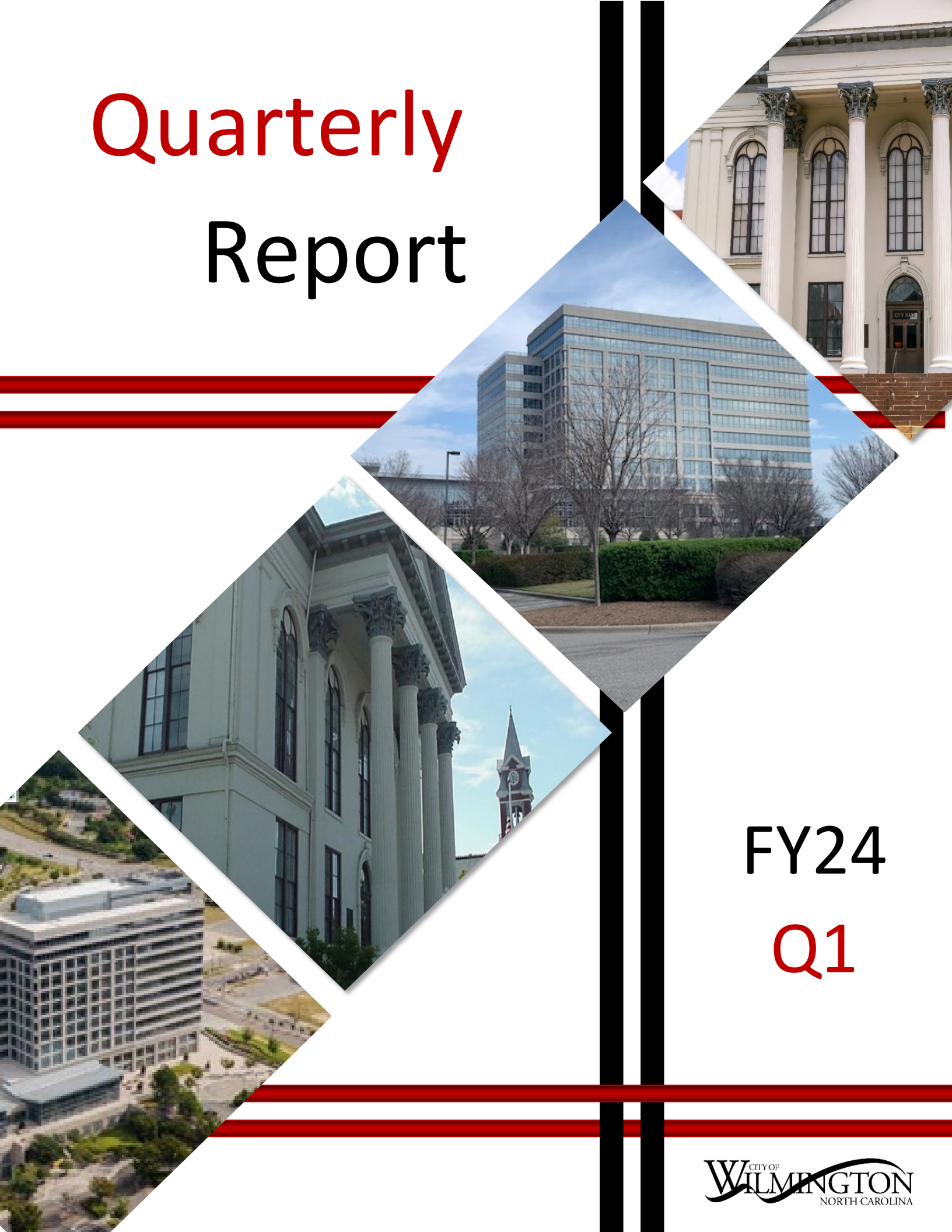


# Quarterly Report



FY24  
Q1

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## Contents

Content and Purpose .....	2
Introduction .....	3
General Fund .....	4
Departments .....	6
<i>Mayor and Council</i> .....	6
<i>City Manager Department</i> .....	7
<i>City Clerk</i> .....	8
<i>City Attorney’s Office</i> .....	9
<i>Budget and Research Department</i> .....	9
<i>Corporate Affairs Department</i> .....	10
<i>Human Resources Department</i> .....	10
<i>Finance Department</i> .....	11
<i>Information Technology Department</i> .....	11
<i>Parks and Recreation Department</i> .....	12
<i>Planning and Development Department</i> .....	13
<i>Housing and Neighborhoods Department</i> .....	14
<i>Engineering Department</i> .....	14
<i>Public Services Department</i> .....	15
<i>Police Department</i> .....	16
<i>Fire Department</i> .....	18
Stormwater Management.....	19
Recycling & Trash Services .....	21
Golf Course.....	22
Parking.....	23
CDBG/Home Grant & Loan Administration.....	24

## Content and Purpose

The City’s Budget and Research Office has completed its financial analysis for the first quarter of FY24 operations (July 1, 2023, through September 31, 2023). Enclosed in this document is a revenue and/or expenditure summary by key operating and program funds. It should be noted, FY24’s adopted budget ordinance removed the ‘functions’ and therefore each department within the General Fund will be featured instead of functional areas. The following is a list of the funds that will be highlighted.

- General Fund
- Stormwater Management Fund
- Recycling & Trash Services Fund
- Golf Course Fund
- Parking Fund

The information in this report represents the most accurate and up-to-date information available at the time of publication. This report is not an audited financial statement and the numbers provided are preliminary and subject to change as the year progresses. The fiscal strength denoted here is a snapshot of the City’s financial health and does not reflect the final adjustments made to prepare the City’s Annual Comprehensive Financial Report (ACFR).

It should be noted that the City balances its budget on an annual basis, and that each fund’s revenue and expenditures may not align to the percentage of the year expended. This is a result of the inherent seasonality of many of the revenue streams and the way the distributions are disseminated by the State. Expenditures reflect the actual expenses incurred since the beginning of the fiscal year and do not include encumbered amounts.

The revenue and expenditure information are organized by City fund and will be represented as set forth in the adopted budget. Analysis of the specified quarter will include:

- Two fiscal years of revised budgets with actuals through end of quarter
- Associated percentage of budget received/expended
- Any notable trends or deviations in the tables will be identified by a letter “ID” and accompanied by a further discussion of the variant in the section that follows

Fund: General Fund		FY23			FY24		
ID		Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>Revenue</b>						
	PROPERTY TAX	\$ (70,003,818)	\$ (11,266,422)	16%	\$ (70,794,586)	\$ (12,627,377)	18%
	SALES TAX	\$ (37,647,425)	\$ -	0%	\$ (45,226,363)	\$ -	0%
	RESTRICTED INTERGOV	\$ (3,286,388)	\$ (1,614,919)	49%	\$ (3,339,136)	\$ (1,630,436)	49%
A	UNRESTRICTD INTERGOV	\$ (12,545,855)	\$ (189,479)	2%	\$ (13,330,600)	\$ 1,188,042	-9%
	LICENSE FEE & PERMIT	\$ (832,000)	\$ (134,710)	16%	\$ (746,400)	\$ (149,100)	20%

The purpose of this public report is twofold. First, it ensures that the City is monitoring its revenue and expenditures, taking steps to proactively address funding issues before they become problematic. Secondly, it acts as a tool for staff and the public fostering a culture of transparent government. The following provides a glimpse at the City of Wilmington’s FY24 1st quarter financials.

## Introduction

The economy continues to inspire recession talks with varying signals indicating a recession while still others indicating a strong economy moving forward:

- The Federal Reserve adjusts the federal fund target rate range in response to what is happening in the economy. Adjusting these rates helps the Fed achieve conditions that satisfy their goals of keeping prices stable and maximizing employment. In simple terms, rates are increased when the economy starts overheating and cuts rates when the economy looks weak. As recently as March of 2022, the Fed was holding the federal funds rate at around zero. When buying bonds to stimulate the economy didn't work as anticipated, the Fed started to forcefully increase the rates beginning in March of 2022. Over the last 16 months, the last recorded was September 2023, the central bank raised fed funds rates 11 times totaling more than 5 percentage points (0% to 0.25% to 5.25% to 5.50%).
- In June 2022, the United States headline inflation rate hit a 41-year high of 9.1%. Since that time, aggressive monetary tightening by the Fed has slowed inflation growth to a more moderate 3.7% as of September 2023. This has caused the standard purchasing power of the city to lessen. The largest impacts seen are with capital items such as vehicles and construction costs. For example, many of the city's fleet vehicles are Pick-up trucks. The cost for one in 2022 was \$34,323 as compared to \$48,461 in 2023.
- The U.S. autoworkers strike is coming to an end as of this writing. Tentative agreements on new contracts have been announced. However, the production of some vehicles has slowed making it difficult to purchase required replacements. On top of that, the goal to improve electric architecture and reduce carbon footprints of vehicles in the US has put some of the vehicles used by the city to be discontinued. Those include Dodge Chargers, the vehicles currently used by the Police Department. Now discussions on what is best to use such as pick-up trucks or SUVs which increase the cost from what was around \$24,000 for a Charger now to \$40,000 to \$50,000.
- Hurricane reimbursements continue to trickle in from Hurricane Florence (FY19) and Isaias (FY21) with portions going for the General Fund, Convention Center, Building CIP Project, and Stormwater. The city presently has \$8.5M<sup>[1]</sup> in reimbursements for Hurricane Florence remaining and about \$92,000 for Hurricane Isaias.
- The labor market began shifting in 2021 with mass resignation throughout the nation in November (referred to as the Great Resignation) and the shifting of employee's behavior (Great Reshuffle) around March of 2022. This caused salaries to increase nationwide. This labor market has not yet stabilized and competing jurisdictions are looking at creative compensation packages to attract and retain employees. The city vacancy rate is still over 10% as compared to pre-pandemic vacancies totaling around 5% at any given time.
- Global conflicts such as those in Ukraine and Israel, continue to impact supply chains locally. There are beginning discussions that the additional war between Israel-Hamas coupled with the continued Ukraine-Russia war may cause a global economic downturn. Depending on which countries get involved in the Middle East conflict will drive any global downturn. The Middle East is a huge contributor to oil prices and serves the energy needs for many shipping passageways in Europe.

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<sup>[1]</sup> Of the \$8.5M of expected reimbursement for Hurricane Florence, \$4.25M is for Stormwater and \$1M is slated for the Convention Center.

## General Fund

The General Fund (100) is the general-purpose fund. General Fund primarily includes property tax, sales tax, licenses, fees, permits, charges for services and other governmental revenues. The operating activities include general government, public safety, community development, transportation, and other governmental service activities. It is typically the largest fund component in the City’s budget.

With one quarter of fiscal year 2024 completed, 10% (N=\$14,426,457) of the revenues have been collected as compared to 18% (N=\$26,830,752) of the expenditures consumed. The 8% difference between the revenues collected and the expenditures used relates to the collection and distribution of taxes. Most property taxes are collected in the November through January timeframe. Sales tax has a 3.5-month delay with July sales collection not being remitted to the city until the beginning of the 2<sup>nd</sup> quarter in mid-October. Unrestricted intergovernmental revenues, for the most part, are collected quarterly with the first quarter remitted to the city in mid-December. Overall, both revenues collected (N=\$14,426,457; 10%) and expenditures (N=\$26,830,752; 18%) utilized are trending relatively flat in FY24’s first quarter as compared to FY23 same period where revenues collected were \$13,948,758 (N=11%) and expenditures utilized totaled \$25,478,860 (N=19%).

