



CITY OF DUNCANVILLE MONTHLY FINANCIAL REPORT

Fiscal Year 2024-2025
YEAR-TO-DATE OPERATIONS

AS OF JUNE 30, 2025

OCTOBER 1, 2024 - JUNE 30, 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
7/23/2025

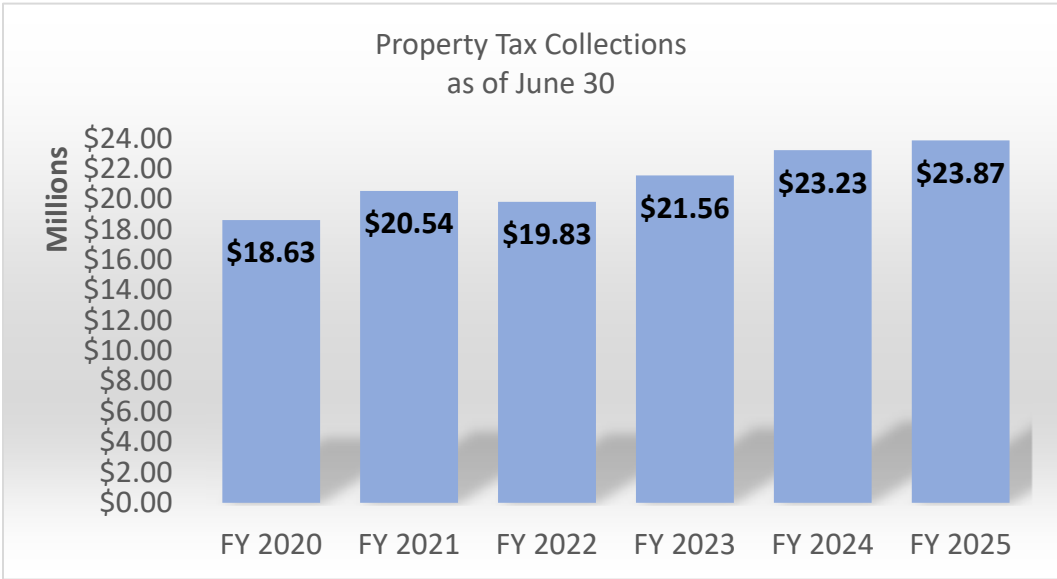
EXECUTIVE SUMMARY

The Duncanville Monthly Financial Report presents unaudited revenues and expenditures for the month of June 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.

June is the ninth 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 75%. Overall, revenues collected are 76.4% and expenditures are 53.9% of the budget.

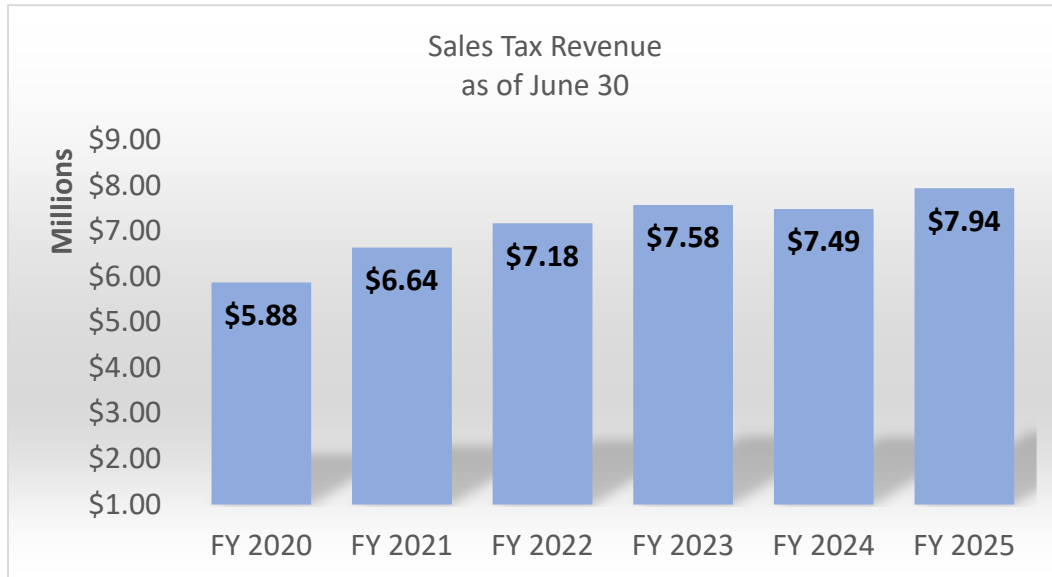
The charts throughout compare the revenues and expenditures to date, for the same period, for each fiscal year from FY 2020 to current.

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



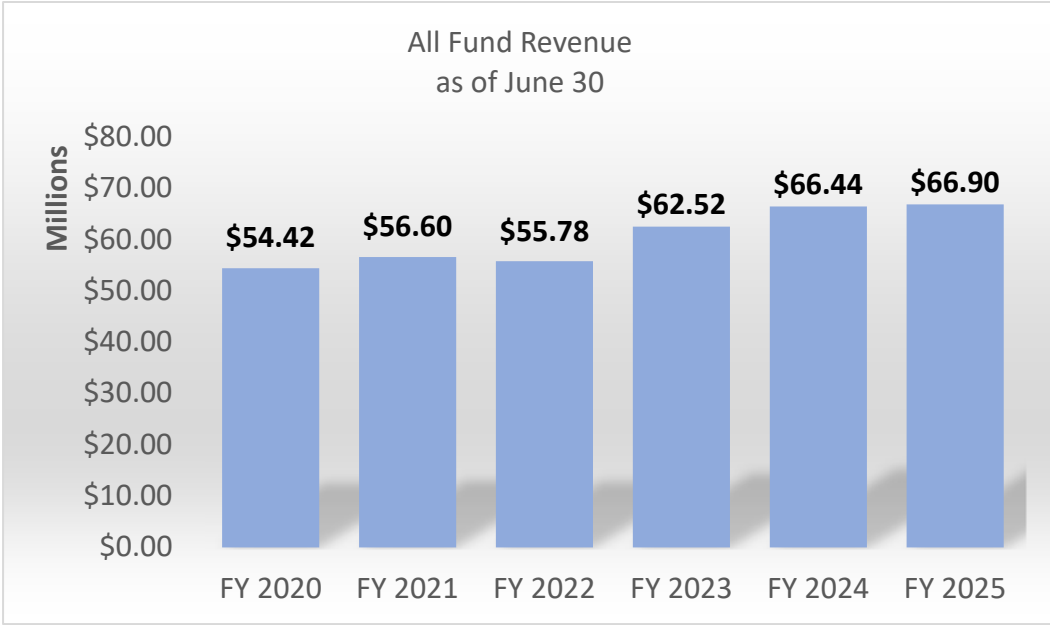
Sales tax accounts for 25% of the general fund revenue budget. Seventy-five percent (75%) or 0.015 cents of the collections goes to the General Fund for operations and property tax relief. The remaining 25% or 0.005 cents goes to Economic Development.

- Sales tax collections to date are for the months of October thru April
 - Collections are 6.1% greater than in the same period last year.
 - HDL Sales Tax Assurance projects a conservative increase of 2.5%, over the same time period last year, in total for the year.

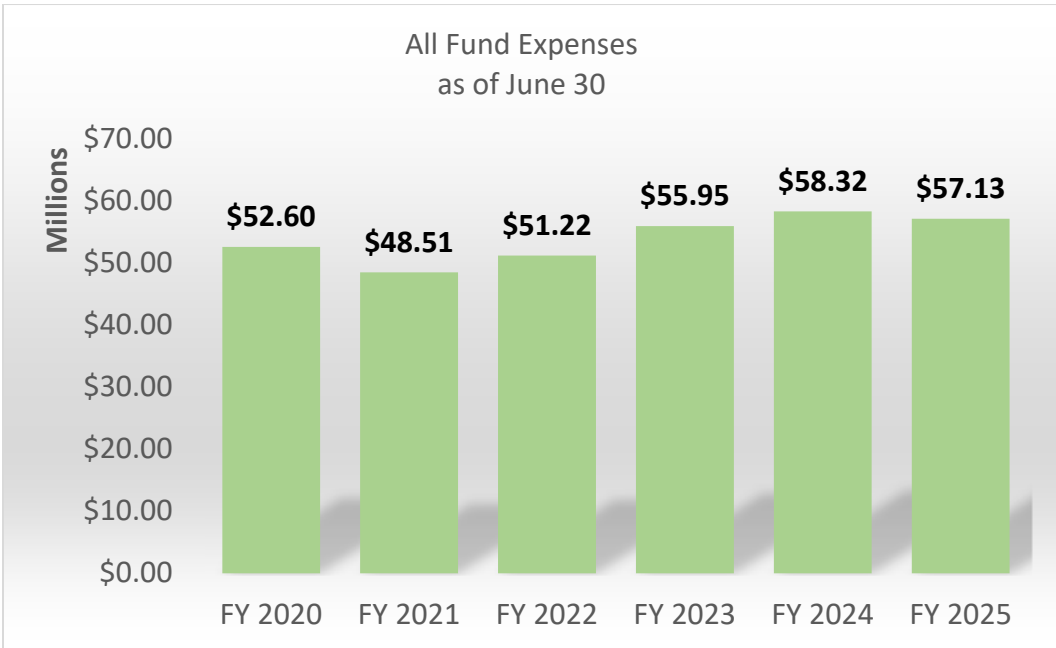
Per HDL's quarterly forecast as of June 2025 on trends and economic drivers for Texas as a whole "HdL forecasts consistent and steady sales and use tax growth through the remainder of 2025 and into 2026. The underlying strength of the Texas economy, bolstered by continued population growth and strong employment figures, contributes to ongoing gains in taxable sales activity. While consumer spending remains a central driver, broader economic uncertainties persist. Global conflicts and their potential implications for oil and gas markets in addition to retail sectors contribute to an unpredictable global and domestic landscape. Although some tariff related concerns have eased, inflationary pressures and elevated borrowing costs remain key considerations. Despite persistent risks, steady consumer spending and business investment in Texas supports moderate economic expansion."

