



**CITY OF DUNCANVILLE  
MONTHLY FINANCIAL REPORT**

**Fiscal Year 2024-2025**  
YEAR-TO-DATE OPERATIONS

**AS OF AUGUST 31, 2025**

OCTOBER 1, 2024 - AUGUST 31, 2025

*We are building a vibrant, inclusive community, driven by a  
commitment to democratic principles and service above self*

**Updated and Prepared by**  
FISCAL SERVICES DEPARTMENT  
**10/1/2025**

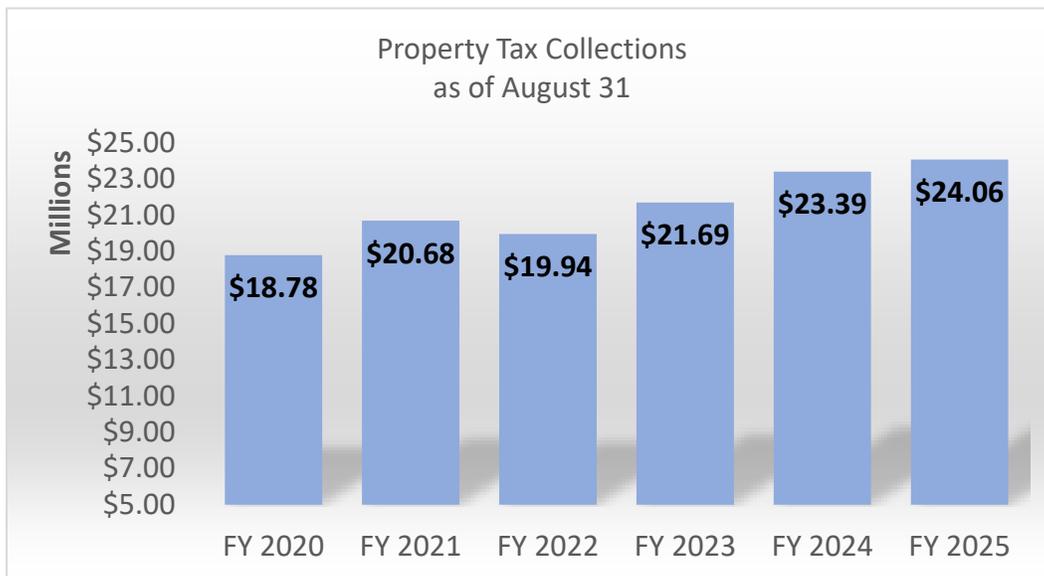
## EXECUTIVE SUMMARY

The Duncanville Monthly Financial Report presents unaudited revenues and expenditures for the month of August 2025, compared to the budgetary numbers for fiscal year 2024-2025 and the actual numbers year-to-date for the fiscal year 2023-2024. The report provides financial summary data on all funds, including on-going Capital Improvement Projects. The General Fund is the primary operating fund for the City, so details of revenues by category and expenditures by the department are included in the financial statements. In addition, all other funds that are part of daily operations are included in brief to highlight each fund's revenues, expenditures, and fund balances.

August is the eleventh month of the fiscal year. Revenues and Expenditures can vary throughout the year depending on time of collection or payments. The benchmark for budget usage is 91%. Overall, revenues collected are 87.6% and expenditures are 68.4% of the budget.

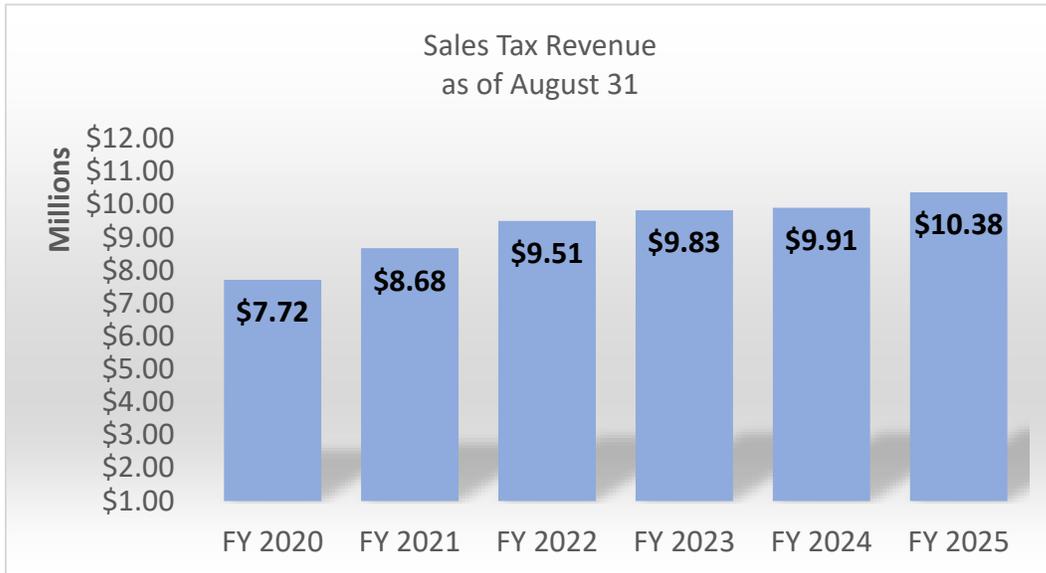
The charts throughout compare the revenues and expenditures to date, for the same period, for each fiscal year from FY 2020 to current.

### PROPERTY TAX COLLECTIONS



The above chart shows total property tax collected including the debt portion and delinquent taxes. Property Taxes account for over 50 % of the total General Fund revenue budget. Total FY 2025 (for calendar year 2024) adjusted levy is \$24.4 million.

**SALES TAX COLLECTIONS**

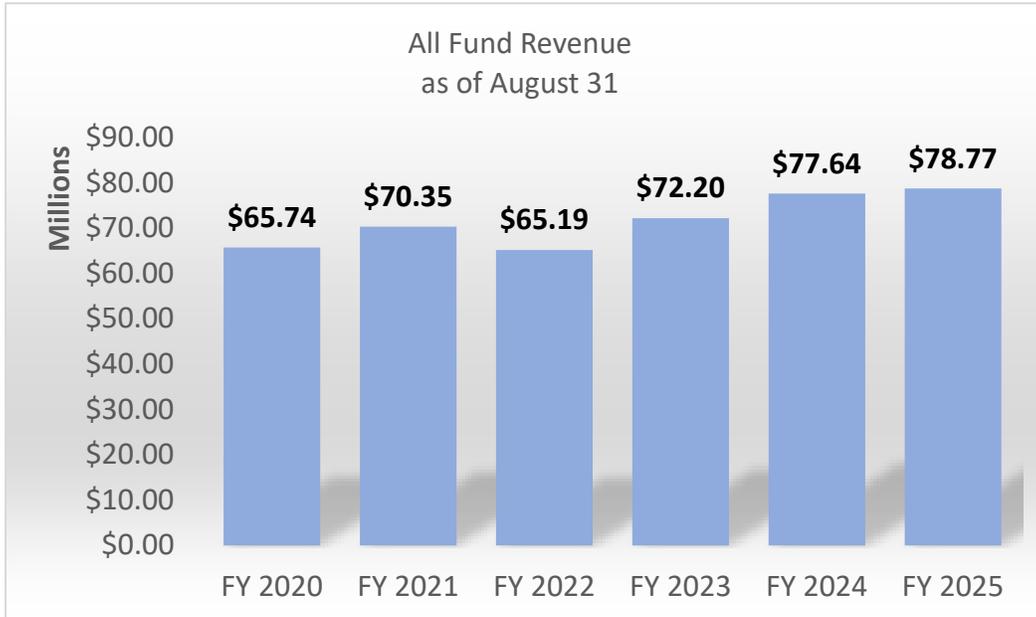


Sales tax accounts for 25% of the general fund revenue budget. Seventy-five percent (75%) or 0.015 cents of the collections goes to the General Fund for operations and property tax relief. The remaining 25% or 0.005 cents goes to Economic Development.

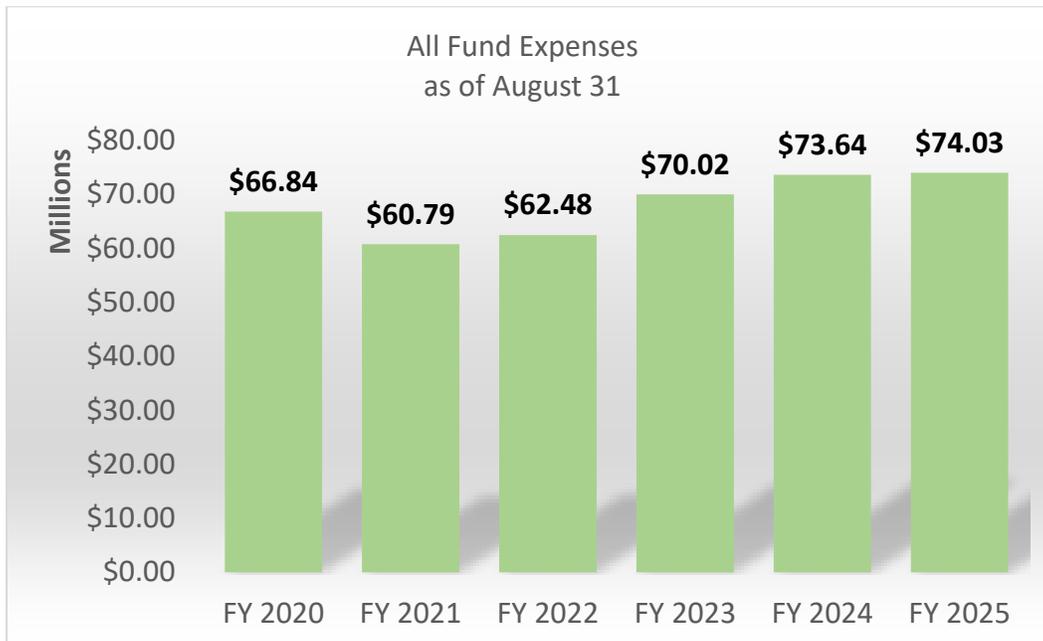
- Sales tax collections to date are for the months of October thru June
  - Collections are 4.7% greater than in the same period last year.
  - HDL Sales Tax Assurance projects an increase of 3%, over the same time period last year, in total for the year.

