



## Revenues and Expenditures Category Comparison

*Combined General Revenue Fund & Utility Revenue Fund*

	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 41,718,647	\$ 47,774,760	\$ 6,056,113	14.5%
Other Income	2,372,191	1,978,423	(393,768)	-16.6%
Permits, Licenses and Fines	3,062,792	3,786,475	723,683	23.6%
Income from Enterprises	1,562,660	886,145	(676,515)	-43.3%
Sale of Goods	561,936	467,180	(94,756)	-16.9%
Conditional Government Transfers	18,173,763	17,524,192	(649,571)	-3.6%
Unconditional Government Transfers	10,963,761	15,196,899	4,233,138	38.6%
Property Taxes	47,246,544	52,157,492	4,910,948	10.4%
<b>Total Revenues</b>	<b>\$ 125,662,294</b>	<b>\$ 139,771,566</b>	<b>\$ 14,109,272</b>	<b>11.2%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 62,239,759	\$ 69,005,114	\$ 6,765,355	10.9%
Benefits	795,228	932,198	136,969	17.2%
Materials and Supplies	4,756,328	5,384,712	628,384	13.2%
Contract Services	14,853,934	12,523,309	(2,330,625)	-15.7%
Fuels	2,535,257	2,339,753	(195,504)	-7.7%
Chemicals	4,887,895	4,923,200	35,305	0.7%
Other	3,450,799	3,753,907	303,108	8.8%
Utilities	4,872,754	4,960,531	87,777	1.8%
Equipment Purchases	797,415	778,695	(18,720)	-2.3%
Grants and Contributions	6,472,031	8,004,348	1,532,318	23.7%
Reserve Appropriations	15,029,572	18,797,418	3,767,845	25.1%
Transfers from Reserves	(8,330,908)	(4,048,987)	4,281,921	-51.4%
Transfers to/from Internal Accounts	(22,705)	(84,976)	(62,271)	274.3%
Capital Contribution	7,280,555	5,105,820	(2,174,735)	-29.9%
Debt Service Debt Servicing Costs	6,044,379	5,061,732	(982,647)	-16.3%
Prior Year Deficit Recovery	-	2,334,792	2,334,792	100.0%
<b>Total Expenditures</b>	<b>\$ 125,662,294</b>	<b>\$ 139,771,566</b>	<b>\$ 14,109,272</b>	<b>11.2%</b>



## Revenues and Expenditures Category Comparison

### General Revenue Fund

	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 15,092,033	\$ 15,800,069	\$ 708,036	4.7%
Other Income	1,941,391	1,509,958	(431,433)	-22.2%
Permits, Licenses and Fines	3,040,392	3,764,575	724,183	23.8%
Income from Enterprises	590,093	386,297	(203,796)	-34.5%
Sale of Goods	473,934	372,180	(101,754)	-21.5%
Conditional Government Transfers	18,173,763	17,524,192	(649,571)	-3.6%
Unconditional Government Transfers	10,963,761	15,196,899	4,233,138	38.6%
Property Taxes	47,246,544	52,157,492	4,910,948	10.4%
<b>Total Revenues</b>	<b>\$ 97,521,912</b>	<b>\$ 106,711,662</b>	<b>\$ 9,189,750</b>	<b>9.4%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 54,164,091	\$ 60,609,647	\$ 6,445,556	11.9%
Benefits	725,877	862,760	136,883	18.9%
Materials and Supplies	3,087,603	3,361,792	274,189	8.9%
Contract Services	11,502,196	8,814,058	(2,688,138)	-23.4%
Fuels	2,341,607	2,153,008	(188,599)	-8.1%
Chemicals	43,895	48,300	4,405	10.0%
Other	2,792,534	3,211,332	418,798	15.0%
Utilities	2,928,543	3,051,325	122,782	4.2%
Equipment Purchases	516,688	605,795	89,107	17.2%
Grants and Contributions	6,472,031	8,004,348	1,532,318	23.7%
Reserve Appropriations	10,686,413	12,341,365	1,654,952	15.5%
Transfers from Reserves	(8,019,408)	(3,751,285)	4,268,123	-53.2%
Capital Contribution	7,280,555	5,105,820	(2,174,735)	-29.9%
Transfers to/from Internal Accounts	(706,840)	(844,723)	(137,883)	19.5%
Debenture Debt Servicing Costs	3,706,127	3,138,120	(568,008)	-15.3%
<b>Total Expenditures</b>	<b>\$ 97,521,912</b>	<b>\$ 106,711,662</b>	<b>\$ 9,189,750</b>	<b>9.4%</b>



## Revenues and Expenditures Category Comparison

*Utility Revenue Fund*

	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 26,626,614	\$ 31,974,691	\$ 5,348,077	20.1%
Other Income	430,800	468,465	37,665	8.7%
Permits, Licenses and Fines	22,400	21,900	(500)	-2.2%
Income from Enterprises	972,566	499,848	(472,718)	-48.6%
Sale of Goods	88,002	95,000	6,998	8.0%
<b>Total Revenues</b>	<b>\$ 28,140,382</b>	<b>\$ 33,059,904</b>	<b>\$ 4,919,522</b>	<b>17.5%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 8,075,668	\$ 8,395,467	\$ 319,799	4.0%
Benefits	69,351	69,438	87	0.1%
Materials and Supplies	1,668,725	2,022,920	354,195	21.2%
Contract Services	3,351,738	3,709,251	357,513	10.7%
Fuels	193,650	186,745	(6,905)	-3.6%
Chemicals	4,844,000	4,874,900	30,900	0.6%
Other	658,265	542,575	(115,690)	-17.6%
Utilities	1,944,211	1,909,206	(35,005)	-1.8%
Equipment Purchases	280,727	172,900	(107,827)	-38.4%
Reserve Appropriations	4,343,159	6,456,052	2,112,894	48.6%
Transfers from Reserves	(311,500)	(297,702)	13,798	-4.4%
Transfers to/from Internal Accounts	684,135	759,747	75,612	11.1%
Debenture Debt Servicing Costs	2,338,252	1,923,613	(414,639)	-17.7%
Prior Year Deficit Recovery	-	2,334,792	2,334,792	100.0%
<b>Total Expenditures</b>	<b>\$ 28,140,382</b>	<b>\$ 33,059,904</b>	<b>\$ 4,919,522</b>	<b>17.5%</b>