ALL FUNDS

Total revenue collected as of June 30 is \$67 million. This is 76% of the total revenue budget for all funds. Revenue categories over the budget projection are interest income and other sources. The largest contributor to the other sources category is a refund received from the Trinity River Authority in the Utility Fund.



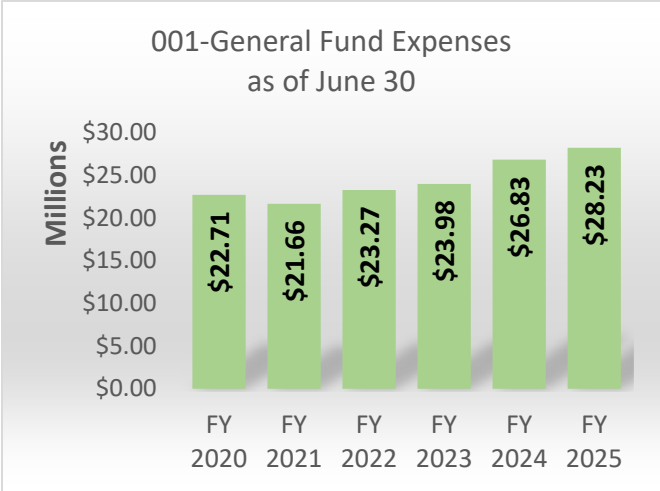
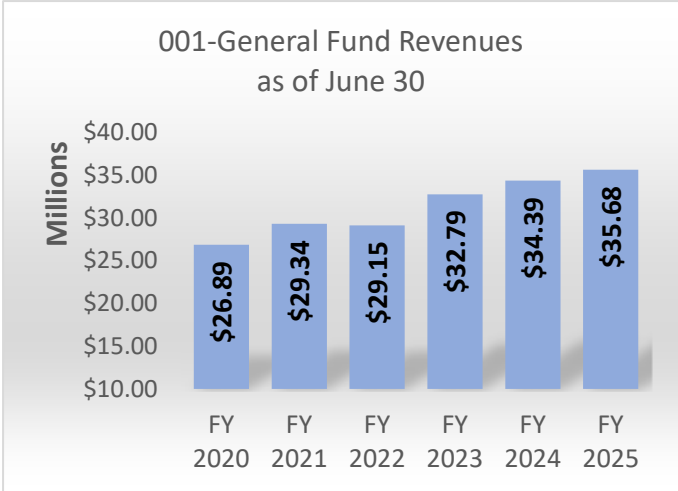
- Interest Income received to date is \$2.5 million, 160% of the budget.



- Expenditures are 53.9% 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 \$3.6 million.



General Fund Revenue Highlights:

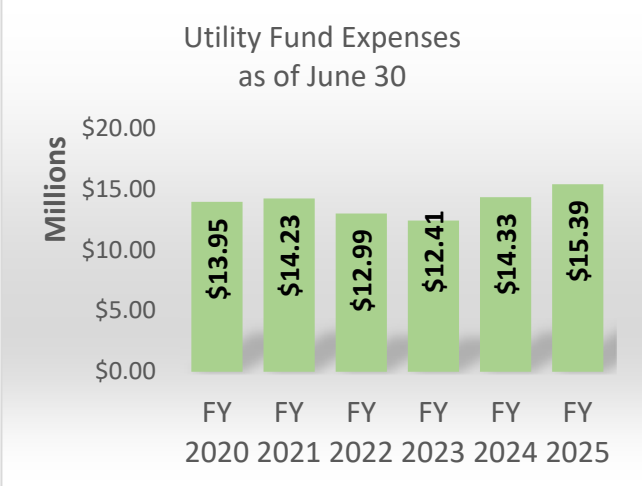
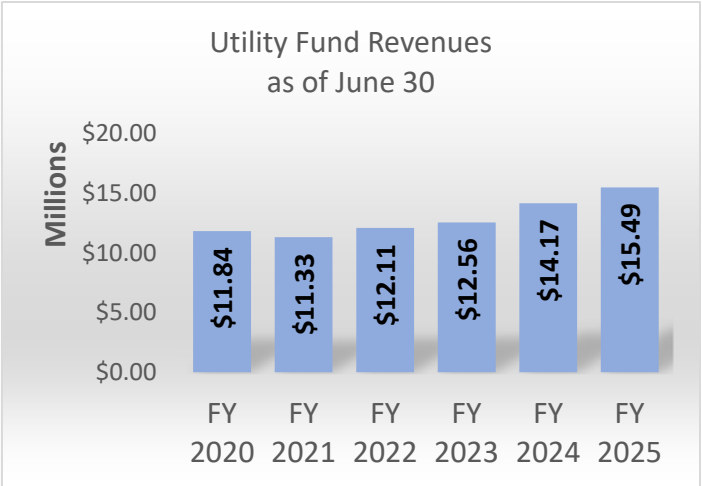
- General Fund revenues are currently at 84% of the budget.
- Interest revenue received is \$1.6 million. This is 108% of the budget and 16% less than June of 2024.
- Emergency Medical Service charges received to date are 105% of the budget.

General Fund Expense Highlights:

- Operating expenditures are 64% of the budget.
 - The revised budget has been amended per Ordinance 2540 to reflect the changes in salaries and benefits for Police and Fire with the 5% increase effective June 1.

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 \$2.3 million. Fund balance for the Utility Fund uses working capital (Current assets minus current liabilities).

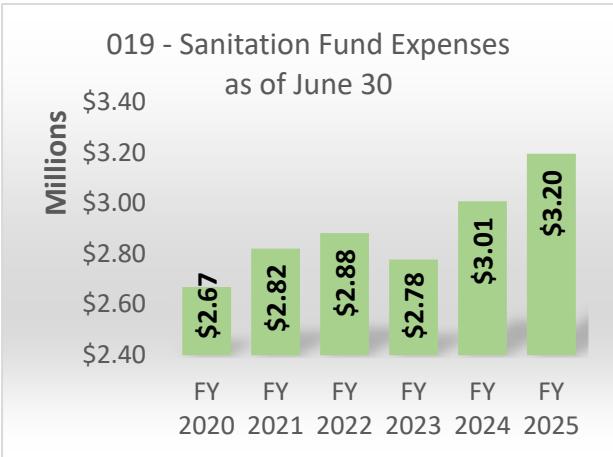
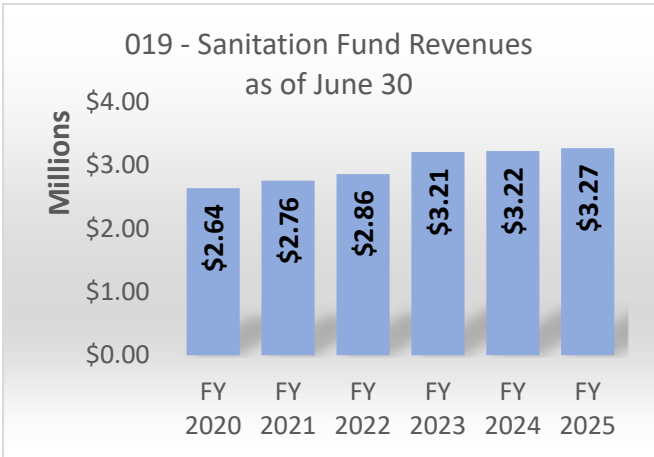


- Total revenue is 67.8% of the budget. Utility revenue is one month behind.
- Total expenditures are 67.7% of the budget. \$7.9 million was spent with Trinity River Authority for wastewater treatment and Dallas Water Utilities for wholesale water.

