



# Fiscal Year 2023/24

## Quarter 2

### Budget to Actual Review

| 0001 - GENERAL FUND  |                        |                    |                    |                  |                            |                         |
|--|------------------------|--------------------|--------------------|------------------|----------------------------|-------------------------|
|  | Fiscal Year<br>2022-23 | Adopted<br>Budget  | Quarter 1          | Quarter 2        | FY 2023-24<br>Year to Date | YTD Adopted<br>Budget % |
| <b>Revenues</b>  |                        |                    |                    |                  |                            |                         |
| Property Tax   | 9,492,392              | 10,000,000         | 293,994            | 4,697,142        | 4,991,135                  | 49.91%                  |
| Sales and Use Taxes  | 5,101,812              | 4,970,000          | 957,882            | 1,221,964        | 2,179,846                  | 43.86%                  |
| Franchise and Other Taxes                                    | 6,651,687              | 6,070,000          | 1,470,947          | 1,385,546        | 2,856,493                  | 47.06%                  |
| Licenses and Permits   | 727,159                | 455,200            | 191,658            | 177,498          | 369,156                    | 81.10%                  |
| Fines and Forfeitures  | 239,762                | 270,000            | 77,256             | 49,744           | 127,000                    | 47.04%                  |
| Earnings on Investments                                      | 347,033                | 490,000            | 37,874             | 617,681          | 655,555                    | 133.79%                 |
| Revenues from Other Agencies                                 | 370,451                | 255,000            | 45,712             | 45,007           | 90,719                     | 35.58%                  |
| Current Service Charges                                      | 1,632,671              | 1,408,892          | 618,969            | 320,396          | 939,366                    | 66.67%                  |
| Other Revenue  | 329,954                | 256,650            | 8,720              | 92,844           | 101,564                    | 39.57%                  |
| Transfers In   | 3,832,211              | 5,969,219          | 288,508            | 439,079          | 727,587                    | 12.19%                  |
| <b>Total Revenues</b>  | <b>28,725,132</b>      | <b>30,144,961</b>  | <b>3,991,519</b>   | <b>9,046,902</b> | <b>13,038,421</b>          | <b>43.25%</b>           |
| <b>Expenditures</b>  |                        |                    |                    |                  |                            |                         |
| General Government   | 9,057,644              | 10,128,525         | 5,529,521          | 1,415,023        | 6,944,544                  | 68.56%                  |
| Police   | 7,330,164              | 8,149,497          | 1,679,103          | 2,153,008        | 3,832,111                  | 47.02%                  |
| Fire   | 3,339,045              | 3,755,000          | 740,030            | 906,861          | 1,646,891                  | 43.86%                  |
| Public Works   | 3,215,255              | 4,566,754          | 744,768            | 944,853          | 1,689,621                  | 37.00%                  |
| Recreation   | 2,577,932              | 2,548,736          | 604,105            | 579,826          | 1,183,931                  | 46.45%                  |
| Community Development  | 1,709,394              | 2,304,337          | 410,321            | 497,340          | 907,661                    | 39.39%                  |
| <b>Total Expenditures</b>                                    | <b>27,229,434</b>      | <b>31,452,849</b>  | <b>9,707,848</b>   | <b>6,496,912</b> | <b>16,204,760</b>          | <b>51.52%</b>           |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>1,495,698</b>       | <b>(1,307,888)</b> | <b>(5,716,329)</b> | <b>2,549,990</b> | <b>(3,166,339)</b>         |                         |

