

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

Y FUND TYPE	Fiscal Year	Fiscal Year 2025			Fiscal Year
	2024 Actuals	Adopted Budget	Amended Budget	Year End Estimate	2026 Adopted Budget
<u>General Funds</u>					
Primary General Fund					
Personnel Services	81,034,849	93,395,297	93,472,068	94,177,120	97,240,508
Salary Savings	36	(5,107,016)	(4,843,967)	(5,107,016)	(5,643,985)
Services, Supplies, & Other Charges	53,399,003	54,795,998	62,865,520	52,850,050	59,185,054
Capital Outlay	775,106	309,800	5,246,094	705,070	316,343
Debt Service	1,914,312	2,778,549	2,778,549	2,773,549	1,224,652
Other Financing Uses	10,390,772	5,247,850	10,219,444	9,428,475	6,607,286
Total Primary General Fund	147,514,078	151,420,478	169,737,708	154,827,247	158,929,858
General Fund - Assigned & Committed for Special Programs					
Personnel Services	3,813,347	4,417,393	4,417,393	4,366,545	4,690,582
Salary Savings	-	(240,773)	(240,773)	(240,773)	(179,536)
Services, Supplies, & Other Charges	2,611,462	2,258,231	18,797,129	4,201,381	2,951,274
Capital Outlay	139,573	60,000	98,064	38,065	-
Other Financing Uses	2,517,820	902,693	12,299,464	-	240,000
Total General Fund - Assigned & Committed for Special Programs	9,082,202	7,397,544	35,371,277	8,365,218	7,702,320
City Public Trust					
Services, Supplies, & Other Charges	11,042	85,000	124,925	28,000	113,000
Other Financing Uses	1,715,633	-	3,781,267	-	1,100,000
Total City Public Trust	1,726,675	85,000	3,906,192	28,000	1,213,000
Total General Funds	158,322,955	158,903,022	209,015,177	163,220,465	167,845,178
<u>Special Revenue Funds</u>					
Police Special Revenue Funds					
Services, Supplies, & Other Charges	152,923	204,738	204,738	204,738	535,888
Other Financing Uses	87,136	-	83,806	-	-
Total Police Special Revenue Funds	240,059	204,738	288,544	204,738	535,888
Impact Fee Funds					
Other Financing Uses	106,000	-	183,429	-	-
Total Impact Fee Funds	106,000	-	183,429	-	-

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FUND TYPE	Fiscal Year 2025				Fiscal Year 2026
	Fiscal Year				
	2024	Adopted	Amended	Year End	Adopted
	Actuals	Budget	Budget	Estimate	Budget
State Highway Funds					
Personnel Services	45,945	50,720	50,720	58,530	60,417
Salary Savings	-	(10,495)	(10,495)	(10,495)	(9,206)
Services, Supplies, & Other Charges	1,233,559	745,650	827,376	710,000	835,529
Capital Outlay	821,775	24,450,000	33,023,527	18,670,317	10,935,000
Other Financing Uses	4,583,996	1,776,780	2,442,532	194,501	1,906,000
Total State Highway Funds	6,685,274	27,012,655	36,333,660	19,622,853	13,727,740
Measure D Transportation Fund					
Personnel Services	82,945	103,271	103,271	106,333	107,953
Salary Savings	-	(39,392)	(39,392)	(39,392)	(27,749)
Services, Supplies, & Other Charges	282	-	-	-	-
Other Financing Uses	1,890,868	150,000	3,455,310	-	-
Total Measure D Transportation Fund	1,974,095	213,879	3,519,189	66,941	80,204
Traffic Impact Funds					
Personnel Services	149,730	186,545	186,545	194,059	198,948
Salary Savings	-	(16,730)	(16,730)	(16,730)	(14,981)
Services, Supplies, & Other Charges	522	-	-	-	-
Other Financing Uses	11,214	650,000	1,103,387	-	1,200,000
Total Traffic Impact Funds	161,466	819,815	1,273,202	177,329	1,383,967
Clean River, Beaches & Ocean Tax Fund					
Personnel Services	231,920	323,971	323,971	336,899	367,595
Salary Savings	-	(11,161)	(11,161)	(11,161)	(17,549)
Services, Supplies, & Other Charges	419,301	683,430	683,430	683,430	740,942
Capital Outlay	-	280,000	449,302	280,000	-
Other Financing Uses	344	344	344	-	1,656,619
Total Clean River, Beaches & Ocean Tax Fund	651,565	1,276,584	1,445,886	1,289,168	2,747,607
Parks and Recreation Funds					
Other Financing Uses	686,176	305,000	1,807,789	-	1,055,000
Total Parks and Recreation Funds	686,176	305,000	1,807,789	-	1,055,000

