STAFF REPORT
CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: September 25, 2024
ORIGINATING DEPT: Finance – Rachel Jacobs, Finance Director
SUBJECT: **General Fund Update (Unaudited) for Fiscal Year 2024**

BACKGROUND:

The City of Solana Beach (City) is working on the Annual Comprehensive Financial Report (ACFR) which is to be completed by mid-January. Staff is presenting preliminary financial information for the General Fund for Fiscal Year (FY) 2024 in advance of the completion of this report. In previous years, the City Council (Council) has used this information to allocate portions of the General Fund surplus to other funds with the purpose of funding future projects or reducing future liabilities. Any approved allocations will be included as part of the FY 2024 closing process.

Staff is also presenting proposed budget appropriations for all funds in which the original or amended budgets were exceeded. If approved, these budget appropriations will also be included as part of the FY 24 closing process.

This item is before the City Council (Council) to accept and file the General Fund Update (Unaudited) for Fiscal Year 2024 (FY24) and to consider adoption of Resolution 2024-100 (Attachment 1) revising appropriations in the FY24 Budget.

DISCUSSION:

General Fund Unaudited Information

Staff is presenting unaudited General Fund revenue and expenditure financial information for FY24. The following discussion is intended to highlight the areas of the budget – both revenues and expenditures – where the largest impacts were realized. If there are specific questions regarding any areas of the budget that Council may have, Staff will be prepared to address them.

CITY COUNCIL ACTION:
_____
_____

The information presented is unaudited and certain assumptions were made as to revenues and expenditures that may still be adjusted. Staff will return to Council at a later Council meeting to present the audited ACFR.

Revenues

Revenues (unaudited) for the General Fund are summarized in Table 1 on the next page and are provided in detail in Attachment 2.

TABLE 1
GENERAL FUND REVENUES

	2024 Original Budget	Xfers/Adj	2024 Revised Budget	2024 Actual	Variance to Revised Budget $	Variance to Revised Budget %
GENERAL FUND REVENUE						
TAXES	18,177,310	600,000	18,777,310	19,327,051	549,741	2.9%
LICENSES & PERMITS	614,750	200,000	814,750	815,647	897	0.1%
FINES & PENALTIES	320,200	-	320,200	528,722	208,522	65.1%
USE OF MONEY & PROPERTY	325,475	-	325,475	1,115,901	790,426	242.9%
INTERGOVERNMENTAL REVENUES	2,199,850	102,072	2,301,922	2,434,789	132,867	5.8%
SERVICE CHARGES	829,000	50,000	879,000	852,041	(26,959)	-3.1%
OTHER REVENUES	1,372,603	15,000	1,387,603	1,443,513	55,910	4.0%
TRANSFERS	633,730	(633,730)	-	-	-	0.0%
TOTAL GENERAL FUND REVENUES	**24,472,918**	**333,342**	**24,806,260**	**26,517,664**	**1,711,404**	**6.9%**
MEASURE S REVENUES						
TAXES	4,400,000	200,000	4,600,000	5,045,209	445,209	9.7%
USE OF MONEY & PROPERTY	-	-	-	40,143	40,143	0.0%
TOTAL MEASURE S REVENUES	**4,400,000**	**200,000**	**4,600,000**	**5,085,351**	**485,351**	**10.6%**
TOTAL GF & MEASURE S REVENUES	**28,872,918**	**533,342**	**29,406,260**	**31,603,015**	**2,196,755**	**7.5%**

The revised General Fund revenue budget for FY24 was $29,406,260. Actual revenues collected equal $31,603,015, an increase over the revised budget of $2,196,755 or 7.5%.

The following section contains the highlights of the FY23 General Fund Budget:

- **Short-Term Vacation Rentals TOT:** Short-Term Vacation Rental (STVR) TOT revenue was $117,877 higher than the revised budget. The variance reflects an increase in the number of vacation rental units in the city, as well as an increase in the demand for short term vacation rentals.

- **Investment Earnings:** Investment earning revenue was $781,950 higher than the revised budget. These revenues include the GASB requirement to record annual changes in market value of the investment portfolio, which was $394,486 this year.

- **Measure S Tax:** Actual Measure S Tax revenue was $445,209 higher than the revised budget projections. The increase is primarily attributed to a continued recovery and growth in restaurant, general consumer goods, and fuel sectors. Some of this increase was also due to inflationary pressure on the cost of taxable goods.

