



FINANCE DEPARTMENT MEMORANDUM

PG1 of 1

Date: December 15, 2022
To: Mayor and Council
From: Levi D. Gibson, Director, Budget and Finance
Subject: Monthly Financial Report for FY22-23

Mayor and Council:

Attached is the Preliminary Monthly Financial Report for Fiscal Year 2022-23 through July 2022. This report contains budget to actual comparisons of all the major operating funds, year-to-date department expenditures, and highlights major variances that may require additional monitoring or action. As a general guideline, revenues and expenditures are on target through July if they are close to 8.3% of the annual budgeted amount.

REVENUE PERFORMANCE INDICATORS

In the table of contents, you will see Favorable, Unfavorable, or Monitor revenue performance indicators. A Favorable indicator means the actual year-to-date revenues are within 2% of their **4-year historical trend**. Monitor means revenues are 2% to 5% lower than the trend and Unfavorable means revenues are 5% or more lower than the trend.

EXPENDITURE PERFORMANCE INDICATORS

In the table of contents, you will also see Favorable, Unfavorable, or Monitor expenditure performance indicators. A Favorable indicator means the actual year-to-date expenditures are within 2% of the calculated **year-to-date budget**. Monitor means expenditures are 2% to 5% over the budget and Unfavorable means expenditures are 5% or more higher than budget.

SUMMARY

Overall, revenues for the major operating funds show consistent financial results when compared to the budget. City Sales Tax Revenues are above target as a result of growth in construction, retail, rentals, restaurant/bar, hotels, and amusement. Expenditures either remain on track or are less than budgeted due primarily to unspent capital projects funding. Staff will continue to monitor the actual results and prepare a monthly financial analysis.

REPORT NAVIGATION

The report includes a quick-reference Table of Contents on the following page that will allow you to quickly navigate to areas of interest by clicking on the page numbers. The table of contents link at the bottom of every page will return you to the Table of Contents. The report can also be found on the City's internet page under financial reports.

Please let me know if you have questions about the information contained in this report.



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Through the Month Ended July 31, 2022

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Through July 2022, total General Fund revenues are on target at \$26M or 8.3% of the annual budget. Revenues are \$4.5M or 20.9% higher than the same time last year. The two largest components of General Fund revenues are City Sales Tax and State Shared Revenues. Together these two revenue sources represent \$22.8M or 87.5% of General Fund revenues.

General Fund City Sales Tax collections are above target at \$14.9M or 9.3% of the annual budget. City Sales Tax increased by \$2M or 15.3% over the same time last year. General Fund City Sales Tax details by category can be found on page 2 of this report.

State Shared Revenues are on target at \$7.9M or 8.2% of the annual budget. Fees, Licenses and Permits are on target at \$1.9M or 6.5% of the annual budget. Other Revenues are below target at \$1.3M or 4.9% of the annual budget.

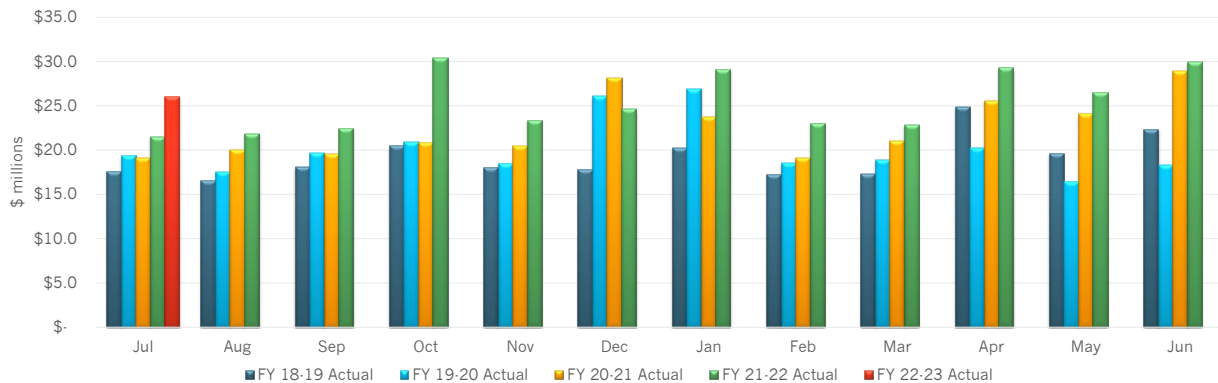
	FY 22-23 Total Budget \$ 314,292,668						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 17,585,021	\$ 19,354,393	\$ 19,182,753	\$ 21,551,011	\$ 26,050,421	8.3%	7.9%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 17,585,021	\$ 19,354,393	\$ 19,182,753	\$ 21,551,011	\$ 26,050,421	8.3%	7.9%

Favorable

YTD Budget Variance
\$ (140,635)

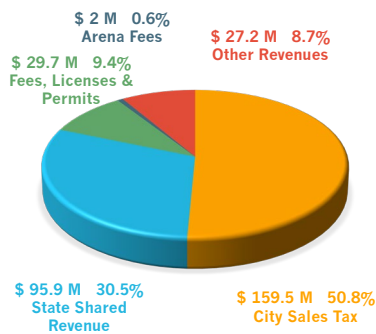
Trend Variance
0.4%

General Fund Revenue



General Fund Revenue by Category

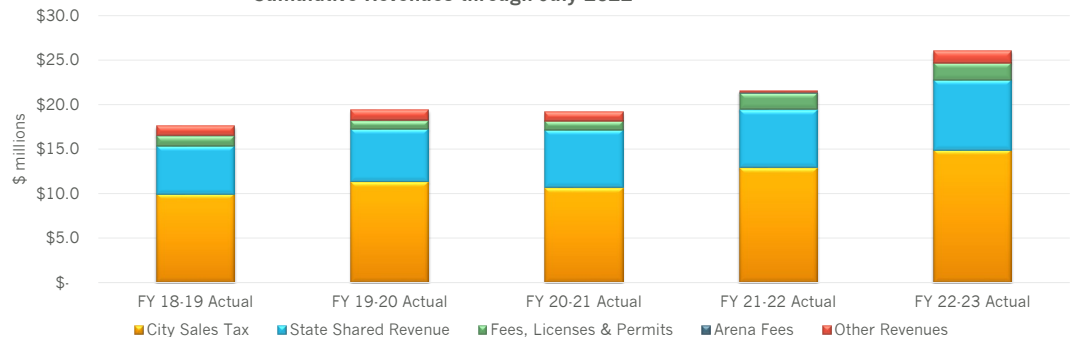
FY 22-23 ADOPTED BUDGET



Total \$314.3M

	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
City Sales Tax	\$ 9,980,874	\$ 11,350,431	\$ 10,709,562	\$ 12,919,324	\$ 14,895,155	\$ 159,522,397	9.3%
State Shared Revenue	5,391,946	5,888,346	6,467,943	6,541,297	7,897,370	95,898,929	8.2%
Fees, Licenses & Permits	1,128,343	981,228	1,017,197	1,812,768	1,928,612	29,683,584	6.5%
Arena Fees	7,742	14,229	-	101,850	-	2,023,484	0.0%
Other Revenues	1,076,116	1,120,159	988,050	175,772	1,329,283	27,164,275	4.9%
Total	\$ 17,585,021	\$ 19,354,393	\$ 19,182,753	\$ 21,551,011	\$ 26,050,421	\$ 314,292,668	8.3%

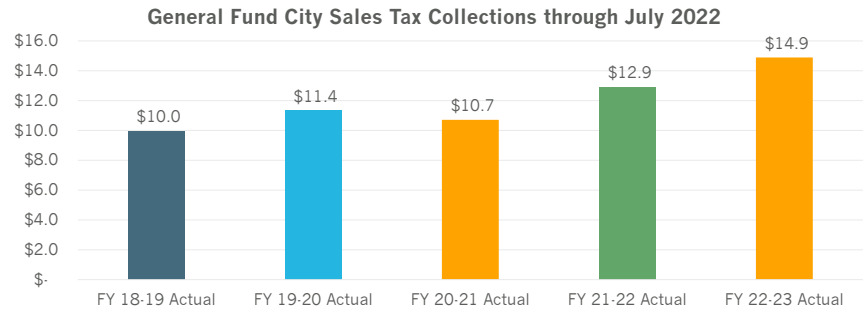
Cumulative Revenues through July 2022



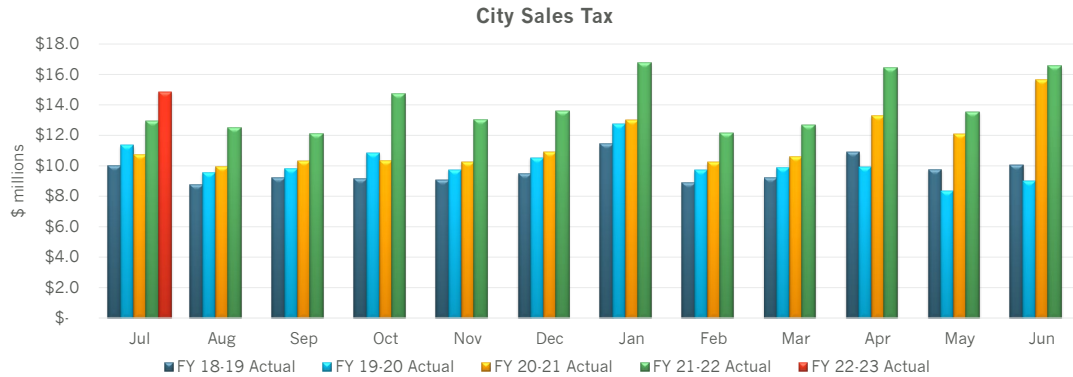
For each year, General Fund Sales Tax Revenue reported through July represents sales and business activity through June.

The graph to the right depicts historical year-to-date General Fund sales tax revenue from FY 2018-19 through FY 2022-23.

For July 2022, General Fund sales tax revenues increased by \$2M or 15.3% over last year as a result of growth in retail (\$1.2M), restaurant/bar (\$62k), hotels (\$112k), and retail over 5k (\$46k) sales tax revenues.



The graph below compares monthly General Fund sales tax collections.



General Fund City Sales Tax Collections by Category

Current Month - July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities						
Amusement	\$ 1,005,704	\$ 1,073,327	\$ 70,539	\$ 1,028,310	\$ 761,225	-26.0%
Construction	\$ 419,165	\$ 530,890	\$ 1,201,228	\$ 1,007,432	\$ 1,553,802	54.2%
Hotels	\$ 218,154	\$ 231,588	\$ 174,897	\$ 291,273	\$ 403,169	38.4%
Rentals	\$ 1,010,804	\$ 1,056,885	\$ 1,192,354	\$ 1,237,646	\$ 1,404,344	13.5%
Restaurant/Bar	\$ 1,233,567	\$ 1,313,424	\$ 1,185,796	\$ 1,619,353	\$ 1,681,429	3.8%
Retail over 5K	\$ 352,910	\$ 654,332	\$ 436,019	\$ 519,038	\$ 565,039	8.9%
Retail Sales	\$ 4,599,811	\$ 5,461,334	\$ 5,402,392	\$ 6,152,414	\$ 7,344,698	19.4%
Utilities	\$ 579,526	\$ 512,805	\$ 542,408	\$ 645,024	\$ 638,943	-0.9%
Penalty & Interest	\$ 8,556	\$ 3,214	\$ -	\$ -	\$ -	0.0%
Other	\$ 552,677	\$ 512,633	\$ 503,929	\$ 418,835	\$ 542,506	29.5%
Totals	\$ 9,980,874	\$ 11,350,431	\$ 10,709,562	\$ 12,919,324	\$ 14,895,155	15.3%
Fiscal Year to Date - July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities						
Amusement	\$ 1,005,704	\$ 1,073,327	\$ 70,539	\$ 1,028,310	\$ 761,225	-26.0%
Construction	\$ 419,165	\$ 530,890	\$ 1,201,228	\$ 1,007,432	\$ 1,553,802	54.2%
Hotels	\$ 218,154	\$ 231,588	\$ 174,897	\$ 291,273	\$ 403,169	38.4%
Rentals	\$ 1,010,804	\$ 1,056,885	\$ 1,192,354	\$ 1,237,646	\$ 1,404,344	13.5%
Restaurant/Bar	\$ 1,233,567	\$ 1,313,424	\$ 1,185,796	\$ 1,619,353	\$ 1,681,429	3.8%
Retail over 5K	\$ 352,910	\$ 654,332	\$ 436,019	\$ 519,038	\$ 565,039	8.9%
Retail Sales	\$ 4,599,811	\$ 5,461,334	\$ 5,402,392	\$ 6,152,414	\$ 7,344,698	19.4%
Utilities	\$ 579,526	\$ 512,805	\$ 542,408	\$ 645,024	\$ 638,943	-0.9%
Penalty & Interest	\$ 8,556	\$ 3,214	\$ -	\$ -	\$ -	0.0%
Other	\$ 552,677	\$ 512,633	\$ 503,929	\$ 418,835	\$ 542,506	29.5%
Totals	\$ 9,980,874	\$ 11,350,431	\$ 10,709,562	\$ 12,919,324	\$ 14,895,155	15.3%

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Through July 2022, General Fund expenditures are above target at \$33.9M or 13.3% of the annual budget. Expenditures are \$3.7M or 12.1% higher than the same time last year.

Personnel Services are slightly below target at \$13.6M or 7.7% of the annual budget.

Services and Supplies are on target at \$4.7M or 8.8% of the annual budget.

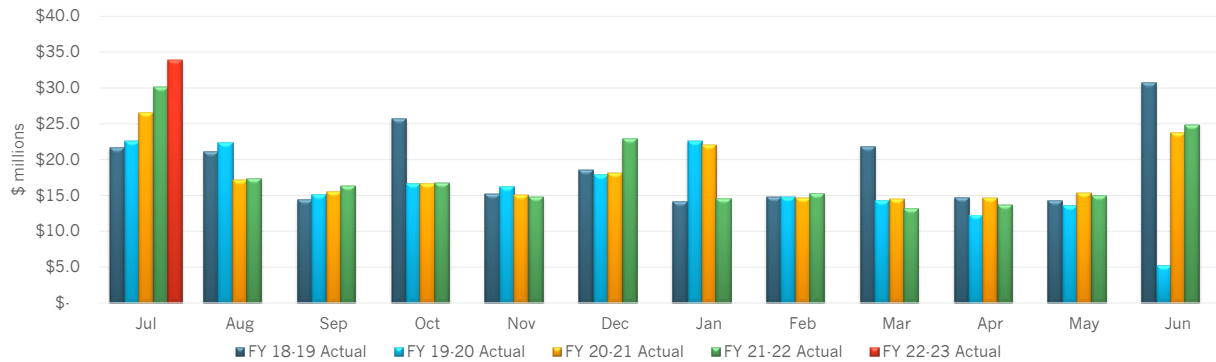
Internal Charges are significantly above target at \$15.5M or 63.1% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were expensed in July.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23 YTD	4-Year Avg
	Actual	Actual	Actual	Actual	Actual	% of	Historical
	Expenditure	Expenditure	Expenditure	Expenditure	Expenditure	Budget	YTD % of
Jul	\$ 21,581,263	\$ 22,702,479	\$ 26,508,667	\$ 30,220,620	\$ 33,879,432	13.3%	11.4%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 21,581,263	\$ 22,702,479	\$ 26,508,667	\$ 30,220,620	\$ 33,879,432	13.3%	11.4%

Monitor

YTD Budget Variance
\$ (12,600,484) -4.9%

General Fund Expenditure

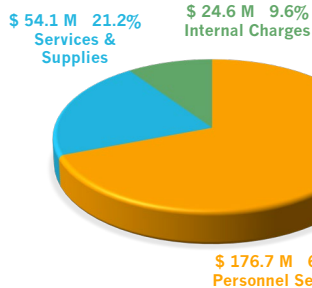


General Fund Expenditure by Category

FY 22-23 ADOPTED BUDGET

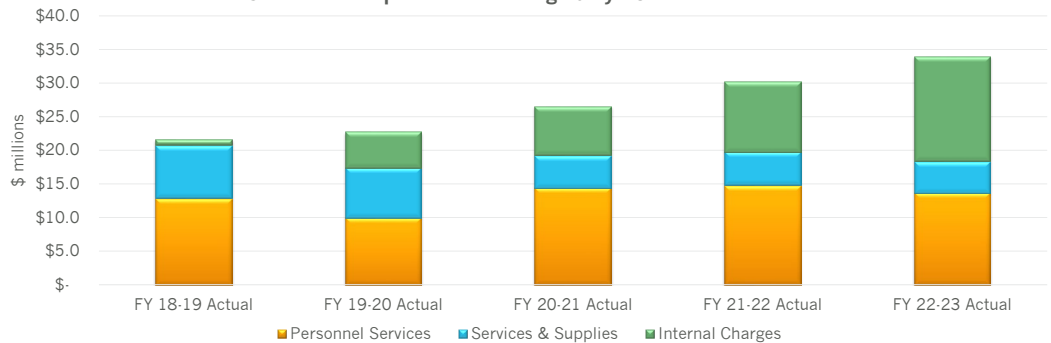
Personnel Services
Services & Supplies
Internal Charges

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	Actual	Actual	Actual	Actual	Actual	Budget	% of Budget
Personnel Services	\$ 12,825,855	\$ 9,976,658	\$ 14,370,710	\$ 14,753,086	\$ 13,610,652	\$ 176,686,220	7.7%
Services & Supplies	7,874,804	7,348,094	4,842,493	5,019,686	4,738,055	54,061,444	8.8%
Internal Charges	880,605	5,377,728	7,295,464	10,447,848	15,530,725	24,599,707	63.1%
Total	\$ 21,581,263	\$ 22,702,479	\$ 26,508,667	\$ 30,220,620	\$ 33,879,432	\$ 255,347,371	13.3%



Total \$255.3M

Cumulative Expenditures through July 2022





Through July 2022, Highway User Revenue Fund (HURF) revenues are on target at \$1.6M or 8.6% of the annual budget.

Combined HURF revenues are \$42k or 2.6% higher than last year. Fees, licenses and permits are above target at \$78k or 27.2% of the annual budget. Other revenues are significantly above target at \$121k due to payments received for pavement projects in the city.

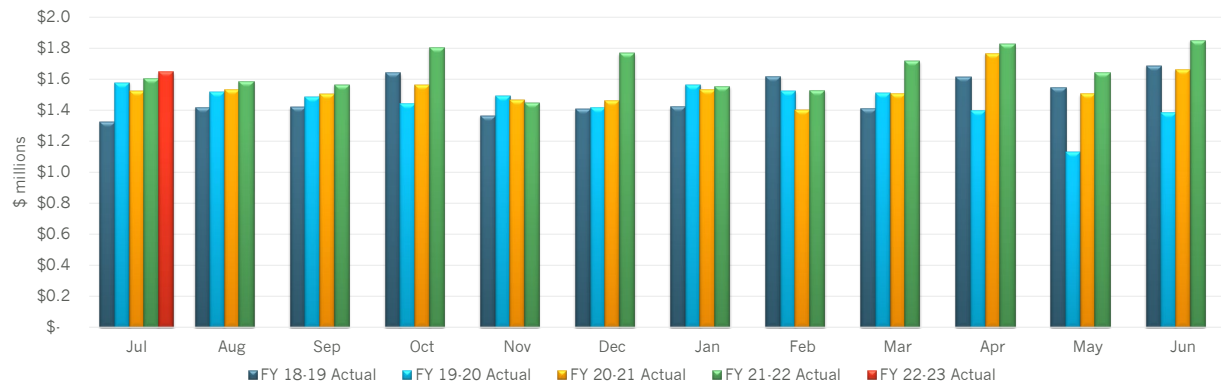
	FY 22-23 Total Budget \$ 19,227,998						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 1,325,928	\$ 1,577,993	\$ 1,524,002	\$ 1,604,609	\$ 1,646,462	8.6%	9.1%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 1,325,928	\$ 1,577,993	\$ 1,524,002	\$ 1,604,609	\$ 1,646,462	8.6%	9.1%

Favorable

YTD Budget Variance
\$ 44,129

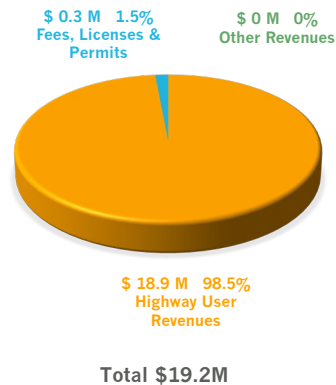
Trend Variance
-0.5%

HURF Revenue



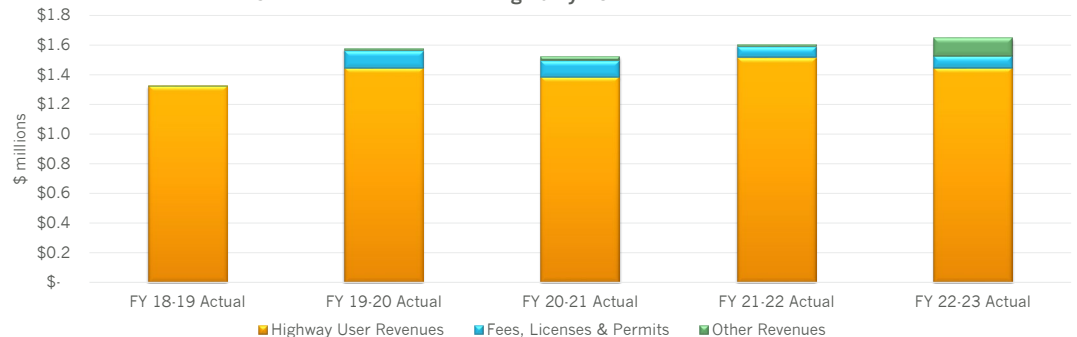
HURF Revenue by Category

FY 22-23 ADOPTED BUDGET



	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Highway User Revenues	\$ 1,322,605	\$ 1,445,981	\$ 1,383,227	\$ 1,515,845	\$ 1,447,457	\$ 18,940,041	7.6%
Fees, Licenses & Permits	-	118,135	113,772	74,007	78,439	287,957	27.2%
Other Revenues	3,322	13,876	27,002	14,757	120,566	-	0.0%
	\$ 1,325,928	\$ 1,577,993	\$ 1,524,002	\$ 1,604,609	\$ 1,646,462	\$ 19,227,998	8.6%

Cumulative Revenues through July 2022


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Through July 2022, HURF expenditures are on target at \$1.8M or 7.8% of the annual budget. This is primarily due to the \$9.8M in budgeted capital expenditures, but none were spent during July. Capital expenditures are typically spent unevenly throughout the year.