SANITATION FUND

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

- Total revenues are 67.7% of the budget. Utility revenue is one month behind.
- Total expenditures are 66.6% of the budget, including \$2.8 million in garbage and landfill collection expenses.

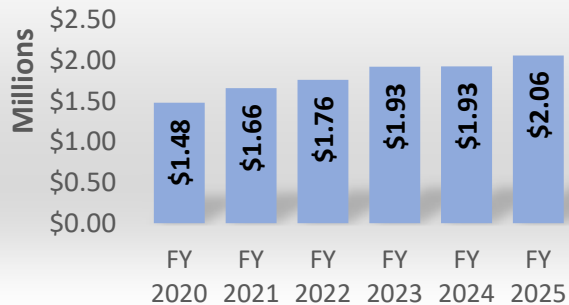


ECONOMIC DEVELOPMENT

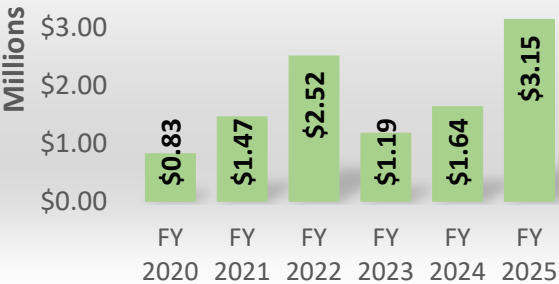
The Economic Development unaudited beginning fund balance is \$7.2 million

- Revenues are 62.8% of the budget. This is on target due to sales tax collected two months behind. Investment income applied is \$56,956. Interest was not previously budgeted.

Economic Development Revenues
as of June 30



Economic Development Expenditures
as of June 30



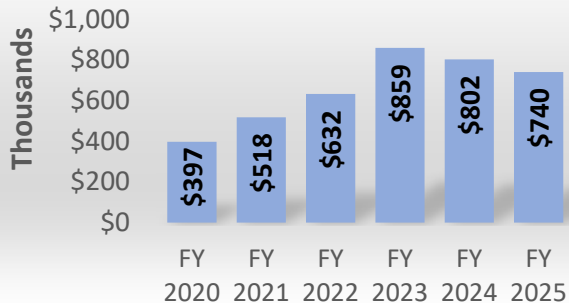
- Total expenditures are 65% of the budget, including \$1.3 million paid out for business and community grants, and \$537 thousand for the final Fieldhouse debt paid in February.

HOTEL – MOTEL

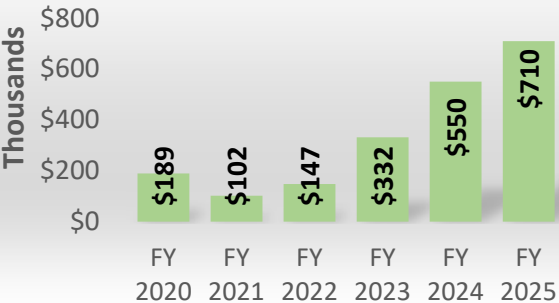
The Hotel-Motel unaudited beginning fund balance is \$4.6 million.

- Revenues are 80% of the budget. Revenues received are 7% occupancy tax.
- Expenditures are 25.9% of the budget. Paid tax grants to date include Chamber, Hoopfest, Sky Elements for the Christmas drone show, Lions Club, and the Theatre. \$346 thousand paid to date.
- Fieldhouse began HVAC and Roof projects this month.

Hotel-Motel Revenues
as of June 30

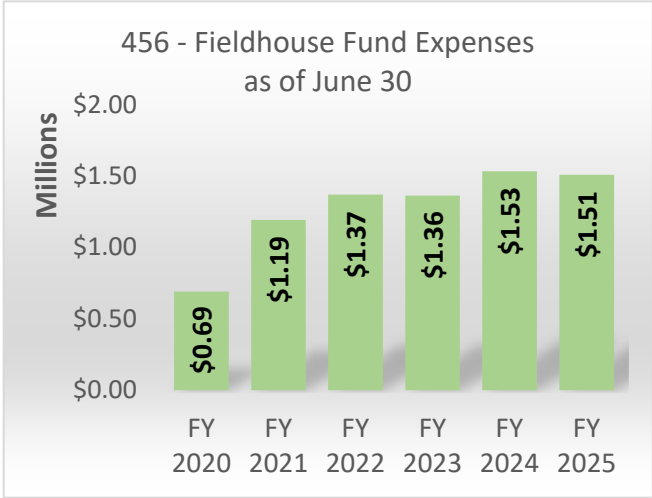
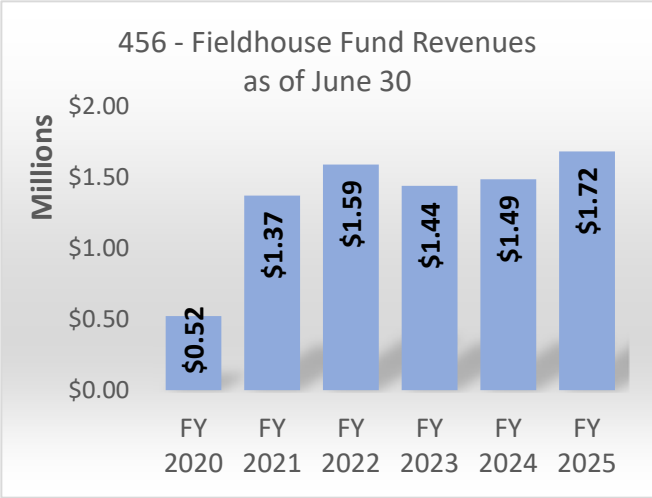


Hotel-Motel Expenditures
as of June 30



FIELDHOUSE FUND

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



- Total revenues are 80.5% 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.
 - Camp revenue through the end of June is \$144 thousand, 78% of its budget.
- Expenditures are 74% of the budget.

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
	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON		
UNAUDITED REVENUES AND EXPENSES	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%	
Net Income (Loss)	\$29,788	(\$1,319,933)		(\$104,539)				

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.

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9. 79 – Other Financing Uses: includes training, hospitality, and employee appreciation expenses. In the Economic Development fund 012 – grants and development incentives are budgeted in this category.

ALL FUNDS
AS OF JUNE 30, 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 %
Revenue								
50 - PROPERTY TAXES	\$23,875,001	\$24,454,564	97.63%	\$579,563	\$23,227,851	99.29%	\$647,150	2.79%
51 - SALES & OTHER TAXES	8,727,792	14,440,852	60.44%	5,713,060	8,357,015	57.52%	370,778	4.44%
52 - PERMITS & LICENSES	608,565	763,525	79.70%	154,960	529,234	81.73%	79,332	14.99%
53 - FINES & FEES	267,321	341,100	78.37%	73,779	241,468	63.95%	25,853	10.71%
54 - INTERGOV REVENUES	568,124	605,996	93.75%	37,872	3,900,051	216.36%	(3,331,927)	-85.43%
55 - INTEREST	2,558,333	1,605,600	159.34%	(952,733)	3,040,415	250.27%	(482,082)	-15.86%
56 - FRANCHISE FEE REV	1,207,235	2,060,000	58.60%	852,765	1,213,178	58.33%	(5,943)	-0.49%
57 - CHARGES FOR SERVICES	20,456,308	31,351,673	65.25%	10,895,365	17,956,029	62.28%	2,500,279	13.92%
58 - TRANSFER FROM FUNDS	5,645,691	9,580,758	58.93%	3,935,067	5,398,991	57.77%	246,699	4.57%
59 - OTHER SOURCES	2,989,250	2,287,541	130.68%	(701,709)	2,576,604	105.96%	412,646	16.02%
Revenue Total	\$66,903,620	\$87,491,609	76.47%	\$20,587,989	\$66,440,836	78.48%	\$462,784	0.70%
Expense								
60 - SALARY AND BENEFITS	\$21,782,508	\$32,000,989	68.07%	\$10,218,481	\$21,564,918	71.81%	\$217,590	1.01%
72 - SUPPLIES & MATERIALS	2,519,904	4,401,768	57.25%	1,881,865	1,744,982	38.91%	774,922	44.41%
73 - CONTRACT & PROF SVCS	17,918,180	28,073,452	63.83%	10,155,272	15,969,093	59.21%	1,949,087	12.21%
74 - MAINT & REPAIR SVCS	1,097,390	2,424,139	45.27%	1,326,749	1,240,334	53.02%	(142,944)	-11.52%
75 - UTILITIES	1,079,398	1,372,219	78.66%	292,821	1,055,605	84.32%	23,793	2.25%
76 - CAPITAL OUTLAY	3,062,973	22,222,415	13.78%	19,159,442	8,138,483	27.78%	(5,075,510)	-62.36%
77 - DEBT SERVICES	1,714,641	2,024,506	84.69%	309,866	1,696,016	83.94%	18,625	1.10%
78 - TRANSFER TO FUNDS	6,415,801	10,594,459	60.56%	4,178,658	6,282,945	59.82%	132,856	2.11%
79 - OTHER FINANCING USES	1,541,579	2,815,735	54.75%	1,274,156	627,568	16.15%	914,010	145.64%
Expense Total	\$57,132,373	\$105,929,683	53.93%	\$48,797,310	\$58,319,944	52.64%	\$1,187,571	-2.04%
Net Income (Loss)	\$9,771,247	(\$18,438,075)			\$8,120,892			

