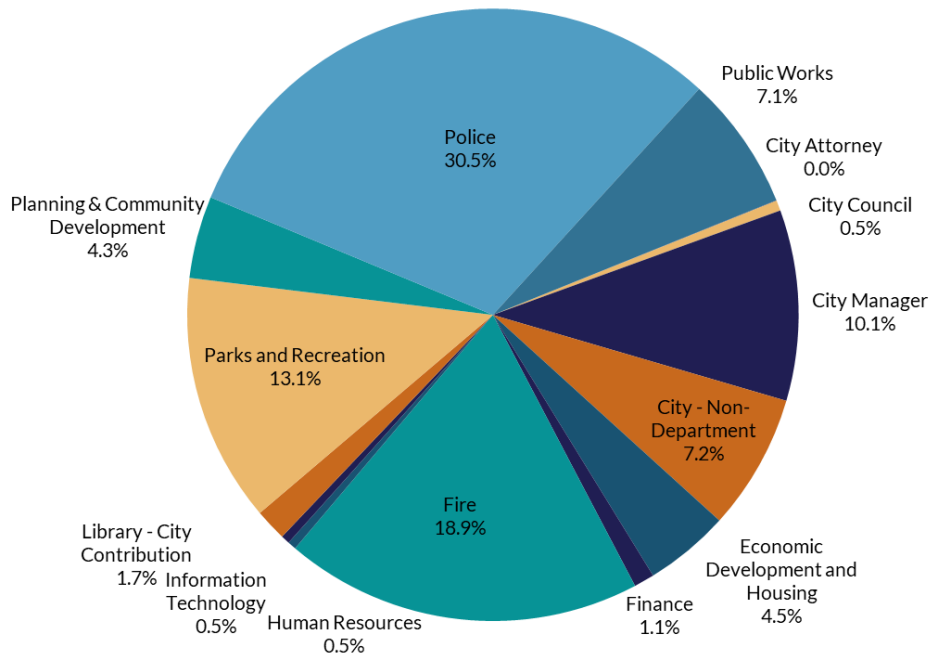


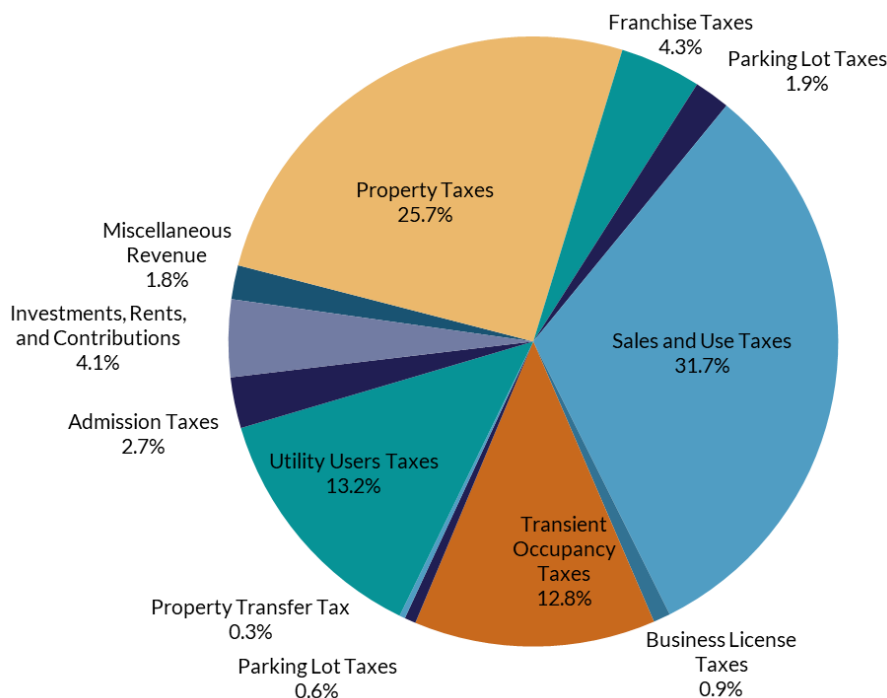
Primary General Fund Budget and General Revenues

