General Fund Summary

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted FY23	Projected FY23	Adopted FY24	Change Proj FY23-24	% Change Proj FY23-24
REVENUES								
Taxes and utility fees	17,834,681	18,320,304	19,067,714	19,239,815	19,371,485	20,659,469	1,287,984	6.6%
Licenses and permits	66,942	88,799	72,085	86,104	73,804	65,704	(8,100)	-11.0%
Fines and forfeitures	174,189	170,636	140,273	181,000	164,000	164,000	0	0.0%
Use of money and property	345,338	25,274	(22,261)	216,000	245,000	250,000	5,000	2.0%
Charges for service	980,290	461,223	776,884	1,017,370	1,162,787	1,021,272	(141,515)	-12.2%
Intergovernmental	6,322,336	6,366,173	7,800,039	6,479,949	6,542,322	6,519,366	(22,956)	-0.4%
Miscellaneous	163,187	61,324	133,771	109,000	300,691	342,000	41,309	13.7%
Total Revenues	25,886,963	25,493,733	27,968,505	27,329,238	27,860,089	29,021,811	1,161,722	4.2%
<u>EXPENDITURES</u>								
General Government	3,009,773	3,440,444	3,777,077	4,503,700	4,254,555	4,433,239	178,684	4.2%
Police	8,385,135	8,407,906	8,520,321	8,748,579	8,794,617	9,299,721	505,104	5.7%
Public Works	4,941,626	4,675,978	5,419,604	6,345,191	5,836,563	5,784,558	(52,005)	-0.9%
Recreation	1,768,952	1,239,885	1,871,810	2,086,381	2,025,404	2,160,020	134,616	6.6%
Housing and Community Development	1,683,213	1,573,904	1,475,306	2,688,201	2,061,577	2,640,193	578,616	28.1%
Communications	529,330	559,155	683,625	799,712	800,275	820,981	20,706	2.6%
Library	1,317,662	1,274,197	1,316,273	1,439,062	1,429,194	1,491,232	62,038	4.3%
Non-Departmental	1,157,120	1,897,265	1,170,784	1,358,181	1,149,700	1,393,369	243,669	21.2%
Capital Outlay**	2,555,994	2,633,828	1,883,864	7,921,778	7,627,483	2,529,377	(5,098,106)	-66.8%
Debt Service	916,403	742,990	891,309	740,712	740,712	741,663	951	0.1%
Total Expenditures	26,265,208	26,445,552	27,009,973	36,631,497	34,720,080	31,294,353	(3,425,727)	-9.9%
Excess (deficiency) of revenues								
over expenditures	(378,245)	(951,819)	958,532	(9,302,259)	(6,859,991)	(2,272,542)	4,587,449	-66.9%
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	-	
Capital lease	-	-	-	-	-	-	-	
Sale of property	-	-	18,343	-	-	-	-	
Operating transfers in (out)	-	-	(65,000)	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	(46,657)	-	-	-	-	
Excess (deficiency) of revenues and other financing sources over								
expenditures and other financing uses	(378,245)	(951,819)	911,875	(9,302,259)	(6,859,991)	(2,272,542)	4,587,449	-66.9%
FUND BALANCE								
Beginning of year	20,742,258	20,364,013	19,412,194	20,324,069	20,324,069	13,464,078	(6,859,991)	-33.8%
End of year	20,364,013	19,412,194	20,324,069	11,021,810	13,464,078	11,191,536	(2,272,542)	-16.9%

^{**}Note: In Fiscal Year 24, out of the total Capital Outlay of \$3.3 million, \$1 million is budgeted for the Library Construction which is funded partially by 2017 Series Bond designated to the restricted bond.

