

FINANCE DEPARTMENT MEMORANDUM

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Date: March 21, 2024
To: Mayor and Council

From: Levi D. Gibson, Director, Budget and Finance

Subject: Monthly Financial Report for FY23-24

Mayor and Council:

Attached is the Preliminary Monthly Financial Report for Fiscal Year 2023-24 through December 2023. 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 December if they are close to 50% 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 slightly above target as a result of growth in construction, restaurant/bar, and utilities. Water revenues are on slightly below target when compared to the budget, and lower than the four-year historical year-to-date average. Solid Waste revenues are on target when compared to the budget, and slightly lower than the four-year historical year-to-date average. 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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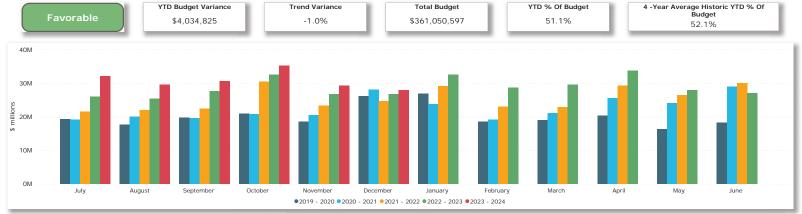
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Total Budget

Trend Variance



Through December 2023, General Fund Revenue are on trend at \$184.6M or 51.1% of the annual budget. Revenues are \$19.5M or 11.8% higher than same time last year.

YTD Budget Variance

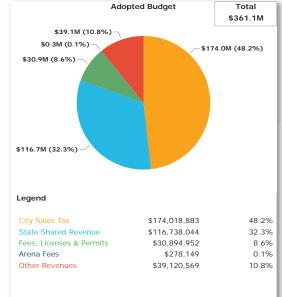
City Sales Tax are slightly above target at \$91.1M or 52.4% of the annual budget. State Shared Revenue are on target at \$58.8M or 50.4% of the annual budget. Fees, Licenses & Permits are significantly below target at \$12.1M or 39.2% of the annual budget. Arena Fees are significantly above target at \$2.9M or 1055.7% of the annual budget. Other Revenues are on target at \$19.6M or 50% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$19,354,393	\$19,182,753	\$21,551,011	\$26,050,421	\$32,077,613	8.9%	8.0%
August	\$17,571,494	\$20,022,096	\$21,886,828	\$25,376,125	\$29,572,910	17.1%	15.9%
September	\$19,663,007	\$19,581,107	\$22,440,269	\$27,654,362	\$30,586,554	25.5%	24.2%
October	\$20,952,191	\$20,789,663	\$30,421,351	\$32,598,851	\$35,168,644	35.3%	33.9%
November	\$18,472,782	\$20,458,910	\$23,325,972	\$26,689,693	\$29,255,589	43.4%	42.1%
December	\$26,078,781	\$28,124,086	\$24,635,457	\$26,710,362	\$27,898,814	51.1%	52.1%
Total	\$122,092,647	\$128,158,616	\$144,260,888	\$165,079,814	\$184,560,123	51.1%	52.1%

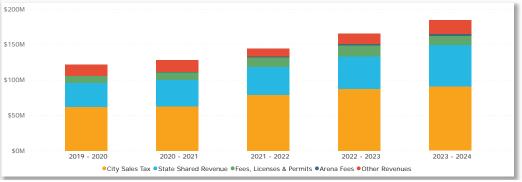
YTD % Of Budget

General Fund Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023

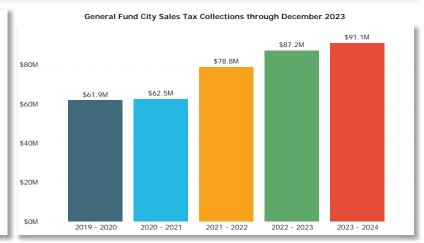


	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
City Sales Tax	\$61,885,178	\$62,540,652	\$78,843,964	\$87,248,134	\$91,132,761	\$174,018,883	52.4%
State Shared Revenue	\$34,291,539	\$37,908,127	\$39,270,327	\$46,374,693	\$58,830,993	\$116,738,044	50.4%
Fees, Licenses & Permits	\$9,495,874	\$10,181,625	\$13,855,578	\$15,143,441	\$12,109,094	\$30,894,952	39.2%
Arena Fees	\$265,665	\$839,212	\$1,425,516	\$2,130,796	\$2,936,546	\$278,149	1055.7%
Other Revenues	\$16,154,390	\$16,689,000	\$10,865,503	\$14,182,750	\$19,550,729	\$39,120,569	50.0%
Total	\$122,092,647	\$128,158,616	\$144,260,888	\$165,079,814	\$184,560,123	\$361,050,597	51.1%



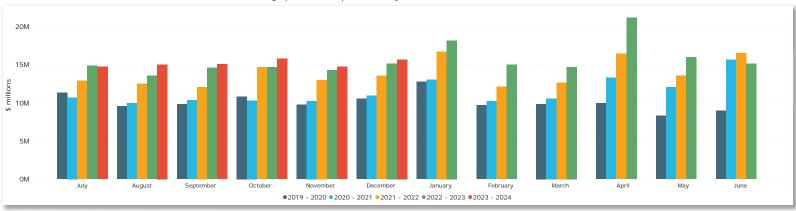
For each year General Fund Sales Tax Revenue reported through December represents sales and business activity through November. The graph to the right depicts historical year-to-date General Fund sales tax revenue from FY 2019 - 2020 through 2023 - 2024. Through December 2023, General Fund sales tax revenues increased by \$3.9M or 4.5% over the same time last year.

For December 2023, General Fund sales tax revenues increased by \$525.6k or 3.5% over the last year as a result of growth in Construction at \$492.8k or 32.4%, Restaurant/Bar at \$63.6k or 3.4%, Utilities at \$66.4k or 15.7%, Other at \$66.1k or 13.1%, and due to decrease in Amusement at \$-26.1k or -6.9%, Hotels at \$-61k or -10.5%, Retail over 5K at \$-67.7k or -10%.



Fiscal Year to Date - December 2023

The graph below compares monthly General Fund sales tax collections.



General Fund City Sales Tax Collections By Category

Current Month - December 2023

Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change	Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change
Amusement	\$194,575	\$122,299	\$515,776	\$377,444	\$351,382	-6.9%	Amusement	\$2,058,113	\$403,176	\$2,277,148	\$2,397,682	\$2,831,017	18.1%
Construction	\$586,629	\$839,790	\$1,186,114	\$1,520,245	\$2,013,027	32.4%	Construction	\$4,173,792	\$5,488,353	\$8,412,403	\$8,996,901	\$11,934,479	32.7%
Hotels	\$321,191	\$281,399	\$510,036	\$579,979	\$518,997	-10.5%	Hotels	\$1,624,041	\$1,256,810	\$2,460,041	\$2,687,277	\$2,938,940	9.4%
Rentals	\$1,110,680	\$1,085,536	\$1,234,377	\$1,809,007	\$1,811,039	0.1%	Rentals	\$6,479,039	\$6,529,598	\$7,661,108	\$9,254,337	\$9,858,137	6.5%
Restaurant/Bar	\$1,422,426	\$1,272,967	\$1,768,590	\$1,888,525	\$1,952,144	3.4%	Restaurant/Bar	\$8,365,145	\$7,201,290	\$10,207,608	\$11,100,765	\$12,011,618	8.2%
Retail over 5K	\$488,163	\$425,130	\$607,759	\$677,833	\$610,178	-10.0%	Retail over 5K	\$2,870,050	\$2,652,658	\$3,598,469	\$4,045,786	\$4,084,489	1.0%
Retail Sales	\$5,546,581	\$5,991,135	\$6,982,929	\$7,393,869	\$7,383,260	-0.1%	Retail Sales	\$29,788,244	\$32,430,692	\$37,845,351	\$41,660,747	\$40,842,180	-2.0%
Utilities	\$358,539	\$382,021	\$408,002	\$424,052	\$490,478	15.7%	Utilities	\$3,454,825	\$3,647,909	\$3,716,522	\$3,952,321	\$4,245,455	7.4%
Penalty & Interest	\$3,527	\$0	\$0	\$0	\$0	0.0%	Penalty & Interest	\$24,651	\$0	\$0	\$0	\$0	0.0%
Other	\$521,055	\$535,887	\$382,352	\$506,241	\$572,338	13.1%	Other	\$3,047,277	\$2,930,166	\$2,665,314	\$3,152,319	\$2,386,446	-24.3%
Total	\$10,553,366	\$10,936,163	\$13,595,936	\$15,177,195	\$15,702,843	3.5%	Total	\$61,885,178	\$62,540,652	\$78,843,964	\$87,248,134	\$91,132,761	4.5%

YTD Budget Variance

4-Year Avg Historical YTD % of Budget

Favorable 2,009,511.53 0.7% \$282,686,580 49.3% 50.6%

Total Budget

Trend Variance

Through December 2023, General Fund expenditures are on trend at \$139.3M or 49.3% of the annual budget. Expenditures are \$12.1M or 9.5% higher than same time last year.

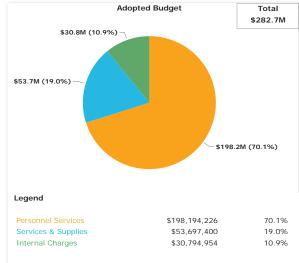
Personnel Services are on target at \$95.7M or 48.3% of the annual budget. Services & Supplies are significantly below target at \$20.4M or 38% of the annual budget. Internal Charges are significantly above target at \$23.2M or 75.5% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$22,702,479	\$26,508,667	\$30,220,620	\$33,879,432	\$35,287,637	12.5%	12.3%
August	\$22,282,867	\$17,153,758	\$17,284,517	\$16,095,414	\$19,274,910	19.3%	20.3%
September	\$15,150,938	\$15,508,001	\$16,359,203	\$16,467,054	\$19,506,469	26.2%	27.2%
October	\$16,655,684	\$16,555,305	\$16,801,893	\$17,421,326	\$19,012,899	32.9%	34.5%
November	\$16,146,057	\$15,016,259	\$14,749,064	\$19,218,770	\$18,805,937	39.6%	41.6%
December	\$17,902,438	\$18,144,268	\$22,853,790	\$24,187,687	\$27,445,927	49.3%	50.6%
Total	\$110,840,463	\$108,886,258	\$118,269,088	\$127,269,683	\$139,333,778	49.3%	50.6%

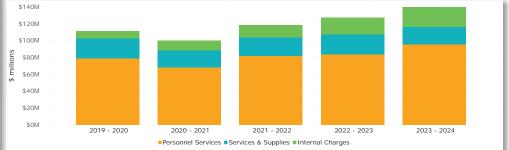
YTD % Of Budget

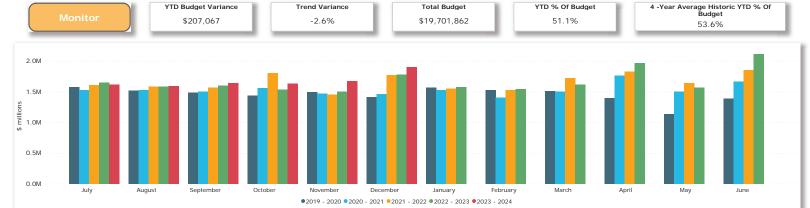
General Fund Expenditure by Category

FY 2023 - 2024 - Cumulative Expenditures through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$79,189,667	\$77,288,788	\$81,648,950	\$83,622,091	\$95,663,156	\$198,194,226	48.3%
Services & Supplies	\$23,180,621	\$20,304,729	\$22,218,582	\$23,966,591	\$20,421,143	\$53,697,400	38.0%
Internal Charges	\$8,470,175	\$11,292,742	\$14,401,557	\$19,681,002	\$23,249,479	\$30,794,954	75.5%
Total	\$110,840,463	\$108,886,258	\$118,269,088	\$127,269,683	\$139,333,778	\$282,686,580	49.3%





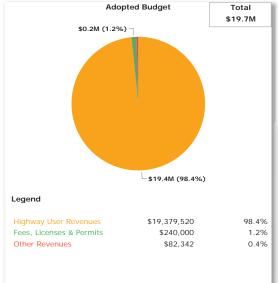
Through December 2023, Highway User Revenue Fund Revenue are slightly below target at \$10.1M or 51.1% of the annual budget. Revenues are \$414.9k or 4.3% higher than same time

Highway User Revenues are slightly below target at \$9.3M or 47.9% of the annual budget. Fees, Licenses & Permits are significantly above target at \$665.9k or 277.5% of the annual budget. Other Revenues are significantly above target at \$116.2k or 141.2% of the annual budget.