Expenditures

Expenditures (unaudited) for the General Fund are summarized in Table 2, below, and are provided in detail in Attachment 3 by function and Attachment 4 by object classification.

TABLE 2
GENERAL FUND EXPENDITURES

	2024 Original Budget	Xfers/Adj	2024 Revised Budget	2024 Actual	2024 Encumbered	Variance to $	Variance to %
GENERAL FUND EXPENDITURES							
GENERAL GOVERNMENT	4,866,049	49,614	4,915,663	4,422,599	55,827	437,237	8.9%
COMMUNITY DEVELOPMENT	1,959,533	97,140	2,056,673	1,812,282	122,965	121,426	5.9%
PUBLIC SAFETY	12,053,566	56,910	12,110,476	12,039,652	-	70,824	0.6%
PUBLIC WORKS	3,330,257	104,000	3,434,257	3,061,894	35,000	337,363	9.8%
COMMUNITY SERVICES	869,124	27,750	896,874	858,647	9,250	28,977	3.2%
TRANSFERS OUT	980,000	70,000	1,050,000	1,050,000	-	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	**24,058,529**	**405,414**	**24,463,943**	**23,245,075**	**223,042**	**995,827**	**4.1%**
MEASURE S EXPENDITURES							
GENERAL GOVERNMENT	60,000	-	60,000	11,663	-	48,337	80.6%
PUBLIC WORKS	1,064,000	-	1,064,000	667,790	396,210	-	0.0%
TRANSFERS OUT	733,400	-	733,400	733,400	-	-	0.0%
TOTAL MEASURE S EXPENDITURES	**1,857,400**	**-**	**1,857,400**	**1,412,853**	**396,210**	**48,337**	**2.6%**
TOTAL GF & MEASURE S EXPENDITURES	**25,915,929**	**405,414**	**26,321,343**	**24,657,927**	**619,252**	**1,044,164**	**4.0%**

The revised General Fund Expenditure budget for FY24 was $26,321,343. Actual expenditures were $24,657,927 and encumbered funds were $619,252, which was $1,044,164, or 4.0%, less than the revised expenditure budget amount.

The following section contains the expenditure highlights of the FY24 Budget:

- **Salaries and Fringe Benefit Costs:**
    - Actual salaries and benefit costs totaled $10,606,979, which was $250,472 less than the revised budget, primarily due to position vacancies.
- **Professional Services:**
    - The professional services category realized savings in all departments throughout City Hall. Overall professional services totaled $8,280,504, which was $567,203 less than the revised budget.

- **Materials, Supplies and Services:**

    - All other Materials, Supplies and Services expenditure categories realized cumulative savings of $163,186 for the fiscal year.

Schedule of Revenues, Expenditures, and Projected Surplus

With the unaudited revenue and expenditures reported for the FY24, the projected unaudited surplus is detailed in Table 3.

TABLE 3
GENERAL FUND - PROJECTED SURPLUS

	GENERAL FUND	MEASURE S	TOTAL
ACTUAL REVENUES	26,517,664	5,085,351	31,603,015
ACTUAL EXPENDITURES	(23,245,075)	(1,412,853)	(24,657,927)
ENCUMBRANCES	(223,042)	(396,210)	(619,252)
NET SURPLUS/(DEFICIT)	3,049,547	3,276,288	6,325,836

Payment to PARS Trust Funds

In FY 2015, the City Council approved and established a combined PARS Pension and OPEB Trust. Through FY24, Council has allocated a total of $4,430,560 to the Trust by using a portion of each of the FY's General Fund surpluses as detailed in Table 4.

TABLE 4
PARS CONTRIBUTIONS

FY	PROJECTED SURPLUS	PENSION	OPEB	TOTAL
2015	907,284	500,000	-	500,000
2016	613,462	316,209	135,000	451,209
2017	1,123,432	347,094	85,376	432,470
2018	1,121,884	357,098	87,689	444,787
2019	1,768,986	623,724	253,516	877,240
2020	1,046,697	283,926	198,000	481,926
2021	1,378,485	485,075	204,000	689,075
2022	2,161,522	-	138,000	138,000
2023	1,887,905	1,517,434	137,000	1,654,434
2024			120,100	120,100
TOTAL	**12,009,657**	**4,430,560**	**1,358,681**	**5,789,241**

As part of the adoption of the FY24 and FY25 Budget, the City continued its funding policy for the OPEB PARS Trust ($120,100 in FY24 and $115,000 in FY25).

