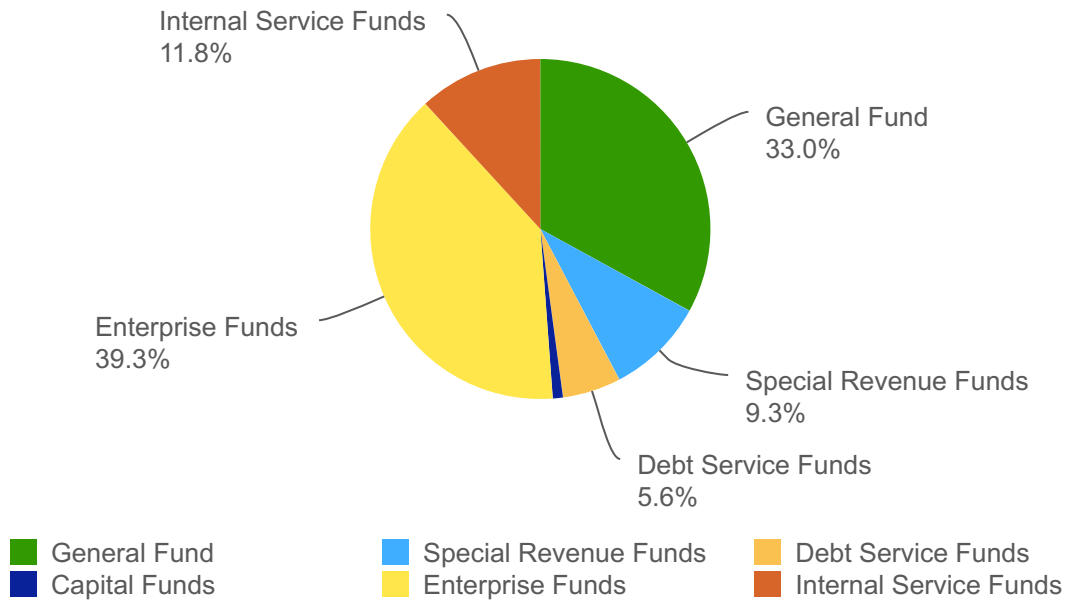
Charges for Services accounts for the largest revenue source at \$108,851,019, or 35.2%, of the total FY 25 Proposed Budget.



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, 33.0%, and Enterprise Fund, 39.3%, 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 25 Total Citywide Revenues/Sources by Type