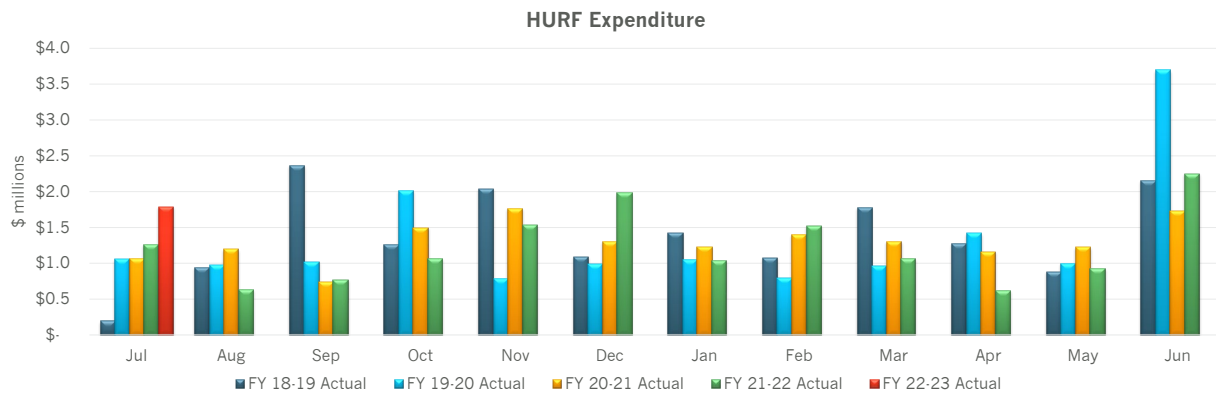
Personnel services are below target \$308k or 7.1% of the annual budget. Services and Supplies are below target at \$203k, or 2.9% of the annual budget.

Internal charges are significantly above target at \$1.3M or 67.1% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were expensed in July.

	FY 22-23 Total Budget						
	\$ 22,902,302						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23 YTD	4-Year Avg
	Actual	Actual	Actual	Actual	Actual	% of	Historical
	Expenditure	Expenditure	Expenditure	Expenditure	Expenditure	Budget	YTD % of
							Budget
Jul	\$ 192,291	\$ 1,055,328	\$ 1,058,470	\$ 1,264,586	\$ 1,786,836	7.8%	4.4%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 192,291	\$ 1,055,328	\$ 1,058,470	\$ 1,264,586	\$ 1,786,836	7.8%	4.4%

Favorable

YTD Budget Variance
\$ 121,689 0.5%

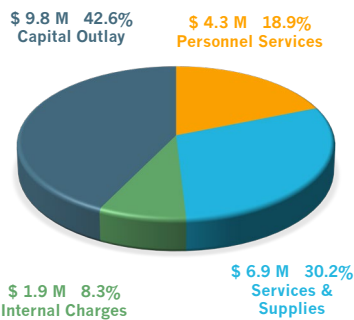


HURF Expenditure by Category

Cumulative Expenditures through July 2022

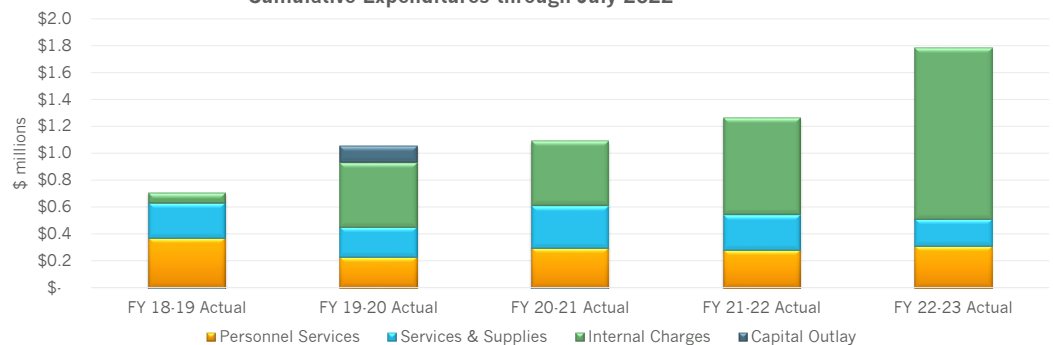
FY 22-23 ADOPTED BUDGET

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	Actual	Actual	Actual	Actual	Actual	Budget	% of Budget
Personnel Services	\$ 367,673	\$ 229,651	\$ 294,755	\$ 279,837	\$ 308,258	\$ 4,329,718	7.1%
Services & Supplies	259,619	220,320	316,727	263,459	203,112	6,908,224	2.9%
Internal Charges	76,759	480,885	477,515	721,290	1,275,466	1,901,776	67.1%
Capital Outlay	(511,760)	124,471	(30,527)	-	-	9,762,584	0.0%
	\$ 192,291	\$ 1,055,328	\$ 1,058,470	\$ 1,264,586	\$ 1,786,836	\$ 22,902,302	7.8%



Total \$22.9M

Cumulative Expenditures through July 2022



Through July 2022, Transportation Sales Tax Fund revenues are slightly above target at \$3.9M or 9.2% of the annual budget. Revenues are \$523k or 15.4% higher than the same time last year.

Transit revenues are on target at \$7k or 8% of the annual budget.

Transportation Sales Tax revenues are \$516k or 15.6% higher than the same time last year. Monthly Transportation Sales Tax detail by category can be found on page 7 of this report.

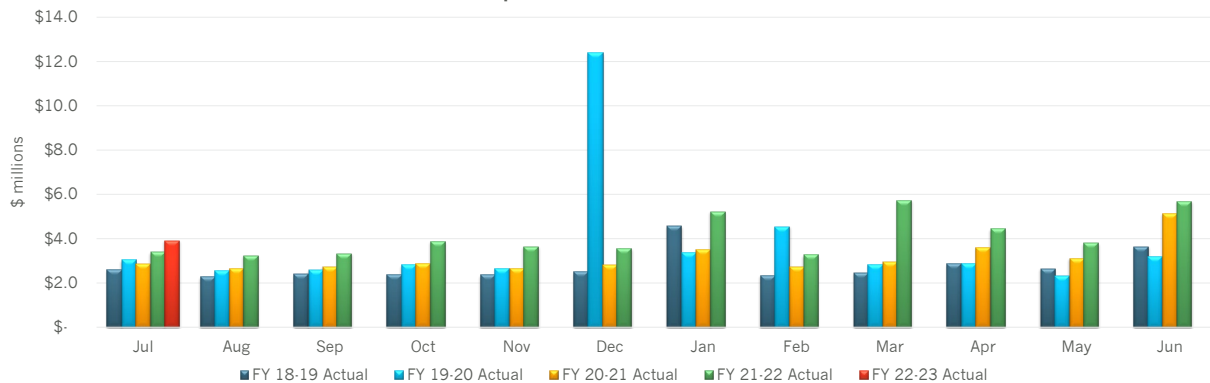
	FY 22-23 Total Budget \$ 42,408,186						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 2,589,298	\$ 3,029,982	\$ 2,859,713	\$ 3,390,869	\$ 3,914,349	9.2%	9.8%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 2,589,298	\$ 3,029,982	\$ 2,859,713	\$ 3,390,869	\$ 3,914,349	9.2%	9.8%

Favorable

YTD Budget Variance
\$ 380,334

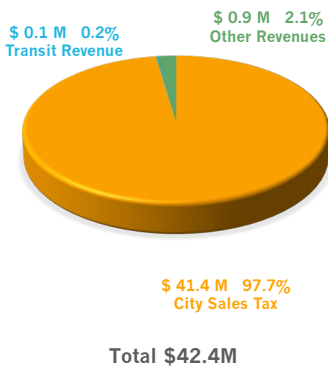
Trend Variance
-0.6%

Transportation Sales Tax Revenue



Transportation Sales Tax Revenue by Category

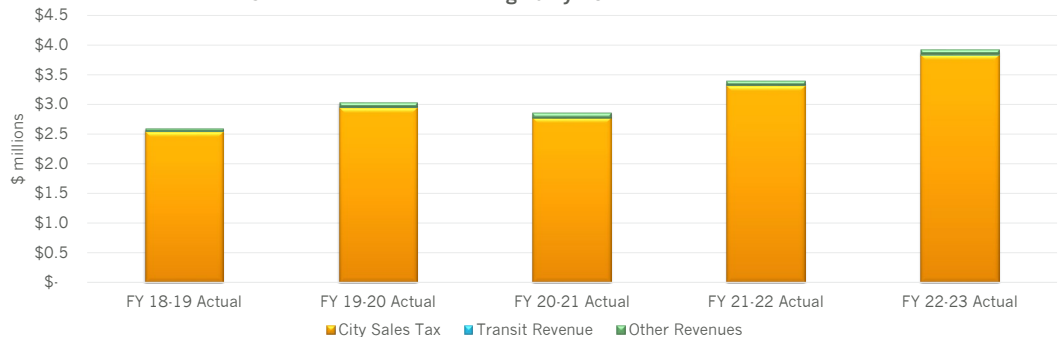
FY 22-23 ADOPTED BUDGET



City Sales Tax
Transit Revenue
Other Revenues

	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
City Sales Tax	\$ 2,544,421	\$ 2,945,662	\$ 2,772,366	\$ 3,317,232	\$ 3,833,985	\$ 41,418,288	9.3%
Transit Revenue	9,878	11,115	-	7,234	7,006	87,166	8.0%
Other Revenues	34,999	73,205	87,347	66,403	73,358	902,732	8.1%
Total	\$ 2,589,298	\$ 3,029,982	\$ 2,859,713	\$ 3,390,869	\$ 3,914,349	\$ 42,408,186	9.2%

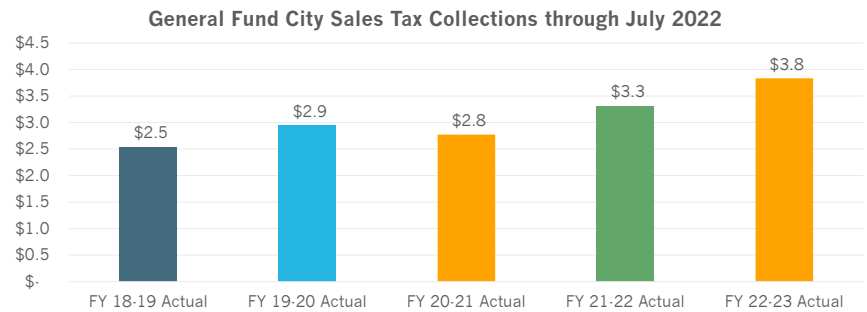
Cumulative Revenues through July 2022



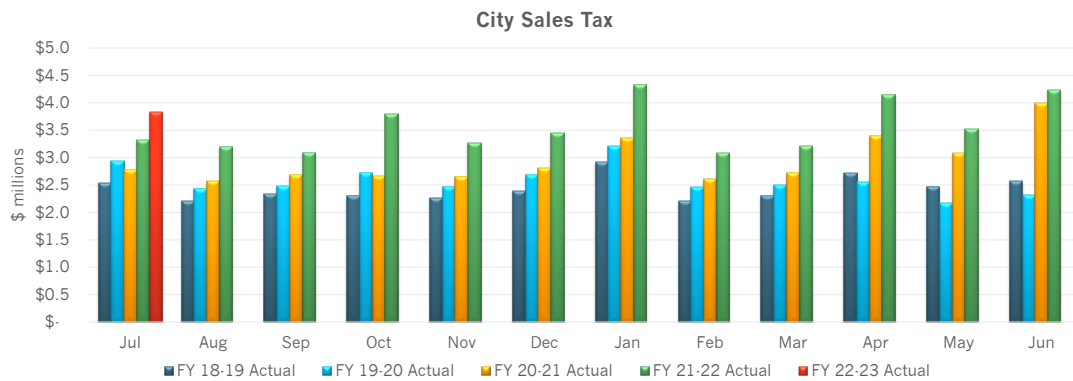
For each year, General Fund Sales Tax Revenue reported through July represents sales and business activity through June.

The graph to the right depicts historical year-to-date Transportation sales tax revenue from FY 2018-19 through FY 2022-23.

For July 2022, Transportation sales tax revenues increased by \$517k or 15.6% over last year as a result of growth in retail (\$312k), restaurant/bar (\$10k), hotels (\$8k), and retail over 5k (\$19k) sales tax revenues.



The graph below compares monthly General Fund sales tax collections.



Transportation Sales Tax City Sales Tax Collections by Category

Current Month - July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities						
Amusement	\$ 264,583	\$ 282,433	\$ 18,420	\$ 270,198	\$ 200,286	-25.9%
Construction	\$ 110,184	\$ 139,355	\$ 316,059	\$ 265,545	\$ 408,100	53.7%
Hotels	\$ 16,453	\$ 17,689	\$ 13,237	\$ 22,153	\$ 30,430	37.4%
Rentals	\$ 317,586	\$ 333,798	\$ 376,662	\$ 390,435	\$ 451,099	15.5%
Restaurant/Bar	\$ 212,114	\$ 225,411	\$ 203,620	\$ 278,001	\$ 288,096	3.6%
Retail over 5K	\$ 146,937	\$ 272,489	\$ 181,668	\$ 215,987	\$ 235,184	8.9%
Retail Sales	\$ 1,208,834	\$ 1,435,223	\$ 1,419,963	\$ 1,616,940	\$ 1,929,085	19.3%
Utilities	\$ 152,498	\$ 134,949	\$ 142,739	\$ 169,743	\$ 168,143	-0.9%
Penalty & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$ 115,232	\$ 104,315	\$ 99,999	\$ 88,229	\$ 123,563	40.0%
Totals	\$ 2,544,421	\$ 2,945,662	\$ 2,772,366	\$ 3,317,232	\$ 3,833,985	15.6%

Fiscal Year to Date - July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities						
Amusement	\$ 264,583	\$ 282,433	\$ 18,420	\$ 270,198	\$ 200,286	-25.9%
Construction	\$ 110,184	\$ 139,355	\$ 316,059	\$ 265,545	\$ 408,100	53.7%
Hotels	\$ 16,453	\$ 17,689	\$ 13,237	\$ 22,153	\$ 30,430	37.4%
Rentals	\$ 317,586	\$ 333,798	\$ 376,662	\$ 390,435	\$ 451,099	15.5%
Restaurant/Bar	\$ 212,114	\$ 225,411	\$ 203,620	\$ 278,001	\$ 288,096	3.6%
Retail over 5K	\$ 146,937	\$ 272,489	\$ 181,668	\$ 215,987	\$ 235,184	8.9%
Retail Sales	\$ 1,208,834	\$ 1,435,223	\$ 1,419,963	\$ 1,616,940	\$ 1,929,085	19.3%
Utilities	\$ 152,498	\$ 134,949	\$ 142,739	\$ 169,743	\$ 168,143	-0.9%
Penalty & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$ 115,232	\$ 104,315	\$ 99,999	\$ 88,229	\$ 123,563	40.0%
Totals	\$ 2,544,421	\$ 2,945,662	\$ 2,772,366	\$ 3,317,232	\$ 3,833,985	15.6%

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Through July 2022, Transportation Sales Tax Fund expenditures are below target at \$1.7M or 3.6% of the annual budget. This is primarily due to the \$31.8M in budgeted capital expenditures, and only \$263k or 0.8% have been spent at the end of July. Capital expenditures are typically spent unevenly throughout the year.

Personnel Services are below target at \$368k or 6.8% of the annual budget. Services and Supplies are below target at \$83k or 0.9% of the annual budget.

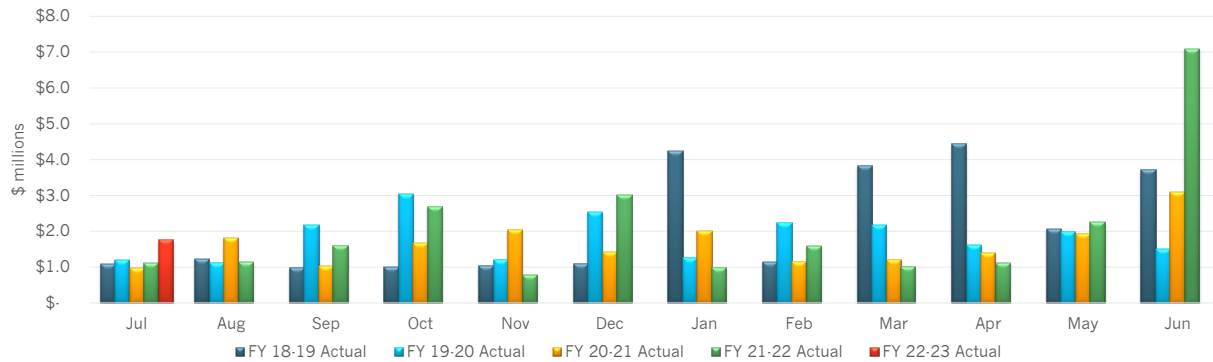
Internal charges are significantly above target at \$1M or 49.5% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were recorded in July.

	FY 22-23 Total Budget				\$ 48,275,003		
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23 YTD	4-Year Avg
	Actual	Actual	Actual	Actual	Actual	% of	Historical
	Expenditure	Expenditure	Expenditure	Expenditure	Expenditure	Budget	YTD % of
							Budget
Jul	\$ 1,094,768	\$ 1,215,027	\$ 972,757	\$ 1,109,795	\$ 1,748,564	3.6%	3.8%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 1,094,768	\$ 1,215,027	\$ 972,757	\$ 1,109,795	\$ 1,748,564	3.6%	3.8%

Favorable

YTD Budget Variance
\$ 2,274,353 4.7%

Transportation Sales Tax Expenditure

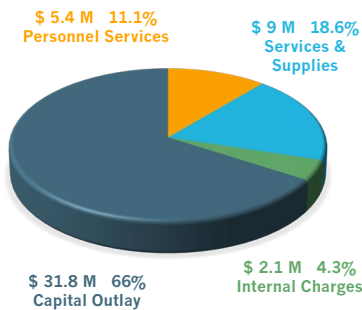


Transportation Sales Tax Expenditure by Category

FY 22-23 ADOPTED BUDGET

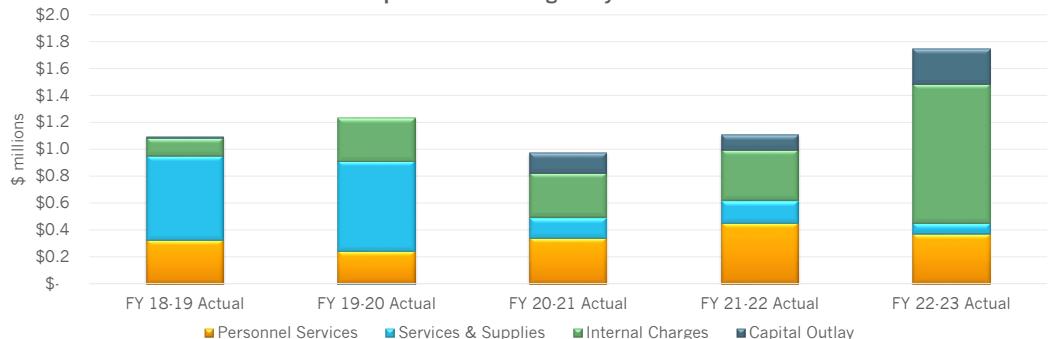
Personnel Services
Services & Supplies
Internal Charges
Capital Outlay

	Cumulative Expenditures through July 2022						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
	Actual	Actual	Actual	Actual	Actual	Budget	% of Budget
Personnel Services	\$ 322,877	\$ 244,033	\$ 341,563	\$ 453,363	\$ 367,573	\$ 5,377,588	6.8%
Services & Supplies	624,836	669,891	151,187	165,275	82,795	8,983,066	0.9%
Internal Charges	137,233	318,347	330,715	376,821	1,034,762	2,090,609	49.5%
Capital Outlay	9,822	(17,243)	149,291	114,336	263,434	31,823,741	0.8%
	\$ 1,094,768	\$ 1,215,027	\$ 972,757	\$ 1,109,795	\$ 1,748,564	\$ 48,275,003	3.6%



Total \$48.3M

Cumulative Expenditures through July 2022



Through July 2022, Police Public Safety Sales Tax Fund revenues are above target at \$2.4M or 9.5% of the annual budget. Revenues are \$307k or 14.8% higher than the same time last year. Monthly Police Public Safety City Sales Tax detail by category can be found on page 10 of this report.