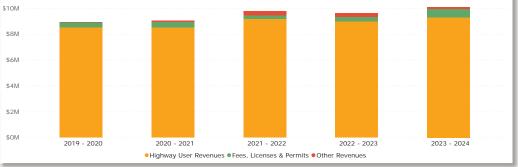
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,577,993	\$1,524,002	\$1,604,609	\$1,646,462	\$1,612,530	8.2%	9.1%
August	\$1,515,423	\$1,529,936	\$1,583,261	\$1,587,407	\$1,594,873	16.3%	18.0%
September	\$1,485,904	\$1,503,340	\$1,566,098	\$1,596,546	\$1,642,525	24.6%	26.8%
October	\$1,439,853	\$1,561,124	\$1,803,428	\$1,532,076	\$1,635,597	32.9%	35.9%
November	\$1,495,596	\$1,469,746	\$1,450,350	\$1,504,008	\$1,672,007	41.4%	44.4%
December	\$1,415,482	\$1,459,932	\$1,768,843	\$1,776,580	\$1,900,466	51.1%	53.6%
Total	\$8,930,250	\$9,048,080	\$9,776,590	\$9,643,080	\$10,057,998	51.1%	53.6%

Highway User Revenue Fund Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Highway User Revenues	\$8,538,085	\$8,499,240	\$9,166,577	\$8,959,094	\$9,275,875	\$19,379,520	47.9%
Fees, Licenses & Permits	\$357,340	\$449,033	\$269,289	\$375,270	\$665,889	\$240,000	277.5%
Other Revenues	\$34,825	\$99,807	\$340,723	\$308,716	\$116,234	\$82,342	141.2%
Total	\$8,930,250	\$9,048,080	\$9,776,590	\$9,643,080	\$10,057,998	\$19,701,862	51.1%



Favorable

Trend Variance
1,373,993.02

Trend Variance
5.7%

Total Budget
\$24,071,137

Total Budget
44.3%

44.3%

44.3%

Total Budget
4-Year Avg Historical YTD % of Budget
34.9%

Through December 2023, Highway User Revenue Fund expenditures are significantly below at \$10.7M or 44.3% of the annual budget. Expenditures are \$3.3M or 44% higher than same time last year.

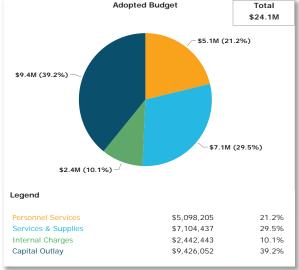
Personnel Services are significantly below target at \$2.2M or 44.1% of the annual budget. Services & Supplies are slightly below target at \$3.2M or 45.4% of the annual budget. Internal Charges are significantly above target at \$2M or 82.4% of the annual budget. Capital Outlay are significantly below target at \$3.2M or 33.6% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,055,328	\$1,058,470	\$1,264,586	\$1,786,836	\$2,274,848	9.5%	6.1%
August	\$974,319	\$1,197,217	\$629,808	\$774,413	\$873,570	13.1%	10.5%
September	\$1,019,838	\$739,952	\$768,706	\$843,525	\$2,673,490	24.2%	14.5%
October	\$2,008,832	\$1,493,139	\$1,059,282	\$1,524,915	\$1,800,384	31.7%	21.9%
November	\$782,050	\$1,765,007	\$1,529,471	\$1,356,239	\$1,653,413	38.5%	28.4%
December	\$991,988	\$1,299,058	\$1,979,291	\$1,116,573	\$1,385,869	44.3%	34.9%
Total	\$6,832,354	\$7,552,845	\$7,231,144	\$7,402,501	\$10,661,576	44.3%	34.9%

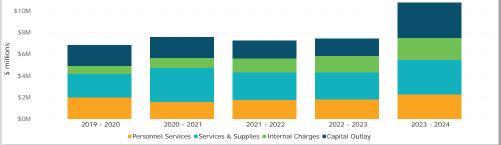
Highway User Revenue Fund Expenditure by Category

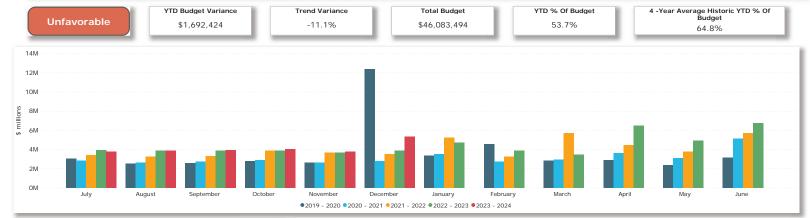
FY 2023 - 2024 - Cumulative Expenditures through December 2023

•2019 - 2020 •2020 - 2021 •2021 - 2022 •2022 - 2023 •2023 - 2024



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$1,976,918	\$1,562,850	\$1,767,009	\$1,810,591	\$2,249,795	\$5,098,205	44.1%
Services & Supplies	\$2,153,545	\$3,165,193	\$2,513,116	\$2,464,407	\$3,228,807	\$7,104,437	45.4%
Internal Charges	\$787,002	\$883,477	\$1,318,038	\$1,560,152	\$2,012,466	\$2,442,443	82.4%
Capital Outlay	\$1,914,889	\$1,941,325	\$1,632,980	\$1,567,352	\$3,170,508	\$9,426,052	33.6%
Total	\$6,832,354	\$7,552,845	\$7,231,144	\$7,402,501	\$10,661,576	\$24,071,137	44.3%





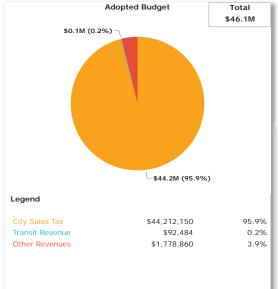
Through December 2023, Transportation Sales Tax Revenue are significantly below target at \$24.7M or 53.7% of the annual budget. Revenues are \$1.6M or 7.1% higher than same time last

City Sales Tax are slightly above target at \$23.3M or 52.6% of the annual budget. Transit Revenue are slightly above target at \$50.5k or 54.6% of the annual budget. Other Revenues are significantly above target at \$1.4M or 80.1% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$3,029,982	\$2,859,713	\$3,390,869	\$3,914,349	\$3,769,234	8.2%	9.8%
August	\$2,526,038	\$2,643,897	\$3,238,296	\$3,867,952	\$3,886,096	16.6%	18.8%
September	\$2,581,641	\$2,724,675	\$3,327,471	\$3,881,482	\$3,918,918	25.1%	28.0%
October	\$2,801,746	\$2,878,500	\$3,868,247	\$3,864,074	\$4,019,089	33.8%	38.0%
November	\$2,643,637	\$2,644,909	\$3,655,656	\$3,674,055	\$3,775,991	42.0%	47.3%
December	\$12,388,650	\$2,807,478	\$3,539,472	\$3,891,419	\$5,364,842	53.7%	64.8%
Total	\$25,971,695	\$16,559,172	\$21,020,011	\$23,093,332	\$24,734,171	53.7%	64.8%

Transportation Sales Tax Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
City Sales Tax	\$15,741,798	\$16,140,452	\$20,117,315	\$22,420,044	\$23,258,777	\$44,212,150	52.6%
Transit Revenue	\$64,984	\$18	\$42,712	\$44,150	\$50,512	\$92,484	54.6%
Other Revenues	\$10,164,913	\$418,702	\$859,984	\$629,138	\$1,424,882	\$1,778,860	80.1%
Total	\$25,971,695	\$16,559,172	\$21,020,011	\$23,093,332	\$24,734,171	\$46,083,494	53.7%



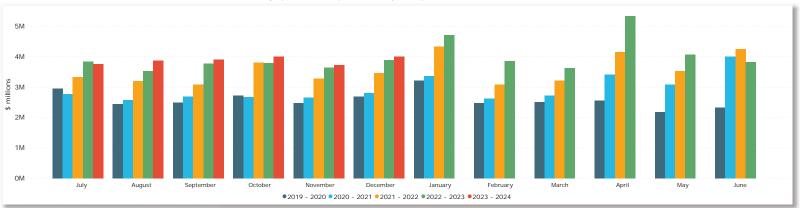
For each year Transportation Sales Tax Revenue reported through December represents sales and business activity through November. The graph to the right depicts historical year-to-date Transportation sales tax revenue from FY 2019 - 2020 through 2023 - 2024. Through December 2023, Transportation sales tax revenues increased by \$838.7k or 3.7% over the same time last year.

For December 2023, Transportation sales tax revenues increased by \$115k or 3% over the last year as a result of growth in Construction at \$128.5k or 32.2%, Restaurant/Bar at \$10.9k or 3.4%, Utilities at \$17.5k or 15.7%, Other at \$10.9k or 9.3%, and due to decrease in Amusement at \$-6.6k or -6.7%, Hotels at \$-4.3k or -10%, Rentals at \$-16.8k or -3%, Retail over 5K at \$-28.1k or -10%.



Fiscal Year to Date - December 2023

The graph below compares monthly Transportation sales tax collections.



Transportation Sales Tax City Sales Tax Collections By Category

Current Month - December 2023

							,						
Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change	Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change
Amusement	\$51,211	\$31,880	\$130,422	\$98,836	\$92,261	-6.7%	Amusement	\$541,452	\$105,510	\$589,508	\$630,032	\$744,135	18.1%
Construction	\$154,073	\$218,618	\$311,779	\$399,716	\$528,226	32.2%	Construction	\$1,089,856	\$1,438,551	\$2,212,823	\$2,363,118	\$3,122,812	32.1%
Hotels	\$23,169	\$20,758	\$38,007	\$42,662	\$38,388	-10.0%	Hotels	\$114,938	\$95,270	\$186,093	\$201,685	\$219,721	8.9%
Rentals	\$347,134	\$348,318	\$400,138	\$566,628	\$549,867	-3.0%	Rentals	\$2,023,395	\$2,069,493	\$2,408,459	\$2,929,409	\$3,100,842	5.9%
Restaurant/Bar	\$244,519	\$218,641	\$302,346	\$323,799	\$334,742	3.4%	Restaurant/Bar	\$1,435,070	\$1,236,550	\$1,749,364	\$1,906,374	\$2,057,680	7.9%
Retail over 5K	\$203,163	\$176,890	\$248,750	\$282,360	\$254,225	-10.0%	Retail over 5K	\$1,192,130	\$1,102,678	\$1,489,588	\$1,685,328	\$1,696,105	0.6%
Retail Sales	\$1,456,000	\$1,573,952	\$1,830,805	\$1,937,037	\$1,939,885	0.1%	Retail Sales	\$7,824,827	\$8,515,448	\$9,935,675	\$10,931,793	\$10,708,255	-2.0%
Utilities	\$94,352	\$100,532	\$107,660	\$111,593	\$129,073	15.7%	Utilities	\$909,161	\$959,737	\$978,318	\$1,040,084	\$1,117,225	7.4%
Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%	Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$105,582	\$116,546	\$80,826	\$118,126	\$129,074	9.3%	Other	\$610,968	\$617,214	\$567,486	\$732,220	\$492,001	-32.8%
Total	\$2,679,204	\$2,806,134	\$3,450,732	\$3,880,755	\$3,995,741	3.0%	Total	\$15,741,798	\$16,140,452	\$20,117,315	\$22,420,044	\$23,258,777	3.7%

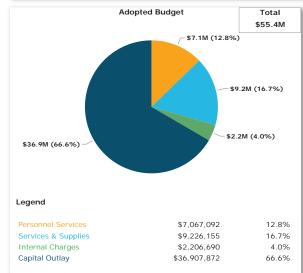
Through December 2023, Transportation Sales Tax expenditures are significantly below at \$12M or 21.7% of the annual budget. Expenditures are \$239.3k or 2% higher than same time last year.

Personnel Services are slightly below target at \$3.2M or 45.4% of the annual budget. Services & Supplies are significantly below target at \$3.5M or 38.3% of the annual budget. Internal Charges are significantly above target at \$1.6M or 71% of the annual budget. Capital Outlay are significantly below target at \$3.7M or 10% of the annual budget.

