

DATE SUBMITTED 10/12/2023  
 SUBMITTED BY FINANCE DIRECTOR  
 DATE ACTION REQUIRED 10/18/2023

COUNCIL ACTION (X)  
 PUBLIC HEARING REQUIRED ( )  
 RESOLUTION ( )  
 ORDINANCE 1<sup>ST</sup> READING ( )  
 ORDINANCE 2<sup>ND</sup> READING ( )  
 CITY CLERK'S INITIALS ( )

**IMPERIAL CITY COUNCIL  
 AGENDA ITEM**

SUBJECT: QUARTERLY BUDGET REPORT Q4 (4 <sup>th</sup> Quarter Ending June 30, 2023).  1. Receive and file the Q4 Quarterly Budget Report, which covers the "Budget vs Actual" transactions for the FY 2023 period July 1, 2022 through June 30, 2023.	
DEPARTMENT INVOLVED: FINANCE DEPARTMENT	
BACKGROUND/SUMMARY:  <p style="text-align: center;">See attached Staff Report.</p>	
FISCAL IMPACT: N/A	ADMIN SERVICES SIGN INITIALS <u>DP</u>
STAFF RECOMMENDATION: Staff recommends that the City Council receive and file the FY 2023 Q4 Quarterly Budget Report for 4 <sup>th</sup> quarter ending June 30, 2023.	DEPT. INITIALS _____
CITY MANAGER'S RECOMMENDATION: <p style="text-align: center;"><i>approve staff recommendation</i></p>	CITY MANAGER'S INITIALS <u>DTM</u>
MOTION:	
SECONDED: AYES: NAYES: ABSENT:	APPROVED ( )      REJECTED ( ) DISAPPROVED ( )      DEFERRED ( )  REFERRED TO:



# Staff Report

## Agenda Item No.

**To:** City of Imperial City Council

**From:** John Herrera, Interim Finance Director / City Treasurer

**Date:** October 18, 2023

**Subject:** Q4 Quarterly Budget Report for Period Ending June 30, 2023 with 5-Year History

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### Summary:

Historically, the City Council reviews its adopted budget only "once a year", usually in January during the Mid-Year Budget Review. This practice is changing to achieve the fiscal stewardship goals of the Council; the Council continues to place greater emphasis on *transparency and accountability*, specifically with regard to the performance of the City budget and the audit and reporting of financial statements.

The Quarterly Budget Report that follows is a summary of the results of the "**Budget vs Actual**" for the **Q4** ending **June 30, 2023**. Since this is the 4<sup>th</sup> quarter of the FY 2023 Adopted Budget, it actually presents the performance of the budget "for the entire fiscal year", with a **5-year history added**.

This Q4 report has corollary value given that the City Council usually has to wait until January (or later) to receive audited financial statements. With the Q4 FY 2023 Budget report, Council is receiving budget results *several months in advance* of the FY 2023 audited financial statements.

The FY 2024 Q1 Quarterly Budget Report will be presented on the November 18, 2023 Council agenda. The following is the schedule for presenting the four Quarterly Budget Reports for FY 2024:

- **Q1** – 1st quarter budget update will be presented to Council on November 15, 2023.
- **Q2** – 2nd quarter budget update will be presented to Council on January 17, 2024.
- **Q3** – 3rd quarter budget update will be presented to Council on April 17, 2024.
- **Q4** – 4th quarter budget update will be presented to Council on September 18, 2024.

### Background/Discussion and Analysis

As stated above, the Q4 report covers a full year of revenues and expenditures data, comparing the Council's adopted budget to the actual results of the budget at June 30<sup>th</sup>. The summary Q4 budget information that follows has not been audited yet, however, staff has completed all the year-end accounting and accruals and is confident the numbers presented will be reflected in the audited financial statements which will be presented to the City Council in January or February 2024.

**This Q4 Quarterly Budget Report provides a summary of Budget vs Actual for the Major Funds of the City, as well as a "detailed" presentation (*see attached*) of Budget vs Actual for all City Departments for FY 2023 and going back five (5) years to the FY 2019 right before COVID is reflected in the budget.**

**GENERAL FUND:**

The General Fund is the fund that accounts for all of the operating departments of the City, unless there is a legal or statutory requirement that expenditures be in a separate fund. During Q4 of FY 2023, staff discovered that the **\$3 million CFD program** was being "comingled" with the General Fund. As discussed below, CFD special taxes and bond debt service and related expenditures are required to be accounted for in their own fund(s). Staff has finished the cleanup work of the CFDs as of Q4 FY 2023.