**001 - GENERAL FUND
AS OF JUNE 30, 2025**

UNAUDITED REVENUES AND EXPENSES	CURRENT YEAR - FY 2025				PRIOR YEAR - FY 2024			COMPARISON	
	CY Month Actual	YTD Actual	Revised Budget	% of Revised Budget	PY Month Actual	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue									
50 - PROPERTY TAXES	\$61,588	\$22,425,375	\$22,939,008	97.76%	\$43,677	\$21,726,493	99.16%	\$698,882	3.22%
51 - SALES & OTHER TAXES	867,035	6,009,691	10,237,445	58.70%	801,336	5,683,574	55.44%	326,117	5.74%
52 - PERMITS & LICENSES	46,375	608,565	763,525	79.70%	38,422	529,234	81.73%	79,332	14.99%
53 - FINES & FEES	62,894	245,864	313,600	78.40%	21,979	220,141	62.88%	25,723	11.68%
54 - INTERGOV REVENUES	4,887	142,036	350,810	40.49%	11,426	195,209	56.12%	(53,173)	-27.24%
55 - INTEREST	209,858	1,620,509	1,500,000	108.03%	232,883	1,930,351	170.05%	(309,842)	-16.05%
56 - FRANCHISE FEE REV	0	999,957	1,785,000	56.02%	15,637	967,831	55.15%	32,125	3.32%
57 - CHARGES FOR SERVICES	94,000	1,240,620	1,314,000	94.42%	73,707	810,919	70.69%	429,701	52.99%
58 - TRANSFER FROM FUNDS	233,056	2,097,502	2,802,670	74.84%	232,409	2,091,679	74.81%	5,824	0.28%
59 - OTHER SOURCES	28,041	285,159	469,250	60.77%	49,582	237,843	53.06%	47,316	19.89%
Revenue Total	\$1,607,733	\$35,675,277	\$42,475,308	83.99%	\$1,521,059	\$34,393,272	84.32%	\$1,282,005	3.73%
Expense									
60 - SALARY AND BENEFITS	\$2,124,674	\$18,996,417	\$27,731,813	68.50%	\$2,039,324	\$18,898,649	72.77%	\$97,768	0.52%
72 - SUPPLIES & MATERIALS	271,098	1,848,787	2,850,821	64.85%	98,113	1,056,825	46.78%	791,962	74.94%
73 - CONTRACT & PROF SVCS	273,407	4,501,678	8,750,059	51.45%	349,571	4,152,371	46.77%	349,307	8.41%
74 - MAINT & REPAIR SVCS	1,258	872,099	1,803,922	48.34%	132,981	974,182	55.39%	(102,083)	-10.48%
75 - UTILITIES	78,731	839,881	1,125,733	74.61%	(2,490)	847,020	86.27%	(7,139)	-0.84%
76 - CAPITAL OUTLAY	94	437,349	582,122	75.13%	19,538	76,553	28.61%	360,797	471.31%
78 - TRANSFER TO FUNDS	59,269	734,005	1,053,312	69.69%	70,653	815,362	72.71%	(81,357)	-9.98%
79 - OTHER FINANCING USES	0	(698)	(57,515)	1.21%	190	5,355	19.43%	(6,053)	-113.03%
Expense Total	\$2,808,532	\$28,229,519	\$43,840,268	64.39%	\$2,707,881	\$26,826,317	65.01%	\$1,403,201	5.23%
Net Income (Loss)	(\$1,200,799)	\$7,445,758	(\$1,364,960)		(\$1,186,822)	\$7,566,955			

	FY 25 BUDGET
AUDITED BEGINNING FUND BALANCE	\$ 22,504,253
UNAUDITED ENDING FUND BALANCE	\$ 21,139,293
FUND BALANCE RESERVE REQUIREMENT	
% of Fund Balance to Expense Ratio	48.2%
# of Days Coverage	176
Reserve Minimum \$\$ (90 Days)	\$ 10,473,364
Reserve Maximum \$\$ (150 Days)	\$ 17,455,606
Excess over Maximum \$\$	\$ 3,683,687

**001 - GENERAL FUND
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
50 - PROPERTY TAXES							
501101 - CURRENT TAXES	\$22,144,248	\$22,689,008	97.60%	\$21,459,490	99.26%	\$684,758	3.19%
501102 - DELINQUENT TAXES	134,671	150,000	89.78%	152,360	105.08%	(17,689)	-11.61%
501103 - PENALTIES AND INTEREST	146,455	100,000	146.46%	114,643	79.06%	31,813	27.75%
50 - PROPERTY TAXES Total	\$22,425,375	\$22,939,008	97.76%	\$21,726,493	99.16%	\$698,882	3.22%
51 - SALES & OTHER TAXES							
501201 - STATE SALES TAX CITY PORTION	\$3,971,872	\$6,775,482	58.62%	\$3,743,273	55.30%	\$228,598	6.11%
501202 - SALES TAX PROPERTY TAX RELIEF	1,985,936	3,351,963	59.25%	1,871,637	55.30%	114,299	6.11%
501204 - ALCOHOLIC BEVERAGE TAX	51,884	110,000	47.17%	68,664	69.36%	(16,780)	-24.44%
51 - SALES & OTHER TAXES Total	\$6,009,691	\$10,237,445	58.70%	\$5,683,574	55.44%	\$326,117	5.74%
52 - PERMITS & LICENSES							
502101 - BUILDING PERMITS	\$405,466	\$442,025	91.73%	\$263,198	75.20%	\$142,267	54.05%
502102 - ELECTRICAL PERMITS	17,010	35,000	48.60%	34,711	128.56%	(17,701)	-51.00%
502103 - SOLICITOR LICENSES	675	500	135.00%	150	30.00%	525	350.00%
502106 - SIGN PERMITS	10,623	20,000	53.12%	13,500	75.00%	(2,877)	-21.31%
502108 - HEALTH FOOD INSPECTION FEES	33,403	71,000	47.05%	52,020	69.36%	(18,617)	-35.79%
502109 - PLUMBING AND AC PERMITS	75,458	60,000	125.76%	54,897	91.50%	20,561	37.45%
502111 - ZONING & SPEC USE PERMIT	8,158	15,000	54.39%	9,275	77.29%	(1,117)	-12.04%
502114 - RENTAL PROPERTY REGISTRATION	14,825	55,000	26.95%	47,285	85.97%	(32,460)	-68.65%
502120 - ALARM PERMITS	36,047	60,000	60.08%	48,747	108.33%	(12,700)	-26.05%
502122 - POOL OR SPA INSPECTION FEE	6,900	5,000	138.00%	5,450	109.00%	1,450	26.61%
52 - PERMITS & LICENSES Total	\$608,565	\$763,525	79.70%	\$529,234	81.73%	\$79,332	14.99%
53 - FINES & FEES							
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	170,692	250,000	68.28%	171,361	62.31%	(668)	-0.39%
503102 - COURT RELATED FEES	39,219	50,000	78.44%	44,781	74.63%	(5,561)	-12.42%
503103 - SCHOOL CROSSING FEES	1,391	2,500	55.62%	1,649	65.97%	(259)	-15.68%
503201 - LIBRARY FINES	3,150	6,000	52.51%	2,243	44.87%	907	40.43%
503301 - FALSE ALARM FINES	1,030	5,000	20.60%	185	2.47%	845	456.76%
509609 - RETURN CHECK FEES	(0)	100	0.00%	78	-77.85%	78	-100.00%
53 - FINES & FEES Total	\$245,864	\$313,600	78.40%	\$220,141	62.88%	\$25,723	11.68%