To continue funding the Pension portion of the PARS Trust, Staff is recommending that Council consider setting aside a portion of the FY24 projected surplus. Staff has prepared a resolution that will be updated to reflect the amounts that Council approves to be used to fund the PARS Pension Trust. Since the Pension Trust provides funds for employee benefits and employee benefits are paid by both General Fund and non-General Fund funds, an allocation method will be used to ensure all funds which pay employee benefits contribute to the Trust payments. The General Fund portion of the contribution will be budgeted and paid from the FY24 Unreserved General Fund balance.

Proposed FY 2024 Budget Appropriations – All Funds

For FY 2024, Fund 219 and Fund 214 both had expenditures exceed the original or amended budgeted appropriations.

Fund 219 is used to record COPS grant funding which pays for a portion of the City's contract with the San Diego County Sheriff's Department. On January 25, 2023, Council approved the purchase and installation of License Plate Recognition Cameras and appropriated funding in the FY 2023 budget. No costs were billed in FY 2023. In FY 2024, the Sherriff's Department billed the City $22,800 for the cameras as part of the July monthly invoice. After adding in credits to the Sheriff's Department's fees for towing and the additional $22,800 for the License Plate Recognition Cameras, Fund 219 exceeded its budgeted appropriations by $22,206. Fund 219 has enough fund balance to cover the additional appropriations.

Fund 214 is used to record the Fire Mitigation Impact Fees listed on the City's master fee schedule. In an effort to utilize the fund balance in Fund 214, the City's Fire Department purchased needed turnout gear for staff.

CEQA COMPLIANCE STATEMENT: N/A

FISCAL IMPACT:

Staff is recommending the following budget appropriations be made to the FY24 Budget. These appropriations are for audit purposes only, no additional payments or charges to the City will be made as a result of these adjustments.

Other Funds

- Increase of $11,910 in the Fire Mitigation fund – Turnout gear purchases utilizing available fund balance.

- Increase of $22,206 in the COPS fund – Professional Services for the LPR program cost utilizing available fund balance.

If authorized by Council, Staff is recommending the following budget adjustments and appropriation be made in the FY24 Budget utilizing projected surplus as follows:

PARS Trust Funds

- Budget appropriations, as determined by the Finance Department, if Council authorizes funds be used from the projected FY24 General Fund surplus to fund the PARS Pension and OPEB Trust.

Asset Replacement Fund

- Budget appropriations, as determined by the Finance Department, if Council authorizes funds be used from the projected FY24 General Fund surplus to fund asset replacement fund.

Facilities Replacement Fund

- Budget appropriations, as determined by the Finance Department, if Council authorizes funds be used from the projected FY24 General Fund surplus to fund facilities replacement fund.

WORK PLAN: N/A

OPTIONS:

- Approve Staff recommendation.
- Provide alternative direction.

CITY STAFF RECOMMENDATION:

Staff recommends that the City Council:

1. Accept and file the General Fund Update for FY24.

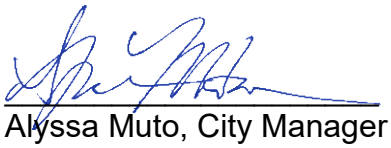
2. Provide direction to Staff regarding whether to use an amount of the projected General Fund surplus to fund the PARS Irrevocable Trust for Pensions as part of a budget appropriation to the General Fund Unreserved Fund Balance, and other funds as determined by the Finance Department, in FY24.

3. Provide direction to Staff regarding whether to use an amount of the projected General Fund surplus to add funding to the Asset Replacement Fund as part of a budget appropriation to the General Fund Unreserved Fund Balance in FY24.

4. Provide direction to Staff regarding whether to use an amount of the projected General Fund surplus to add funding to the Facilities Replacement Fund as part of a budget appropriation to the General Fund Unreserved Fund Balance in FY24.