Due to the change in the method of accounting and budgeting for enhanced police services, there are no budgeted expenditures in this fund and all uses are accounted for as transfer to the General Fund.

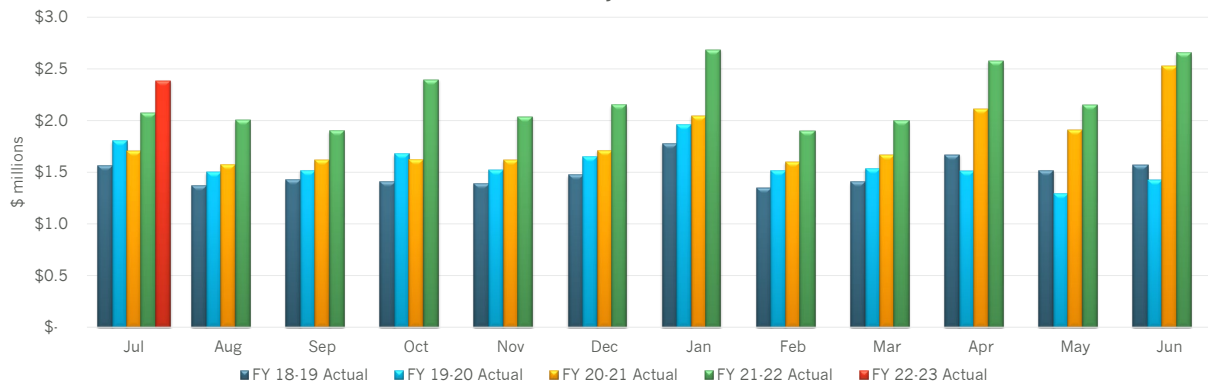
	FY 22-23 Total Budget \$ 25,210,017						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	9.5%	9.8%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	9.5%	9.8%

Favorable

YTD Budget Variance
\$ 283,235

Trend Variance
-0.4%

Police Public Safety Sales Tax Revenue



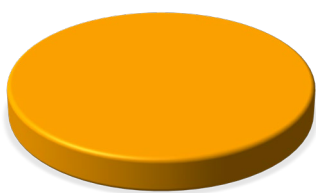
Police Public Safety Sales Tax Revenue by Category

FY 22-23 ADOPTED BUDGET

City Sales Tax

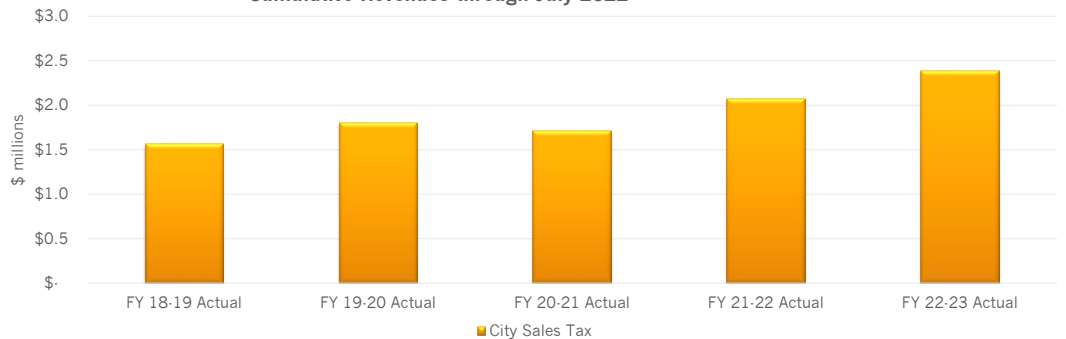
Cumulative Revenues through July 2022						
FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 22-23
Actual	Actual	Actual	Actual	Actual	Budget	% of Budget
\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	\$ 25,210,017	9.5%
\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	\$ 25,210,017	9.5%

\$ 25.2 M 100%
City Sales Tax



Total \$25.2M

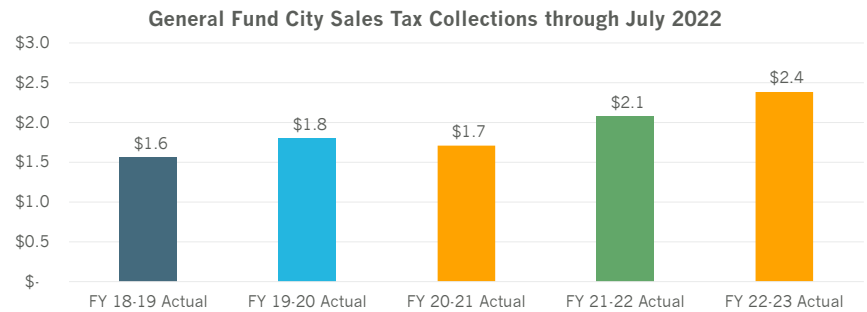
Cumulative Revenues through July 2022



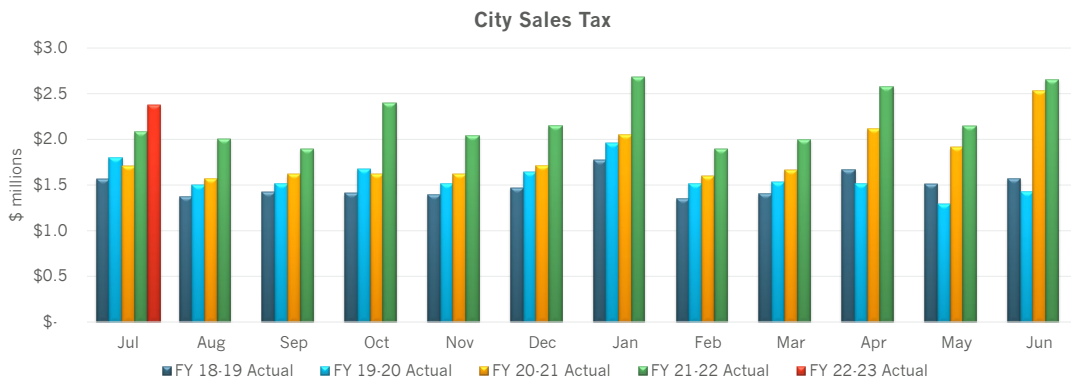
For each year, General Fund Sales Tax Revenue reported through July represents sales and business activity through June.

The graph to the right depicts historical year-to-date Police Public Safety sales tax revenue from FY 2018-19 through FY 2022-23.

For July 2022, Police Public Safety sales tax revenues increased by \$307k or 14.8% over last year as a result of growth in retail (\$171k), restaurant/bar (\$7k), hotels (\$6k), and retail over 5k (\$13k) sales tax revenues.



The graph below compares monthly General Fund sales tax collections.



Police Public Safety Sales Tax City Sales Tax Collections by Category

		Current Month - July 2022					
		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities							
	Amusement	\$ 176,424	\$ 188,326	\$ 12,282	\$ 180,168	\$ 133,551	-25.9%
	Construction	\$ 73,471	\$ 92,922	\$ 210,748	\$ 177,066	\$ 272,121	53.7%
	Hotels	\$ 10,971	\$ 11,795	\$ 8,826	\$ 14,772	\$ 20,290	37.4%
	Rentals	\$ 211,766	\$ 222,576	\$ 251,158	\$ 260,342	\$ 300,793	15.5%
	Restaurant/Bar	\$ 141,438	\$ 150,304	\$ 135,774	\$ 185,371	\$ 192,102	3.6%
	Retail over 5K	\$ 97,977	\$ 181,696	\$ 121,136	\$ 144,020	\$ 156,820	8.9%
	Retail Sales	\$ 674,698	\$ 792,537	\$ 807,354	\$ 943,234	\$ 1,113,883	18.1%
	Utilities	\$ 101,686	\$ 89,984	\$ 95,178	\$ 113,185	\$ 112,118	-0.9%
	Penalty & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Other	\$ 76,855	\$ 69,580	\$ 66,679	\$ 58,831	\$ 82,392	40.0%
Totals		\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	14.8%
		Fiscal Year to Date - July 2022					
		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities							
	Amusement	\$ 176,424	\$ 188,326	\$ 12,282	\$ 180,168	\$ 133,551	-25.9%
	Construction	\$ 73,471	\$ 92,922	\$ 210,748	\$ 177,066	\$ 272,121	53.7%
	Hotels	\$ 10,971	\$ 11,795	\$ 8,826	\$ 14,772	\$ 20,290	37.4%
	Rentals	\$ 211,766	\$ 222,576	\$ 251,158	\$ 260,342	\$ 300,793	15.5%
	Restaurant/Bar	\$ 141,438	\$ 150,304	\$ 135,774	\$ 185,371	\$ 192,102	3.6%
	Retail over 5K	\$ 97,977	\$ 181,696	\$ 121,136	\$ 144,020	\$ 156,820	8.9%
	Retail Sales	\$ 674,698	\$ 792,537	\$ 807,354	\$ 943,234	\$ 1,113,883	18.1%
	Utilities	\$ 101,686	\$ 89,984	\$ 95,178	\$ 113,185	\$ 112,118	-0.9%
	Penalty & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Other	\$ 76,855	\$ 69,580	\$ 66,679	\$ 58,831	\$ 82,392	40.0%
Totals		\$ 1,565,286	\$ 1,799,722	\$ 1,709,136	\$ 2,076,989	\$ 2,384,070	14.8%

Through July 2022, Fire Public Safety Sales Tax Fund revenues are above target at \$1.2M or 9.4% of the annual budget. Revenues are \$153k or 14.8% higher than the same time last year. Monthly Fire Public Safety City Sales Tax detail by category can be found on page 12 of this report.

Due to the change in the method of accounting and budgeting for enhanced fire services, there are no budgeted expenditures in this fund and all uses are accounted for as transfer to the General Fund.

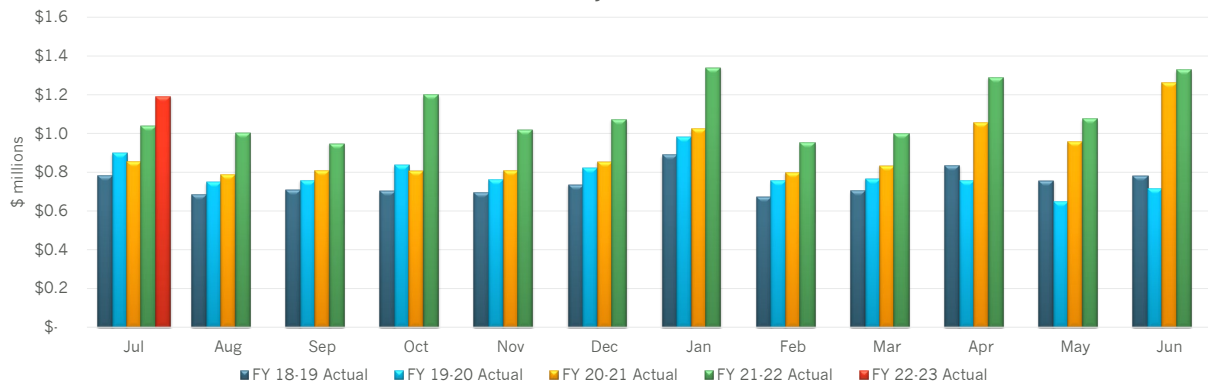
	FY 22-23 Total Budget \$ 12,634,548						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	9.4%	9.8%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	9.4%	9.8%

Favorable

YTD Budget Variance
\$ 138,422

Trend Variance
-0.4%

Fire Public Safety Sales Tax Revenue



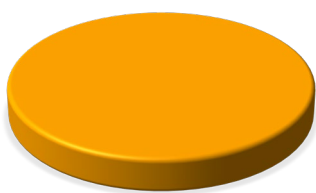
Fire Public Safety Sales Tax Revenue by Category

FY 22-23 ADOPTED BUDGET

City Sales Tax

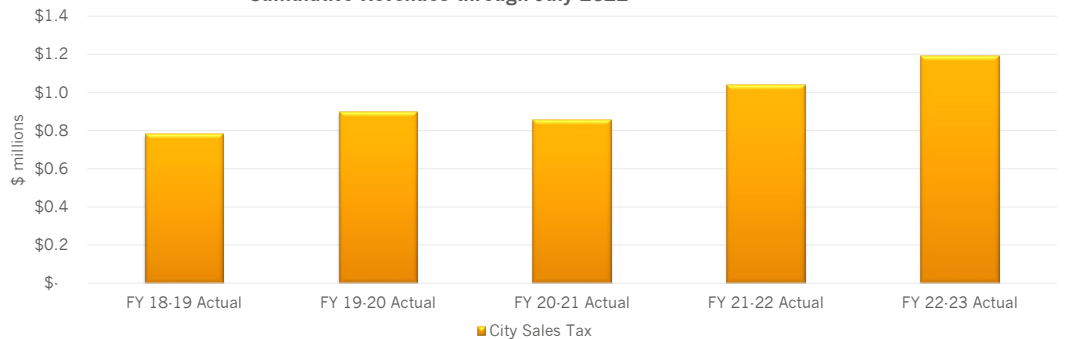
Cumulative Revenues through July 2022							
FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget	
\$ 782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	\$ 12,634,548	9.4%	
\$ 782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	\$ 12,634,548	9.4%	

\$ 12.6 M 100%
City Sales Tax



Total \$12.6M

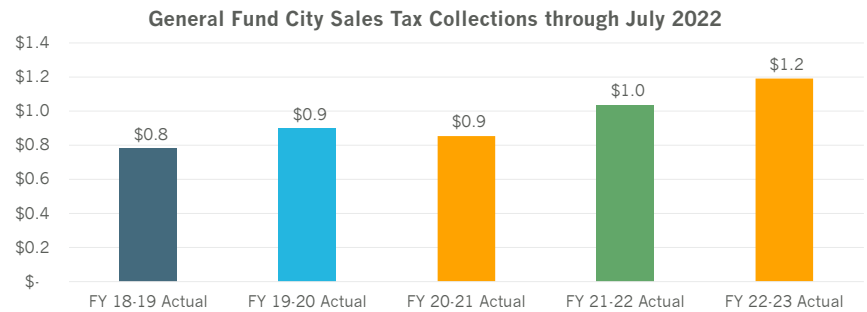
Cumulative Revenues through July 2022



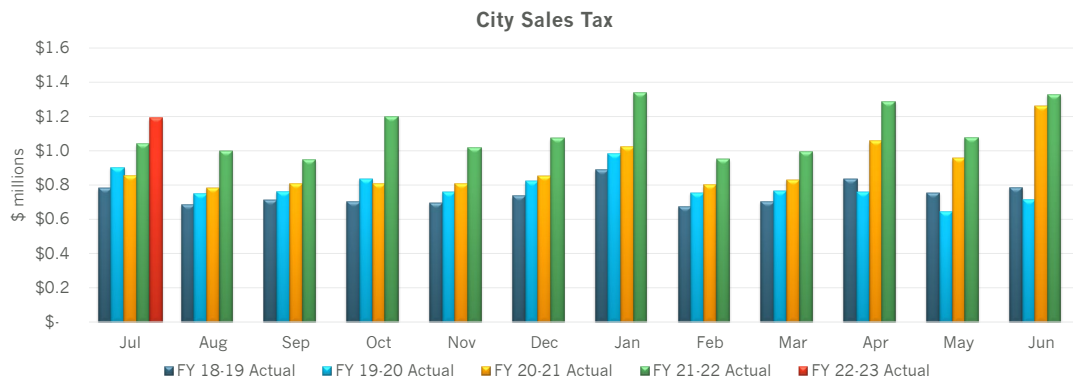
For each year, General Fund Sales Tax Revenue reported through July represents sales and business activity through June.

The graph to the right depicts historical year-to-date Fire Public Safety sales tax revenue from FY 2018-19 through FY 2022-23.

For July 2022, Fire Public Safety sales tax revenues increased by \$153k or 14.8% over last year as a result of growth in retail (\$85k), restaurant/bar (\$3k), hotels (\$3k), and retail over 5k (\$6k) sales tax revenues.



The graph below compares monthly General Fund sales tax collections.



Fire Public Safety Sales Tax City Sales Tax Collections by Category

		Current Month - July 2022					
		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities							
Amusement	\$	88,159	\$ 94,107	\$ 6,137	\$ 90,030	\$ 66,735	-25.9%
Construction	\$	36,713	\$ 46,433	\$ 105,311	\$ 88,480	\$ 135,979	53.7%
Hotels	\$	5,482	\$ 5,894	\$ 4,411	\$ 7,381	\$ 10,139	37.4%
Rentals	\$	105,820	\$ 111,221	\$ 125,504	\$ 130,093	\$ 150,306	15.5%
Restaurant/Bar	\$	70,676	\$ 75,107	\$ 67,846	\$ 92,630	\$ 95,993	3.6%
Retail over 5K	\$	48,959	\$ 90,793	\$ 60,532	\$ 71,967	\$ 78,363	8.9%
Retail Sales	\$	337,132	\$ 396,013	\$ 403,419	\$ 471,319	\$ 556,588	18.1%
Utilities	\$	50,812	\$ 44,965	\$ 47,561	\$ 56,558	\$ 56,025	-0.9%
Penalty & Interest	\$	-	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$	38,408	\$ 34,771	\$ 33,320	\$ 29,398	\$ 41,171	40.0%
Totals	\$	782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	14.8%
		Fiscal Year to Date - July 2022					
		FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	% Change
Tax Revenue by Business Activities							
Amusement	\$	88,159	\$ 94,107	\$ 6,137	\$ 90,030	\$ 66,735	-25.9%
Construction	\$	36,713	\$ 46,433	\$ 105,311	\$ 88,480	\$ 135,979	53.7%
Hotels	\$	5,482	\$ 5,894	\$ 4,411	\$ 7,381	\$ 10,139	37.4%
Rentals	\$	105,820	\$ 111,221	\$ 125,504	\$ 130,093	\$ 150,306	15.5%
Restaurant/Bar	\$	70,676	\$ 75,107	\$ 67,846	\$ 92,630	\$ 95,993	3.6%
Retail over 5K	\$	48,959	\$ 90,793	\$ 60,532	\$ 71,967	\$ 78,363	8.9%
Retail Sales	\$	337,132	\$ 396,013	\$ 403,419	\$ 471,319	\$ 556,588	18.1%
Utilities	\$	50,812	\$ 44,965	\$ 47,561	\$ 56,558	\$ 56,025	-0.9%
Penalty & Interest	\$	-	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$	38,408	\$ 34,771	\$ 33,320	\$ 29,398	\$ 41,171	40.0%
Totals	\$	782,162	\$ 899,304	\$ 854,040	\$ 1,037,856	\$ 1,191,301	14.8%

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Through July 2022, combined Water and Sewer revenues are above target at \$10.9M, or 9.1% of the annual budget. Total revenues are \$196k or 1.8% higher than the same time last year. Water and sewer revenues are \$159k or 1.6% higher than last year at \$10.4M or 9.7% of the annual budget.

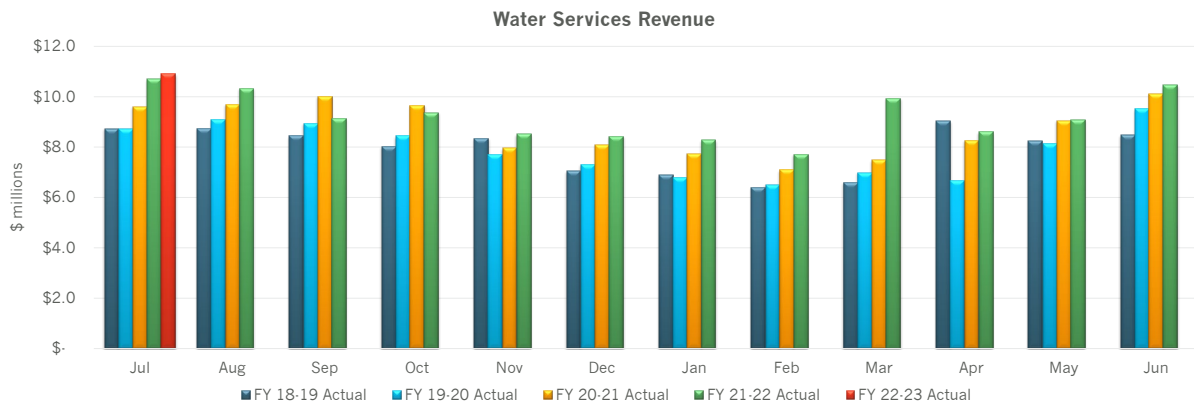
Fees, Licenses and Permits are below target at \$207k, or 6.4% of the annual budget. Other Revenues are below target at \$293k, or 3.1% of the budget.