General Fund Revenues

Personal Property	REVENUES BY SOURCE	Audited FY20	Audited <u>FY21</u>	Audited FY22	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change Proj FY23-24	% Change Proj FY23-24
Personal Property 338,869 101,869 241,130 150,000 120,000 200,000 100,000 44	Taxes and Utility Fees								
RR and Public Utilities									7.1%
Penalise and Interest									11.1%
Admission and Armusement 98,162 22,984 94,655 75,000 95,000 5,000 5,000 3,000 4,000 6,600 33 4,000 1,6									4.8%
Additions and Abatements		,							0.0% 5.6%
Highway 447,113									33.3%
Total-Taxes and Utility Fees							,		25.5%
Licenses and Permits	• •								2.6%
Pines and Forfeitures	TotalTaxes and Utility Fees	17,834,681	18,320,304	19,067,714	19,239,815	19,371,485	20,659,469	1,287,984	6.6%
Charges for Services	Licenses and Permits	66,942	88,799	72,085	86,104	73,804	65,704	(8,100)	-11.0%
Charges for Services Inspecion Fees	Fines and Forfeitures	174,189	170,636	140,273	181,000	164,000	164,000	-	0.0%
Inspection Fees	Use of Money and Property	345,338	25,274	(22,261)	216,000	245,000	250,000	5,000	2.0%
Inspection Fees 321,593 311,300 320,950 380,000 380,000 2,000	Charges for Services								
Public Parking Facilities	-	321 503	311 300	320 950	341 420	358 000	360 000	2 000	0.6%
Waste Collection & Disposal Charges	·								12.1%
Recreation Programs and Services	•								0.0%
Library Fines and Fees								(150,888)	-25.3%
EV Charger	Library Fines and Fees	9,550	478	3,316	2,010	2,100	2,500	400	19.0%
Telephone Commissions	Passport Services	41,380	595	45,150	35,000	45,000	45,000	-	0.0%
Special Trash Pickup 9,727 11,405 11,198 10,000 11,000 1,000 - 0 0 0 0 0 0 0 0	•		2,694					-	0.0%
Recyclable Sales 292 868			-					(27)	-100.0%
Mulch Sales 25,324 22,528 17,995 23,000 18,000 18,000 - 0.00 Advertising—Bus Shelters 293 2,100 - 0.00 6,472 - 0.00 -	· ·							-	0.0%
Advertising—Bus Shelters 293 2,100 6,472 6,472 - 0.00 Farmer's Market 3,069 6,472 6,472 0.00 Total—Charges for Services 980,290 461,223 776,884 1,017,370 1,162,787 1,021,272 (141,515) -12 Intergovernmental Revenues Police Protection (State) 461,499 425,637 420,203 450,000 430,000 430,000 - 0.00 Federal Emergency/Homeland Grant 50,158 32,515 27,514 - 7,562 - 0.7,562 - 0.00 Federal Emergency/Homeland Grant 50,158 32,515 27,514 - 7,562 - 0.00 Revenue-ARPA 1 - 1,183,900 - 0.00 - 0.00 State & Capitol Police Projects 19,177 - 0.00 State & Capitol Police Projects 19,177 - 0.00 State & Capitol Police Projects 19,177 - 0.00 State & Capitol Police Projects 11,172,721 1,187,769 1,634,445 - 0.00 In Lieu of Police Bebate 11,172,721 1,187,769 1,634,445 - 0.00 In Lieu of Police Bebate 11,172,721 1,187,769 1,634,445 - 0.00 In Lieu of Rars Maintenance 743,199 743,199 761,121 804,806 804,806 864,252 59,446 70 In Lieu of Crossing Guard 182,384 182,384 186,782 2,140,17 2,140,17 255,944 41,927 19 Takoma/Langley Rec. Agreement 85,020 85,020 85,020 85,020 85,020 85,020 167,000 176,000 177,000 177,000 176,0	•								0.0%
Farmer's Market 3,069 -								-	0.0% 0.0%
Total-Charges for Services 980,290 461,223 776,884 1,017,370 1,162,787 1,021,272 (141,515) -12	•				_	0,472	0,472	-	0.078
Intergovernmental Revenues		,			1 017 370	1 162 787	1 021 272	(141 515)	-12.2%
Police Protection (State)	-	360,230	401,223	770,004	1,017,370	1,102,707	1,021,272	(141,515)	-12.270
Federal Emergency/Homeland Grant 50,158 32,515 27,514 - 7,562 - (7,562) -100		404 400	405.005	400.000	450.000	400.000	400.000		2 22/
CARES Act 124,151 279,499 0 0 0 0 0 0 0 0	, ,				450,000		430,000	(7.562)	0.0% -100.0%
Revenue -ARPA				27,514	-		-		0.0%
State & Capitol Police Projects 19,177 -				1 183 900	_	_	_	_	0.0%
Bank Share Tax		19,177	-	-	-	80,812	-	(80,812)	-100.0%
Police Rebate			5,643	5,643	5,643	5,643	5,643	, ,	0.0%
In Lieu of Police 2,515,147 2,515,147 2,575,799 4,020,521 4,020,520 4,020,520 - 0 1 lieu of Roads Maintenance 743,199 743,199 761,121 804,806 804,806 864,252 59,446 7 In Lieu of Parks Maintenance 72,913 72,913 774,671 93,942 93,942 98,987 5,045 5 In Lieu of Crossing Guard 182,384 182,384 186,782 214,017 214,017 255,944 41,927 19 Takoma/Langley Rec. Agreement 85,020 85,020 85,020 85,020 85,020 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Library Aid	182,499	166,626	175,907	176,000	176,000	176,000	-	0.0%
In Lieu of Roads Maintenance 743,199 743,199 761,121 804,806 804,806 864,252 59,446 77 In Lieu of Parks Maintenance 72,913 72,913 74,671 93,942 93,942 98,987 5,045 5 1n Lieu of Parks Maintenance 72,913 72,913 74,671 93,942 93,942 98,987 5,045 5 1n Lieu of Crossing Guard 182,384 182,384 186,782 214,017 214,017 255,944 41,927 19 74 74,000 10 10 10 10 10 10 10 10 10 10 10 10	Police Rebate	1,172,721	1,187,769	1,634,445	-	-	-	-	0.0%
In Lieu of Parks Maintenance								-	0.0%
In Lieu of Crossing Guard 182,384 182,384 186,782 214,017 214,017 255,944 41,927 197 184,000 185,020 85,0								,	7.4%
Takoma/Langley Rec. Agreement 85,020 85,020 85,020 85,020 85,020 85,020 - 0 Hotel Motel Tax 92,027 76,679 93,475 90,000 90,000 93,000 3,000 3 Cable Franchise Fees 215,745 205,612 200,757 186,000 186,000 167,000 (19,000) -10 CableOperating 400,051 387,530 374,802 354,000 348,000 323,000 (25,000) -7 TotalIntergovernmental Revenues 6,322,334 6,366,173 7,800,039 6,479,949 6,542,322 6,519,366 39,417 0 Miscellaneous Tree Fund 25,000 25,000 73,000 73,000 117,000 44,000 60 Housing Fund-Rebate - - - - 200,000 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5.4%</td></t<>									5.4%
Hotel Motel Tax 99,027 76,679 93,475 90,000 90,000 93,000 3,000 3 Cable Franchise Fees 215,745 205,612 200,757 186,000 186,000 167,000 (19,000) -10 CableOperating 400,051 387,530 374,802 354,000 348,000 323,000 (25,000) -7 TotalIntergovernmental Revenues 6,322,334 6,366,173 7,800,039 6,479,949 6,542,322 6,519,366 39,417 0 Miscellaneous Tree Fund 25,000 25,000 25,000 73,000 73,000 117,000 44,000 60 Housing Fund-Rebate 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - 0 Insurance Claims 21,004 1,000 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 2,541 - (2,541) -100 Administrative FeesParking 75 5,675 5,675 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - (150) -100 Donations 3,900 613 150 - (150) -100									19.6%
Cable Franchise Fees Cables - Operating 215,745 205,612 200,757 186,000 186,000 167,000 (19,000) -100 (25,000) -7 140,000 323,0									0.0% 3.3%
CableOperating 400,051 387,530 374,802 354,000 348,000 323,000 (25,000) -7 TotalIntergovernmental Revenues 6,322,334 6,366,173 7,800,039 6,479,949 6,542,322 6,519,366 39,417 0 Miscellaneous Tree Fund 25,000 25,000 25,000 73,000 73,000 117,000 44,000 60 Housing Fund-Rebate - - - - - 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - 0 0 Insurance Claims 21,004 1,000 - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - -									-10.2%
Miscellaneous Tree Fund 25,000 25,000 25,000 73,000 73,000 73,000 44,000 60 Housing Fund-Rebate - - - - 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - - - 0 Insurance Claims 21,004 1,000 - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - - 0 Federal Grant 7,675 5,675 5,675 5,675 - - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations		,						,	-7.2%
Tree Fund 25,000 25,000 25,000 73,000 73,000 117,000 44,000 60 Housing Fund-Rebate - - - - - 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - - 0 Insurance Claims 21,004 1,000 - - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - 0 Federal Grant 7,675 5,675 5,675 - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 -	TotalIntergovernmental Revenues	6,322,334	6,366,173	7,800,039	6,479,949	6,542,322	6,519,366	39,417	0.6%
Tree Fund 25,000 25,000 25,000 73,000 73,000 73,000 44,000 60 Housing Fund-Rebate - - - - - 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - - 0 Insurance Claims 21,004 1,000 - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - 0 Federal Grant 7,675 5,675 5,675 - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - - 0 Donations 3,900 613 - -	Miscellaneous								
Housing Fund-Rebate - - - - - 200,000 200,000 - 0 Sales of Impounded Property - 212 1,130 1,000 - - - - 0 Other Miscellaneous 60,745 22,020 61,750 20,000 20,000 20,000 - 0 Insurance Claims 21,004 1,000 - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - - 0 Federal Grant 7,675 5,675 5,675 - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 - - 150 - (150) -100		25.000	25.000	25.000	73.000	73.000	117.000	44.000	60.3%
Sales of Impounded Property - 212 1,130 1,000 - - - - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-	-	-	-			-	0.0%
Insurance Claims 21,004 1,000 - - 2,541 - (2,541) -100 Administrative FeesParking 75 2,000 - - - - - - - 0 Federal Grant 7,675 5,675 5,675 - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 - - 150 - (150) -100	Sales of Impounded Property	-	212	1,130	1,000		-	-	0.0%
Administrative FeesParking 75 2,000 - - - - - - - 0 Federal Grant 7,675 5,675 5,675 - - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 - - 150 - (150) -100		60,745	22,020	61,750	20,000	20,000	20,000	-	0.0%
Federal Grant 7,675 5,675 5,675 - - - - - - 0 Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 - - 150 - (150) -100						2,541		(2,541)	-100.0%
Sale of City Property 44,788 4,803 40,216 15,000 5,000 5,000 - 0 Donations 3,900 613 - - 150 - (150) -100	<u> </u>							-	0.0%
Donations 3,900 613 150 - (150) -100								-	0.0%
TotalMiscellaneous 163,187 61,323 133,771 109,000 300,691 342,000 41,309 13				40,216 -			5,000	(150)	0.0% -100.0%
	TotalMiscellaneous	163,187	61,323	133,771	109,000	300,691	342,000	41,309	13.7%
Total General Fund Revenues 25,886,959 25,493,733 27,968,505 27,329,238 27,860,089 29,021,811 1,161,722 4	Total General Fund Revenues	25,886,959	25,493,733	27,968,505	27,329,238	27,860,089	29,021,811	1,161,722	4.2%