Fund: General Fund		FY23			FY24		
ID		Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>Revenue</b>						
	PROPERTY TAX	\$ (70,003,818)	\$ (11,266,422)	16%	\$ (70,794,586)	\$ (12,627,377)	18%
	SALES TAX	\$ (37,647,425)	\$ -	0%	\$ (45,226,363)	\$ -	0%
	RESTRICTED INTERGOV	\$ (3,286,388)	\$ (1,614,919)	49%	\$ (3,339,136)	\$ (1,630,436)	49%
A	UNRESTRICTD INTERGOV	\$ (12,545,855)	\$ (189,479)	2%	\$ (13,330,600)	\$ 1,188,042	-9%
	LICENSE FEE & PERMIT	\$ (832,000)	\$ (134,710)	16%	\$ (746,400)	\$ (149,100)	20%
B	FINES & FORFEITS	\$ (100,400)	\$ (43,793)	44%	\$ (105,400)	\$ (28,862)	27%
C	INTEREST EARNINGS	\$ (481,000)	\$ (189,984)	39%	\$ (1,200,000)	\$ 48,823	-4%
D	CHARGES FOR SERVICE	\$ (2,691,814)	\$ (318,621)	12%	\$ (2,928,425)	\$ (791,336)	27%
E	OTHER TAX	\$ (487,171)	\$ -	0%	\$ (475,000)	\$ (108,512)	23%
F	MISCELLANEOUS	\$ (1,005,051)	\$ (190,831)	19%	\$ (738,036)	\$ (327,699)	44%
	APPROPR FUND BALANCE	\$ (3,207,044)	\$ -	0%	\$ (10,280,185)	\$ -	0%
	<b>Revenue</b>	<b>\$ (132,287,966)</b>	<b>\$ (13,948,758)</b>	<b>11%</b>	<b>\$ (149,564,131)</b>	<b>\$ (14,426,457)</b>	<b>10%</b>
	<b>Expenditure</b>						
	PERSONNEL	\$ 59,513,607	\$ 11,552,148	19%	\$ 63,643,782	\$ 12,068,042	19%
	BENEFITS	\$ 19,629,789	\$ 4,388,815	22%	\$ 22,417,785	\$ 4,644,071	21%
	OPERATING	\$ 28,069,305	\$ 7,745,822	28%	\$ 29,318,922	\$ 6,950,907	24%
G	OUTLAY	\$ 780,601	\$ 98,496	13%	\$ 947,216	\$ 347,421	37%
H	NON-DEPARTMENTAL	\$ 9,561,566	\$ 562,265	6%	\$ 9,492,403	\$ 1,391,936	15%
I	AGENCIES	\$ 3,656,627	\$ 1,803,800	49%	\$ 3,764,138	\$ 2,131,772	57%
	CONTINGENCY	\$ 250,000	\$ -	0%	\$ 250,000	\$ -	0%
	TRANSFER TO	\$ 13,446,768	\$ -	0%	\$ 22,345,468	\$ -	0%
	RESERVE	\$ 69,646	\$ -	0%	\$ 198,000	\$ -	0%
	ALLOCATED COSTS	\$ (2,689,942)	\$ (672,485)	25%	\$ (2,813,583)	\$ (703,396)	25%
	<b>Expenditure</b>	<b>\$ 132,287,966</b>	<b>\$ 25,478,860</b>	<b>19%</b>	<b>\$ 149,564,131</b>	<b>\$ 26,830,752</b>	<b>18%</b>

The following information highlights some of the variances found as compared to last fiscal year same timeframe.



➤ **Revenue**

- **A: *Unrestricted Intergovernmental*** revenue is a variable revenue. This category consists of revenue derived primarily from alcoholic beverage and franchise taxes. Through the end of FY24's Q1, the revenue recorded totaled -9% (N=\$1,188,042) of budget. This appears to be 11% less than the same period in FY23 when collections accounted for 2% of the budget. The majority of this variance is due to the New Hanover County ABC Board meeting their net sales threshold of \$50 million in fiscal year ending June 20, 2023. This resulted in a change of the maximum working capital calculations produced an Extra Profit Distribution of \$1,384,437 to the city. This funding will be recorded in FY23. Due to the delay in revenue collections an accrual adjustment was required to record the anticipated revenue back to FY23. This will be offset by an adjustment once the revenue is collected and Q2 will recognize current FY24 revenue collections.
- **B: *Fines & Forfeits*** is a variable revenue. This category consists of civil citations related to zoning, signs, junk vehicles and code enforcement topics. Collections through the end of FY24's Q1 were 27% (N=\$28,862) of the budget as compared to 44% (N=\$43,793) in FY23's Q1. This is due to FY23 having several large civil fines imposed and collected in the first quarter of compared to no such fines in FY24.
- **C: *Interest Earnings*** revenue is a variable revenue. This category consists of revenue derived from idle and reserve cash investments. Through the end of FY24's Q1, revenue collected totaled -4% (N=\$48,823) of budget. This appears to be 44% less than in the same period in FY23 when collections account for 39% of the budget. The variance is due to an accrual adjustment required to record the anticipated revenue in FY23. This will be offset by an adjustment once the revenue is collected and Q2 will recognize current FY24 revenue collections. Although, it should be noted that continued actions by the Federal Open Market Committee have significantly increased the Federal Funds rate from this time in FY23. Interest earnings on idle funds should be and remain higher than in the prior year following the Q2 adjustment.
- **D: *Charges for Services*** revenue is derived from a wide variety of sources collected for city services. Due to the timing of collections for these sources, it is difficult to project on a quarterly basis. Through the end of FY24's Q1 revenue collections totaled 27% (N=\$791,336) of the budget. This is 15% higher than the same timeframe in FY23 when revenues totaled only 12% (N=\$318,621). Two things are causing the increase in FY24's Q1. First, in FY23 there was a delay in invoicing the vendors. Second, Council authorized up to 10 more events annual scheduled by Live Nation. The increase in FY24's Q1 reflects proper invoicing plus a few more events by Live Nation in that timeframe.
- **E: *Other Tax*** collection includes vehicle rental tax. Collections through the end of FY24's Q1 were 23% (N=\$108,512) greater than FY23 at 0%. In FY23. This variance is directly related to FY23's Q1 delay in the distribution of rental vehicles tax for the first quarter resulting in July, August and September's collections to be recorded in FY23's Q2. The delay was not seen in FY23 and collections were normal.
- **F: *Miscellaneous*** revenue is variable, as it comprises sources such as insurance reimbursements, rental income, donations, NHC Board of Education and P-card rebates. Through the end of FY24's Q1, revenue collections totaled 44% (N=\$327,699) of budget. This is 25% higher than the same timeframe in FY23 when revenue totaled only 19% (N=\$190,831). New Hanover Board of Education has a large deposit of \$192,700 for a new contract agreement for the use of Legion Stadium which was paid last year in Q2.

➤ **Expenditure**

- **G: Outlay** through the end of FY24’s Q1 was 37% (N=\$347,421) spent as compared to 13% (N=\$98,465) in FY23. This is 24% greater than the prior year. This variant is driven by various city departments acquiring needed capital equipment, vehicles and tools early in FY24’s Q1. In FY23 many of these acquisitions could not occur and the PO was rolled into FY24 due to delivery delays. While the percentage of expenditure is significantly higher through the end of Q1 compared to FY23, it is not believed this indicates any issue maintaining budget limits in this area for the remainder of the fiscal year.
- **H: Non-Departmental** expenditures were 15% (N=\$1,391,936) expended at the end of FY24’s Q1. This is 9% (N=\$829,671) higher than FY23. The majority of this increase is attributed to increases in retiree insurances, various claims against the City and ongoing professional services activity. Though the utilization rate is significantly higher during the first quarter than the prior year, it is still within the appropriated budget level for the fiscal year.
- **I: Agencies** actuals through the end of FY24’s Q1 were 57% (N=\$2,131,772) of budget. This is 8% (N=\$327,972) greater than FY23 when expenditure utilization totaled just 49% (N=\$1,803,800). This category varies from year to year depending upon the contract process timing. From year to year the recorded expenditure can vary between Q1 or Q2. Therefore, this variance is not out of the ordinary and the percentage of utilization does not indicate any material concerns currently.

## Departments

In the past, the City’s budget ordinance appropriated funding by functional area. Beginning with FY24’s budget, expenditures are now appropriated at the fund level. As a result, the contents of this report are now organized by department within each fund. While the comparative table for each department is included in this report to facilitate transparency and fiscal awareness, detailed explanations are only provided for items with significant deviation (>5%) between the current and prior year. For those items, a letter is assigned to the “ID” column with a detailed discussion of the factors underlying the deviation.

### Mayor and Council

Through FY24’s Q1, 22% (N=\$63,663) of the appropriated budget was utilized for authorized expenditures as compared to 22% (N=\$63,937) in FY23. Total expenses for this department were in line with the same time for FY23 with a deviation of only \$274 between the two periods. As a result, there are no notable variants or areas of concern requiring further elaboration.

Department: Mayor and Council		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	PERSONNEL	\$ 177,469	\$ 43,462	24%	\$ 193,898	\$ 46,943	24%
	BENEFITS	\$ 56,530	\$ 13,550	24%	\$ 46,216	\$ 17,907	39%
	OPERATING	\$ 53,626	\$ 6,926	13%	\$ 53,935	\$ (1,187)	-2%
	<b>Grand Total</b>	<b>\$ 287,625</b>	<b>\$ 63,937</b>	<b>22%</b>	<b>\$ 294,049</b>	<b>\$ 63,663</b>	<b>22%</b>



City Manager Department

The City Manager Department includes expenditures associated with city administration. In addition to the City Manager, this department also houses several divisions that oversee areas related to the general administration and operational execution of citywide initiatives. These divisions include Internal Audit, Diversity Equity & Inclusion, Rail realignment & Economic Development.

With 25% of the fiscal year completed, 16% (N=\$475,092) of the expenditures have been consumed as compared to 18% (N=\$375,005) for the same time in FY23.