**Bottom line:** The General Fund continues "in the black", ending Q4 of FY 2023 with **positive** "net revenue" of **\$777,211**. The projected revenues in the General Fund was approved by Council at \$14,197,632 with actual revenues coming in at \$14,713,926. This means the revenue budget was "exceeded" by \$516,294. The estimated expenditures in the General Fund budget was adopted by Council at \$14,401,438 with actual expenditures coming in at \$13,936,715 at Q4 ending June 30, 2023. Expenditures were \$464,723 "below" budget.

**Fund Balance Analysis of the General Fund**

The fund balance in the General Fund for Q4 stands at **\$7,915,561** as of June 30, 2023. The General Fund spends an "average" of **\$1,635,233 monthly** for general government, public safety, public services, community development, library, parks and recreation, and related General Fund activities. Thus, the City has about 5 months of "liquid" reserves in the General Fund to provide these vital public services to the residents of Imperial. Put another way, the City's General Fund could continue to operate for up to 5 months without receiving "any" revenues and still be able to pay all of its bills.

The City as a whole has **\$48,904,713** in cash at Q4 ending June 30, 2023. Thus, on an "acid test" balance sheet test, the City potentially has significantly more than 5 months of liquidity should there be a serious fiscal emergency. Nevertheless, the \$48 million cash balance is not General Fund cash; yet it is part of a Citywide investment portfolio which is being "safely" invested in higher-yielding US government securities to enhance both the General Fund and all other funds of the City.

To provide a historical perspective, the General Fund has had "positive" net revenue for every year going back at least five (5) years as shown in the "actual" revenues and expenditures schedule below:

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>
Revenues	\$14,713,926	\$16,026,320	\$13,309,121	\$11,060,594	\$10,290,853
Expenditures	<u>\$13,936,715</u>	<u>\$12,879,857</u>	<u>\$10,741,075</u>	<u>\$10,074,941</u>	<u>\$ 9,298,001</u>
<b>Net Revenue</b>	<b><u>\$ 777,211</u></b>	<b><u>\$3,146,463</u></b>	<b><u>\$2,568,046</u></b>	<b><u>\$ 985,653</u></b>	<b><u>\$ 992,852</u></b>

The detailed Q4 FY 2023 report for Revenues and Expenditures, with Budget vs Actual numbers going back five years is attached to this staff report.

Note that the Q1 FY 2024 budget will be presented to Council next month, to compare the results of the City budget for the first three months of the fiscal year, from July 1, 2023 through September 30, 2023. Now that ***all accounting is caught and bank reconciliations are performed monthly***, staff is confident of the Quarterly Budget Reports presented to the City Council going forward.

## ENTERPRISE FUNDS

The City of Imperial operates two different enterprise funds, the Water Fund and the Wastewater Fund. The following schedule shows the "actual" revenues vs expenditures for the last five fiscal years:

### Water Fund

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>
Revenues	\$6,222,811	\$5,920,942	\$ 6,010,048	\$ 5,751,203	\$5,572,485
Expenditures	<u>\$5,647,902</u>	<u>\$6,097,604</u>	<u>\$ 4,807,007</u>	<u>\$ 4,603,147</u>	<u>\$4,658,984</u>
<b>Net Revenue</b>	<b><u>\$ 574,909</u></b>	<b><u>\$ 176,662</u></b>	<b><u>\$1,203,041</u></b>	<b><u>\$1,148,056</u></b>	<b><u>\$ 913,501</u></b>

The Q4 budget vs actual results for FY 2023 ending June 30, 2023 excludes "capital improvement" costs which total **\$1,410,048**. Historically, there have been inconsistencies in the classification of capital and operating expenditures within the Water Fund, which is why expenditures vary in some years.

### Wastewater Fund

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>
Revenues	\$ 5,995,029	\$ 5,764,560	\$ 5,638,768	\$ 5,229,694	\$ 4,777,250
Expenditures	<u>\$ 3,851,757</u>	<u>\$ 2,446,940</u>	<u>\$ 8,954,695</u>	<u>\$ 3,766,194</u>	<u>\$ 3,541,388</u>
<b>Net Revenue</b>	<b><u>\$2,143,273</u></b>	<b><u>\$3,317,620</u></b>	<b><u>\$3,315,927</u></b>	<b><u>\$1,463,500</u></b>	<b><u>\$1,235,862</u></b>

Like the Water Fund, there are inconsistencies in the classification of capital vs operating expenditures in the Wastewater Fund. However, for Q4 of FY 2023, the amounts presented are only operating numbers.