	FY 22-23 Total Budget \$ 119,898,730						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 8,727,245	\$ 8,727,230	\$ 9,614,921	\$ 10,695,878	\$ 10,891,898	9.1%	10.0%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 8,727,245	\$ 8,727,230	\$ 9,614,921	\$ 10,695,878	\$ 10,891,898	9.1%	10.0%

Favorable

YTD Budget Variance
\$ 900,337

Trend Variance
-0.9%

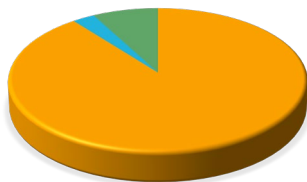


Water Services Revenue by Category

FY 22-23 ADOPTED BUDGET

\$ 3.2 M 2.7%
Fees, Licenses & Permits

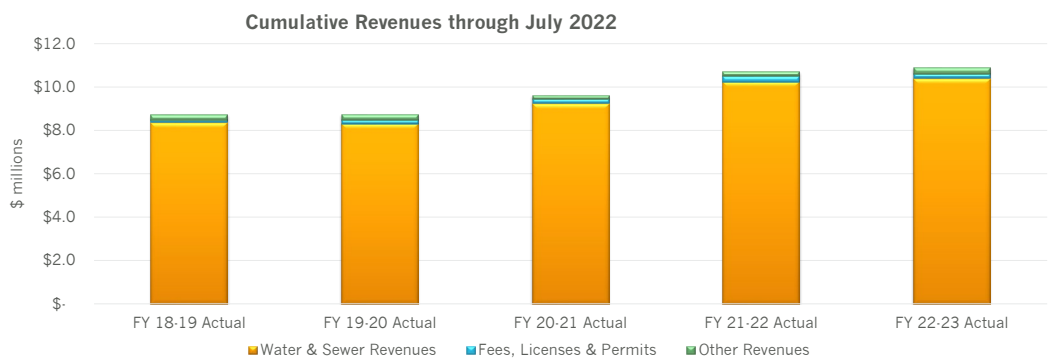
\$ 9.4 M 7.9%
Other Revenues



\$ 107.2 M 89.4%
Water & Sewer
Revenues

Total \$119.9M

	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Water & Sewer Revenues	\$ 8,361,829	\$ 8,310,490	\$ 9,234,524	\$ 10,232,527	\$ 10,391,305	\$ 107,229,211	9.7%
Fees, Licenses & Permits	131,484	162,603	210,866	265,800	207,212	3,247,125	6.4%
Other Revenues	233,932	254,137	169,531	197,551	293,381	9,422,394	3.1%
	\$ 8,727,245	\$ 8,727,230	\$ 9,614,921	\$ 10,695,878	\$ 10,891,898	\$ 119,898,730	9.1%





Through July 2022, Water Service expenditures are below target at \$4.8M, or 3.3% of the annual budget. This is primarily due to \$79.5M in budgeted capital expenditures, but no capital expenditures have been spent at the end of July. Capital expenditures are typically spent unevenly throughout the fiscal year. The capital expenditure credit represents the reversals of prior year accruals.

Personnel Services are below target at \$1.8M or 7.2% of the annual budget. Services and supplies are below target at \$1.2M or 3.8% of the annual budget.

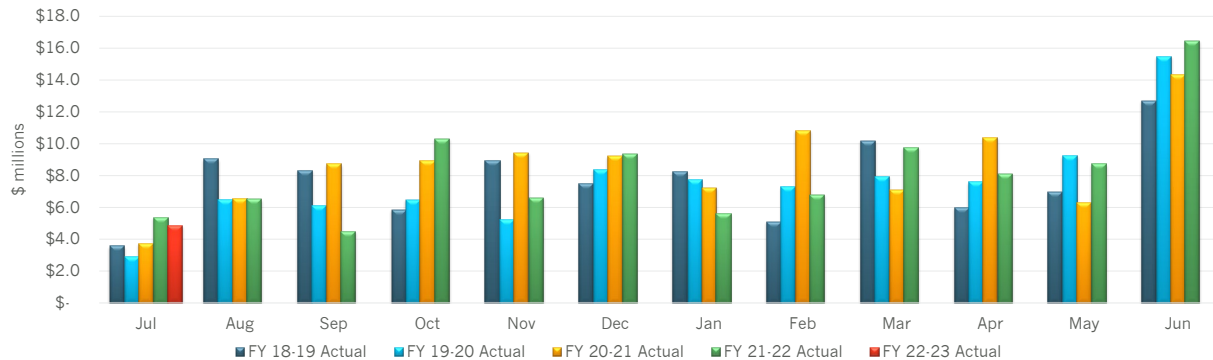
Internal Charges are significantly above target at \$2.9M or 29.8% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were recorded in July.

	FY 22-23 Total Budget \$ 146,123,954						
	FY 18-19 Actual Expenditure	FY 19-20 Actual Expenditure	FY 20-21 Actual Expenditure	FY 21-22 Actual Expenditure	FY 22-23 Actual Expenditure	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 3,559,142	\$ 2,873,226	\$ 3,732,633	\$ 5,339,139	\$ 4,820,835	3.3%	3.0%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 3,559,142	\$ 2,873,226	\$ 3,732,633	\$ 5,339,139	\$ 4,820,835	3.3%	3.0%

Favorable

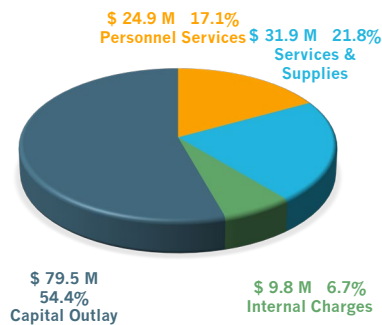
YTD Budget Variance
\$ 7,356,161 5.0%

Water Services Expenditure



Water Services Expenditure by Category

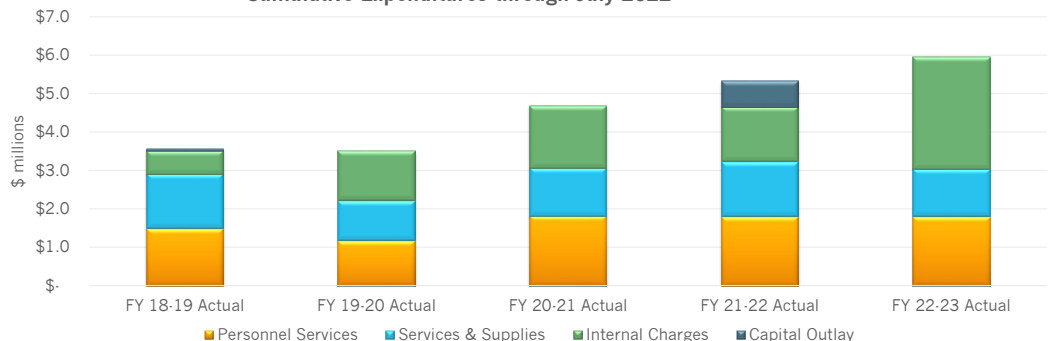
FY 22-23 ADOPTED BUDGET



Total \$146.1M

	Cumulative Expenditures through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 1,488,302	\$ 1,172,591	\$ 1,816,624	\$ 1,797,210	\$ 1,805,010	\$ 24,922,307	7.2%
Services & Supplies	1,412,176	1,039,646	1,255,443	1,437,135	1,223,271	31,858,490	3.8%
Internal Charges	612,397	1,286,571	1,618,186	1,427,042	2,926,447	9,821,884	29.8%
Capital Outlay	46,267	(625,582)	(957,620)	677,752	(1,133,892)	79,521,273	-1.4%
	\$ 3,559,142	\$ 2,873,226	\$ 3,732,633	\$ 5,339,139	\$ 4,820,835	\$ 146,123,954	3.3%

Cumulative Expenditures through July 2022





Through July 2022, combined Solid Waste revenues are on target at \$2M or 8.4% of the annual budget. Revenues are \$296k or 16.9% higher than the same time last year.

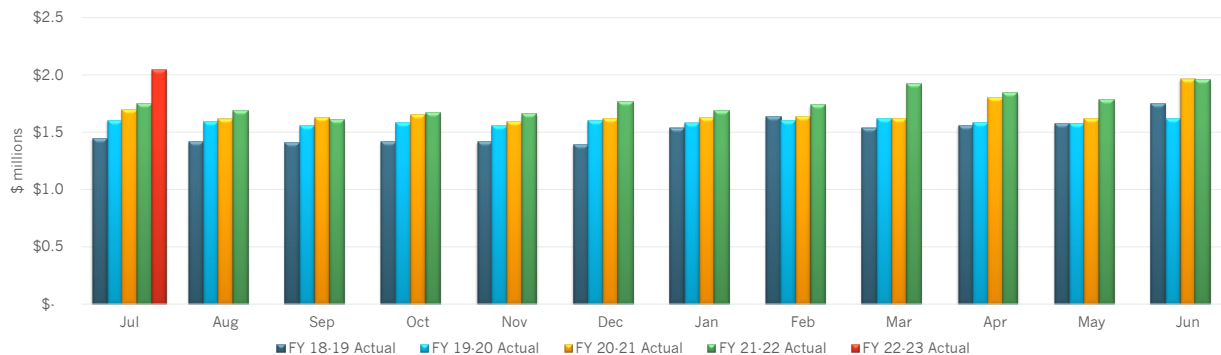
Residential Sanitation revenue is below target at \$1.4M or 7.5% of the annual budget, and \$120k or 9.6% higher than the same time last year. Commercial Sanitation revenue is slightly above target at \$486k or 9.1% of the annual budget, and \$90k or 22.7% higher than the same time last year.

Other revenues are significantly above target at \$187k or 22.8% of the annual budget.

	FY 22-23 Total Budget \$ 24,366,907						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 1,442,847	\$ 1,602,458	\$ 1,692,245	\$ 1,748,176	\$ 2,044,238	8.4%	8.4%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 1,442,847	\$ 1,602,458	\$ 1,692,245	\$ 1,748,176	\$ 2,044,238	8.4%	8.4%
					YTD Budget Variance	Trend Variance	
					\$ 13,662	0.0%	

Favorable

Solid Waste Revenue

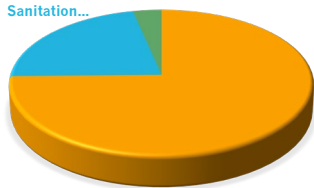


Solid Waste Revenue by Category

FY 22-23 ADOPTED BUDGET

\$ 5.3 M 21.9%
Commercial Sanitation...

\$ 0.8 M 3.4%
Other Revenues



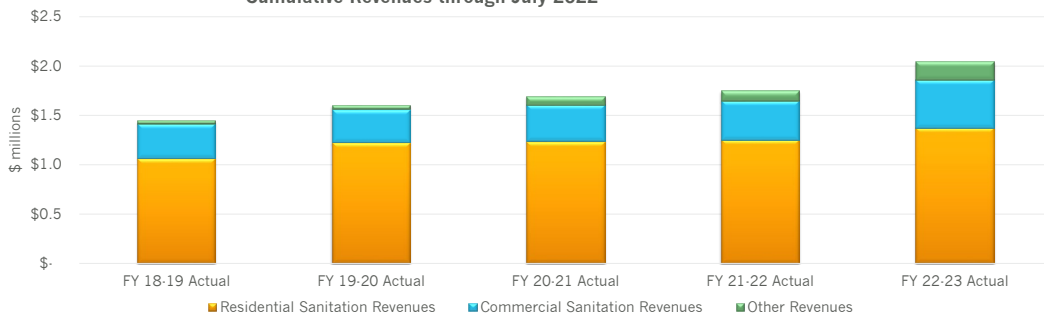
\$ 18.2 M 74.7%
Residential Sanitation Revenues

Total \$24.4M

Residential Sanitation Revenues
Commercial Sanitation Revenues
Other Revenues

	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Residential Sanitation Revenues	\$ 1,065,208	\$ 1,223,601	\$ 1,237,863	\$ 1,251,253	\$ 1,370,965	\$ 18,210,230	7.5%
Commercial Sanitation Revenues	347,990	334,959	366,040	395,998	485,935	5,334,175	9.1%
Other Revenues	29,648	43,898	88,343	100,926	187,337	822,502	22.8%
	\$ 1,442,847	\$ 1,602,458	\$ 1,692,245	\$ 1,748,176	\$ 2,044,238	\$ 24,366,907	8.4%

Cumulative Revenues through July 2022





Through July 2022, Solid Waste expenditures are above target at \$3.2M or 12.9% of the annual budget.

Personnel Services are slightly below target at \$563k or 7.7% of the annual budget. Services and Supplies are below target at \$591k or 6.6% of the annual budget.

Internal Charges are significantly above target at \$1.8M or 47.1% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were recorded in July.

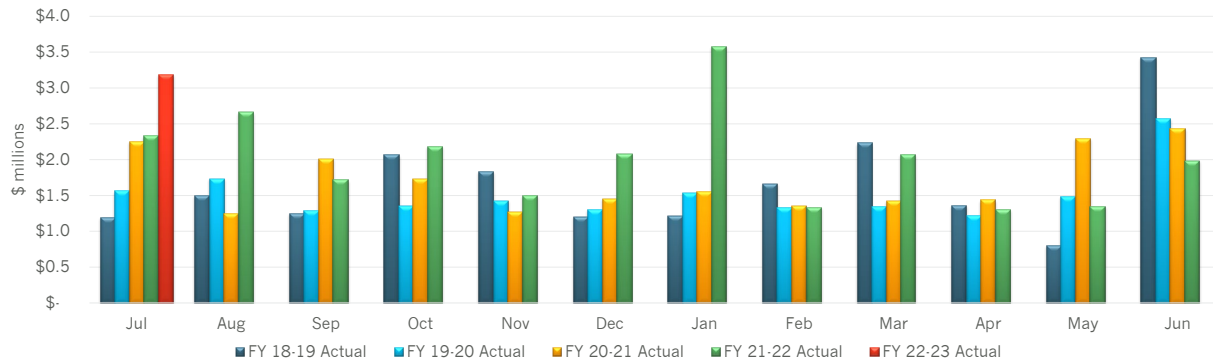
Capital expenditures are significantly below target at \$225k or 4.9% of the annual budget. Capital expenditures are typically spent unevenly throughout the fiscal year.

	FY 22-23 Total Budget				\$ 24,671,324		
	FY 18-19 Actual Expenditure	FY 19-20 Actual Expenditure	FY 20-21 Actual Expenditure	FY 21-22 Actual Expenditure	FY 22-23 Actual Expenditure	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 1,194,621	\$ 1,558,064	\$ 2,247,968	\$ 2,329,216	\$ 3,184,148	12.9%	9.0%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 1,194,621	\$ 1,558,064	\$ 2,247,968	\$ 2,329,216	\$ 3,184,148	12.9%	9.0%

Monitor

YTD Budget Variance
\$ (1,128,204) -4.6%

Solid Waste Expenditure

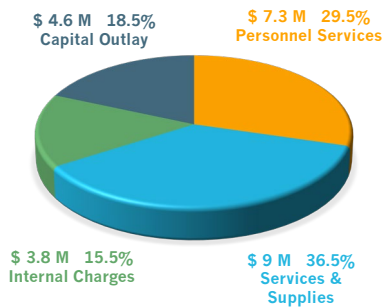


Solid Waste Expenditure by Category

FY 22-23 ADOPTED BUDGET

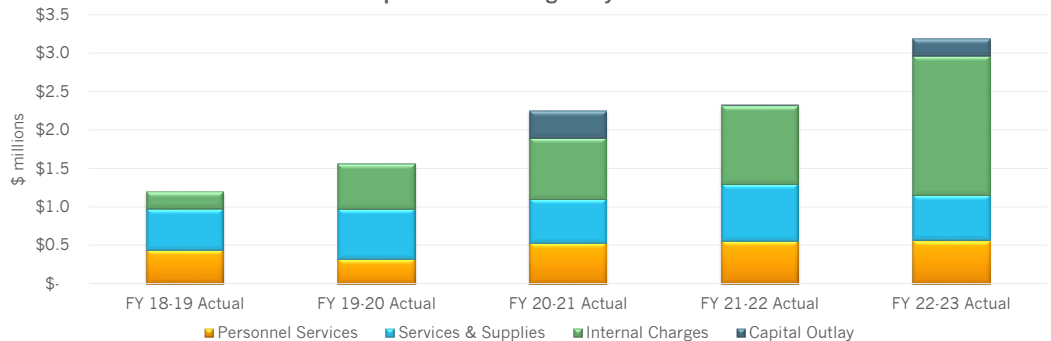
Personnel Services
Services & Supplies
Internal Charges
Capital Outlay

Cumulative Expenditures through July 2022						
FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
\$ 436,141	\$ 322,687	\$ 531,282	\$ 553,400	\$ 562,726	\$ 7,280,438	7.7%
539,525	650,830	574,288	741,940	590,686	9,000,267	6.6%
218,956	584,100	790,852	1,023,717	1,805,736	3,830,083	47.1%
-	448	351,547	10,159	225,000	4,560,536	4.9%
\$ 1,194,621	\$ 1,558,064	\$ 2,247,968	\$ 2,329,216	\$ 3,184,148	\$ 24,671,324	12.9%



Total \$24.7M

Cumulative Expenditures through July 2022





Through July 2022, combined Landfill revenues are below target at \$946k, or 6.8% of the annual budget. Revenues are \$36k or 3.7% lower than the same time last year.

Tipping fees are below target at \$638k or 6.8% of the annual budget and \$33k or 4.9% lower than this time last year.

Recycling sales are significantly below target due to the closure of the Materials Recovery Facility (MRF).

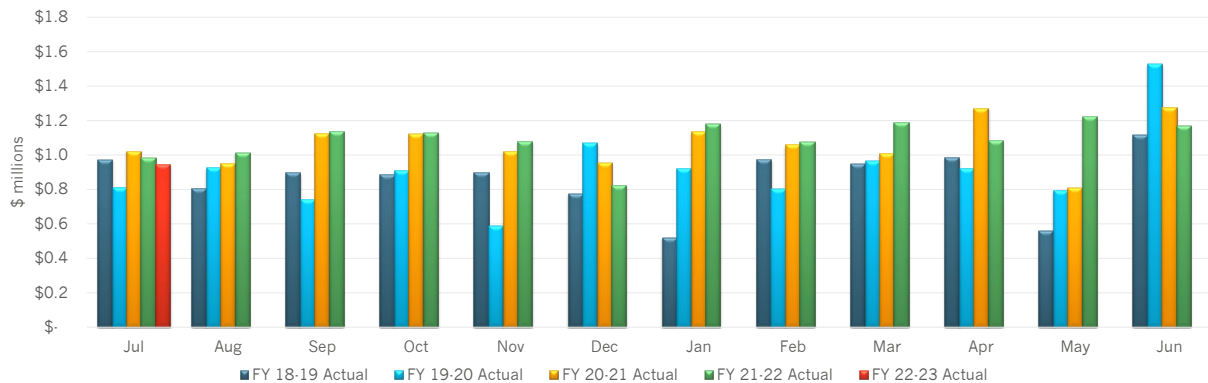
Other revenues are below target at \$308k or 7.0% of the annual budget.

	FY 22-23 Total Budget \$ 13,830,890						
	FY 18-19 Actual Revenue	FY 19-20 Actual Revenue	FY 20-21 Actual Revenue	FY 21-22 Actual Revenue	FY 22-23 Actual Revenue	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ 974,430	\$ 812,149	\$ 1,021,500	\$ 982,359	\$ 945,589	6.8%	8.4%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ 974,430	\$ 812,149	\$ 1,021,500	\$ 982,359	\$ 945,589	6.8%	8.4%

Favorable

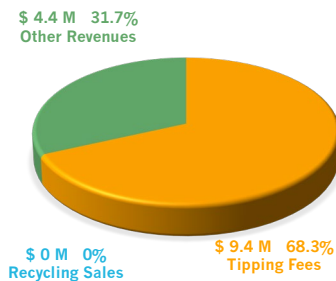
YTD Budget Variance
\$ (206,986)Trend Variance
-1.6%

Landfill Revenue



Landfill Revenue by Category

FY 22-23 ADOPTED BUDGET

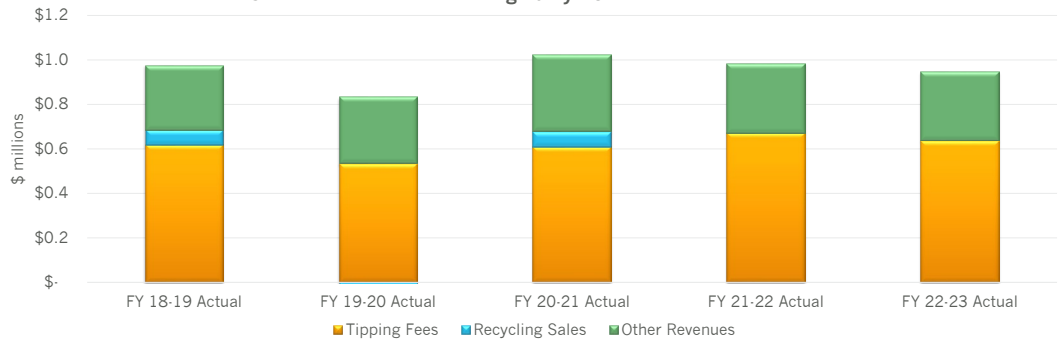


Total \$13.8M

Tipping Fees
Recycling Sales
Other Revenues

	Cumulative Revenues through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Tipping Fees	\$ 616,067	\$ 534,628	\$ 608,210	\$ 670,428	\$ 637,759	\$ 9,444,844	6.8%
Recycling Sales	69,137	(20,206)	69,176	113	259	-	0.0%
Other Revenues	289,227	297,728	344,115	311,818	307,571	4,386,046	7.0%
Total	\$ 974,430	\$ 812,149	\$ 1,021,500	\$ 982,359	\$ 945,589	\$ 13,830,890	6.8%

Cumulative Revenues through July 2022





Through July 2022, Landfill expenditures are below target at \$1.1M or 4.1% of the annual budget. This is primarily due to the \$16.5M in budgeted capital expenditures, but none were spent in July. Capital expenditures are typically spent unevenly throughout the year.