Department: City Manager		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>CM-ADMINISTRATION</b>						
	PERSONNEL	\$ 1,067,914	\$ 189,454	18%	\$ 1,266,963	\$ 232,064	18%
	BENEFITS	\$ 308,061	\$ 57,977	19%	\$ 359,794	\$ 72,605	20%
A	OPERATING	\$ 55,483	\$ 14,103	25%	\$ 67,354	\$ 9,895	15%
	<b>CM-ADMINISTRATION Total</b>	<b>\$ 1,431,458</b>	<b>\$ 261,534</b>	<b>18%</b>	<b>\$ 1,694,111</b>	<b>\$ 314,564</b>	<b>19%</b>
	<b>CM-DIVERSITY EQUITY INCLUSION</b>						
	PERSONNEL	\$ 185,034	\$ 33,703	18%	\$ 187,461	\$ 36,831	20%
	BENEFITS	\$ 56,383	\$ 10,530	19%	\$ 59,139	\$ 12,881	22%
B	OPERATING	\$ 19,685	\$ 4,864	25%	\$ 20,031	\$ 6,633	33%
	<b>CM-DIVERSITY EQUITY INCLUSION Total</b>	<b>\$ 261,102</b>	<b>\$ 49,098</b>	<b>19%</b>	<b>\$ 266,631</b>	<b>\$ 56,345</b>	<b>21%</b>
	<b>CM-ECONOMIC DEVELOPMENT</b>						
C	PERSONNEL	\$ 88,319	\$ -	0%	\$ 74,787	\$ 21,960	29%
D	BENEFITS	\$ 29,564	\$ 305	1%	\$ 27,712	\$ 8,740	32%
	OPERATING	\$ 8,459	\$ 468	6%	\$ 8,512	\$ 519	6%
	ALLOCATED COSTS	\$ (18,568)	\$ (4,642)	25%	\$ (60,302)	\$ (15,076)	25%
	<b>CM-ECONOMIC DEVELOPMENT Total</b>	<b>\$ 107,774</b>	<b>\$ (3,869)</b>	<b>-4%</b>	<b>\$ 50,709</b>	<b>\$ 16,143</b>	<b>32%</b>
	<b>CM-INTERNAL AUDIT</b>						
	PERSONNEL	\$ 85,031	\$ 23,480	28%	\$ 72,361	\$ 14,183	20%
E	BENEFITS	\$ 26,618	\$ 7,133	27%	\$ 26,812	\$ 3,925	15%
F	OPERATING	\$ 7,909	\$ 468	6%	\$ 7,762	\$ 904	12%
	<b>CM-INTERNAL AUDIT Total</b>	<b>\$ 119,558</b>	<b>\$ 31,081</b>	<b>26%</b>	<b>\$ 106,935</b>	<b>\$ 19,013</b>	<b>18%</b>
	<b>CM-RAIL REALIGNMENT</b>						
	PERSONNEL	\$ 122,787	\$ 26,797	22%	\$ 141,541	\$ 28,161	20%
	BENEFITS	\$ 40,341	\$ 9,671	24%	\$ 47,614	\$ 10,170	21%
	OPERATING	\$ 7,899	\$ 693	9%	\$ 7,952	\$ 518	7%
	<b>CM-RAIL REALIGNMENT Total</b>	<b>\$ 171,027</b>	<b>\$ 37,161</b>	<b>22%</b>	<b>\$ 197,107</b>	<b>\$ 38,848</b>	<b>20%</b>
G	<b>CM-REPAIR &amp; MAINTENANCE</b>						
	PERSONNEL	\$ -	\$ -	-%	\$ 463,200	\$ 24,355	5%
	BENEFITS	\$ -	\$ -	-%	\$ 185,668	\$ 5,773	3%
	OPERATING	\$ -	\$ -	-%	\$ 30,820	\$ 50	0%
	<b>CM-REPAIR &amp; MAINTENANCE Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	<b>\$ 679,688</b>	<b>\$ 30,178</b>	<b>4%</b>
	<b>Grand Total</b>	<b>\$ 2,090,919</b>	<b>\$ 375,005</b>	<b>18%</b>	<b>\$ 2,995,181</b>	<b>\$ 475,092</b>	<b>16%</b>

The following information highlights some of the variances from FY24’s first quarter actuals as compared to last year’s actuals.

- A: **Administration’s** FY24’s operating actuals are 10% lower than FY23’s Q1. At \$9,895 in recorded actuals, the department has only utilized 15% of its approved budget compared to 25% (N=\$14,103) during the same timeframe in FY23. This reduction is attributed to the timing of invoices for subscription renewals and training. During FY24’s Q1, several of these invoices were

not billed until the first month of Q2. The inclusion of these expenditures will be reflected in the Q2 report and should realign the expenditure rate with the prior period.

- B: **Diversity, Equity & Inclusion’s** operating expenditures consumed through the end of FY24’s Q1 were \$6,633 (N=33%). This is an increase of 8% over FY23’s Q1 when expenditures were only \$4,864. The increase is attributed to acquisition of supplies and materials born from increased participation by city staff in the DEI initiatives and training programs.
- C: **Economic Development’s** personnel actuals accounted for 29% (\$21,960) of FY24’s approved budget through the end of Q1. The entirety of this amount is an increase over FY23’s Q1 when no actuals occurred. Though FY23 had an approved budget of \$88,319, the position associated with this division remained vacant throughout the year. For FY24, the position was filled with the reclassification of the Downtown Coordinator.
- D: **Economic Development’s** benefit actuals were also impacted by the reclassification of the Downtown Coordinator. This previously vacant position consumed 32% (N=\$8,740) of the approved budget through the end of FY24’s Q1. This is a 31% increase over FY23’s Q1 when expenditures only totaled \$305. Even though the position was vacant in FY23, it incurred costs related to a workers compensation insurance audit that was charged against benefits. Both wages and benefits will continue to exceed FY23 throughout the remainder of the year. However, this does not indicate any material issue or financial anomaly within this context.
- E: **Internal Audit’s** benefit actuals in FY24’s Q1 account for 15% (N=\$3,925) of the approved budget. This is a 12% decrease over FY23 same time when benefits expenses totaled \$7,133 or 27%. During FY23 this position became vacant and was subsequently filled just before the end of FY23 with a new employee. The resulting benefits selection by this new employee in turn accounts for the deviation compared to FY23.
- F: **Internal Audit’s** operating expenses utilization increased by 6% above FY23’s Q1. At \$904, operating expenses consumed accounted for 12% of the FY24 approved budget while FY23’s \$468 only accounted for 6%. This increase is attributed to the purchase of supplies and payment of professional dues related to this activity.
- G: **Repair and Maintenance Division** is a new division resulting from the recent acquisition of the Northern Downtown Municipal Complex. Approved in the FY24 budget, these positions support and maintain the operation of this municipal property. Through the end of FY24’s Q1, the division’s expenditures account for \$30,178 or 4% of the approved budget (N=\$679,688). Since this property was acquired at the start of the fiscal year, no budget existed in FY23.

City Clerk

Through FY24’s Q1, 21% (N=\$69,538) of the appropriated budget was utilized for authorized expenditures as compared to 21% (N=\$66,692) in FY23 same period. Total expenses between the two years only deviated by \$2,846 between the two periods, though percentage utilization of budget remained the same. As a result, there are no notable variants or areas of concern requiring further elaboration.

Department: City Clerk		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	PERSONNEL	\$ 205,587	\$ 43,344	21%	\$ 224,364	\$ 44,293	20%
	BENEFITS	\$ 75,527	\$ 17,277	23%	\$ 80,624	\$ 18,022	22%
	OPERATING	\$ 29,711	\$ 6,070	20%	\$ 29,862	\$ 7,223	24%
	<b>Grand Total</b>	<b>\$ 310,825</b>	<b>\$ 66,692</b>	<b>21%</b>	<b>\$ 334,850</b>	<b>\$ 69,538</b>	<b>21%</b>

City Attorney’s Office

With one quarter of the fiscal year completed, the City Attorney’s Office utilized 19% (N=\$301,013) of its appropriated budget for approved expenditures. Total expenses for this department have decreased 1% when compared to FY23 1<sup>st</sup> quarter (N=\$304,573). As a result, there are no notable variants or areas of concern requiring further elaboration.

Department: City Attorneys Office		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	PERSONNEL	\$ 1,061,144	\$ 207,223	20%	\$ 1,139,529	\$ 205,003	18%
	BENEFITS	\$ 340,660	\$ 74,602	22%	\$ 378,511	\$ 76,670	20%
	OPERATING	\$ 99,808	\$ 22,748	23%	\$ 100,361	\$ 19,340	19%
	<b>Grand Total</b>	<b>\$ 1,501,612</b>	<b>\$ 304,573</b>	<b>20%</b>	<b>\$ 1,618,401</b>	<b>\$ 301,013</b>	<b>19%</b>

Budget and Research Department

Through FY24’s Q1, 13% (N=\$121,420) of the appropriated budget was utilized for authorized expenditures as compared to 21% (N=\$130,975) in FY23. This is 12% (N=\$9,555) less than the prior year.

Department: Budget and Research		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
A	PERSONNEL	\$ 446,190	\$ 90,364	20%	\$ 644,552	\$ 83,886	13%
B	BENEFITS	\$ 144,802	\$ 33,317	23%	\$ 212,754	\$ 29,260	14%
C	OPERATING	\$ 30,412	\$ 7,295	24%	\$ 48,750	\$ 8,274	17%
	<b>Grand Total</b>	<b>\$ 621,404</b>	<b>\$ 130,975</b>	<b>21%</b>	<b>\$ 906,056</b>	<b>\$ 121,420</b>	<b>13%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A & B: **Budget and Research’s** personnel and benefits actuals declined by 7% and 9% respectively compared to FY23’s Q1. At \$83,886 or 13% of personnel budget was utilized by the end of Q1 as compared to 20% (N=\$90,364) in FY23. The variance is directly related to the two new positions authorized (i.e., Senior Budget Analyst and Strategic Plan Performance Manager) in FY24. This coupled with an existing analyst’s relocation at the beginning of Q1 left the department with three vacant positions for the majority of FY24’s Q1. As the positions are hired, the utilization deviation is likely to narrow.  
C: **Budget and Research’s** operating actuals in FY24’s Q1 account for 17% (N=\$8,274) of the budget. This is 7% less than FY23’s Q1 utilization totaling 24% (N=\$7,295) of the budget for the same timeframe. The majority of this variance can be explained by the vacancies as well. The budget funds expenses related to newly-hired staff, such as computers and subscriptions. Once the positions are fully on-board, these expenditures will be consumed.

Corporate Affairs Department

Through FY24’s Q1, 20% (N=\$198,452) of the appropriated budget was utilized for authorized expenditures as compared to 20% (N=\$156,565) in FY23. This is the same as FY23’s utilization rate over the same time.

Department: Corporate Affairs		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>PUBLIC INFORMATION</b>						
	PERSONNEL	\$ 304,788	\$ 62,478	20%	\$ 421,605	\$ 70,991	17%
	BENEFITS	\$ 101,064	\$ 24,326	24%	\$ 146,874	\$ 28,130	19%
A	OPERATING	\$ 47,277	\$ 4,813	10%	\$ 66,264	\$ 29,104	44%
	<b>PUBLIC INFORMATION Total</b>	<b>\$ 453,129</b>	<b>\$ 91,618</b>	<b>20%</b>	<b>\$ 634,743</b>	<b>\$ 128,225</b>	<b>20%</b>
	<b>GOVERNMENT TELEVISION</b>						
	PERSONNEL	\$ 200,799	\$ 37,356	19%	\$ 214,684	\$ 41,904	20%
	BENEFITS	\$ 62,760	\$ 13,195	21%	\$ 78,255	\$ 17,452	22%
B	OPERATING	\$ 51,770	\$ 14,396	28%	\$ 63,134	\$ 10,870	17%
	<b>GOVERNMENT TELEVISION Total</b>	<b>\$ 315,329</b>	<b>\$ 64,947</b>	<b>21%</b>	<b>\$ 356,073</b>	<b>\$ 70,226</b>	<b>20%</b>
	<b>Grand Total</b>	<b>\$ 768,458</b>	<b>\$ 156,565</b>	<b>20%</b>	<b>\$ 990,816</b>	<b>\$ 198,452</b>	<b>20%</b>

There are a few variances that need explanation.