### Enterprise Funds – Balance Sheet and Cash Balances

The Enterprise Funds do not report fund balances, like the General Fund. No, Enterprise Funds of the City are operated more like a private business. Here we use accounting terms like "working capital" and "retained earnings". A detailed balance sheet analysis of the Water and Wastewater Funds is beyond the scope of the Q4 Quarterly Budget Report; however, we can consider the existing liquidity in these two funds to show the Council the possible "reserves" available for emergencies and for financing capital improvements on a "pay as you go" basis.

The Water Fund cash balance totals **\$6,507,152** at June 30, 2023. The Wastewater Fund cash balance stands at **\$11,434,052** for the same period ending June 30, 2023.

### CFD FUNDS (COMMUNITY FACILITIES DISTRICTS)

The CFD's for six (6) different districts were established to finance the construction of tax-exempt financed infrastructure, with the ultimate goal of providing more affordable housing costs to residents moving into newly developed housing. Bonds were issued and, except for the Mayfield CFD, all CFDs have generated sufficient special taxes to pay for the bond debt service (facilities taxes) and the services related to the maintenance of related amenities. The CFD special taxes also pay for reimbursement of a minimum level of administrative costs incurred in the General Fund to manage the CFD program.

*Since inception*, the City erroneously accounted for the \$3 million annual program of Community Facilities Districts (CFDs) special taxes, bond debt service payments, and related CFD facilities and services costs, for all six (6) CFDs; CFD funds were incorrectly "comingled" with the General Fund. All CFD special taxes and CFD expenditures were accounted for through a **Deposits Payable** account **01-000-2300**. Due to accounting for the CFD program as a "trust fund", City has never even adopted a budget for the CFDs.

On April 11, 2023 staff completed a comprehensive financial accounting analysis to separate out the entire CFD special tax and bond program into six (6) separate funds in the budget. In FY 2024 and going forward, City staff and Council will be able to present a Quarterly Budget Report for the adopted budget for each CFD, and projecting out revenues and estimating expenditures in the City budget.

The following Q4 Quarterly Budget Report presents the results of financial operations for each of the six CFDs. However, because FY 2023 is the first year that revenue and expenditure detail exists for the CFD program at the City of Imperial, there is no 5-year historical comparison to provide. The FY 2023 financial results are presented below as of Q4 as follows:

#### **Fund 61 – Bratton Paseo CFD**

The Bratton Paseo CFD has a fund balance of **\$529,523** at end of Q4. Total revenues were **\$589,728** and expenditures are **\$491,940**, for a net revenue of **\$97,788** added to the total fund balance for the fiscal year ending June 30, 2023.

#### **Fund 62 – Mayfield CFD**

The Mayfield CFD has a fund balance of **\$234,781** as of June 30, 2023. Total revenues total **\$312,313** and expenditures total **\$290,067**, for a net revenue of **\$22,246** added to the total fund balance as of Q4 ending June 30, 2023.

**Note:** The Mayfield CFD has some fiscal matters and proceedings related to delinquent parcels with unpaid special taxes from prior years. The General Fund will benefit from potential reimbursement for prior-year "advances" made from the General Fund for the Mayfield CFD. Staff will update the Council on a "quarterly" basis on the Mayfield CFD fiscal matters as part of the budget vs actual presentations.

#### **Fund 63 – Monterrey CFD**

The Monterrey CFD has a fund balance of **\$555,814** at June 30, 2023. Total revenues are **\$652,004** and expenditures are **\$553,052**, for a net revenue of **\$98,952** added to the total fund balance as of FY ending Q4 on June 30, 2023.

#### **Fund 71 – Savannah CFD**

The Savannah CFD has a fund balance of **\$358,168** at June 30, 2023. Total revenues are **\$402,893** and expenditures ended the year at **\$337,278**, for a net revenue of **\$65,615** added to the total fund balance for Q4 of the fiscal year ended June 30, 2023.

#### **Fund 73 – Springfield CFD**

The Springfield CFD has a fund balance of **\$390,986** at end of Q4. Total revenues for Springfield totaled **\$497,555** and expenditures were **\$465,248**, for a net revenue of **\$32,307** added to the total fund balance for Q4 ending June 30, 2023.