5. Approve Resolution 2024-100 revising appropriations in the FY24 budget.

6. Authorize the City Treasurer to amend the FY24 budget accordingly.



Alyssa Muto, City Manager

Attachments:

1. Resolution 2024-100
2. General Fund Revenues for FY24
3. General Fund Expenditures by Function for FY24
4. General Fund Expenditures by Object Code for FY24

RESOLUTION 2024-100

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, REVISING APPROPRIATIONS IN THE FISCAL YEAR 2024 BUDGETS AND AUTHORIZING THE CITY TREASURER TO AMEND THE BUDGETS ACCORDINGLY

WHEREAS, during the course of the fiscal year, new information becomes available to Staff which require adjustments to the adopted budget; and

WHEREAS, Section 3.08.040 of the Solana Beach Municipal Code limits the purchases by departments within the total departmental budget appropriations; and

WHEREAS, the City's Operating Budget Policies state that total expenditures of a particular fund may not exceed that which is appropriated by the City Council, without a budget amendment; and

WHEREAS, the City Manager, in coordination with the Finance Director, reviewed and analyzed the expenditures of the Fiscal Year 2024 Adopted Budget, and recommend certain amendments be made to the General Fund as well as other funds.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Solana Beach, California, does hereby resolve as follows:

1. That the above recitations are true and correct.

2. That the City Treasurer is authorized to amend appropriations in the FY24 budget as follows:

    i. Increase of $11,910 in the Fire Mitigation Fund – Clothing for turnout gear purchases utilizing available fund balance.

    ii. Increase of $22,206 in the COPS Fund – Professional Services for the LPR program cost utilizing available fund balance.

3. That the City Treasurer is authorized to amend budget and appropriations in the FY24 budget utilizing projected surplus as follows:

    iii. Appropriations from the General Fund of $_____ from the General Fund Fiscal Year 2024 projected surplus and proportionally to other funds to fund the PARS Pension Stabilization Trust

    iv. Appropriations from the General Fund of $_____ from the Fiscal Year 2024 projected General Fund surplus to increase funding to the Asset Replacement Fund

ATTACHMENT 1

v. Appropriations from the General Fund of $_____ from the Fiscal Year 2024 projected General Fund surplus to increase funding to the Facilities Replacement Fund

PASSED, APPROVED AND ADOPTED by the City Council of the City of Solana Beach, California, this 25th day of September 2024, by the following vote:

AYES: Councilmembers –
NOES: Councilmembers –
ABSENT: Councilmembers –
ABSTAIN: Councilmembers –

_____
LESA HEEBNER, Mayor

APPROVED AS TO FORM:

_____
JOHANNA N. CANLAS, City Attorney

ATTEST:

