



Revenues and Expenditures Category Comparison

Combined Revenue Funds

	2024 Approved Budget	2025 Proposed Budget	\$ Change	% Change
Revenues				
User Fees	\$ 47,774,760	\$ 54,010,179	\$ 6,235,419	13.1%
Other Income	1,978,423	2,400,498	422,075	21.3%
Permits, Licenses and Fines	3,786,475	4,069,007	282,532	7.5%
Income from Enterprises	886,145	793,414	(92,731)	-10.5%
Sale of Goods	467,180	752,942	285,762	61.2%
Conditional Government Transfers	17,524,192	16,897,593	(626,599)	-3.6%
Unconditional Government Transfers	15,196,899	16,013,812	816,914	5.4%
Property Taxes	52,157,492	58,433,538	6,276,046	12.0%
Total Revenues	\$ 139,771,566	\$ 153,370,983	\$ 13,599,417	9.7%
Expenditures				
Salaries and Wages	\$ 69,005,114	\$ 73,251,299	\$ 4,246,185	6.2%
Benefits	932,198	1,045,309	113,111	12.1%
Materials and Supplies	5,384,712	5,999,537	614,825	11.4%
Contract Services	12,523,309	14,681,662	2,158,353	17.2%
Fuels	2,339,753	2,316,583	(23,170)	-1.0%
Chemicals	4,923,200	5,018,700	95,500	1.9%
Other	3,753,907	4,564,570	810,663	21.6%
Utilities	4,960,531	4,957,882	(2,649)	-0.1%
Equipment Purchases	778,695	946,579	167,884	21.6%
Grants and Contributions	8,004,348	11,237,789	3,233,441	40.4%
Reserve Appropriations	18,797,418	28,171,360	9,373,942	49.9%
Transfers from Reserves	(4,048,987)	(6,856,445)	(2,807,458)	69.3%
Transfers to/from Internal Accounts	(84,976)	(55,211)	29,765	-35.0%
Capital Contribution	5,105,820	475,000	(4,630,820)	-90.7%
Debt Service Debt Servicing Costs	5,061,732	5,061,732	(0)	0.0%
Prior Year Deficit Recovery	2,334,792	2,554,637	219,845	9.4%
Total Expenditures	\$ 139,771,566	\$ 153,370,983	\$ 13,599,417	9.7%



Revenues and Expenditures Category Comparison

General Revenue Fund

	2024 Approved Budget	2025 Proposed Budget	\$ Change	% Change
Revenues				
User Fees	\$ 15,800,069	\$ 17,666,383	\$ 1,866,314	11.8%
Other Income	1,509,958	1,895,058	385,100	25.5%
Permits, Licenses and Fines	3,764,575	4,047,534	282,959	7.5%
Income from Enterprises	386,297	299,019	(87,278)	-22.6%
Sale of Goods	372,180	646,162	273,982	73.6%
Conditional Government Transfers	17,524,192	16,897,593	(626,599)	-3.6%
Unconditional Government Transfers	15,196,899	16,013,812	816,914	5.4%
Property Taxes	52,157,492	58,433,538	6,276,046	12.0%
Total Revenues	\$ 106,711,662	\$ 115,899,099	\$ 9,187,437	8.6%
Expenditures				
Salaries and Wages	\$ 60,609,647	\$ 64,320,545	\$ 3,710,898	6.1%
Benefits	862,760	974,996	112,237	13.0%
Materials and Supplies	3,361,792	3,759,257	397,465	11.8%
Contract Services	8,814,058	10,279,029	1,464,971	16.6%
Fuels	2,153,008	2,138,488	(14,520)	-0.7%
Chemicals	48,300	95,700	47,400	98.1%
Other	3,211,332	3,941,715	730,383	22.7%
Utilities	3,051,325	3,056,426	5,101	0.2%
Equipment Purchases	605,795	852,328	246,533	40.7%
Grants and Contributions	8,004,348	11,237,789	3,233,441	40.4%
Reserve Appropriations	12,341,365	18,857,103	6,515,737	52.8%
Transfers from Reserves	(3,751,285)	(6,246,445)	(2,495,160)	66.5%
Capital Contribution	5,105,820	475,000	(4,630,820)	-90.7%
Transfers to/from Internal Accounts	(844,723)	(980,952)	(136,229)	16.1%
Debenture Debt Servicing Costs	3,138,120	3,138,120	0	0.0%
Total Expenditures	\$ 106,711,662	\$ 115,899,099	\$ 9,187,437	8.6%



Revenues and Expenditures Category Comparison

Utility Revenue Fund

	2024 Approved Budget	2025 Proposed Budget	\$ Change	% Change
Revenues				
User Fees	\$ 31,974,691	\$ 36,343,796	\$ 4,369,105	13.7%
Other Income	468,465	505,440	36,975	7.9%
Permits, Licenses and Fines	21,900	21,473	(427)	-1.9%
Income from Enterprises	499,848	494,395	(5,453)	-1.1%
Sale of Goods	95,000	106,780	11,780	12.4%
Total Revenues	\$ 33,059,904	\$ 37,471,884	\$ 4,411,980	13.3%
Expenditures				
Salaries and Wages	\$ 8,395,467	\$ 8,930,754	\$ 535,287	6.4%
Benefits	69,438	70,312	874	1.3%
Materials and Supplies	2,022,920	2,240,280	217,360	10.7%
Contract Services	3,709,251	4,402,633	693,382	18.7%
Fuels	186,745	178,095	(8,650)	-4.6%
Chemicals	4,874,900	4,923,000	48,100	1.0%
Other	542,575	622,855	80,280	14.8%
Utilities	1,909,206	1,901,456	(7,750)	-0.4%
Equipment Purchases	172,900	94,251	(78,649)	-45.5%
Reserve Appropriations	6,456,052	9,314,257	2,858,205	44.3%
Transfers from Reserves	(297,702)	(610,000)	(312,298)	104.9%
Transfers to/from Internal Accounts	759,747	925,741	165,994	21.8%
Debenture Debt Servicing Costs	1,923,613	1,923,613	(0)	0.0%
Prior Year Deficit Recovery	2,334,792	2,554,637	219,845	9.4%
Total Expenditures	\$ 33,059,904	\$ 37,471,884	\$ 4,411,980	13.3%