**001 - GENERAL FUND
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
54 - INTERGOV REVENUES							
504102 - DISD SCHOOL CROSSING GUARDS	\$26,003	\$50,310	51.68%	\$40,229	79.96%	(\$14,227)	-35.36%
504103 - DALLAS CNTY CROSSING GUARD REV	35,082	40,000	87.70%	30,154	75.38%	4,928	16.34%
504109 - REIMB FOR REG EMERG MANAGER	53,925	150,500	35.83%	45,051	30.53%	8,874	19.70%
507105 - SENIOR MEAL DONATIONS	334	0	0.00%	2,067	0.00%	(1,733)	-83.85%
508201 - FEDERAL GRANTS	0	50,000	0.00%	0	0.00%	(0)	0.00%
508203 - INTERGOV REIMBURSEMENT-CDBG	26,693	60,000	44.49%	0	0.00%	26,693	0.00%
508210 - INTERGOV REIMBURSEMNTS-CARE TM	0	0	0.00%	77,708	155.42%	(77,708)	-100.00%
54 - INTERGOV REVENUES Total	\$142,036	\$350,810	40.49%	\$195,209	56.12%	(\$53,173)	-27.24%
55 - INTEREST							
505101 - INTEREST ON GOVT POOL INVEST	\$833,989	\$1,000,000	83.40%	\$1,018,028	193.79%	(\$184,039)	-18.08%
505103 - CERT OF DEPOSIT INTEREST	146,605	100,000	146.60%	151,976	148.15%	(5,372)	-3.53%
505106 - MONEY MARKET INTEREST	639,915	400,000	159.98%	760,346	149.90%	(120,432)	-15.84%
55 - INTEREST Total	\$1,620,509	\$1,500,000	108.03%	\$1,930,351	170.05%	(\$309,842)	-16.05%
56 - FRANCHISE FEE REV							
501301 - FRANCHISE FEE ELECTRIC	\$540,732	\$1,150,000	47.02%	\$518,292	45.07%	\$22,440	4.33%
501302 - FRANCHISE FEE GAS	367,933	425,000	86.57%	338,224	86.72%	29,709	8.78%
501303 - FRANCHISE FEE TELEPHONE	32,806	70,000	46.87%	41,477	55.30%	(8,672)	-20.91%
501304 - FRANCHISE FEE CABLE TV	58,486	140,000	41.78%	69,838	49.88%	(11,352)	-16.26%
56 - FRANCHISE FEE REV Total	\$999,957	\$1,785,000	56.02%	\$967,831	55.15%	\$32,125	3.32%
57 - CHARGES FOR SERVICES							
502105 - EMERGENCY MEDICAL SERVICE	\$1,053,605	\$1,000,000	105.36%	\$565,685	62.85%	\$487,920	86.25%
507102 - RECREATION FEES	136,924	250,000	54.77%	178,633	89.32%	(41,709)	-23.35%
507104 - SENIOR CENTER ANNUAL USER FEE	8,860	3,000	295.33%	3,593	163.30%	5,267	146.62%
507106 - RECREATION CENTER CAMPS	0	0	0.00%	650	0.00%	(650)	-100.00%
507107 - RECREATION CENTER CLASSES	18,123	25,000	72.49%	22,028	137.68%	(3,906)	-17.73%
507108 - SPECIAL EVENTS	4,314	16,000	26.96%	23,364	146.03%	(19,051)	-81.54%
507109 - SENIOR CLASS/TRIPS	3,440	3,000	114.67%	4,190	139.67%	(750)	-17.90%
509603 - LIBRARY SERVICE FEES	15,355	17,000	90.32%	12,776	127.76%	2,579	20.18%
509622 - MOWING LIEN REIMBURSEMENTS	0	0	0.00%	0	0.00%	(0)	0.00%
57 - CHARGES FOR SERVICES Total	\$1,240,620	\$1,314,000	94.42%	\$810,919	70.69%	\$429,701	52.99%

**001 - GENERAL FUND
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
58 - TRANSFER FROM FUNDS							
598002 - PILOT FEE TZ-CITY WWW UTILITY	\$1,056,823	\$1,409,097	75.00%	\$1,156,561	75.00%	(\$99,739)	-8.62%
599002 - TRANS FROM UTILITY FUND-002	815,074	1,086,766	75.00%	799,045	75.00%	16,030	2.01%
599010 - TRANS FROM HOTEL FUND-010	45,177	60,236	75.00%	26,712	75.00%	18,465	69.13%
599012 - TRANS FROM EDC FUND-012	180,428	240,571	75.00%	109,361	75.00%	71,068	64.98%
599230 - TRANS FROM JUVENILE FUND-230	0	6,000	0.00%	0	0.00%	(0)	0.00%
58 - TRANSFER FROM FUNDS Total	\$2,097,502	\$2,802,670	74.84%	\$2,091,679	74.81%	\$5,824	0.28%
59 - OTHER SOURCES							
503202 - LIBRARY DONATIONS	\$0	\$0	0.00%	\$0	0.00%	(\$0)	0.00%
509101 - SALE OF FIXED ASSETS	0	0	0.00%	0	0.00%	(0)	0.00%
509105 - SALE OF MATERIALS	0	3,750	0.00%	552	14.72%	(552)	-100.00%
509201 - INSURANCE RECOVERY	9,018	75,000	12.02%	18,131	0.00%	(9,112)	-50.26%
509601 - MISCELLANEOUS REVENUE	111,390	100,000	111.39%	57,087	57.09%	54,303	95.12%
509602 - CASH OVER AND SHORT	773	0	0.00%	663	0.00%	(1,436)	-216.61%
509604 - POLICE ACCIDENT REPORTS	1,897	3,500	54.20%	3,692	105.48%	(1,795)	-48.61%
509606 - AUCTION PROCEEDS	12,442	0	0.00%	0	0.00%	12,442	0.00%
509612 - CITY SERVICES REIMBURSEMENT	6,973	54,000	12.91%	5,729	9.88%	1,244	21.72%
509613 - WORKERS COMP REIMBURSEMENT	29,213	45,000	64.92%	22,335	49.63%	6,878	30.79%
509614 - RENTAL OF TOWER	109,998	175,000	62.86%	121,379	53.95%	(11,381)	-9.38%
509617 - LEASE INCOME	0	0	0.00%	0	0.00%	(0)	0.00%
509618 - GAS WELL OIL REVENUE	5,000	13,000	38.46%	8,063	62.02%	(3,063)	-37.99%
509623 - CLAIM REIMBURSEMENTS	0	0	0.00%	212	0.00%	(212)	-100.00%
588888 - REVENUE SUSPENSE	0	0	0.00%	0	0.00%	(0)	0.00%
59 - OTHER SOURCES Total	\$285,159	\$469,250	60.77%	\$237,843	53.06%	\$47,316	19.89%
Grand Total	\$35,675,277	\$42,475,308	83.99%	\$34,393,272	84.32%	\$1,282,005	3.73%

**001 - GENERAL FUND
AS OF JUNE 30, 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 %
0101 - GENERAL GOV. SERVICES DEPT.							
01011000 - MAYOR AND COUNCIL	\$37,764	\$92,610	40.78%	\$61,641	56.77%	(\$23,878)	-38.74%
01011020 - MAYOR	1,429	8,500	16.81%	1,334	15.70%	94	7.07%
01011021 - DISTRICT 1	1,792	7,000	25.59%	996	14.23%	796	79.88%
01011022 - DISTRICT 2	1,134	7,000	16.19%	42	0.61%	1,091	2574.66%
01011023 - DISTRICT 3	1,739	7,000	24.85%	0	0.00%	1,739	0.00%
01011024 - DISTRICT 4	5,617	7,000	80.24%	5,822	83.18%	(205)	-3.53%
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%	3,165	45.21%	2,889	91.28%
01011100 - CITY ADMINISTRATION	546,049	886,593	61.59%	527,867	68.20%	18,183	3.44%
01011200 - CITY SECRETARY	273,265	365,144	74.84%	219,943	62.06%	53,322	24.24%
01011300 - HUMAN RESOURCES	461,515	603,386	76.49%	411,762	76.67%	49,753	12.08%
01011400 - INFO TECHNOLOGY	953,247	1,326,552	71.86%	939,873	60.10%	13,374	1.42%
01011500 - PUBLIC INFORMATION OFFICE	415,808	594,917	69.89%	346,119	69.60%	69,689	20.13%
01011600 - PUBLIC LIBRARY	649,013	1,160,399	55.93%	763,015	67.89%	(114,002)	-14.94%
01011700 - CITY MARSHAL	78,994	120,577	65.51%	77,609	64.62%	1,385	1.78%
0101 - GENERAL GOV. SERVICES DEPT. Total	\$3,435,717	\$5,200,679	66.06%	\$3,360,024	65.50%	\$75,693	2.25%
0102 - FISCAL SERVICES DEPT.							
01022000 - ACCOUNTING & REPORTING	\$850,736	\$1,266,538	67.17%	\$743,677	66.14%	\$107,058	14.40%
01022300 - MUNICIPAL COURT	368,850	577,916	63.82%	361,041	67.11%	7,809	2.16%
01022500 - PROCUREMENT OFFICE	185,046	273,070	67.77%	166,249	68.32%	18,798	11.31%
0102 - FISCAL SERVICES DEPT. Total	\$1,404,632	\$2,117,524	66.33%	\$1,270,967	66.69%	\$133,665	10.52%
0103 - NEIGHBORHOOD & PLANNING DEPT.							
01036401 - PLANNING SERVICES	78,632	238,779	32.93%	126,801	59.13%	(\$48,169)	-37.99%
0103 - NEIGHBORHOOD & PLANNING DEPT. Total	\$78,632	\$238,779	32.93%	\$126,801	59.13%	(\$48,169)	-37.99%