The charts below present different perspectives for the Primary General Fund. The top chart represents the spending side and shows the net operating cost (budgeted appropriations less budgeted revenues) of the departments in the fund. Public safety (Police and Fire) accounts for half of the spending in the fund at 49.4%. The bottom chart represents the funding side and shows the discretionary revenues received by the fund. These are general revenues that are not specifically tied to departments and are the main revenues that fund the City's core services such as Police, Fire, Administration, and Parks and Recreation. Most of the discretionary funding comes from taxes, with Sales Tax and Property Tax comprising the largest portion, at approximately 57.4% combined.

Net General Fund Operating Budget



Discretionary General Revenues



Primary General Fund Budget Net of Program Revenues

| | Expenditures and Other Uses | Program Revenues | Inter-fund, Interagency Sources | Net (Expenditure)/Revenue and Changes in Fund Balance | % of Net GF Cost |
|---|-----------------------------------|---------------------|---------------------------------------|--|---------------------|
| General Fund Departments/Programs: | | | | | |
| City Attorney | 1,614,110 | - | 1,586,586 | (27,524) | 0.0% |
| City Council | 607,931 | - | - | (607,931) | 0.5% |
| City Manager | 15,553,962 | 100,000 | 4,259,285 | (11,194,677) | 10.1% |
| City - Non-Department | 7,999,896 | - | - | (7,999,896) | 7.2% |
| Economic Development | 5,230,793 | 228,045 | - | (5,002,748) | 4.5% |
| Finance | 5,595,864 | - | 4,392,468 | (1,203,396) | 1.1% |
| Fire | 26,890,989 | 5,543,545 | 337,149 | (21,010,295) | 18.9% |
| Human Resources | 2,176,707 | - | 1,673,761 | (502,946) | 0.5% |
| Information Technology | 6,888,418 | - | 6,374,578 | (513,840) | 0.5% |
| Library - City Contribution | 2,452,089 | 576,352 | - | (1,875,737) | 1.7% |
| Parks and Recreation | 19,082,193 | 4,477,761 | - | (14,604,432) | 13.1% |
| Planning & Community Dev. | 8,695,336 | 3,866,560 | - | (4,828,776) | 4.3% |
| Police | 35,046,896 | 1,115,003 | - | (33,931,893) | 30.5% |
| Public Works | 13,585,294 | 4,463,159 | 1,223,253 | (7,898,882) | 7.1% |
| Total General Fund | \$151,420,478 | \$20,370,425 | \$19,847,080 | \$(111,202,973) | 100% |

General Revenues and Other Unallocated Sources:

