



Overview



Spending Insights



Revenue



Capital Expenditures



Quarterly Budget and Spending Presentation

Budget & Finance Commission
May 8, 2025



Presentation Outline

Revenue, Spending, Capital by
Fund and Citywide



Overview



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Revenue

Total Revenue Overview

The total revenue for the quarter shows a positive trend, indicating a 5% increase compared to the previous quarter. This growth can be attributed to diversified revenue sources, strengthening the overall financial position of the city.



General Fund Revenue

Through April 2025

Source	Revised Budget	Received	% Recd.
Taxes	59.7	46.6	60.0%
Interest & Dividends	1.8	2.7	150.0%
Intergovernmental	0.3	0.3	100.0%
Charges for Service	0.8	7.7	100.0%
Use of Capital	3.7	3.8	100.0%
Property			
Fees & Licenses	1.6	0.9	56.3%
Other Revenue	2.8	0.5	18.0%
Overhead	0.8	0.8	100.0%
Transfers	4.2	2.0	47.6%
Total	\$101.8	\$88.0	86.5%

Revenue By Source

- 58% received
- Generally on track
- Potential TOT shortfalls
- Pending internal services posting, end of year transfers

Revenue By Department

- Tax revenue and transfers shown in the Finance Dept
- Human Resources revenue comes at the end of the fiscal year
- Pending some charges for service revenue

Dept	Revised Budget	Received	% Recd.
Mayor & City Council	0.000	0.000	0%
City Clerk	0.000	0.000	0%
City Treasurer	0.000	0.000	0%
City Manager	0.000	0.000	0%
Human Resources	0.000	0.000	0%
Finance	88.000	88.000	100%
Police	0.000	0.000	0%
Fire	0.000	0.000	0%
Public Library	0.000	0.000	0%
Community Services	0.000	0.000	0%
Department of Public Works	0.000	0.000	0%
Department of Public Health	0.000	0.000	0%
Public Health	0.000	0.000	0%
Total	\$88.0	\$88.0	100%

Fund	Revised Budget	Received	% Recd.
General Fund	101.8	88.0	86.5%
Capital Projects	0.0	0.0	0%
Enterprise	0.0	0.0	0%
Special Revenue	0.0	0.0	0%
Other Funds	0.0	0.0	0%
Total	\$101.8	\$88.0	86.5%

Citywide Revenue by Fund

- Ongoing revenue targets on track
- Aided from General Fund & Chargeback Fund, reflect goal: interdepartmental revenue
- Year-end transfers a bit made
- Other funds include internal service funds, other entities (contracting agencies, community housing and health housing), and Recovery Funds

General Fund Revenue

Through April 2025

Source	Revised Budget	Received	% Recd.
Taxes	79.7	45.6	57.3%
License & Permits	2.6	2.7	104.7%
Intergovernmental	0.2	0.3	176.5%
Charges for Service	10.6	7.7	72.7%
Use of Money/ Property	3.7	2.3	66.6%
Fines & Forfeitures	1.5	0.9	62.5%
Other Revenue	2.6	0.5	18.0%
Overhead	13.8	6.9	0.5%
Transfers	4.3	2.0	46.9%
Total	\$118.6	\$69.0	58.2%

Revenue By Source

- 58% received
- Generally on track
- Potential TOT shortfalls
- Pending internal services posting, end of year transfers

Revenue By Department

- Tax revenue and transfers shown in the Finance Dept
- Human Resources revenue comes at the end of the fiscal year
- Pending some charges for service revenue

Dept	Revised Budget	Received	% Recd.
Mayor & City Council	0.004	-	0%
City Clerk	0.021	0.015	69.1%
City Treasurer	1.5	0.9	61.7%
City Attorney	0.2	0.2	92.9%
Human Resources	2.0	0.001	0.6%
Finance	98.0	54.8	55.9%
Police	5.1	3.7	72.9%
Fire	0.6	0.5	89.1%
Public Library	0.02	0.03	143%
Community Services	4.8	3.5	72.7%
Community Dev	5.0	3.9	78.1%
Waterfront & Econ Dev	0.5	0.4	82.0%
Public Works	1.0	1.0	105.1%
Total	\$118.6	\$69.0	58.2%

Fund	Revised Budget	Received	% Recd.
General Fund	118.9	69.0	58.2%
Special Revenue	37.2	21.2	56.9%
Capital Projects	1.2	0.2	20.8%
Enterprise	27.6	17.2	62.4%
Other Funds	55.8	14.0	25.2%
Subtotal	\$240.5	\$121.7	50.6%
Less Transfers	25.2	4.0	15.9%
Total	\$215.3	\$117.7	54.7%

Citywide Revenue by Fund

- Ongoing revenue largely on track
- Apart from General Fund & Enterprise Funds, reflect grant/ reimbursement revenue
- Year-end transfers not made
- Other funds include internal service funds, other entities (successor agency, community financing authority, housing), and fiduciary funds