Expenditures/Uses

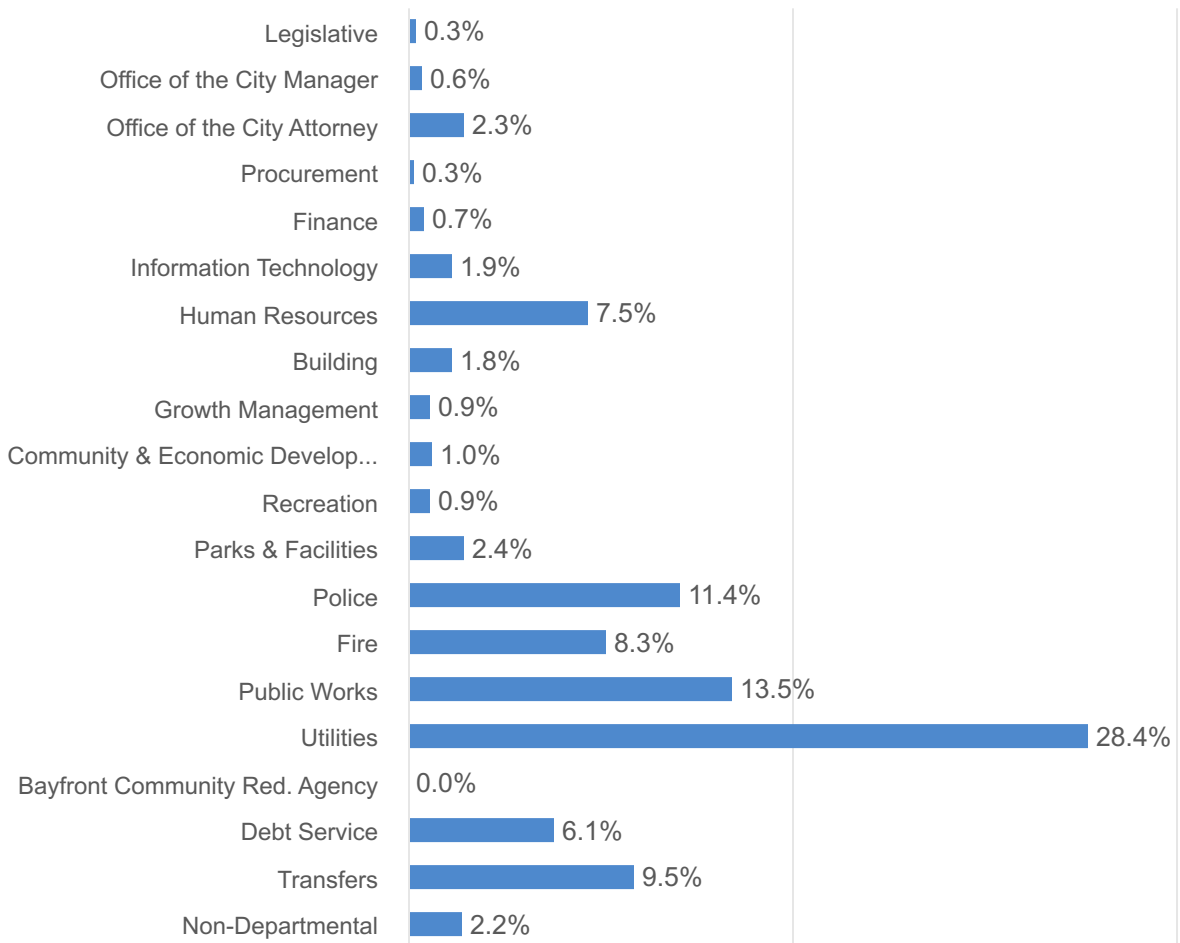
All Funds

The total FY 25 Proposed Budget expenditures anticipated to be spent are \$338,155,646. This reflects a \$(152,989,932), or (31.1)% decrease from the FY 24 Amended Budget total of \$491,145,578. Below you will find annual comparisons of each department or type; data is reflected excluding usage of fund balance and reserves:

Department/Type	FY 2025 Proposed Budget	FY 2024 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	1,088,032	975,087	112,945	11.6 %
Office of City Manager	1,865,356	2,127,062	(261,706)	(12.3)%
Office of City Attorney	7,827,598	6,332,290	1,495,308	23.6 %
Procurement	918,559	779,951	138,608	17.8 %
Finance	2,221,296	1,815,630	405,666	22.3 %
Information Technology	6,350,004	8,228,727	(1,878,723)	(22.8)%
Human Resources	25,495,844	19,636,434	5,859,410	29.8 %
Building	6,204,783	12,918,671	(6,713,888)	(52.0)%
Growth Management	3,074,450	3,241,616	(167,166)	(5.2)%
Community & Economic Development	3,388,808	25,709,641	(22,320,833)	(86.8)%
Recreation	3,001,816	2,832,302	169,514	6.0 %

Department/Type	FY 2025 Proposed Budget	FY 2024 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Parks & Facilities	8,014,604	11,689,003	(3,674,399)	(31.4)%
Police	38,459,172	43,112,914	(4,653,742)	(10.8)%
Fire	27,924,356	29,821,317	(1,896,961)	(6.4)%
Public Works	45,698,869	166,437,806	(120,738,937)	(72.5)%
Utilities	96,495,979	99,171,593	(2,675,614)	(2.7)%
Bayfront Community Red. Agency	0	482,974	(482,974)	(100.0)%
Debt Service	20,620,053	19,610,330	1,009,723	5.2 %
Transfers	31,978,833	29,079,948	2,898,885	10.0 %
Non-Departmental	7,527,234	7,142,282	384,952	5.4 %
TOTAL	338,155,646	491,145,578	(152,989,932)	(31.2)%

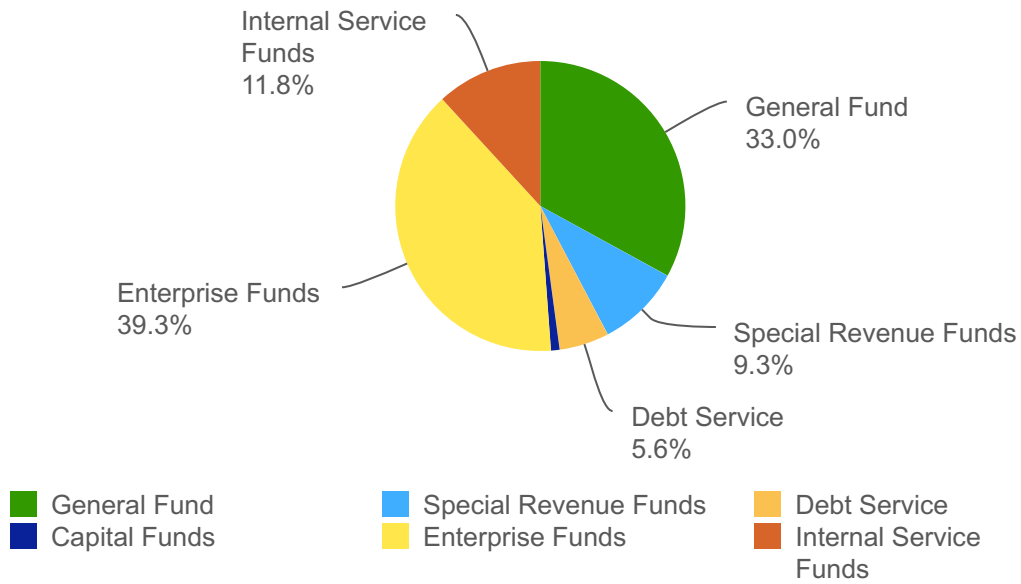
The Public Works Department accounts for the largest budgeted expenditures/uses at 13.5% of the total FY 25 Proposed Budget.