#### **Fund 74 – Victoria CFD**

The Victoria CFD has a fund balance of **\$445,905** as of June 30, 2023. Total revenues were **\$565,220** and actual expenditures were **\$523,829**, for a net revenue of **\$41,391** added to the total fund balance for Q4 of the fiscal year ended June 30, 2023.

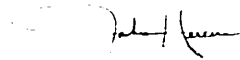
The Council will note that any fund balances remaining at the end of any fiscal year ending June 30<sup>th</sup>, is reserved for bond debt service (principal and interest) that matures every six months, shortly after the end of the fiscal year on June 30<sup>th</sup> of each year. CFD fund balances are "reserved" on June 30<sup>th</sup> for debt service in the 3125 Facilities account and the 3126 Services account as required under GAAP (generally accepted accounting principle).

As stated above, now that all CFDs have their own separate and distinct fund within the City's Fund Balance accounting system, the City Council will now be able to adopt an annual budget and prepare and include CFD activities within the independent audit performed each year. Also, a Quarterly Budget Report like this Q4 report, will be prepared every three months, with annual comparisons going forward.

**Recommendation**

Staff recommends receive and file this Q4 Quarterly Budget Report for quarter ending June 30, 2023, along with the attached detailed 5-Year History of General Fund Revenues and Expenditures.

Respectfully Submitted,



John Herrera, CPA  
Interim Finance Director / City Treasurer

**Attachments:**

- Q4 Quarterly Budget Report ending June 30, 2023, with 5-Year History (by Department).

Q4 - QUARTER ENDING JUNE 30TH	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>CITY COUNCIL</b>										
Salaries & Benefits	25,306	23,749	24,545	23,825	24,545	23,965	24,655	24,160	24,450	24,322
Maintenance & Operations	27,675	35,059	20,825	19,315	14,210	6,016	19,660	15,276	22,810	36,234
<b>TOTAL CITY COUNCIL</b>	<b>52,981</b>	<b>58,808</b>	<b>45,370</b>	<b>43,140</b>	<b>38,755</b>	<b>29,981</b>	<b>44,315</b>	<b>39,436</b>	<b>47,260</b>	<b>60,556</b>
<b>CITY CLERK</b>										
Salaries & Benefits	112,615	8,395	112,615	152,959	81,248	92,803	80,889	76,153	90,608	84,070
Maintenance & Operations	45,280	62,385	18,925	9,860	37,420	13,915	20,980	10,039	50,780	19,705
<b>TOTAL CITY CLERK</b>	<b>157,895</b>	<b>70,780</b>	<b>131,540</b>	<b>162,819</b>	<b>118,668</b>	<b>106,718</b>	<b>101,869</b>	<b>86,192</b>	<b>141,388</b>	<b>103,774</b>
<b>CITY ATTORNEY</b>										
Contract Attorney	115,000	64,000	135,000	100,663	160,000	70,242	120,000	223,198	120,000	85,002
Maintenance & Operations	1,650	372	-	-	-	125	-	-	-	-
<b>TOTAL CITY ATTORNEY</b>	<b>116,650</b>	<b>64,372</b>	<b>135,000</b>	<b>100,663</b>	<b>160,000</b>	<b>70,368</b>	<b>120,000</b>	<b>223,198</b>	<b>120,000</b>	<b>85,002</b>
<b>CITY MANAGER</b>										
Salaries & Benefits	482,745	399,372	539,094	500,098	221,513	233,696	230,937	177,694	169,494	187,086
Maintenance & Operations	164,978	155,931	154,738	157,621	131,408	99,134	163,498	279,553	174,903	183,139
<b>TOTAL CITY MANAGER</b>	<b>647,723</b>	<b>555,303</b>	<b>693,832</b>	<b>657,720</b>	<b>352,921</b>	<b>332,831</b>	<b>394,435</b>	<b>457,247</b>	<b>344,397</b>	<b>370,224</b>
<b>ADMINISTRATIVE SERVICES/FINANCE</b>										
Salaries & Benefits	255,155	257,685	451,611	411,641	146,135	169,350	137,994	135,512	115,089	115,202
Maintenance & Operations	89,520	106,691	77,733	41,111	64,208	71,278	68,765	54,233	103,500	98,763
<b>TOTAL ADMINISTRATIVE SERVICES / FINANCE</b>	<b>344,675</b>	<b>364,376</b>	<b>529,344</b>	<b>452,752</b>	<b>210,343</b>	<b>240,628</b>	<b>206,759</b>	<b>189,745</b>	<b>218,589</b>	<b>213,965</b>
<b>INFORMATION TECHNOLOGY</b>										
Salaries & Benefits	207,540	257,071	338,317	296,635	94,450	100,731	72,190	67,850	61,685	62,746
Maintenance & Operations	411,113	291,639	371,463	363,649	201,178	229,775	363,741	281,620	205,647	201,733
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>618,653</b>	<b>548,710</b>	<b>709,780</b>	<b>660,284</b>	<b>295,628</b>	<b>330,506</b>	<b>435,931</b>	<b>349,470</b>	<b>267,332</b>	<b>264,479</b>
<b>HUMAN RESOURCES</b>										
Salaries & Benefits	265,698	309,425	265,698	194,835	232,689	236,034	203,600	236,335	259,608	217,276
Maintenance & Operations	430,492	413,189	395,747	339,569	339,500	438,244	419,755	302,153	348,480	632,015
<b>TOTAL HUMAN RESOURCES</b>	<b>696,190</b>	<b>722,614</b>	<b>661,445</b>	<b>534,404</b>	<b>572,189</b>	<b>674,278</b>	<b>623,355</b>	<b>538,488</b>	<b>608,088</b>	<b>849,292</b>
<b>GENERAL SERVICES (NON-DEPARTMENTAL)</b>										
Salaries & Benefits	-	20,778	-	-	-	-	-	-	-	-
Maintenance & Operations	343,510	908,350	336,852	326,167	147,450	436,847	148,500	286,915	381,300	346,766
<b>TOTAL GENERAL SERVICES (NON-DEPARTMENTAL)</b>	<b>343,510</b>	<b>929,128</b>	<b>336,852</b>	<b>326,167</b>	<b>147,450</b>	<b>436,847</b>	<b>148,500</b>	<b>286,915</b>	<b>381,300</b>	<b>346,766</b>
<b>SANITATION - SOLID WASTE MANAGEMENT</b>										
Salaries & Benefits	1,594,200	1,781,310	1,415,246	1,539,334	1,124,880	1,381,686	1,124,880	1,261,127	1,060,000	1,192,471
Maintenance & Operations	41,300	47,799	41,100	39,619	36,439	32,478	37,300	35,515	30,200	33,190
<b>TOTAL SANITATION - SOLID WASTE MANAGEMENT</b>	<b>1,635,500</b>	<b>1,829,109</b>	<b>1,456,346</b>	<b>1,578,953</b>	<b>1,161,319</b>	<b>1,414,164</b>	<b>1,162,180</b>	<b>1,296,642</b>	<b>1,090,200</b>	<b>1,225,661</b>