## Summary by Department

|                              | 2023 Actuals        | Approved<br>2024 Budget | FY 2023-24<br>Quarter 1<br>Actuals | FY 2023-24<br>Quarter 2<br>Actuals | FY 2023-24<br>Year to Date | % of Budget     |
|------------------------------|---------------------|-------------------------|------------------------------------|------------------------------------|----------------------------|-----------------|
| <b>0001 - GENERAL FUND</b>   | <b>1,496,843</b>    | <b>111,635</b>          | <b>(5,716,329)</b>                 | <b>2,549,990</b>                   | <b>(3,166,339)</b>         |                 |
| <b>Expenses</b>              | <b>27,228,289</b>   | <b>31,447,849</b>       | <b>9,707,848</b>                   | <b>6,496,912</b>                   | <b>16,204,760</b>          | <b>51.5%</b>    |
| Salaries and Benefits        | 19,165,649          | 18,998,355              | 3,940,926                          | 4,880,659                          | 8,821,585                  | 46.4%           |
| Pension UAL                  |                     | 3,000,000               | 2,638,154                          | 0                                  | 2,638,154                  | 87.9%           |
| Other Expenses               | 8,062,640           | 9,449,494               | 3,128,767                          | 1,616,253                          | 4,745,021                  | 50.2%           |
| <b>Revenues</b>              | <b>28,725,132</b>   | <b>30,144,961</b>       | <b>3,991,519</b>                   | <b>9,046,902</b>                   | <b>13,038,421</b>          | <b>43.3%</b>    |
| <b>11 - CITY COUNCIL</b>     | <b>84,234</b>       | <b>135,312</b>          | <b>29,343</b>                      | <b>19,621</b>                      | <b>48,964</b>              | <b>36.2%</b>    |
| <b>Expenses</b>              | <b>84,234</b>       | <b>135,312</b>          | <b>29,343</b>                      | <b>19,621</b>                      | <b>48,964</b>              | <b>36.2%</b>    |
| Salaries and Benefits        | 65,871              | 43,312                  | 18,361                             | 18,361                             | 36,723                     | 84.8%           |
| Other Expenses               | 18,363              | 92,000                  | 10,982                             | 1,259                              | 12,241                     | 13.3%           |
| <b>12 - ADMINISTRATION</b>   | <b>(17,653,909)</b> | <b>(17,886,790)</b>     | <b>2,102,106</b>                   | <b>(7,188,537)</b>                 | <b>(5,086,431)</b>         | <b>28.4%</b>    |
| <b>Expenses</b>              | <b>6,774,422</b>    | <b>7,471,327</b>        | <b>4,914,132</b>                   | <b>785,583</b>                     | <b>5,699,715</b>           | <b>76.3%</b>    |
| Salaries and Benefits        | 3,841,498           | 4,393,437               | 2,904,465                          | 418,816                            | 3,323,281                  | 75.6%           |
| Other Expenses               | 2,932,924           | 3,077,890               | 2,009,667                          | 366,767                            | 2,376,434                  | 77.2%           |
| <b>Revenues</b>              | <b>24,428,331</b>   | <b>25,358,117</b>       | <b>2,812,026</b>                   | <b>7,974,120</b>                   | <b>10,786,146</b>          | <b>42.5%</b>    |
| <b>122 - HUMAN RESOURCES</b> | <b>495,257</b>      | <b>615,121</b>          | <b>96,265</b>                      | <b>153,886</b>                     | <b>252,311</b>             | <b>41.0%</b>    |
| <b>Expenses</b>              | <b>495,257</b>      | <b>615,121</b>          | <b>96,265</b>                      | <b>153,886</b>                     | <b>252,311</b>             | <b>41.0%</b>    |
| Salaries and Benefits        | 302,720             | 426,360                 | 62,401                             | 105,075                            | 169,636                    | 39.8%           |
| Citywide Benefits            | 91,282              | 90,911                  | 13,977                             | 21,666                             | 35,643                     | 39.2%           |
| Other Expenses               | 101,255             | 97,850                  | 19,887                             | 27,145                             | 47,032                     | 48.1%           |
| <b>13 - CITY CLERK</b>       | <b>444,822</b>      | <b>472,290</b>          | <b>49,693</b>                      | <b>143,375</b>                     | <b>193,068</b>             | <b>40.9%</b>    |
| <b>Expenses</b>              | <b>444,941</b>      | <b>472,440</b>          | <b>98,383</b>                      | <b>143,375</b>                     | <b>241,758</b>             | <b>51.2%</b>    |
| Salaries and Benefits        | 394,955             | 424,690                 | 91,832                             | 135,922                            | 227,755                    | 53.6%           |
| Other Expenses               | 49,986              | 47,750                  | 6,551                              | 7,452                              | 14,003                     | 29.3%           |
| <b>Revenues</b>              | <b>119</b>          | <b>150</b>              | <b>48,690</b>                      | <b>0</b>                           | <b>48,690</b>              | <b>32459.9%</b> |
| <b>17 - FINANCE</b>          | <b>1,255,130</b>    | <b>1,392,325</b>        | <b>390,850</b>                     | <b>309,915</b>                     | <b>700,766</b>             | <b>50.3%</b>    |
| <b>Expenses</b>              | <b>1,258,790</b>    | <b>1,434,325</b>        | <b>391,397</b>                     | <b>312,559</b>                     | <b>703,956</b>             | <b>49.1%</b>    |
| Salaries and Benefits        | 971,719             | 1,114,275               | 224,555                            | 238,768                            | 463,323                    | 41.6%           |
| Other Expenses               | 287,071             | 320,050                 | 166,842                            | 73,791                             | 240,633                    | 75.2%           |
| <b>Revenues</b>              | <b>3,660</b>        | <b>42,000</b>           | <b>546</b>                         | <b>2,644</b>                       | <b>3,190</b>               | <b>7.6%</b>     |