- A: **Public Information’s** operating actuals through the end of FY24’s Q1 totaled 44% (N=\$29,104) of the budget. This is 34% greater than the same time in FY23 when operating expenses utilized totaled 10% (N=\$4,813). The majority of the increased expense is related to an ongoing media service to help with targeted communications analysis and digital communications. The timing of the service payments in FY24 was in the beginning of the year which severely skews the overall spending. As these expenses are one-time costs, their effect on the utilization percentage will be dissipated in later quarters as other spending occurs.
- B: **Government TV’s** operating actuals through the end of FY24’s Q1 totaled 17% (N=\$10,870). This is 11% less than the same time in FY23 when expenses utilized totaled just 28% (N=\$14,396). The majority of this difference is related to an AV maintenance contract and insurance that was paid in full in the first quarter of FY23. These expenses are now being spread across the year in FY24.

Human Resources Department

Through FY24’s Q1, 17% (N=\$230,072) of the appropriated budget was utilized as compared to 21% (N=\$260,564) in FY23. This is 4% (N=\$9,555) less than the prior year. While personnel did not rise to the point of creating a variant, the spending rate in this area is significantly less than in FY23. This is due in part to nearly half of the positions turning over and being filled internally at lower levels.

Department: Human Resources		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	PERSONNEL	\$ 848,714	\$ 167,617	20%	\$ 959,164	\$ 155,404	16%
	BENEFITS	\$ 261,066	\$ 58,530	22%	\$ 311,453	\$ 56,518	18%
A	OPERATING	\$ 107,352	\$ 34,417	32%	\$ 101,764	\$ 18,150	18%
	<b>Grand Total</b>	<b>\$ 1,217,132</b>	<b>\$ 260,564</b>	<b>21%</b>	<b>\$ 1,372,381</b>	<b>\$ 230,072</b>	<b>17%</b>

The following information highlights the variance from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Human Resource’s** operating expenses through the end of FY24’s Q1 totaled 18% (N=\$18,150). This is 14% greater than the same time in FY23 when operating expenses totaled just 32% (N=\$34,417). Most of this difference can be attributed to a slowdown in hiring and onboarding expenditures and the non-renewal of a software contract.

### Finance Department

Through FY24’s Q1, 20% (N=\$605,389) of the appropriated budget was utilized for authorized expenditures. This is 1% (N=\$73,326) more than in FY23 when expenditures totaled 19% (N=\$532,063) at the end of the first quarter. As a result, there are no significant variance to discuss.

Department: Finance		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	PERSONNEL	\$ 2,023,618	\$ 387,976	19%	\$ 2,195,270	\$ 439,759	20%
	BENEFITS	\$ 707,779	\$ 146,982	21%	\$ 756,257	\$ 170,462	23%
	OPERATING	\$ 263,677	\$ 43,244	16%	\$ 269,002	\$ 42,164	16%
	ALLOCATED COSTS	\$ (184,554)	\$ (46,139)	25%	\$ (187,984)	\$ (46,996)	25%
	<b>FINANCE Total</b>	<b>\$ 2,810,520</b>	<b>\$ 532,063</b>	<b>19%</b>	<b>\$ 3,032,545</b>	<b>\$ 605,389</b>	<b>20%</b>

### Information Technology Department

Through the end of FY24’s Q1, expenditures account for 26% (N=\$1,730,575) of budget. This is in line with FY23’s utilization rate when expenditures accounted for 25% (N=\$1,407,009) of budget. Total spending for the quarter was \$323,566 (N=1%) greater in FY24 than FY23.

Department: Information Technology		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>INFORMATION TECHNOLOGY SERVICE</b>						
	PERSONNEL	\$ 2,175,178	\$ 432,661	20%	\$ 2,384,568	\$ 451,635	19%
	BENEFITS	\$ 702,490	\$ 160,162	23%	\$ 795,575	\$ 170,570	21%
	OPERATING	\$ 2,772,287	\$ 814,186	29%	\$ 3,166,813	\$ 993,439	31%
A	OUTLAY	\$ -	\$ -	0%	\$ 117,822	\$ 114,932	98%
	RESERVE	\$ -	\$ -	0%	\$ 198,000	\$ -	0%
	<b>Grand Total</b>	<b>\$ 5,649,955</b>	<b>\$ 1,407,009</b>	<b>25%</b>	<b>\$ 6,662,777</b>	<b>\$ 1,730,575</b>	<b>26%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Information’s Technology’s** outlay actuals through the end of FY24’s Q1 totaled 98% (N=\$114,932). There were no comparable outlays in FY23. The entirety of this outlay is associated with access control updates for the recently acquired Northern Downtown Municipal Complex. As these outlays are one-time expenses, the fact that this budget is nearly liquidated at the end of Q1 should not pose any concern.

Parks and Recreation Department

Through FY24’s Q1, 16% (N=\$1,798,440) of the appropriated budget was utilized for authorized expenditures compared to 19% (N=\$2,034,131) in FY23. This is 3% (N=\$235,691) less than the prior year.

ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>CS-ADMINISTRATION</b>						
	PERSONNEL	\$ 269,197	\$ 58,187	22%	\$ 281,035	\$ 53,953	19%
	BENEFITS	\$ 79,697	\$ 16,889	21%	\$ 92,356	\$ 17,986	19%
	OPERATING	\$ 6,865	\$ 1,376	20%	\$ 6,916	\$ 1,611	23%
	OUTLAY	\$ -	\$ -	-%	\$ -	\$ -	-%
	<b>CS-INLAND GREENS PARK</b>						
	PERSONNEL	\$ 103,052	\$ 14,860	14%	\$ 77,123	\$ 15,094	20%
	BENEFITS	\$ 38,349	\$ 6,444	17%	\$ 30,679	\$ 6,607	22%
	OPERATING	\$ 7,529	\$ 1,244	17%	\$ 7,607	\$ 1,088	14%
	<b>CS-INLAND GREENS PARK Total</b>	<b>\$ 148,930</b>	<b>\$ 22,548</b>	<b>15%</b>	<b>\$ 115,409</b>	<b>\$ 22,789</b>	<b>20%</b>
	<b>CS-PARKS &amp; LANDSCAPE MAINT</b>						
	PERSONNEL	\$ 1,950,770	\$ 338,544	17%	\$ 2,171,407	\$ 328,010	15%
	BENEFITS	\$ 743,437	\$ 153,644	21%	\$ 863,204	\$ 147,997	17%
A	OPERATING	\$ 1,297,016	\$ 250,435	19%	\$ 1,254,745	\$ 131,034	10%
	OUTLAY	\$ -	\$ -	-%	\$ 130,000	\$ -	0%
	<b>CS-PARKS &amp; LANDSCAPE MAINT Total</b>	<b>\$ 3,991,223</b>	<b>\$ 742,623</b>	<b>19%</b>	<b>\$ 4,419,356</b>	<b>\$ 607,041</b>	<b>14%</b>
	<b>CS-RECREATION</b>						
	PERSONNEL	\$ 1,211,506	\$ 223,899	18%	\$ 1,138,614	\$ 217,905	19%
	BENEFITS	\$ 363,166	\$ 84,113	23%	\$ 368,030	\$ 86,735	24%
B	OPERATING	\$ 532,830	\$ 151,821	28%	\$ 539,828	\$ 112,477	21%
	OUTLAY	\$ 28,802	\$ -	0%	\$ 28,802	\$ -	0%
	<b>CS-RECREATION Total</b>	<b>\$ 2,136,304</b>	<b>\$ 459,833</b>	<b>22%</b>	<b>\$ 2,075,274</b>	<b>\$ 417,117</b>	<b>20%</b>
	<b>CS-RECREATION ADMIN</b>						
	PERSONNEL	\$ 159,455	\$ 32,109	20%	\$ 159,840	\$ 24,363	15%
	BENEFITS	\$ 46,961	\$ 12,638	27%	\$ 60,087	\$ 9,590	16%
C	OPERATING	\$ 760,452	\$ 172,119	23%	\$ 674,500	\$ 153,976	23%
	<b>CS-RECREATION ADMIN Total</b>	<b>\$ 966,868</b>	<b>\$ 216,866</b>	<b>22%</b>	<b>\$ 894,427</b>	<b>\$ 187,928</b>	<b>21%</b>
	<b>CS-RECREATION CENTER PROG. Total</b>						
	PERSONNEL	\$ 1,039,699	\$ 190,381	18%	\$ 1,054,863	\$ 208,379	20%
	BENEFITS	\$ 300,547	\$ 70,179	23%	\$ 343,866	\$ 69,501	20%
D	OPERATING	\$ 476,572	\$ 116,198	24%	\$ 477,620	\$ 71,034	15%
	OUTLAY	\$ -	\$ -	-%	\$ 6,861	\$ 6,409	93%
	<b>CS-RECREATION CENTER PROG. Total Total</b>	<b>\$ 1,816,818</b>	<b>\$ 376,759</b>	<b>21%</b>	<b>\$ 1,883,210</b>	<b>\$ 355,323</b>	<b>19%</b>
	<b>CS-TREE MAINTENANCE</b>						
	PERSONNEL	\$ 546,390	\$ 60,176	11%	\$ 582,801	\$ 88,288	15%
	BENEFITS	\$ 214,078	\$ 25,162	12%	\$ 211,462	\$ 36,470	17%
E	OPERATING	\$ 287,634	\$ 53,712	19%	\$ 454,058	\$ 9,934	2%
	<b>CS-TREE MAINTENANCE Total</b>	<b>\$ 1,048,102</b>	<b>\$ 139,050</b>	<b>13%</b>	<b>\$ 1,248,321</b>	<b>\$ 134,692</b>	<b>11%</b>
	<b>Grand Total</b>	<b>\$ 10,464,004</b>	<b>\$ 2,034,131</b>	<b>19%</b>	<b>\$ 11,016,304</b>	<b>\$ 1,798,440</b>	<b>16%</b>



The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **CS-Parks and Landscaping’s** operating expenses through the end of FY24’s Q1 totaled 10% (N=\$131,034). This is 9% less than the same time in FY23 when operating expenses totaled just 19% (N=\$250,435). Most of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. At the end of FY24’s Q1 these had not yet been transferred which is directly attributable to the reduced budget utilization.
- B: **CS-Recreation’s** operating expenses through the end of FY24’s Q1 totaled 21% (N=\$112,477). This is 8% less than the same time in FY23 when operating expenses totaled just 28% (N=\$151,821). Much of this difference can be attributed to the timing of prepaid ticket resale fees. Approximately \$25,000 of this difference is related to a payment for Riverfront Park ticket fees that will not post until Q2 FY24.
- C: **CS-Recreation Admin’s** employee benefits actuals through the end of FY24’s Q1 totaled 16% (N=\$9,590). This is 11% less than the same time in FY23 when benefit expenses totaled just 27% (N=\$12,638). The majority of this difference can be attributed to the employee’s selection of fewer and lower cost benefit plans with medical insurance accounting for two-thirds of the difference alone.
- D: **CS-Recreation Center Program’s** operating actuals through the end of FY24’s Q1 totaled 15% (N=\$71,034). This is 10% less than the same time in FY23 when operating expenses totaled just 24% (N=\$116,168). Much of this difference can be attributed to the timing of the City’s swimming pool administration contract. The payment of approximately \$43k that occurred in Q1 of FY23 was not posted until the beginning of Q2 FY24, resulting in the appearance of reduced expenditures. However, this should realign in the following quarter as the expense is realized.
- E: **CS-Tree Maintenance’s** operating expenses through the end of FY24’s Q1 totaled 2% (N=\$9,934). This is 16% less than the same time in FY23 when operating expenses totaled 19% (N=\$53,712). Much of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. At the end of FY24’s Q1 these had not yet been transferred, which accounts for the reduced budget utilization. In addition, for FY24 the budget increased by \$167K.