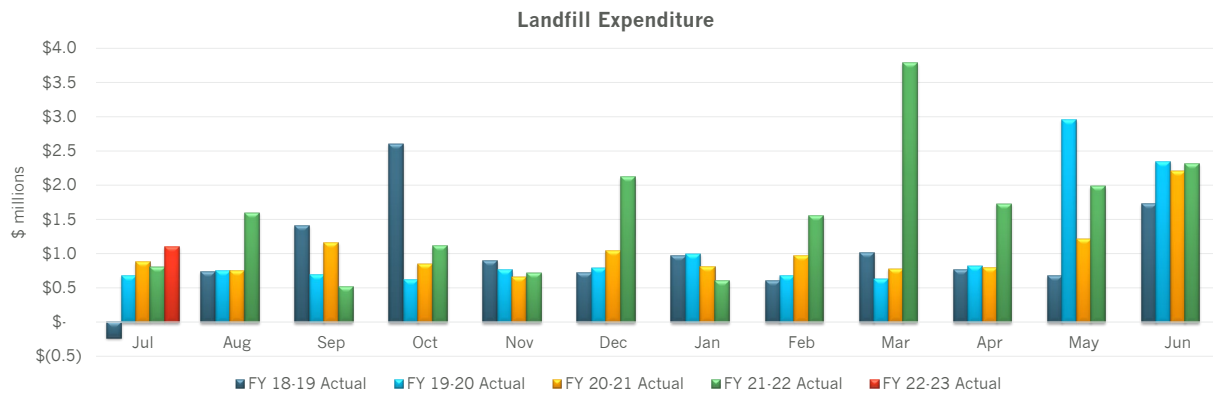
Personnel services are below target at \$330k or 7.4% of the annual budget. Services and Supplies are below target at \$143k or 3.4% of the annual budget.

Internal Charges are significantly above target at \$628k or 33.9% of the annual budget. The total annual Risk Management and Worker's Compensation internal charges were recorded in July.

	FY 22-23 Total Budget \$ 27,043,751						
	FY 18-19 Actual Expenditure	FY 19-20 Actual Expenditure	FY 20-21 Actual Expenditure	FY 21-22 Actual Expenditure	FY 22-23 Actual Expenditure	FY 22-23 YTD % of Budget	4-Year Avg Historical YTD % of Budget
Jul	\$ (229,031)	\$ 670,629	\$ 874,774	\$ 805,174	\$ 1,101,196	4.1%	2.5%
Aug							
Sep							
Oct							
Nov							
Dec							
Jan							
Feb							
Mar							
Apr							
May							
Jun							
Total	\$ (229,031)	\$ 670,629	\$ 874,774	\$ 805,174	\$ 1,101,196	4.1%	2.5%

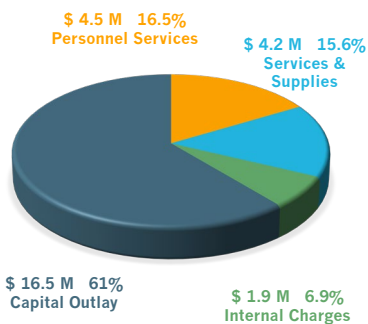
Favorable

YTD Budget Variance
\$ 1,152,450 4.3%



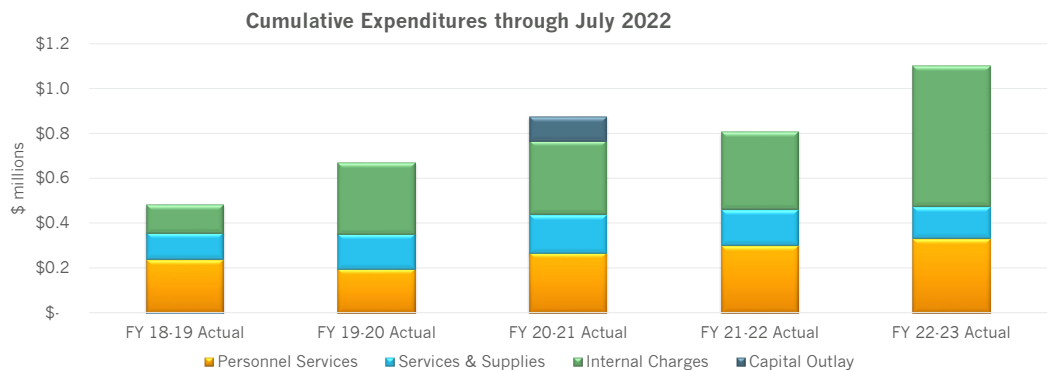
Landfill Expenditure by Category

FY 22-23 ADOPTED BUDGET



Total \$27M

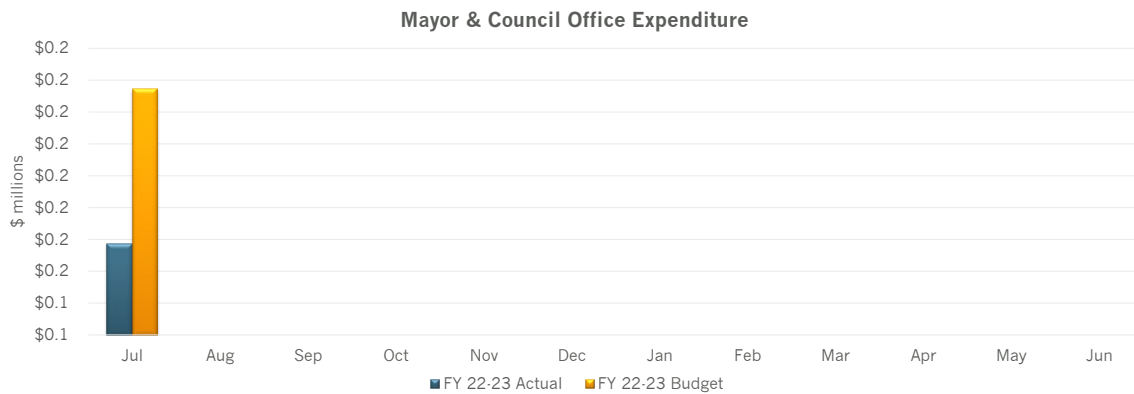
	Cumulative Expenditures through July 2022						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 237,927	\$ 193,699	\$ 265,947	\$ 300,047	\$ 330,114	\$ 4,458,263	7.4%
Services & Supplies	117,103	156,559	172,450	161,253	143,396	4,207,781	3.4%
Internal Charges	127,455	320,371	327,306	343,874	627,686	1,852,574	33.9%
Capital Outlay	(711,516)	-	109,071	-	-	16,525,133	0.0%
	\$ (229,031)	\$ 670,629	\$ 874,774	\$ 805,174	\$ 1,101,196	\$ 27,043,751	4.1%



Through July 2022, the Mayor & Council Office spent \$154k or 7.2% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 2,143,383			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 154,349	\$ 178,615	7.2%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 154,349	\$ 178,615	7.2%

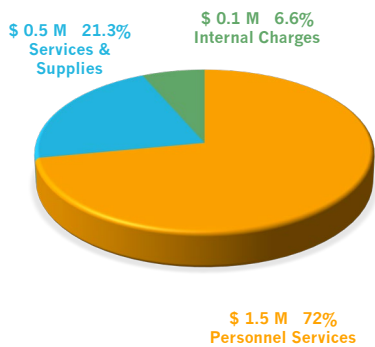
YTD Budget Variance	
Favorable	\$ 24,266 1.1%



Mayor & Council Office Expenditure by Category

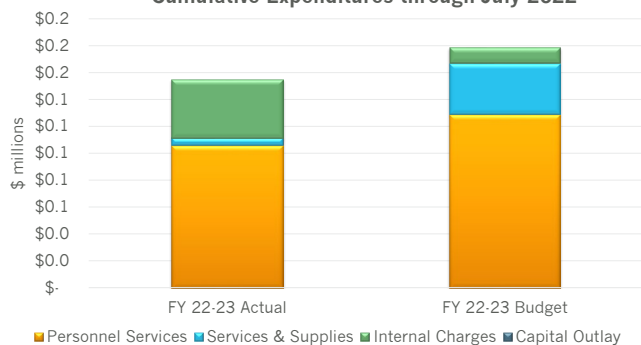
Cumulative Expenditures through July 2022

FY 22-23 ADOPTED BUDGET



	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 105,711	\$ 1,544,263	6.8%
Services & Supplies	5,593	457,479	1.2%
Internal Charges	43,045	141,640	30.4%
Capital Outlay	-	-	0.0%
Total	\$ 154,349	\$ 2,143,383	7.2%

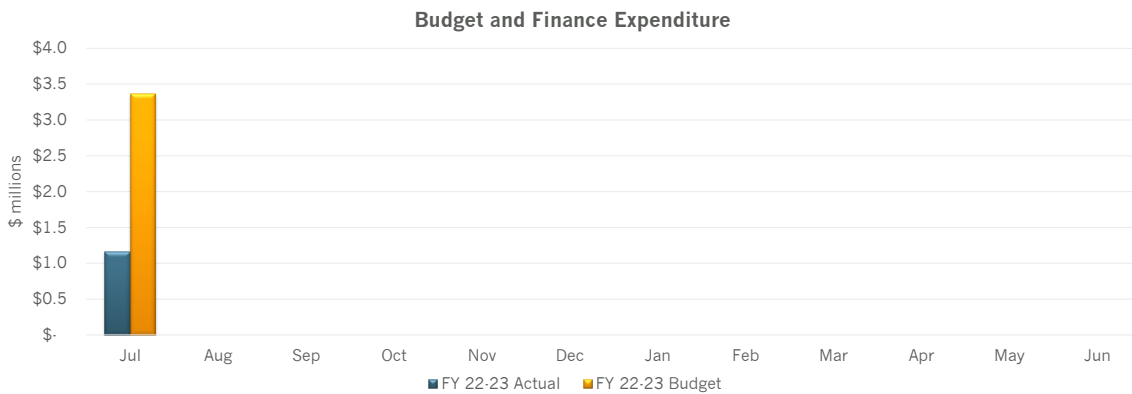
Cumulative Expenditures through July 2022



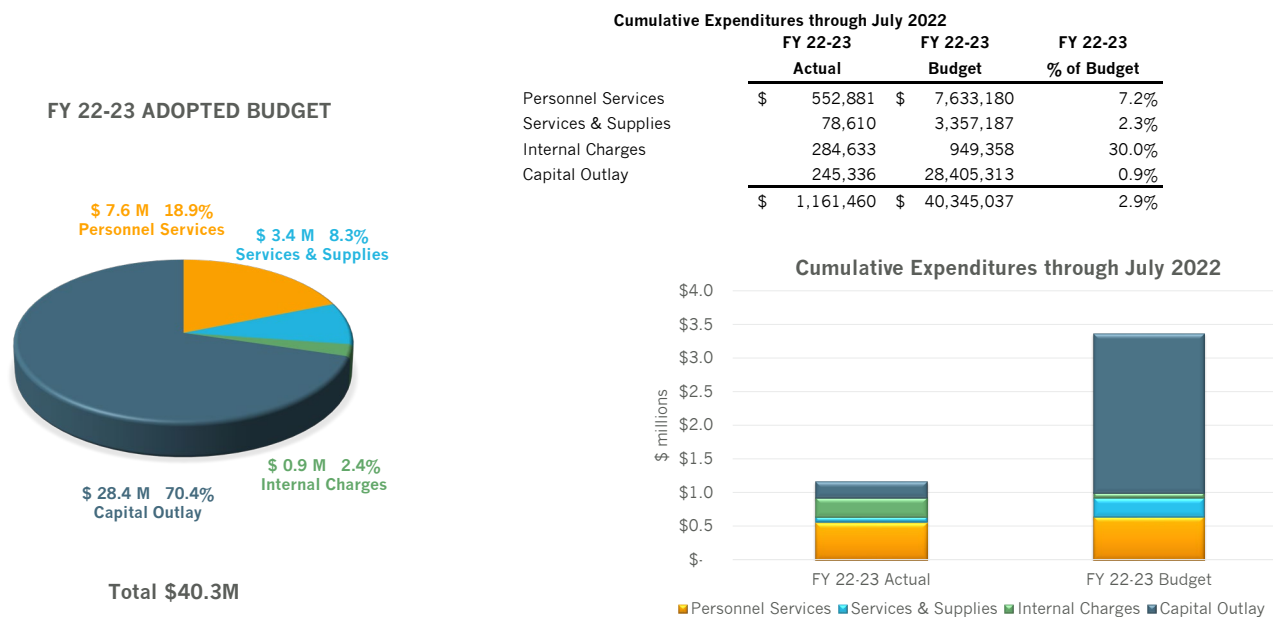
Through July 2022, the Budget and Finance Department spent \$1.2M or 2.9% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 40,345,037			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 1,161,460	\$ 3,362,086	2.9%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 1,161,460	\$ 3,362,086	2.9%

		YTD Budget Variance	
Favorable	\$	2,200,627	5.5%



Budget and Finance Expenditure by Category



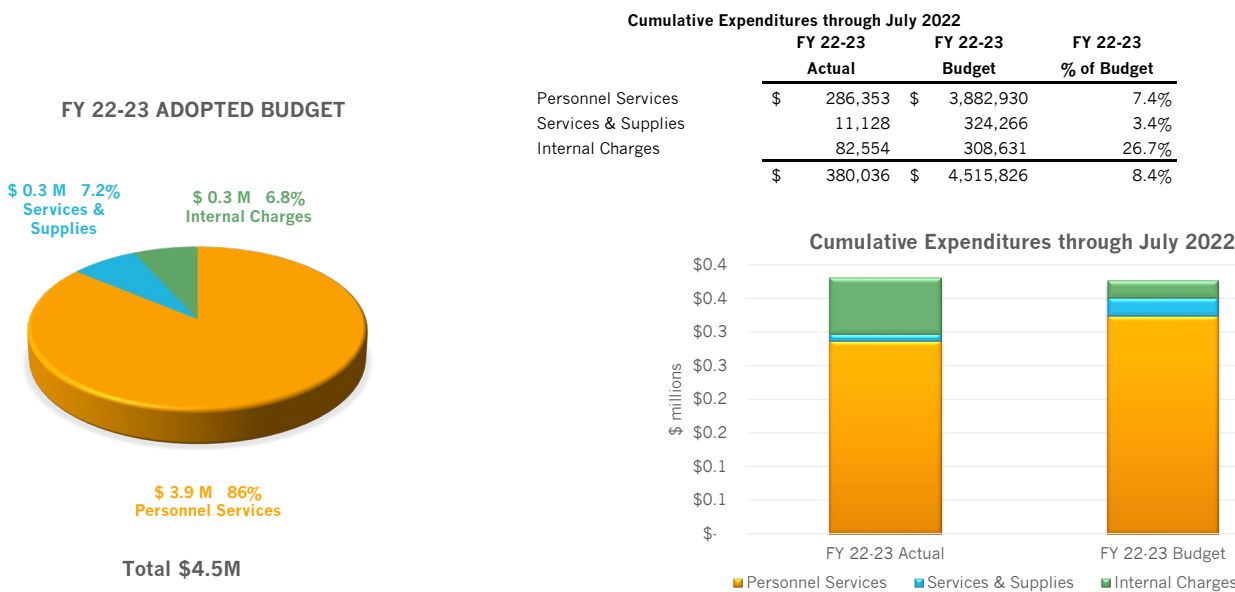
Through July 2022, the City Attorney's Office spent \$380k or 8.4% of the annual budget, which is above the year-to-date trend.

FY 22-23 Total Budget \$ 4,515,826			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 380,036	\$ 376,319	8.4%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 380,036	\$ 376,319	8.4%

YTD Budget Variance	
Favorable	\$ (3,717) -0.1%



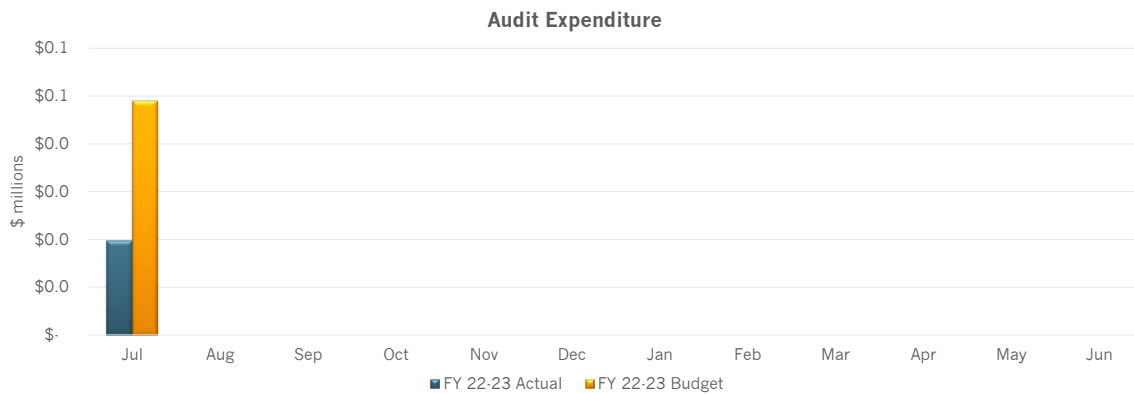
City Attorney's Office Expenditure by Category



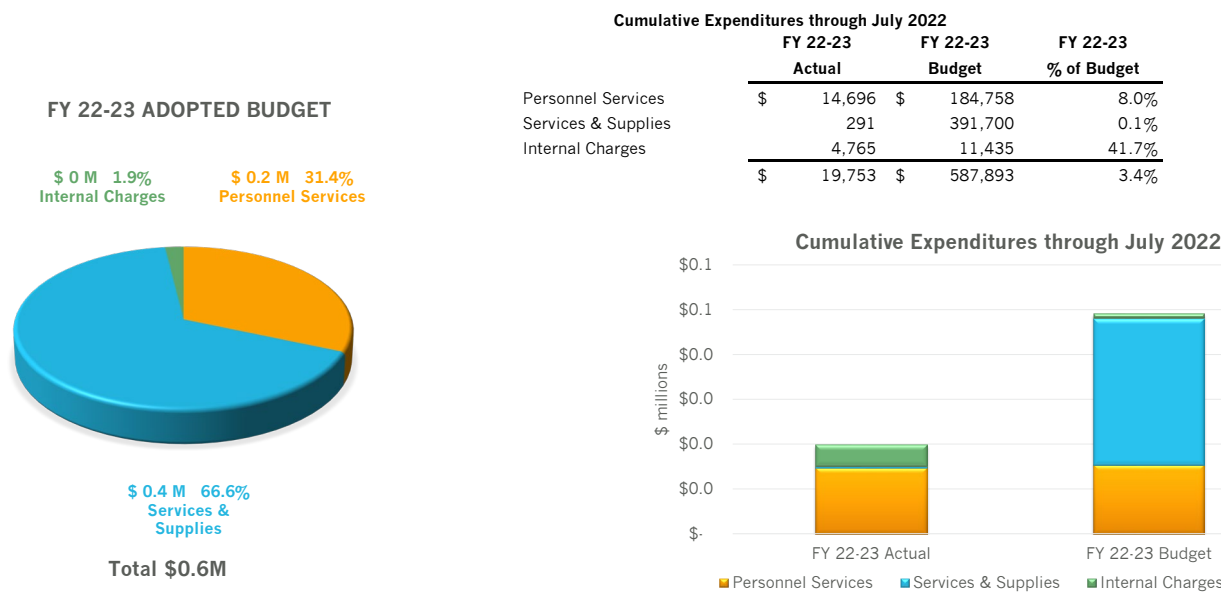
Through July 2022, the Audit Department spent \$20k or 3.4% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 587,893			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 19,753	\$ 48,991	3.4%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 19,753	\$ 48,991	3.4%

	YTD Budget Variance		
Favorable	\$ 29,238	5.0%	



Audit Expenditure by Category



Through July 2022, the City Clerk's Office spent \$82k or 7.6% of the annual budget, which is below to the year-to-date trend.