**001 - GENERAL FUND
AS OF JUNE 30, 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 %
0104 - PARK AND RECREATION DEPT.							
01044000 - PARK & REC ADMINISTRATION	\$220,120	\$312,811	70.37%	\$205,620	70.90%	\$14,500	7.05%
01044100 - REC PROGRAM ADMIN	328,993	539,577	60.97%	301,480	66.96%	27,513	9.13%
01044200 - SPECIAL EVENTS ADMIN	41,515	102,950	40.33%	211,868	63.85%	(170,353)	-80.41%
01044300 - ATHLETIC PROGRAMMING	364,621	587,980	62.01%	360,531	79.57%	4,089	1.13%
01044500 - HORTICULTURE	141,501	213,329	66.33%	137,115	70.68%	4,386	3.20%
01044600 - PARK GROUNDS MAINTENANCE	1,250,212	2,273,152	55.00%	1,114,450	63.89%	135,762	12.18%
01044900 - SENIOR CENTER	181,315	280,910	64.55%	197,484	71.44%	(16,169)	-8.19%
0104 - PARK AND RECREATION DEPT. Total	\$2,528,277	\$4,310,709	58.65%	\$2,528,549	67.61%	(\$272)	-0.01%
0105 - POLICE SERVICES DEPT.							
01055000 - POLICE ADMINISTRATION	\$2,082,333	\$2,710,390	76.83%	\$1,886,283	72.68%	\$196,050	10.39%
01055100 - PATROL	4,398,855	6,359,963	69.16%	4,087,676	71.80%	311,179	7.61%
01055200 - CRIMINAL INVESTIGATION	1,195,909	1,661,855	71.96%	1,038,975	66.73%	156,935	15.10%
01055300 - ANIMAL CONTROL	399,384	558,231	71.54%	286,416	49.55%	112,967	39.44%
01055400 - SCHOOL GUARDS	78,200	98,090	79.72%	80,210	79.72%	(2,010)	-2.51%
01055500 - CRIME PREVENTION	120,505	183,720	65.59%	115,920	68.97%	4,586	3.96%
01055600 - SWAT ORG	83,124	143,380	57.97%	74,412	50.95%	8,711	11.71%
01055700 - RECORDS	323,044	411,164	78.57%	263,999	69.72%	59,045	22.37%
01055900 - POLICE SPECIAL SERVICES	368,137	486,936	75.60%	255,902	62.05%	112,235	43.86%
0105 - POLICE SERVICES DEPT. Total	\$9,049,490	\$12,613,729	71.74%	\$8,089,792	69.57%	\$959,698	11.86%
0106 - PUBLIC WORKS DEPT.							
01036100 - BUILDING INSPECTION	\$457,773	\$751,950	60.88%	\$411,285	64.16%	\$46,488	11.30%
01036500 - CODE ENFORCEMENT	\$227,978	\$464,410	49.09%	\$350,325	66.72%	(122,347)	-34.92%
01036580 - CDBG CODE ENFORCEMENT	\$60,534	\$90,616	66.80%	\$60,118	71.24%	416	0.69%
01066000 - PUBLIC WORKS ENGINEERING/ADMIN	\$430,104	\$571,365	75.28%	\$335,512	57.72%	94,592	28.19%
01066200 - STREET MAINTENANCE	1,121,733	3,457,584	32.44%	1,138,231	33.61%	(16,498)	-1.45%
01066300 - TRAFFIC OPERATIONS	608,859	1,374,171	44.31%	368,798	33.21%	240,061	65.09%
01066700 - EQUIPMENT SERVICES	1,191,154	1,725,643	69.03%	783,953	58.46%	407,201	51.94%
01066800 - BUILDING MAINTENANCE	832,526	1,121,402	74.24%	814,460	77.77%	18,067	2.22%
0106 - PUBLIC WORKS DEPT. Total	\$4,930,660	\$9,557,140	51.59%	\$4,262,681	48.90%	\$667,979	15.67%

**001 - GENERAL FUND
AS OF JUNE 30, 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 %
0107 - FIRE SERVICES DEPT.							
01077000 - FIRE ADMINISTRATION	\$478,051	\$734,367	65.10%	\$480,531	70.11%	(\$2,480)	-0.52%
01077100 - FIRE PREVENTION	292,799	389,985	75.08%	264,581	74.47%	28,218	10.67%
01077200 - FIRE SUPPRESSION	3,975,986	5,788,870	68.68%	4,184,167	80.65%	(208,181)	-4.98%
01077300 - ADVANCED LIFE SUPPORT	1,401,606	2,015,442	69.54%	1,199,394	66.77%	202,212	16.86%
01077500 - EMERGENCY MANAGEMENT ADMIN	143,448	226,114	63.44%	128,059	64.93%	15,389	12.02%
0107 - FIRE SERVICES DEPT. Total	\$6,291,891	\$9,154,778	68.73%	\$6,256,732	76.09%	\$35,159	0.56%
0108 - NON-DEPARTMENTAL							
01088000 - GENERAL NON DEPARTMENTAL	\$448,904	\$606,748	73.99%	\$930,668	59.70%	(\$481,764)	-51.77%
0108 - NON-DEPARTMENTAL Total	\$448,904	\$606,748	73.99%	\$930,668	59.70%	(\$481,764)	-51.77%
0109 - USE OF FUND BALANCE							
01099000 - USE OF FUND BALANCE	\$61,315	\$40,182	152.59%	\$0	0.00%	\$61,315	0.00%
0109 - USE OF FUND BALANCE Total	\$61,315	\$40,182	152.59%	\$0	0.00%	\$61,315	0.00%
Grand Total	\$28,229,519	\$43,840,268	64.39%	\$26,826,214	65.01%	\$1,403,304	5.23%

002 - WATER/SEWER UTILITY FUND
AS OF JUNE 30, 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 %
Revenue							
53 - FINES & FEES	\$4,585	\$4,000	114.63%	\$4,900	122.50%	(\$315)	-6.43%
54 - INTERGOV REVENUES	(0)	600	0.00%	0	0.00%	0	0.00%
55 - INTEREST	270,875	105,100	257.73%	322,207	1884.25%	(51,332)	-15.93%
57 - CHARGES FOR SERVICES	13,946,827	22,670,060	61.52%	12,965,826	61.56%	981,001	7.57%
59 - OTHER SOURCES	1,270,970	67,777	1875.22%	874,272	1235.25%	396,698	45.37%
Revenue Total	\$15,493,256	\$22,847,537	67.81%	\$14,167,205	66.97%	\$1,326,051	9.36%
Expense							
60 - SALARY AND BENEFITS	\$1,563,805	\$2,411,758	64.84%	\$1,542,059	66.28%	\$21,745	1.41%
72 - SUPPLIES & MATERIALS	271,259	646,051	41.99%	177,912	26.56%	93,346	52.47%
73 - CONTRACT & PROF SVCS	8,564,951	11,107,576	77.11%	7,624,969	74.64%	939,982	12.33%
74 - MAINT & REPAIR SVCS	156,432	426,800	36.65%	197,068	50.29%	(40,635)	-20.62%
75 - UTILITIES	120,638	103,352	116.73%	112,110	90.25%	8,529	7.61%
77 - DEBT SERVICES	0	0	0.00%	0	0.00%	0	0.00%
78 - TRANSFER TO FUNDS	4,714,644	8,036,192	58.67%	4,677,248	55.53%	37,395	0.80%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
Expense Total	\$15,391,729	\$22,731,729	67.71%	\$14,331,366	64.70%	\$1,060,362	7.40%
Net Income (Loss)	\$101,528	\$115,808		(\$164,161)			

	FY 25 BUDGET
AUDITED BEGINNING WORKING CAPITAL	\$ 11,568,235
UNAUDITED ENDING BALANCE	\$ 11,684,041
FUND BALANCE RESERVE REQUIREMENT	
% of Fund Balance to Expense Ratio	51.4%
# of Days Coverage	188
Reserve Minimum \$\$ (90 Days)	\$ 5,605,084
Reserve Maximum \$\$ (150 Days)	\$ 9,341,807
Excess over Maximum \$\$	\$ 2,342,235

**UTILITY CIP FUNDS
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
017 - UTILITY CAPITAL PROJECTS	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	\$792,226	\$8,947,269	8.85%	\$2,324,156	29.73%	(\$1,531,930)	-65.91%
Net Income (Loss)	\$2,000,194	(\$3,697,269)		\$175,844			

BEGINNING FUND BALANCE \$ 3,693,449

UNAUDITED ENDING FUND BALANCE \$ 5,693,643

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
018 - UTILITY METER REPLACEMENT	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%
Net Income (Loss)	\$0	(\$0)		(\$0)			