*Planning and Development Department*

With one quarter of the fiscal year completed, the Planning and Development department has utilized 14% (N=\$430,837) of its appropriated budget for approved expenditures. Total expenses for this department have decreased by 3% (N=\$72,901) when compared to FY23’s Q1 of 17% (N=\$503,738). The decrease can be attributable to the number of vacancies in the department. However, there are no notable variants or areas of concern comparing the two quarters requiring further elaboration.

Department: Planning and Development		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>PLAN &amp; DEV-ADMINISTRATION</b>						
	PERSONNEL	\$ 1,619,559	\$ 336,286	21%	\$ 1,696,544	\$ 282,790	17%
	BENEFITS	\$ 512,720	\$ 119,858	23%	\$ 582,485	\$ 117,881	20%
	OPERATING	\$ 882,001	\$ 47,594	5%	\$ 874,512	\$ 30,166	3%
	<b>Grand Total</b>	<b>\$ 3,014,280</b>	<b>\$ 503,738</b>	<b>17%</b>	<b>\$ 3,153,541</b>	<b>\$ 430,837</b>	<b>14%</b>

### Housing and Neighborhoods Department

The Housing and Neighborhoods Department is a new department as of July 1, 2023. The department will focus on neighborhood and housing issues around the city. The divisions in the general fund include the department’s Administration division and Code and Compliance Enforcement. Through FY24’s Q1, 13% (N=\$134,298) of the appropriated budget was utilized for authorized expenditures compared to 16% (N=\$126,870) in FY23 same period. This is 3% (N=\$7,428) less than the prior year. As a result, there are no notable variants or areas of concern requiring further elaboration.

Department: Housing and Neighborhoods		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>CS-HOUSING &amp; NEIGHBORHOOD DEPT</b>						
	PERSONNEL	\$ -	\$ -	0%	\$ 177,900	\$ -	0%
	BENEFITS	\$ -	\$ -	0%	\$ 53,146	\$ 650	1%
	OPERATING	\$ -	\$ -	0%	\$ 29,526	\$ -	0%
	ALLOCATED COSTS	\$ -	\$ -	0%	\$ (18,262)	\$ (4,566)	25%
	<b>CS-HOUSING &amp; NEIGHBORHOOD DEPT Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 242,310</b>	<b>\$ (3,916)</b>	<b>-2%</b>
	<b>CS-CODE ENFORCEMENT</b>						
	PERSONNEL	\$ 353,347	\$ 64,934	18%	\$ 370,948	\$ 73,685	20%
	BENEFITS	\$ 125,366	\$ 26,059	21%	\$ 133,974	\$ 32,671	24%
	OPERATING	\$ 317,040	\$ 35,878	11%	\$ 321,016	\$ 31,858	10%
	<b>CS-CODE ENFORCEMENT Total</b>	<b>\$ 795,753</b>	<b>\$ 126,870</b>	<b>16%</b>	<b>\$ 825,938</b>	<b>\$ 138,214</b>	<b>17%</b>
	<b>Grand Total</b>	<b>\$ 795,753</b>	<b>\$ 126,870</b>	<b>16%</b>	<b>\$ 1,068,248</b>	<b>\$ 134,298</b>	<b>13%</b>

### Engineering Department

Through FY24’s Q1, 16% (N=\$1,374,383) of the appropriated budget was utilized for authorized expenditures compared to 18% (N=\$1,455,992) in FY23. This is 2% (N=\$81,609) less than the prior year.

Department: Engineering		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>ENGINEERING</b>						
	PERSONNEL	\$ 2,861,645	\$ 538,907	19%	\$ 3,067,222	\$ 552,929	18%
	BENEFITS	\$ 974,433	\$ 209,588	22%	\$ 1,082,009	\$ 214,028	20%
A	OPERATING	\$ 394,769	\$ 89,142	23%	\$ 337,084	\$ 55,836	17%
B	OUTLAY	\$ 81,069	\$ -	0%	\$ 58,362	\$ 18,724	32%
	ALLOCATED COSTS	\$ (172,046)	\$ (43,011)	25%	\$ (196,213)	\$ (49,053)	25%
	<b>ENGINEERING Total</b>	<b>\$ 4,139,870</b>	<b>\$ 794,625</b>	<b>19%</b>	<b>\$ 4,348,464</b>	<b>\$ 792,463</b>	<b>18%</b>
	<b>ENG-TRAFFIC ENGINEERING</b>						
	PERSONNEL	\$ 1,472,117	\$ 266,852	18%	\$ 1,574,911	\$ 272,219	17%
	BENEFITS	\$ 494,388	\$ 102,719	21%	\$ 559,282	\$ 104,073	19%
	OPERATING	\$ 2,034,429	\$ 291,796	14%	\$ 2,008,706	\$ 205,628	10%
	<b>ENG-TRAFFIC ENGINEERING Total</b>	<b>\$ 4,000,934</b>	<b>\$ 661,367</b>	<b>17%</b>	<b>\$ 4,142,899</b>	<b>\$ 581,920</b>	<b>14%</b>
	<b>Grand Total</b>	<b>\$ 8,140,803</b>	<b>\$ 1,455,992</b>	<b>18%</b>	<b>\$ 8,491,362</b>	<b>\$ 1,374,383</b>	<b>16%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Engineering’s** operating expenses through the end of FY24’s Q1 totaled 17% (N=\$55,836). This is 6% less than the same time in FY23 when operating expenses totaled just 23% (N=\$89,142).

Most of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. At the end of FY24’s Q1, these had not yet been transferred, which accounts for the reduced budget utilization.

- B: **Engineering’s** capital outlays through the end of FY24’s Q1 totaled 32% (N=\$18,742). These funds were used to purchase surveying equipment. The entirety of this amount is an increase over FY23’s Q1 as it had no expenditures during the entire quarter despite having an approved budget of \$81,069.

*Public Services Department*

Through FY24’s Q1, 17% (N=\$1,163,988) of the appropriated budget was utilized for authorized expenditures compared to 18% (N=\$1,197,604) in FY23. This is 1% (N=\$33,616) less than the prior year.

Department: Public Services		FY23			FY24		
ID		Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>PS-ADMINISTRATION</b>						
	PERSONNEL	\$ 297,656	\$ 62,887	21%	\$ 315,679	\$ 62,462	20%
	BENEFITS	\$ 94,007	\$ 22,915	24%	\$ 103,572	\$ 22,559	22%
	OPERATING	\$ 52,009	\$ 9,452	18%	\$ 35,234	\$ 3,771	11%
	ALLOCATED COSTS	\$ (31,152)	\$ (7,788)	25%	\$ (12,164)	\$ (3,041)	25%
	<b>PS-ADMINISTRATION Total</b>	<b>\$ 412,520</b>	<b>\$ 87,466</b>	<b>21%</b>	<b>\$ 442,321</b>	<b>\$ 85,751</b>	<b>19%</b>
	<b>PS-BUILDING-115 N 3rd ST</b>						
A	OPERATING	\$ 470,068	\$ 170,146	36%	\$ 380,394	\$ 159,653	42%
	RESERVE	\$ 69,646	\$ -	0%	\$ -	\$ -	-%
	<b>PS-BUILDING-115 N 3rd ST Total</b>	<b>\$ 539,714</b>	<b>\$ 170,146</b>	<b>32%</b>	<b>\$ 380,394</b>	<b>\$ 159,653</b>	<b>42%</b>
	<b>PS-BUILDINGS</b>						
	PERSONNEL	\$ 659,187	\$ 90,293	14%	\$ 658,015	\$ 87,933	13%
	BENEFITS	\$ 227,544	\$ 33,259	15%	\$ 231,022	\$ 32,928	14%
	OPERATING	\$ 1,803,984	\$ 307,860	17%	\$ 1,873,851	\$ 333,830	18%
	OUTLAY	\$ 40,000	\$ -	0%	\$ -	\$ -	-%
	<b>PS-BUILDINGS Total</b>	<b>\$ 2,730,715</b>	<b>\$ 431,412</b>	<b>16%</b>	<b>\$ 2,762,888</b>	<b>\$ 454,691</b>	<b>16%</b>
	<b>PS-STREETS</b>						
	PERSONNEL	\$ 1,303,378	\$ 208,268	16%	\$ 1,424,915	\$ 232,245	16%
	BENEFITS	\$ 505,893	\$ 87,131	17%	\$ 534,586	\$ 97,238	18%
B	OPERATING	\$ 1,024,545	\$ 196,886	19%	\$ 1,049,308	\$ 118,115	11%
	OUTLAY	\$ -	\$ -	-%	\$ 88,804	\$ -	0%
	ALLOCATED COSTS	\$ 65,178	\$ 16,295	25%	\$ 65,178	\$ 16,295	25%
	<b>PS-STREETS Total</b>	<b>\$ 2,898,994</b>	<b>\$ 508,580</b>	<b>18%</b>	<b>\$ 3,162,791</b>	<b>\$ 463,893</b>	<b>15%</b>
	<b>Grand Total</b>	<b>\$ 6,581,943</b>	<b>\$ 1,197,604</b>	<b>18%</b>	<b>\$ 6,748,393</b>	<b>\$ 1,163,988</b>	<b>17%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Public Services – Buildings (115 N 3<sup>rd</sup>)** operating expenditures accounted for 42% (\$159,653) of FY24’s approved budget through the end of Q1. This is 6% more than the same time in FY23 when expenditures totaled 36% (N=\$170,146). The reduction in actuals is attributed to invoice timing differences for annual insurance and property management fees. These expenditures should appear in Q2’s actuals.
- B: **Public Services – Streets** operating expenditures actuals were 11% (\$118,115) of FY24’s approved budget through the end of Q1. This is 8% (N=\$78,771) less than the same time in FY23

when expenditures totaled 19% (N=\$196,886). The majority of these reductions are attributed to workers' comp. claims, lower fuel costs and fewer equipment repairs than in the prior year.

*Police Department*

Through FY24's Q1, 22% (N=\$8,955,986) of the appropriated budget was utilized for authorized expenditures as compared to 22% (N=\$8,933,695) in FY23. This is 1% less as a percentage of budget utilization, although it is \$22,291 more in actual spending.