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change Proj FY23-24	% Change Proj FY23-24
General Government								
1110 Legislative								
Personnel Expenses	115,144	119,536	126,212	208,421	208,421	228,925	20,504	9.8%
Other Operating Expenses _	62,146	110,921	59,446	186,966	154,348	96,115	(58,233)	-37.7%
Total	177,290	230,457	185,658	395,387	362,769	325,040	(37,729)	-10.4%
1120 City Administration								
Personnel Expenses	517,368	542,247	613,699	653,298	653,298	673,051	19,753	3.0%
Other Operating Expenses _	118,037	154,149	181,508	140,957	140,807	133,501	(7,306)	-5.2%
Total	635,405	696,396	795,207	794,255	794,105	806,552	12,447	1.6%
1130 Finance								
Personnel Expenses	542,149	536,050	570,098	581,007	576,007	598,945	22,938	4.0%
Other Operating Expenses _	77,844	96,322	126,820	186,164	165,057	159,800	(5,257)	-3.2%
Total	619,993	632,372	696,918	767,171	741,064	758,745	17,681	2.4%
1140 Legal								
Personnel Expenses	-	-	-	-	-	-	-	0.0%
Other Operating Expenses _	248,106	406,617	393,979	460,000	460,000	469,100	9,100	2.0%
Total	248,106	406,617	393,979	460,000	460,000	469,100	9,100	2.0%
1150 Information System								
Personnel Expenses	442,439	470,468	481,137	532,662	469,578	549,455	79,877	17.0%
Other Operating Expenses _	212,278	253,966	288,354	366,079	354,579	358,500	3,921	1.1%
Total	654,717	724,434	769,491	898,741	824,157	907,955	83,798	10.2%
1160 Human Resources								
Personnel Expenses	315,635	332,582	431,005	453,408	349,394	501,383	151,989	43.5%
Other Operating Expenses _	97,481	135,945	145,317	362,536	354,805	300,021	(54,784)	-15.4%
Total	413,116	468,527	576,322	815,944	704,199	801,404	97,205	13.8%
1170 City Clerk								
Personnel Expenses	242,762	263,038	310,641	348,426	338,298	338,757	459	0.1%
Other Operating Expenses _	18,383	18,406	60,232	23,777	29,963	25,686	(4,277)	-14.3%
Total	261,145	281,444	370,873	372,203	368,261	364,443	(3,818)	-1.0%
Total General Government	3,009,772	3,440,247	3,788,448	4,503,701	4,254,555	4,433,239	178,684	4.2%
Police								
2100 Office of Chief								
Personnel Expenses	669,914	661,446	829,906	747,017	747,017	786,982	39,965	5.3%
Other Operating Expenses	264,589	334,072	367,802	94,223	99,223	95,048	(4,175)	-4.2%
Total	934,503	995,518	1,197,708	841,240	846,240	882,030	35,790	4.2%
2200 Communications								
Personnel Expenses	587,071	508,669	551,979	659,216	673,941	676,341	2,400	0.4%
Other Operating Expenses	23,233	30,966	6,940	9,495	9,495	10,895	1,400	14.7%
Total	610,304	539,635	558,919	668,711	683,436	687,236	3,800	0.6%
2300 Operations/Patrol								
Personnel Expenses	3,922,174	3,768,231	3,756,835	4,347,924	4,306,739	4,635,783	329,044	7.6%
Other Operating Expenses _	112,510	122,496	190,305	172,610	227,587	192,295	(35,292)	-15.5%
Total	4,034,684	3,890,727	3,947,140	4,520,534	4,534,326	4,828,078	293,752	6.5%

	Audited FY20	Audited <u>FY21</u>	Audited FY22	Adjusted <u>FY23</u>	Projected FY23	Adopted <u>FY24</u>	Change Proj FY23-24	% Change Proj FY23-24
2400 CID Investigations								
Personnel Expenses	1,491,678	1,616,319	1,416,585	1,610,487	1,627,483	1,728,044	100,561	6.2%
Other Operating Expenses	47,414	58,245	68,488	73,387	85,506	75,677	(9,829)	-11.5%
Total	1,539,092	1,674,564	1,485,073	1,683,874	1,712,989	1,803,721	90,732	5.3%
2500 Administration								
Personnel Expenses	754,345	676,072	740,561	769,220	727,824	793,007	65,183	9.0%
Other Operating Expenses	99,415	111,532	107,267	81,548	95,204	114,324	19,120	20.1%
Total	853,760	787,604	847,828	850,768	823,028	907,331	84,303	10.2%
2600 Neighborhood Services								
Personnel Expenses	378,795	461,462	455,034	177,953	189,598	185,826	(3,772)	-2.0%
Other Operating Expenses	33,997	58,393	28,616	5,499	5,000	5,499	499	10.0%
Total	412,792	519,855	483,650	183,452	194,598	191,325	(3,273)	-1.7%
Total Police	8,385,135	8,407,906	8,520,318	8,748,579	8,794,617	9,299,721	505,104	5.7%
<u> </u>		, ,		, ,	, ,		· · ·	
Public Works 3100 Administration								
Personnel Expenses	254,642	289,030	414,477	454,610	431,774	448,611	16,837	3.9%
Other Operating Expenses	58,029	42,592	43,471	82,392	75,889	85,184	9,295	12.2%
Total	312,671	331,622	457,948	537,002	507,663	533,795	26,132	5.1%
rotar	312,071	331,022	137,310	337,002	307,003	333,733	20,132	3.170
3200 Building Maintenance								
Personnel Expenses	424,912	419,940	319,040	516,568	480,359	474,618	(5,741)	-1.2%
Other Operating Expenses	432,547	448,960	454,567	470,326	505,950	534,930	28,980	5.7%
Total	857,459	868,900	773,607	986,894	986,309	1,009,548	23,239	2.4%
3300 Equipment Maintenance								
Personnel Expenses	247,506	304,910	305,254	316,618	316,618	327,706	11,088	3.5%
Other Operating Expenses _	186,179	204,182	265,194	220,480	236,500	252,405	15,905	6.7%
Total	433,685	509,092	570,448	537,098	553,118	580,111	26,993	4.9%
3400 Right of Way								
Personnel Expenses	654,728	607,021	712,481	735,805	671,445	723,632	52,187	7.8%
Other Operating Expenses _	372,856	232,854	236,188	269,370	239,300	249,441	10,141	4.2%
Total	1,027,584	839,875	948,669	1,005,175	910,745	973,073	62,328	6.8%
3500 Solid Waste								
Personnel Expenses	833,096	870,471	856,620	827,057	855,657	856,327	670	0.1%
Other Operating Expenses	420,191	437,455	453,661	426,558	367,138	421,901	54,763	14.9%
Total	1,253,287	1,307,926	1,310,281	1,253,615	1,222,795	1,278,228	55,433	4.5%
3600 Sustainability								
Personnel Expenses	151,087	149,724	175,159	202,487	101,231	144,097	42,866	42.3%
Other Operating Expenses	57,072	70,909	183,816	463,475	287,871	143,475	(144,396)	-50.2%
Total	208,159	220,633	358,975	665,962	389,102	287,572	(101,530)	-26.1%
3700 Vegetation Management								
Personnel Expenses	244,686	212,965	380,905	409,026	389,900	402,900	13,000	3.3%
Other Operating Expenses	29,108	24,452	30,153	79,980	74,300	80,020	5,720	7.7%
Total	273,794	237,417	411,058	489,006	464,200	482,920	18,720	4.0%