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BY FUND TYPE

FUND TYPE	Fiscal Year	Fiscal Year 2025			Fiscal Year
	2024	Adopted	Amended	Year End	2026
	Actuals	Budget	Budget	Estimate	Adopted
Budget					
Housing & Community Development Funds					
Services, Supplies, & Other Charges	6,508,116	2,908,038	22,388,237	9,230,535	1,428,847
Other Financing Uses	216,501	481,823	4,213,215	200,000	256,414
Total Housing & Community Development Funds	6,724,618	3,389,861	26,601,452	9,430,535	1,685,261
City Low & Mod Income Housing Funds					
Services, Supplies, & Other Charges	105,333	88,000	221,405	134,000	146,000
Capital Outlay	-	-	43,064	-	-
Total City Low & Mod Income Housing Funds	105,333	88,000	264,469	134,000	146,000
Transportation Development Funds					
Services, Supplies, & Other Charges	1,243,811	1,200,000	1,200,000	-	1,200,000
Other Financing Uses	-	-	979,693	-	-
Total Transportation Development Funds	1,243,811	1,200,000	2,179,693	-	1,200,000
American Rescue Plan Funds					
Other Financing Uses	1,267,876	-	-	-	-
Total American Rescue Plan Funds	1,267,876	-	-	-	-
State Homeless Response Program Funds					
Other Financing Uses	6,021,647	-	-	-	-
Total State Homeless Response Program Funds	6,021,647	-	-	-	-
General and Other Capital Improvement Funds					
Total General and Other Capital Improvement Funds	-	-	-	-	-
Total Special Revenue Funds	25,867,920	34,510,532	73,897,313	30,925,563	22,561,667

Capital Improvement Funds

Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

FUND TYPE	Fiscal Year	Fiscal Year 2025			Fiscal Year
	2024	Adopted	Amended	Year End	2026
	Actuals	Budget	Budget	Estimate	Adopted
Budget					
General and Other Capital Improvement Funds					
Personnel Services	29,538	135,501	135,501	15,600	49,595
Salary Savings	-	(5,484)	(5,484)	(5,484)	-
Services, Supplies, & Other Charges	6,548,012	52,151	515,493	55,416	31,850
Capital Outlay	28,607,095	20,678,483	132,955,970	36,140,054	64,665,367
Debt Service	296,222	218,438	218,438	305,580	226,217
Other Financing Uses	5,558,564	1,286,728	7,135,129	450,823	20,000,000
Total General and Other Capital Improvement Funds	41,039,431	22,365,817	140,955,047	36,961,989	84,973,029
Debt Service Funds					
Government Obligation and Lease Revenue Bond Funds					
Debt Service	1,046,069	924,275	924,275	928,134	929,863
Total Government Obligation and Lease Revenue Bond Funds	1,046,069	924,275	924,275	928,134	929,863
Enterprise Funds					
Water Enterprise Funds					
Personnel Services	17,471,616	20,972,431	22,255,588	19,380,876	22,918,971
Salary Savings	-	(2,000,000)	(1,192,507)	(2,000,000)	(2,489,213)
Services, Supplies, & Other Charges	15,656,707	20,263,622	21,156,627	17,637,982	21,719,999
Capital Outlay	35,617,094	35,211,289	89,282,172	35,099,552	19,615,371
Debt Service	5,748,747	7,271,880	7,286,880	6,680,616	12,340,263
Other Financing Uses	312,121	327,540	1,587,609	219,690	2,088,981
Total Water Enterprise Funds	74,806,286	82,046,762	140,376,369	77,018,716	76,194,372
Wastewater Enterprise Funds					
Personnel Services	11,352,213	11,942,255	12,297,273	11,890,582	12,681,573
Salary Savings	-	(1,010,763)	(1,010,763)	(1,010,763)	(928,926)
Services, Supplies, & Other Charges	15,717,540	14,434,014	15,406,413	14,786,402	16,829,876
Capital Outlay	2,593,868	26,288,000	47,672,653	26,435,766	9,455,969
Debt Service	178,169	175,914	175,914	175,914	175,629
Other Financing Uses	653,888	116,817	277,730	28,847	1,035,800
Total Wastewater Enterprise Funds	30,495,678	51,946,237	74,819,220	52,306,747	39,249,921