Total Citywide Expenditures/Uses by Fund Type

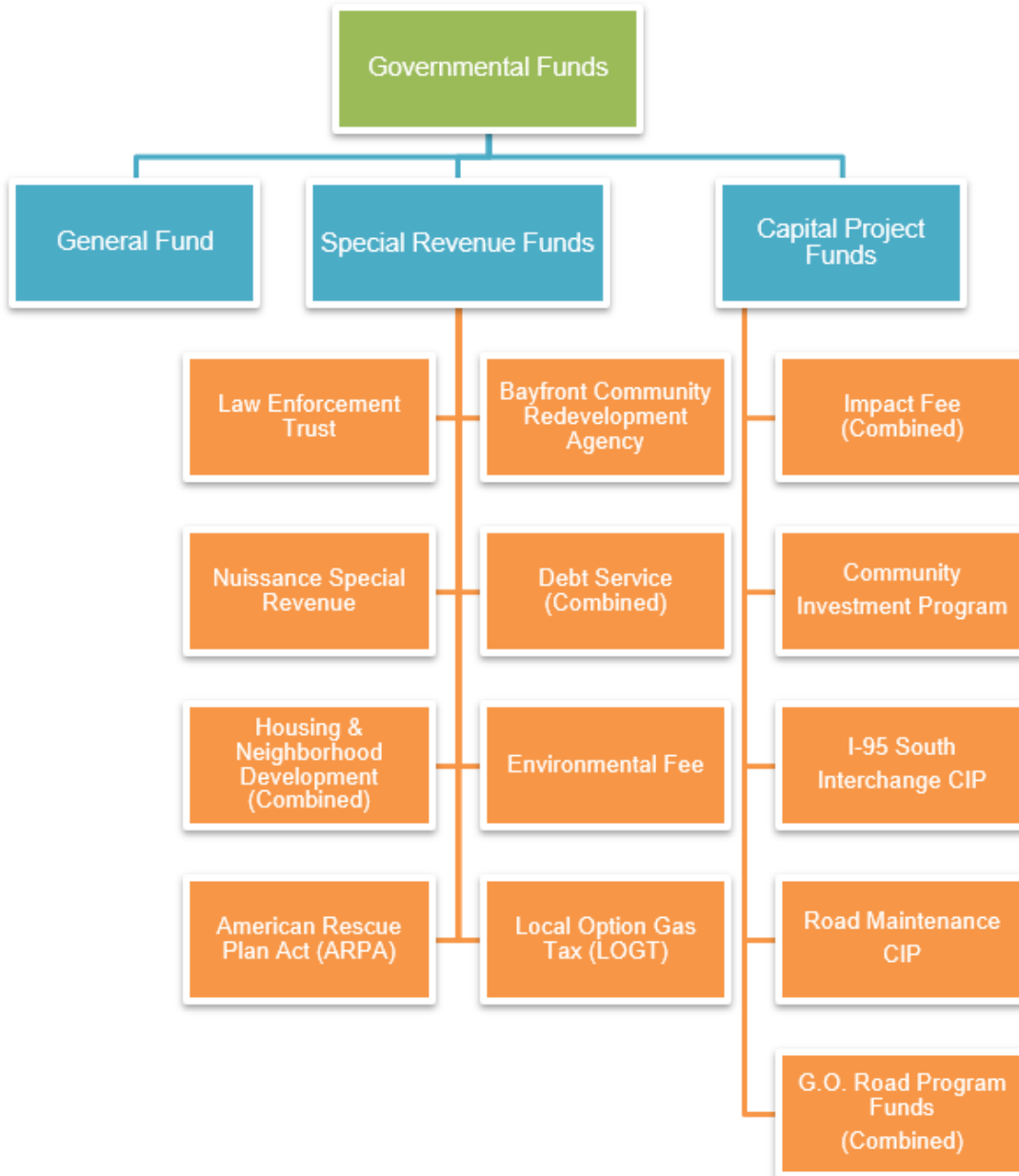
The chart below reflects total citywide expenditures/uses by fund type. It illustrates that General Fund operations make up 33.0% of all City expenditures/uses, with all Enterprise Funds collectively totaling 39.3%.

FY 25 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 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	46,714,199	51,766,628	51,766,628	52,156,400	57,973,164
Sales, Use & Fuel Taxes	4,464,352	4,389,000	4,529,481	4,438,400	4,527,000
Franchise Fees	8,104,510	7,074,700	7,074,700	7,543,900	8,060,000
Utility Taxes	12,225,888	10,141,000	10,141,000	11,165,300	12,392,100
Communications Service Tax	2,830,974	2,902,000	2,954,499	2,967,300	3,094,000
Licenses & Permits	1,230,842	1,052,400	1,052,400	1,139,500	1,192,700
Intergovernmental	17,278,956	15,298,950	16,529,673	17,142,211	16,922,844
Charges for Service	6,720,285	6,472,662	6,472,662	6,748,138	7,785,224
Fines and Forfeitures	443,560	540,400	540,400	576,300	539,400
Miscellaneous	2,832,232	1,357,800	1,357,800	2,362,791	2,301,200
Capital Contributions	20,153	0	121,345	121,400	0
Transfers	1,799,365	4,855,420	4,855,420	3,490,701	8,076,340
TOTAL REVENUES/ SOURCES	104,665,316	105,850,960	107,396,008	109,852,341	122,863,972
EXPENDITURES/USES					
Legislative	890,119	975,062	975,087	957,566	1,088,032
Office of City Manager	1,463,283	1,775,289	2,127,062	1,835,570	1,865,356
Office of City Attorney	412,097	525,486	563,014	568,615	564,001
Procurement	614,586	711,138	779,951	740,112	918,559
Finance	1,607,094	1,815,588	1,815,630	1,807,323	2,221,296
Information Technology	4,915,908	5,249,127	8,228,727	8,565,447	6,350,004
Human Resources	630,312	842,797	842,833	857,511	1,142,145
Growth Management	2,213,898	2,648,363	2,866,236	2,239,477	2,796,395
Community & Econ. Development	1,003,884	1,051,337	1,184,260	1,029,541	1,157,697
Recreation	2,254,378	2,635,319	2,832,302	2,747,624	3,001,816
Parks & Facilities	6,537,431	7,443,300	9,963,572	9,982,275	8,008,504
Police	27,871,035	32,028,453	38,918,736	33,548,333	38,459,172
Fire	19,523,489	22,948,279	29,255,560	30,432,285	27,924,356
Public Works	7,650,973	8,584,920	10,428,053	10,241,233	10,131,038
Transfers	8,118,003	9,543,777	9,654,618	8,979,782	9,742,967
Non-Departmental	6,094,997	7,072,725	7,080,282	6,990,462	7,492,634
TOTAL EXPENDITURES/ USES	91,801,487	105,850,960	127,515,923	121,523,156	122,863,972
Revenues Over/ (Under) Expenditures	12,863,829	0	(20,119,915)	(11,670,815)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	12,513,515	12,513,515	0
Undesignated	0	0	7,606,400	7,606,400	0