_____
ANGELA IVEY, City Clerk

GENERAL FUND REVENUES
FY 24

Description	2024 Original Budget	Transfers/Adj	2024 Revised Budget	2024 Actual	Variance Actual to Revised $	Variance Actual to Revised %
PROPERTY TAXES - CURRENT	$ 9,898,000	$ 200,000	$ 10,098,000	$ 10,493,656	$ 395,656	3.9%
PROPERTY TAXES-DELINQUENT	$ 20,200	$ -	$ 20,200	$ 7,424	$ (12,776)	-63.2%
SALES & USE TAX	$ 4,400,000	$ 200,000	$ 4,600,000	$ 4,425,148	$ (174,852)	-3.8%
TRANSIENT OCCUPANCY TAX	$ 1,099,560	$ -	$ 1,099,560	$ 1,184,699	$ 85,139	7.7%
SHORT TERM VAC RENTAL TOT	$ 800,800	$ 200,000	$ 1,000,800	$ 1,033,538	$ 32,738	3.3%
GAS & ELECTRIC FRANCH TAX	$ 245,000	$ -	$ 245,000	$ 299,166	$ 54,166	22.1%
WASTE FRANCHISE	$ 260,000	$ -	$ 260,000	$ 310,259	$ 50,259	19.3%
CABLE TV FRANCHISE TAX	$ 230,000	$ -	$ 230,000	$ 206,321	$ (23,679)	-10.3%
COMMUNITY ACCESS 1%	$ 50,000	$ -	$ 50,000	$ 41,380	$ (8,620)	-17.2%
REAL PROPERTY TRANSFR TAX	$ 170,000	$ -	$ 170,000	$ 212,911	$ 42,911	25.2%
BENEFIT FEES	$ 455,000	$ -	$ 455,000	$ 446,999	$ (8,001)	-1.8%
STREET SWEEPING	$ 50,750	$ -	$ 50,750	$ 52,796	$ 2,046	4.0%
HOUSEHOLD HAZARDOUS WASTE	$ 33,000	$ -	$ 33,000	$ 35,198	$ 2,198	6.7%
NPDES FEES	$ 260,000	$ -	$ 260,000	$ 264,762	$ 4,762	1.8%
RDA PASS THRU PAYMENTS	$ 205,000	$ -	$ 205,000	$ 312,794	$ 107,794	52.6%
TAXES - TOTAL	$ 18,177,310	$ 600,000	$ 18,777,310	$ 19,327,051	$ 549,741	2.9%
BUSINESS REGISTRATION	$ 250,000	$ -	$ 250,000	$ 268,598	$ 18,598	7.4%
BUILDING PERMITS	$ 332,000	$ 200,000	$ 532,000	$ 510,582	$ (21,418)	-4.0%
OTHER PERMITS	$ 32,750	$ -	$ 32,750	$ 36,467	$ 3,717	11.3%
LICENSES & PERMITS - TOTAL	$ 614,750	$ 200,000	$ 814,750	$ 815,647	$ 897	0.1%
CVC FINES	$ 65,000	$ -	$ 65,000	$ 119,367	$ 54,367	83.6%
ADMIN CITATIONS	$ 20,000	$ -	$ 20,000	$ 86,029	$ 66,029	330.1%
PARKING CITATIONS	$ 110,000	$ -	$ 110,000	$ 115,230	$ 5,230	4.8%
REDFLEX CITATIONS	$ 125,000	$ -	$ 125,000	$ 208,096	$ 83,096	66.5%
FALSE ALARM FINES	$ 200	$ -	$ 200	$ -	$ (200)	-100.0%
FINES & PENALTIES - TOTAL	$ 320,200	$ -	$ 320,200	$ 528,722	$ 208,522	65.1%
INTEREST EARNINGS	$ 249,900	$ -	$ 249,900	$ 637,361	$ 387,461	155.0%
GAIN/LOSS ON FMV OF ASSET	$ -	$ -	$ -	$ 394,489	$ 394,489	100.0%
PROPERTY RENTAL	$ 75,575	$ -	$ 75,575	$ 84,023	$ 8,448	11.2%
SALE OF PERSONAL PROPERTY	$ -	$ -	$ -	$ 29	$ 29	100.0%