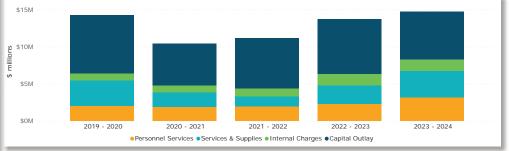
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,215,027	\$972,757	\$1,109,795	\$1,748,564	\$1,853,272	3.3%	3.6%
August	\$1,121,603	\$1,826,471	\$1,148,601	\$2,211,235	\$1,610,524	6.3%	8.0%
September	\$2,183,936	\$1,022,265	\$1,587,410	\$924,362	\$1,951,174	9.8%	12.6%
October	\$3,041,704	\$1,685,093	\$2,679,868	\$2,273,937	\$2,632,770	14.5%	20.0%
November	\$1,208,472	\$2,051,157	\$785,791	\$2,032,222	\$1,843,109	17.9%	24.2%
December	\$2,554,576	\$1,432,533	\$3,019,550	\$2,595,251	\$2,134,009	21.7%	31.4%
Total	\$11,325,318	\$8,990,275	\$10,331,013	\$11,785,570	\$12,024,858	21.7%	31.4%

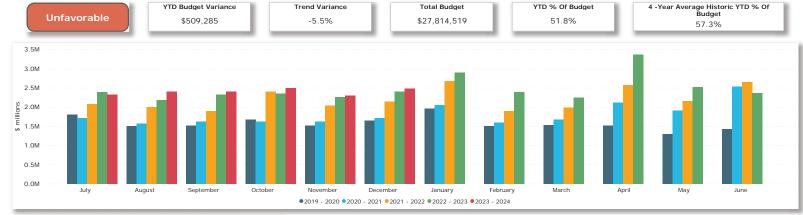
Transportation Sales Tax Expenditure by Category

FY 2023 - 2024 - Cumulative Expenditures through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$2,021,586	\$1,895,313	\$1,994,504	\$2,285,762	\$3,210,984	\$7,067,092	45.4%
Services & Supplies	\$3,436,270	\$1,876,159	\$1,300,671	\$2,531,214	\$3,538,116	\$9,226,155	38.3%
Internal Charges	\$953,286	\$938,693	\$1,103,809	\$1,514,692	\$1,567,295	\$2,206,690	71.0%
Capital Outlay	\$4,914,176	\$4,280,109	\$5,932,030	\$5,453,901	\$3,708,463	\$36,907,872	10.0%
Total	\$11,325,318	\$8,990,275	\$10,331,013	\$11,785,570	\$12,024,858	\$55,407,809	21.7%





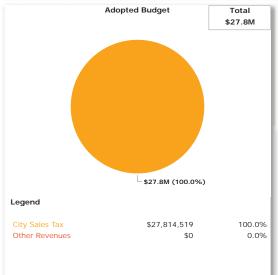
Through December 2023, Police Public Safety Sales Tax Revenue are significantly below target at \$14.4M or 51.8% of the annual budget. Revenues are \$522.8k or 3.8% higher than same time

City Sales Tax are on target at \$14.4M or 51.8% of the annual budget.

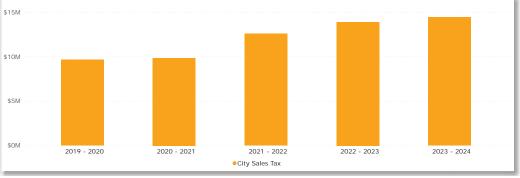
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,799,722	\$1,709,136	\$2,076,989	\$2,384,070	\$2,331,071	8.4%	10.0%
August	\$1,500,587	\$1,571,959	\$2,003,510	\$2,177,050	\$2,409,101	17.0%	19.0%
September	\$1,516,973	\$1,618,905	\$1,898,603	\$2,328,001	\$2,398,274	25.7%	28.2%
October	\$1,674,905	\$1,620,238	\$2,397,114	\$2,345,844	\$2,497,843	34.6%	38.2%
November	\$1,518,708	\$1,618,177	\$2,038,059	\$2,254,989	\$2,304,969	42.9%	47.5%
December	\$1,646,359	\$1,708,306	\$2,148,048	\$2,403,824	\$2,475,286	51.8%	57.3%
Total	\$9,657,253	\$9,846,722	\$12,562,323	\$13,893,779	\$14,416,544	51.8%	57.3%

Police Public Safety Sales Tax Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



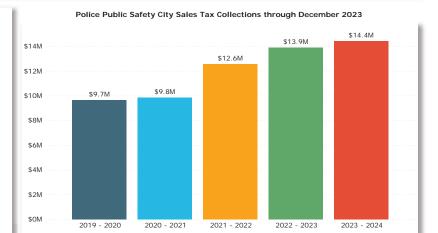
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
City Sales Tax	\$9,657,253	\$9,846,722	\$12,562,323	\$13,886,679	\$14,416,544	\$27,814,519	51.8%
Other Revenues	\$0	\$0	\$0	\$7,100	\$0	\$0	0.0%
Total	\$9,657,253	\$9,846,722	\$12,562,323	\$13,893,779	\$14,416,544	\$27,814,519	51.8%



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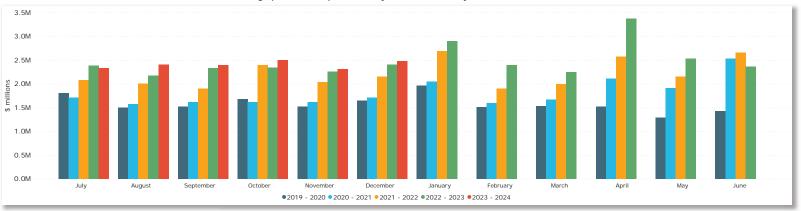
For each year Police Public Safety Sales Tax Revenue reported through December represents sales and business activity through November. The graph to the right depicts historical year-to-date Police Public Safety sales tax revenue from FY 2019 - 2020 through 2023 - 2024. Through December 2023, Police Public Safety sales tax revenues increased by \$529.9k or 3.8% over the same time last year.

For December 2023, Police Public Safety sales tax revenues increased by \$71.5k or 3% over the last year as a result of growth in Construction at \$85.7k or 32.2%, Restaurant/Bar at \$7.3k or 3.4%, Utilities at \$11.7k or 15.7%, Other at \$7.3k or 9.3%, and due to decrease in Amusement at \$-4.4k or -6.7%, Hotels at \$-2.9k or -10%, Rentals at \$-11.2k or -3%, Retail over 5K at \$-18.8k or -10%.



Fiscal Year to Date - December 2023

The graph below compares monthly Police Public Safety sales tax collections.



Police Public Safety Sales Tax City Sales Tax Collections By Category

Current Month - December 2023

Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change	Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change
Amusement	\$34,148	\$21,258	\$86,965	\$65,904	\$61,519	-6.7%	Amusement	\$361,040	\$70,354	\$393,084	\$420,106	\$496,190	18.1%
Construction	\$102,736	\$145,774	\$207,894	\$266,531	\$352,221	32.2%	Construction	\$726,716	\$959,226	\$1,475,510	\$1,575,727	\$2,082,291	32.1%
Hotels	\$15,449	\$13,841	\$25,343	\$28,447	\$25,597	-10.0%	Hotels	\$76,641	\$63,526	\$124,087	\$134,483	\$146,510	8.9%
Rentals	\$231,469	\$232,258	\$266,812	\$377,828	\$366,651	-3.0%	Rentals	\$1,349,200	\$1,379,938	\$1,605,960	\$1,953,330	\$2,067,641	5.9%
Restaurant/Bar	\$163,045	\$145,790	\$201,604	\$215,909	\$223,206	3.4%	Restaurant/Bar	\$956,905	\$824,531	\$1,166,476	\$1,271,170	\$1,372,061	7.9%
Retail over 5K	\$135,469	\$117,950	\$165,867	\$188,277	\$169,517	-10.0%	Retail over 5K	\$794,912	\$735,266	\$993,257	\$1,123,777	\$1,130,963	0.6%
Retail Sales	\$830,703	\$886,687	\$1,067,881	\$1,107,753	\$1,104,441	-0.3%	Retail Sales	\$4,378,236	\$4,762,371	\$5,773,206	\$6,226,313	\$6,047,856	-2.9%
Utilities	\$62,914	\$67,035	\$71,787	\$74,410	\$86,066	15.7%	Utilities	\$606,229	\$639,953	\$652,342	\$693,528	\$744,965	7.4%
Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%	Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$70,425	\$77,713	\$53,895	\$78,766	\$86,066	9.3%	Other	\$407,375	\$411,558	\$378,400	\$488,244	\$328,066	-32.8%
Total	\$1,646,359	\$1,708,306	\$2,148,048	\$2,403,824	\$2,475,286	3.0%	Total	\$9,657,253	\$9,846,722	\$12,562,323	\$13,886,679	\$14,416,544	3.8%

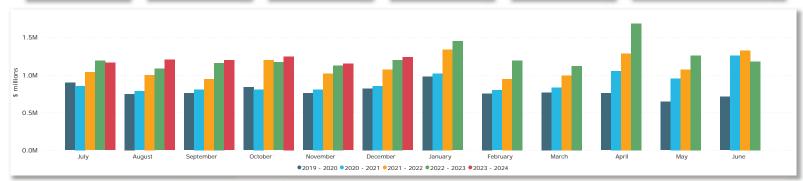
Unfavorable

YTD Budget Variance \$254,489

Trend Variance -5.4%

Total Budget \$13,898,671 YTD % Of Budget 51.8%

4 -Year Average Historic YTD % Of Budget 57.2%



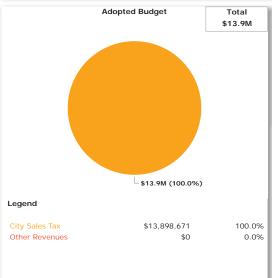
Through December 2023, Fire Public Safety Sales Tax Revenue are significantly below target at \$7.2M or 51.8% of the annual budget. Revenues are \$264.8k or 3.8% higher than same time

City Sales Tax are on target at \$7.2M or 51.8% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$899,304	\$854,040	\$1,037,856	\$1,191,301	\$1,164,817	8.4%	9.9%
August	\$749,830	\$785,492	\$1,001,140	\$1,084,304	\$1,203,808	17.0%	19.0%
September	\$758,017	\$808,948	\$948,714	\$1,163,281	\$1,198,395	25.7%	28.1%
October	\$836,935	\$809,616	\$1,197,823	\$1,172,199	\$1,248,153	34.6%	38.1%
November	\$758,896	\$808,587	\$1,018,402	\$1,126,799	\$1,151,773	42.9%	47.4%
December	\$822,670	\$853,622	\$1,073,363	\$1,201,170	\$1,236,879	51.8%	57.2%
Total	\$4,825,652	\$4,920,306	\$6,277,298	\$6,939,055	\$7,203,825	51.8%	57.2%

Fire Public Safety Sales Tax Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



		Actual	Actual	Actual	Actual	Actual	Budget	Budget
City Sales Tax		\$4,825,652	\$4,920,306	\$6,277,298	\$6,939,055	\$7,203,825	\$13,898,671	51.8%
Other Revenue	s	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total		\$4,825,652	\$4,920,306	\$6,277,298	\$6,939,055	\$7,203,825	\$13,898,671	51.8%
8M ·····								
6M ·····								
4M								
\$4M								

Oity Sales Tax

2019 - 2020 2020 - 2021 2021 - 2022 2022 - 2023 2023 - 2024

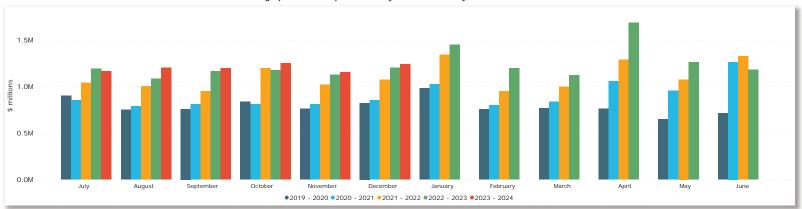
For each year Fire Public Safety Sales Tax Revenue reported through December represents sales and business activity through November. The graph to the right depicts historical year-to-date Fire Public Safety sales tax revenue from FY 2019 - 2020 through 2023 - 2024. Through December 2023, Fire Public Safety sales tax revenues increased by \$264.8k or 3.8% over the same time last year.

For December 2023, Fire Public Safety sales tax revenues increased by \$35.7k or 3% over the last year as a result of growth in Construction at \$42.8k or 32.2%, Restaurant/Bar at \$3.6k or 3.4%, Utilities at \$5.8k or 15.7%, Other at \$3.6k or 9.3%, and due to decrease in Amusement at \$-2.2k or -6.7%, Hotels at \$-1.4k or -10%, Rentals at \$-5.6k or -3%, Retail over 5K at \$-9.4k or -10%.



Fiscal Year to Date - December 2023

The graph below compares monthly Fire Public Safety sales tax collections.



Fire Public Safety Sales Tax City Sales Tax Collections By Category

Current Month - December 2023

Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change	Tax Revenue by Business Activities	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	% Change
Amusement	\$17,064	\$10,622	\$43,457	\$32,932	\$30,741	-6.7%	Amusement	\$180,412	\$35,156	\$196,424	\$209,927	\$247,946	18.1%
Construction	\$51,337	\$72,843	\$103,885	\$133,185	\$176,005	32.2%	Construction	\$363,140	\$479,325	\$737,313	\$787,391	\$1,040,521	32.1%
Hotels	\$7,720	\$6,916	\$12,664	\$14,215	\$12,791	-10.0%	Hotels	\$38,297	\$31,744	\$62,006	\$67,201	\$73,211	8.9%
Rentals	\$115,665	\$116,059	\$133,326	\$188,800	\$183,216	-3.0%	Rentals	\$674,195	\$689,555	\$802,498	\$976,079	\$1,033,201	5.9%
Restaurant/Bar	\$81,474	\$72,851	\$100,742	\$107,890	\$111,536	3.4%	Restaurant/Bar	\$478,165	\$412,018	\$582,888	\$635,204	\$685,619	7.9%
Retail over 5K	\$67,694	\$58,940	\$82,884	\$94,082	\$84,708	-10.0%	Retail over 5K	\$397,218	\$367,412	\$496,331	\$561,551	\$565,142	0.6%
Retail Sales	\$415,086	\$443,059	\$533,603	\$553,523	\$551,868	-0.3%	Retail Sales	\$2,187,721	\$2,379,654	\$2,884,776	\$3,111,169	\$3,021,991	-2.9%
Utilities	\$31,438	\$33,497	\$35,872	\$37,183	\$43,007	15.7%	Utilities	\$302,933	\$319,784	\$325,976	\$346,556	\$372,259	7.4%
Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%	Penalty & Interest	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$35,193	\$38,833	\$26,931	\$39,359	\$43,007	9.3%	Other	\$203,571	\$205,657	\$189,087	\$243,976	\$163,935	-32.8%
Total	\$822,670	\$853,622	\$1,073,363	\$1,201,170	\$1,236,879	3.0%	Total	\$4,825,652	\$4,920,306	\$6,277,298	\$6,939,055	\$7,203,825	3.8%

YTD Budget Variance

\$133,320

4 -Year Average Historic YTD % Of Budget

54.3%

15M 10M OM August January

●2019 - 2020 ●2020 - 2021 ●2021 - 2022 ●2022 - 2023 ●2023 - 2024

Total Budget

\$131,339,879

Trend Variance

-4.2%

Through December 2023, Water Services Revenue are slightly below target at \$65.8M or 50.1% of the annual budget. Revenues are \$7.2M or 12.3% higher than same time last year.