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change Proj FY23-24	% Change Proj FY23-24
3800 Urban Forest								
Personnel Expenses	96,802	74,471	116,470	132,589	132,574	117,650	(14,924)	-11.3%
Other Operating Expenses	191,047	117,276	233,823	243,775	200,915	224,300	23,385	11.6%
Total	287,849	191,747	350,293	376,364	333,489	341,950	8,461	2.5%
3900 City Engineer								
Personnel Expenses	203,955	150,455	170,439	181,075	155,137	178,860	23,723	15.3%
Other Operating Expenses	83,183	18,308	67,881	313,000	314,005	118,501	(195,504)	-62.3%
Total	287,138	168,763	238,320	494,075	469,142	297,361	(171,781)	-36.6%
Total Public Works	4,941,626	4,675,978	5,419,599	6,345,191	5,836,563	5,784,558	(52,005)	-0.9%
		·						
Recreation 4100 Administration								
Personnel Expenses	481,063	463,033	500,996	506,494	506,494	531,547	25,053	4.9%
Other Operating Expenses	78,298	102,748	83,812	99,177	98,560	96,340	(2,220)	-2.3%
Total	559,361	565,781	584,808	605,671	605,054	627,887	22,833	3.8%
	,				,	5_1,551	,	
4200 Outreach							/ >	
Personnel Expenses	209,997	170,469	165,104	172,906	172,906	140,708	(32,198)	-18.6%
Other Operating Expenses _	20,423	11,004	31,454	46,550	52,550	54,050	1,500	2.9%
Total	230,420	181,473	196,558	219,456	225,456	194,758	(30,698)	-13.6%
4300 Recreation Center								
Personnel Expenses	151,151	88,780	194,679	170,824	170,825	207,118	36,293	21.2%
Other Operating Expenses _	26,053	9,942	23,120	45,700	46,674	51,750	5,076	10.9%
Total	177,204	98,722	217,799	216,524	217,499	258,868	41,369	19.0%
4400 Community Programs								
Personnel Expenses	158,617	140,894	131,820	206,634	175,045	174,103	(942)	-0.5%
Other Operating Expenses	45,180	12,337	42,518	66,275	64,275	67,274	2,999	4.7%
Total	203,797	153,231	174,338	272,909	239,320	241,377	2,057	0.9%
4500 Faciltiies and Athletic Fields								
Personnel Expenses	-	-	-	-	-	-		
Other Operating Expenses	58,615	32,108	71,796	91,700	91,700	91,700	-	0.0%
Total	58,615	32,108	71,796	91,700	91,700	91,700	-	0.0%
4600 Camps								
Personnel Expenses	46,124	2,444	94,458	80,528	117,237	98,401	(18,836)	-16.1%
Other Operating Expenses	45,620	7,025	6,005	52,490	42,490	46,889	4,399	10.4%
Total	91,744	9,469	100,463	133,018	159,727	145,290	,	
4700 After School Programs								
Personnel Expenses	69,506	8,084	121,873	117,237	116,739	121,906	5,167	4.4%
Other Operating Expenses	7,075	6,181	4,859	8,350	12,348	16,350	4,002	32.4%
Total	76,581	14,265	126,732	125,587	129,087	138,256	9,169	7.1%
4900 Community Contain								
4800 Community Center Personnel Expenses	288,647	204,258	318,561	289,116	234,061	333,483	99,422	42.5%
Other Operating Expenses	288,647 82,582	204,258 35,700	85,370	132,399	123,500	128,400	4,900	42.5% 4.0%
Total	371,229	239,958	403,931	421,515	357,561	461,883	104,322	29.2%
	•			-			· •	
Total Recreation	1,768,951	1,295,007	1,876,425	2,086,380	2,025,404	2,160,019	134,615	6.6%