USE OF MONEY & PROPERTY - TOTAL	$ 325,475	$ -	$ 325,475	$ 1,115,901	$ 790,426	242.9%
MOTOR VEHICLE IN LIEU	$ 2,100,000	$ -	$ 2,100,000	$ 2,194,459	$ 94,459	4.5%
STATE HOE	$ 49,000	$ -	$ 49,000	$ 47,505	$ (1,495)	-3.1%
OFF TRACK BETTING	$ 11,000	$ -	$ 11,000	$ 11,631	$ 631	5.7%
PALOMAR COLLGE REIMB	$ 7,350	$ -	$ 7,350	$ 4,536	$ (2,814)	-38.3%
FIRE REV FM OTHER AGENCES	$ 10,000	$ -	$ 10,000	$ 7,098	$ (2,902)	-29.0%
TOWING FEE CREDIT	$ 2,500	$ -	$ 2,500	$ 2,488	$ (12)	-0.5%
STATE GRANTS	$ -	$ 102,072	$ 102,072	$ 167,072	$ 65,000	63.7%
MISCELLANEOUS - INTERGOV	$ 20,000	$ -	$ 20,000	$ -	$ (20,000)	-100.0%
INTERGOVERNMENTAL REVENUE - TOTAL	$ 2,199,850	$ 102,072	$ 2,301,922	$ 2,434,789	$ 132,867	5.8%
PLANNING & ZONING FEES	$ 241,000	$ -	$ 241,000	$ 264,369	$ 23,369	9.7%
BUILDING PLAN CHECK FEES	$ 320,000	$ 50,000	$ 370,000	$ 385,927	$ 15,927	4.3%
PUBLIC FACILITIES FEES	$ 70,000	$ -	$ 70,000	$ 32,334	$ (37,666)	-53.8%
ENGINEERING FEES	$ 162,000	$ -	$ 162,000	$ 128,672	$ (33,328)	-20.6%
FIRE FEES	$ 33,000	$ -	$ 33,000	$ 40,527	$ 7,527	22.8%
MISC. SERVICE CHARGES	$ 3,000	$ -	$ 3,000	$ 212	$ (2,789)	100.0%
SERVICE CHARGES - TOTAL	$ 829,000	$ 50,000	$ 879,000	$ 852,041	$ (26,959)	-3.1%
GRANTS & DONATIONS	$ 20,000	$ 15,000	$ 35,000	$ 30,000	$ (5,000)	-14.3%
MISCELLANEOUS REVENUE	$ 20,000	$ -	$ 20,000	$ 83,467	$ 63,467	317.3%
WORKERS COMPENSATION	$ 20,000	$ -	$ 20,000	$ -	$ (20,000)	-100.0%
ADMINISTRATIVE CHARGES	$ 1,173,467	$ -	$ 1,173,467	$ 1,173,468	$ 1	0.0%
REIMBURSED COSTS	$ 139,136	$ -	$ 139,136	$ 156,579	$ 17,443	12.5%
OTHER REVENUES - TOTAL	$ 1,372,603	$ 15,000	$ 1,387,603	$ 1,443,513	$ 55,910	4.0%
TRANSFERS IN	$ 633,730	$ (633,730)	$ -	$ -	$ -	0.0%
TRANSFERS IN - TOTAL	$ 633,730	$ (633,730)	$ -	$ -	$ -	0.0%
TOTAL GENERAL FUND REVENUES	$ 24,472,918	$ 333,342	$ 24,806,260	$ 26,517,664	$ 1,711,404	6.9%
MEASURE S REVENUES						
SALES & USE TAX	$ 4,400,000	$ 200,000	$ 4,600,000	$ 5,045,209	$ 445,209	9.7%
TAXES - TOTAL	$ 4,400,000	$ 200,000	$ 4,600,000	$ 5,045,209	$ 445,209	9.7%
INTEREST EARNINGS	$ -	$ -	$ -	$ 52,295	$ 52,295	100.0%
GAIN/LOSS ON FMV OF ASSET	$ -	$ -	$ -	$ (12,153)	$ (12,153)	100.0%
USE OF MONEY & PROPERTY - TOTAL	$ -	$ -	$ -	$ 40,143	$ 40,143	100.0%
TOTAL MEASURE S REVENUES	$ 4,400,000	$ 200,000	$ 4,600,000	$ 5,085,351	$ 485,351	10.6%