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Refuse Enterprise Funds					
Personnel Services	14,377,517	14,028,155	14,033,927	14,725,072	15,692,880
Salary Savings	-	(582,486)	(582,486)	(582,486)	(540,934)
Services, Supplies, & Other Charges	12,037,317	12,328,909	13,383,537	12,025,333	13,288,200
Capital Outlay	1,228,860	3,431,000	9,150,969	5,264,219	5,373,000
Debt Service	152,465	-	-	-	-
Other Financing Uses	53,479	85,719	865,785	37,379	864,215
Total Refuse Enterprise Funds	27,849,638	29,291,297	36,851,732	31,469,516	34,677,361
Parking Enterprise Funds					
Personnel Services	3,802,188	4,160,692	4,171,276	3,972,683	4,206,866
Salary Savings	-	(73,873)	(73,873)	(73,873)	(94,668)
Services, Supplies, & Other Charges	2,982,603	3,152,312	3,538,100	3,456,124	3,439,139
Capital Outlay	2,646,595	56,100	2,211,394	47,603	1,216,220
Debt Service	252,323	347,888	347,888	350,607	349,011
Other Financing Uses	54,971	52,781	526,404	2,289	21,905,204
Total Parking Enterprise Funds	9,738,680	7,695,900	10,721,189	7,755,433	31,021,772
Storm Water Enterprise Funds					
Personnel Services	156,797	243,415	243,415	254,769	307,403
Salary Savings	-	(11,561)	(11,561)	(11,561)	(13,342)
Services, Supplies, & Other Charges	1,138,009	865,953	879,686	569,710	619,332
Capital Outlay	79,879	290,000	18,557,147	290,000	2,600,000
Debt Service	395,706	397,240	397,240	403,652	395,552
Other Financing Uses	69,358	14,971	249,312	2,885	186,665
Total Storm Water Enterprise Funds	1,839,750	1,800,018	20,315,239	1,509,455	4,095,610
Total Enterprise Funds	144,730,032	172,780,214	283,083,749	170,059,868	185,239,036
Internal Service Funds					
Equipment Operations Internal Service Fund					
Personnel Services	1,584,611	1,435,335	1,435,335	1,488,885	1,625,274
Salary Savings	-	(122,312)	(122,312)	(122,312)	(105,822)
Services, Supplies, & Other Charges	3,166,893	2,822,197	3,126,476	3,334,524	3,878,579
Capital Outlay	-	120,000	175,000	158,000	360,000
Other Financing Uses	1,628	1,628	97,011	-	3,365
Total Equipment Operations Internal Service Fund	4,753,132	4,256,848	4,711,510	4,859,097	5,761,396

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BY FUND TYPE

FUND TYPE	Fiscal Year 2024 Actuals	Fiscal Year 2025			Fiscal Year 2026 Adopted Budget
		Adopted Budget	Amended Budget	Year End Estimate	
Group Health Insurance Internal Service Fund					
Personnel Services	652,490	333,629	333,629	932,879	352,249
Services, Supplies, & Other Charges	19,501,889	22,588,783	22,588,783	22,644,305	22,588,783
Total Group Health Insurance Internal Service Fund	20,154,379	22,922,412	22,922,412	23,577,184	22,941,032
Liability Insurance Internal Service Fund					
Personnel Services	761,643	741,818	741,818	646,691	645,942
Salary Savings	-	(89,756)	(89,756)	(89,756)	(81,569)
Services, Supplies, & Other Charges	5,252,973	9,451,384	9,505,127	8,064,496	10,436,231
Other Financing Uses	4,341	650,000	1,017,426	-	-
Total Liability Insurance Internal Service Fund	6,018,957	10,753,446	11,174,615	8,621,430	11,000,604
Unemployment Internal Service Fund					
Services, Supplies, & Other Charges	183,352	282,400	282,400	124,063	282,400
Total Unemployment Internal Service Fund	183,352	282,400	282,400	124,063	282,400
Workers' Compensation Insurance					
Personnel Services	498,346	479,990	479,990	375,638	441,667
Salary Savings	-	(32,594)	(32,594)	(32,594)	(20,718)
Services, Supplies, & Other Charges	6,693,503	6,368,195	6,376,144	6,263,131	6,851,000
Debt Service	1,540	-	-	-	-
Total Workers' Compensation Insurance	7,193,390	6,815,591	6,823,540	6,606,175	7,271,949
Total Internal Service Funds	38,303,209	45,030,697	45,914,477	43,787,950	47,257,381
Total Expenditures:	409,309,616	434,514,557	753,790,038	445,883,968	508,806,154