Housing and Community Devices Present		Audited FY20	Audited <u>FY21</u>	Audited FY22	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted FY24	Change Proj FY23-24	% Change Proj FY23-24
Personnel Expenses 37,649 326,395 303,207 371,161 197,500 377,771 180,777 40,645 64,056 64,056 63,056 6	Housing and Community De	velopment							
Personnel Expenses 37,649 326,395 303,207 371,161 197,500 377,771 180,777 40,645 64,056 64,056 63,056 6	5400 Planning								
Cher Operating Expenses 9,082 52,043 96,548 266,550 83,350 13,6690 53,340 64,0%	-	327,649	326,395	303,207	371,161	197,500	377,771	180,271	91.3%
Total 336,731 378,798 399,755 637,711 280,850 514,461 233,611 83.2% Stock Communication Personnel Expenses 149,466 81,435 183,060 325,611 300,083 388,177 88,094 29,4% Total 181,650 100,215 207,698 400,577 371,160 451,177 80,017 -11,4% Total 181,650 100,215 207,698 400,577 371,160 451,177 80,017 -21,6% Stock Expenses 161,920 152,554 113,704 186,567 147,046 254,317 107,271 73,0% Other Operating Expenses 196,133 151,771 101,664 130,149 120,032 176,880 56,848 47,4% Total 358,053 304,325 215,368 316,716 267,078 431,197 164,119 61,4% Stock Expenses 77,894 54,528 67,363 79,806 73,746 81,110 7,364 10,0% Other Operating Expenses 77,894 54,528 67,363 79,806 73,746 81,110 7,364 10,0% Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42,4% Total Stock Stock 11,447 16,088 11,407 26,310 21,310 30,350 9,040 42,4% Total Stock Stock	•	•	•				•		
Personnel Expenses	Total	336,731	378,798	399,755	637,711	280,850	514,461	233,611	83.2%
Other Operating Expenses 32,184 18,780 24,638 74,966 71,077 63,000 (8,077) -11.4% Total 181,650 100,215 207,698 400,577 371,160 451,177 80,017 21,6% 5600 Economic Development Personnel Expenses 161,920 152,554 113,704 186,567 147,046 254,317 107,271 73,0% Other Operating Expenses 196,133 151,771 101,664 130,149 120,032 176,880 56,848 47.4% 5700 Arts & Humanities Personnel Expenses 72,894 54,528 67,363 79,806 73,746 81,110 7,364 10,0% Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42,4% Total 72,846 54,528 67,363 79,806 73,746 81,110 7,364 10,0% 5800 Housing & Community Services Personnel Expenses 10,477 419,858 294,579 436,550 331,937 417,142	5500 HCD Administration								
Total 181,650 100,215 207,698 400,577 371,160 451,177 80,017 21.6%	Personnel Expenses	149,466	81,435	183,060	325,611	300,083	388,177	88,094	29.4%
Personnel Expenses 161,920 152,554 113,704 186,567 147,046 254,317 107,271 73,0% Other Operating Expenses 161,920 152,554 113,704 186,567 147,046 254,317 107,271 73,0% Other Operating Expenses 161,933 151,771 101,664 130,149 120,032 176,880 56,848 47,4% Total 75,000 75,000 73,746 73,746 73,147 73,064 74,000 73,746 73,147 73,064 73,000 73,746 73,147 73,064 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000 73,746 73,000	Other Operating Expenses	32,184	18,780	24,638	74,966	71,077	63,000	(8,077)	-11.4%
Personnel Expenses	Total	181,650	100,215	207,698	400,577	371,160	451,177	80,017	21.6%
Other Operating Expenses 196,133 151,771 101,664 130,149 120,032 176,880 56,848 47,48 5700 Arts & Humanities 700 Arts & Humanities Personnel Expenses 72,894 54,528 67,363 79,806 73,746 81,110 7,364 10,0% Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42,4% Total 84,311 70,616 78,770 106,116 95,056 111,460 16,404 17,3% 5800 Housing & Community Services Personnel Expenses 407,472 419,858 294,579 436,650 331,987 417,142 85,155 25,7% Other Operating Expenses 314,995 300,091 279,134 430,428 414,900 407,593 (7,397) -1.8% 5900 Code Enforcement 190 Code Enforcement 200 Code Enf	5600 Economic Development								
Total 358,053 304,325 215,368 316,716 267,078 431,197 164,119 61.4% 5700 Arts & Humanities Personnel Expenses 72,894 54,528 67,363 79,806 73,746 81,110 7,364 10.0% Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42,4% Total 84,311 70,615 78,770 106,116 95,056 111,460 16,404 17.3% 5800 Housing & Community Services Personnel Expenses 407,472 419,858 294,579 436,650 331,987 417,142 85,155 25,7% Other Operating Expenses 314,995 300,091 279,134 430,428 414,900 407,503 (7,397) -1.8% 5900 Code Enforcement Personnel Expenses 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses 300,098 20,508 47,401 26,893 131,1% Total Operating Expenses 300,098 20,508 47,401 26,893 131,1% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28,17% Total Foreign Expenses 300,003 300,545 307,253 6,708 2.2% Total Housing & Community - 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28,17% Total Communications 6000 Personnel Expenses - 10,773,77 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total Communications - 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Total Communications - 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total Communications - 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% Total Communications - 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% Total Communications - 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3%	Personnel Expenses	161,920	152,554	113,704	186,567	147,046	254,317	107,271	73.0%
Personnel Expenses 72,894 54,528 67,363 79,806 73,746 81,110 7,364 10.0%	Other Operating Expenses	196,133	151,771	101,664	130,149	120,032	176,880	56,848	47.4%
Personnel Expenses 72,894 54,528 67,363 79,806 73,746 81,110 7,364 10.0% Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42.4% 70 Total 84,311 70,616 78,770 106,116 95,056 111,460 16,404 17.3% 17.3% 17.0 106,116 106,1	Total	358,053	304,325	215,368	316,716	267,078	431,197	164,119	61.4%
Other Operating Expenses 11,417 16,088 11,407 26,310 21,310 30,350 9,040 42.4% Total 84,311 70,616 78,770 106,116 95,056 111,460 16,404 17.3% 5800 Housing & Community Services Very Personnel Expenses 407,472 419,858 294,579 436,650 331,987 417,142 85,155 25.7% Other Operating Expenses 314,995 300,091 279,134 430,428 414,900 407,503 (7,397) 1.8% 5900 Code Enforcement Personnel Expenses - - - 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses - - - 30,098 20,508 47,401 26,893 131,1% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28,1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219	5700 Arts & Humanities								
Total R4,311 70,616 78,770 106,116 95,056 111,460 16,404 17.3%	Personnel Expenses	72,894	54,528	67,363	79,806	73,746	81,110	7,364	10.0%
Personnel Expenses	Other Operating Expenses _	11,417	16,088	11,407	26,310	21,310	30,350	9,040	42.4%
Personnel Expenses 407,472 419,858 294,579 436,650 331,987 417,142 85,155 25.7% Other Operating Expenses 314,995 300,091 279,134 430,428 414,900 407,503 (7,397) -1.8% 5900 Code Enforcement Personnel Expenses - - - 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses - - - 30,098 20,508 47,401 26,893 131.1% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28.1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 8	Total	84,311	70,616	78,770	106,116	95,056	111,460	16,404	17.3%
Other Operating Expenses 314,995 300,091 279,134 430,428 414,900 407,503 (7,397) -1.8% Total 722,467 719,949 573,713 867,078 746,887 824,645 77,758 10.4% 5900 Code Enforcement Personnel Expenses - - - 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses - - - 30,098 20,508 47,401 26,893 131.1% Total - - - 360,003 300,545 307,253 6,708 2.2% Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 576,617 28.1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922)	5800 Housing & Community Servi	ces							
Total 722,467 719,949 573,713 867,078 746,887 824,645 77,758 10.4% 5900 Code Enforcement Personnel Expenses 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses 30,098 20,508 47,401 26,893 131.1% Total 360,003 300,545 307,253 6,708 2.2% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28.1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Total Communications 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Total Communications 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	Personnel Expenses	407,472	419,858	294,579	436,650	331,987	417,142	85,155	25.7%
5900 Code Enforcement Personnel Expenses - - 329,905 280,037 259,852 (20,185) -7.2% Other Operating Expenses - - - 30,098 20,508 47,401 26,893 131.1% Total - - - 360,003 300,545 307,253 6,708 2.2% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 15	Other Operating Expenses _	314,995	300,091	279,134	430,428	414,900	407,503	(7,397)	-1.8%
Personnel Expenses	Total	722,467	719,949	573,713	867,078	746,887	824,645	77,758	10.4%
Other Operating Expenses - - - 30,098 20,508 47,401 26,893 131.1% Total - - - 360,003 300,545 307,253 6,708 2.2% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28.1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633	5900 Code Enforcement								
Total - - - 360,003 300,545 307,253 6,708 2.2% Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28.1% Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633	Personnel Expenses	-	-	-	329,905	280,037	259,852	(20,185)	-7.2%
Total Housing & Community 1,683,212 1,573,904 1,475,304 2,688,201 2,061,576 2,640,193 578,617 28.1% Communications 6000 Personnel Expenses Other Operating Expenses 120,727 128,987 Total 162,805 237,493 238,056 229,134 (8,922) 3-3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Total Communications 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses Other Operating Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	Other Operating Expenses _	-	-	-	30,098	20,508	47,401		
Communications 6000 Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% 0ther Operating Expenses 634 53	Total	-	-	-	360,003	300,545	307,253	6,708	2.2%
Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 <td< td=""><td>Total Housing & Community</td><td>1,683,212</td><td>1,573,904</td><td>1,475,304</td><td>2,688,201</td><td>2,061,576</td><td>2,640,193</td><td>578,617</td><td>28.1%</td></td<>	Total Housing & Community	1,683,212	1,573,904	1,475,304	2,688,201	2,061,576	2,640,193	578,617	28.1%
Personnel Expenses 408,603 430,168 522,253 562,219 562,219 591,846 29,627 5.3% Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 <td< td=""><td>Communications 6000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Communications 6000								
Other Operating Expenses 120,727 128,987 162,805 237,493 238,056 229,134 (8,922) -3.7% Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%		408.603	430.168	522,253	562.219	562.219	591.846	29.627	5.3%
Total 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Total Communications 529,330 559,155 685,058 799,712 800,275 820,980 20,705 2.6% Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	•	•				•	•	•	
Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%									
Library 7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%									
7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	Total Communications	529,330	559,155	685,058	799,712	800,275	820,980	20,705	2.6%
7000 Library Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	Library								
Personnel Expenses 1,073,370 1,071,828 1,084,356 1,136,449 1,122,449 1,185,728 63,279 5.6% Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	-								
Other Operating Expenses 148,981 103,949 117,330 150,280 156,431 169,905 13,474 8.6% Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%		1,073,370	1,071,828	1,084,356	1,136,449	1,122,449	1,185,728	63,279	5.6%
Total 1,222,351 1,175,777 1,201,686 1,286,729 1,278,880 1,355,633 76,753 6.0% 7200 Computer Center Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	•							•	
Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%						•			
Personnel Expenses 94,677 98,367 115,211 148,018 148,418 133,099 (15,319) -10.3% Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%	7200 Computer Center								
Other Operating Expenses 634 53 1,287 4,315 1,896 2,500 604 31.9%		94,677	98,367	115,211	148,018	148,418	133,099	(15,319)	-10.3%
		634	53		4,315	1,896			31.9%
	Total	95,311	98,420	116,498	152,333	150,314	135,599	(14,715)	-9.8%