GENERAL FUND - REVENUE ANALYSIS

Within the General Fund, the total FY 25 Proposed Budget revenues anticipated to be collected are \$122,863,972. This reflects a \$15,467,964, or 14.4% increase from the FY 24 Amended Budget total of \$107,396,008. Below you will find annual comparisons of each revenue type; data is reflected excluding usage of fund balance and reserves:

Revenue/Source Type	FY 2025 Proposed Budget	FY 2024 Amended Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	57,973,164	51,766,628	6,206,536	12.0 %
Sales, Use & Fuel Taxes	4,527,000	4,529,481	(2,481)	(0.1)%
Franchise Fees	8,060,000	7,074,700	985,300	13.9 %
Utility Taxes	12,392,100	10,141,000	2,251,100	22.2 %
Communications Service Tax	3,094,000	2,954,499	139,501	4.7 %
Licenses & Permits	1,192,700	1,052,400	140,300	13.3 %
Intergovernmental	16,922,844	16,529,673	393,171	2.4 %
Charges for Service	7,785,224	6,472,662	1,312,562	20.3 %
Fines and Forfeitures	539,400	540,400	(1,000)	(0.2)%
Miscellaneous	2,301,200	1,357,800	943,400	69.5 %
Capital Contributions	0	121,345	(121,345)	(100.0)%
Transfers	8,076,340	4,855,420	3,220,920	66.3 %
TOTAL	122,863,972	107,396,008	15,467,964	14.4 %

Property taxes, also known as ad valorem taxation revenue, is the largest single revenue source totaling \$57,973,164, or 47.2%, of the total FY 25 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 7.0171.

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 6.7339 mills. Since the advertised proposed maximum millage rate of 7.0171 is above 6.7339 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 6.7339, as recommended by City Council during the Budget Workshops held on July 9, 2024.

GENERAL FUND - EXPENDITURE ANALYSIS

Within the General Fund, the total FY 25 Proposed Budget expenditures anticipated to be spent are \$122,863,972. This reflects a \$(4,651,951), or (3.6)% decrease from the FY 24 Amended Budget total of \$127,515,923.

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

Expenditure/Use Categories	FY 2025 Proposed Budget	FY 2024 Amended Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	1,088,032	975,087	112,945	11.6 %
Office of City Manager	1,865,356	2,127,062	(261,706)	(12.3)%
Office of City Attorney	564,001	563,014	987	0.2 %
Procurement	918,559	779,951	138,608	17.8 %
Finance	2,221,296	1,815,630	405,666	22.3 %
Info Technology	6,350,004	8,228,727	(1,878,723)	(22.8)%
Human Resources	1,142,145	842,833	299,312	35.5 %
Growth Management	2,796,395	2,866,236	(69,841)	(2.4)%
Community & Economic Development	1,157,697	1,184,260	(26,563)	(2.2)%
Recreation	3,001,816	2,832,302	169,514	6.0 %
Parks & Facilities	8,008,504	9,963,572	(1,955,068)	(19.6)%
Police	38,459,172	38,918,736	(459,564)	(1.2)%
Fire	27,924,356	29,255,560	(1,331,204)	(4.6)%
Public Works	10,131,038	10,428,053	(297,015)	(2.8)%
Transfers	9,742,967	9,654,618	88,349	0.9 %
Non-Departmental	7,492,634	7,080,282	412,352	5.8 %
TOTAL	122,863,972	127,515,923	(4,651,951)	(3.6)%

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 25 Proposed Budget totaling \$88,977,932, or 72.4%. 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 2025 Proposed Budget	FY 2024 Amended Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel	88,977,932	73,372,647	15,605,285	21.3 %
Operating	23,927,611	26,541,876	(2,614,265)	(9.8)%
Capital	215,462	17,946,782	(17,731,320)	(98.8)%
Debt Service	6,242,967	6,433,777	(190,810)	(3.0)%
Contributions	0	0	0	N/A
Transfers	3,500,000	3,220,841	279,159	8.7 %
TOTAL	122,863,972	127,515,923	(4,651,951)	(3.6)%

Law Enforcement Trust Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	9,865	0	0	14,000	0
Miscellaneous	21,520	0	0	14,000	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	31,385	0	0	28,000	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
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	67,081	0	71,449	159,449	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	67,081	0	71,449	159,449	0
Revenues Over/ (Under) Expenditures	(35,696)	0	(71,449)	(131,449)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	1,649	1,649	0
Undesignated	0	0	69,800	69,800	0

Nuisance Special Revenue Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	137,284	400,000	400,000	175,000	400,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	25,613	0	0	17,000	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	162,897	400,000	400,000	192,000	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	110,876	400,000	368,380	162,120	271,055
Community & Econ. Development	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	110,876	400,000	368,380	162,120	271,055
Revenues Over/ (Under) Expenditures	52,021	0	31,620	29,880	128,945
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	31,620	0	128,945
Undesignated	0	0	0	0	0