General Fund Spending

through April 2025

General Fund Spending by Type

Source	Revised Budget	Spent	% Spent
Personnel & Fringe	63.3	51.3	81.0%
Maintenance & Ops	13.5	9.3	69.1%
Internal Service	28.4	14.2	50%
Capital Outlay	0.09	0.06	69.6%
Transfers	15.9	2.0	12.6%
Total	\$121.2	\$76.9	63.1%

- Personnel in line with budget; anticipate end-of-year savings
- Transfers are for bond payments

Dept	Rev. Budg.	Spent	% Spent
Mayor & City Council	0.9	0.5	59.2%
City Clerk	2.0	1.3	67.2%
City Treasurer	0.4	0.2	58.1%
City Attorney	5.5	3.7	68.2%
City Manager	1.2	0.8	61.2%
Human Resources	2.5	1.8	69.9%
Finance	3.2	2.9	89.9%
Police	46.2	32.0	69.4%
Fire	19.5	15.1	77.6%
Public Library	4.4	2.8	63.8%
Community Services	7.6	4.8	63.7%
Community Dev	3.9	3.2	80.6%
Waterfront & Econ Dev	0.2	0.1	55.7%
Public Works	7.9	5.3	66.8%
Capital	0.03	-	0.0%
Transfers	15.9	2.0	12.6%
Total	\$121.2	\$76.5	63.1%

General Fund Spending by Department

Spending by department highlights resource allocation by service type.

Citywide Spending Through April 2025

- Excluding transfers, 50% spent
- Includes capital spending
- Funds with personnel show projected salary/ fringe savings

Fund\$	Revised Budget	Spent	% Spent
General Fund	121.2	76.5	63.1%
Special Revenue	80.32	23.5	29.2%
Capital Projects	15.53	3.1	20.0%
Enterprise	36.03	17.1	47.3%
Other Funds	52.44	23.7	45.1%
Subtotal	\$305.5	\$143.8	47.1%
Less Transfers	-25.2	-4.0	15.9%
Total	\$280.3	\$139.8	49.9%



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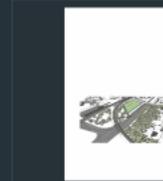


Capital Expenditures

Summary

- 146 projects across funds: \$77.4M
- \$22.2M new programmed in FY 24-25, \$55.2M carried over from prior year
- Excludes encumbrances
- Attachments:
 - Capital by Project in pdf and excel format

By Fund	Program Budget	Spent	% Spent
Special Operations	1.0	0.0	0.0%
Capital Projects	0.0	2.2	44.7%
General Fund	76.4	53.0	69.4%
Overall Funds	77.4	55.2	71.2%



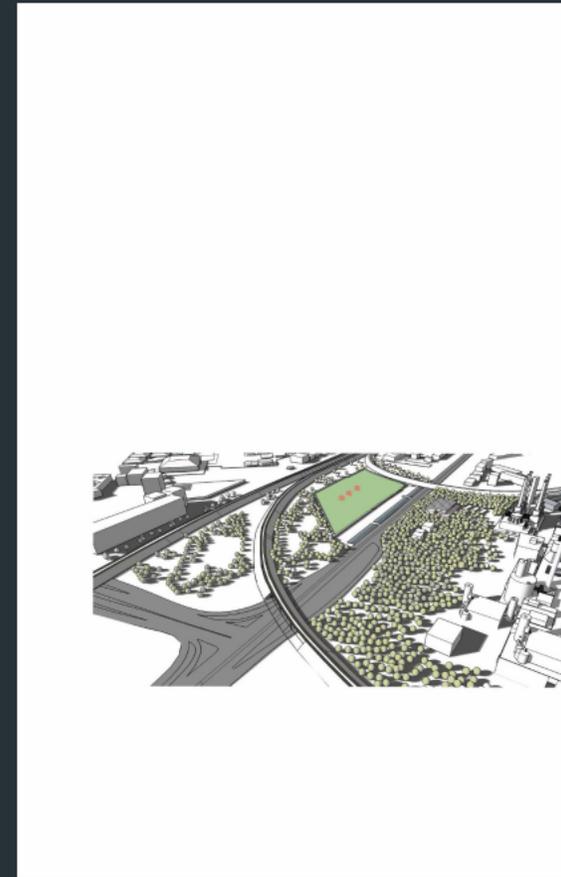
Recommendation

Receive and file report

Summary

- 146 projects across funds; \$77.4M
- \$22.2M new programmed in FY 24-25; \$55.2M carried over from prior year
- Excludes encumbrances
- Attachments:
 - Capital by Project in pdf and excel format

By Fund	Revised Budget	Spent	% Spent
Special Revenue	52.5	10.9	20.7%
Capital Projects	15.3	2.3	14.7%
Enterprise	8.6	4.7	54.6%
Other Funds	0.9	0.2	19.6%
Total	\$77.4	\$18.3	23.6%





Recommendation

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