

**Attachment A**  
**Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual (Budgetary Basis)**

	GENERAL FUND SUMMARY (\$000s)						
		(a)				(b)	(a) vs (b)
	FY 2024 Adopted Budget	FY 2024 Adjusted Budget	FY 2024 Actuals, Rev/Exp BEFORE Alloc Charges & Encum/Reapp	FY 2024 Allocated Charges	FY 2024 Encum / Reappropriation	FY 2024 Actuals, Rev/Exp AFTER Alloc Charges & Encum/Reapp	FY 2024 Actual to Adj Budget Variance
<b>Revenues</b>							
Sales Tax	36,272	37,887	37,482			37,482	(405)
Property Tax	63,785	64,578	66,344			66,344	1,766
Transient Occupancy Tax	26,834	27,117	27,781			27,781	664
Documentary Transfer Tax	5,920	5,808	7,016			7,016	1,209
Utility Users Tax	18,457	19,674	19,013			19,013	(661)
Business Tax	1,660	2,451	5,286			5,286	2,835
Other Taxes and Fines	1,757	1,757	827			827	(930)
Charges for Services	35,131	35,181	36,606		-	36,606	1,425
Permits and Licenses	10,151	10,702	10,860		64	10,924	222
Return on Investment	1,892	2,955	3,718			3,718	763
Rental Income	15,858	15,858	16,256			16,256	397
From Other Agencies	3,333	8,231	6,369		997	7,366	(865)
Charges to Other Funds	15,496	15,550	-	15,409		15,409	(141)
Other Revenues	636	1,713	1,425	-		1,425	(288)
<b>Total Revenues</b>	<b>237,181</b>	<b>249,461</b>	<b>238,983</b>	<b>15,409</b>	<b>1,061</b>	<b>255,453</b>	<b>5,992</b>
Add: Operating Transfers In	23,927	23,854	23,854			23,854	-
Prior Year Encum / Reappropriation	15,000	43,471	43,471			43,471	
<b>Total Source of Funds</b>	<b>276,108</b>	<b>316,786</b>	<b>306,308</b>	<b>15,409</b>	<b>1,061</b>	<b>322,778</b>	<b>5,992</b>
<b>Expenditures</b>							
City Attorney	4,668	5,287	2,874	1,518	553	4,944	342
City Auditor	986	1,692	446	232	919	1,597	95
City Clerk	1,491	1,641	759	376	98	1,232	408
City Council	439	553	328	172	39	539	14
City Manager	4,715	5,365	3,334	1,816	215	5,365	0
Administrative Services	11,099	11,298	6,950	3,668	187	10,805	493
Community Services	38,224	40,711	39,005	233	1,283	40,521	190
Fire	46,761	47,529	45,981	163	432	46,576	954
Human Resources	4,747	5,305	3,031	1,640	443	5,115	191
Library	12,138	12,599	11,243	-	313	11,556	1,042
Office of Transportation	2,704	5,466	4,267	-	506	4,773	693
Planning and Development Services	26,055	31,000	24,567	379	5,009	29,955	1,045
Police	53,340	54,674	52,994	763	916	54,674	0
Public Works	23,668	24,608	17,345	4,450	2,799	24,594	14
Non-Departmental	14,894	34,530	13,561	-	20,778	34,339	192
<b>Total Expenditures</b>	<b>245,928</b>	<b>282,257</b>	<b>226,685</b>	<b>15,409</b>	<b>34,490</b>	<b>276,584</b>	<b>5,673</b>
Add: Operating Trans Out	5,042	6,743	6,743	-		6,743	-
Transfer to Infrastructure	28,538	32,257	32,257	-		32,257	-
<b>Total Use of Funds</b>	<b>279,508</b>	<b>321,258</b>	<b>265,685</b>	<b>15,409</b>	<b>34,490</b>	<b>315,584</b>	<b>5,673</b>
<b>Net Surplus/(Deficit)</b>	<b>(3,400)</b>	<b>(4,472)</b>	<b>40,623</b>	<b>-</b>	<b>33,429</b>	<b>7,194</b>	<b>11,665</b>

**Adjustments to GAAP Basis**

Unrealized gain/(loss) on investments	2,978
Changes in Advances to Other Funds	687
GASB 87 impact on net income	87
Current year encumbrance / reappropriations	33,429
Prior Year encumbrances / reappropriations	(43,471)
<b>Change in Fund Balance, GAAP Basis</b>	<b>904</b>