Housing and Neighborhood Development

(HANDS) Fund Summary (combined)

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	3,881,258	1,334,098	1,334,098	2,206,415	2,464,405
Charges for Service	274,212	0	0	20,807	873
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	93,160	0	0	173,889	0
Transfers	811,636	0	0	15,000	0
TOTAL REVENUES/SOURCES	5,060,266	1,334,098	1,334,098	2,416,111	2,465,278
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	(1,101,577)	0	0
Community & Econ. Development	4,756,059	6,000,194	10,125,112	4,218,437	2,148,127
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	4,756,059	6,000,194	9,023,535	4,218,437	2,148,127
Revenues Over/(Under)Expenditures	304,207	(4,666,096)	(7,689,437)	(1,802,326)	317,151
FUND BALANCE USAGES					
Reserves/Designated (Restricted)	0	438,580	6,025,455	6,025,455	523,911
Undesignated	0	5,104,676	4,968,713	4,968,713	206,760

American Rescue Plan (ARPA) Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	687,327	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	687,327	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	2,439,594	68,521	14,400,269	3,748,368	82,984
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	2,439,594	68,521	14,400,269	3,748,368	82,984
Revenues Over/(Under)Expenditures	(1,752,267)	(68,521)	(14,400,269)	(3,748,368)	(82,984)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	68,521	13,980,269	13,980,269	82,984
Undesignated	0	0	420,000	420,000	0

Local Option Gas Tax (LOGT) Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	0	0
Transfers	0	0	0	0	250,000
TOTAL REVENUES/SOURCES	0	0	0	0	250,000
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
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	250,000
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	0	0	0	0	250,000
Revenues Over/(Under)Expenditures					
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	0	0	0

Environmental Fee Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	90,788	0	0	34,000	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	10,974	0	0	10,000	0
Transfers	342,240	0	0	0	0
TOTAL REVENUES/SOURCES	444,002	0	0	44,000	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	7,000	7,000	0	7,000
Community & Econ. Development	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	0	7,000	7,000	0	7,000
Revenues Over/(Under)Expenditures	444,002	-7,000	-7,000	44,000	(7,000)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	7,000	7,000	7,000	7,000

Bayfront Comm. Redev. Agency Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	2,394,530	2,657,777	2,664,894	2,664,894	2,006,433
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	138,223	0	0	140,000	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	2,672,522	2,657,777	2,664,894	2,804,894	2,006,433
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
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	479,133	482,974	482,974	5,721	0
Utilities	0	0	0	0	0
Transfers	1,002,311	1,364,720	1,364,720	0	2,875,721
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	1,481,444	1,847,694	1,847,694	5,721	2,875,721
Revenues Over/(Under)Expenditures	1,191,078	810,083	817,200	2,799,173	(869,288)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	810,083	817,200	817,200	0
Undesignated	0	0	0	0	869,288

* The interlocal agreement between the City of Palm Bay, Bayfront Community Redevelopment Agency, and Brevard County (Florida) expired on May 4, 2024. The Fund will remain active through FY 2025 for audit purposes.

Debt Service Fund Summary (combined)