BEGINNING FUND BALANCE \$ 1,500,000

ENDING FUND BALANCE \$ 1,500,000

010 - HOTEL TAX FUND
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES AND EXPENSES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue							
51 - SALES & OTHER TAXES	\$732,165	\$923,000	79.32%	\$801,804	89.79%	(\$69,639)	-8.69%
55 - INTEREST	0	0	0.00%	0	0.00%	0	0.00%
57 - CHARGES FOR SERVICES	7,441	0	0.00%	0	0.00%	7,441	0.00%
Revenue Total	\$739,607	\$923,000	80.13%	\$801,804	89.74%	(\$62,197)	-7.76%
Expense							
60 - SALARY AND BENEFITS	\$49,302	\$110,085	44.79%	\$67,522	72.10%	(\$18,220)	-26.98%
72 - SUPPLIES & MATERIALS	8,289	9,658	85.83%	0	0.00%	8,289	0.00%
73 - CONTRACT & PROF SVCS	346,205	697,954	49.60%	456,263	43.97%	(110,058)	-24.12%
76 - CAPITAL OUTLAY	176,130	1,425,000	12.36%	\$0	0.00%	176,130	0.00%
78 - TRANSFER TO FUNDS	129,830	495,176	26.22%	26,712	75.00%	103,118	386.04%
Expense Total	\$709,756	\$2,737,873	25.92%	\$550,497	46.97%	\$159,260	28.93%
Net Income (Loss)	\$29,851	(\$1,814,873)		\$251,308			

AUDITED BEGINNING FUND BALANCE	\$ 4,590,906
UNAUDITED ENDING FUND BALANCE	\$ 4,590,906

012 - ECONOMIC DEVELOPMENT
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES AND EXPENSES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue							
51 - SALES & OTHER TAXES	\$1,985,936	\$3,280,407	60.54%	\$1,871,637	55.30%	114,299	6.11%
55 - INTEREST	56,956	0	0.00%	\$55,739	92.30%	1,217	2.18%
57 - CHARGES FOR SERVICES	8,513	0	0.00%		0.00%	8,513	0.00%
59 - OTHER SOURCES	10,900	0	0.00%	0	0.00%	10,900	0.00%
Revenue Total	\$2,062,305	\$3,280,407	62.87%	\$1,927,376	55.95%	\$134,929	7.00%
Expense							
60 - SALARY AND BENEFITS	\$375,341	\$634,791	59.13%	\$327,143	58.13%	(48,198)	14.73%
72 - SUPPLIES & MATERIALS	54,554	97,157	56.15%	55,425	63.74%	871	-1.57%
73 - CONTRACT & PROF SVCS	552,845	885,466	62.44%	223,347	36.70%	(329,499)	147.53%
74 - MAINT & REPAIR SVCS	48,661	84,600	57.52%	40,739	47.59%	(7,921)	19.44%
75 - UTILITIES	15,831	23,200	68.24%	8,851	38.15%	(6,980)	78.85%
76 - CAPITAL OUTLAY	7,500	0	0.00%	0	0.00%	(7,500)	0.00%
78 - TRANSFER TO FUNDS	723,136	784,865	92.14%	647,419	93.25%	(75,718)	11.70%
79 - OTHER FINANCING USES	1,368,382	2,306,750	59.32%	339,635	12.75%	(1,028,747)	302.90%
Expense Total	\$3,146,250	\$4,816,829	65.32%	\$1,642,559	34.04%	(\$1,503,691)	91.55%
Net Income (Loss)	(\$1,083,946)	(\$1,536,422)		\$284,816			
AUDITED BEGINNING FUND BALANCE	\$ 7,273,816						
UNAUDITED ENDING FUND BALANCE	\$ 6,189,870						

015 - DRAINAGE FUND
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES AND EXPENSES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue							
55 - INTEREST	\$0	\$0	0.00%	\$0	0.00%	0	0.00%
57 - CHARGES FOR SERVICES	1,078,103	1,325,000	81.37%	333,991	42.82%	744,112	222.79%
59 - OTHER SOURCES	0	0	0.00%	0	0.00%	0	0.00%
Revenue Total	\$1,078,103	\$1,325,000	81.37%	\$333,991	42.81%	\$744,112	222.79%
Expense							
60 - SALARY AND BENEFITS	\$1,684	\$20,353	8.27%	\$1,726	1.48%	(42)	-2.44%
72 - SUPPLIES & MATERIALS	292	13,605	2.15%	6,407	30.93%	(6,115)	-95.44%
73 - CONTRACT & PROF SVCS	10,671	578,568	1.84%	53,765	12.65%	(43,094)	-80.15%
74 - MAINT & REPAIR SVCS	0	1,000	0.00%	0	0.00%	0	0.00%
75 - UTILITIES	177	215	82.31%	159	94.56%	18	11.17%
76 - CAPITAL OUTLAY	267,097	666,229	40.09%	692,993	36.11%	(425,896)	-61.46%
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%
Expense Total	\$279,921	\$1,279,970	21.87%	\$755,050	30.32%	(\$475,129)	-62.93%
Net Income (Loss)	\$798,182	\$45,030		(\$421,059)			
AUDITED BEGINNING FUND BALANCE	\$	770,201					
ENDING FUND BALANCE	\$	1,568,383					

**019 - SANITATION FUND
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES AND EXPENSES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue							
55 - INTEREST	\$0	\$500	0.00%	\$0	0.00%	0	0.00%
56 - FRANCHISE FEE REV	189,697	230,000	82.48%	224,358	97.55%	(34,661)	-15.45%
57 - CHARGES FOR SERVICES	3,079,751	4,598,913	66.97%	2,997,976	67.28%	81,775	2.73%
59 - OTHER SOURCES	0	0	0.00%	0	0.00%	0	0.00%
Revenue Total	\$3,269,449	\$4,829,413	67.70%	\$3,222,335	68.76%	\$47,114	1.46%
Expense							
60 - SALARY AND BENEFITS	\$218,958	\$335,898	65.19%	\$226,953	72.72%	(7,995)	-3.52%
72 - SUPPLIES & MATERIALS	10,878	22,745	47.82%	7,183	38.26%	3,695	51.44%
73 - CONTRACT & PROF SVCS	2,851,120	4,229,670	67.41%	2,659,582	65.00%	191,539	7.20%
74 - MAINT & REPAIR SVCS	0	10,500	0.00%	0	0.00%	0	0.00%
75 - UTILITIES	0	356	0.00%	274	76.90%	(274)	-100.00%
76 - CAPITAL OUTLAY	0	0	0.00%	0	0.00%	0	0.00%
78 - TRANSFER TO FUNDS	114,185	218,914	52.16%	113,279	52.03%	907	0.80%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
Expense Total	\$3,195,141	\$4,818,083	66.32%	\$3,007,270	64.66%	\$187,871	6.25%
Net Income (Loss)	\$74,307	\$11,330		\$215,065			

FY 25 REVISED	
AUDITED BEGINNING WORKING CAPITAL	\$ 1,324,678
ENDING BALANCE	\$ 1,336,007
FUND BALANCE RESERVE REQUIREMENT	
% of Fund Balance to Expense Ratio	27.7%
# of Days Coverage	101
Reserve Minimum \$\$ (90 Days)	\$ 1,188,020
Reserve Maximum \$\$ (150 Days)	\$ 1,980,034
Amount needed to reach maximum	\$ 644,027

456 - FIELDHOUSE
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
UNAUDITED REVENUES AND EXPENSES	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue							
53 - FINES & FEES	\$0	\$0	0.00%	\$0	0.00%	0	0.00%
57 - CHARGES FOR SERVICES	1,088,812	1,443,700	75.42%	847,317	61.07%	241,496	28.50%
58 - TRANSFER FROM FUNDS	537,950	537,950	100.00%	530,675	98.52%	7,275	1.37%
59 - OTHER SOURCES	97,155	159,000	61.10%	107,979	63.33%	(10,824)	-10.02%
Revenue Total	\$1,723,918	\$2,140,650	80.53%	\$1,485,971	70.87%	\$237,946	16.01%
Expense							
60 - SALARY AND BENEFITS	\$443,757	\$631,291	70.29%	\$435,337	75.97%	8,420	1.93%
72 - SUPPLIES & MATERIALS	170,761	284,195	60.09%	195,125	68.38%	(24,364)	-12.49%
73 - CONTRACT & PROF SVCS	234,820	418,094	56.16%	247,356	54.34%	(12,537)	-5.07%
74 - MAINT & REPAIR SVCS	20,198	48,754	41.43%	28,345	63.33%	(8,146)	-28.74%
75 - UTILITIES	100,323	115,863	86.59%	86,139	72.65%	14,184	16.47%
77 - DEBT SERVICES	537,950	538,450	99.91%	536,950	99.60%	1,000	0.19%
78 - TRANSFER TO FUNDS	0	0	0.00%	2,925	75.00%	(2,925)	-100.00%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
Expense Total	\$1,507,809	\$2,036,647	74.03%	\$1,532,177	75.85%	(\$24,368)	-1.59%
Net Income (Loss)	\$216,109	\$104,003		(\$46,206)			