Q4 - QUARTER ENDING JUNE 30TH	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>POLICE DEPARTMENT</b>										
Salaries & Benefits	3,084,510	2,771,396	2,832,315	2,647,666	2,479,741	2,866,371	2,540,840	2,403,762	2,139,138	2,115,251
Maintenance & Operations	638,903	610,689	641,491	684,009	563,223	624,413	467,737	467,046	443,769	458,986
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,723,413</b>	<b>3,382,085</b>	<b>3,473,806</b>	<b>3,331,675</b>	<b>3,042,964</b>	<b>3,490,783</b>	<b>3,008,577</b>	<b>2,870,809</b>	<b>2,582,907</b>	<b>2,574,237</b>
<b>FIRE DEPARTMENT</b>										
Salaries & Benefits	1,112,185	1,213,898	1,079,791	883,261	1,079,791	759,410	1,048,341	1,018,143	1,017,807	901,050
Maintenance & Operations	50,000	-	-	-	-	-	-	-	-	-
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,162,185</b>	<b>1,213,898</b>	<b>1,079,791</b>	<b>883,261</b>	<b>1,079,791</b>	<b>759,410</b>	<b>1,048,341</b>	<b>1,018,143</b>	<b>1,017,807</b>	<b>901,050</b>
<b>ANIMAL CONTROL</b>										
Salaries & Benefits	81,080	77,281	79,758	69,467	63,370	66,329	70,513	62,519	64,381	62,291
Maintenance & Operations	17,043	13,201	15,578	18,313	11,108	12,530	11,650	9,117	14,600	11,317
<b>TOTAL ANIMAL CONTROL</b>	<b>98,123</b>	<b>90,482</b>	<b>95,336</b>	<b>87,780</b>	<b>74,478</b>	<b>78,859</b>	<b>82,163</b>	<b>71,636</b>	<b>78,981</b>	<b>73,608</b>
<b>PUBLIC SERVICES MANAGEMENT</b>										
Salaries & Benefits	199,213	262,720	532,282	495,309	75,854	95,029	73,160	80,312	62,582	70,175
Maintenance & Operations	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PUBLIC SERVICES MANAGEMENT</b>	<b>199,213</b>	<b>262,720</b>	<b>532,282</b>	<b>495,309</b>	<b>75,854</b>	<b>95,029</b>	<b>73,160</b>	<b>80,312</b>	<b>62,582</b>	<b>70,175</b>
<b>CODE ENFORCEMENT</b>										
<b>TOTAL CODE ENFORCEMENT</b>	<b>-</b>	<b>212</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENGINEERING</b>										
Salaries & Benefits	244,664	240,687	240,920	248,494	195,372	155,287	130,844	116,414	85,622	141,261
Maintenance & Operations	28,232	11,765	15,026	5,294	7,120	4,275	6,600	3,009	41,090	4,880
<b>TOTAL ENGINEERING</b>	<b>272,896</b>	<b>252,451</b>	<b>255,946</b>	<b>253,788</b>	<b>202,492</b>	<b>159,562</b>	<b>137,444</b>	<b>119,423</b>	<b>126,712</b>	<b>146,141</b>
<b>STREET MAINTENANCE</b>										
Salaries & Benefits	193,502	244,576	254,495	233,709	207,567	207,352	226,071	173,263	257,215	203,139
Maintenance & Operations	927,710	546,403	738,797	429,007	529,096	512,238	569,400	415,808	329,500	230,373
<b>TOTAL STREET MAINTENANCE</b>	<b>1,121,212</b>	<b>790,979</b>	<b>993,292</b>	<b>662,715</b>	<b>736,663</b>	<b>719,590</b>	<b>795,471</b>	<b>589,070</b>	<b>586,715</b>	<b>433,511</b>
<b>STORM DRAINS</b>										
Salaries & Benefits	-	591	-	337	-	264	-	-	-	-
Maintenance & Operations	27,800	132,342	17,250	10,787	17,850	8,402	25,750	4,888	132,474	13,730
<b>TOTAL STORM DRAINS</b>	<b>27,800</b>	<b>132,934</b>	<b>17,250</b>	<b>11,124</b>	<b>17,850</b>	<b>8,666</b>	<b>25,750</b>	<b>4,888</b>	<b>132,474</b>	<b>13,730</b>
<b>SHOP</b>										
Salaries & Benefits	93,225	97,586	127,239	115,410	81,423	86,358	88,960	80,925	-	-
Maintenance & Operations	80,023	46,378	55,090	38,922	35,840	32,894	21,250	12,824	-	-
<b>TOTAL SHOP</b>	<b>173,248</b>	<b>143,964</b>	<b>182,329</b>	<b>154,332</b>	<b>117,263</b>	<b>119,252</b>	<b>110,210</b>	<b>93,749</b>	<b>-</b>	<b>-</b>
<b>BUILDINGS &amp; GROUNDS</b>										
Salaries & Benefits	215,568	129,863	269,272	203,822	98,519	84,247	109,615	76,323	55,812	55,000
Maintenance & Operations	170,180	111,042	228,165	74,937	41,200	43,965	36,250	76,531	103,300	60,179
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>385,748</b>	<b>240,905</b>	<b>497,437</b>	<b>278,760</b>	<b>139,719</b>	<b>128,212</b>	<b>145,865</b>	<b>152,854</b>	<b>159,112</b>	<b>115,179</b>



