

**Budget Structure Overview – Fiscal Year 2023-2024**

Fund Name	Fund Number	Department Number	Department Name within Fund	Source of Fund Revenues	Limitations on Expenditures & Transfers
General Fund	100			<ul style="list-style-type: none"> <li>- Tax Proceeds</li> <li>- Charges for Services &amp; Leases</li> <li>- Licenses &amp; Permits</li> <li>- Interest Income</li> <li>- Fund Administration Charges</li> <li>- Reserve Transfers</li> <li>- RCDC Fund Transfers</li> <li>- Bond Fund Transfers</li> <li>- Fines/Forfeitures &amp; Penalties</li> <li>- Court Fees &amp; Revenues</li> <li>- Misc. &amp; Donations</li> </ul>	<ul style="list-style-type: none"> <li>- Unrestricted</li> <li>- Most revenues may be allocated to each department at the discretion of City Council.</li> </ul>
		10	Administration		
		15	Development Services		
		20	Sanitation		
		25	Utility Billing		
		30	Streets		
		40	Police		
		50	Court		
		55	Parks		
		65	Public Works		
Water Fund	200		Non-Departmental	<ul style="list-style-type: none"> <li>- Water Sales</li> <li>- Interest Income</li> <li>- Late Charges</li> <li>- Capital Recovery/Connections</li> </ul>	<ul style="list-style-type: none"> <li>- Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)</li> </ul>
Street Maintenance Fund	301		Non-Departmental	<ul style="list-style-type: none"> <li>- Dedicated Street Sales Tax</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue transfers out to Fund 100, Department 30</li> </ul>
Court Security Fund	310	50	Court	<ul style="list-style-type: none"> <li>- Court Security Fee</li> </ul>	<ul style="list-style-type: none"> <li>- Expenditures are statutorily restricted</li> </ul>
Court Technology Fund	320	50	Court	<ul style="list-style-type: none"> <li>- Court Technology Fee</li> </ul>	<ul style="list-style-type: none"> <li>- Expenditures are statutorily restricted</li> </ul>
Court Efficiency Fund	330	50	Court	<ul style="list-style-type: none"> <li>- Administrative Court Fee</li> </ul>	<ul style="list-style-type: none"> <li>- Expenditures are statutorily restricted</li> </ul>
Debt Service Fund Series 2014	430		Non-Departmental	<ul style="list-style-type: none"> <li>- Property Tax Debt Proceeds</li> <li>- Penalty &amp; Interest on Taxes</li> </ul>	<ul style="list-style-type: none"> <li>- All revenues must be spent on 2014 debt service; no fund-to-fund transfers</li> </ul>
Debt Service Fund Series 2019	450		Non-Departmental	<ul style="list-style-type: none"> <li>- Property Tax Debt Proceeds</li> <li>- Penalty &amp; Interest on Taxes</li> </ul>	<ul style="list-style-type: none"> <li>- All revenues must be spent on 2019 debt service; no fund-to-fund transfers</li> </ul>
Debt Service Fund Series 2020	460		Non-Departmental	<ul style="list-style-type: none"> <li>- Property Tax Debt Proceeds</li> <li>- Penalty &amp; Interest on Taxes</li> </ul>	<ul style="list-style-type: none"> <li>- All revenues must be spent on 2020 debt service; no fund-to-fund transfers</li> </ul>
Debt Service Fund Series 2023	470		Non-Departmental	<ul style="list-style-type: none"> <li>- Property Tax Debt Proceeds</li> <li>- Penalty &amp; Interest on Taxes</li> </ul>	<ul style="list-style-type: none"> <li>- All revenues must be spent on 2023 debt service; no fund-to-fund transfers</li> </ul>
Drainage Fund	702	35	Capital Improvements	<ul style="list-style-type: none"> <li>- Licenses &amp; Permits</li> <li>- Fund Transfers In</li> </ul>	<ul style="list-style-type: none"> <li>- RSDP revenues must be spent within the fund</li> </ul>
Wastewater Fund	800		Non-Departmental	<ul style="list-style-type: none"> <li>- Wastewater Service Charges</li> <li>- Interest Income</li> <li>- Capital Recovery/Connections</li> </ul>	<ul style="list-style-type: none"> <li>- Enterprise Fund; proceeds must be spent within the fund (exception for Administration fee transfer to Fund 100)</li> </ul>

\*Note: Final Payment on Debt Service Fund Series 2012 (Fund 440) made in Fiscal Year 2022-2023