**ALL FUNDS**

Total revenue collected as of August 31 is \$78 million. This is 87.6% of the total revenue budget for all funds. Revenue categories over the budget projection are interest income and intergovernmental revenue..



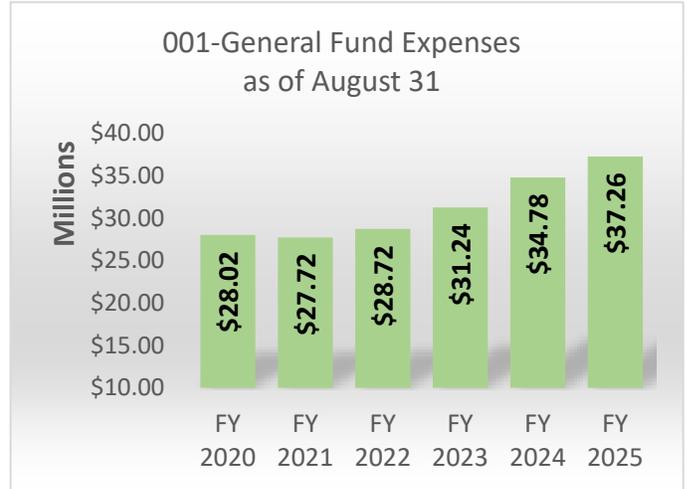
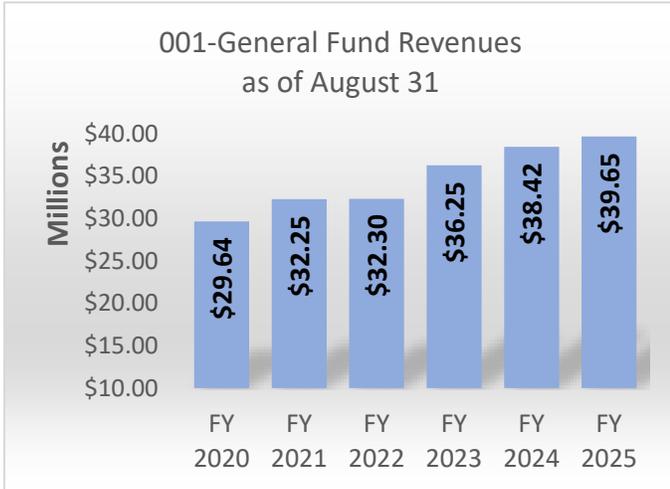
- Interest Income received to date is \$3.1 million, 197% of the budget.



- Expenditures are 68.4% of the budget to date.

**GENERAL FUND**

The General Fund’s *audited* ending fund balance for FY 2024 is \$22.5 million. The excess over the 150 days maximum reserve is approximately \$1.9 million based on the FY25 Revised Budget.



**General Fund Revenue Highlights:**

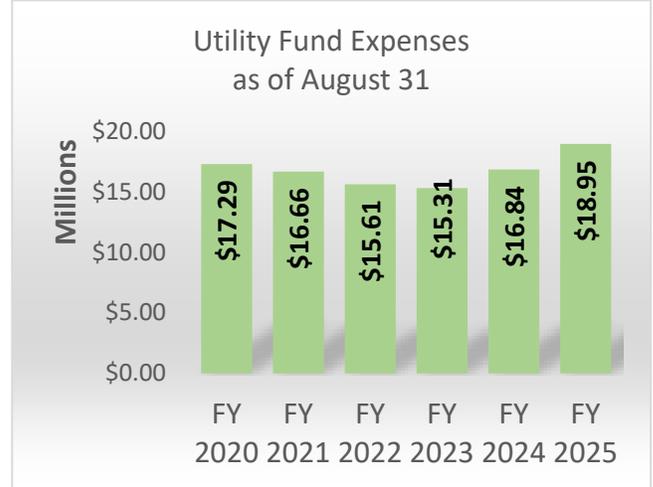
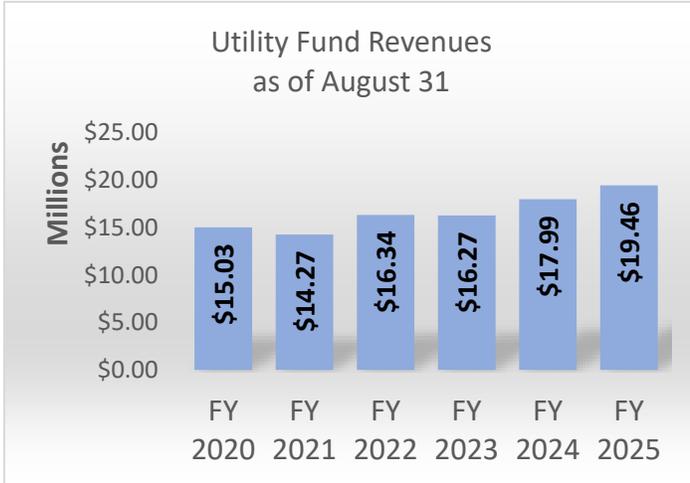
- General Fund revenues are currently at 93.4% of the budget.
- Interest revenue received is \$1.8 million. This is 135% of the budget and 15% less than August of 2024.

**General Fund Expense Highlights:**

- Operating expenditures are 82.6% of the budget.

**UTILITY FUND**

The Utility Operating Fund’s audited ending fund balance for FY 2024 is \$11.6 million. The excess over the 150 days maximum reserve is approximately \$2.2 million. Fund balance for the Utility Fund uses working capital (Current assets minus current liabilities).

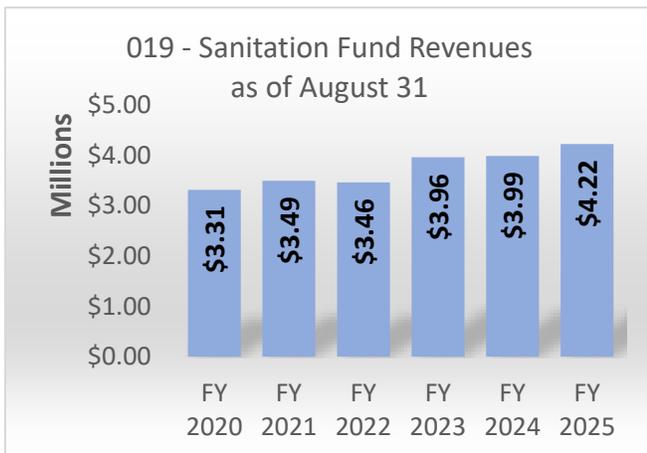


- Total revenue is 81% of the budget. Utility revenue is collected one month behind.
- Total expenditures are 80% of the budget. \$10 million was spent with Trinity River Authority for wastewater treatment and Dallas Water Utilities for wholesale water.

**SANITATION FUND**

The Sanitation Fund beginning fund balance is \$1.3 million.

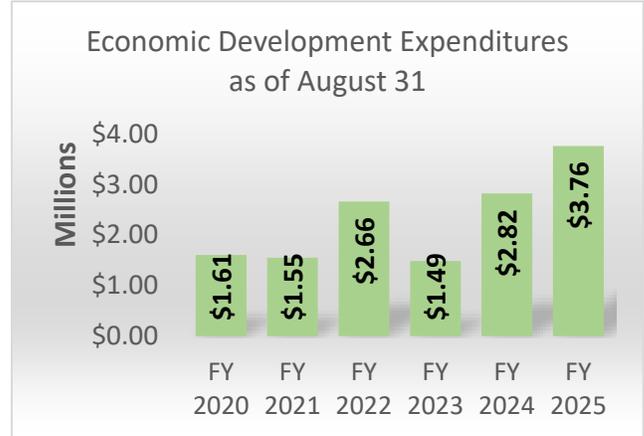
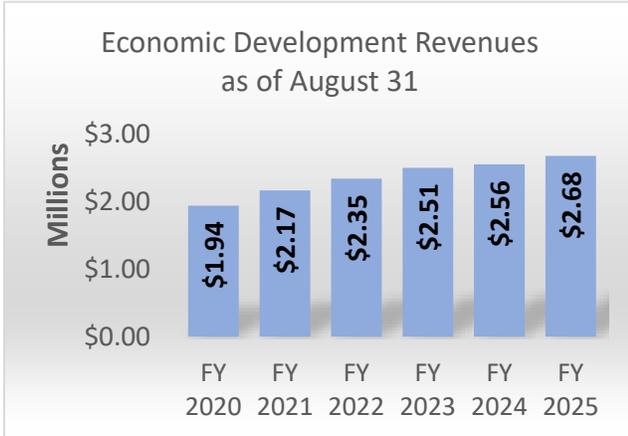
- Total revenues are 87.4% of the budget.
- Total expenditures are 82.8% of the budget, including \$3.8 million in garbage and landfill collection expenses.