Q4 - QUARTER ENDING JUNE 30TH	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>COMMUNITY DEVELOPMENT</b>										
Salaries & Benefits	206,382	202,019	357,851	223,380	293,204	377,167	377,240	349,775	207,485	202,346
Maintenance & Operations	62,965	72,606	13,220	109,126	56,770	28,448	42,405	17,177	119,020	34,232
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>269,347</b>	<b>274,625</b>	<b>371,071</b>	<b>332,506</b>	<b>349,974</b>	<b>405,616</b>	<b>419,645</b>	<b>366,952</b>	<b>326,505</b>	<b>236,578</b>
<b>BUILDING &amp; SAFETY</b>										
Salaries & Benefits	225,766	182,290	174,017	169,223	145,904	154,860	157,068	138,523	208,032	124,777
Maintenance & Operations	23,810	15,505	17,818	13,512	15,855	9,769	20,300	19,364	21,400	25,883
<b>TOTAL BUILDING &amp; SAFETY</b>	<b>249,576</b>	<b>197,795</b>	<b>191,835</b>	<b>182,735</b>	<b>161,759</b>	<b>164,629</b>	<b>177,368</b>	<b>157,887</b>	<b>229,432</b>	<b>150,660</b>
<b>LIBRARY SERVICES</b>										
Salaries & Benefits	352,577	258,416	225,856	143,960	185,056	147,423	158,446	133,539	210,984	151,796
Maintenance & Operations	71,361	55,710	59,127	49,393	53,027	53,787	61,100	38,945	56,420	41,645
<b>TOTAL LIBRARY SERVICES</b>	<b>423,938</b>	<b>314,126</b>	<b>284,983</b>	<b>193,353</b>	<b>238,083</b>	<b>201,210</b>	<b>219,546</b>	<b>172,484</b>	<b>267,404</b>	<b>193,440</b>
<b>COMMUNITY SERVICES MANAGEMENT</b>										
Salaries & Benefits	156,930	136,757	156,629	158,379	148,208	159,279	161,241	143,147	134,059	135,748
Maintenance & Operations	5,350	3,187	7,001	8,395	3,775	4,114	14,240	17,543	13,070	12,477
<b>TOTAL COMMUNITY SERVICES MANAGEMENT</b>	<b>162,280</b>	<b>139,944</b>	<b>163,630</b>	<b>166,775</b>	<b>151,983</b>	<b>163,393</b>	<b>175,481</b>	<b>160,690</b>	<b>147,129</b>	<b>148,225</b>
<b>PARKS MAINTENANCE SERVICES</b>										
Salaries & Benefits	764,658	720,657	653,050	579,014	353,728	352,551	291,216	262,537	169,389	220,966
Maintenance & Operations	313,760	189,332	636,679	362,981	165,185	128,388	220,600	178,172	262,400	221,166
<b>TOTAL PARKS MAINTENANCE SERVICES</b>	<b>1,078,418</b>	<b>909,989</b>	<b>1,289,729</b>	<b>941,994</b>	<b>518,913</b>	<b>480,938</b>	<b>511,816</b>	<b>440,709</b>	<b>431,789</b>	<b>442,132</b>
<b>RECREATIONAL PROGRAMS</b>										
Salaries & Benefits	159,375	59,141	94,884	93,597	63,426	52,116	94,934	93,935	66,703	103,756
Maintenance & Operations	19,130	35,073	17,626	9,386	54,010	49,291	61,995	56,943	160,700	129,749
<b>TOTAL RECREATIONAL PROGRAMS</b>	<b>178,505</b>	<b>94,213</b>	<b>112,510</b>	<b>102,983</b>	<b>117,436</b>	<b>101,407</b>	<b>156,929</b>	<b>150,878</b>	<b>227,403</b>	<b>233,505</b>
<b>POOL PROGRAMS</b>										
Salaries & Benefits	28,713	38,519	28,713	27,770	8,972	3,469	28,863	24,958	28,564	37,202
Maintenance & Operations	11,450	7,435	10,800	8,697	3,775	3,573	10,800	2,911	11,100	8,906
<b>TOTAL POOL PROGRAMS</b>	<b>40,163</b>	<b>45,954</b>	<b>39,513</b>	<b>36,466</b>	<b>12,747</b>	<b>7,042</b>	<b>39,663</b>	<b>27,869</b>	<b>39,664</b>	<b>46,108</b>
<b>SPECIAL EVENTS</b>										
Salaries & Benefits	33,195	75,592	33,195	64,861	17,048	6,406	22,505	35,489	-	-
Maintenance & Operations	188,401	230,649	76,214	182,538	55,038	14,751	76,740	93,768	-	-
<b>TOTAL SPECIAL EVENTS</b>	<b>221,596</b>	<b>306,240</b>	<b>109,409</b>	<b>247,399</b>	<b>72,086</b>	<b>21,157</b>	<b>99,245</b>	<b>129,257</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>14,401,438</b>	<b>13,936,715</b>	<b>14,389,658</b>	<b>12,879,857</b>	<b>10,167,328</b>	<b>10,741,075</b>	<b>10,464,018</b>	<b>10,074,941</b>	<b>9,635,170</b>	<b>9,298,001</b>