Water & Sewer Revenues are slightly above target at \$58.7M or 53% of the annual budget. Fees, Licenses & Permits are significantly above target at \$1.9M or 57.2% of the annual budget. Other Revenues are significantly below target at \$5.2M or 30.1% of the annual budget.

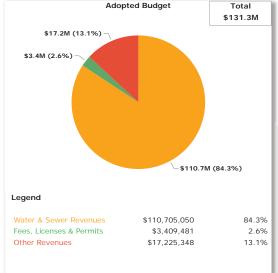
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$8,727,230	\$9,614,921	\$10,695,878	\$10,891,898	\$10,498,200	8.0%	9.8%
August	\$9,091,694	\$9,674,924	\$10,311,814	\$10,803,945	\$14,139,176	18.8%	19.6%
September	\$8,934,907	\$10,012,461	\$9,139,550	\$10,452,973	\$11,366,651	27.4%	29.2%
October	\$8,434,219	\$9,649,200	\$9,358,939	\$9,491,452	\$10,828,705	35.7%	38.3%
November	\$7,686,524	\$7,959,867	\$8,519,340	\$8,502,758	\$9,661,720	43.0%	46.3%
December	\$7,313,150	\$8,088,127	\$8,425,120	\$8,454,978	\$9,308,809	50.1%	54.3%
Total	\$50,187,724	\$54,999,501	\$56,450,640	\$58,598,005	\$65,803,260	50.1%	54.3%

YTD % Of Budget

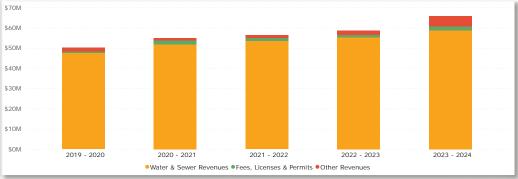
50.1%

Water Services Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Water & Sewer Revenues	\$47,444,710	\$51,807,880	\$53,398,802	\$55,207,662	\$58,663,956	\$110,705,050	53.0%
Fees, Licenses & Permits	\$977,639	\$2,015,322	\$1,694,341	\$1,184,956	\$1,949,101	\$3,409,481	57.2%
Other Revenues	\$1,765,376	\$1,176,298	\$1,357,498	\$2,205,387	\$5,190,203	\$17,225,348	30.1%
Total	\$50,187,724	\$54,999,501	\$56,450,640	\$58,598,005	\$65,803,260	\$131,339,879	50.1%





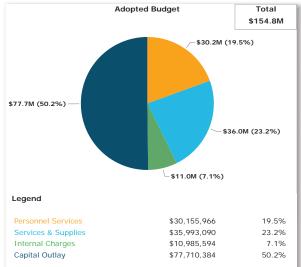
Through December 2023, Water Services expenditures are significantly below at \$53.3M or 34.4% of the annual budget. Expenditures are \$8M or 17.8% higher than same time last year.

Personnel Services are on target at \$14.8M or 49.1% of the annual budget. Services & Supplies are significantly below target at \$15.9M or 44.1% of the annual budget. Internal Charges are significantly above target at \$6.9M or 63.1% of the annual budget. Capital Outlay are significantly below target at \$15.6M or 20.1% of the annual budget.

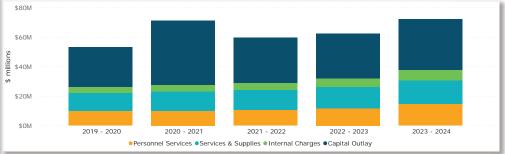
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$2,873,226	\$3,732,633	\$5,339,139	\$4,820,835	\$7,692,163	5.0%	3.2%
August	\$6,453,568	\$6,540,525	\$6,522,009	\$6,371,148	\$7,596,305	9.9%	8.1%
September	\$6,103,095	\$8,711,575	\$4,488,558	\$7,680,552	\$9,191,000	15.8%	13.2%
October	\$6,475,370	\$8,910,781	\$10,331,845	\$7,362,862	\$7,886,688	20.9%	19.5%
November	\$5,207,880	\$9,422,943	\$6,587,777	\$8,685,827	\$6,872,309	25.3%	25.2%
December	\$8,343,534	\$9,215,795	\$9,380,258	\$10,316,718	\$14,043,038	34.4%	32.3%
Total	\$35,456,674	\$46,534,252	\$42,649,587	\$45,237,943	\$53,281,503	34.4%	32.3%

Water Services Expenditure by Category

FY 2023 - 2024 - Cumulative Expenditures through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$10,027,445	\$9,919,486	\$10,752,221	\$11,600,535	\$14,813,753	\$30,155,966	49.1%
Services & Supplies	\$12,191,051	\$13,212,361	\$13,604,319	\$14,456,384	\$15,890,289	\$35,993,090	44.1%
Internal Charges	\$4,119,316	\$4,372,304	\$4,608,094	\$6,060,737	\$6,932,917	\$10,985,594	63.1%
Capital Outlay	\$9,118,861	\$19,030,101	\$13,684,953	\$13,120,288	\$15,644,544	\$77,710,384	20.1%
Total	\$35,456,674	\$46,534,252	\$42,649,587	\$45,237,943	\$53,281,503	\$154,845,035	34.4%



Trend Variance



Total Budget

Through December 2023, Solid Waste Revenue are on trend at \$12.7M or 48.6% of the annual budget. Revenues are \$332.7k or 2.7% higher than same time last year.

YTD Budget Variance

Residential Sanitation Revenues are on target at \$9.6M or 50% of the annual budget. Commercial Sanitation Revenues are on target at \$3M or 49.2% of the annual budget. Other Revenues are significantly below target at \$92.7k or 11.4% of the annual budget.

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,602,458	\$1,692,245	\$1,748,176	\$2,044,238	\$2,143,511	8.2%	8.5%
August	\$1,589,509	\$1,620,682	\$1,686,552	\$1,843,579	\$2,122,527	16.4%	16.5%
September	\$1,555,991	\$1,628,200	\$1,609,513	\$2,133,066	\$2,087,373	24.4%	24.8%
October	\$1,578,696	\$1,653,070	\$1,669,630	\$2,092,924	\$2,086,496	32.4%	33.1%
November	\$1,553,747	\$1,587,310	\$1,657,784	\$2,102,205	\$2,129,522	40.5%	41.3%
December	\$1,599,062	\$1,617,048	\$1,769,177	\$2,126,610	\$2,105,877	48.6%	49.8%
Total	\$9,479,463	\$9,798,555	\$10,140,832	\$12,342,622	\$12,675,307	48.6%	49.8%

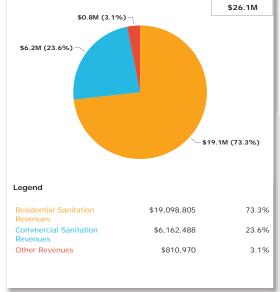
YTD % Of Budget

Page 15

4 -Year Average Historic YTD % Of Budget

C Solid Waste Revenue By Category

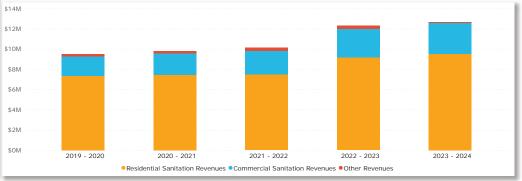
FY 2023 - 2024 Cumulative Revenues through December 2023

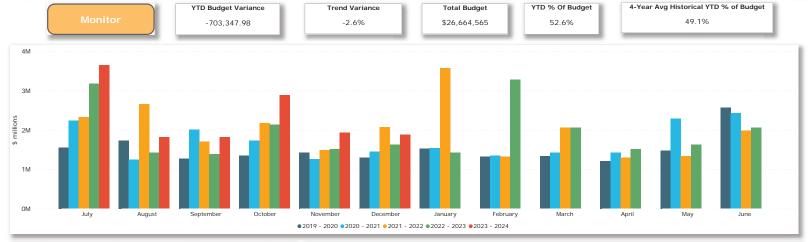


Adopted Budget

Total

	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Residential Sanitation Revenues	\$7,342,008	\$7,433,115	\$7,506,939	\$9,188,792	\$9,551,273	\$19,098,805	50.0%
Commercial Sanitation Revenues	\$1,931,590	\$2,159,564	\$2,333,672	\$2,812,940	\$3,031,366	\$6,162,488	49.2%
Other Revenues	\$205,865	\$205,876	\$300,221	\$340,891	\$92,668	\$810,970	11.4%
Total	\$9,479,463	\$9,798,555	\$10,140,832	\$12,342,622	\$12,675,307	\$26,072,263	48.6%





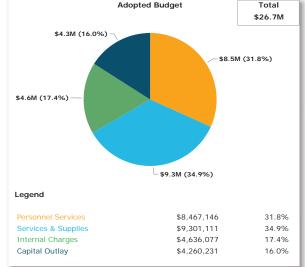
Through December 2023, Solid Waste expenditures are slightly above at \$14M or 52.6% of the annual budget. Expenditures are \$2.7M or 24.1% higher than same time last year.

Personnel Services are on target at \$4.2M or 50% of the annual budget. Services & Supplies are slightly below target at \$4.3M or 46.3% of the annual budget. Internal Charges are significantly above target at \$3.4M or 73.5% of the annual budget. Capital Outlay are on target at \$2.1M or 49% of the annual budget.

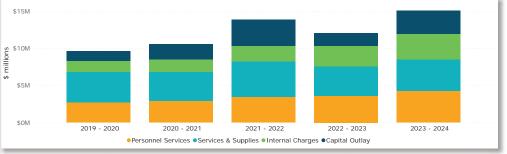
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$1,558,064	\$2,247,968	\$2,329,216	\$3,184,148	\$3,660,552	13.7%	10.6%
August	\$1,733,656	\$1,249,955	\$2,660,559	\$1,434,189	\$1,828,451	20.6%	19.0%
September	\$1,281,548	\$2,009,961	\$1,712,681	\$1,393,021	\$1,820,520	27.4%	26.4%
October	\$1,359,735	\$1,732,100	\$2,185,389	\$2,142,133	\$2,895,256	38.3%	34.9%
November	\$1,431,242	\$1,267,685	\$1,498,201	\$1,520,745	\$1,936,875	45.5%	41.6%
December	\$1,303,950	\$1,458,313	\$2,084,571	\$1,639,656	\$1,893,976	52.6%	49.1%
Total	\$8,668,196	\$9,965,982	\$12,470,617	\$11,313,891	\$14,035,630	52.6%	49.1%

C Solid Waste Expenditure by Category

FY 2023 - 2024 - Cumulative Expenditures through December 2023

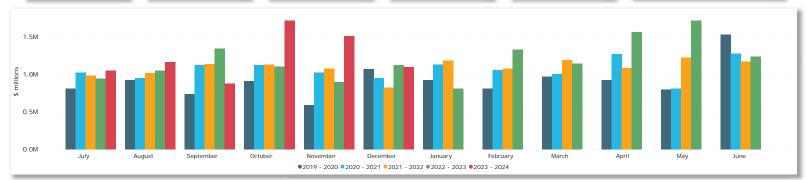


	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$2,749,152	\$2,933,422	\$3,435,968	\$3,592,148	\$4,232,566	\$8,467,146	50.0%
Services & Supplies	\$4,073,916	\$3,865,380	\$4,841,818	\$3,996,274	\$4,305,805	\$9,301,111	46.3%
Internal Charges	\$1,522,740	\$1,683,061	\$2,047,450	\$2,725,893	\$3,409,577	\$4,636,077	73.5%
Capital Outlay	\$322,389	\$1,484,119	\$2,145,382	\$999,575	\$2,087,683	\$4,260,231	49.0%
Total	\$8,668,196	\$9,965,982	\$12,470,617	\$11,313,891	\$14,035,630	\$26,664,565	52.6%



\$14,787,730

0.1%



Through December 2023, Landfill Revenue are on trend at \$7.4M or 50.1% of the annual budget. Revenues are \$949.5k or 14.7% higher than same time last year.