## Summary by Department

|                           | 2023 Actuals     | Approved<br>2024 Budget | FY 2023-24<br>Quarter 1<br>Actuals | FY 2023-24<br>Quarter 2<br>Actuals | FY 2023-24<br>Year to Date | % of Budget  |
|---------------------------|------------------|-------------------------|------------------------------------|------------------------------------|----------------------------|--------------|
| <b>19 - POLICE</b>        | <b>6,972,340</b> | <b>7,761,655</b>        | <b>1,481,345</b>                   | <b>2,102,361</b>                   | <b>3,583,706</b>           | <b>46.2%</b> |
| <b>Expenses</b>           | <b>7,330,164</b> | <b>8,149,497</b>        | <b>1,679,103</b>                   | <b>2,153,008</b>                   | <b>3,832,111</b>           | <b>47.0%</b> |
| Salaries and Benefits     | 6,464,755        | 7,535,897               | 1,511,627                          | 1,962,067                          | 3,473,694                  | 46.1%        |
| Other Expenses            | 865,409          | 613,600                 | 167,476                            | 190,941                            | 358,417                    | 58.4%        |
| <b>Revenues</b>           | <b>357,824</b>   | <b>387,842</b>          | <b>197,758</b>                     | <b>50,646</b>                      | <b>248,404</b>             | <b>64.0%</b> |
| <b>20 - FIRE</b>          | <b>2,937,742</b> | <b>3,456,750</b>        | <b>721,860</b>                     | <b>893,355</b>                     | <b>1,615,215</b>           | <b>46.7%</b> |
| <b>Expenses</b>           | <b>3,339,045</b> | <b>3,755,000</b>        | <b>740,030</b>                     | <b>906,861</b>                     | <b>1,646,891</b>           | <b>43.9%</b> |
| Salaries and Benefits     | 2,750,558        | 2,930,306               | 641,010                            | 825,921                            | 1,466,932                  | 50.1%        |
| Other Expenses            | 588,487          | 824,694                 | 99,020                             | 80,940                             | 179,960                    | 21.8%        |
| <b>Revenues</b>           | <b>401,303</b>   | <b>298,250</b>          | <b>18,169</b>                      | <b>13,507</b>                      | <b>31,676</b>              | <b>10.6%</b> |
| <b>21 - PUBLIC WORKS</b>  | <b>1,792,789</b> | <b>2,203,452</b>        | <b>463,760</b>                     | <b>505,545</b>                     | <b>965,974</b>             | <b>43.8%</b> |
| <b>Expenses</b>           | <b>3,214,110</b> | <b>4,566,754</b>        | <b>744,768</b>                     | <b>944,853</b>                     | <b>1,686,290</b>           | <b>36.9%</b> |
| Salaries and Benefits     | 1,418,312        | 1,860,354               | 377,377                            | 331,788                            | 705,834                    | 37.9%        |
| Other Expenses            | 1,795,798        | 2,706,400               | 367,391                            | 613,065                            | 980,456                    | 36.2%        |
| <b>Revenues</b>           | <b>1,421,322</b> | <b>2,363,302</b>        | <b>281,008</b>                     | <b>439,308</b>                     | <b>720,316</b>             | <b>30.5%</b> |
| <b>22 - RECREATION</b>    | <b>1,405,078</b> | <b>1,533,736</b>        | <b>231,768</b>                     | <b>294,308</b>                     | <b>526,075</b>             | <b>34.3%</b> |
| <b>Expenses</b>           | <b>2,577,932</b> | <b>2,548,736</b>        | <b>604,105</b>                     | <b>579,826</b>                     | <b>1,183,931</b>           | <b>46.5%</b> |
| Salaries and Benefits     | 1,763,359        | 1,746,126               | 419,036                            | 464,716                            | 883,751                    | 50.6%        |
| Other Expenses            | 814,573          | 802,610                 | 185,069                            | 115,111                            | 300,180                    | 37.4%        |
| <b>Revenues</b>           | <b>1,172,854</b> | <b>1,015,000</b>        | <b>372,337</b>                     | <b>285,519</b>                     | <b>657,856</b>             | <b>64.8%</b> |
| <b>23 - COMMUNITY DEV</b> | <b>769,674</b>   | <b>1,624,037</b>        | <b>149,336</b>                     | <b>216,182</b>                     | <b>365,518</b>             | <b>22.5%</b> |
| <b>Expenses</b>           | <b>1,709,394</b> | <b>2,304,337</b>        | <b>410,321</b>                     | <b>497,340</b>                     | <b>907,661</b>             | <b>39.4%</b> |
| Salaries and Benefits     | 1,100,619        | 1,432,687               | 314,438                            | 357,559                            | 671,998                    | 46.9%        |
| Other Expenses            | 608,775          | 871,650                 | 95,883                             | 139,781                            | 235,664                    | 27.0%        |
| <b>Revenues</b>           | <b>939,720</b>   | <b>680,300</b>          | <b>260,985</b>                     | <b>281,158</b>                     | <b>542,143</b>             | <b>79.7%</b> |
| <b>1002 - EMS Fund</b>    | <b>(473)</b>     | <b>0</b>                | <b>292,292</b>                     | <b>597,126</b>                     | <b>889,418</b>             |              |
| <b>Expenses</b>           | <b>2,727,165</b> | <b>3,259,667</b>        | <b>635,966</b>                     | <b>908,544</b>                     | <b>1,544,510</b>           | <b>47.4%</b> |
| Salaries and Benefits     | 2,412,421        | 2,935,527               | 567,278                            | 792,038                            | 1,359,316                  | 46.3%        |
| Other Expenses            | 314,744          | 324,140                 | 68,688                             | 116,506                            | 185,194                    | 57.1%        |
| <b>Revenues</b>           | <b>2,727,638</b> | <b>3,259,667</b>        | <b>343,674</b>                     | <b>311,418</b>                     | <b>655,092</b>             | <b>20.1%</b> |