Department: Police		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>PD-ADMIN SUPPORT</b>						
	PERSONNEL	\$ 1,889,185	\$ 375,651	20%	\$ 1,720,602	\$ 358,560	21%
	BENEFITS	\$ 631,311	\$ 151,185	24%	\$ 712,988	\$ 143,995	20%
A	OPERATING	\$ 6,683,136	\$ 2,218,698	33%	\$ 7,245,143	\$ 1,754,629	24%
	OUTLAY	\$ 265,766	\$ 36,601	14%	\$ 337,632	\$ 58,856	17%
	<b>PD-ADMIN SUPPORT Total</b>	<b>\$ 9,469,398</b>	<b>\$ 2,782,135</b>	<b>29%</b>	<b>\$ 10,016,364</b>	<b>\$ 2,316,040</b>	<b>23%</b>
	<b>PD-ADMIN-LAB &amp; CSI</b>						
	PERSONNEL	\$ -	\$ -	-%	\$ -	\$ -	-%
	BENEFITS	\$ -	\$ -	-%	\$ -	\$ -	-%
	OPERATING	\$ -	\$ -	-%	\$ -	\$ -	-%
	<b>PD-ADMIN-LAB &amp; CSI Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>
	<b>PD-INVESTIGATIVE BUREAU</b>						
	PERSONNEL	\$ 2,554,076	\$ 510,401	20%	\$ 2,820,861	\$ 541,741	19%
	BENEFITS	\$ 829,785	\$ 195,030	24%	\$ 983,122	\$ 210,276	21%
	OPERATING	\$ 150,114	\$ 34,538	23%	\$ 152,451	\$ 35,944	24%
	<b>PD-INVESTIGATIVE BUREAU Total</b>	<b>\$ 3,533,975</b>	<b>\$ 739,968</b>	<b>21%</b>	<b>\$ 3,956,434</b>	<b>\$ 787,960</b>	<b>20%</b>
	<b>PD-NARCOTICS INVESTIGATIONS</b>						
	PERSONNEL	\$ 1,722,055	\$ 354,907	21%	\$ 1,723,306	\$ 368,009	21%
	BENEFITS	\$ 539,321	\$ 134,759	25%	\$ 622,849	\$ 135,968	22%
B	OPERATING	\$ 112,053	\$ 40,125	36%	\$ 116,032	\$ 56,061	48%
	<b>PD-NARCOTICS INVESTIGATIONS Total</b>	<b>\$ 2,373,429</b>	<b>\$ 529,791</b>	<b>22%</b>	<b>\$ 2,462,187</b>	<b>\$ 560,038</b>	<b>23%</b>
	<b>PD-OFFICE OF THE CHIEF</b>						
C	PERSONNEL	\$ 1,575,555	\$ 324,322	21%	\$ 1,744,312	\$ 468,118	27%
	BENEFITS	\$ 497,056	\$ 117,169	24%	\$ 608,322	\$ 148,584	24%
D	OPERATING	\$ 468,223	\$ 89,247	19%	\$ 514,482	\$ 143,259	28%
	<b>PD-OFFICE OF THE CHIEF Total</b>	<b>\$ 2,540,834</b>	<b>\$ 530,737</b>	<b>21%</b>	<b>\$ 2,867,116</b>	<b>\$ 759,962</b>	<b>27%</b>
	<b>PD-SEPARATION ALLOWANCE</b>						
	PERSONNEL	\$ 955,000	\$ -	0%	\$ 1,024,000	\$ -	0%
	<b>PD-SEPARATION ALLOWANCE Total</b>	<b>\$ 955,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,024,000</b>	<b>\$ -</b>	<b>0%</b>
	<b>PD-SPECIAL OPERATIONS</b>						
	PERSONNEL	\$ 2,724,000	\$ 496,004	18%	\$ 2,885,992	\$ 546,655	19%
	BENEFITS	\$ 830,864	\$ 184,918	22%	\$ 993,479	\$ 206,150	21%
E	OPERATING	\$ 288,580	\$ 86,753	30%	\$ 282,639	\$ 41,529	15%
	OUTLAY	\$ -	\$ -	-%	\$ -	\$ -	-%
	<b>PD-SPECIAL OPERATIONS Total</b>	<b>\$ 3,843,444</b>	<b>\$ 767,675</b>	<b>20%</b>	<b>\$ 4,162,110</b>	<b>\$ 794,334</b>	<b>19%</b>
	<b>PD-TECHNOLOGY, TRAIN &amp; RECRUIT</b>						
	PERSONNEL	\$ 2,146,326	\$ 586,656	27%	\$ 2,197,604	\$ 578,363	26%
	BENEFITS	\$ 640,291	\$ 207,839	32%	\$ 757,176	\$ 208,118	27%
	OPERATING	\$ 368,349	\$ 169,917	46%	\$ 355,954	\$ 105,330	30%
	OUTLAY	\$ 59,174	\$ -	0%	\$ -	\$ -	-%
	<b>PD-TECHNOLOGY, TRAIN &amp; RECRUIT Total</b>	<b>\$ 3,214,140</b>	<b>\$ 964,412</b>	<b>30%</b>	<b>\$ 3,310,734</b>	<b>\$ 891,811</b>	<b>27%</b>

Department: Police		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>PD-UNIFORM PATROL</b>						
	PERSONNEL	\$ 9,282,553	\$ 1,655,564	18%	\$ 9,327,288	\$ 1,827,891	20%
	BENEFITS	\$ 3,155,522	\$ 646,963	21%	\$ 3,352,108	\$ 712,010	21%
	OPERATING	\$ 561,972	\$ 316,449	56%	\$ 552,592	\$ 295,439	53%
F	OUTLAY	\$ 192,060	\$ -	0%	\$ 15,000	\$ 10,500	70%
	<b>PD-UNIFORM PATROL Total</b>	<b>\$ 13,192,107</b>	<b>\$ 2,618,976</b>	<b>20%</b>	<b>\$ 13,246,988</b>	<b>\$ 2,845,841</b>	<b>21%</b>
	<b>Grand Total</b>	<b>\$ 39,122,327</b>	<b>\$ 8,933,695</b>	<b>23%</b>	<b>\$ 41,045,933</b>	<b>\$ 8,955,986</b>	<b>22%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Police Admin Support’s** operating actuals accounted for 24% (N=\$1,754,629) of FY24’s approved budget through the end of Q1. This is 9% (N=\$469,069) less than the same time in FY23 when expenditures totaled 33% (N=\$2,218,698). Much of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. This accounts for nearly \$687K of the reduction. At the end of FY24’s Q1 these have not yet been transferred though they will appear in Q2’s actuals and should re-align the spending with the prior year.
- B: **Police - Narcotics Investigations** operating actuals accounted for 48% (N=\$56,061) of FY24’s approved budget through the end of Q1. This is 12% (N=\$15,936) higher than the same time in FY23 when expenditures totaled 36% (N=\$40,135). Approximately \$16K of this increase is directly attributed to professional services and data communication activities.
- C: **Police – Office of the Chief’s** personnel actuals accounted for 27% (N=\$468,118) of FY24’s approved budget through the end of Q1. This is 6% (N=\$143,796) higher than the same time in FY23 when expenditures totaled 21% (N=\$324,322). Most of this variance can be attributed to the payout of accrued benefits associated with staff retirements in Q1.
- D: **Police – Office of the Chief’s** operating actuals accounted for 28% (N=\$143,259) of FY24’s approved budget through the end of Q1. This is 9% (N=\$54,012) higher than the same time in FY23 when expenditures totaled 19% (N=\$89,247). The majority of this variance can be attributed to increases in electric utility expenses driven by recent increases in rates. This increase alone accounts for approximately \$40K of the variant related to more usage. The budget for electricity will be watched in the forthcoming months to ensure the budget is appropriate.
- E: **Police – Special Operations** operating actuals accounted for 15% (N=\$41,529) of FY24’s approved budget through the end of Q1. This is 15% (N=\$45,224) lower than the same time in FY23 when expenditures totaled 30% (N=\$86,753). The first quarter of FY23 had nearly \$44k more in workers compensation claims than FY24.
- F: **Police – Uniform Patrol’s** outlay actuals accounted for 70% (N=\$10,500) of FY24’s approved budget through the end of Q1. The first quarter of FY23 had no budget or expenditures. The entirety of the outlay is associated with the acquisition of a new horse for the mounted patrol unit.

Fire Department

Through FY24’s Q1, 19% (N=\$4,853,185) of the appropriated budget was utilized for authorized expenditures compared to 22% (N=\$5,274,604) in FY23. This is 3% (N=\$421,419) less than the prior year.

Department: Fire		FY23			FY24		
ID	Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>FD-ADMINISTRATION</b>						
	PERSONNEL	\$ 549,568	\$ 108,547	20%	\$ 512,853	\$ 103,295	20%
	BENEFITS	\$ 181,450	\$ 35,356	19%	\$ 165,373	\$ 38,604	23%
	OPERATING	\$ 239,452	\$ 55,522	23%	\$ 240,177	\$ 56,061	23%
	<b>FD-ADMINISTRATION Total</b>	<b>\$ 970,470</b>	<b>\$ 199,425</b>	<b>21%</b>	<b>\$ 918,403</b>	<b>\$ 197,960</b>	<b>22%</b>
	<b>FD-COMMUNITY RISK REDUCTION</b>						
	PERSONNEL	\$ 87,480	\$ 14,304	16%	\$ 102,000	\$ 14,029	14%
A	BENEFITS	\$ 25,867	\$ 5,987	23%	\$ 36,940	\$ 6,112	17%
B	OPERATING	\$ 14,794	\$ 710	5%	\$ 16,671	\$ 3,006	18%
	<b>FD-COMMUNITY RISK REDUCTION Total</b>	<b>\$ 128,141</b>	<b>\$ 21,001</b>	<b>16%</b>	<b>\$ 155,611</b>	<b>\$ 23,147</b>	<b>15%</b>
	<b>FD-FIRE MARSHAL</b>						
	PERSONNEL	\$ 702,641	\$ 150,756	21%	\$ 846,806	\$ 142,916	17%
C	BENEFITS	\$ 227,240	\$ 58,350	26%	\$ 289,566	\$ 55,177	19%
D	OPERATING	\$ 15,039	\$ 3,162	21%	\$ 15,856	\$ 6,900	44%
	<b>FD-FIRE MARSHAL Total</b>	<b>\$ 944,920</b>	<b>\$ 212,267</b>	<b>22%</b>	<b>\$ 1,152,228</b>	<b>\$ 204,993</b>	<b>18%</b>
	<b>FD-FIRE SUPPRESSION</b>						
	PERSONNEL	\$ 12,477,933	\$ 2,558,616	21%	\$ 13,362,576	\$ 2,553,555	19%
	BENEFITS	\$ 4,171,628	\$ 989,992	24%	\$ 4,847,618	\$ 1,018,145	21%
	OPERATING	\$ 366,667	\$ 249,559	68%	\$ 434,883	\$ 276,426	64%
	<b>FD-FIRE SUPPRESSION Total</b>	<b>\$ 17,016,228</b>	<b>\$ 3,798,166</b>	<b>22%</b>	<b>\$ 18,645,077</b>	<b>\$ 3,848,126</b>	<b>21%</b>
	<b>FD-SS-FLEET MAINTENANCE</b>						
	PERSONNEL	\$ 188,022	\$ 39,801	21%	\$ 197,216	\$ 40,618	21%
	BENEFITS	\$ 72,265	\$ 17,501	24%	\$ 77,894	\$ 18,036	23%
E	OPERATING	\$ 312,394	\$ 73,834	24%	\$ 263,751	\$ (23,939)	-9%
	<b>FD-SS-FLEET MAINTENANCE Total</b>	<b>\$ 572,681</b>	<b>\$ 131,136</b>	<b>23%</b>	<b>\$ 538,861</b>	<b>\$ 34,715</b>	<b>6%</b>
	<b>FD-SUPPORT SERVICES</b>						
	PERSONNEL	\$ 326,758	\$ 93,357	29%	\$ 326,494	\$ 64,192	20%
	BENEFITS	\$ 103,166	\$ 26,537	26%	\$ 104,704	\$ 23,173	22%
F	OPERATING	\$ 2,591,540	\$ 633,803	24%	\$ 2,459,968	\$ 198,115	8%
G	OUTLAY	\$ 72,638	\$ 35,192	48%	\$ 163,934	\$ 138,000	84%
	<b>FD-SUPPORT SERVICES Total</b>	<b>\$ 3,094,102</b>	<b>\$ 788,889</b>	<b>25%</b>	<b>\$ 3,055,100</b>	<b>\$ 423,479</b>	<b>14%</b>
	<b>FD-TRAINING</b>						
	PERSONNEL	\$ 280,409	\$ 50,759	18%	\$ 303,592	\$ 62,451	21%
	BENEFITS	\$ 87,383	\$ 18,411	21%	\$ 100,219	\$ 23,151	23%
	OPERATING	\$ 404,491	\$ 32,846	8%	\$ 334,259	\$ 40,162	12%
	OUTLAY	\$ 41,091	\$ 26,703	65%	\$ -	\$ -	-%
	ALLOCATED COSTS	\$ (20,000)	\$ (5,000)	25%	\$ (20,000)	\$ (5,000)	25%
	<b>FD-TRAINING Total</b>	<b>\$ 793,374</b>	<b>\$ 123,719</b>	<b>16%</b>	<b>\$ 718,070</b>	<b>\$ 120,764</b>	<b>17%</b>
	<b>Grand Total</b>	<b>\$ 23,519,916</b>	<b>\$ 5,274,604</b>	<b>22%</b>	<b>\$ 25,183,351</b>	<b>\$ 4,853,185</b>	<b>19%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to the past year’s actuals.