\$8,887

Tipping Fees are significantly above target at \$5.6M or 57.7% of the annual budget. Recycling Sales are significantly above target at \$0.4k or 55.9% of the annual budget. Other Revenues are significantly below target at \$1.8M or 35.7% of the annual budget.

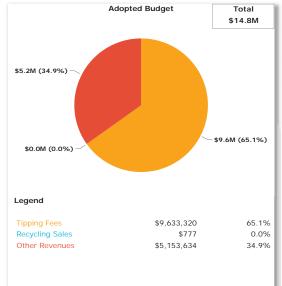
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$812,149	\$1,021,500	\$982,359	\$945,589	\$1,046,215	7.1%	7.9%
August	\$924,592	\$946,571	\$1,014,213	\$1,046,615	\$1,161,147	14.9%	16.2%
September	\$737,968	\$1,124,659	\$1,136,207	\$1,339,708	\$873,903	20.8%	25.2%
October	\$909,786	\$1,122,627	\$1,131,164	\$1,101,998	\$1,716,765	32.4%	34.1%
November	\$588,781	\$1,021,380	\$1,076,954	\$895,942	\$1,511,981	42.7%	41.6%
December	\$1,070,891	\$951,779	\$823,313	\$1,123,425	\$1,092,740	50.1%	49.9%
Total	\$5,044,168	\$6,188,517	\$6,164,209	\$6,453,278	\$7,402,752	50.1%	49.9%

50.1%

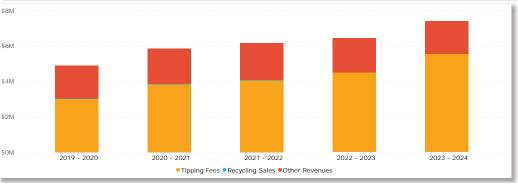
49.9%

C Landfill Revenue By Category

FY 2023 - 2024 Cumulative Revenues through December 2023



	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Tipping Fees	\$2,995,516	\$3,829,880	\$4,078,132	\$4,512,337	\$5,560,551	\$9,633,320	57.7%
Recycling Sales	\$197,378	\$366,749	\$161	\$259	\$435	\$777	55.9%
Other Revenues	\$1,851,274	\$1,991,888	\$2,085,916	\$1,940,681	\$1,841,766	\$5,153,634	35.7%
Total	\$5,044,168	\$6,188,517	\$6,164,209	\$6,453,278	\$7,402,752	\$14,787,730	50.1%



Total Budget

Trend Variance



Through December 2023, Landfill expenditures are significantly below at \$7.2M or 26.4% of the annual budget. Expenditures are \$711.7k or 11% higher than same time last year.

YTD Budget Variance

Personnel Services are significantly below target at \$2.4M or 44.7% of the annual budget. Services & Supplies are slightly below target at \$2M or 45.2% of the annual budget. Internal Charges are significantly above target at \$1.3M or 63.6% of the annual budget. Capital Outlay are significantly below target at \$1.4M or 9.3% of the annual budget.

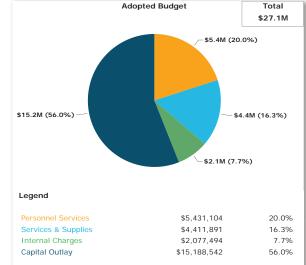
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	YTD % Of Budget	4-Year Avg Historical YTD % of Budget
July	\$670,629	\$874,774	\$805,174	\$1,101,196	\$1,870,460	6.9%	3.8%
August	\$754,703	\$752,755	\$1,600,161	\$660,758	\$874,305	10.1%	8.0%
September	\$698,080	\$1,153,300	\$511,047	\$644,066	\$1,206,620	14.6%	11.5%
October	\$614,993	\$852,231	\$1,108,598	\$582,560	\$1,249,900	19.2%	15.0%
November	\$756,794	\$664,314	\$721,232	\$1,147,925	\$671,443	21.7%	18.6%
December	\$796,591	\$1,035,385	\$2,116,402	\$2,312,070	\$1,287,575	26.4%	25.2%
Total	\$4,291,790	\$5,332,760	\$6,862,614	\$6,448,576	\$7,160,303	26.4%	25.2%

YTD % Of Budget

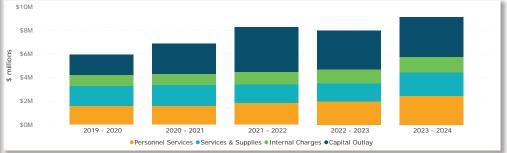
4-Year Avg Historical YTD % of Budget

C Landfill Expenditure by Category

FY 2023 - 2024 - Cumulative Expenditures through December 2023



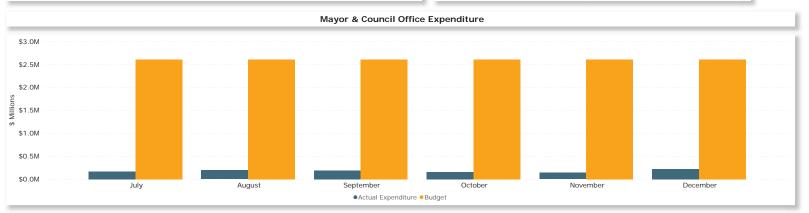
	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Actual	Budget	% Of Budget
Personnel Services	\$1,590,083	\$1,594,599	\$1,854,869	\$1,963,654	\$2,429,686	\$5,431,104	44.7%
Services & Supplies	\$1,686,883	\$1,796,949	\$1,547,722	\$1,533,551	\$1,995,108	\$4,411,891	45.2%
Internal Charges	\$952,148	\$935,107	\$1,068,003	\$1,184,454	\$1,321,647	\$2,077,494	63.6%
Capital Outlay	\$62,676	\$1,006,106	\$2,392,020	\$1,766,918	\$1,413,862	\$15,188,542	9.3%
Total	\$4,291,790	\$5,332,760	\$6,862,614	\$6,448,576	\$7,160,303	\$27,109,031	26.4%



Trend Variance 9.0% YTD Budget Variance \$235,275 Total Budget \$2,608,553 YTD Budget 1,304,276.69 YTD % Of Budget 41.0%

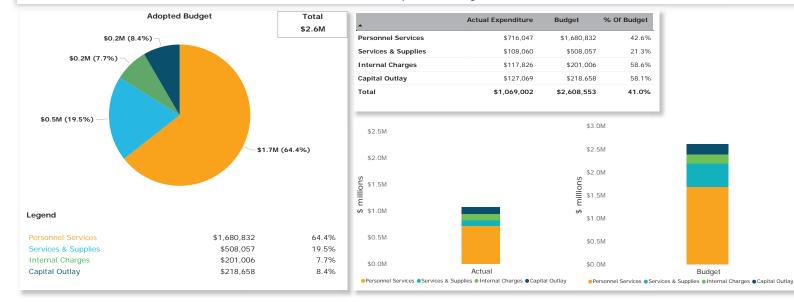
Through December 2023, Mayor & Council Office department spent \$1.1M or 41% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$167,745	\$217,379	6.4%
August	\$194,923	\$217,379	13.9%
September	\$190,117	\$217,379	21.2%
October	\$159,205	\$217,379	27.3%
November	\$138,640	\$217,379	32.6%
December	\$218,372	\$217,379	41.0%
Total	\$1,069,002		41.0%



Mayor & Council Office Expenditure by Category

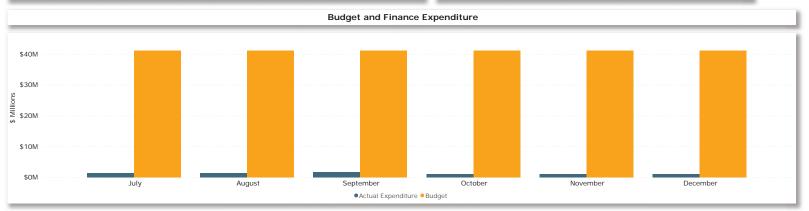
FY 2023 - 2024 Cumulative Expenditures through December 2023



Trend Variance 31.1% YTD Budget Variance \$12,764,183 Total Budget \$41,017,650 YTD Budget 20,508,824.76 YTD % Of Budget 18.9%

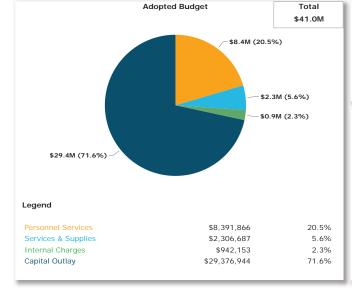
Through December 2023, Budget and Finance department spent \$7.7M or 18.9% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$1,338,786	\$3,418,137	3.3%
August	\$1,418,902	\$3,418,137	6.7%
September	\$1,736,725	\$3,418,137	11.0%
October	\$1,104,419	\$3,418,137	13.6%
November	\$1,097,504	\$3,418,137	16.3%
December	\$1,048,305	\$3,418,137	18.9%
Total	\$7,744,642		18.9%

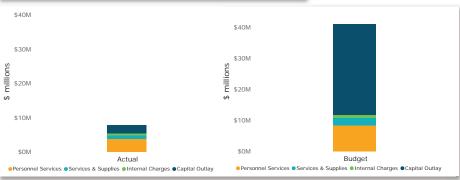


Budget and Finance Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



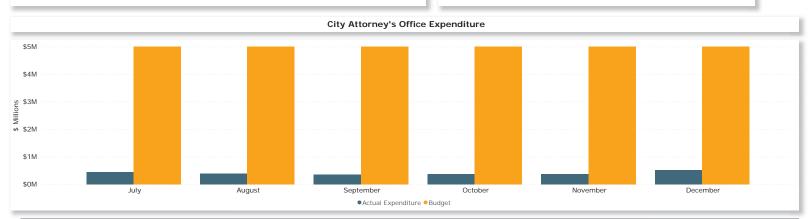
_	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$3,764,055	\$8,391,866	44.9%
Services & Supplies	\$1,050,790	\$2,306,687	45.6%
Internal Charges	\$565,123	\$942,153	60.0%
Capital Outlay	\$2,364,674	\$29,376,944	8.0%
Total	\$7,744,642	\$41,017,650	18.9%



Trend Variance 1.4% YTD Budget Variance \$69,866 Total Budget \$4,994,800 YTD Budget 2,497,400.05 YTD % Of Budget 48.6%

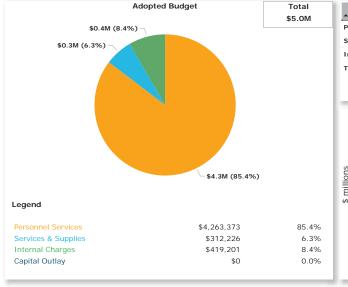
Through December 2023, City Attorney's Office department spent \$2.4M or 48.6% of the annual budget, which is on target with the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$442,081	\$416,233	8.9%
August	\$382,979	\$416,233	16.5%
September	\$355,787	\$416,233	23.6%
October	\$363,261	\$416,233	30.9%
November	\$365,505	\$416,233	38.2%
December	\$517,921	\$416,233	48.6%
Total	\$2,427,534		48.6%



City Attorney's Office Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,091,086	\$4,263,373	49.0%
Services & Supplies	\$93,335	\$312,226	29.9%
Internal Charges	\$243,112	\$419,201	58.0%
Total	\$2,427,534	\$4,994,800	48.6%

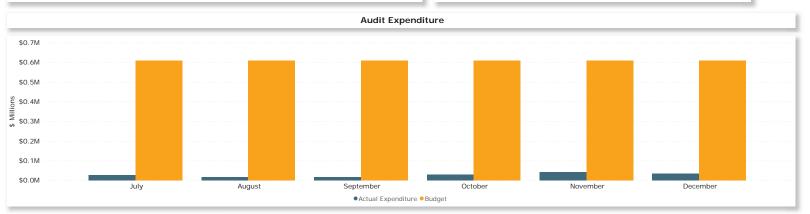


Trend Variance 22.9%

YTD Budget Variance \$139,460 Total Budget \$609,250 YTD Budget 304,624.87 YTD % Of Budget 27.1%

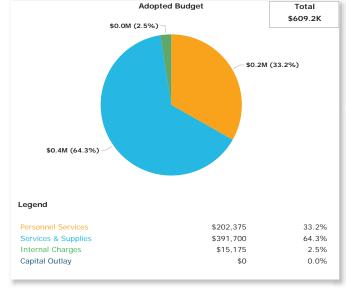
Through December 2023, Audit department spent \$165.2k or 27.1% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$27,080	\$50,771	4.4%
August	\$16,426	\$50,771	7.1%
September	\$16,328	\$50,771	9.8%
October	\$29,398	\$50,771	14.6%
November	\$40,884	\$50,771	21.4%
December	\$35,048	\$50,771	27.1%
Total	\$165,165		27.1%



Audit Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$104,482	\$202,375	51.6%
Services & Supplies	\$50,932	\$391,700	13.0%
Internal Charges	\$9,751	\$15,175	64.3%
Total	\$165,165	\$609,250	27.1%