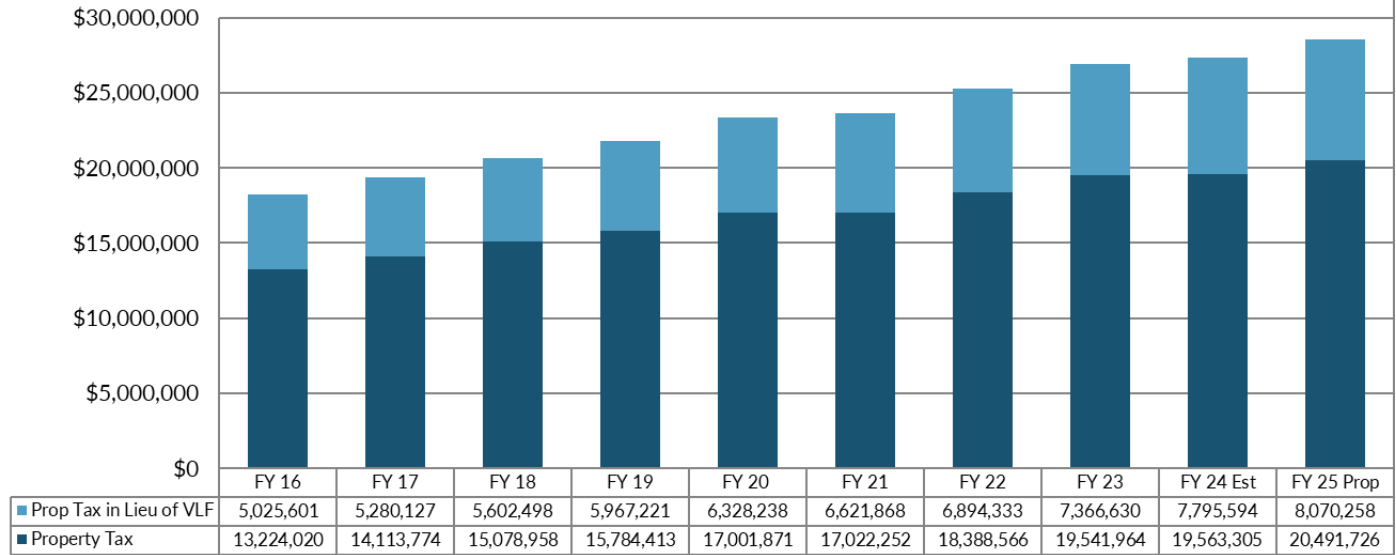
Taxes:

| | |
|---|---------------------|
| Property Taxes | 28,561,984 |
| Sales and Use Taxes | 35,257,150 |
| Business License Taxes | 957,682 |
| Franchise Taxes | 4,730,540 |
| Utility Users Taxes | 14,701,461 |
| Transient Occupancy Taxes | 14,199,520 |
| Parking Lot Taxes | 680,495 |
| Admission Taxes | 3,055,004 |
| Cannabis business tax and retail licenses | 2,134,350 |
| Property Transfer Tax | 284,256 |
| Total Taxes | 104,562,442 |
| Intergovernmental | 230,000 |
| Investments, Rents, and Contributions | 4,608,721 |
| Fines and Forfeitures | 190,193 |
| Charges For Services and Other Miscellaneous | 1,611,617 |
| Total General Revenues and Other Unallocated Sources | 111,202,973 |
| Change in Fund Balance | - |
| Estimated Fund Balance - Beginning of Year | 15,303,900 |
| Estimated Fund Balance - End of Year | \$15,303,900 |

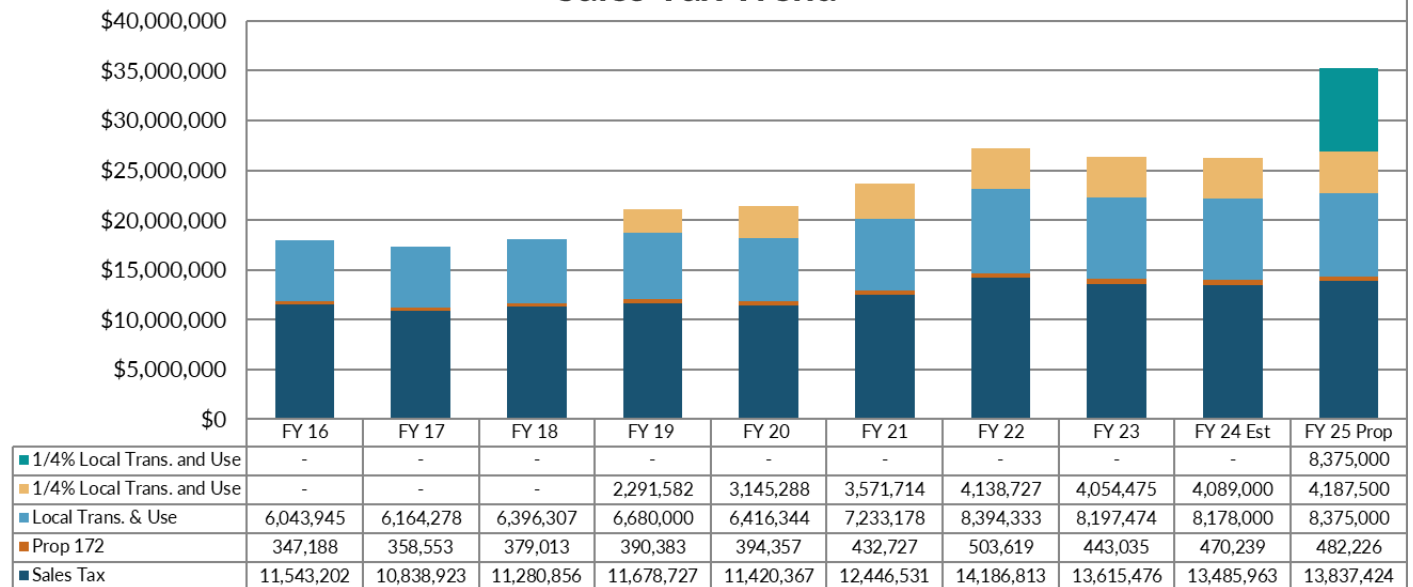
* Sums may have discrepancies due to rounding.