**ECONOMIC DEVELOPMENT**

The Economic Development audited beginning fund balance is \$7.2 million

- Revenues are 81.7% of the budget. This is on target due to sales tax collected two months behind. Investment income applied is \$61,957. Interest was not previously budgeted.



- Total expenditures are 78% of the budget, including \$1.5 million paid out for business and community grants, and \$537 thousand for the final Fieldhouse debt paid in February.

**HOTEL – MOTEL**

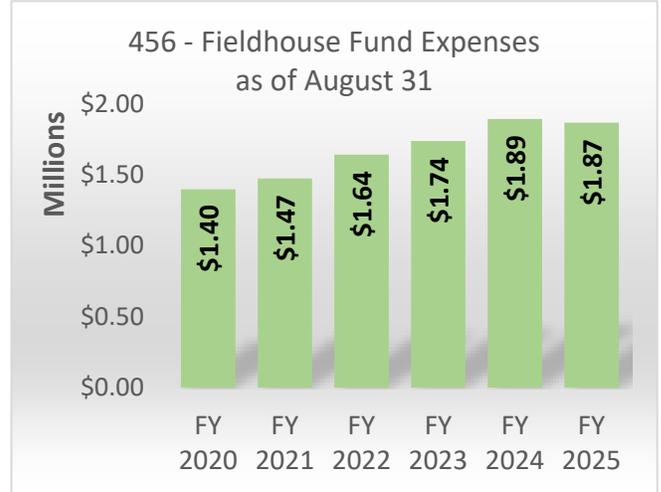
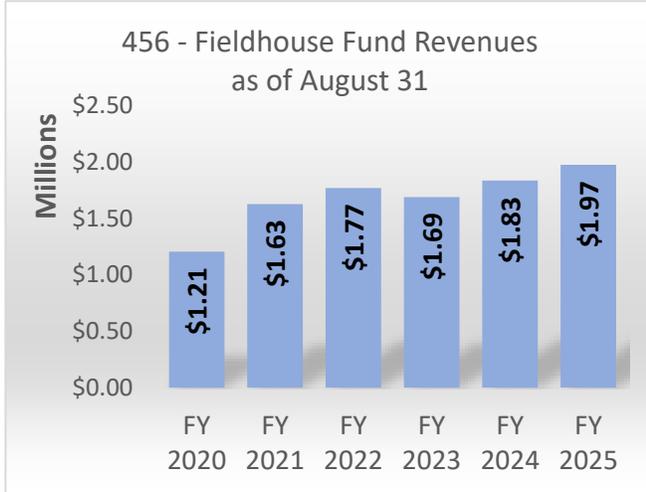
The Hotel-Motel audited beginning fund balance is \$4.6 million.

- Revenues are 102.7% of the budget. Revenues received are 7% occupancy tax.
- Expenditures are 74.7% of the budget. Paid tax grants to date include Chamber, Hoopfest, Sky Elements for the Christmas drone show, Lions Club, and the Theatre. \$389 thousand paid to date.
- \$1.2 million paid toward the Fieldhouse HVAC and Roof project.



**FIELDHOUSE FUND**

The Fieldhouse Fund audited beginning fund balance is -\$1.8 million.



- Total revenues are 92% of the budget.
  - The Fieldhouse is an Enterprise Fund and therefore operates with accrual accounting. This means revenue not yet earned, such as receiving a deposit for a future event, will not be reflected as revenue until after the event.
  - Revenue includes the transfer from Economic Development for debt payment.
- Expenditures are 91.6% of the budget.

**FY 2024-2025 Financial Report as  
of August 31, 2025**



**HOW TO READ THE REPORT**

The financial report includes snapshots of each fund. The larger funds such as the General Fund and the Utilities Fund include the revenue and expenses grouped into categories. Additionally, for the general fund there is a complete list of revenues by account and expenses by division. The smaller funds and CIP funds include the total revenue and total expenses only. The categories are explained on the next page.

COLUMNS	A	B	C	D	E	F	G	H
UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON		
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %	
Revenue								
51 - SALES & OTHER TAXES	\$197,757	\$923,000	21.43%	\$177,511	19.88%	\$20,246	11.41%	
55 - INTEREST	0	0	0.00%	0	0.00%	0	0.00%	
59 - OTHER SOURCES	411	0	0.00%	0	0.00%	411	0.00%	
Revenue Total	\$198,168	\$923,000	21.47%	\$177,511	19.87%	\$20,657	11.64%	
Expense								
60 - SALARY AND BENEFITS	\$3,174	\$102,585	3.09%	\$19,517	20.84%	(\$16,343)	-83.74%	
72 - SUPPLIES & MATERIALS	0	7,658	0.00%	0	0.00%	0	0.00%	
73 - CONTRACT & PROF SVCS	150,147	644,459	23.30%	253,628	36.22%	(103,482)	-40.80%	
76 - CAPITAL OUTLAY	\$0	\$1,425,000	0.00%	\$0	0.00%	0	0.00%	
78 - TRANSFER TO FUNDS	15,059	60,236	25.00%	8,904	25.00%	6,155	69.13%	
79 - OTHER FINANCING USES	0	2,995	0.00%	0	0.00%	0	0.00%	
Expense Total	\$168,379	\$2,242,933	7.51%	\$282,050	33.64%	(\$113,670)	-40.30%	
<b>Net Income (Loss)</b>	<b>\$29,788</b>	<b>(\$1,319,933)</b>		<b>(\$104,539)</b>				

**Column A:** Lists the revenue and expense category.

**Column B:** Lists the year-to-date actuals as of the date of the report. The actuals are what was collected and booked into the financial system and the expenses paid as of the date of the report.

**Column C:** Lists the total budget for all accounts grouped in the category.

**Column D:** Lists the % of budget used. Simply, it's the actuals divided by the budget. It is a gauge of financial performance, and an indication of the pace of collections or expenses compared to the benchmark.

**Column E:** Lists the prior fiscal year to date actuals. The purpose of this column is to compare how much was collected or expended for the same period in the previous year.

**Column F:** Lists the % of budget used for the same period in the previous year.

**Column G:** Lists the variance, or the difference, between what was collected or expended in the current year versus the previous year for the same period.

**Column H:** List the variance, or the difference, between the current and prior year for the same period in a percentage format. In the example above, to date, this fund shows to have spent \$113 thousand less, or 40% less, compared to the same period last year.

## ACCOUNT CATEGORY EXPLANATIONS

### **REVENUES:**

1. 50 – Property Taxes: includes current year taxes, prior year taxes, and penalties and interest on delinquent taxes.
2. 51 – Sales & Other Taxes: includes Sales Tax, Hotel/Motel Occupancy Tax, and Mixed Beverage Tax.
3. 52 – Permits & Licenses: includes Building related permits, alarm permits, health inspections.
4. 53 – Fines and Fees: includes court fines, late payment penalties.
5. 54 – Intergovernmental Revenues: include revenues from grant awards, court awards, and reimbursements from other governmental agencies. For example, School Crossing Guards, Regional Emergency Management, CDBG (Community Development Block Grant) Neighborhood Service Officer.
6. 55 – Interest: includes interest earned from investments.
7. 56 – Franchise Fee Revenue: includes revenues received from gross receipts for utilities such as Gas, Electric, Cable, garbage collection. Companies such as Atmos and Oncor submit franchise payments.
8. 57 – Charges for Service: includes memberships, rentals, water/sewer/garbage services, Fieldhouse rentals.
9. 58 – Transfers from Funds: includes funds received from other Funds.
10. 59 – Other Sources: includes all other revenues not categorized. Smaller revenue sources such as miscellaneous and reimbursements.

### **EXPENDITURES:**

1. 60 – Salary and Benefits: includes all salary, benefit, workers compensation, and retiree medical insurance line items.
2. 72 – Supplies and Materials: includes line items for office supplies, direct materials, clothing, tools, janitorial supplies, postage, computer hardware and software. Hospitality and employee appreciation expenses were recently located under this category moved from “Other Financing Uses”.
3. 73 – Contractual and Professional Services: includes election expenses, contractual services such as the cost-sharing partnerships for the jail, animal shelter, and regional dispatch, membership dues, professional development, professional fees such as engineers for construction projects, and legal services. Training and Development was recently relocated under this category from the “Other Financing Uses category.
4. 74 – Maintenance and Repair Services: includes maintenance/licensing agreements such as software support, building, grounds, vehicle maintenance.
5. 75 – Utilities: City facilities water, gas, and electrical.
6. 76 – Capital Outlay: includes purchase over \$5000 to become a capitalized asset such as land, building improvements, infrastructure, equipment and vehicles.
7. 77 – Debt Services: includes principal and interest payments on debt.
8. 78 – Transfers to Funds: includes transfers out to other funds, IT and Fleet replacement contributions.
9. 79 – Other Financing Uses: In the Economic Development fund 012 – grants and development incentives are budgeted in this category.