ATTACHMENT 2

TABLE 2
GENERAL FUND EXPENDITURES

	2024 Original Budget	Xfers/Adj	2024 Revised Budget	2024 Actual	2024 Encumbered	Variance to Revised Budget $	Variance to Revised Budget %
GENERAL GOVERNMENT							
CITY COUNCIL	351,315	16,500	367,815	363,958	0	3,857	1.0%
CITY CLERK	623,687	83,000	706,687	648,491	30,000	28,196	4.0%
CITY MANAGER	672,917	10,600	683,517	585,125	-	98,392	14.4%
CITY ATTORNEY	533,475	-	533,475	424,835	-	108,640	20.4%
FINANCE	1,261,032	1,885	1,262,917	1,197,581	25,827	39,509	3.1%
NON-DEPARTMENTAL	39,614	-	39,614	33,812	-	5,802	14.6%
HUMAN RESOURCES	660,665	(62,000)	598,665	508,332	-	90,333	15.1%
INFORMATION SERVICES	723,344	(371)	722,973	660,464	-	62,509	8.6%
TOTAL GENERAL GOVERNMENT	4,866,049	49,614	4,915,663	4,422,599	55,827	437,237	8.9%
COMMUNITY DEVELOPMENT							
PLANNING	1,113,292	(36,110)	1,077,182	910,370	122,965	43,847	4.1%
BUILDING SERVICES	536,794	133,250	670,044	612,607	-	57,437	8.6%
CODE/PARKING COMPLIANCE	309,447	-	309,447	289,305	-	20,142	6.5%
TOTAL COMMUNITY DEVELOPMENT	1,959,533	97,140	2,056,673	1,812,282	122,965	121,426	5.9%
PUBLIC SAFETY							
LAW ENFORCEMENT	4,789,738	-	4,789,738	4,789,738	-	-	0.0%
FIRE DEPARTMENT	5,951,762	(47,000)	5,904,762	5,838,589	-	66,173	1.1%
ANIMAL CONTROL	94,000	-	94,000	93,236	-	764	0.8%
CIVIL DEFENSE	34,491	-	34,491	33,395	-	1,096	3.2%
MARINE SAFETY	1,182,375	103,910	1,286,285	1,284,693	-	1,592	0.1%
SHORELINE PROTECTION	1,200	-	1,200	-	-	1,200	100.0%
TOTAL PUBLIC SAFETY	12,053,566	56,910	12,110,476	12,039,652	-	70,824	0.6%
PUBLIC WORKS							
ENGINEERING	624,152	101,000	725,152	584,108	30,000	111,044	15.3%
ENVIRONMENTAL SERVICES	536,626	(20,000)	516,626	477,955	-	38,671	7.5%
STREET MAINTENANCE	662,999	3,900	666,899	658,242	-	8,657	1.3%
TRAFFIC SAFETY	518,247	20,000	538,247	427,948	5,000	105,299	19.6%
STREET CLEANING	71,500	-	71,500	56,901	-	14,599	20.4%
PARK MAINTENANCE	488,013	(13,889)	474,124	437,640	-	36,484	7.7%
PUBLIC FACILITIES	428,720	12,989	441,709	419,100	-	22,609	5.1%
TOTAL PUBLIC WORKS	3,330,257	104,000	3,434,257	3,061,894	35,000	337,363	9.8%
COMMUNITY SERVICES							
COMMUNITY SERVICES	187,402	10,000	197,402	187,193	9,250	959	0.5%
RECREATION	681,722	17,750	699,472	671,455	-	28,017	4.0%
TOTAL COMMUNITY SERVICES	869,124	27,750	896,874	858,647	9,250	28,977	3.2%
TRANSFERS OUT	980,000	70,000	1,050,000	1,050,000	-	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	**24,058,529**	**405,414**	**24,463,943**	**23,245,075**	**223,042**	**995,827**	**28.4%**
MEASURE S EXPENDITURES							
GENERAL GOVERNMENT	60,000	-	60,000	11,663	-	48,337	80.6%
PUBLIC WORKS	1,064,000	-	1,064,000	667,790	396,210	-	0.0%
TRANSFERS OUT	733,400	-	733,400	733,400	-	-	0.0%
TOTAL MEASURE S EXPENDITURES	**1,857,400**	**-**	**1,857,400**	**1,412,853**	**396,210**	**48,337**	**2.6%**