FY 22-23 Total Budget \$ 1,073,498			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 82,044	\$ 89,458	7.6%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 82,044	\$ 89,458	7.6%

YTD Budget Variance			
Favorable	\$ 7,414	0.7%	

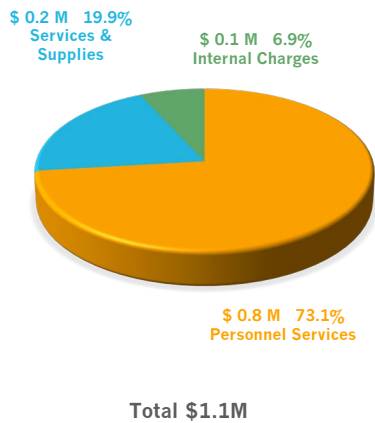


City Clerk Expenditure by Category

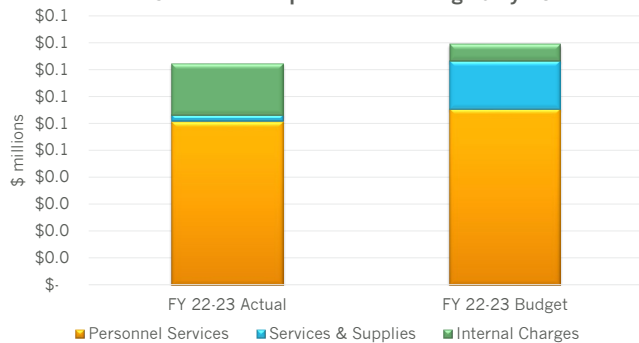
Cumulative Expenditures through July 2022

	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 60,681	\$ 785,259	7.7%
Services & Supplies	2,509	214,047	1.2%
Internal Charges	18,855	74,192	25.4%
	\$ 82,044	\$ 1,073,498	7.6%

FY 22-23 ADOPTED BUDGET



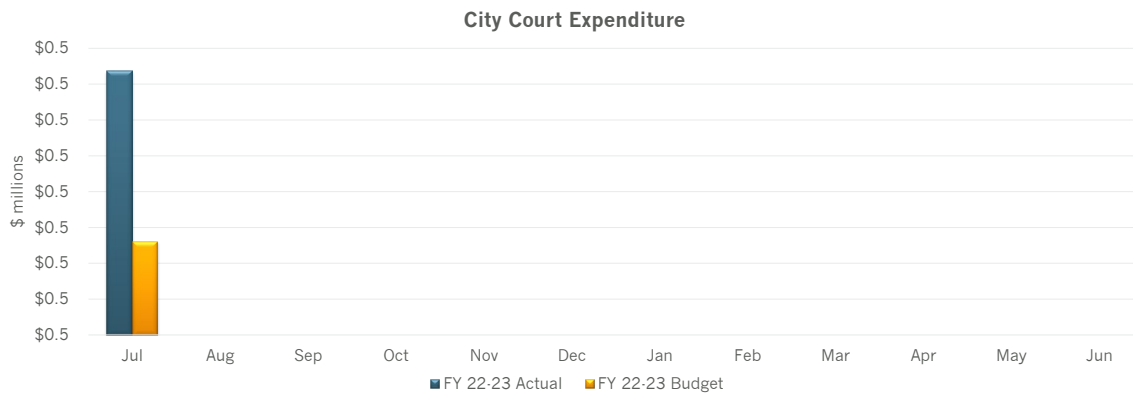
Cumulative Expenditures through July 2022



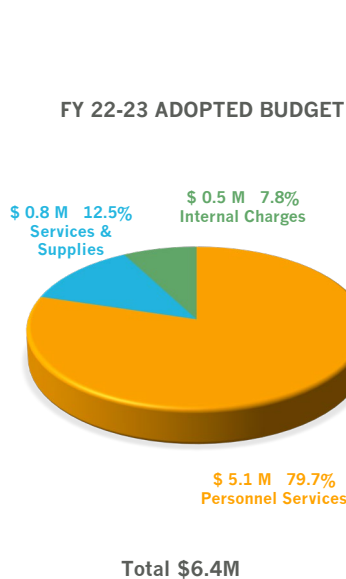
Through July 2022, the City Court spent \$543k or 8.5% of the annual budget, which is above the year-to-date trend.

FY 22-23 Total Budget \$ 6,398,498			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 542,728	\$ 533,208	8.5%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 542,728	\$ 533,208	8.5%

	YTD Budget Variance		
	Favorable	\$ (9,520)	-0.1%

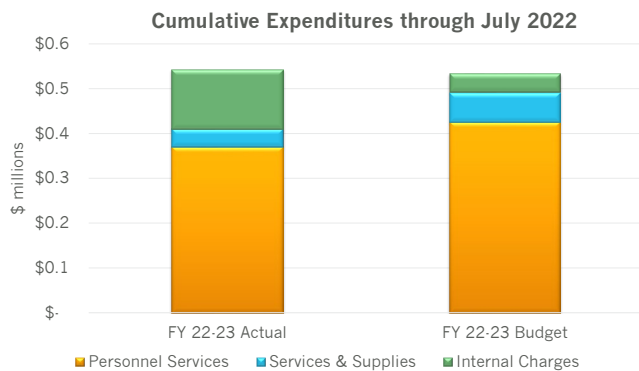


City Court Expenditure by Category



Cumulative Expenditures through July 2022

	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 369,913	\$ 5,098,226	7.3%
Services & Supplies	40,611	800,812	5.1%
Internal Charges	132,203	499,460	26.5%
Total	\$ 542,728	\$ 6,398,498	8.5%



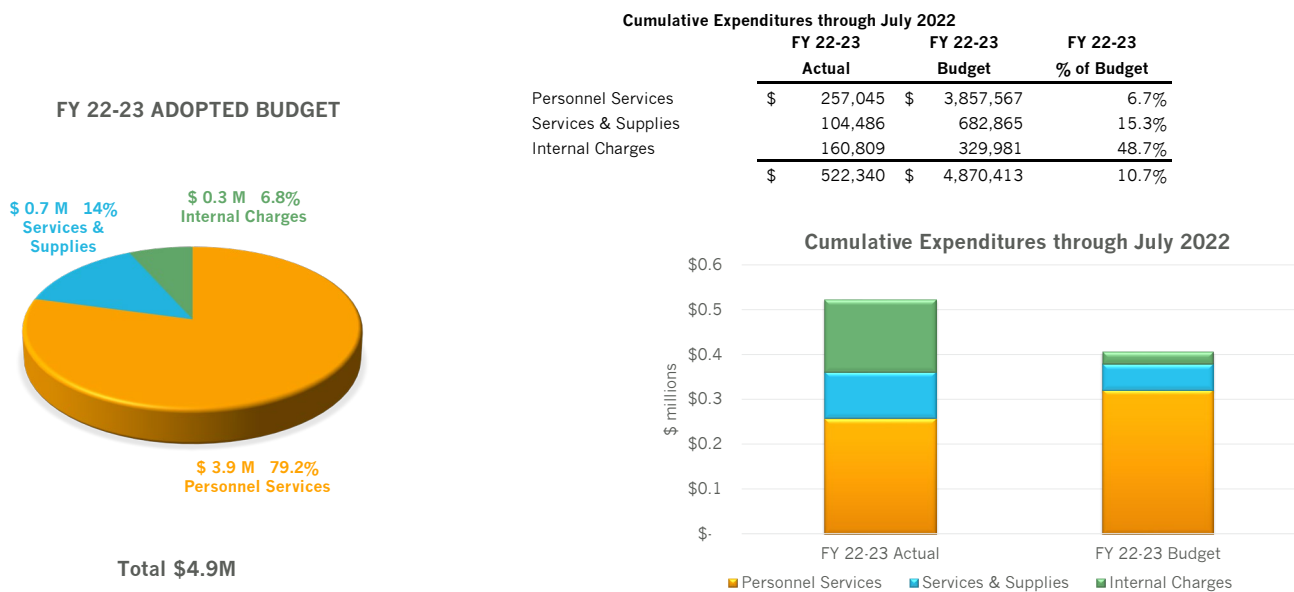
Through July 2022, the City Manager's Office spent \$522k or 10.7% of the annual budget, which is above the year-to-date trend. The total annual Risk Management and Worker's Compensation internal charges were recorded in July.

FY 22-23 Total Budget \$ 4,870,413			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 522,340	\$ 405,868	10.7%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 522,340	\$ 405,868	10.7%

YTD Budget Variance	
Monitor	\$ (116,472) -2.4%



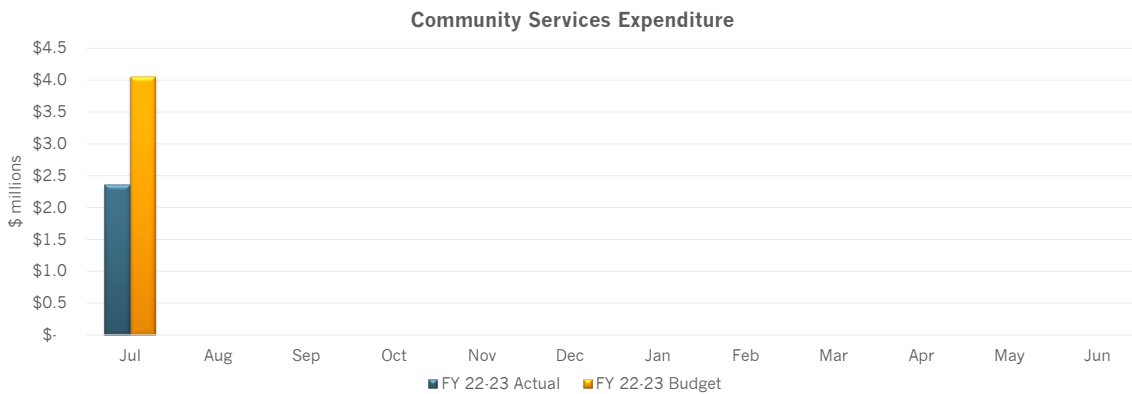
City Manager's Office Expenditure by Category



Through July 2022, the Community Services Department spent \$2.4M or 4.8% of the annual budget, which is below the year-to-date trend. Grant expenditures are typically spent unevenly throughout the year.

FY 22-23 Total Budget \$ 48,726,758			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 2,350,143	\$ 4,060,563	4.8%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 2,350,143	\$ 4,060,563	4.8%

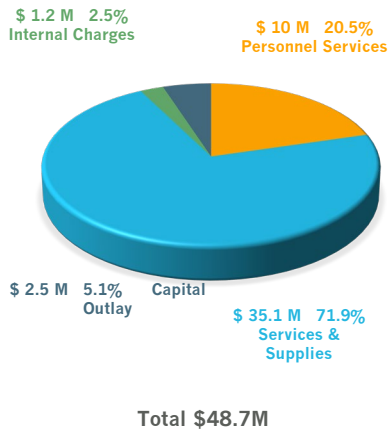
YTD Budget Variance		
Favorable	\$ 1,710,420	3.5%



Community Services Expenditure by Category

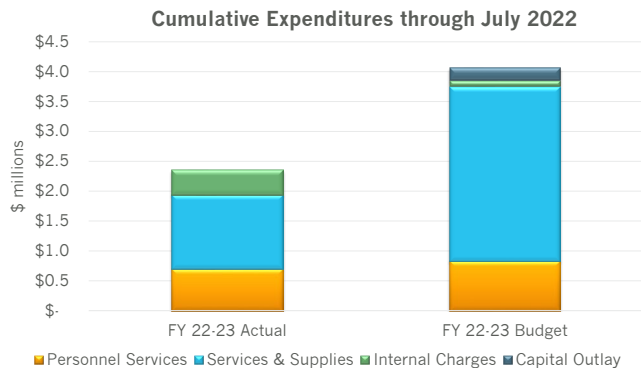
Cumulative Expenditures through July 2022

FY 22-23 ADOPTED BUDGET



Personnel Services
Services & Supplies
Internal Charges
Capital Outlay

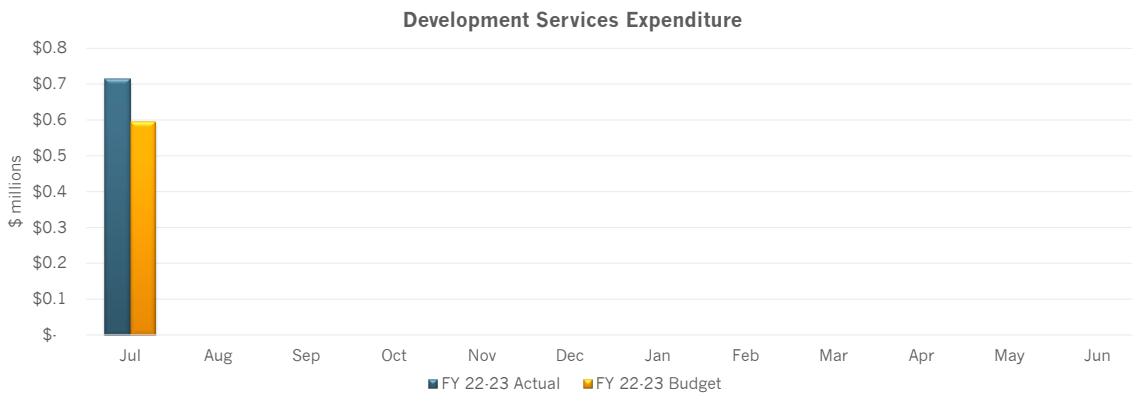
	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 694,477	\$ 9,980,742	7.0%
Services & Supplies	1,242,932	35,053,967	3.5%
Internal Charges	412,734	1,210,382	34.1%
Capital Outlay	-	2,481,666	0.0%
Total	\$ 2,350,143	\$ 48,726,758	4.8%



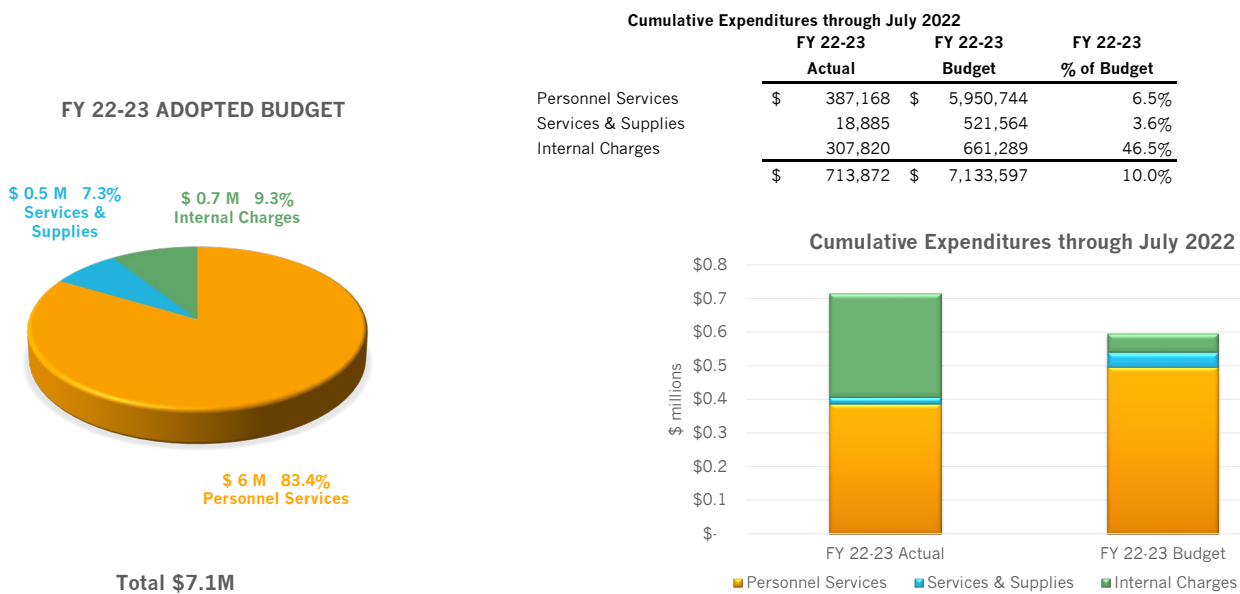
Through July 2022, the Development Services Department spent \$714k or 10% of the annual budget, which is above the year-to-date trend.

FY 22-23 Total Budget \$ 7,133,597			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 713,872	\$ 594,466	10.0%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 713,872	\$ 594,466	10.0%

	YTD Budget Variance
Favorable	\$ (119,405) -1.7%



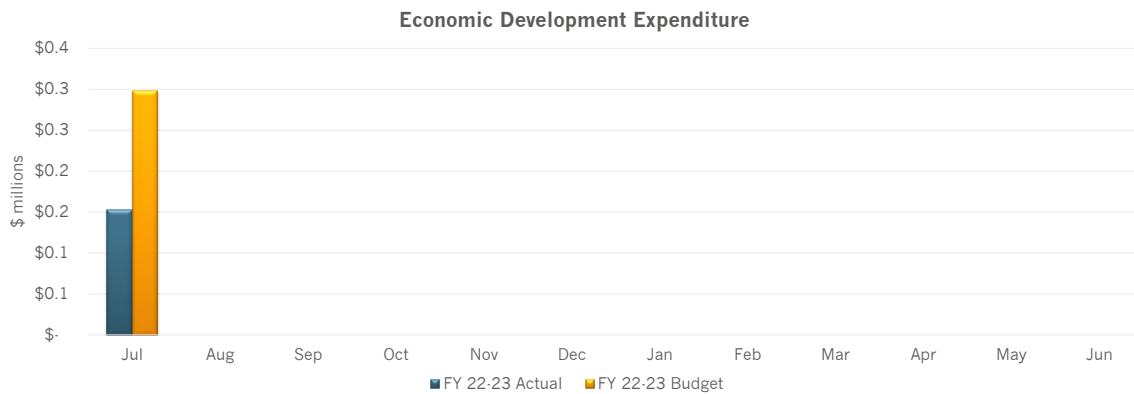
Development Services Expenditure by Category



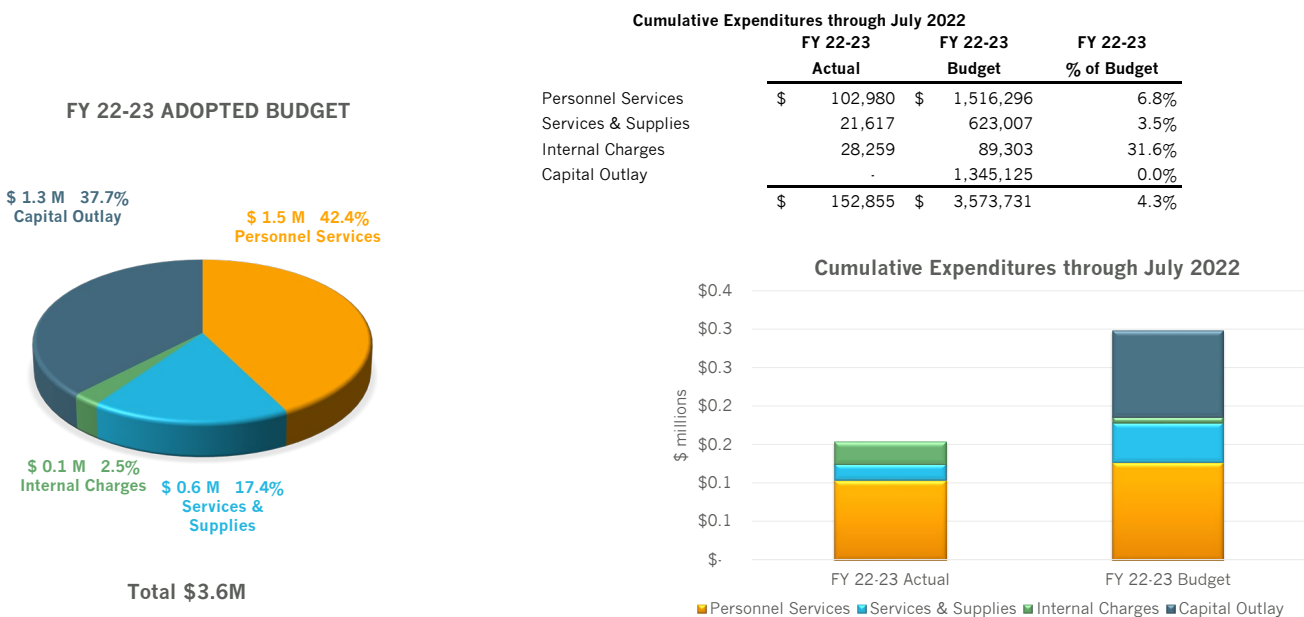
Through July 2022, the Economic Development Department spent \$153k or 4.3% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 3,573,731			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 152,855	\$ 297,811	4.3%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 152,855	\$ 297,811	4.3%

