Fiscal Year 2024/25 Budget to Actual Report - Major Funds

Council Action January 20, 2026

CITYWIDE	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenues					
Taxes-Sales Tax	$ 60,219,800	$ 53,463,960	$ 54,372,479	$ 908,519	102%
Taxes-Property	29,616,316	35,087,379	34,685,637	(401,742)	99%
Charges for Services	24,759,803	24,449,884	23,940,416	(509,468)	98%
Other Misc Revenue	15,863,101	35,634,996	46,769,064	11,134,068	131%
Special Assessments	11,786,341	11,907,560	11,829,995	(77,566)	99%
Taxes-VLF/Property Tax Comp	10,027,400	11,114,975	11,511,540	396,565	104%
Tax-Special Tax	9,387,543	9,387,543	9,559,548	172,005	102%
Taxes-Transient Occupancy Tax	5,546,000	2,580,000	2,824,281	244,281	109%
Taxes-Franchises	4,710,000	4,802,800	5,194,254	391,454	108%
Taxes-Other	3,386,600	3,128,646	3,113,177	(15,469)	100%
License/Permit Fees	2,010,575	1,834,575	1,710,889	(123,686)	93%
Taxes-Business Licenses	1,065,400	1,086,708	1,160,648	73,940	107%
Taxes-Property Transfer	800,000	720,576	607,266	(113,310)	84%
Loan/Bond/Lease Proceeds	-	-	7,068	7,068	0%
Total Revenue	**$ 179,178,879**	**$ 195,199,602**	**$ 207,286,259**	**$ 12,086,657**	**106%**

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 6/30/2025
Expenditures					
Personnel Costs	$ 92,809,414	$ 99,392,077	$ 99,030,253	$ (361,824)	100%
Operations & Maintenance	60,836,215	63,915,297	61,468,860	(2,446,437)	96%
Capital Outlay	2,224,391	3,046,732	3,242,578	195,846	106%
Capital Improvement Plan Expenditures	9,000	1,902,025	16,264,463	14,362,438	855%
Internal Service Fund Allocations	11,522,578	11,522,578	10,420,963	(1,101,615)	90%
Total Expenditures	**$ 167,401,599**	**$ 179,778,709**	**$ 190,427,117**	**$ 10,648,408**	**106%**
Contributions to Unassigned Fund Balance	11,777,281	15,420,893	16,859,143		
Total Expenditures Sources	**$ 179,178,879**	**$ 195,199,602**	**$ 207,286,259**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Used thru 06/30/2025
Transfers					
Transfer In	13,316,469	8,838,540	9,755,313	916,773	110%
Transfer Out	13,316,469	8,838,540	9,755,313	916,773	110%
Net Transfers	**$ -**	**$ -**	**$ -**	**$ -**	

Fiscal Year 2024/25 Budget to Actual Report - Major Funds

Council Action January 20, 2026

GENERAL FUND					
	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenues					
Taxes-Sales Tax	$ 28,770,000	$ 25,604,160	$ 26,068,813	$ 464,653	102%
Taxes-VLF/Property Tax Comp	10,027,400	11,114,975	11,511,540	396,565	104%
Taxes-Property	9,914,100	11,940,731	11,861,007	(79,724)	99%
Other Misc Revenue	4,726,903	10,946,863	15,986,761	5,039,898	146%
Taxes-Franchises	4,652,000	4,744,800	5,163,531	418,731	109%
Charges for Services	4,867,960	4,518,884	4,143,540	(375,344)	92%
License/Permit Fees	2,000,075	1,824,075	1,682,824	(141,251)	92%
Special Assessments	-	21,306	4,894	(16,412)	23%
Taxes-Transient Occupancy Tax	5,546,000	2,580,000	2,824,281	244,281	109%
Taxes-Business Licenses	1,065,400	1,086,708	1,160,648	73,940	107%
Taxes-Property Transfer	800,000	720,576	607,266	(113,310)	84%
Loan/Bond/Lease Proceeds	-	-	-	-	0%
Total Revenue	**$ 72,369,838**	**$ 75,103,078**	**$ 81,015,104**	**$ 5,912,026**	**108%**
Transfer In	-	-	6,190	6,190	0%
Use of Unassigned Fund Balance	-	2,677,236	-		
Total Revenue Sources	**$ 72,369,838**	**$ 77,780,314**	**$ 81,021,294**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 6/30/2025
Expenditures					
Personnel Costs	$ 48,999,585	$ 52,647,180	$ 50,395,060	$ (2,252,120)	96%
Operations & Maintenance	13,007,435	14,268,963	12,616,741	(1,652,222)	88%
Capital Outlay	1,231,626	2,055,773	1,388,889	(666,883)	68%
Capital Improvement Plan Expenditures	-	63,190	47,250	(15,940)	75%
Internal Service Fund Allocations	7,594,685	7,594,685	6,834,147	(760,538)	90%
Total Expenditures	**$ 70,833,332**	**$ 76,629,791**	**$ 71,282,087**	**$ (5,347,704)**	**93%**
Transfer Out	1,158,206	1,150,523	1,245,422	94,899	108%
Contribution to Unassigned Fund Balance	378,300	-	8,493,785		
Total Expenditures Sources	**$ 72,369,838**	**$ 77,780,314**	**$ 81,021,294**		

Fiscal Year 2024/25 Budget to Actual Report - Major Funds
Council Action January 20, 2026