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

UNAUDITED ENDING FUND BALANCE **\$ (1,671,442)**

SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
008 - COMPREHENSIVE SELF INSURANCE	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$421,872	\$560,025	75.33%	\$419,654	74.87%	\$2,218	0.53%
Expense	\$684,157	\$702,781	97.35%	\$518,819	88.69%	\$165,338	31.87%
Net Income (Loss)	(\$262,285)	(\$142,756)		(\$99,165)			
BEGINNING FUND BALANCE	\$ 553,369						
UNAUDITED ENDING BALANCE	\$ 291,084						

	CURRENT YEAR - FY 2025		
011 - ARTS FUND	YTD Actual	Revised Budget	% of Revised Budget
Revenue	\$85,104	\$138,450	61.47%
Expense	\$5,200	\$50,000	10.40%
Net Income (Loss)	\$79,904	\$88,450	
BEGINNING FUND BALANCE	\$ -		
UNAUDITED ENDING BALANCE	\$ 79,904		

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
013 - GRANTS AND DONATIONS	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$99,796	\$222,461	44.86%	\$344,827	79.89%	(\$245,031)	-71.06%
Expense	\$78,859	\$339,025	23.26%	\$229,644	44.93%	(\$150,785)	-65.66%
Net Income (Loss)	\$20,936	(\$116,564)		\$115,182			
BEGINNING FUND BALANCE	\$ 492,370						
UNAUDITED ENDING BALANCE	\$ 513,306						

SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
033 - TAX INCREMENT FINANCING FUND	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	\$0	\$2,750	0.00%	\$0	0.00%	\$0	0.00%
Net Income (Loss)	\$159,085	\$169,448		\$139,137			

BEGINNING FUND BALANCE \$ 649,071

UNAUDITED ENDING BALANCE \$ 808,156

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
041 - ONE TIME PROJECTS	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	\$239,352	\$381,196	62.79%	\$491,044	0.00%	(\$251,692)	0.00%
Net Income (Loss)	\$239,352	\$381,196		\$491,044			

BEGINNING FUND BALANCE \$ 923,144

UNAUDITED ENDING BALANCE \$ 683,792

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
050 - ASSET FORFEITURE	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$	YTD Variance %
Revenue	\$166,651	\$36,800	452.86%	\$3,370,982	9160.28%	(\$3,204,332)	-95.06%
Expense	\$173,894	\$566,500	30.70%	\$282,578	23.65%	(\$108,684)	-38.46%
Net Income (Loss)	(\$7,244)	(\$529,700)		\$3,088,404			

BEGINNING FUND BALANCE \$ 3,574,091

UNAUDITED ENDING BALANCE \$ 3,566,848

SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
215 - PEG FUND	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$17,581	\$45,000	39.07%	\$20,988	22.09%	(\$3,407)	0.00%
Expense	\$0	\$50,000	0.00%	\$0	0.00%	\$0	0.00%
Net Income (Loss)	\$17,581	(\$5,000)		\$20,988			

BEGINNING FUND BALANCE \$ 54,182

UNAUDITED ENDING BALANCE \$ 71,763

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
225 - COURT SECURITY FUND	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$5,961	\$8,000	74.51%	\$5,565	69.56%	\$396	7.12%
Expense	\$3,338	\$0	0.00%	\$1,265	0.00%	\$2,072	0.00%
Net Income (Loss)	\$2,624	\$8,000		\$4,300			

BEGINNING FUND BALANCE \$ 66,972

UNAUDITED ENDING BALANCE \$ 69,596

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
230 - JUVENILE CASE MGR	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$6,175	\$8,000	77.18%	\$6,109	76.37%	\$65	1.07%
Expense	\$654	\$7,500	8.72%	\$407	5.09%	\$247	0.00%
Net Income (Loss)	\$5,521	\$500		\$5,702			

BEGINNING FUND BALANCE \$ 338

UNAUDITED ENDING BALANCE \$ 5,859

SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2025

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
235 - COURT TECHNOLOGY	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$4,736	\$7,500	63.15%	\$4,753	63.37%	(\$17)	-0.35%
Expense	\$0	\$250	0.00%	\$0	0.00%	\$0	0.00%
Net Income (Loss)	\$4,736	\$7,250					
BEGINNING FUND BALANCE	\$	55,450					
UNAUDITED ENDING BALANCE	\$	60,186					

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
758 - AMERICAN RESCUE PLAN	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$96,318	\$0	0.00%	\$135,214	0.00%	(\$38,896)	-28.77%
Expense	\$309,016	\$918,214	33.65%	\$1,128,770	29.77%	(\$819,754)	-72.62%
Net Income (Loss)	(\$212,698)	(\$918,214)		(\$993,556)			
BEGINNING FUND BALANCE	\$	1,251,533					
UNAUDITED ENDING BALANCE	\$	1,038,835					

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
005 - DEBT SERVICE FUND	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$1,465,812	\$1,515,556	96.72%	\$1,519,333	102.37%	(\$53,522)	-3.52%
Expense	\$1,176,691	\$1,486,056	79.18%	\$1,159,066	78.24%	\$17,625	-1.52%
Net Income (Loss)	\$289,121	\$29,500		\$360,268			
BEGINNING FUND BALANCE	\$ 587,489						
UNAUDITED ENDING	\$ 876,610						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
020 - STREET CIP	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%	\$747,595	54.78%	(\$678,526)	-90.76%
Net Income (Loss)	\$66,566	(\$54,486)		(\$747,595)			
BEGINNING FUND BALANCE	\$ 60,885						
UNAUDITED ENDING	\$ (5,681)						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
024 - PARK CAPITAL IMPROVEMENT	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	\$341,923	\$3,484,054	9.81%	\$1,771,945	29.12%	(\$1,430,022)	-80.70%
Net Income (Loss)	\$341,923	(\$3,484,054)		\$1,771,945			
BEGINNING FUND BALANCE	\$ 3,556,115						
UNAUDITED ENDING	\$ 3,214,192						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
025 - ALLEY IMPROVEMENT	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	\$0	\$461,811	0.00%	\$333,079	82.18%	(\$333,079)	-100.00%
Net Income (Loss)	\$100,000	(\$261,811)		\$233,079			
BEGINNING FUND BALANCE	\$ 299,552						
UNAUDITED ENDING	\$ 399,552						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
026 - CAPITAL IMPROVEMENT PROJECTS	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$495,701	\$0	0.00%	\$578,929	0.00%	\$2,503	0.43%
Expense	\$64,170	\$3,897,200	1.65%	\$152,686	-3.73%	\$216,856	-142.03%
Net Income (Loss)	\$431,531	(\$3,897,200)		\$731,615			
BEGINNING FUND BALANCE	\$ 7,806,264						
UNAUDITED ENDING	\$ 8,237,795						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
401 - FURNITURE REPLACEMENT	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%
Net Income (Loss)	\$3,048	(\$25,000)		\$0			
BEGINNING FUND BALANCE	\$ 80,000						
UNAUDITED ENDING	\$ 76,952						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS
AS OF JUNE 30, 2025**

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
410 - IT REPLACEMENT	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$0	\$0	0.00%	\$117,094	75.58%	\$2,503	2.14%
Expense	\$14,404	\$132,275	10.89%	\$29,613	8.40%	(\$15,209)	-51.36%
Net Income (Loss)	\$14,404	(\$132,275)		\$87,481			
BEGINNING FUND BALANCE	\$ 304,268						
UNAUDITED ENDING	\$ 289,864						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
415 - FLEET REPLACEMENT	YTD Actual	Revised Budget	% of Revised Budget	PY-YTD Actual	% of Revised Budget	Variance PY-YTD \$\$	YTD Variance %
Revenue	\$894,224	\$1,026,814	87.09%	\$808,795	79.10%	\$2,503	0.31%
Expense	\$696,711	\$2,025,918	34.39%	\$763,652	23.33%	(\$66,941)	100.00%
Net Income (Loss)	\$197,512	(\$999,104)		\$45,143			
BEGINNING FUND BALANCE	\$ 2,223,343						
UNAUDITED ENDING	\$ 2,420,855						

	CURRENT YEAR - FY 2025			PRIOR YEAR - FY 2024		COMPARISON	
420 - SWAT REPLACEMENT	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	\$19,536	\$36,000	54.27%	\$45,760	60.75%	(\$26,224)	-57.31%
Net Income (Loss)	\$21,964	\$47,000		\$8,260			
BEGINNING FUND BALANCE	\$ 11,903						
UNAUDITED ENDING	\$ 33,867						