	YTD Budget Variance		
Favorable	\$ 144,955	4.1%	



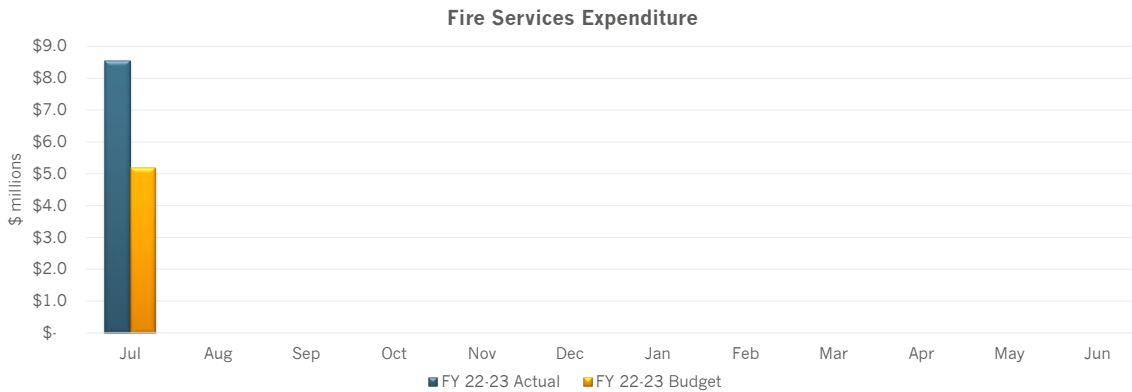
Economic Development Expenditure by Category



Through July 2022, the Fire Services Department spent \$8.5M or 13.7% of the annual budget, which is above the year-to-date trend. The total annual Risk Management and Worker's Compensation internal charges were recorded in July

	FY 22-23 Total Budget \$ 62,325,202		
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 8,548,595	\$ 5,193,767	13.7%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 8,548,595	\$ 5,193,767	13.7%

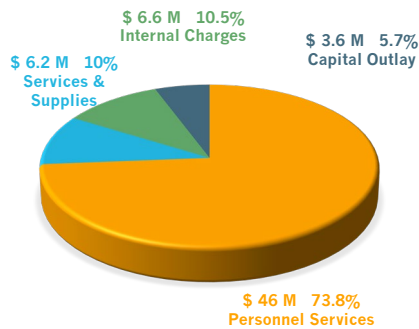
	YTD Budget Variance		
	Unfavorable	\$ (3,354,828)	-5.4%



Fire Services Expenditure by Category

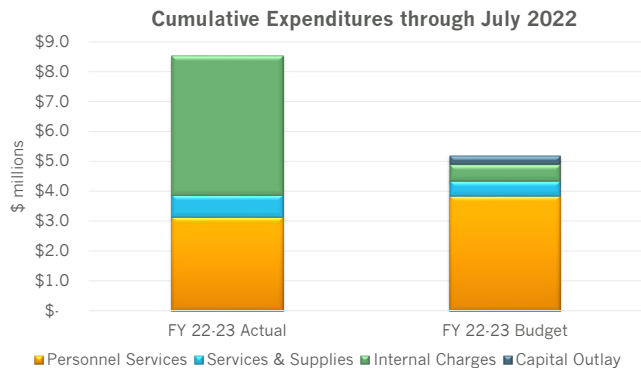
Cumulative Expenditures through July 2022

FY 22-23 ADOPTED BUDGET



Total \$62.3M

	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 3,135,758	\$ 45,965,271	6.8%
Services & Supplies	729,767	6,210,827	11.7%
Internal Charges	4,683,070	6,557,379	71.4%
Capital Outlay	-	3,591,725	0.0%
	\$ 8,548,595	\$ 62,325,202	13.7%



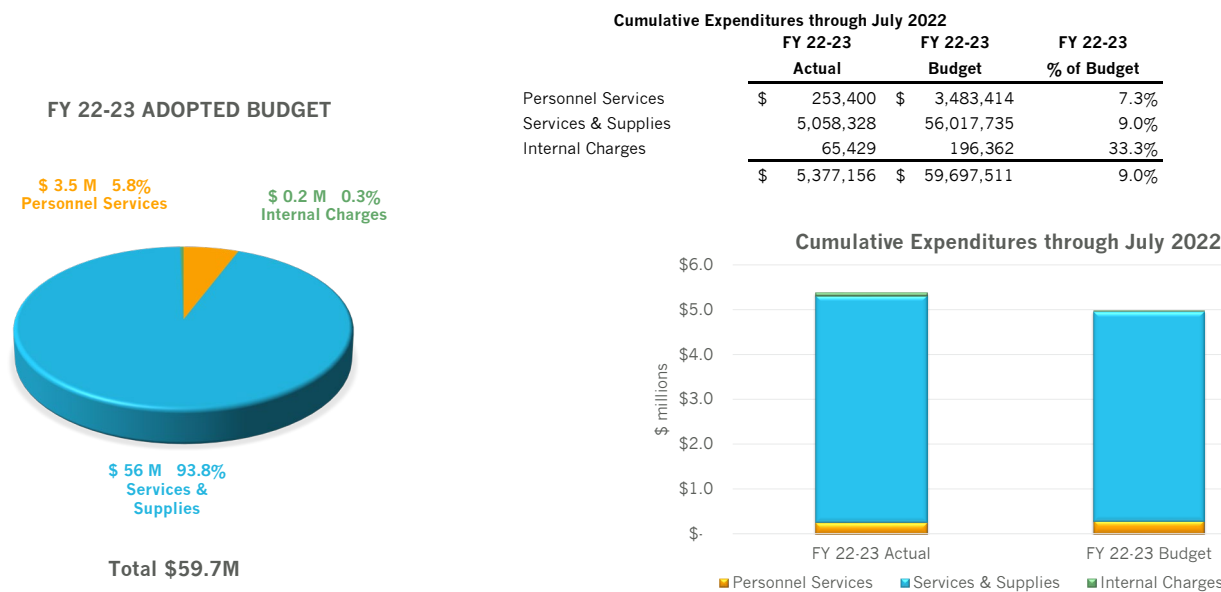
Through July 2022, the Human Resources Department spent \$5.4M or 9% of the annual budget, which is above the year-to-date trend.

FY 22-23 Total Budget \$ 59,697,511			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 5,377,156	\$ 4,974,793	9.0%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 5,377,156	\$ 4,974,793	9.0%

		YTD Budget Variance
Favorable	\$ (402,364)	-0.7%



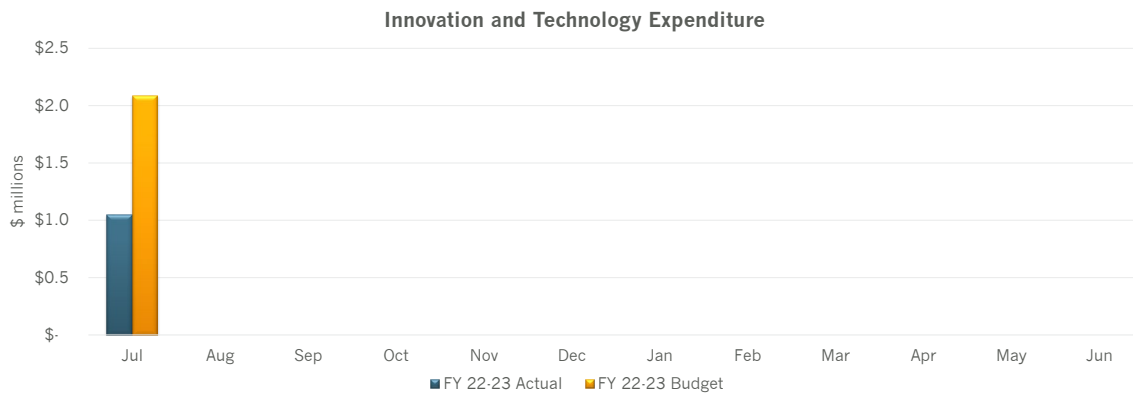
Human Resources Expenditure by Category



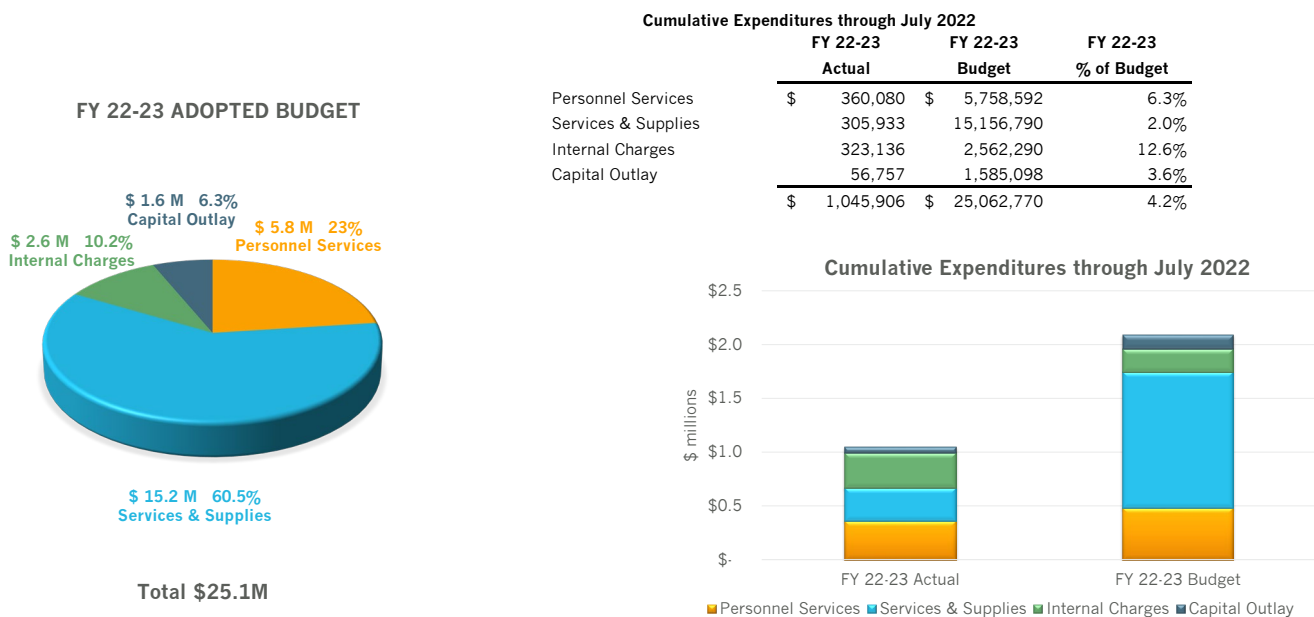
Through July 2022, the Innovation and Technology Department spent \$1M or 4.2% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 25,062,770			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 1,045,906	\$ 2,088,564	4.2%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 1,045,906	\$ 2,088,564	4.2%

		YTD Budget Variance	
Favorable	\$	1,042,659	4.2%



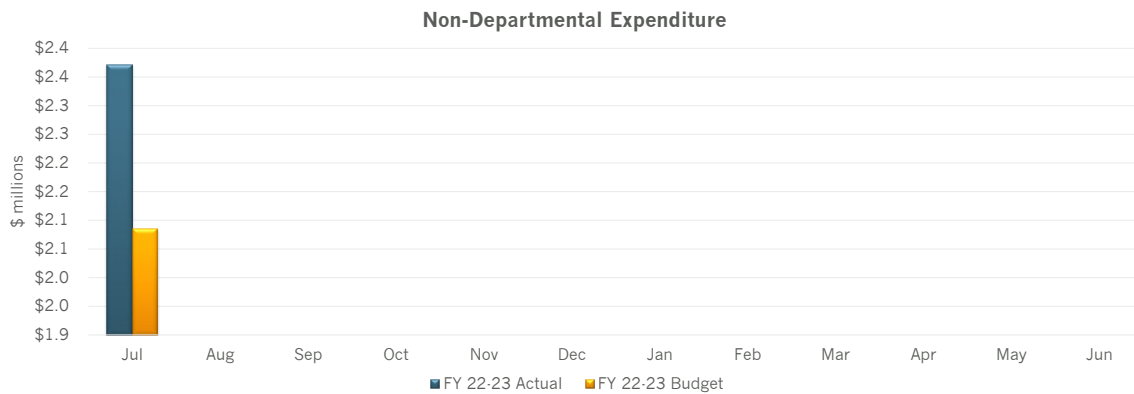
Innovation and Technology Expenditure by Category



Through July, the Non-Departmental spent \$2.4M or 9.5% of the annual budget, which is above the year-to-date trend. 100% of the annual Arena management fee has been paid in advance as required by the agreement.

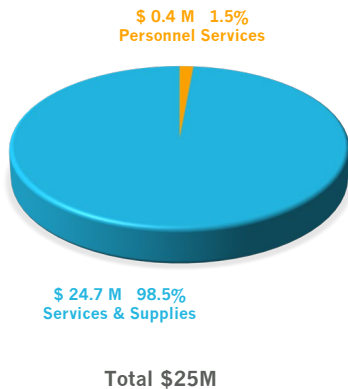
FY 22-23 Total Budget \$ 25,023,361			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 2,371,981	\$ 2,085,280	9.5%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 2,371,981	\$ 2,085,280	9.5%

	YTD Budget Variance		
Favorable	\$ (286,701)	-1.1%	



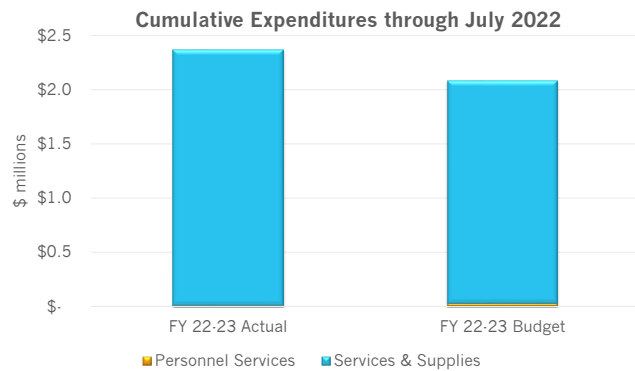
Non-Departmental Expenditure by Category

FY 22-23 ADOPTED BUDGET



Cumulative Expenditures through July 2022

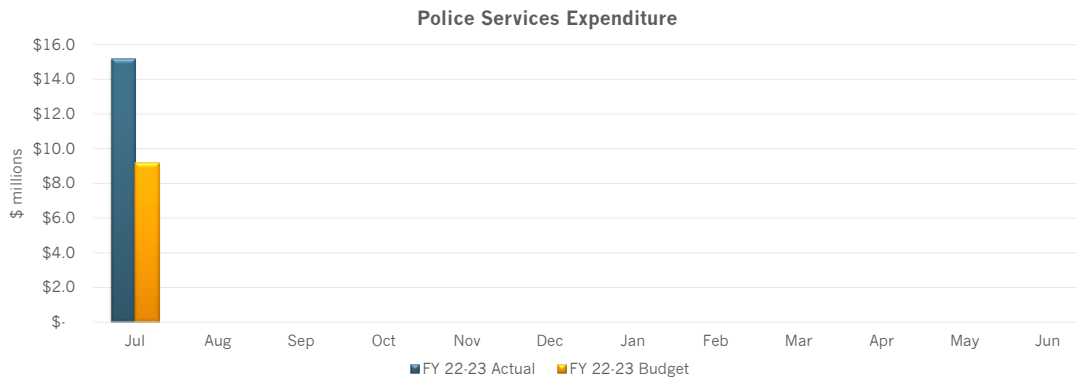
	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 15,666	\$ 365,000	4.3%
Services & Supplies	2,356,315	24,658,361	9.6%
Total	\$ 2,371,981	\$ 25,023,361	9.5%



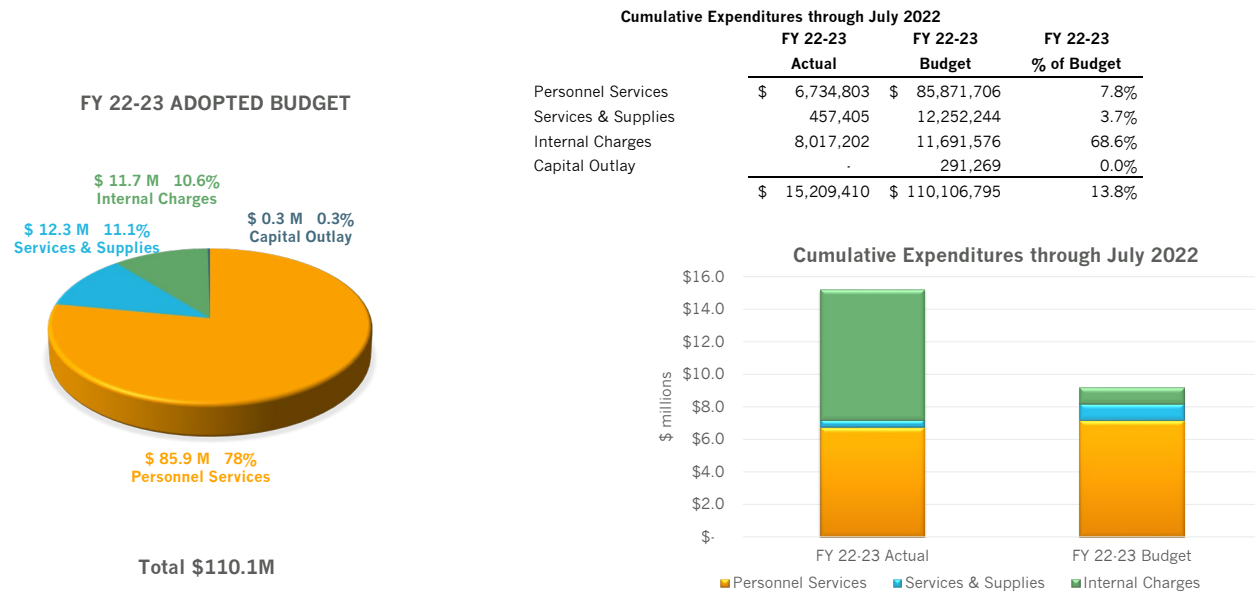
Through July 2022, the Police Services Department spent \$15.2M or 13.8% of the annual budget, which is above the year-to-date trend. The total annual Risk Management and Worker's Compensation internal charges were recorded in July

FY 22-23 Total Budget \$ 110,106,795			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 15,209,410	\$ 9,175,566	13.8%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 15,209,410	\$ 9,175,566	13.8%

	YTD Budget Variance		
	Unfavorable	\$ (6,033,844)	-5.5%



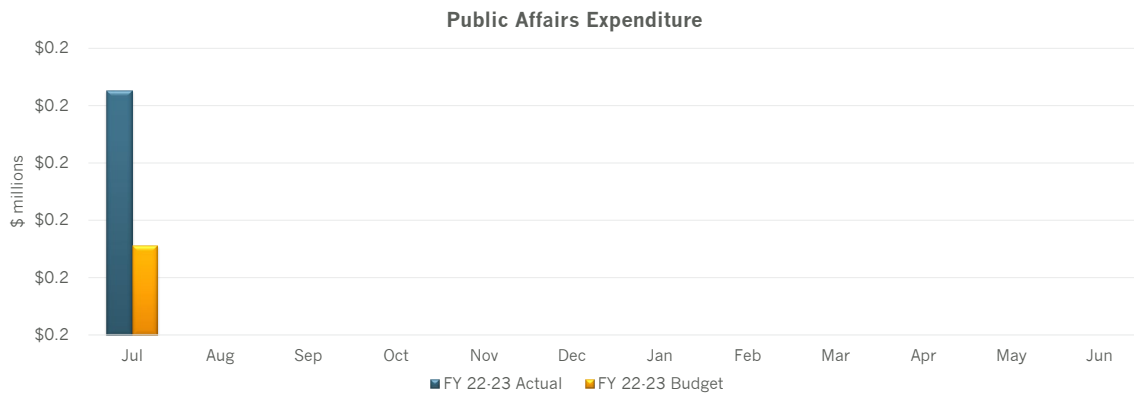
Police Services Expenditure by Category



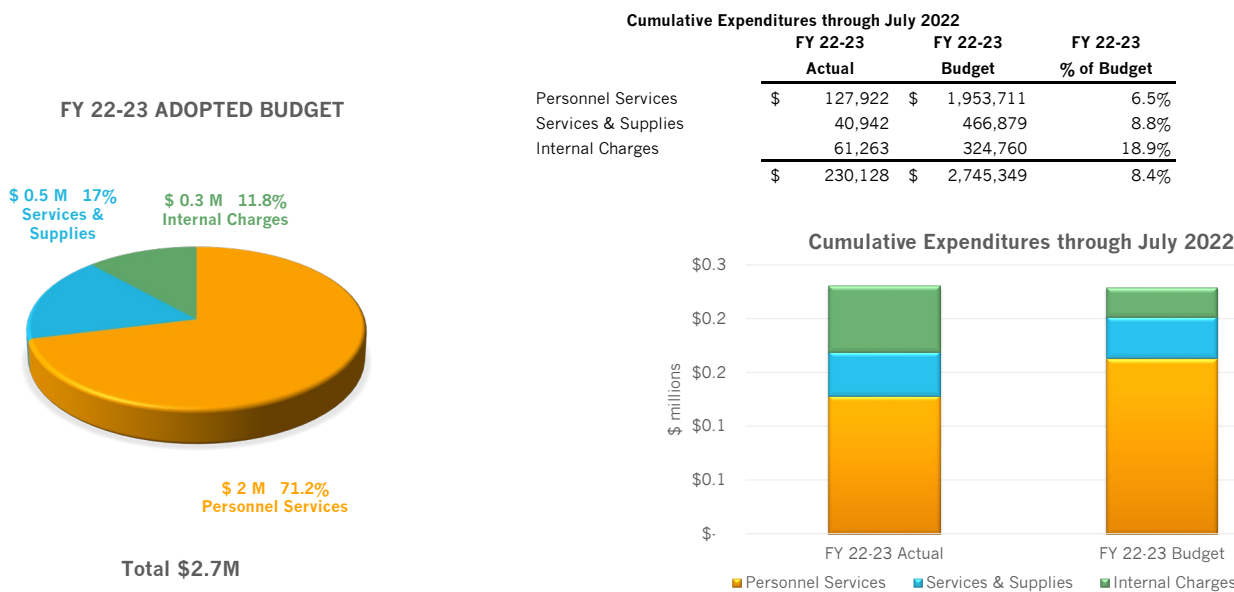
Through July 2022, the Public Affairs Department spent \$230k or 8.4% of the annual budget, which is above the year-to-date trend.