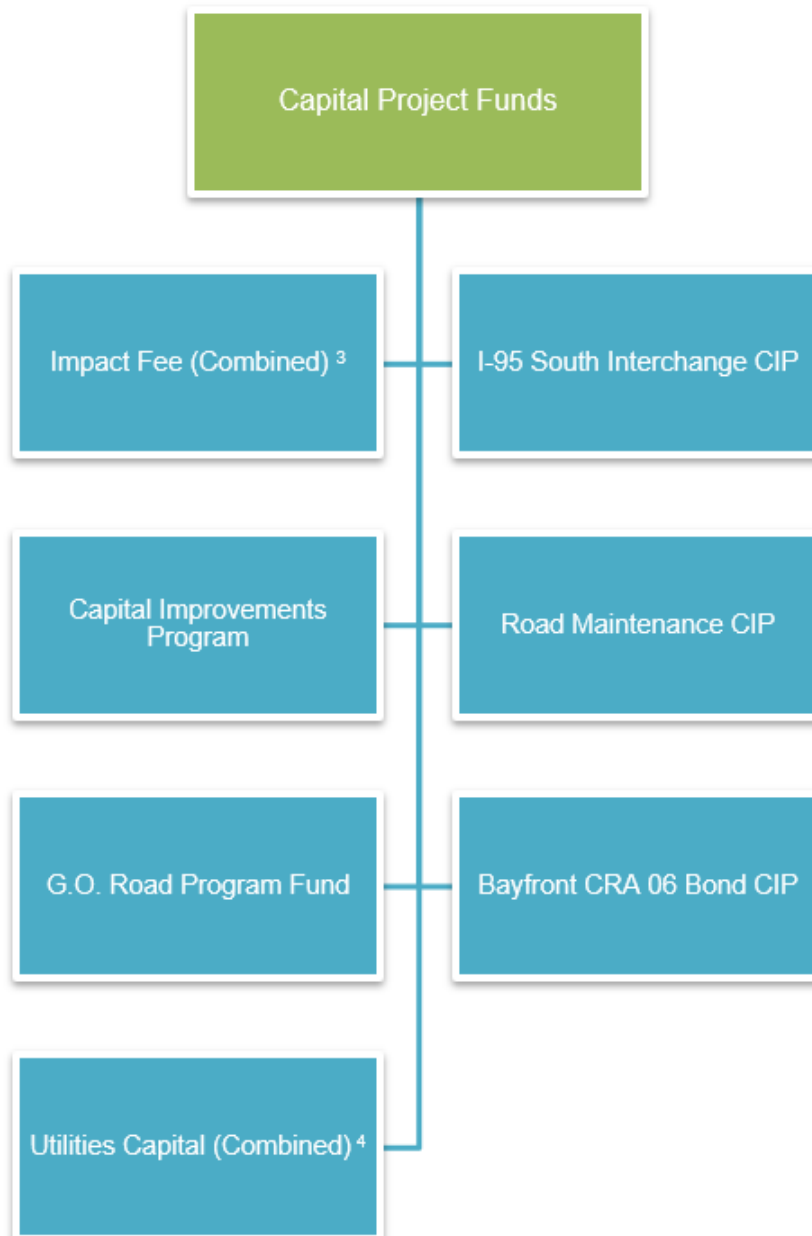
DEBT SERVICE COMBINED

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 PROPOSED BUDGET
REVENUES/SOURCES					
Property Taxes	7,036,955	6,972,219	6,972,219	7,007,500	10,021,557
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	335,433	0	0	259,150	0
Transfers	10,672,201	10,875,369	12,706,276	12,555,439	10,674,693
TOTAL REVENUES/SOURCES	18,044,589	17,847,588	19,678,495	19,822,089	20,696,250
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	17,714,085	17,848,369	19,679,276	18,991,840	20,697,150
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
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	17,714,085	17,848,369	19,679,276	18,991,840	20,697,150
Revenues Over/(Under)Expenditures	330,504	(781)	(781)	830,249	(900)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	781	781	781	900

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 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	22,398,807	17,867,000	17,867,000	23,281,165	24,950,000
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	2,226,606	1,339,000	1,339,000	2,683,413	3,415,000
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	24,625,413	19,206,000	19,206,000	25,964,578	28,365,000
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
Recreation	0	0	0	0	0
Parks & Facilities	55,258	4,587	1,325,431	1,771,876	6,100
Police	229,991	0	910,054	840,304	0
Fire	408,452	0	565,757	5,716,056	0
Public Works	4,287,532	9,023	11,930,200	6,986,534	12,500
Transfers	417,315	995,142	995,142	973,742	984,086
Utilities	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	5,398,548	1,008,752	15,726,584	16,288,512	1,002,686
Revenues Over/(Under)Expenditures	19,226,865	18,197,248	3,479,416	9,676,066	27,362,314
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	18,197,248	26,145,304	32,045,304	27,362,314
Undesignated	0	0	0	0	0

Community Investment Program Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	656,235	0	3,823,419	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	106,405	45,000	45,000	100,000	0
Transfers	0	360,000	360,000	360,000	100,000
TOTAL REVENUES/SOURCES	762,640	405,000	4,228,419	460,000	100,000
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
Recreation	0	0	0	0	0
Parks & Facilities	10,400	0	400,000	0	0
Police	0	360,000	3,212,675	689,265	0
Fire	0	0	0	0	0
Public Works	1,073,743	0	2,269,588	2,763,848	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	1,084,143	360,000	5,882,263	3,453,113	0
Revenues Over/(Under)Expenditures	(321,503)	45,000	(1,653,844)	(2,993,113)	100,000
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	45,000	6,207,228	6,207,228	100,000
Undesignated	0	0	0	0	0

I-95 Interchange Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	297	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	297	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 & Economic Development	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	204,999	0	180,645	180,646	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	204,999	0	180,645	180,646	0
Revenues Over/(Under)Expenditures	(204,702)	0	(180,645)	(180,646)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	180,645	180,645	0
Undesignated	0	0	0	0	0

Road Maintenance CIP Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	282,638	0	0	285,000	285,000
Transfers	2,022,464	2,750,000	2,750,000	2,750,000	3,250,000
TOTAL REVENUES/SOURCES	2,305,102	2,750,000	2,750,000	3,035,000	3,535,000
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
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	1,887,287	3,200,000	3,712,765	3,712,765	3,535,000
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	1,887,287	3,200,000	3,712,765	3,712,765	3,535,000
Revenues Over/(Under)Expenditures	417,815	(450,000)	(962,765)	(677,765)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	512,765	512,765	0
Undesignated	0	450,000	450,000	450,000	0

Connector Road I-95 Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	8,025	0	0	6,400	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	8,025	0	0	6,400	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
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	309,608	309,608	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	0	0	309,608	309,608	0
Revenues Over/(Under)Expenditures	8,025	0	(309,608)	(303,208)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	309,608	309,608	0
Undesignated	0	0	0	0	0

2019 G.O. Road Maintenance Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	15,200	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	1,788,644	0	0	1,000,000	0
Transfers	56,982,780	0	0	0	0
TOTAL REVENUES/SOURCES	58,786,624	0	0	1,000,000	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
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	32,990,330	40,905,067	87,550,779	19,000,000	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL REVENUES/SOURCES	32,990,330	40,905,067	87,550,779	19,000,000	0
Revenues Over/(Under)Expenditures	25,796,294	(40,905,067)	(87,550,779)	(18,000,000)	0
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	44,065,712	44,065,712	0
Undesignated	0	40,905,067	43,485,067	43,485,067	0