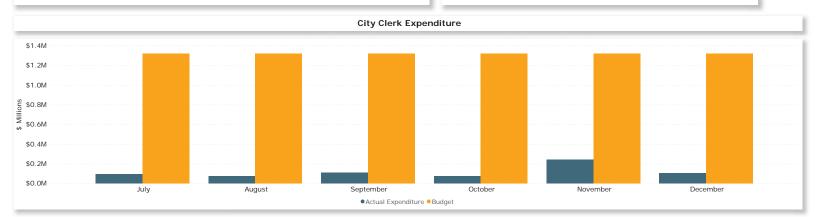
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Trend Variance

YTD Budget Variance (\$39,567) Total Budget \$1,317,970 YTD Budget 658,984.90 YTD % Of Budget 53.0%

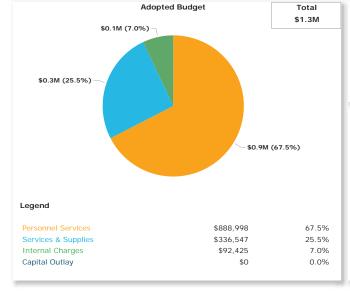
Through December 2023, City Clerk department spent \$698.6k or 53% of the annual budget, which is slightly above the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$94,709	\$109,831	7.2%
August	\$73,719	\$109,831	12.8%
September	\$111,699	\$109,831	21.3%
October	\$74,776	\$109,831	26.9%
November	\$240,743	\$109,831	45.2%
December	\$102,905	\$109,831	53.0%
Total	\$698,552		53.0%

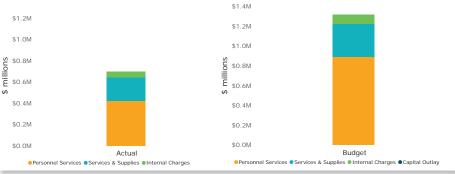


City Clerk Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



A	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$420,148	\$888,998	47.3%
Services & Supplies	\$224,687	\$336,547	66.8%
Internal Charges	\$53,717	\$92,425	58.1%
Total	\$698,552	\$1,317,970	53.0%

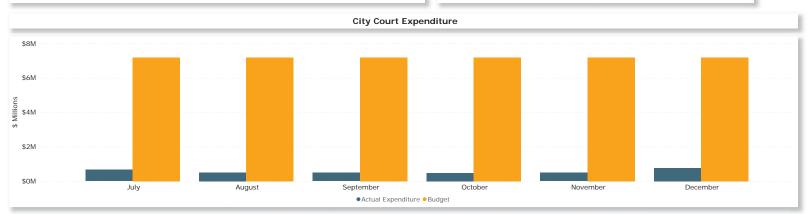


Trend Variance 3.0%

YTD Budget Variance \$215,619 Total Budget \$7,188,682 YTD Budget 3,594,341.02 YTD % Of Budget 47.0%

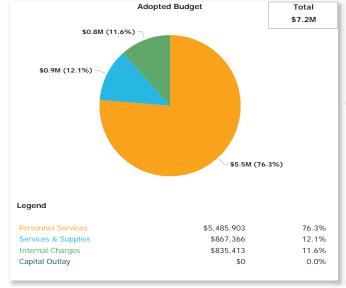
Through December 2023, City Court department spent \$3.4M or 47% of the annual budget, which is slightly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$666,883	\$599,057	9.3%
August	\$494,210	\$599,057	16.2%
September	\$486,083	\$599,057	22.9%
October	\$484,619	\$599,057	29.7%
November	\$486,798	\$599,057	36.4%
December	\$760,129	\$599,057	47.0%
Total	\$3,378,722		47.0%

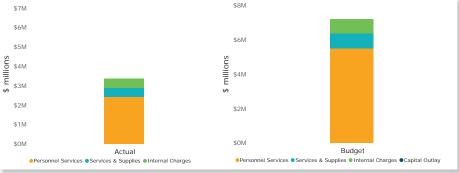


City Court Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,419,381	\$5,485,903	44.1%
Services & Supplies	\$484,127	\$867,366	55.8%
Internal Charges	\$475,213	\$835,413	56.9%
Total	\$3,378,722	\$7,188,682	47.0%



Trend Variance -0.9%

YTD Budget Variance (\$50,946) Total Budget \$5,676,016 YTD Budget 2,838,008.23 YTD % Of Budget 50.9%

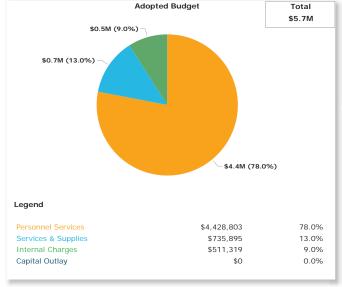
Through December 2023, City Manager's Office department spent \$2.9M or 50.9% of the annual budget, which is on target with the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$654,945	\$473,001	11.5%
August	\$435,793	\$473,001	19.2%
September	\$409,404	\$473,001	26.4%
October	\$413,398	\$473,001	33.7%
November	\$395,974	\$473,001	40.7%
December	\$579,440	\$473,001	50.9%
Total	\$2,888,954		50.9%

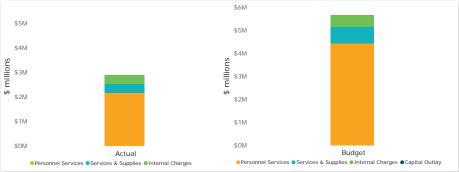


City Manager's Office Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



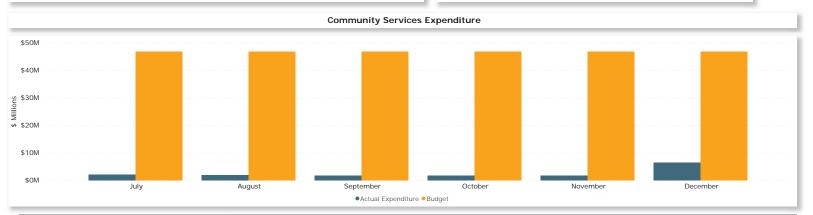
•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,152,101	\$4,428,803	48.6%
Services & Supplies	\$384,563	\$735,895	52.3%
Internal Charges	\$352,291	\$511,319	68.9%
Total	\$2,888,954	\$5,676,016	50.9%



Trend Variance 16.4% YTD Budget Variance \$7,688,392 Total Budget \$46,757,430 YTD Budget 23,378,715.09 YTD % Of Budget 33.6%

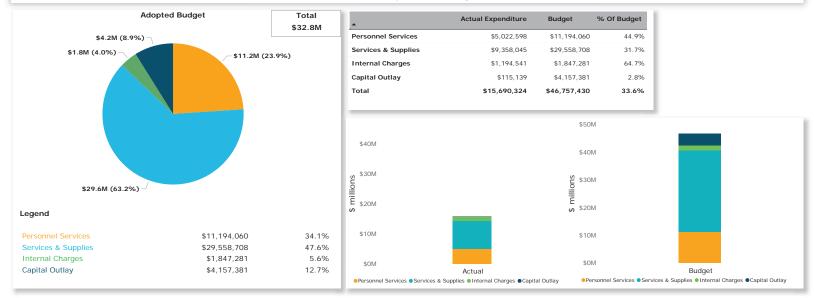
Through December 2023, Community Services department spent \$15.7M or 33.6% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$2,072,180	\$3,896,453	4.4%
August	\$1,956,664	\$3,896,453	8.6%
September	\$1,789,803	\$3,896,453	12.4%
October	\$1,776,945	\$3,896,453	16.2%
November	\$1,677,413	\$3,896,453	19.8%
December	\$6,417,317	\$3,896,453	33.6%
Total	\$15,690,324		33.6%



Community Services Expenditure by Category

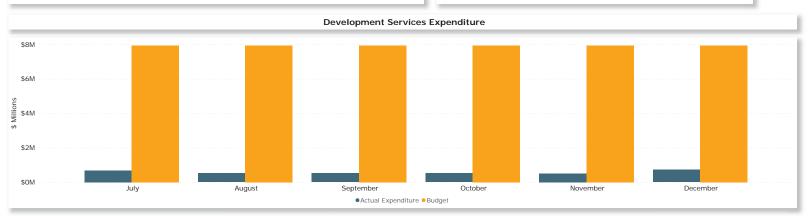
FY 2023 - 2024 Cumulative Expenditures through December 2023



Trend Variance 6.3% YTD Budget Variance \$496,841 Total Budget \$7,932,033 YTD Budget 3,966,016.51 YTD % Of Budget 43.7%

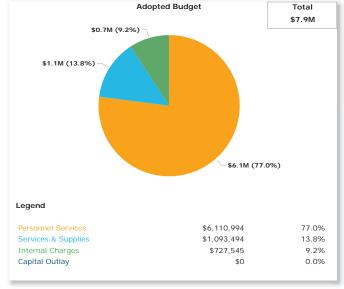
Through December 2023, Development Services department spent \$3.5M or 43.7% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$685,252	\$661,003	8.6%
August	\$521,101	\$661,003	15.2%
September	\$520,040	\$661,003	21.8%
October	\$516,812	\$661,003	28.3%
November	\$501,362	\$661,003	34.6%
December	\$724,608	\$661,003	43.7%
Total	\$3,469,175		43.7%

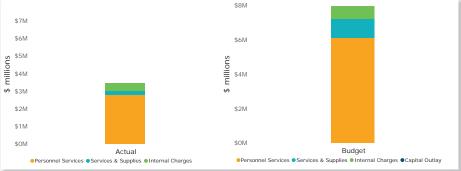


C Development Services Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



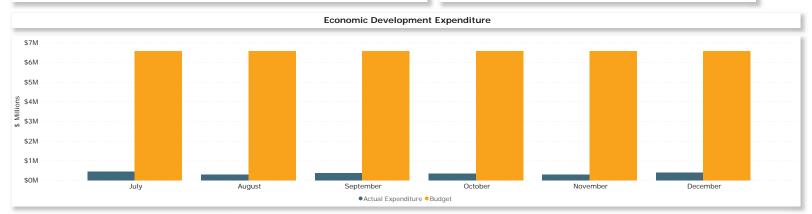
	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,777,294	\$6,110,994	45.4%
Services & Supplies	\$253,999	\$1,093,494	23.2%
Internal Charges	\$437,882	\$727,545	60.2%
Total	\$3,469,175	\$7,932,033	43.7%



Trend Variance 17.0% YTD Budget Variance \$1,112,912 Total Budget \$6,561,206 YTD Budget 3,280,603.10 YTD % Of Budget 33.0%

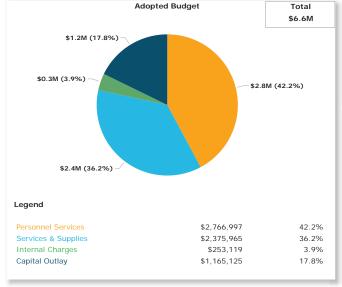
Through December 2023, Economic Development department spent \$2.2M or 33% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$456,099	\$546,767	7.0%
August	\$297,920	\$546,767	11.5%
September	\$375,419	\$546,767	17.2%
October	\$344,285	\$546,767	22.5%
November	\$293,916	\$546,767	26.9%
December	\$400,053	\$546,767	33.0%
Total	\$2,167,691		33.0%

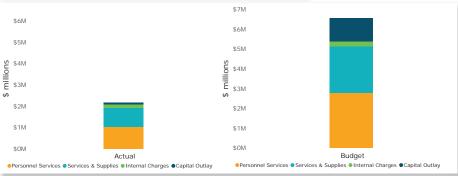


Economic Development Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



<u> </u>	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$1,032,444	\$2,766,997	37.3%
Services & Supplies	\$889,173	\$2,375,965	37.4%
Internal Charges	\$157,953	\$253,119	62.4%
Capital Outlay	\$88,120	\$1,165,125	7.6%
Total	\$2,167,691	\$6,561,206	33.0%

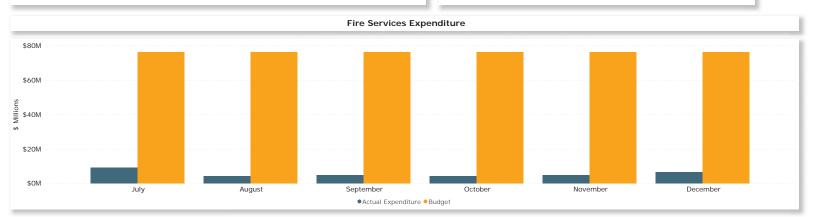


Trend Variance 5.4%

YTD Budget Variance \$4,086,513 Total Budget \$76,353,759 YTD Budget 38,176,879.33 YTD % Of Budget 44.6%