**ALL FUNDS  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025				PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	YTD Remaining Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>Revenue</b>								
50 - PROPERTY TAXES	\$24,060,830	\$24,454,564	98.39%	\$393,734	\$23,391,690	99.99%	\$669,140	2.86%
51 - SALES & OTHER TAXES	11,384,132	14,440,852	78.83%	3,056,720	11,030,951	75.92%	353,181	3.20%
52 - PERMITS & LICENSES	725,672	763,525	95.04%	37,853	708,267	109.38%	17,405	2.46%
53 - FINES & FEES	330,069	341,100	96.77%	11,031	290,286	76.88%	39,783	13.70%
54 - INTERGOV REVENUES	721,174	605,996	119.01%	(115,178)	4,786,943	93.29%	(4,065,769)	-84.93%
55 - INTEREST	3,169,473	1,605,600	197.40%	(1,563,873)	3,759,614	309.47%	(590,141)	-15.70%
56 - FRANCHISE FEE REV	1,687,298	2,060,000	81.91%	372,702	1,662,770	79.94%	24,528	1.48%
57 - CHARGES FOR SERVICES	25,836,731	31,351,673	82.41%	5,514,942	23,002,766	79.78%	2,833,965	12.32%
58 - TRANSFER FROM FUNDS	7,395,242	10,820,744	68.34%	3,425,502	5,871,759	62.83%	1,523,483	25.95%
59 - OTHER SOURCES	3,456,497	3,524,108	98.08%	67,611	3,131,117	96.61%	325,380	10.39%
<b>Revenue Total</b>	<b>\$78,767,118</b>	<b>\$89,968,162</b>	<b>87.55%</b>	<b>\$11,201,044</b>	<b>\$77,636,162</b>	<b>87.44%</b>	<b>\$1,130,956</b>	<b>1.46%</b>
<b>Expense</b>								
60 - SALARY AND BENEFITS	\$28,203,897	\$31,723,274	88.91%	\$3,519,377	\$27,175,657	90.73%	\$1,028,240	3.78%
72 - SUPPLIES & MATERIALS	3,021,841	4,422,545	68.33%	1,400,704	2,465,806	59.18%	556,035	22.55%
73 - CONTRACT & PROF SVCS	23,207,802	29,736,489	78.04%	6,528,687	20,574,725	74.53%	2,633,077	12.80%
74 - MAINT & REPAIR SVCS	1,344,304	2,329,184	57.72%	984,880	1,612,945	71.65%	(268,641)	-16.66%
75 - UTILITIES	1,249,768	1,364,819	91.57%	115,051	1,311,477	105.28%	(61,709)	-4.71%
76 - CAPITAL OUTLAY	4,606,152	22,057,473	20.88%	17,451,321	9,903,171	45.96%	(5,297,019)	-53.49%
77 - DEBT SERVICES	2,023,506	2,024,506	99.95%	1,000	2,025,656	100.26%	(2,150)	-0.11%
78 - TRANSFER TO FUNDS	8,336,488	11,834,445	70.44%	3,497,957	6,951,514	66.19%	1,384,974	19.92%
79 - OTHER FINANCING USES	2,033,122	2,673,335	76.05%	640,214	1,617,211	41.61%	415,910	25.72%
<b>Expense Total</b>	<b>\$74,026,880</b>	<b>\$108,166,070</b>	<b>68.44%</b>	<b>\$34,139,191</b>	<b>\$73,638,163</b>	<b>71.37%</b>	<b>\$388,717</b>	<b>0.53%</b>
<b>Net Income (Loss)</b>	<b>\$4,740,238 (\$18,197,908)</b>				<b>\$3,997,999</b>			

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES AND EXPENSES	CY Month Actual	YTD Actual	Revised Budget	% of Revised Budget	PY Month Actual	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>Revenue</b>									
50 - PROPERTY TAXES	\$41,143	\$22,600,024	\$22,939,008	98.52%	\$78,267	\$21,875,872	99.85%	\$724,152	3.31%
51 - SALES & OTHER TAXES	961,365	7,849,262	10,237,445	76.67%	958,036	7,517,039	73.33%	332,223	4.42%
52 - PERMITS & LICENSES	100,551	725,672	763,525	95.04%	121,554	708,267	109.38%	17,405	2.46%
53 - FINES & FEES	26,123	302,354	313,600	96.41%	23,330	264,405	75.52%	37,948	14.35%
54 - INTERGOV REVENUES	32,690	263,877	350,810	75.22%	53,142	287,300	82.59%	(23,423)	-8.15%
55 - INTEREST	204,788	2,030,972	1,500,000	135.40%	224,528	2,385,086	210.11%	(354,114)	-14.85%
56 - FRANCHISE FEE REV	142,783	1,388,519	1,785,000	77.79%	140,422	1,357,715	77.36%	30,805	2.27%
57 - CHARGES FOR SERVICES	107,662	1,486,792	1,314,000	113.15%	125,485	1,083,017	94.41%	403,775	37.28%
58 - TRANSFER FROM FUNDS	233,056	2,563,614	2,802,670	91.47%	232,409	2,556,496	91.44%	7,118	0.28%
59 - OTHER SOURCES	71,050	438,655	469,250	93.48%	147,641	381,759	85.17%	56,895	14.90%
<b>Revenue Total</b>	<b>\$1,921,210</b>	<b>\$39,649,741</b>	<b>\$42,475,308</b>	<b>93.35%</b>	<b>\$2,104,813</b>	<b>\$38,416,956</b>	<b>94.19%</b>	<b>\$1,232,784</b>	<b>3.21%</b>
<b>Expense</b>									
60 - SALARY AND BENEFITS	\$2,180,982	\$24,589,731	\$27,547,971	89.26%	\$2,796,811	\$23,763,397	91.78%	\$826,334	3.48%
72 - SUPPLIES & MATERIALS	150,678	2,145,530	2,838,548	75.59%	321,239	1,533,382	67.91%	612,149	39.92%
73 - CONTRACT & PROF SVCS	498,868	5,932,223	8,979,595	66.06%	1,123,323	6,088,884	67.56%	(156,661)	-2.57%
74 - MAINT & REPAIR SVCS	49,185	1,085,253	1,715,167	63.27%	164,085	1,264,288	73.71%	(179,035)	-14.16%
75 - UTILITIES	105,901	968,993	1,125,733	86.08%	118,940	1,031,991	105.77%	(62,998)	-6.10%
76 - CAPITAL OUTLAY	1,900	443,186	579,856	76.43%	54,341	139,834	52.55%	303,352	216.94%
78 - TRANSFER TO FUNDS	1,299,255	2,092,529	2,293,298	91.25%	70,653	956,668	85.31%	1,135,861	118.73%
79 - OTHER FINANCING USES	0	(958)	85	-1123.31%	267	5,796	21.03%	(6,753)	-116.52%
<b>Expense Total</b>	<b>\$4,286,769</b>	<b>\$37,256,488</b>	<b>\$45,080,254</b>	<b>82.64%</b>	<b>\$4,649,660</b>	<b>\$34,784,240</b>	<b>84.29%</b>	<b>\$2,472,248</b>	<b>7.11%</b>
<b>Net Income (Loss)</b>	<b>(\$2,365,558)</b>	<b>\$2,393,253</b>	<b>(\$2,604,946)</b>		<b>(\$2,544,846)</b>	<b>\$3,632,716</b>			