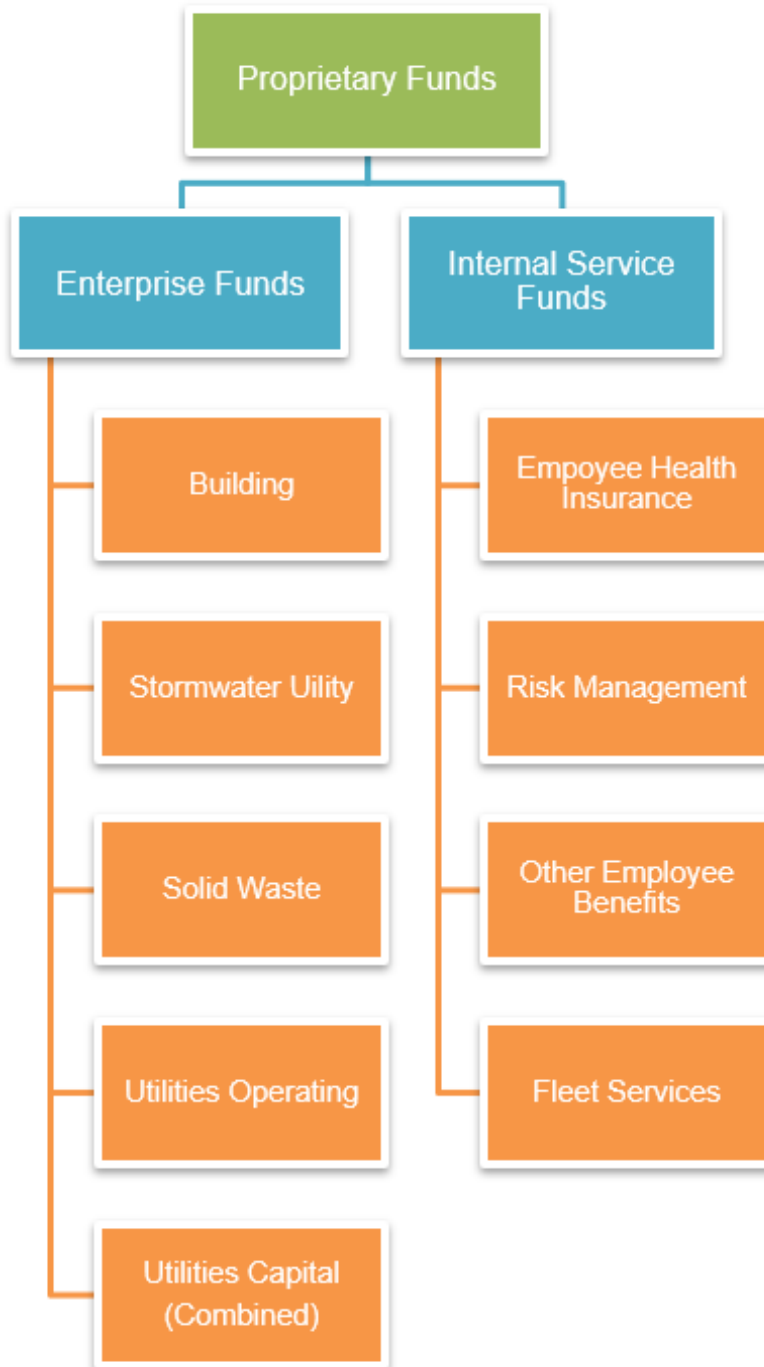
2021 G.O. Road Maintenance Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	570,136	0	0	0	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	570,136	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 & Economic Development	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	56,982,780	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
TOTAL REVENUES/SOURCES	56,982,780	0	0	0	0
Revenues Over/(Under)Expenditures					
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	0	0	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 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	775	0	0	775	775
Intergovernmental	40,938	0	13,926	13,193	0
Charges for Service	38,118,986	37,592,945	37,592,945	40,051,150	40,552,180
Fines and Forfeitures	1,225	0	0	0	0
Miscellaneous	1,182,515	176,857	176,857	1,157,328	226,857
Transfers	445	602,093	602,510	602,510	726,572
Developer Contributions	3,096,274	0	0	0	0
TOTAL REVENUES/SOURCES	42,441,158	38,371,895	38,386,238	41,824,956	41,506,384
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
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	21,886,505	32,693,588	41,504,773	38,456,072	38,266,472
Debt Service	614	0	0	0	0
Transfers	16,998,627	5,207,051	5,207,051	5,203,979	6,241,466
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	38,885,746	37,900,639	46,711,824	43,660,051	44,507,938
Revenues Over/(Under)Expenditures	3,555,412	471,256	(8,325,586)	(1,835,095)	(3,001,554)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	471,256	7,793,976	7,793,976	450,250
Undesignated	0	0	1,474,122	1,474,122	3,451,804

Utilities Capital Fund Summary (combined)

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	62,118	10,200	10,200	25,361	20,200
Miscellaneous	2,159,549	163,349	163,349	1,983,441	205,319
Capital Contributions	6,918,667	3,782,782	10,721,582	6,762,365	6,878,681
Transfers	20,903,218	7,292,567	7,292,567	7,289,495	8,175,015
TOTAL REVENUES/SOURCES	30,043,552	11,248,898	18,187,698	16,060,662	15,279,215
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 & 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	11,371,220	10,802,543	57,666,820	56,980,677	58,229,507
Debt Service	7,448,801	3,377,504	3,377,504	3,377,504	3,378,084
Transfers	5,379,847	2,890,180	2,890,180	2,890,180	2,735,820
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	24,199,868	17,070,227	63,934,504	63,248,361	64,343,411
Revenues Over/(Under)Expenditures	5,843,684	(5,821,329)	(45,746,806)	(47,187,699)	(49,064,196)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	269,321	41,556,377	41,556,377	37,371,612
Undesignated	0	6,090,650	4,729,071	4,729,071	12,259,706