	Audited FY20	Audited <u>FY21</u>	Audited FY22	Adjusted <u>FY23</u>	Projected FY23	Adopted <u>FY24</u>	Change Proj FY23-24	% Change Proj FY23-24
Total Library	1,317,662	1,274,197	1,318,184	1,439,062	1,429,194	1,491,232	62,038	4.3%
Personnel Total	17,192,044	16,748,202	17,945,761	19,984,999	19,059,085	20,667,208	1,755,426	9.2%
Operating Exp Total	4,443,644	4,478,192	5,137,575	6,625,827	6,143,099	5,962,734	(180,365)	-2.9%
Departmental Total	21,635,688	21,226,394	23,083,336	26,610,826	25,202,184	26,629,942	1,427,758	5.7%
Non-Departmental								
Workers Compensation	510,870	407,884	549,273	564,800	540,000	614,100	74,100	13.7%
Other Fringe Benefits	43,341	35,684	58,545	41,000	78,200	79,000	800	1.0%
Recognition Non-Cash	1,093	17,003	4,189	10,000	1,000	8,000	7,000	700.0%
Training	958	-	4,000	6,000	6,000	6,000	-	0.0%
Tuition Reimbursement	7,578	5,724	3,672	7,000	7,000	8,000	1,000	14.3%
Litigation Hearing	153	2,500	-	2,500	2,500	2,600	100	4.0%
Emergency Supplies	8,170	1,144	-	1,000	1,300	2,500	1,200	92.3%
General Insurance	-	-	156,943	185,600	166,700	186,062	19,362	11.6%
General Contingency	-	-	-	135,281	-	145,109	145,109	100.0%
Community Festivals	17,500	-	3,390	20,000	15,000	17,000	2,000	13.3%
Fourth of July Exp	18,745	-	-	20,000	20,000	20,000	-	0.0%
Provision for Allowance	(5,670)	10,233	911	10,000	2,000	5,000	3,000	150.0%
Fees, Penalty & Bad Debt I	-	534	11,408	-	-	-	-	0.0%
Covid Emergency Assistan	55,000	435,763	200	-	-	-	-	0.0%
Grants	140,449	139,366	200,602	20,000	20,000	-	(20,000)	-100.0%
Partnership Program	87,484	65,000		135,000	135,000	75,000	(60,000)	-44.4%
Housing Fund Expenditures	10,000	442,970	30,000	50,000	20,000	50,000	30,000	150.0%
Supplemental Tax Rebate I	-					35,000	35,000	0.0%
Tax Rebate Program	117,358	132,590	128,331	150,000	135,000	140,000	5,000	3.7%
Total Non-Departmental	1,013,029	1,696,395	1,151,464	1,358,181	1,149,700	1,393,371	243,671	21.2%
Capital Outlay	2,555,998	2,633,828	1,883,864	7,921,778	7,627,484	2,529,377	(5,098,107)	-66.8%
Debt Service	916,402	742,990	891,309	740,712	740,712	741,663	951	0.1%
Transfer to Other Fund	-	-	•	-	•	•		
General Fund Total Expenditu	26,121,117	26,299,607	27,009,973	36,631,497	34,720,080	31,294,353	(3,425,727)	-9.9%