	<b>FY 25 BUDGET</b>
<b>AUDITED BEGINNING FUND BALANCE</b>	<b>\$ 22,504,253</b>
<b>UNAUDITED ENDING FUND BALANCE</b>	<b>\$ 19,899,307</b>
<b>FUND BALANCE RESERVE REQUIREMENT</b>	
<b>% of Fund Balance to Expense Ratio</b>	44.1%
<b># of Days Coverage</b>	161
<b>Reserve Minimum \$ (90 Days)</b>	<b>\$ 10,779,114</b>
<b>Reserve Maximum \$ (150 Days)</b>	<b>\$ 17,965,189</b>
<b>Excess over Maximum \$</b>	<b>\$ 1,934,118</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>50 - PROPERTY TAXES</b>							
501101 - CURRENT TAXES	\$22,271,216	\$22,689,008	98.16%	\$21,559,596	99.72%	\$711,620	3.30%
501102 - DELINQUENT TAXES	154,586	150,000	103.06%	177,179	122.19%	(22,593)	-12.75%
501103 - PENALTIES AND INTEREST	174,223	100,000	174.22%	139,097	95.93%	35,125	25.25%
<b>50 - PROPERTY TAXES Total</b>	<b>\$22,600,024</b>	<b>\$22,939,008</b>	<b>98.52%</b>	<b>\$21,875,872</b>	<b>99.85%</b>	<b>\$724,152</b>	<b>3.31%</b>
<b>51 - SALES &amp; OTHER TAXES</b>							
501201 - STATE SALES TAX CITY PORTION	\$5,188,189	\$6,775,482	76.57%	\$4,954,170	73.20%	\$234,018	4.72%
501202 - SALES TAX PROPERTY TAX RELIEF	2,594,094	3,351,963	77.39%	2,477,085	73.20%	117,009	4.72%
501204 - ALCOHOLIC BEVERAGE TAX	66,979	110,000	60.89%	85,783	86.65%	(18,804)	-21.92%
<b>51 - SALES &amp; OTHER TAXES Total</b>	<b>\$7,849,262</b>	<b>\$10,237,445</b>	<b>76.67%</b>	<b>\$7,517,039</b>	<b>73.33%</b>	<b>\$332,223</b>	<b>4.42%</b>
<b>52 - PERMITS &amp; LICENSES</b>							
502101 - BUILDING PERMITS	\$468,196	\$442,025	105.92%	\$374,846	107.10%	\$93,350	24.90%
502102 - ELECTRICAL PERMITS	20,510	35,000	58.60%	39,136	144.95%	(18,626)	-47.59%
502103 - SOLICITOR LICENSES	750	500	150.00%	225	45.00%	525	233.33%
502106 - SIGN PERMITS	13,523	20,000	67.62%	16,150	89.72%	(2,627)	-16.27%
502108 - HEALTH FOOD INSPECTION FEES	42,998	71,000	60.56%	80,765	107.69%	(37,767)	-46.76%
502109 - PLUMBING AND AC PERMITS	96,558	60,000	160.93%	66,422	110.70%	30,136	45.37%
502111 - ZONING & SPEC USE PERMIT	11,683	15,000	77.89%	13,745	114.54%	(2,062)	-15.00%
502114 - RENTAL PROPERTY REGISTRATION	18,525	55,000	33.68%	52,885	96.15%	(34,360)	-64.97%
502120 - ALARM PERMITS	43,829	60,000	73.05%	57,793	128.43%	(13,964)	-24.16%
502122 - POOL OR SPA INSPECTION FEE	9,100	5,000	182.00%	6,300	126.00%	2,800	44.44%
<b>52 - PERMITS &amp; LICENSES Total</b>	<b>\$725,672</b>	<b>\$763,525</b>	<b>95.04%</b>	<b>\$708,267</b>	<b>109.38%</b>	<b>\$17,405</b>	<b>2.46%</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>53 - FINES &amp; FEES</b>							
502107 - WRECKER AND STORAGE FEES	\$29,872	\$0	0.00%	\$0	0.00%	\$29,872	0.00%
502113 - SMALL CELL/ NETWORK NODE FEES	509	0	0.00%	0	0.00%	509	0.00%
503101 - MUNICIPAL COURT FINES	214,035	250,000	85.61%	205,543	74.74%	8,492	4.13%
503102 - COURT RELATED FEES	51,291	50,000	102.58%	54,073	90.12%	(2,782)	-5.14%
503103 - SCHOOL CROSSING FEES	1,601	2,500	64.04%	1,885	75.38%	(283)	-15.04%
503201 - LIBRARY FINES	3,915	6,000	65.25%	2,645	52.90%	1,270	48.00%
503301 - FALSE ALARM FINES	1,130	5,000	22.60%	285	3.80%	845	296.49%
509609 - RETURN CHECK FEES	(0)	100	0.00%	25	-24.85%	25	-100.00%
<b>53 - FINES &amp; FEES Total</b>	<b>\$302,354</b>	<b>\$313,600</b>	<b>96.41%</b>	<b>\$264,405</b>	<b>75.52%</b>	<b>\$37,948</b>	<b>14.35%</b>
<b>54 - INTERGOV REVENUES</b>							
504102 - DISD SCHOOL CROSSING GUARDS	\$39,091	\$50,310	77.70%	\$40,229	79.96%	(\$1,139)	-2.83%
504103 - DALLAS CNTY CROSSING GUARD REV	35,082	40,000	87.70%	39,432	98.58%	(4,350)	-11.03%
504109 - REIMB FOR REG EMERG MANAGER	107,453	150,500	71.40%	65,675	44.51%	41,777	63.61%
507105 - SENIOR MEAL DONATIONS	334	0	0.00%	8,451	0.00%	(8,117)	-96.05%
508201 - FEDERAL GRANTS	0	50,000	0.00%	0	0.00%	(0)	0.00%
508203 - INTERGOV REIMBURSEMENT-CDBG	77,608	60,000	129.35%	32,927	54.88%	44,681	135.70%
508210 - INTERGOV REIMBURSEMNTS-CARE TM	0	0	0.00%	100,586	201.17%	(100,586)	-100.00%
<b>54 - INTERGOV REVENUES Total</b>	<b>\$259,566</b>	<b>\$350,810</b>	<b>73.99%</b>	<b>\$287,300</b>	<b>82.59%</b>	<b>(\$27,734)</b>	<b>-9.65%</b>
<b>55 - INTEREST</b>							
505101 - INTEREST ON GOVT POOL INVEST	\$1,073,377	\$1,000,000	107.34%	\$1,265,225	240.85%	(\$191,848)	-15.16%
505103 - CERT OF DEPOSIT INTEREST	174,799	100,000	174.80%	188,278	183.54%	(13,479)	-7.16%
505106 - MONEY MARKET INTEREST	782,796	400,000	195.70%	931,583	183.65%	(148,787)	-15.97%
<b>55 - INTEREST Total</b>	<b>\$2,030,972</b>	<b>\$1,500,000</b>	<b>135.40%</b>	<b>\$2,385,086</b>	<b>210.11%</b>	<b>(\$354,114)</b>	<b>-14.85%</b>
<b>56 - FRANCHISE FEE REV</b>							
501301 - FRANCHISE FEE ELECTRIC	\$785,969	\$1,150,000	68.35%	\$768,261	66.81%	\$17,707	2.30%
501302 - FRANCHISE FEE GAS	470,692	425,000	110.75%	426,974	109.48%	43,718	10.24%
501303 - FRANCHISE FEE TELEPHONE	45,996	70,000	65.71%	59,248	79.00%	(13,253)	-22.37%
501304 - FRANCHISE FEE CABLE TV	85,863	140,000	61.33%	103,231	73.74%	(17,368)	-16.82%
<b>56 - FRANCHISE FEE REV Total</b>	<b>\$1,388,519</b>	<b>\$1,785,000</b>	<b>77.79%</b>	<b>\$1,357,715</b>	<b>77.36%</b>	<b>\$30,805</b>	<b>2.27%</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>57 - CHARGES FOR SERVICES</b>							
502105 - EMERGENCY MEDICAL SERVICE	\$1,244,002	\$1,000,000	124.40%	\$778,552	86.51%	\$465,450	59.78%
507102 - RECREATION FEES	177,072	250,000	70.83%	225,328	112.66%	(48,256)	-21.42%
507104 - SENIOR CENTER ANNUAL USER FEE	11,429	3,000	380.96%	4,828	219.43%	6,601	136.74%
507107 - RECREATION CENTER CLASSES	26,356	25,000	105.42%	27,183	169.90%	(827)	-3.04%
507108 - SPECIAL EVENTS	4,606	16,000	28.78%	26,089	163.06%	(21,484)	-82.35%
507109 - SENIOR CLASS/TRIPS	4,250	3,000	141.67%	5,258	175.27%	(1,008)	-19.17%
509603 - LIBRARY SERVICE FEES	19,078	17,000	112.22%	15,779	157.79%	3,299	20.91%
<b>57 - CHARGES FOR SERVICES Total</b>	<b>\$1,486,792</b>	<b>\$1,314,000</b>	<b>113.15%</b>	<b>\$1,083,017</b>	<b>94.41%</b>	<b>\$403,775</b>	<b>37.28%</b>
<b>58 - TRANSFER FROM FUNDS</b>							
598002 - PILOT FEE TZ-CITY WWW UTILITY	\$1,291,672	\$1,409,097	91.67%	\$1,413,575	91.67%	(\$121,903)	-8.62%
599002 - TRANS FROM UTILITY FUND-002	996,202	1,086,766	91.67%	976,610	91.67%	19,592	2.01%
599010 - TRANS FROM HOTEL FUND-010	55,216	60,236	91.67%	32,648	91.67%	22,568	69.13%
599012 - TRANS FROM EDC FUND-012	220,523	240,571	91.67%	133,663	91.67%	86,861	64.98%
599230 - TRANS FROM JUVENILE FUND-230	0	6,000	0.00%	0	0.00%	(0)	0.00%
<b>58 - TRANSFER FROM FUNDS Total</b>	<b>\$2,563,614</b>	<b>\$2,802,670</b>	<b>91.47%</b>	<b>\$2,556,496</b>	<b>91.44%</b>	<b>\$7,118</b>	<b>0.28%</b>
<b>59 - OTHER SOURCES</b>							
503202 - LIBRARY DONATIONS	\$0	\$0	0.00%	\$0	0.00%	(\$0)	0.00%
509101 - SALE OF FIXED ASSETS	7,255	0	0.00%	0	0.00%	7,255	0.00%
509105 - SALE OF MATERIALS	0	3,750	0.00%	1,027	27.39%	(1,027)	-100.00%
509201 - INSURANCE RECOVERY	72,773	75,000	97.03%	18,131	0.00%	54,643	301.39%
509601 - MISCELLANEOUS REVENUE	150,118	100,000	150.12%	170,872	170.87%	(20,754)	-12.15%
509602 - CASH OVER AND SHORT	816	0	0.00%	1,249	0.00%	(2,066)	-165.35%
509604 - POLICE ACCIDENT REPORTS	2,560	3,500	73.14%	4,445	127.00%	(1,885)	-42.41%
509606 - AUCTION PROCEEDS	13,347	0	0.00%	0	0.00%	13,347	0.00%
509612 - CITY SERVICES REIMBURSEMENT	9,548	54,000	17.68%	8,768	15.12%	780	8.90%
509613 - WORKERS COMP REIMBURSEMENT	40,707	45,000	90.46%	34,091	75.76%	6,616	19.41%
509614 - RENTAL OF TOWER	137,687	175,000	78.68%	134,901	59.96%	2,785	2.06%
509618 - GAS WELL OIL REVENUE	5,000	13,000	38.46%	8,063	62.02%	(3,063)	-37.99%
<b>59 - OTHER SOURCES Total</b>	<b>\$438,179</b>	<b>\$469,250</b>	<b>93.38%</b>	<b>\$381,759</b>	<b>85.17%</b>	<b>\$56,419</b>	<b>14.78%</b>
<b>Grand Total</b>	<b>\$39,644,954</b>	<b>\$42,475,308</b>	<b>93.34%</b>	<b>\$38,416,956</b>	<b>94.19%</b>	<b>\$1,227,997</b>	<b>3.20%</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
<b>0101 - GENERAL GOV. SERVICES DEPT.</b>							
01011000 - MAYOR AND COUNCIL	\$63,017	\$92,610	68.05%	\$64,920	59.79%	(\$1,903)	-2.93%
01011020 - MAYOR	1,429	8,500	16.81%	2,054	24.17%	(626)	-30.45%
01011021 - DISTRICT 1	1,792	7,000	25.59%	996	14.23%	796	79.88%
01011022 - DISTRICT 2	1,134	7,000	16.19%	608	8.68%	526	86.56%
01011023 - DISTRICT 3	1,739	7,000	24.85%	565	8.07%	1,174	207.76%
01011024 - DISTRICT 4	5,617	7,000	80.24%	6,387	91.25%	(771)	-12.06%
01011025 - DISTRICT 5	2,298	7,000	32.83%	836	11.94%	1,462	174.92%
01011026 - DISTRICT AT LARGE	6,053	7,000	86.47%	3,730	53.28%	2,323	62.29%
01011100 - CITY ADMINISTRATION	719,797	876,593	82.11%	678,269	87.63%	41,528	6.12%
01011200 - CITY SECRETARY	326,417	365,144	89.39%	260,221	73.42%	66,196	25.44%
01011300 - HUMAN RESOURCES	601,465	603,386	99.68%	486,205	90.53%	115,260	23.71%
01011400 - INFO TECHNOLOGY	1,083,086	1,326,552	81.65%	1,079,314	69.01%	3,771	0.35%
01011500 - PUBLIC INFORMATION OFFICE	507,536	594,917	85.31%	421,319	84.73%	86,217	20.46%
01011600 - PUBLIC LIBRARY	1,089,524	1,160,399	93.89%	969,951	86.30%	119,573	12.33%
01011700 - CITY MARSHAL	100,929	120,577	83.71%	97,161	80.89%	3,769	3.88%
<b>0101 - GENERAL GOV. SERVICES DEPT. Total</b>	<b>\$4,511,832</b>	<b>\$5,190,679</b>	<b>86.92%</b>	<b>\$4,072,536</b>	<b>79.39%</b>	<b>\$439,296</b>	<b>10.79%</b>
<b>0102 - FISCAL SERVICES DEPT.</b>							
01022000 - ACCOUNTING & REPORTING	\$1,093,817	\$1,266,538	86.36%	\$942,262	82.40%	\$151,554	16.08%
01022300 - MUNICIPAL COURT	447,212	555,316	80.53%	448,243	83.33%	(1,031)	-0.23%
01022500 - PROCUREMENT OFFICE	238,964	273,070	87.51%	210,871	86.66%	28,092	13.32%
<b>0102 - FISCAL SERVICES DEPT. Total</b>	<b>\$1,779,993</b>	<b>\$2,094,924</b>	<b>84.97%</b>	<b>\$1,601,377</b>	<b>83.20%</b>	<b>\$178,616</b>	<b>11.15%</b>
<b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT.</b>							
01036401 - PLANNING SERVICES	143,838	308,779	46.58%	161,725	75.41%	(\$17,886)	-11.06%
<b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT. Total</b>	<b>\$143,838</b>	<b>\$308,779</b>	<b>46.58%</b>	<b>\$161,725</b>	<b>75.41%</b>	<b>(\$17,886)</b>	<b>-11.06%</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>0104 - PARK AND RECREATION DEPT.</b>							
01044000 - PARK & REC ADMINISTRATION	\$262,475	\$312,811	83.91%	\$261,866	90.29%	\$609	0.23%
01044100 - REC PROGRAM ADMIN	422,859	539,577	78.37%	377,757	83.91%	45,102	11.94%
01044200 - SPECIAL EVENTS ADMIN	62,583	102,950	60.79%	326,775	98.48%	(264,193)	-80.85%
01044300 - ATHLETIC PROGRAMMING	436,325	552,980	78.90%	452,134	99.78%	(15,810)	-3.50%
01044500 - HORTICULTURE	172,138	213,329	80.69%	177,279	91.38%	(5,141)	-2.90%
01044600 - PARK GROUNDS MAINTENANCE	1,619,830	2,273,152	71.26%	1,504,132	86.24%	115,697	7.69%
01044900 - SENIOR CENTER	229,822	280,910	81.81%	241,725	87.45%	(11,903)	-4.92%
<b>0104 - PARK AND RECREATION DEPT. Total</b>	<b>\$3,206,030</b>	<b>\$4,275,709</b>	<b>74.98%</b>	<b>\$3,341,669</b>	<b>89.35%</b>	<b>(\$135,639)</b>	<b>-4.06%</b>
<b>0105 - POLICE SERVICES DEPT.</b>							
01055000 - POLICE ADMINISTRATION	\$2,460,557	\$2,710,791	90.77%	\$2,281,878	87.79%	\$178,680	7.83%
01055100 - PATROL	5,737,093	6,359,561	90.21%	5,198,155	91.31%	538,938	10.37%
01055200 - CRIMINAL INVESTIGATION	1,516,925	1,661,855	91.28%	1,319,734	84.81%	197,190	14.94%
01055300 - ANIMAL CONTROL	502,372	558,231	89.99%	477,609	83.02%	24,763	5.18%
01055400 - SCHOOL GUARDS	84,494	98,090	86.14%	87,930	87.39%	(3,436)	-3.91%
01055500 - CRIME PREVENTION	153,259	183,720	83.42%	146,178	86.97%	7,081	4.84%
01055600 - SWAT ORG	91,434	143,380	63.77%	91,075	62.36%	359	0.39%
01055700 - RECORDS	400,630	411,164	97.44%	334,602	88.37%	66,028	19.73%
01055900 - POLICE SPECIAL SERVICES	446,056	486,936	91.60%	326,710	79.30%	119,346	36.53%
<b>0105 - POLICE SERVICES DEPT. Total</b>	<b>\$11,392,820</b>	<b>\$12,613,729</b>	<b>90.32%</b>	<b>\$10,263,870</b>	<b>88.26%</b>	<b>\$1,128,950</b>	<b>11.00%</b>
<b>0106 - PUBLIC WORKS DEPT.</b>							
01036100 - BUILDING INSPECTION	\$583,518	\$751,950	77.60%	\$540,594	84.33%	\$42,924	7.94%
01036500 - CODE ENFORCEMENT	\$315,460	\$464,410	67.93%	\$425,898	81.12%	(110,438)	-25.93%
01036580 - CDBG CODE ENFORCEMENT	\$76,768	\$90,616	84.72%	\$75,892	89.93%	876	1.15%
01066000 - PUBLIC WORKS ENGINEERING/ADMIN	\$561,966	\$571,365	98.36%	\$404,148	69.53%	157,817	39.05%
01066200 - STREET MAINTENANCE	1,391,031	3,397,584	40.94%	1,566,205	54.26%	(175,173)	-11.18%
01066300 - TRAFFIC OPERATIONS	897,211	1,374,171	65.29%	893,489	80.45%	3,721	0.42%
01066700 - EQUIPMENT SERVICES	1,446,541	1,725,643	83.83%	1,395,909	75.83%	50,632	3.63%
01066800 - BUILDING MAINTENANCE	1,004,523	1,121,402	89.58%	1,011,592	96.59%	(7,069)	-0.70%
<b>0106 - PUBLIC WORKS DEPT. Total</b>	<b>\$6,277,017</b>	<b>\$9,497,140</b>	<b>66.09%</b>	<b>\$6,313,726</b>	<b>72.43%</b>	<b>(\$36,709)</b>	<b>-0.58%</b>