Building Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	8,081,526	7,045,000	7,045,000	8,352,525	8,564,000
Intergovernmental	0	0	0	0	0
Charges for Service	484,656	451,500	451,500	485,000	500,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	712,400	0	0	726,500	739,927
Transfers	125	135,874	246,298	246,298	103,946
TOTAL REVENUES/SOURCES	9,278,707	7,632,374	7,742,798	9,810,323	9,907,873
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	4,972,524	7,632,374	12,918,671	12,829,312	6,204,783
Growth Management	385	0	0	0	0
Community & Economic Development	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	4,972,909	7,632,374	12,918,671	12,829,312	6,204,783
Revenues Over/(Under)Expenditures	4,305,798	0	(5,175,873)	(3,018,989)	3,703,090
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	1,641,632	8,678,823	8,678,823	3,703,090
Undesignated	0	0	0	0	0

Stormwater Fund Summary

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	9,456,017	9,340,786	9,340,786	9,212,500	9,254,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	649,527	19,000	19,000	370,797	408,000
Transfers	46,905	145,365	145,365	145,365	722,257
TOTAL REVENUES/SOURCES	10,152,449	9,505,151	9,505,151	9,728,662	10,384,257
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
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	8,238,898	14,395,485	30,380,240	9,237,788	10,198,909
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	8,238,898	14,395,485	30,380,240	9,237,788	10,198,909
Revenues Over/(Under)Expenditures	1,913,551	(4,890,334)	(20,875,089)	490,874	185,348
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	14,801,008	14,801,008	185,348
Undesignated	0	4,890,334	6,018,767	6,074,081	0

Solid Waste Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	13,715,093	12,789,090	12,789,090	14,200,000	13,000,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	80,452	3,000	3,000	38,779	3,000
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	13,795,545	12,792,090	12,792,090	14,238,779	13,003,000
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
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	13,850,092	13,874,497	13,878,817	15,214,429	16,610,734
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	13,850,092	13,874,497	13,878,817	15,214,429	16,610,734
Revenues Over/(Under)Expenditures	(54,547)	(1,082,407)	(1,086,727)	(975,650)	(3,607,734)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	3,145	3,145	0
Undesignated	0	1,082,407	1,083,582	1,083,582	3,607,734

Employee Health Insurance Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	16,610,393	15,807,743	15,807,743	15,923,525	19,740,022
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	932,249	75,000	75,000	740,629	0
Transfers	0	0	0	0	0
TOTAL REVENUES/SOURCES	17,542,642	15,882,743	15,882,743	16,664,154	19,740,022
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	13,724,832	14,378,563	14,378,563	14,223,253	19,495,802
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	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	3,691,780	3,691,780	3,691,780	0
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	13,724,832	18,070,343	18,070,343	17,915,033	19,495,802
Revenues Over/(Under)Expenditures	3,817,810	(2,187,600)	(2,187,600)	(1,250,879)	244,220
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	0	0	0	244,220
Undesignated	0	2,187,600	2,187,600	2,187,600	0

Risk Management Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	5,117,608	5,834,512	5,834,512	5,834,512	7,221,035
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	547,929	195,000	195,000	810,245	207,000
Transfers	0	42,218	42,218	42,218	0
TOTAL REVENUES/SOURCES	5,665,537	6,071,730	6,071,730	6,686,975	7,428,035
EXPENDITURES/USES					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	3,736,364	5,769,276	5,769,276	5,814,720	7,263,597
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
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	3,736,364	5,769,276	5,769,276	5,814,720	7,263,597
Revenues Over/(Under)Expenditures	1,929,173	302,454	302,454	872,255	164,438
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	302,454	0	302,454	164,438
Undesignated	0	0	0	0	0

Other Employee Benefits Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	4,295,724	4,572,733	4,572,733	4,483,692	5,363,778
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	186,689	30,000	30,000	215,000	0
Transfers	0	8,220	8,220	8,220	0
TOTAL REVENUES/SOURCES	4,482,413	4,610,953	4,610,953	4,706,912	5,363,778
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	3,513,696	4,415,038	4,415,038	4,118,698	4,857,897
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	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	3,513,696	4,415,038	4,415,038	4,118,698	4,857,897
Revenues Over/(Under)Expenditure	968,717	195,915	195,915	588,214	505,881
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	195,915	195,915	195,915	505,881
Undesignated	0	0	0	0	0

Fleet Services Fund

Revenue & Expenditure Summary

	FY 2023 ACTUALS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2024 YEAR-END ESTIMATES	FY 2025 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	24,828	48,000	48,000	25,000	60,000
Charges for Service	4,497,602	5,262,907	5,262,907	5,262,907	5,033,907
Fines and Forfeitures	0	0	0	0	0
Capital Contributions	454,791	40,000	40,000	119,203	260,000
Miscellaneous	0	0	0	0	0
Transfers	40,000	71,974	71,974	71,974	0
TOTAL REVENUES/SOURCES	5,017,221	5,422,881	5,422,881	5,479,084	5,353,907
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
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	5,852,082	5,239,941	5,797,111	5,506,959	5,545,688
Utilities	0	0	0	0	0
Bayfront Community Red. Agency	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	269,221	0	0	0	5,951,123
Non-Departmental	0	0	0	0	0
TOTAL EXPENDITURES/USES	6,121,303	5,239,941	5,797,111	5,506,959	11,496,811
Revenues Over/(Under)Expenditures	(1,104,082)	182,940	(374,230)	(27,875)	(6,142,904)
FUND BALANCE USAGE					
Reserves/Designated (Restricted)	0	182,940	508,108	508,108	0
Undesignated	0	0	0	0	6,142,904