TOP 10 REVENUES IN THE GENERAL FUND										
REVENUES	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Fund: 01 - GENERAL FUND</b>										
PROPERTY TAXES	1,926,846	2,181,680	1,492,392	1,887,446	1,492,392	1,781,920	1,738,243	1,636,858	1,758,243	1,508,709
SALES TAXES	3,399,500	3,704,079	2,597,436	3,166,781	1,943,000	3,234,456	2,204,964	2,409,245	2,189,251	2,257,348
CANABIS TAX	750,000	532,578	484,000	746,547	368,000	948,963	-	367,544	-	-
FRANCHISE REVENUE	250,000	347,402	250,000	359,662	250,000	340,630	265,000	339,274	255,000	319,974
TOT HOTEL TAX	35,000	235,390	20,000	60,001	20,000	70,468	26,000	54,666	22,000	25,309
BUSINESS LICENSE TAXES	65,000	66,979	60,000	71,056	55,000	63,056	55,000	69,010	55,000	58,044
COMMUNITY DEVELOPMENT PERMITS & FEES	600,000	675,437	565,000	940,771	590,000	810,044	590,000	825,795	582,506	962,412
STATE MOTOR VEHICLE IN LIEU FEE	2,131,142	2,163,728	1,757,357	1,956,441	1,757,357	1,819,905	1,637,565	1,684,721	1,552,238	1,582,067
SOLID WASTE & RELATED REVENUES	1,817,000	1,858,077	1,537,004	1,516,069	1,244,880	1,769,748	1,244,880	1,438,037	1,266,490	1,331,465
PARKS & RECREATION FEES	36,800	57,909	36,500	71,640	36,500	39,417	68,000	42,554	67,000	32,954
01-000-4610 INTEREST EARNED	6,000	16,949	6,500	3,768	6,500	5,104	6,500	7,820	5,000	12,346
01-000-4910 OPERATING TRANSFERS IN	1,946,558	1,946,558	4,391,878	4,370,491	1,363,797	1,085,131	1,648,647	1,222,614	1,384,866	1,249,296
<b>TOTAL REVENUES GENERAL FUND</b>	<b>14,241,120</b>	<b>14,713,926</b>	<b>14,087,588</b>	<b>16,026,320</b>	<b>10,149,367</b>	<b>13,309,121</b>	<b>10,312,690</b>	<b>11,060,594</b>	<b>10,109,933</b>	<b>10,290,853</b>