General Fund Fund Balance Projection Detail

	As Of <u>June 30, 2022</u>	Additions	<u>Deletions</u>	As Of <u>June 30, 2023</u>	Additions	<u>Deletions</u>	As Of <u>June 30, 2024</u>
Emergency Reserve Equipment Replacement Reserve	541,646 4,221,698	600,000	1,067,750	541,646 3,753,948	50,000 550,000	1,254,898	591,646 3,049,050
Designated-Subsequent Years Facility Maintenance Reserve	3,289,933 399,881	128,000	240,800	3,289,933 287,081		1,504,514 107,000	1,785,419 180,081
NonSpendable-Prepaid, Deposits, Inventory Housing Reserve	20,060 844,837	10,000 100,000	11,000 20,000	19,060 924,837	200,000	9,000 50,000	10,060 1,074,837
WSSC Contribution for Future Street Work Bond Reserve (Restricted)	97,555 6,310,018		5,000,000	97,555 1,310,018		1,050,479	97,555 259,539
Total Reserved/NonSpendable Fund Balance	15,725,628	838,000	6,339,550	10,224,078	800,000	3,975,891	7,048,187
Total Unassigned Fund Balance	4,598,441		1,358,441	3,240,000	903,349		4,143,349
Total Fund Balance	20,324,069			13,464,078			11,191,536

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Funds For the Fiscal Year Beginning July 1, 2023

	General <u>Fund</u>	Stormwate lanagemen <u>Fund</u>		Speed Camera <u>Fund</u>	ARPA <u>Fund</u>	<u>Total</u>
FY 2024 Revenues	29,021,811	778,000	1,914,233	2,151,000	1,100	33,866,144
FY 2024 Expenditures	31,294,353	781,781	2,119,471	1,725,682	7,942,446	43,863,733
Excess (deficiency) of revenues						
over expenditures	(2,272,542)	(3,781)	(205,238)	425,318	(7,941,346)	(9,997,589)
Other Financing Sources (Uses) Bond proceeds Operating transfers in (out)	- -	-	-	- -	- -	- -
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(2,272,542)	(3,781)	(205,238)	425,318	(7,941,346)	(9,997,589)
Fund Balance						
Beginning of year	13,464,078	115,753	992,199	249,564	14,810,464	29,632,058
End of year	11,191,536	111,972	786,961	674,882	6,869,118	19,634,469

Consolidated Financial Summary: All Operating Funds

	FY	/ 2022 Audit	ed	F	Y23 Projecte	ed	l	FY24 Adopte	d
	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total
Revenues									
Taxes and utility fees	19,067,715	-	19,067,715	19,371,485	-	19,371,485	20,659,469	-	20,659,469
Licenses and permits	72,084	-	72,084	73,804	4,500	78,304	65,704	4,500	70,204
Fines and forfeitures	140,273	996,767	1,137,040	164,000	1,300,000	1,464,000	164,000	2,150,000	2,314,000
Use of money and property	(22,261)	796	(21,465)	245,000	2,100	247,100	250,000	2,100	252,100
Charges for service	776,884	751,700	1,528,584	1,162,787	770,625	1,933,412	1,021,272	771,000	1,792,272
Intergovernmental	7,800,039	1,535,909	9,335,948	6,542,322	11,410,708	17,953,030	6,519,366	1,910,928	8,430,294
Miscellaneous	133,771	113,436	247,207	300,691	5,805	306,496	342,000	5,805	347,805
Total Revenues	27,968,505	3,398,608	31,367,113	27,860,089	13,493,738	41,353,827	29,021,811	4,844,333	33,866,144
Transfer In	-	65,000	65,000	-	-	-	-	-	-
Total Resources	27,968,505	3,463,608	31,432,113	27,860,089	13,493,738	41,353,827	29,021,811	4,844,333	33,866,144
Use of Bond Reserve	-	-	-	5,000,000	-	5,000,000	1,050,479		1,050,479
Use of Reserves	-	-	-	1,859,991	-	1,859,991	1,222,063	7,725,047	8,947,110
Total (\$)	27,968,505	3,463,608	31,432,113	34,720,080	13,493,738	48,213,818	31,294,353	12,569,380	43,863,733
Evenenditures									
Expenditures	0.700.440	200 700	4 445 454	4.054.555	4 405 607	E 750 400	4 400 000	000 704	F 040 000
General Government	3,788,448	326,703	4,115,151	4,254,555	1,495,627	5,750,182	4,433,239	909,724	5,342,963
Police	8,520,321	841,715	9,362,036	8,794,617	1,495,250	10,289,867	9,299,721	1,932,182	11,231,903
Public Works	5,419,604	652,760	6,072,364	5,836,563	766,580	6,603,143	5,784,558	881,781	6,666,339
Recreation	1,876,425		1,876,425	2,025,404	170,000	2,195,404	2,160,020	150,000	2,310,020
Housing and Community Development	1,475,306	617,473	2,092,779	2,061,577	3,119,001	5,180,578	2,640,193	2,242,406	4,882,599
Communications	685,058	-	685,058	800,275	-	800,275	820,981	-	820,981
Library	1,318,184	-	1,318,184	1,429,194	58,163	1,487,357	1,491,232	189,165	1,680,397
Inter-Departmental	1,151,454	-	1,151,454	1,149,700	-	1,149,700	1,393,369	-	1,393,369
Capital Outlay	1,883,864	661,636	2,545,500	7,627,483	6,132,604	13,760,087	2,529,377	6,264,122	8,793,499
Debt Service	891,309	-	891,309	740,712	-	740,712	741,663	-	741,663
Total Expenditures	27,009,973	3,100,287	30,110,260	34,720,080	13,237,225	47,957,305	31,294,353	12,569,380	43,863,733
Transfer Out	46,657	-	46,657	-	-	-		-	-
Total Use	27,056,630	3,100,287	30,156,917	34,720,080	13,237,225	47,957,305	31,294,353	12,569,380	43,863,733
Add to Reserve	911,875	363,321	1,275,196	_	256,513	256,513	_	-	-
Total (\$)	27,968,505	3,463,608	31,432,113	34,720,080	13,493,738	48,213,818	31,294,353	12,569,380	43,863,733

Stormwater Management Fund Summary

	Audited FY20	Audited <u>FY21</u>	Audited FY22	Adjusted FY23	Projected FY23	Adopted FY24	Change Proj FY23-24 l	%Change Proj FY23-24
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	5,791	15,290	5,331	4,500	4,500	4,500	-	0.0%
Fines and forfeitures								
Use of money and property								
Charges for service	701,718	580,508	746,369	754,875	770,625	771,000	375	0.0%
Intergovernmental	-	-	-		-	-	-	0.0%
Miscellaneous	2,350	2,350	5,171	2,000	2,500	2,500	-	0.0%
Total Revenues	709,859	598,148	756,871	761,375	777,625	778,000	375	0.0%
<u>EXPENDITURES</u>								
Public Works	377,946	392,447	552,760	617,092	606,580	531,781	(74,799)	-12.3%
Capital outlay	219,878	5,997	143,098	774,902	774,902	250,000	(524,902)	-67.7%
Total Expenditures	597,824	398,444	695,858	1,391,994	1,381,482	781,781	(599,701)	-43.4%
Excess (deficiency) of revenues								
over expenditures	112,035	199,704	61,013	(630,619)	(603,857)	(3,781)	600,076	-99.4%
over enperance	,000	.00,.0.	0.,0.0	(000,0.0)	(000,001)	(0,101)	200,010	33.173
OTHER FINANCING SOURCES (USES)	<u>)</u>							
Loan proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	65,000	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	65,000	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over								
expenditures and other financing use	112,035	199,704	126,013	(630,619)	(603,857)	(3,781)	600,076	99.4%
_				·	·	•		
FUND BALANCE								
Beginning of year	281,859	393,893	593,597	719,610	719,610	115,753	(603,857)	-83.9%
End of year	393,893	593,597	719,610	88,991	115,753	111,972	(3,781)	-3.3%