MEASURE T					
	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenue					
Taxes-Sales Tax	$ 31,449,800	$ 27,859,800	$ 28,303,666	$ 443,866	102%
Other Misc Revenue	-	-	4,569	(4,569)	0%
Total Revenue	**$ 31,449,800**	**$ 27,859,800**	**$ 28,308,235**	**$ 439,297**	**102%**
Transfer In	-	-	7,400	(7,400)	0%
Use of Unassigned Fund Balance	-	-	-		
Total Revenue Sources	**$ 31,449,800**	**$ 27,859,800**	**$ 28,315,635**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 6/30/2025
Expenditures					
Personnel Costs	$ 13,132,286	$ 12,715,135	$ 14,086,492	$ 1,371,357	111%
Operations & Maintenance	2,599,796	2,238,814	1,966,160	(272,654)	88%
Capital Outlay	925,365	748,119	121,211	(626,908)	16%
Capital Improvement Plan Expenditures	-	-	1,552,616	1,552,616	-
Internal Service Fund Allocations	928,500	928,500	900,108	(28,392)	97%
Total Expenditures	**$ 17,585,947**	**$ 16,630,569**	**$ 18,626,586**	**$ 1,996,018**	**112%**
Transfer Out	11,004,936	6,259,200	6,895,708	636,508	110%
Contributions to Unassigned Fund Balance	2,858,917	4,970,031	2,793,340		
Total Expenditures Uses	**$ 31,449,800**	**$ 27,859,800**	**$ 28,315,635**		

Fiscal Year 2024/25 Budget to Actual Report - Major Funds
Council Action January 20, 2026

FIRE DISTRICT

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenue					
Taxes-Property	$ 14,293,353	$ 17,214,099	$ 17,028,254	$ (185,845)	99%
Other Misc Revenue	961,425	2,635,446	2,924,989	289,543	111%
Charges for Services	538,826	520,201	628,595	108,394	121%
Special Assessments	1,577,711	1,577,711	1,587,906	10,195	101%
License/Permit Fees	10,500	10,500	28,065	17,565	267%
Total Revenue	**$ 17,381,815**	**$ 21,957,958**	**$ 22,197,809**	**$ 239,852**	**101%**
Transfer In	7,368,265	3,828,780	5,143,217	1,314,437	134%
Use of Unassigned Fund Balance	-	867,780	865,530		
Total Revenue Sources	**$ 24,750,080**	**$ 26,654,517**	**$ 28,206,556**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 3/31/2025
Expenditures					
Personnel Costs	$ 20,178,327	$ 21,709,130	$ 23,635,037	$ 1,925,907	109%
Operations & Maintenance	2,427,163	2,800,797	2,585,701	(215,096)	92%
Capital Outlay	-	-	-	-	0%
Internal Service Fund Allocations	2,144,590	2,144,590	1,985,818	(158,772)	93%
Total Expenditures Uses	**$ 24,750,080**	**$ 26,654,517**	**$ 28,206,556**	**$ 1,552,039**	**106%**

Fiscal Year 2024/25 Budget to Actual Report - Major Funds
Council Action January 20, 2026

COMMUNITY SERVICES DISTRICT	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenue					
Special Assessments	$ 1,927,712	$ 1,965,302	$ 2,142,719	$ 177,417	109%
Charges for Services	531,775	588,957	860,553	271,596	146%
Other Misc Revenue	147,135	177,742	237,559	59,818	134%
Total Revenue	**$ 2,606,622**	**$ 2,732,001**	**$ 3,240,832**	**$ 508,831**	**119%**
Transfer In	2,830,175	2,483,193	1,752,491	(730,702)	71%
Use of Unassigned Fund Balance	-	375,629	375,602		
Total Revenue Sources	**$ 5,436,797**	**$ 5,590,824**	**$ 5,368,925**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 6/30/2025
Expenditures					
Personnel Costs	$ 2,085,122	$ 2,276,849	$ 1,856,238	$ (420,611)	82%
Operations & Maintenance	3,324,482	3,286,781	3,618,883	332,101	110%
Capital Outlay	50,000	50,000	-	(50,000)	0%
Allocations	(739,147)	(739,147)	(759,230)	(20,083)	103%
Internal Service Fund Allocations	716,340	716,340	653,033	(63,307)	91%
Total Expenditures Uses	**$ 5,436,797**	**$ 5,590,824**	**$ 5,368,925**	**$ (221,899)**	**96%**

Fiscal Year 2024/25 Budget to Actual Report - Major Funds
Council Action January 20, 2026

LIBRARY

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% of Budget Used thru 6/30/2025
Revenue					
Taxes-Property	$ 2,467,294	$ 2,990,979	$ 2,961,054	$ (29,926)	99%
Other Misc Revenue	95,200	147,090	175,616	28,526	119%
Charges for Services	20,300	20,900	26,242	5,342	126%
Total Revenue	**$ 2,582,794**	**$ 3,158,969**	**$ 3,162,912**	**$ 3,942**	**100%**
Transfer In	806,496	(52,773)	-	52,773	0%
Use of Unassigned Fund Balance	-	517,725	161,662		
Total Revenue Sources	**$ 3,389,290**	**$ 3,623,921**	**$ 3,324,574**		

	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	FY 2024/25 YTD thru 6/30/2025	Variance Amount	% Expended thru 6/30/2025
Expenditures					
Personnel Costs	$ 2,058,853	$ 2,326,510	$ 2,151,975	$ 174,535	92%
Operations & Maintenance	814,337	796,011	734,349	61,662	92%
Capital Outlay	17,400	2,700	1,369	1,331	51%
Internal Service Fund Allocations	498,700	498,700	436,880	61,820	88%
Total Expenditures	**$ 3,389,290**	**$ 3,623,921**	**$ 3,324,574**	**$ 299,348**	**92%**