ATTACHMENT 3

GENERAL FUND EXP BY OBJECT
FY 2024

	2024 Original Budget	Transfers/Adj	2024 Revised Budget	2024 Actual	2024 Encumbered	Variance Actual to Revised $	Variance Actual to Revised %
REGULAR SALARIES	6,184,132	(4,337)	6,179,795	6,104,502	-	75,293	1.2%
PART-TIME & TEMPS	474,479	10,225	484,704	481,125	-	3,579	0.7%
OVERTIME	770,215	(77,257)	692,958	675,982	-	16,976	2.4%
SPECIAL PAY	135,273	39,976	175,249	173,456	-	1,793	1.0%
PART TIME/TEMP:NON-SALA	-	4,120	4,120	4,120	-	-	0.0%
RETIREMENT	868,260	6,850	875,110	850,940	-	24,170	2.8%
RETIREMENT-UAL PAYMENT	977,606	-	977,606	977,606	-	-	0.0%
MEDICARE	119,930	(9,706)	110,224	103,365	-	6,859	6.2%
SOCIAL SECURITY	31,216	(7,726)	23,490	20,513	-	2,977	12.7%
HEALTH INSURANCE	1,215,811	(126,308)	1,089,503	1,008,276	-	81,227	7.5%
LT DISABILITY INSURANCE	23,634	(1,635)	21,999	14,088	-	7,911	36.0%
LIFE INSURANCE	17,482	(222)	17,260	14,129	-	3,131	18.1%
RHSA % BENEFIT	40,925	(40,925)	-	-	-	-	100.0%
CITY CONTRB FF TRUST	-	40,925	40,925	40,007	-	918	2.2%
DEFERRED COMP 457	74,185	18,031	92,216	83,974	-	8,242	8.9%
UNEMPLOYMENT INSURANCE	20,000	-	20,000	2,682	-	17,318	86.6%
AUTO ALLOWANCE	43,703	839	44,542	44,471	-	71	0.2%
UNIFORM ALLOWANCE	3,000	533	3,533	3,533	-	0	0.0%
RIDESHARE	4,000	217	4,217	4,210	-	7	0.2%
TOTAL SALARIES & BENEFITS	**11,003,851**	**(146,400)**	**10,857,451**	**10,606,979**	**-**	**250,472**	2.3%
TRAVEL-MEETINGS	53,695	(18,549)	35,146	23,331	-	11,815	33.6%
TRAINING	48,800	(5,629)	43,171	33,535	-	9,636	22.3%
MEMBERSHIPS/DUE	123,010	1,838	124,848	117,984	-	6,864	5.5%
CLOTHING	53,200	1,723	54,923	53,683	-	1,240	2.3%
TUITION REIMBURSEMENT	10,000	-	10,000	8,830	-	1,170	11.7%
PRE-EMPLOYMENT	13,500	-	13,500	8,558	-	4,942	36.6%
RECRUITMENT	19,750	-	19,750	1,223	-	18,527	93.8%
FIRE PREVENTION PROGRAM	9,900	(1,175)	8,725	8,724	-	1	0.0%
ELECTIONS	1,900	-	1,900	525	-	1,375	72.4%
OFFICE SUPPLIES	16,960	(1,747)	15,213	9,208	-	6,005	39.5%
POSTAGE	8,400	-	8,400	3,000	-	5,400	64.3%
BOOKS/SUB/PRINT	60,370	(5,546)	54,824	39,103	-	15,721	28.7%
MINOR EQUIPMENT(UNDER $	66,350	(3,691)	62,659	53,441	-	9,218	14.7%
EQUIPMENT (OVER $5K)	-	11,950	11,950	11,922	-	28	0.2%
SPECIAL DEPT SUPPLIES	150,550	12,924	163,474	138,009	-	25,465	15.6%
SMALL TOOLS	3,500	(175)	3,325	2,962	-	363	10.9%
VEHICLE OPERATING SUPPL	57,700	4,268	61,968	59,787	-	2,181	3.5%
VEHICLE MAINTENANCE	114,700	(9,808)	104,892	96,868	-	8,024	7.7%
ADVERTISING	13,050	7,804	20,854	20,359	-	495	2.4%
COMMUNICATIONS	132,800	54,207	187,007	184,443	-	2,564	1.4%
UTILITIES - ELECTRIC	139,800	22,695	162,495	159,843	-	2,652	1.6%
RENTS/LEASES	28,714	756	29,470	25,656	-	3,814	12.9%
MAINT OF BUILDING/GROUN	442,420	(36,420)	406,000	385,559	-	20,441	5.0%
UTILITIES - WATER	65,600	448	66,048	62,972	-	3,076	4.7%
MILEAGE	3,760	(65)	3,695	1,498	-	2,197	59.5%
PROFESSIONAL SERVICES	8,176,738	409,421	8,586,159	7,878,125	223,042	484,992	5.6%
MAINTENANCE OF EQUIPMEN	200,065	1,483	201,548	167,675	-	33,873	16.8%
CONTRIBUTION TO AGENCIE	90,791	16,500	107,291	104,429	-	2,862	2.7%
COMMUNITY TV PRODUCTION	73,900	(3,569)	70,331	45,321	-	25,010	35.6%
SPECIAL EVENTS	30,300	(737)	29,563	28,452	-	1,111	3.8%
CONTINGENCY	37,500	(37,260)	240	239	-	1	0.3%
OTHER CHARGES	196,155	(1,600)	194,555	172,090	-	22,465	11.5%
PUBLIC ART EXPENDITURES	16,000	(2,232)	13,768	12,879	-	889	6.5%
TOTAL MATERIALS, SUPPLIES & PROFESSIONAL SERVICES	**10,459,878**	**417,814**	**10,877,692**	**9,920,231**	**223,042**	**734,419**	6.8%
TRANSFERS OUT	980,000	70,000	1,050,000	1,050,000	-	-	0.0%
INTRNL CHRGS - CLAIMS	521,600	-	521,600	521,600	-	-	0.0%
INTRNL CHRGS - WRKRS CO	454,000	-	454,000	454,000	-	-	0.0%
ASSET REPLACEMENT CHRGS	112,500	64,000	176,500	176,500	-	-	0.0%
STEVENS	445,700	-	445,700	434,764	-	10,936	2.5%
PARS OPEB CHARGES	81,000	-	81,000	81,000	-	-	0.0%
TOTAL CAPITAL, DEBT, & INTERNAL SVS CHARGES	**2,594,800**	**134,000**	**2,728,800**	**2,717,864**	**-**	**10,936**	0.4%
TOTAL GENERAL FUND EXPENDITURES	**24,058,529**	**405,414**	**24,463,943**	**23,245,075**	**223,042**	**995,826**	4.1%
MEASURE S EXPENDITURES							
PROFESSIONAL SERVICES	60,000	-	60,000	11,663	-	48,337	80.6%
CONSTRUCTION	1,064,000	-	1,064,000	667,790	396,210	-	0.0%
TRANSFERS OUT	733,400	-	733,400	733,400	-	-	0.0%
TOTAL MEASURE S EXPENDITURES	1,857,400	-	1,857,400	1,412,853	396,210	48,337	2.6%

ATTACHMENT 4