TOP 5 REVENUES = 80% OF THE GENERAL FUND										
REVENUES	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
SALES TAXES	3,399,500	3,704,079	2,597,436	3,166,781	1,943,000	3,234,456	2,204,964	2,409,245	2,189,251	2,257,348
STATE MOTOR VEHICLE IN LIEU FEE	2,131,142	2,163,728	1,757,357	1,956,441	1,757,357	1,819,905	1,637,565	1,684,721	1,552,238	1,582,067
PROPERTY TAXES	1,926,846	2,181,680	1,492,392	1,887,446	1,492,392	1,781,920	1,738,243	1,636,858	1,758,243	1,508,709
OPERATING TRANSFERS IN	1,946,558	1,946,558	4,391,878	4,370,491	1,363,797	1,085,131	1,648,647	1,222,614	1,384,866	1,249,296
SANITATION / SOLID WASTE / RECYCLING	1,817,000	1,858,077	1,537,004	1,516,069	1,244,880	1,769,748	1,244,880	1,438,037	1,266,490	1,331,465
ALL OTHER GENERAL FUND REVENUES	3,020,074	2,859,803	2,311,521	3,129,091	2,347,941	3,617,961	1,838,391	2,669,118	1,958,845	2,361,969
<b>TOTAL GENERAL FUND REVENUE:</b>	<b>14,241,120</b>	<b>14,713,926</b>	<b>14,087,588</b>	<b>16,026,320</b>	<b>10,149,367</b>	<b>13,309,121</b>	<b>10,312,690</b>	<b>11,060,594</b>	<b>10,109,933</b>	<b>10,290,853</b>
<b>Top 5 Revenues</b>	<b>11,221,046</b>	<b>11,854,123</b>	<b>11,776,067</b>	<b>12,897,229</b>	<b>7,801,426</b>	<b>9,691,160</b>	<b>8,474,299</b>	<b>8,391,476</b>	<b>8,151,088</b>	<b>7,928,885</b>
		81%		80%		73%		76%		77%