Note: Beginning Fiscal Year 2022, stormwater fee will be recalculated to support the increase project costs

Speed Camera Fund Summary

	Audited <u>FY20</u>	Audited FY21	Audited FY22	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change Proj FY23-24 I	%Change Proj FY23-24
REVENUES								
Taxes and utility fees	-	-	-	-	-	-		
Fines and forfeitures-Red Light	-	-	-	840,000	450,000	1,300,000	850,000	188.9%
Fines and forfeitures-Speed Camera	886,614	817,201	996,767	1,100,000	850,000	850,000	-	0.0%
Use of money and property	35,408	878	796	650	1,000	1,000	-	0.0%
Charges for service	-	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Total Revenues	922,022	818,079	997,563	1,940,650	1,301,000	2,151,000	850,000	65.3%
EXPENDITURES								
Police	850,163	796,863	841,715	1,471,733	1,392,750	1,657,182	264,432	19.0%
Capital Outlay	42,837	26,946	55,990	336,000	326,000	68,500	(257,500)	-79.0%
Total Expenditures	893,000	823,809	897,705	1,807,733	1,718,750	1,725,682	6,932	0.4%
Excess (deficiency) of revenues								
over expenditures	29,022	(5,730)	99,858	132,917	(417,750)	425,318	843,068	-201.8%
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	-	
Operating transfers in (out)	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	
Excess (deficiency) of revenues and other financing sources over								
expenditures and other financing uses	29,022	(5,730)	99,858	132,917	(417,750)	425,318	843,068	-201.8%
FUND BALANCE								
Beginning of year	544,164	573,186	567,456	667,314	667,314	249,564	(417,750)	-62.6%
End of year	573,186	567,456	667,314	800,231	249,564	674,882	425,318	170.4%

Fund Balance is restricted for Public Safety Purposes, including Police Equipment in the the Capital Improvement Plan designated as funded by the Speed Camera Fund.

Special Revenue Funds Summary

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected FY23	Adopted <u>FY24</u>	Change Proj FY22-24	% Change Proj FY23-24
REVENUES								
Taxes and utility fees	-	-	-		-	-	-	-
Licenses and permits	-	-	-		-	-	-	-
Fines and forfeitures	-	-	-		-	-	-	-
Use of money and property	-	-	-		-	-	-	-
Charges for service	-	-	-		-	-	-	-
Intergovernmental	4,208,991	760,905	744,247	3,879,508	2,672,311	1,910,928	(761,383)	-28.5%
Miscellaneous	9,266	7,839	107,993	45,000	3,305	3,305	0	0.0%
Total Revenues	4,218,257	768,744	852,240	3,924,508	2,675,616	1,914,233	(761,383)	-28.5%
<u>EXPENDITURES</u>								
General Government	-	-	-	-	100	100	0	0%
Police	-	-	-	-	-	-	-	-
Public Works	-	-	100,000	10,000	10,000	0	(10,000)	-100.0%
Housing and Community Dev	16,454	22,709	152,314	2,601,428	1,985,000	954,406	(1,030,594)	-51.9%
Recreation	-	-	-	-	-	-	-	0.0%
Library	-	-	-	20,000	21,328	0	(21,328)	-100.0%
Capital outlay	4,165,857	603,348	462,548	4,085,504	3,407,878	1,164,965	(2,242,913)	-65.8%
Total Expenditures	4,182,311	626,057	714,862	6,716,932	5,424,306	2,119,471	(3,304,835)	-60.9%
Excess (deficiency) of revenues								
over expenditures	35,946	142,687	137,378	(2,792,424)	(2,748,690)	(205,238)	2,543,452	-92.5%
OTHER FINANCING SOURCES	(USES)							
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (U	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues a	and							
other financing sources over expenditures and other finan	35,946	142,687	137,378	(2,792,424)	(2,748,690)	(205,238)	2,543,452	-93%
FUND BALANCE								
Beginning of year	3,424,877	3,460,823	3,603,510	3,740,888	3,740,888	992,198	(2,748,690)	-73%
End of year	3,460,823	3,603,510	3,740,888	948,464	992,198	786,960	(205,238)	-21%

Note: As of June 30, 2024, the ending fund reserve restricted for cable equipment purchases will be \$759,268, and other Capital Improvement Project will be \$27,693. The fund balance reduction is due to the use of \$2.5 million for the Library Construction Project.

ARPA Fund Summary

	Audited FY20	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
REVENUES								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	272	-	1,100	1,100	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental (Treasury)	-	-	791,662	8,731,862	8,738,397	-	(8,738,397)	-100.0%
Miscellaneous	-	-	-	-	-	-	- · · · ·	-
Total Revenues	-	-	791,934	8,731,862	8,739,497	1,100	(8,738,397)	-100.0%
EXPENDITURES								
Administrative Salaries & Fringe	-	-	326,503	636,680	175,727	402,412	226,685	129.0%
General Government	-	-	-	2,838,999	1,319,800	507,212	(812,588)	-61.6%
Police	-	-	-	350,000	102,500	275,000	172,500	168.3%
Public Works	-	-	-	500,000	150,000	350,000	200,000	133.3%
Housing and Community Developmen	-	-	465,159	1,797,001	1,134,001	1,288,000	153,999	13.6%
Recreation	-	-	-	145,000	170,000	150,000	(20,000)	-11.8%
Library	-	-	-	189,000	36,835	189,165	152,330	413.5%
Capital outlay	-	-	-	3,623,825	1,623,824	4,780,657	3,156,833	194.4%
Total Expenditures	-	-	791,662	10,080,505	4,712,687	7,942,446	3,229,759	68.5%
Excess (deficiency) of revenues								
over expenditures	-	-	272	(1,348,643)	4,026,810	(7,941,346)	(11,968,156)	-297.2%
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and								
other financing sources over								
expenditures and other financing uses	-	-	272	(1,348,643)	4,026,810	(7,941,346)	(11,968,156)	-297.2%
FUND BALANCE								
Beginning of year	-	-	-	272	272	4,027,082	4,026,810	1480444.9%
End of year	-	-	272	(1,348,371)	4,027,082	(3,914,264)	(7,941,346)	-197.2%
Total Unearned Revenue**			6,756,300	5,407,929	10,783,382	6,869,118	(3,914,264)	-36.3%

^{**}Note: The City received the first tranche of the ARPA Fund totaling \$8,731,862 in FY22 and received the second tranche \$8,739,862 in FY23.

Governmental funds report advanced revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Also, it defers revenue recognition in connection with reources that have been received but not earned to unearned revenue. In FY22 the reported unearned revenue in the ARPA Fund is \$6,756,300.