**001 - GENERAL FUND  
AS OF AUGUST 31, 2025**

UNAUDITED EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
<b>0107 - FIRE SERVICES DEPT.</b>							
01077000 - FIRE ADMINISTRATION	\$676,260	\$731,867	92.40%	\$566,095	82.59%	\$110,164	19.46%
01077100 - FIRE PREVENTION	360,162	399,199	90.22%	340,549	95.85%	19,613	5.76%
01077200 - FIRE SUPPRESSION	5,104,466	5,784,656	88.24%	5,234,839	100.90%	(130,373)	-2.49%
01077300 - ADVANCED LIFE SUPPORT	1,807,510	2,012,942	89.79%	1,593,256	88.69%	214,254	13.45%
01077500 - EMERGENCY MANAGEMENT ADMIN	189,525	226,114	83.82%	162,272	82.28%	27,253	16.79%
<b>0107 - FIRE SERVICES DEPT. Total</b>	<b>\$8,137,922</b>	<b>\$9,154,778</b>	<b>88.89%</b>	<b>\$7,897,011</b>	<b>96.04%</b>	<b>\$240,911</b>	<b>3.05%</b>
<b>0108 - NON-DEPARTMENTAL</b>							
01088000 - GENERAL NON DEPARTMENTAL	\$1,745,721	\$1,904,334	91.67%	\$1,132,224	71.26%	\$613,497	54.19%
<b>0108 - NON-DEPARTMENTAL Total</b>	<b>\$1,745,721</b>	<b>\$1,904,334</b>	<b>91.67%</b>	<b>\$1,132,224</b>	<b>71.26%</b>	<b>\$613,497</b>	<b>54.19%</b>
<b>0109 - USE OF FUND BALANCE</b>							
01099000 - USE OF FUND BALANCE	\$61,315	\$40,182	152.59%	\$0	0.00%	\$61,315	0.00%
<b>0109 - USE OF FUND BALANCE Total</b>	<b>\$61,315</b>	<b>\$40,182</b>	<b>152.59%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$61,315</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>\$37,256,488</b>	<b>\$45,080,254</b>	<b>82.64%</b>	<b>\$34,784,137</b>	<b>84.29%</b>	<b>\$2,472,351</b>	<b>7.11%</b>