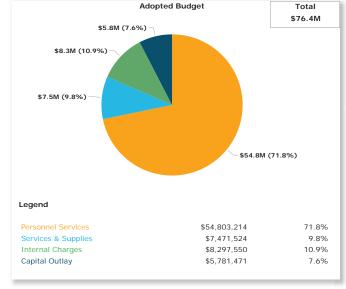
Through December 2023, Fire Services department spent \$34.1M or 44.6% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$9,083,713	\$6,362,813	11.9%
August	\$4,345,136	\$6,362,813	17.6%
September	\$4,891,396	\$6,362,813	24.0%
October	\$4,291,567	\$6,362,813	29.6%
November	\$4,928,885	\$6,362,813	36.1%
December	\$6,549,670	\$6,362,813	44.6%
Total	\$34,090,366		44.6%

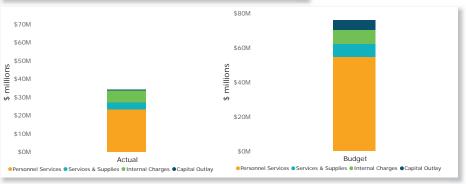


Fire Services Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



<u> </u>	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$23,311,284	\$54,803,214	42.5%
Services & Supplies	\$3,810,945	\$7,471,524	51.0%
Internal Charges	\$6,639,022	\$8,297,550	80.0%
Capital Outlay	\$329,114	\$5,781,471	5.7%
Total	\$34,090,366	\$76,353,759	44.6%



Trend Variance

YTD Budget Variance \$8,473,135 Total Budget \$65,146,182 YTD Budget 32,573,090.92 YTD % Of Budget 37.0%

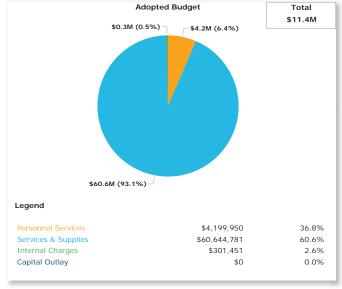
Through December 2023, Human Resources department spent \$24.1M or 37% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$6,702,976	\$5,428,848	10.3%
August	\$3,056,450	\$5,428,848	15.0%
September	\$2,870,484	\$5,428,848	19.4%
October	\$2,939,344	\$5,428,848	23.9%
November	\$3,926,065	\$5,428,848	29.9%
December	\$4,604,636	\$5,428,848	37.0%
Total	\$24,099,956		37.0%

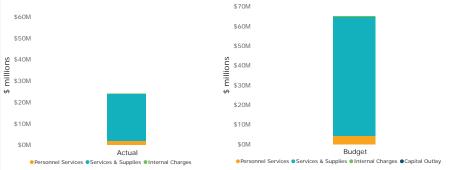


Human Resources Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



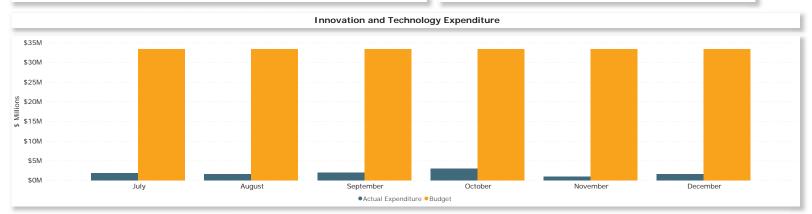
_	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$1,909,888	\$4,199,950	45.5%
Services & Supplies	\$22,003,545	\$60,644,781	36.3%
Internal Charges	\$186,523	\$301,451	61.9%
Total	\$24,099,956	\$65,146,182	37.0%



Trend Variance 17.5% YTD Budget Variance \$5,836,930 Total Budget \$33,365,364 YTD Budget 16,682,681.82 YTD % Of Budget 32.5%

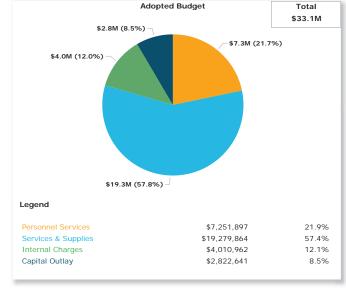
Through December 2023, Innovation and Technology department spent \$10.8M or 32.5% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$1,890,364	\$2,780,447	5.7%
August	\$1,530,747	\$2,780,447	10.3%
September	\$1,944,627	\$2,780,447	16.1%
October	\$2,970,135	\$2,780,447	25.0%
November	\$967,671	\$2,780,447	27.9%
December	\$1,542,208	\$2,780,447	32.5%
Total	\$10,845,752		32.5%

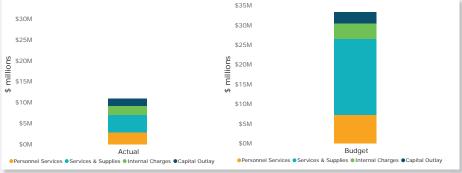


[] Innovation and Technology Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



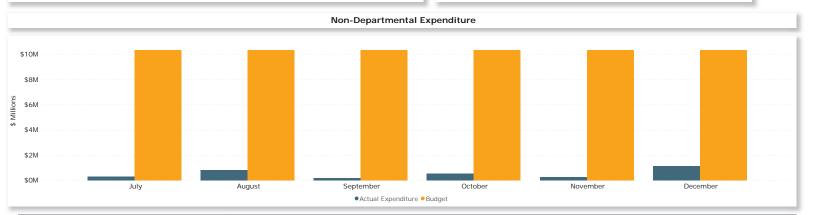
_	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,805,701	\$7,251,897	38.7%
Services & Supplies	\$4,238,387	\$19,279,864	22.0%
Internal Charges	\$2,075,263	\$4,010,962	51.7%
Capital Outlay	\$1,726,401	\$2,822,641	61.2%
Total	\$10,845,752	\$33,365,364	32.5%



Trend Variance 18.9% YTD Budget Variance \$1,946,972 Total Budget \$10,303,663 YTD Budget 5,151,831.70 YTD % Of Budget 31.1%

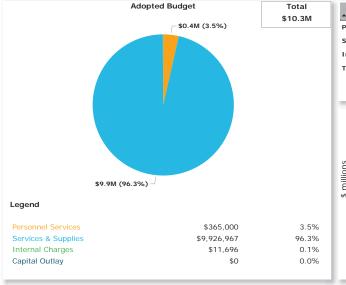
Through December 2023, Non-Departmental department spent \$3.2M or 31.1% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$287,881	\$858,639	2.8%
August	\$819,081	\$858,639	10.7%
September	\$183,027	\$858,639	12.5%
October	\$519,466	\$858,639	17.6%
November	\$267,882	\$858,639	20.2%
December	\$1,127,524	\$858,639	31.1%
Total	\$3,204,860		31.1%



Non-Departmental Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



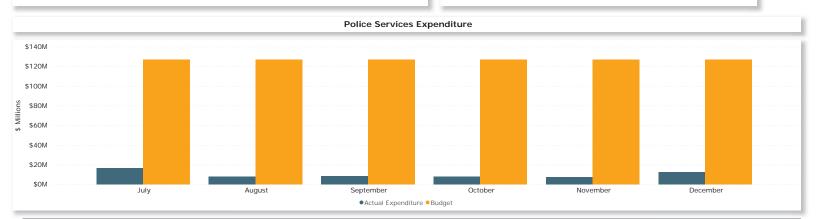
<u> </u>	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$704,297	\$365,000	193.0%
Services & Supplies	\$2,488,867	\$9,926,967	25.1%
Internal Charges	\$11,696	\$11,696	100.0%
Total	\$3,204,860	\$10,303,663	31.1%



Trend Variance 2.1% YTD Budget Variance \$2,599,713 Total Budget \$126,656,226 YTD Budget 63,328,113.12 YTD % Of Budget 47.9%

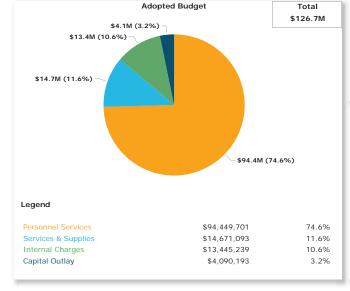
Through December 2023, Police Services department spent \$60.7M or 47.9% of the annual budget, which is slightly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$16,327,815	\$10,554,686	12.9%
August	\$7,963,701	\$10,554,686	19.2%
September	\$8,510,716	\$10,554,686	25.9%
October	\$7,859,770	\$10,554,686	32.1%
November	\$7,605,572	\$10,554,686	38.1%
December	\$12,460,825	\$10,554,686	47.9%
Total	\$60,728,400		47.9%

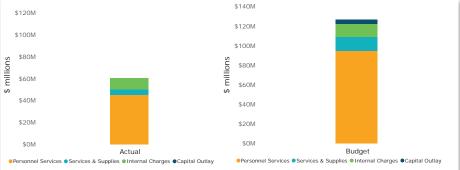


Police Services Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$45,239,218	\$94,449,701	47.9%
Services & Supplies	\$4,985,204	\$14,671,093	34.0%
Internal Charges	\$10,503,978	\$13,445,239	78.1%
Capital Outlay	\$0	\$4,090,193	0.0%
Total	\$60,728,400	\$126,656,226	47.9%

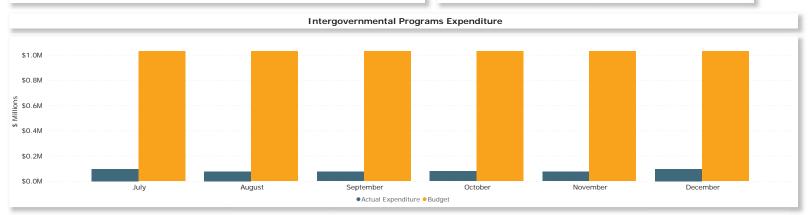


Trend Variance

YTD Budget Variance \$19,072 Total Budget \$1,029,385 YTD Budget 514,692.70 YTD % Of Budget 48.1%

Through December 2023, Intergovernmental Programs department spent \$495.6k or 48.1% of the annual budget, which is on target with the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$96,179	\$85,782	9.3%
August	\$77,144	\$85,782	16.8%
September	\$74,907	\$85,782	24.1%
October	\$78,016	\$85,782	31.7%
November	\$74,211	\$85,782	38.9%
December	\$95,164	\$85,782	48.1%
Total	\$495,621		48.1%



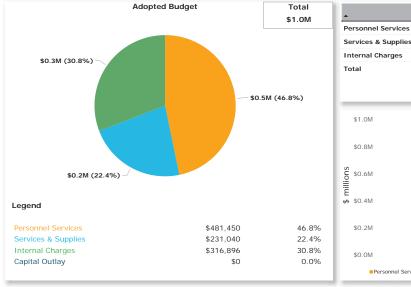
C Intergovernmental Programs Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023

Actual Expenditure

Personnel Services
 Services
 Supplies
 Internal Charges

\$245,034



Services & Supplies	\$84,160	\$231,040	36.4%
nternal Charges	\$166,427	\$316,896	52.5%
otal	\$495,621	\$1,029,385	48.1%
\$1.0M			
\$1.0W		\$1.0M	
\$0.8M			
		\$0.8M	
\$0.6M		Sus	
\$0.6M		\$0.6M	
\$ \$0.4M		€ \$0.4M	
\$0.2M		\$0.2M	

Budget

\$481,450

% Of Budget

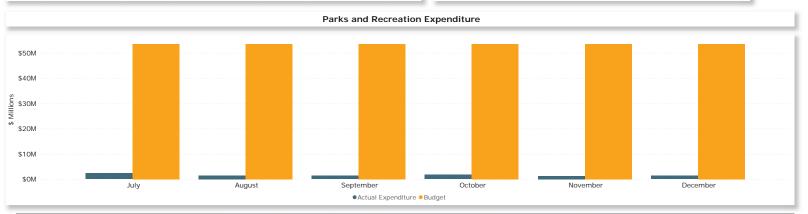
50.9%

●Personnel Services ● Services & Supplies ● Internal Charges ● Capital Outlay

Trend Variance 32.2% YTD Budget Variance \$17,264,899 Total Budget \$53,581,189 YTD Budget 26,790,594.72 YTD % Of Budget 17.8%

Through December 2023, Parks and Recreation department spent \$9.5M or 17.8% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$2,329,922	\$4,465,099	4.3%
August	\$1,449,805	\$4,465,099	7.1%
September	\$1,367,460	\$4,465,099	9.6%
October	\$1,738,968	\$4,465,099	12.9%
November	\$1,265,764	\$4,465,099	15.2%
December	\$1,373,777	\$4,465,099	17.8%
Total	\$9,525,696		17.8%