- A: **Fire - Community Risk Reduction’s** benefits actuals accounted for 17% (N=\$6,112) of FY24’s approved budget through the end of Q1. This is 7% less than the same time in FY23 when actuals



totaled 23% (N=\$5,987). Most of this variance can be attributed to changes in the mix of benefits selected during open enrollment.

- B: **Fire - Community Risk Reduction's** operating actuals accounted for 18% (N=\$3,006) of FY24's approved budget through the end of Q1. This is 13% (N=\$2,296) higher than the same period in FY23 when expenditures totaled 5% (N=\$710). The majority of this variant is associated with increased printing and supplies resulting from additional engagement efforts.
- C: **Fire – Fire Marshal's** benefits actuals accounted for 19% (N=\$55,177) of FY24's approved budget through the end of Q1. This is 7% (N=\$3,173) less than the same time in FY23 when expenditures totaled 26% (N=\$58,350). Much of this variance can be attributed to changes in the mix of benefits selected during open enrollment.
- D: **Fire – Fire Marshal's** operating actuals accounted for 44% (N=\$6,900) of FY24's approved budget through the end of Q1. This is 23% (N=\$3,738) higher than the same time in FY23 when expenditures totaled 21% (N=\$3,162). The majority of this variance is attributed to increased training expenses during the first quarter of the year.
- E: **Fire – Fleet Maintenance** operating actuals accounted for -9% (N=-\$23,939) of FY24's approved budget through the end of Q1. This is 33% less than the same time in FY23 when expenditures totaled 24% (N=\$73,834). The variance is due to an accrual adjustment for an anticipated insurance reimbursement. This skews the Q1 comparison of this source. An offsetting adjustment is anticipated in Q2 to recognize this disbursement. This in turn will true the balances and allow for a more meaningful comparison.
- F: **Fire – Support Services'** operating actuals accounted for 8% (N=\$198,115) of FY24's approved budget through the end of Q1. This is 16% (N=\$435,688) less than the same time in FY23 when expenditures totaled 24% (N=\$633,803). Much of the difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. This accounts for nearly \$475K of the variance. At the end of FY24's Q1 these have not yet been transferred through they will appear in Q2's actuals and should re-align the spending with the prior year.
- G: **Fire – Support Services Outlay** actuals accounted for 84% (\$138,000) of FY24's approved budget through the end of Q1. This is 36% more than the same time in FY23 when expenditures totaled just 48% (N=\$35,192). The entirety of outlay is associated with the acquisition of new vehicles that were not previously part of the fleet replacement plan.

## Stormwater Management

The Stormwater Management Fund (500) includes revenues and expenditures associated with the City's stormwater planning, maintenance, public information efforts, and the City's drainage capital improvements. The stormwater utility fee, which is based on the amount of impervious surface present on each parcel of property, is the primary revenue source for these expenditures.

With one quarter of the fiscal year completed, 8% (N=\$1,175,696) of the revenues have been collected as compared to 10% (N=\$1,323,207) of the expenditures consumed. The 2% difference between the revenues collected and the expenditures used relates to the collection and distribution of taxes. Overall, both revenues collected (N=\$1,175,696; 8%) and expenditures (N=\$1,323,207; 10%) utilized are trending lower in FY24's first quarter as compared to FY23 same period where revenues collected were \$1,970,243 (N=13%) and expenditures utilized totaled \$1,613,361 (N=11%).

Fund: Stormwater		FY23			FY24		
ID	Types & Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
<b>Revenue</b>							
	CHARGES FOR SERVICE	\$ (13,344,052)	\$ (1,918,147)	○ 14%	\$ (13,229,207)	\$ (1,231,893)	○ 9%
A	INTEREST EARNINGS	\$ (65,000)	\$ (21,244)	● 33%	\$ (200,000)	\$ 71,497	○ -36%
B	LICENSE FEE & PERMIT	\$ (51,000)	\$ (30,851)	● 60%	\$ (55,000)	\$ (15,300)	● 28%
	APPROPR FUND BALANCE	\$ (1,328,566)	\$ -	○ 0%	\$ (438,403)	\$ -	○ 0%
<b>Revenue</b>		<b>\$ (14,788,618)</b>	<b>\$ (1,970,243)</b>	<b>○ 13%</b>	<b>\$ (13,922,610)</b>	<b>\$ (1,175,696)</b>	<b>○ 8%</b>
<b>Expenditure</b>							
	PERSONNEL	\$ 2,763,271	\$ 470,057	● 17%	\$ 3,081,415	\$ 462,433	● 15%
	BENEFITS	\$ 1,087,812	\$ 192,632	● 18%	\$ 1,104,626	\$ 188,378	● 17%
C	OPERATING	\$ 2,770,554	\$ 563,702	● 20%	\$ 2,829,595	\$ 304,881	○ 11%
D	OUTLAY	\$ 230,325	\$ 51,382	● 22%	\$ 13,500	\$ -	○ 0%
	NON-DEPARTMENTAL	\$ 77,000	\$ -	○ 0%	\$ 77,000	\$ -	○ 0%
	TRANSFER TO	\$ 4,829,850	\$ -	○ 0%	\$ 3,700,000	\$ -	○ 0%
	RESERVE	\$ 60,857	\$ -	○ 0%	\$ 16,502	\$ -	○ 0%
	DEBT SERVICE	\$ 1,637,466	\$ 2,719	○ 0%	\$ 1,640,786	\$ 2,719	○ 0%
	ALLOCATED COSTS	\$ 1,331,483	\$ 332,869	● 25%	\$ 1,459,186	\$ 364,796	● 25%
<b>Expenditure</b>		<b>\$ 14,788,618</b>	<b>\$ 1,613,361</b>	<b>○ 11%</b>	<b>\$ 13,922,610</b>	<b>\$ 1,323,207</b>	<b>○ 10%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to FY23’s same period.

➤ **Revenue:**

- A: **Interest Earnings’** collections through the end of FY24’s Q1 totaled -36% (N=\$71,497). This is the result of an accrual for anticipated earnings back to FY23. This in turn has severely skewed the interest earnings figure compared to the prior year temporarily until the related cash is received. Q2 forward should reflect normal annual collections.
- B: **License Fee & Permits** collections through the end of FY24’s Q1 totaled 28% (N=\$15,300). This is 32% less than the same time in FY23 when revenues totaled 60% (N=\$30,851). Most of this difference appears to be the result of timing as several major projects were permitted during FY23’s Q1 while FY24 appears to have fewer active projects being permitted during Q1.

➤ **Expenditures:**

- C: **Operating** actuals accounted for 11% (\$304,881) of FY24’s approved budget through the end of FY24’s Q1. This is 9% less than the same time in FY23 when expenditures totaled 20% (N=\$563,702). The majority of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. This difference alone accounts for nearly \$228k. At the end of FY24’s Q1 these had not yet been transferred. This transfer is expected to appear as part of FY24’s Q2 report.
- D: **Outlay** actuals through the end of FY24’s Q1 remain unchanged at 0%, placing them 22% below the FY23 total. During FY23’s Q1 a remote operated mower was acquired to maintain a portion of Greenfield Lake. No such expenditures are anticipated for the remainder of FY24.

## Recycling & Trash Services

Recycling and Trash Services Fund (560) includes revenues and expenditures for the collection and disposal of garbage, yard waste, recyclable materials, and other refuse. Recycling and Trash Services’ customer fees are the primary revenue source for this fund.

With one quarter of the fiscal year completed, 12% (N=\$1,498,432) of the revenue has been collected compared to 15% (N=\$1,920,740) of the expenditures disbursed. Overall, both revenues collected (N=\$1,498,432; 12%) and expenditures (N=\$1,920,740; 15%) utilized are trending lower in FY24’s first quarter as compared to FY23 same period where revenues collected were \$2,167,533 (N=19%) and expenditures utilized totaled \$2,242,461 (N=20%). This lower collection rate in FY24 can be directly attributable to the timing of the revenue collections.

Fund: Recycling & Trash		FY23			FY24		
ID	Types & Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
<b>Revenue</b>							
A	CHARGES FOR SERVICE	\$ (10,908,897)	\$ (2,157,265)	20%	\$ (11,694,151)	\$ (1,521,597)	13%
B	INTEREST EARNINGS	\$ (33,000)	\$ (10,268)	31%	\$ (70,000)	\$ 23,165	-33%
	OPERATING TRANSFR IN	\$ (38,366)	\$ -	0%	\$ (538,366)	\$ -	0%
	RESTRICTED INTERGOV	\$ (91,000)	\$ -	0%	\$ (89,000)	\$ -	0%
	FINES & FORFEITS	\$ (500)	\$ -	0%	\$ -	\$ -	-%
	MISCELLANEOUS	\$ (9,000)	\$ -	0%	\$ (9,400)	\$ -	0%
	APPROPR FUND BALANCE	\$ (84,639)	\$ -	0%	\$ (21,149)	\$ -	0%
<b>Revenue</b>		<b>\$ (11,165,402)</b>	<b>\$ (2,167,533)</b>	<b>19%</b>	<b>\$ (12,422,066)</b>	<b>\$ (1,498,432)</b>	<b>12%</b>
<b>Expenditure</b>							
	PERSONNEL	\$ 3,596,977	\$ 625,960	17%	\$ 3,864,571	\$ 639,100	17%
	BENEFITS	\$ 1,326,276	\$ 273,298	21%	\$ 1,431,865	\$ 279,551	20%
C	OPERATING	\$ 5,188,401	\$ 1,115,955	22%	\$ 6,009,101	\$ 776,621	13%
D	NON-DEPARTMENTAL	\$ 81,500	\$ 3,525	4%	\$ 81,500	\$ (10,300)	-13%
	TRANSFER TO	\$ -	\$ -	-%	\$ -	\$ -	-%
	RESERVE	\$ 77,356	\$ -	0%	\$ 91,956	\$ -	0%
	ALLOCATED COSTS	\$ 894,892	\$ 223,723	25%	\$ 943,073	\$ 235,768	25%
<b>Expenditure</b>		<b>\$ 11,165,402</b>	<b>\$ 2,242,461</b>	<b>20%</b>	<b>\$ 12,422,066</b>	<b>\$ 1,920,740</b>	<b>15%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to FY23’s same period.