**UTILITY CIP FUNDS  
AS OF AUGUST 31, 2025**

017 - UTILITY CAPITAL PROJECTS	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$2,792,420	\$5,250,000	53.19%	\$2,500,000	48.55%	\$292,420	11.70%
Expense	\$1,018,003	\$8,947,269	11.38%	\$2,891,005	36.98%	(\$1,873,003)	-64.79%
<b>Net Income (Loss)</b>	<b>\$1,774,417</b>	<b>(\$3,697,269)</b>		<b>(\$391,005)</b>			

BEGINNING FUND BALANCE      \$ 3,693,449

ENDING FUND BALANCE          \$ 5,467,867

018 - UTILITY METER REPLACEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%
Expense	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>(\$0)</b>		<b>(\$0)</b>			

BEGINNING FUND BALANCE      \$ 1,500,000

ENDING FUND BALANCE          \$ 1,500,000



**012 - ECONOMIC DEVELOPMENT  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>Revenue</b>							
51 - SALES & OTHER TAXES	\$2,594,094	\$3,280,407	79.08%	\$2,477,085	73.20%	117,009	4.72%
55 - INTEREST	61,957	0	0.00%	80,780	133.77%	(18,823)	-23.30%
57 - CHARGES FOR SERVICES	14,738	0	0.00%		0.00%	14,738	0.00%
59 - OTHER SOURCES	11,000	0	0.00%	0	0.00%	11,000	0.00%
<b>Revenue Total</b>	<b>\$2,681,789</b>	<b>\$3,280,407</b>	<b>81.75%</b>	<b>2,557,865</b>	<b>74.26%</b>	<b>\$123,925</b>	<b>4.84%</b>
<b>Expense</b>							
60 - SALARY AND BENEFITS	\$502,204	\$640,918	78.36%	\$435,694	77.42%	(66,510)	15.27%
72 - SUPPLIES & MATERIALS	81,111	110,820	73.19%	67,416	77.48%	(13,696)	20.32%
73 - CONTRACT & PROF SVCS	650,816	1,065,676	61.07%	316,520	49.96%	(334,296)	105.62%
74 - MAINT & REPAIR SVCS	50,511	84,600	59.71%	55,388	64.71%	4,877	-8.81%
75 - UTILITIES	24,791	23,200	106.86%	16,106	69.42%	(8,685)	53.93%
76 - CAPITAL OUTLAY	7,500	0	0.00%	10	0.01%	(7,490)	74900.00%
78 - TRANSFER TO FUNDS	764,289	784,865	97.38%	681,312	98.13%	(82,977)	12.18%
79 - OTHER FINANCING USES	1,678,243	2,106,750	79.66%	1,249,056	46.89%	(429,187)	34.36%
<b>Expense Total</b>	<b>\$3,759,465</b>	<b>\$4,816,829</b>	<b>78.05%</b>	<b>\$2,821,502</b>	<b>58.47%</b>	<b>(\$937,963)</b>	<b>33.24%</b>
<b>Net Income (Loss)</b>	<b>(\$1,077,676)</b>	<b>(\$1,536,422)</b>		<b>(\$263,637)</b>			

AUDITED BEGINNING FUND BALANCE    **\$ 7,273,816**  
 UNAUDITED ENDING FUND BALANCE    **\$ 6,196,140**

**015 - DRAINAGE FUND  
AS OF AUGUST 31, 2025**

UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>Revenue</b>							
55 - INTEREST	\$0	\$0	0.00%	\$0	0.00%	0	0.00%
57 - CHARGES FOR SERVICES	1,235,756	1,325,000	93.26%	414,378	53.13%	821,379	198.22%
59 - OTHER SOURCES	0	0	0.00%	0	0.00%	0	0.00%
<b>Revenue Total</b>	<b>\$1,235,756</b>	<b>\$1,325,000</b>	<b>93.26%</b>	<b>\$414,378</b>	<b>53.11%</b>	<b>\$821,379</b>	<b>198.22%</b>
<b>Expense</b>							
60 - SALARY AND BENEFITS	\$12,594	\$20,353	61.88%	\$1,726	1.48%	10,868	629.69%
72 - SUPPLIES & MATERIALS	317	12,878	2.46%	8,611	41.57%	(8,294)	-96.32%
73 - CONTRACT & PROF SVCS	91,721	579,295	15.83%	76,415	17.98%	15,306	20.03%
74 - MAINT & REPAIR SVCS	0	1,000	0.00%	0	0.00%	0	0.00%
75 - UTILITIES	216	215	100.80%	195	115.85%	22	11.13%
76 - CAPITAL OUTLAY	267,097	666,229	40.09%	1,420,501	74.02%	(1,153,404)	-81.20%
78 - TRANSFER TO FUNDS	0	0	0.00%	0	0.00%	0	0.00%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
<b>Expense Total</b>	<b>\$371,945</b>	<b>\$1,279,970</b>	<b>29.06%</b>	<b>\$1,507,448</b>	<b>60.54%</b>	<b>(\$1,135,503)</b>	<b>-75.33%</b>
<b>Net Income (Loss)</b>	<b>\$863,811</b>	<b>\$45,030</b>		<b>(\$1,093,070)</b>			

AUDITED BEGINNING FUND BALANCE	<b>\$ 770,201</b>
ENDING FUND BALANCE	<b>\$ 1,634,012</b>



**456 - FIELDHOUSE**  
**AS OF AUGUST 31, 2025**

UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
<b>Revenue</b>							
53 - FINES & FEES	\$0	\$0	0.00%	\$0	0.00%	0	0.00%
57 - CHARGES FOR SERVICES	1,302,868	1,443,700	90.25%	1,084,799	78.18%	218,069	20.10%
58 - TRANSFER FROM FUNDS	537,950	537,950	100.00%	538,625	100.00%	(675)	-0.13%
59 - OTHER SOURCES	133,438	159,000	83.92%	211,476	124.03%	(78,038)	-36.90%
<b>Revenue Total</b>	<b>\$1,974,256</b>	<b>\$2,140,650</b>	<b>92.23%</b>	<b>\$1,834,900</b>	<b>87.52%</b>	<b>\$139,356</b>	<b>7.59%</b>
<b>Expense</b>							
60 - SALARY AND BENEFITS	\$603,005	\$631,291	95.52%	\$586,124	102.29%	16,880	2.88%
72 - SUPPLIES & MATERIALS	216,448	283,108	76.45%	226,811	79.48%	(10,363)	-4.57%
73 - CONTRACT & PROF SVCS	356,302	418,094	85.22%	378,556	83.16%	(22,254)	-5.88%
74 - MAINT & REPAIR SVCS	27,107	48,754	55.60%	37,891	84.66%	(10,784)	-28.46%
75 - UTILITIES	117,822	108,463	108.63%	114,247	96.36%	3,575	3.13%
77 - DEBT SERVICES	537,950	538,450	99.91%	544,900	101.07%	(6,950)	-1.28%
78 - TRANSFER TO FUNDS	0	0	0.00%	3,575	91.67%	(3,575)	-100.00%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
<b>Expense Total</b>	<b>\$1,866,197</b>	<b>\$2,036,647</b>	<b>91.63%</b>	<b>\$1,892,105</b>	<b>93.67%</b>	<b>(\$25,907)</b>	<b>-1.37%</b>
<b>Net Income (Loss)</b>	<b>\$108,059</b>	<b>\$104,003</b>		<b>(\$57,204)</b>			

AUDITED BEGINNING WORKING CAPITAL \$ (1,887,551)

UNAUDITED ENDING FUND BALANCE \$ (1,779,492)

**SPECIAL REVENUE FUNDS  
AS OF AUGUST 31, 2025**

008 - COMPREHENSIVE SELF INSURANCE	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$515,621	\$560,025	92.07%	\$512,911	91.51%	\$2,711	0.53%
Expense	\$720,307	\$702,781	102.49%	\$534,885	91.43%	\$185,423	34.67%
<b>Net Income (Loss)</b>	<b>(\$204,686)</b>	<b>(\$142,756)</b>		<b>(\$21,974)</b>			
BEGINNING FUND BALANCE	\$ 553,369						
UNAUDITED ENDING BALANCE	\$ 348,683						

011 - ARTS FUND	CURRENT YEAR - FY 2025		
	YTD Actual	Revised Budget	% of Revised Budget
Revenue	\$128,558	\$138,450	92.86%
Expense	\$53,173	\$62,185	85.51%
<b>Net Income (Loss)</b>	<b>\$75,385</b>	<b>\$76,265</b>	
BEGINNING FUND BALANCE	\$ -		
UNAUDITED ENDING BALANCE	\$ 75,385		