Property and sales tax are the two largest sources of tax revenue for the city's primary General Fund. Property taxes and sales taxes account for approximately 25.7% and 31.7%, respectively, of the fund's total proposed tax revenues for FY 2025.

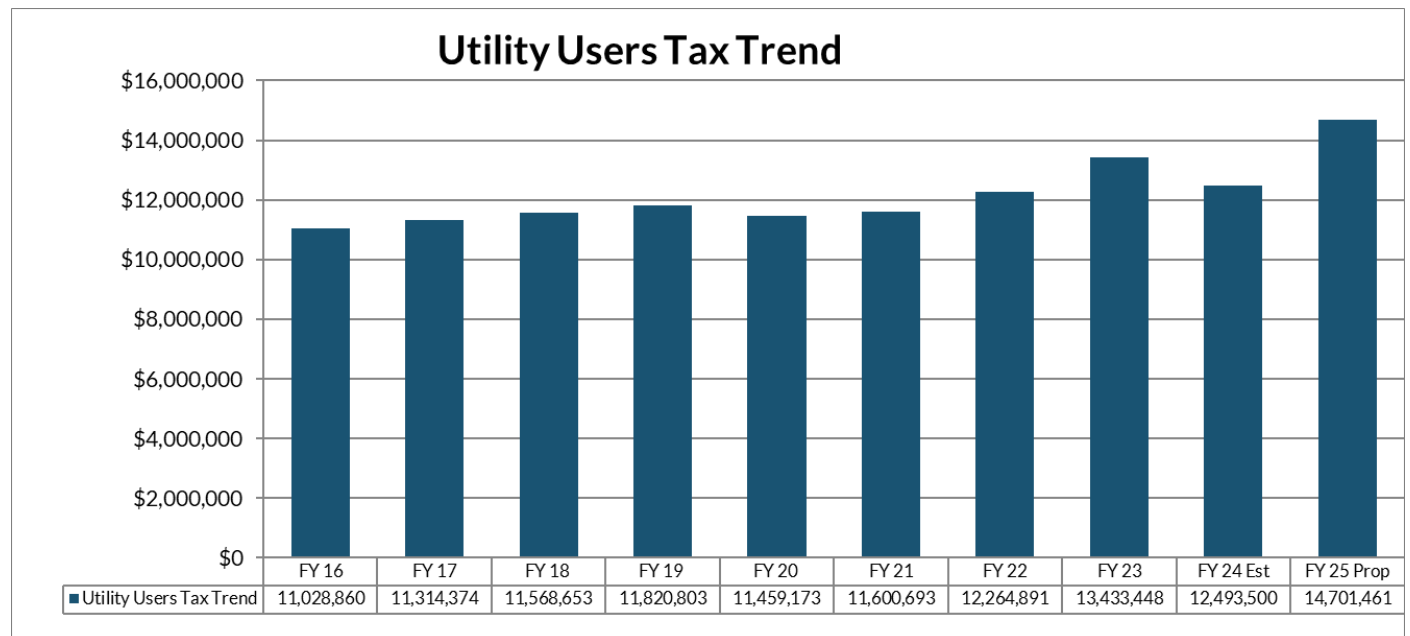
Property Tax Trend



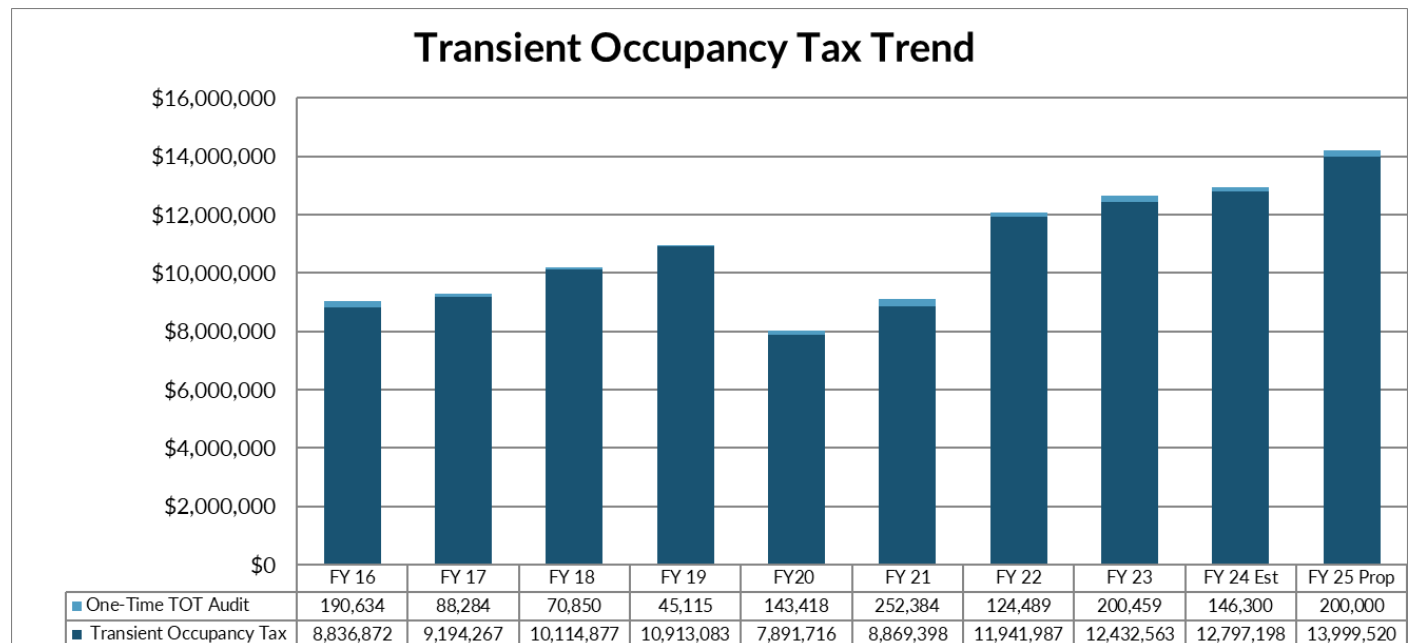
Sales Tax Trend



Utility users' taxes are imposed on all utility services within the city limits at a rate of 8.5% of taxable services.



Transient occupancy taxes are levied at a rate of 12% for motels, hotels, and inns, and 14% for short-term residential vacation rentals.



They each accounted for 13.2% and 12.8%, respectively, of the fund's total projected tax revenues for FY 2025.