➤ **Revenue:**

- A: **Charges for Service** through the end of FY24’s Q1 totaled 13% (N=\$1,521,597) of budget. This is 7% less than the same time in FY23 when revenue from charges totaled 20% (N=\$2,157,265). However, the collection rate is much closer to being in line with the prior year as nearly \$773K was posted the following week after the quarter ended. This would make the revenue nearly identical to the prior year less the timing differences.
- B: **Interest Earnings** through the end of FY24’s Q1 totaled -33% (N=\$23,165) as compared to 31% (N=-10,368). The 64% variance is due to an accrual adjustment for anticipated revenue at the end of FY23. This skews the Q1 comparison of this source. An offsetting adjustment is typically posted in Q2 to recognize current revenue collections. This in turn trues the balances and allows for a more meaningful comparison.

➤ **Expenditures:**

- **C: Operating** actuals accounted for 13% (\$776,621) of FY24’s approved budget through the end of Q1. This is 9% less than the same time in FY23 when expenditures totaled 22% (N=\$1,115,955). Most of this difference can be attributed to the timing of fleet lease transfers that occurred in the first quarter of FY23. This difference alone accounts for nearly \$258k. At the end of FY24’s Q1 these had not yet been transferred. This transfer will appear as part of FY24’s Q2 report.
- **D: Non-Departmental** actuals accounted for -13% (-\$10,3000) of FY24’s approved budget through the end of Q1. This is 21% less than the same time in FY23 when expenditures totaled 4% (N=\$3,525). This variance is the result of a workers comp deductible credit that was not anticipated nor a regularly occurring event. Apart from this item all other expenditures would be in line with the prior year.

## Golf Course

The Golf Course Fund (570) is supported by the income received at the City's Municipal Golf Course for services associated with the course operations.

With one quarter of the fiscal year completed, 31% (N=\$685,715) of the revenue has been collected compared to 22% (N=\$496,646) of the expenditures consumed. The variance when comparing revenues to the same period in FY23 shows a slight decrease in revenue (N=\$633,843) of 1% while expenditures remain unchanged (N=\$436,523).

Fund: Golf		FY23			FY24		
ID	Types & Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>Expenditure</b>						
	PERSONNEL	\$ 634,072	\$ 124,593	20%	735791	\$ 132,640	18%
	BENEFITS	\$ 197,467	\$ 47,696	24%	244453	\$ 46,381	19%
	OPERATING	\$ 788,460	\$ 264,234	34%	934410.16	\$ 317,626	34%
	OUTLAY	\$ 132,000	\$ -	0%	0	\$ -	-%
	NON-DEPARTMENTAL	\$ 8,000	\$ -	0%	8000	\$ -	0%
	TRANSFER TO	\$ 212,014	\$ -	0%	271818	\$ -	0%
	RESERVE	\$ 12,714	\$ -	0%	44948	\$ -	0%
	ALLOCATED COSTS	\$ -	\$ -	-%	0	\$ -	-%
	<b>Expenditure</b>	<b>\$ 1,984,727</b>	<b>\$ 436,523</b>	<b>22%</b>	<b>2239420.16</b>	<b>\$ 496,646</b>	<b>22%</b>

The following information highlights some of the variances from FY24’s first quarter actuals compared to FY23 actuals.

➤ **Revenue:**

- **A: Interest Earnings** through the end of FY24’s Q1 totaled -94% (N=\$9,388). However, this variance is due to an accrual adjustment for anticipated revenue at the end of FY23. This skews the Q1 comparison of this source. An offsetting adjustment is typically posted in Q2 to recognize current revenue collections. This in turn trues the balances and allows for a more meaningful comparison.

## Parking

The Parking Fund (550) provides for the general operation and maintenance of the Second Street and Market Street parking decks, the Second Street and Hannah Block parking lots, on-street parking and the newly acquired Northern Downtown parking deck. Additionally, the fund is supported by parking deck, parking lot and meter user fees as well as interest earnings.

With one quarter of the fiscal year completed, 16% (N=\$1,403,876) of the revenue has been collected as compared to 6% (N=\$535,623) of the expenditures consumed. Revenue is down by 6% as compared to the same period in FY23 from \$1,465,342 in FY23 to \$1,403,876 in FY24. While charges for services continue to keep pace with prior years, fines are down significantly in FY24 compared to FY23. The following information highlights some of the variances from FY24’s first quarter actuals compared to FY23’s actuals for the same period.

Fund: Parking		FY23			FY24		
ID	Types & Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
<b>Revenue</b>							
A	CHARGES FOR SERVICE	\$ (3,877,828)	\$ (1,302,170)	34%	\$ (4,883,564)	\$ (1,314,931)	27%
B	INTEREST EARNINGS	\$ (20,000)	\$ (5,994)	30%	\$ (60,000)	\$ 47,446	-79%
	OPERATING TRANSFR IN	\$ (1,908,405)	\$ -	0%	\$ (2,387,966)	\$ -	0%
C	FINES & FORFEITS	\$ (418,000)	\$ (157,178)	38%	\$ (909,900)	\$ (135,017)	15%
	MISCELLANEOUS	\$ -	\$ -	-%	\$ -	\$ (1,374)	-%
	APPROPR FUND BALANCE	\$ (321,516)	\$ -	0%	\$ (423,745)	\$ -	0%
<b>Revenue Total</b>		<b>\$ (6,545,749)</b>	<b>\$ (1,465,342)</b>	<b>22%</b>	<b>\$ (8,665,175)</b>	<b>\$ (1,403,876)</b>	<b>16%</b>
<b>Expenditure</b>							
D	PERSONNEL	\$ 191,309	\$ 41,284	22%	\$ 210,754	\$ 23,377	11%
E	BENEFITS	\$ 65,758	\$ 15,260	23%	\$ 70,976	\$ 8,262	12%
	OPERATING	\$ 3,261,795	\$ 542,051	17%	\$ 4,295,864	\$ 415,600	10%
F	OUTLAY	\$ 27,130	\$ -	0%	\$ 100,000	\$ (50,844)	-51%
G	NON-DEPARTMENTAL	\$ 12,989	\$ -	0%	\$ 13,589	\$ 8,628	63%
	TRANSFER TO	\$ 353,600	\$ -	0%	\$ 900,000	\$ -	0%
	RESERVE	\$ 111,101	\$ -	0%	\$ 119,308	\$ -	0%
	DEBT SERVICE	\$ 2,392,251	\$ 2,619	0%	\$ 2,859,738	\$ 106,863	4%
	ALLOCATED COSTS	\$ 129,816	\$ 32,454	25%	\$ 94,946	\$ 23,737	25%
<b>Expenditure Total</b>		<b>\$ 6,545,749</b>	<b>\$ 633,668</b>	<b>10%</b>	<b>\$ 8,665,175</b>	<b>\$ 535,623</b>	<b>6%</b>

➤ **Revenue:**

- **A: Charges for Service** through the end of FY24’s Q1 totaled 27% (N=\$1,314,931) of budget. This is 7% less than the same time in FY23 when revenue from charges totaled 34% (N=\$1,302,170). While the actual collections revenue exceeds FY23 by approximately \$12k, the nearly \$1M increase in projected revenue has not yet materialized from the acquisition of the Northern Downtown parking deck. This variant should begin to narrow later in the year as the deck becomes accessible to the public.
- **B: Interest Earnings’** collections through the end of FY24’s Q1 totaled -79% (N=\$47,446). This variance is due to an accrual adjustment for anticipated revenue at the end of FY23. This skews the Q1 comparison of this source. An offsetting adjustment is typically posted in Q2 to recognize current revenue collections. This in turn trues the balances and allow for a more
- **C: Fines and Forfeitures’** collections through the end of FY24’s Q1 totaled 15% (N=\$135,017) of budget. This is 23% less than the same time in FY23 when revenue from fines totaled 38%

(N=\$157,178). Beginning with FY24’s Q1, the city switched parking operators. While many of the employees from the previous company have been retained, the company has had to bring on and train new staff. As a result, revenue from ticketing efforts has slumped compared to last year as the new parking operator navigates the transition. The city’s parking staff has worked with the parking operator during FY24’s Q1 to reduce the transition impact. As a result, revenue from this source should show a sharp increase in subsequent quarters. In addition, two large events normally help downtown during FY24’s Q1 were cancelled due to storms which further contributed to the reduced fines.

➤ **Expenditures:**

- D & E: **Personnel** actuals accounted for 11% (\$23,377) of FY24’s approved budget through the end of Q1. This is 11% less than the same time in FY23 when expenditures totaled 22% (N=\$41,284). This decrease is substantially the result of the vacancy in the parking manager position created by the reclassification of the Downtown Coordinator. This is also the justification behind the reduction in benefits expense over the same time when compared to FY23.
- F: **Outlay** actuals through the end of FY24’s Q1 totaled -51% (N=-\$50,844). This is the result of a purchase order rollover that did not occur from FY23 related to on street Parking. The impact of this entry will be reflected in subsequent quarterly reports.
- G: **Non-Departmental** actuals through the end of FY24’s Q1 totaled 63% (N=\$8,628). For the same time in FY23 no expenses were posted during Q1. The deviation for this item occurs because of an invoice timing differences between the present and prior year. This is for a reoccurring expense, billed annually. For FY24 the invoice was processed in Q1 whereas in FY23 it was not processed until Q3.

## CDBG/Home Grant & Loan Administration

The CDBG/HOME Grant and Loan Administration Fund (224) is supported by CDBG and HOME Partnership administrative funds allocated under the entitlement to the City as well as General Fund revenues to support low- and moderate-income housing and community development activities.

With 25% of the fiscal year completed, 0% of revenue was transferred which is the same as FY23. As a note, revenue trends are difficult to reconcile as transfers are recorded at different times during the year. Transfers are reimbursable after the end of each quarter based on the actuals incurred. As for expenditures, 22% (N=\$191,256) has been spent which is slightly more than the prior year’s actuals totaling \$140,161.

Fund: CDBG/HOME		FY23			FY24		
ID	Types & Category	Revised Budget	Actual	% of	Revised Budget	Actual	% of
	<b>Revenue</b>						
	OPERATING TRANSFR IN	\$ (795,200)	\$ -	0%	\$ (867,339)	\$ -	0%
	<b>Revenue</b>	<b>\$ (795,200)</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ (867,339)</b>	<b>\$ -</b>	<b>0%</b>
	<b>Expenditure</b>						
	PERSONNEL	\$ 552,484	\$ 91,417	17%	\$ 603,450	\$ 128,852	21%
A	BENEFITS	\$ 186,329	\$ 33,950	18%	\$ 196,696	\$ 47,806	24%
	OPERATING	\$ 56,387	\$ 14,793	26%	\$ 67,193	\$ 14,599	22%
	<b>Expenditure</b>	<b>\$ 795,200</b>	<b>\$ 140,161</b>	<b>18%</b>	<b>\$ 867,339</b>	<b>\$ 191,256</b>	<b>22%</b>



The following information highlights some of the variances from FY24's first quarter actuals compared to FY23's actuals same period.

➤ Expenditures:

- A: **CDBG/HOME** benefits actuals accounted for 24% (\$47,806) of FY24's approved budget through the end of Q1. This is 6% more than the same time in FY23 when expenditures totaled 18% (N=\$33,950). This increase is the result of a shift in staff and the selection of a different benefits mix from the prior year.



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City of Wilmington

FY24 1<sup>st</sup> Quarter Financial Report

Budget and Research Office

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