FY 22-23 Total Budget \$ 2,745,349			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 230,128	\$ 228,779	8.4%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 230,128	\$ 228,779	8.4%

	YTD Budget Variance		
	Favorable	\$ (1,348)	0.0%



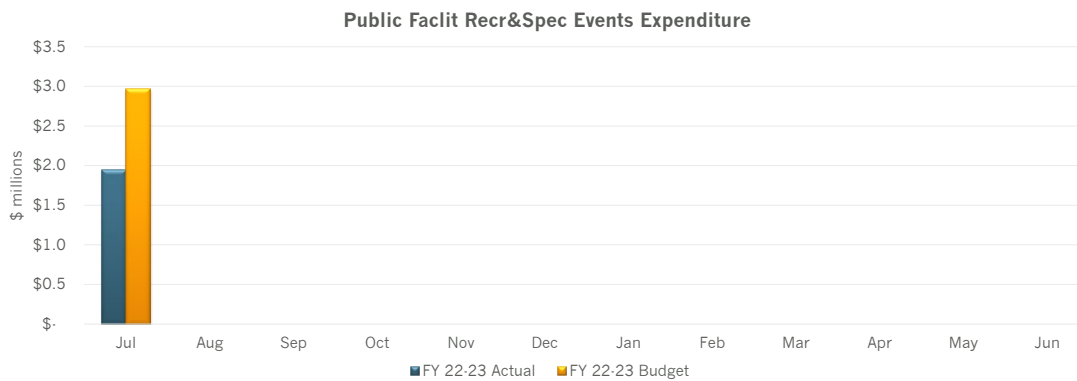
Public Affairs Expenditure by Category



Through July 2022, the Public Facilities, Recreation and Special Events Department spent \$1.9M or 5.5% of the annual budget, which is below the year-to-date trend.

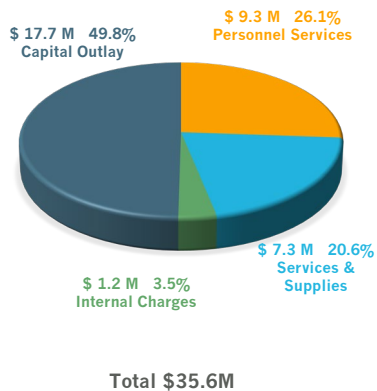
FY 22-23 Total Budget \$ 35,590,146			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 1,943,757	\$ 2,965,845	5.5%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 1,943,757	\$ 2,965,845	5.5%

		YTD Budget Variance
Favorable	\$	1,022,089 2.9%



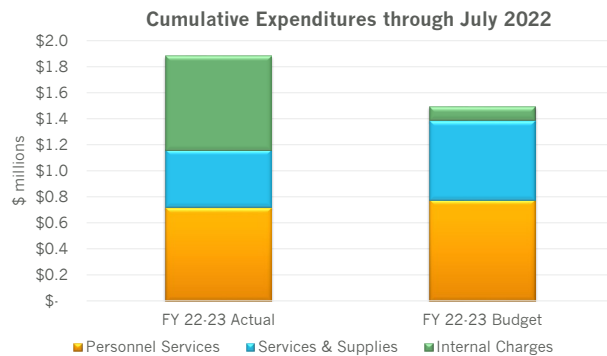
Public Facilit Recr&Spec Events Expenditure by Category

FY 22-23 ADOPTED BUDGET



Cumulative Expenditures through July 2022

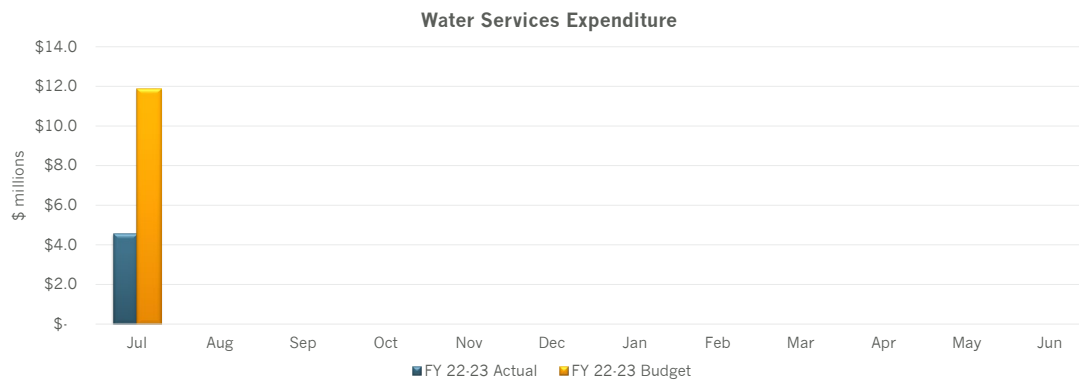
	FY 22-23 Actual	FY 22-23 Budget	FY 22-23 % of Budget
Personnel Services	\$ 716,932	\$ 9,294,056	7.7%
Services & Supplies	441,805	7,348,218	6.0%
Internal Charges	721,988	1,242,178	58.1%
Capital Outlay	63,032	17,705,694	0.4%
Total	\$ 1,943,757	\$ 35,590,146	5.5%



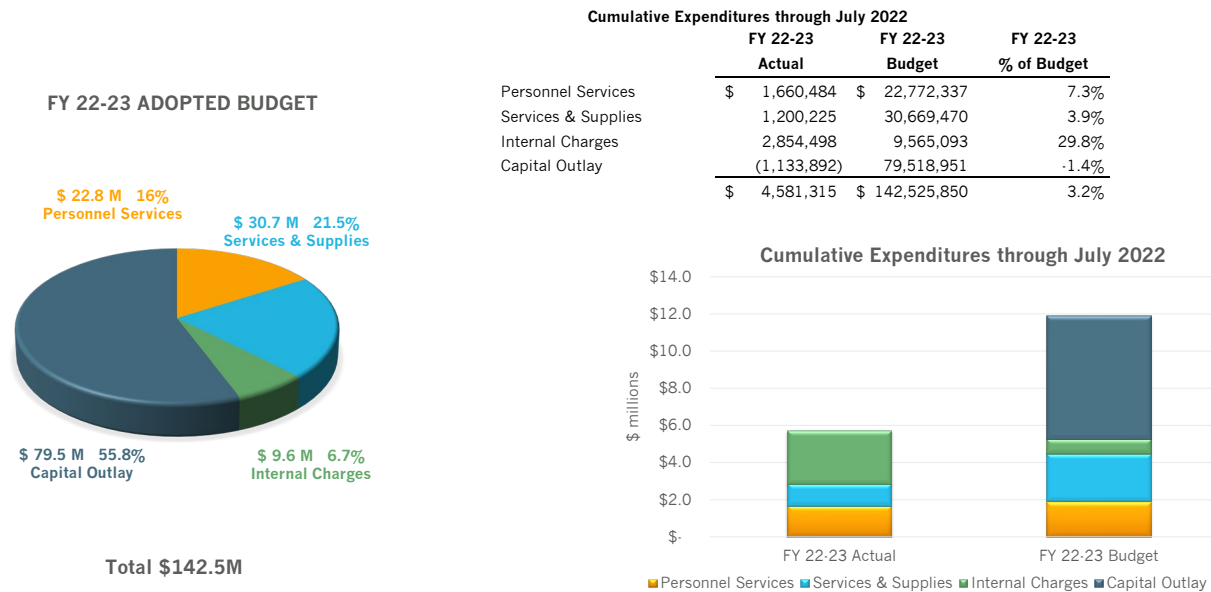
Through July 2022, the Water Services Department spent \$4.6M or 3.2% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 142,525,850			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 4,581,315	\$ 11,877,154	3.2%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 4,581,315	\$ 11,877,154	3.2%

		YTD Budget Variance	
Favorable	\$	7,295,839	5.1%



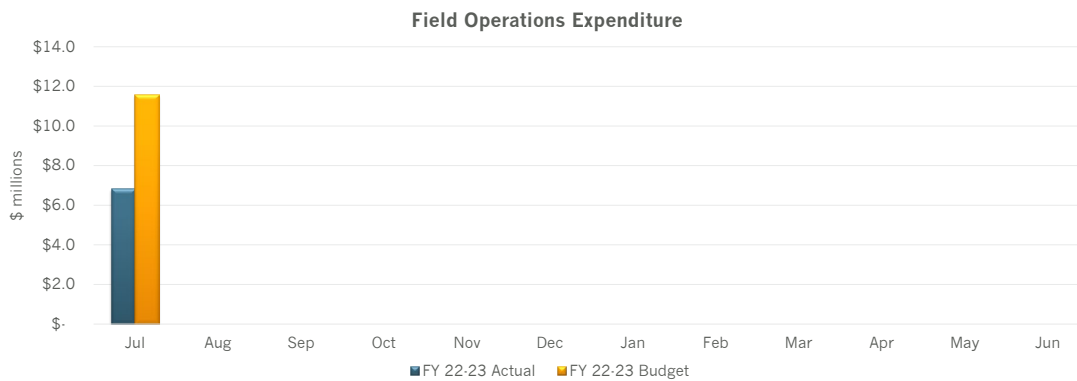
Water Services Expenditure by Category



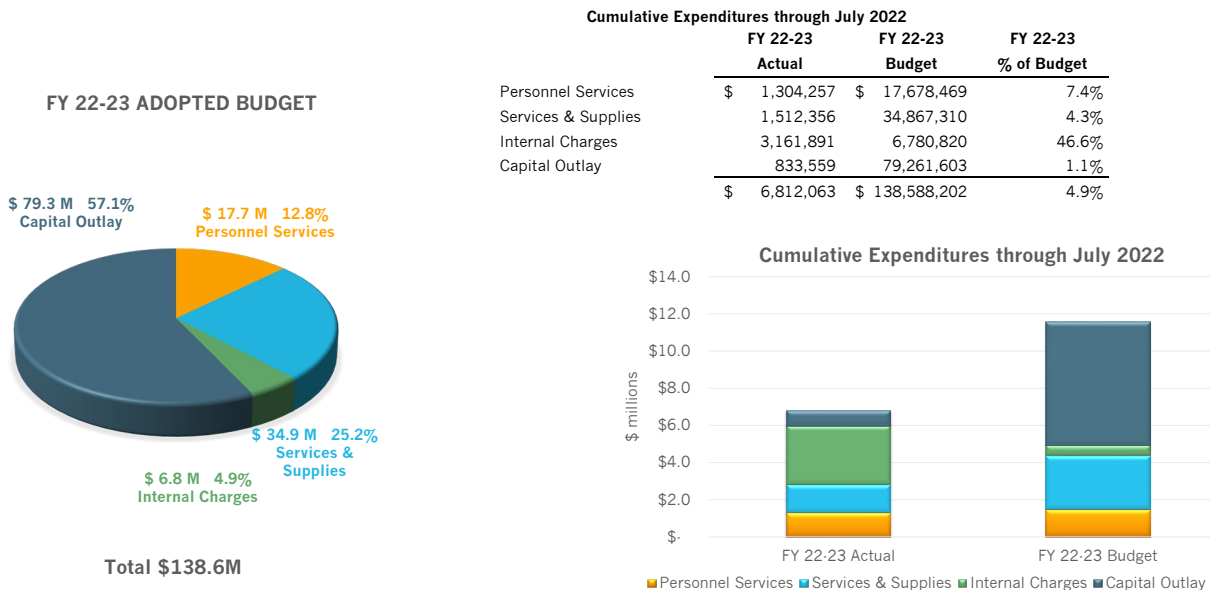
Through July 2022, the Field Operations Department spent \$6.8M or 4.9% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 138,588,202			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 6,812,063	\$ 11,549,017	4.9%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 6,812,063	\$ 11,549,017	4.9%

		YTD Budget Variance	
Favorable	\$	4,736,954	3.4%



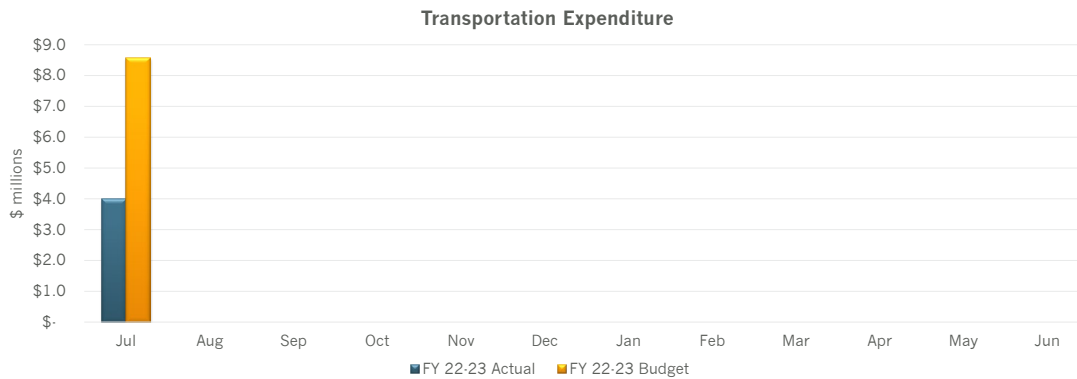
Field Operations Expenditure by Category



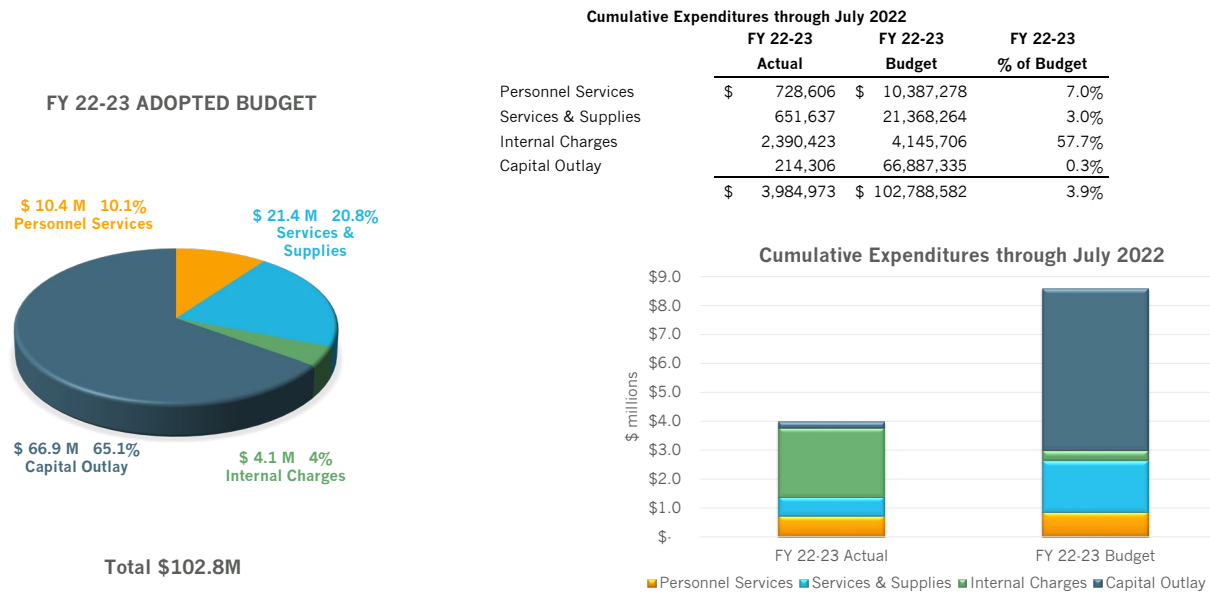
Through July 2022, the Transportation Department spent \$4M or 3.9% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 102,788,582			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 3,984,973	\$ 8,565,715	3.9%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 3,984,973	\$ 8,565,715	3.9%

		YTD Budget Variance	
Favorable	\$	4,580,742	4.5%



Transportation Expenditure by Category



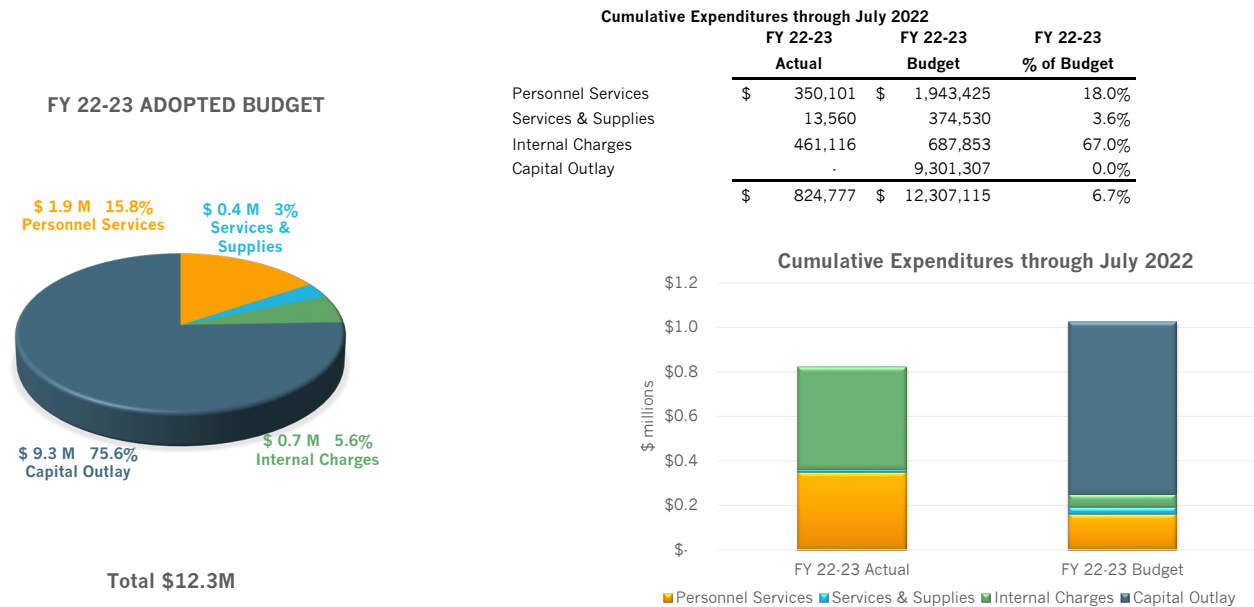
Through July 2022, the Engineering Department spent \$825k or 6.7% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 12,307,115			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 824,777	\$ 1,025,593	6.7%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 824,777	\$ 1,025,593	6.7%

YTD Budget Variance
Favorable \$ 200,816 1.6%



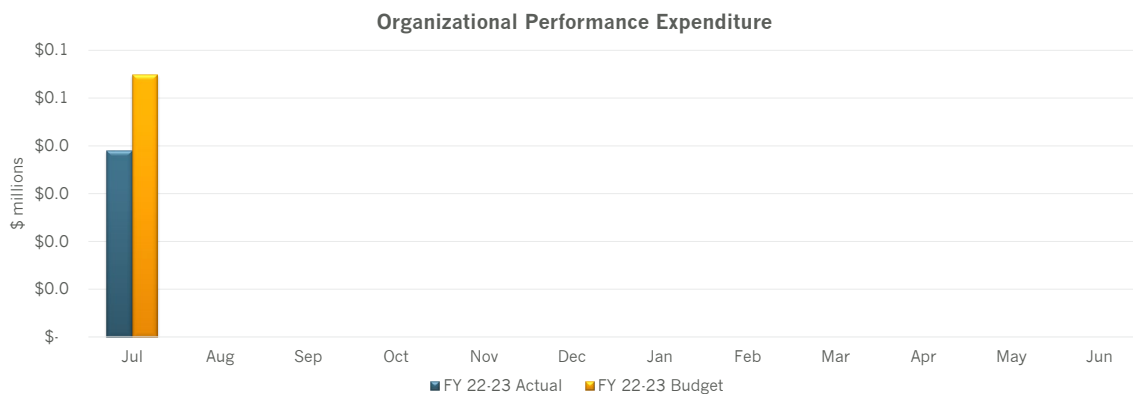
Engineering Expenditure by Category



Through July 2022, the Organizational Performance Department spent \$39k or 5.9% of the annual budget, which is below the year-to-date trend.

FY 22-23 Total Budget \$ 659,074			
	FY 22-23 Actual Expenditure	FY 22-23 YTD Budget	FY 22-23 YTD % of Budget
Jul	\$ 38,992	\$ 54,923	5.9%
Aug			
Sep			
Oct			
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Total	\$ 38,992	\$ 54,923	5.9%

	YTD Budget Variance		
Favorable	\$ 15,931	2.4%	



Organizational Performance Expenditure by Category