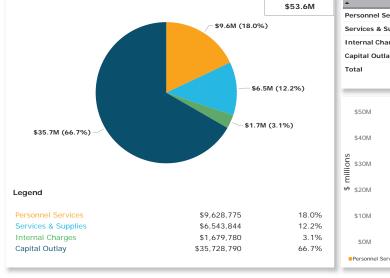


Parks and Recreation Expenditure by Category

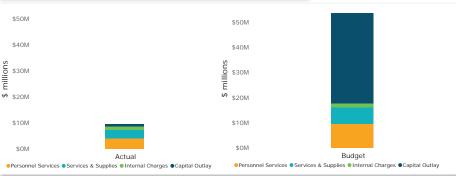
Adopted Budget

FY 2023 - 2024 Cumulative Expenditures through December 2023

Total



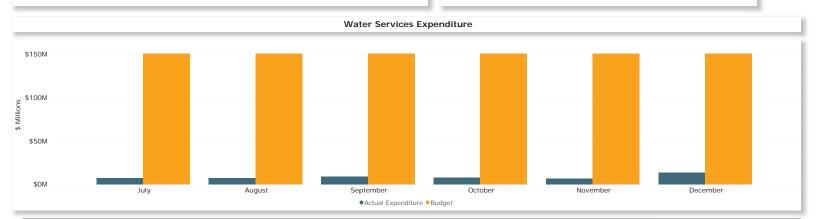
•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$4,018,644	\$9,628,775	41.7%
Services & Supplies	\$3,345,045	\$6,543,844	51.1%
Internal Charges	\$1,258,799	\$1,679,780	74.9%
Capital Outlay	\$903,208	\$35,728,790	2.5%
Total	\$9,525,696	\$53,581,189	17.8%



Trend Variance 16.0% YTD Budget Variance \$24,119,072 Total Budget \$150,780,660 YTD Budget 75,390,330.08 YTD % Of Budget 34.0%

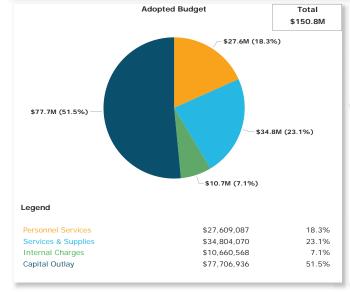
Through December 2023, Water Services department spent \$51.3M or 34% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$7,202,544	\$12,565,055	4.8%
August	\$7,337,766	\$12,565,055	9.6%
September	\$8,845,805	\$12,565,055	15.5%
October	\$7,619,218	\$12,565,055	20.6%
November	\$6,572,389	\$12,565,055	24.9%
December	\$13,693,534	\$12,565,055	34.0%
Total	\$51,271,258		34.0%

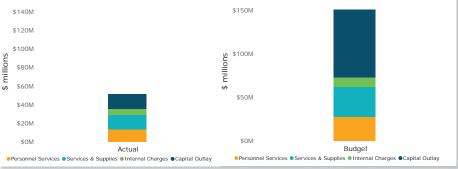


Water Services Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



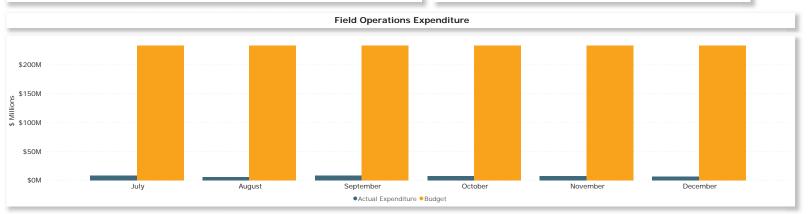
<u> </u>	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$13,617,050	\$27,609,087	49.3%
Services & Supplies	\$15,269,574	\$34,804,070	43.9%
Internal Charges	\$6,742,419	\$10,660,568	63.2%
Capital Outlay	\$15,642,214	\$77,706,936	20.1%
Total	\$51,271,258	\$150,780,660	34.0%



Trend Variance 31.3% YTD Budget Variance \$72,994,840 Total Budget \$233,116,231 YTD Budget 116,558,115.36 YTD % Of Budget 18.7%

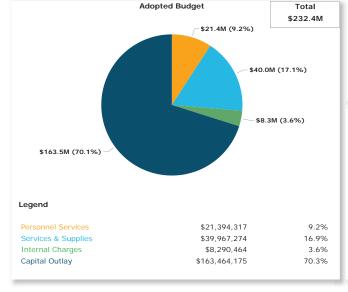
Through December 2023, Field Operations department spent \$43.6M or 18.7% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$7,903,507	\$19,426,353	3.4%
August	\$5,929,873	\$19,426,353	5.9%
September	\$8,110,713	\$19,426,353	9.4%
October	\$7,751,240	\$19,426,353	12.7%
November	\$7,022,494	\$19,426,353	15.8%
December	\$6,845,449	\$19,426,353	18.7%
Total	\$43,563,276		18.7%

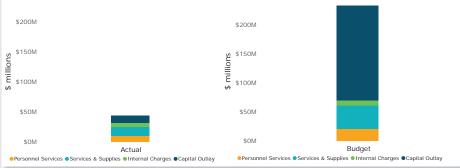


Field Operations Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



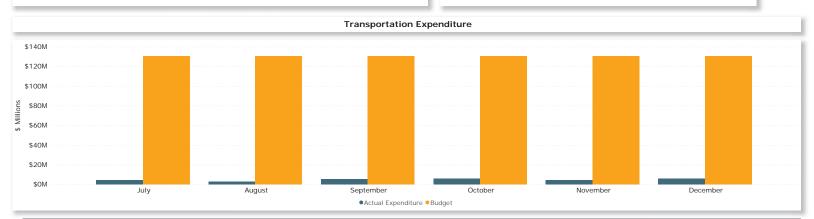
	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$10,107,632	\$21,394,317	47.2%
Services & Supplies	\$15,271,166	\$39,967,274	38.2%
Internal Charges	\$5,972,653	\$8,290,464	72.0%
Capital Outlay	\$12,211,824	\$163,464,175	7.5%
Total	\$43,563,276	\$233,116,231	18.7%



Trend Variance 28.1% YTD Budget Variance \$36,657,788 Total Budget \$130,266,624 YTD Budget 65,133,312.13 YTD % Of Budget 21.9%

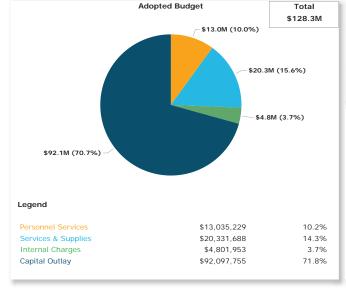
Through December 2023, Transportation department spent \$28.5M or 21.9% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$4,469,842	\$10,855,552	3.4%
August	\$2,764,711	\$10,855,552	5.6%
September	\$5,275,184	\$10,855,552	9.6%
October	\$5,962,534	\$10,855,552	14.2%
November	\$4,138,385	\$10,855,552	17.4%
December	\$5,864,868	\$10,855,552	21.9%
Total	\$28,475,524		21.9%

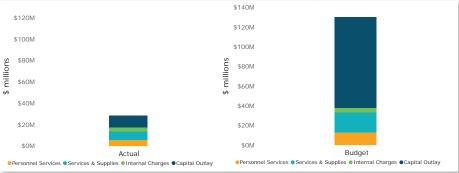


Transportation Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



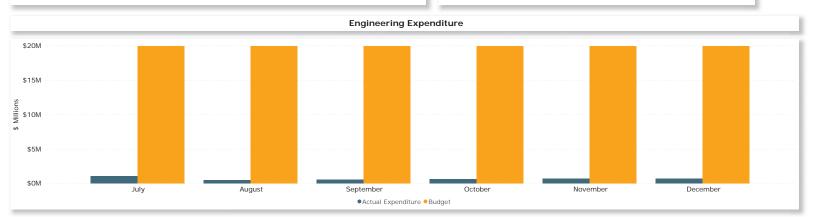
_	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$5,888,539	\$13,035,229	45.2%
Services & Supplies	\$7,824,862	\$20,331,688	38.5%
Internal Charges	\$3,701,820	\$4,801,953	77.1%
Capital Outlay	\$11,060,303	\$92,097,755	12.0%
Total	\$28,475,524	\$130,266,624	21.9%



Trend Variance 29.6% YTD Budget Variance \$5,905,348 Total Budget \$19,968,658 YTD Budget 9,984,329.08 YTD % Of Budget 20.4%

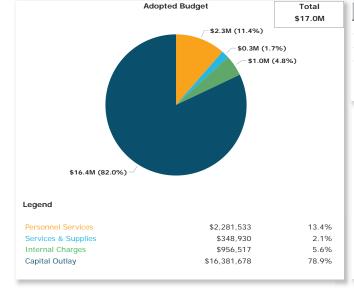
Through December 2023, Engineering department spent \$4.1M or 20.4% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$1,038,079	\$1,664,055	5.2%
August	\$454,363	\$1,664,055	7.5%
September	\$567,905	\$1,664,055	10.3%
October	\$647,763	\$1,664,055	13.6%
November	\$715,002	\$1,664,055	17.1%
December	\$655,869	\$1,664,055	20.4%
Total	\$4,078,981		20.4%



Engineering Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



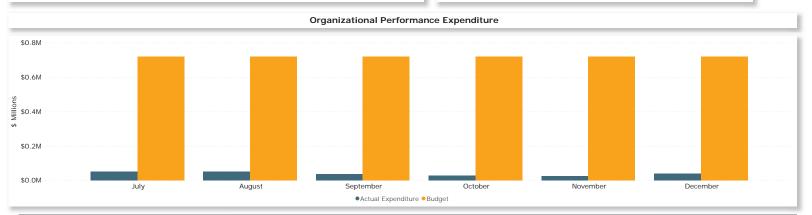
•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$2,590,542	\$2,281,533	113.5%
Services & Supplies	\$124,134	\$348,930	35.6%
Internal Charges	\$768,003	\$956,517	80.3%
Capital Outlay	\$596,302	\$16,381,678	3.6%
Total	\$4,078,981	\$19,968,658	20.4%



Trend Variance 17.6% YTD Budget Variance \$126,350 Total Budget \$718,625 YTD Budget 359,312.70 YTD % Of Budget 32.4%

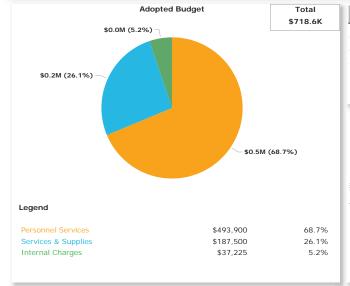
Through December 2023, Organizational Performance department spent \$233k or 32.4% of the annual budget, which is significantly below the year-to-date trend.

Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$51,043	\$59,885	7.1%
August	\$52,153	\$59,885	14.4%
September	\$37,771	\$59,885	19.6%
October	\$27,184	\$59,885	23.4%
November	\$25,494	\$59,885	26.9%
December	\$39,318	\$59,885	32.4%
Total	\$232,962		32.4%



COP Organizational Performance Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023



•	Actual Expenditure	Budget	% Of Budget
Personnel Services	\$195,425	\$493,900	39.6%
Services & Supplies	\$15,003	\$187,500	8.0%
Internal Charges	\$22,535	\$37,225	60.5%
Total	\$232,962	\$718,625	32.4%

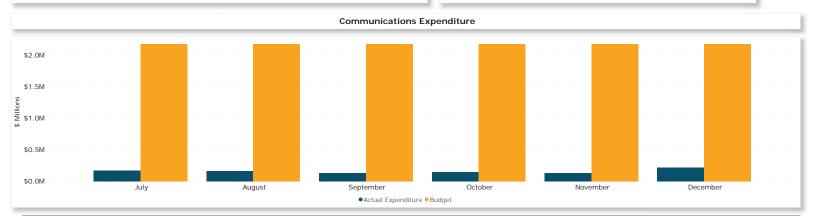


Trend Variance 5.9%

YTD Budget Variance \$127,692 Total Budget \$2,177,367 YTD Budget 1,088,683.73 YTD % Of Budget 44.1%

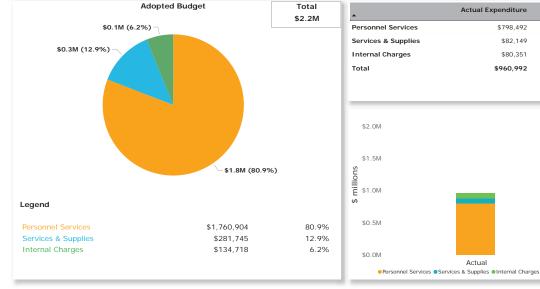
Through December 2023, Communications department spent \$961k or 44.1% of the annual budget, which is significantly below the year-to-date trend.

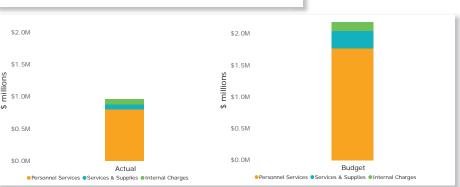
Month	Actual Expenditure	YTD Budget	YTD % Of Budget
July	\$168,383	\$181,447	7.7%
August	\$163,122	\$181,447	15.2%
September	\$133,087	\$181,447	21.3%
October	\$145,928	\$181,447	28.0%
November	\$132,458	\$181,447	34.1%
December	\$218,014	\$181,447	44.1%
Total	\$960,992	\$181,447	44.1%



Communications Expenditure by Category

FY 2023 - 2024 Cumulative Expenditures through December 2023





Budget

\$1,760,904

\$281,745

\$134,718

\$2,177,367

% Of Budget

45.3%

29.2%

59.6%

44.1%