013 - GRANTS AND DONATIONS	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$124,049	\$222,461	55.76%	\$370,931	85.93%	(\$246,882)	-66.56%
Expense	\$97,144	\$339,025	28.65%	\$268,569	52.55%	(\$171,425)	-63.83%
<b>Net Income (Loss)</b>	<b>\$26,904</b>	<b>(\$116,564)</b>		<b>\$102,362</b>			
BEGINNING FUND BALANCE	\$ 438,788						
UNAUDITED ENDING BALANCE	\$ 465,692						

**SPECIAL REVENUE FUNDS  
AS OF AUGUST 31, 2025**

033 - TAX INCREMENT FINANCING FUND	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$159,085	\$172,198	92.38%	\$139,137	143.50%	\$19,947	0.00%
Expense	\$134	\$2,750	4.87%	\$0	0.00%	\$134	0.00%
<b>Net Income (Loss)</b>	<b>\$158,951</b>	<b>\$169,448</b>		<b>\$139,137</b>			

BEGINNING FUND BALANCE      \$ 649,071

UNAUDITED ENDING BALANCE      \$ 808,022

041 - ONE TIME PROJECTS	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$1,115,586	\$1,115,586	100.00%	\$0	0.00%	\$1,115,586	0.00%
Expense	\$268,352	\$381,196	70.40%	\$495,627	0.00%	(\$227,275)	0.00%
<b>Net Income (Loss)</b>	<b>\$847,234</b>	<b>\$734,390</b>		<b>(\$495,627)</b>			

BEGINNING FUND BALANCE      \$ 923,144

UNAUDITED ENDING BALANCE      \$ 1,770,378

050 - ASSET FORFEITURE	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$173,812	\$36,800	472.31%	\$3,389,984	100.73%	(\$3,216,172)	-94.87%
Expense	\$355,836	\$566,500	62.81%	\$362,359	30.32%	(\$6,523)	-1.80%
<b>Net Income (Loss)</b>	<b>(\$182,024)</b>	<b>(\$529,700)</b>		<b>\$3,027,625</b>			

BEGINNING FUND BALANCE      \$ 3,574,091

UNAUDITED ENDING BALANCE      \$ 3,392,067

**SPECIAL REVENUE FUNDS  
AS OF AUGUST 31, 2025**

215 - PEG FUND	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$25,759	\$45,000	57.24%	\$30,904	32.53%	(\$5,145)	0.00%
Expense	\$0	\$50,000	0.00%	\$0	0.00%	\$0	0.00%
<b>Net Income (Loss)</b>	<b>\$25,759</b>	<b>(\$5,000)</b>		<b>\$30,904</b>			
BEGINNING FUND BALANCE	\$ 54,182						
UNAUDITED ENDING BALANCE	\$ 79,941						

225 - COURT SECURITY FUND	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$8,887	\$8,000	111.09%	\$6,671	83.38%	\$2,216	33.22%
Expense	\$3,751	\$0	0.00%	\$2,166	0.00%	\$1,585	0.00%
<b>Net Income (Loss)</b>	<b>\$5,136</b>	<b>\$8,000</b>		<b>\$4,504</b>			
BEGINNING FUND BALANCE	\$ 66,972						
UNAUDITED ENDING BALANCE	\$ 72,108						

230 - JUVENILE CASE MGR	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$8,418	\$8,000	105.23%	\$7,290	91.13%	\$1,128	15.47%
Expense	\$654	\$7,500	8.72%	\$407	5.09%	\$247	0.00%
<b>Net Income (Loss)</b>	<b>\$7,764</b>	<b>\$500</b>		<b>\$6,883</b>			
BEGINNING FUND BALANCE	\$ 338						
UNAUDITED ENDING BALANCE	\$ 8,102						

**SPECIAL REVENUE FUNDS  
AS OF AUGUST 31, 2025**

235 - COURT TECHNOLOGY	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$4,740	\$7,500	63.20%	\$5,690	75.86%	(\$949)	-16.68%
Expense	\$0	\$15,250	0.00%	\$0	0.00%	\$0	0.00%
<b>Net Income (Loss)</b>	<b>\$4,740</b>	<b>(\$7,750)</b>					
BEGINNING FUND BALANCE	\$ 55,450						
UNAUDITED ENDING BALANCE	\$ 60,190						

758 - AMERICAN RESCUE PLAN	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$116,561	\$0	0.00%	\$178,043	0.00%	(\$61,482)	-34.53%
Expense	\$330,122	\$918,214	35.95%	\$1,221,254	43.04%	(\$891,132)	-72.97%
<b>Net Income (Loss)</b>	<b>(\$213,561)</b>	<b>(\$918,214)</b>		<b>(\$1,043,211)</b>			
BEGINNING FUND BALANCE	\$ 1,251,533						
UNAUDITED ENDING BALANCE	\$ 1,037,972						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF AUGUST 31, 2025**

005 - DEBT SERVICE FUND	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$1,480,880	\$1,515,556	97.71%	\$1,538,805	103.68%	(\$57,925)	-3.76%
Expense	\$1,485,556	\$1,486,056	99.97%	\$1,480,756	99.96%	\$4,800	-0.32%
<b>Net Income (Loss)</b>	<b>(\$4,676)</b>	<b>\$29,500</b>		<b>\$58,048</b>			
BEGINNING FUND BALANCE	\$ 587,489						
UNAUDITED ENDING BALANCE	\$ 582,813						

020 - STREET CIP	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$2,503	\$100,000	2.50%	\$0	0.00%	\$2,503	0.00%
Expense	\$69,069	\$154,486	44.71%	\$752,545	62.99%	(\$683,476)	-90.82%
<b>Net Income (Loss)</b>	<b>(\$66,566)</b>	<b>(\$54,486)</b>		<b>(\$752,545)</b>			
BEGINNING FUND BALANCE	\$ 60,885						
UNAUDITED ENDING BALANCE	\$ (5,681)						

024 - PARK CAPITAL IMPROVEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$0	\$0	0.00%	\$749,805	99.97%	\$2,503	0.33%
Expense	\$458,738	\$3,484,054	13.17%	\$1,789,322	68.82%	(\$1,330,583)	-74.36%
<b>Net Income (Loss)</b>	<b>(\$458,738)</b>	<b>(\$3,484,054)</b>		<b>(\$1,039,517)</b>			
BEGINNING FUND BALANCE	\$ 3,556,115						
UNAUDITED ENDING BALANCE	\$ 3,097,377						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF AUGUST 31, 2025**

025 - ALLEY IMPROVEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$100,000	\$200,000	50.00%	\$100,000	50.00%	\$2,503	2.50%
Expense	\$8,403	\$461,811	1.82%	\$333,079	82.18%	(\$324,676)	-97.48%
<b>Net Income (Loss)</b>	<b>\$91,597</b>	<b>(\$261,811)</b>		<b>(\$233,079)</b>			
BEGINNING FUND BALANCE	\$ 299,552						
UNAUDITED ENDING BALANCE	\$ 391,149						

026 - CAPITAL IMPROVEMENT PROJECTS	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$608,454	\$0	0.00%	\$700,994	0.00%	\$2,503	0.36%
Expense	\$78,723	\$3,897,200	2.02%	\$152,686	-21.35%	\$231,408	-151.56%
<b>Net Income (Loss)</b>	<b>\$529,732</b>	<b>(\$3,897,200)</b>		<b>\$853,680</b>			
BEGINNING FUND BALANCE	\$ 7,806,264						
UNAUDITED ENDING BALANCE	\$ 8,335,996						

401 - FURNITURE REPLACEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$0	\$0	0.00%	\$0	0.00%	\$2,503	0.00%
Expense	\$3,048	\$25,000	12.19%	\$0	0.00%	\$3,048	0.00%
<b>Net Income (Loss)</b>	<b>(\$3,048)</b>	<b>(\$25,000)</b>		<b>(\$0)</b>			
BEGINNING FUND BALANCE	\$ 80,000						
UNAUDITED ENDING BALANCE	\$ 76,952						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF AUGUST 31, 2025**

410 - IT REPLACEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$124,400	\$124,400	100.00%	\$142,483	91.97%	\$2,503	1.76%
Expense	\$46,482	\$132,275	35.14%	\$47,995	23.68%	(\$1,513)	-3.15%
<b>Net Income (Loss)</b>	<b>\$77,918</b>	<b>(\$7,875)</b>		<b>\$94,488</b>			
BEGINNING FUND BALANCE	\$ 304,268						
UNAUDITED ENDING BALANCE	\$ 382,186						

415 - FLEET REPLACEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$1,065,359	\$1,026,814	103.75%	\$990,428	96.87%	\$2,503	0.25%
Expense	\$768,941	\$2,025,918	37.96%	\$1,188,543	36.30%	(\$419,602)	100.00%
<b>Net Income (Loss)</b>	<b>\$296,419</b>	<b>(\$999,104)</b>		<b>\$198,114</b>			
BEGINNING FUND BALANCE	\$ 2,223,343						
UNAUDITED ENDING BALANCE	\$ 2,519,762						

420 - SWAT REPLACEMENT	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$41,500	\$83,000	50.00%	\$37,500	50.00%	\$2,503	6.67%
Expense	\$20,136	\$36,000	55.93%	\$62,611	83.12%	(\$42,474)	-67.84%
<b>Net Income (Loss)</b>	<b>\$21,364</b>	<b>\$47,000</b>		<b>\$25,111</b>			
BEGINNING FUND BALANCE	\$ 11,903						
UNAUDITED ENDING BALANCE	\$ 33,267						