



## Revenues and Expenditures Category Comparison

*Combined General Revenue Fund & Utility Revenue Fund*

	2023 Approved Budget	2024 Proposed Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 40,059,343	\$ 45,353,158	\$ 5,293,815	13.2%
Other Income	2,372,191	2,162,504	(209,687)	-8.8%
Permits, Licenses and Fines	3,062,792	3,756,475	693,683	22.6%
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	17,486,192	(687,571)	-3.8%
Unconditional Government Transfers	10,963,761	15,196,899	4,233,138	38.6%
Property Taxes	47,246,544	52,539,217	5,292,673	11.2%
<b>Total Revenues</b>	<b>\$ 124,002,990</b>	<b>\$ 137,847,770</b>	<b>\$ 13,844,780</b>	<b>11.2%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 62,239,759	\$ 68,907,474	\$ 6,667,715	10.7%
Benefits	795,228	907,145	111,916	14.1%
Materials and Supplies	4,756,328	5,384,712	628,384	13.2%
Contract Services	14,853,934	12,323,621	(2,530,313)	-17.0%
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	3,493,207	42,407	1.2%
Utilities	4,872,754	4,960,031	87,277	1.8%
Equipment Purchases	797,415	773,395	(24,020)	-3.0%
Grants and Contributions	6,472,031	7,486,648	1,014,618	15.7%
Reserve Appropriations	15,029,572	18,509,788	3,480,216	23.2%
Transfers from Reserves	(8,330,908)	(2,243,780)	6,087,128	-73.1%
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%
Debenture Debt Servicing Costs	6,044,379	5,061,732	(982,647)	-16.3%
<b>Total Expenditures</b>	<b>\$ 125,662,294</b>	<b>\$ 137,847,770</b>	<b>\$ 12,185,476</b>	<b>9.7%</b>
<b>Deficit Recovery</b>				
Water Deficit	\$ 877,244	\$ 1,265,771	388,527	44.3%
Wastewater Deficit	782,060	1,069,021	286,961	36.7%
<b>Total Deficit Recovery</b>	<b>\$ 1,659,304</b>	<b>\$ 2,334,792</b>	<b>\$ 675,488</b>	<b>40.7%</b>



## Revenues and Expenditures Category Comparison

*General Revenue Fund*

	2023 Approved Budget	2024 Proposed Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 15,092,033	\$ 15,713,259	\$ 621,226	4.1%
Other Income	1,941,391	1,694,039	(247,352)	-12.7%
Permits, Licenses and Fines	3,040,392	3,734,575	694,183	22.8%
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	17,486,192	(687,571)	-3.8%
Unconditional Government Transfers	10,963,761	15,196,899	4,233,138	38.6%
Property Taxes	47,246,544	52,539,217	5,292,673	11.2%
<b>Total Revenues</b>	<b>\$ 97,521,912</b>	<b>\$ 107,122,658</b>	<b>\$ 9,600,746</b>	<b>9.8%</b>
<b>Expenditures</b>				
Salaries and Wages	\$ 54,164,091	\$ 60,512,007	\$ 6,347,916	11.7%
Benefits	725,877	837,707	111,830	15.4%
Materials and Supplies	3,087,603	3,361,792	274,189	8.9%
Contract Services	11,502,196	8,614,370	(2,887,826)	-25.1%
Fuels	2,341,607	2,153,008	(188,599)	-8.1%
Chemicals	43,895	48,300	4,405	10.0%
Other	2,792,534	2,997,566	205,032	7.3%
Utilities	2,928,543	3,050,825	122,282	4.2%
Equipment Purchases	516,688	600,495	83,807	16.2%
Grants and Contributions	6,472,031	7,486,648	1,014,618	15.7%
Reserve Appropriations	10,686,413	12,053,736	1,367,322	12.8%
Transfers from Reserves	(8,019,408)	(1,993,012)	6,026,396	-75.1%
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>\$ 107,122,658</b>	<b>\$ 9,600,747</b>	<b>9.8%</b>



## Revenues and Expenditures Category Comparison

*Utility Revenue Fund*

	2023 Approved Budget	2024 Proposed Budget	\$ Change	% Change
<b>Revenues</b>				
User Fees	\$ 24,967,310	\$ 29,639,899	\$ 4,672,589	18.7%
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>\$ 26,481,078</b>	<b>\$ 30,725,112</b>	<b>\$ 4,244,034</b>	<b>16.0%</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	495,641	(162,624)	-24.7%
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)	(250,768)	60,732	-19.5%
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%
<b>Total Expenditures</b>	<b>\$ 28,140,382</b>	<b>\$ 30,725,112</b>	<b>\$ 2,584,730</b>	<b>9.2%</b>
<b>Deficit Recovery</b>				
Water Deficit	\$ 877,244	\$ 1,265,771	388,527	44.3%
Wastewater Deficit	782,060	1,069,021	286,961	36.7%
<b>Total Deficit Recovery</b>	<b>\$ 1,659,304</b>	<b>\$ 2,334,792</b>	<b>\$ 675,488</b>	<b>40.7%</b>