



# **CITY OF DUNCANVILLE MONTHLY FINANCIAL REPORT**

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

**AS OF JULY 31, 2025**

OCTOBER 1, 2024 - JULY 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  
**8/28/2025**

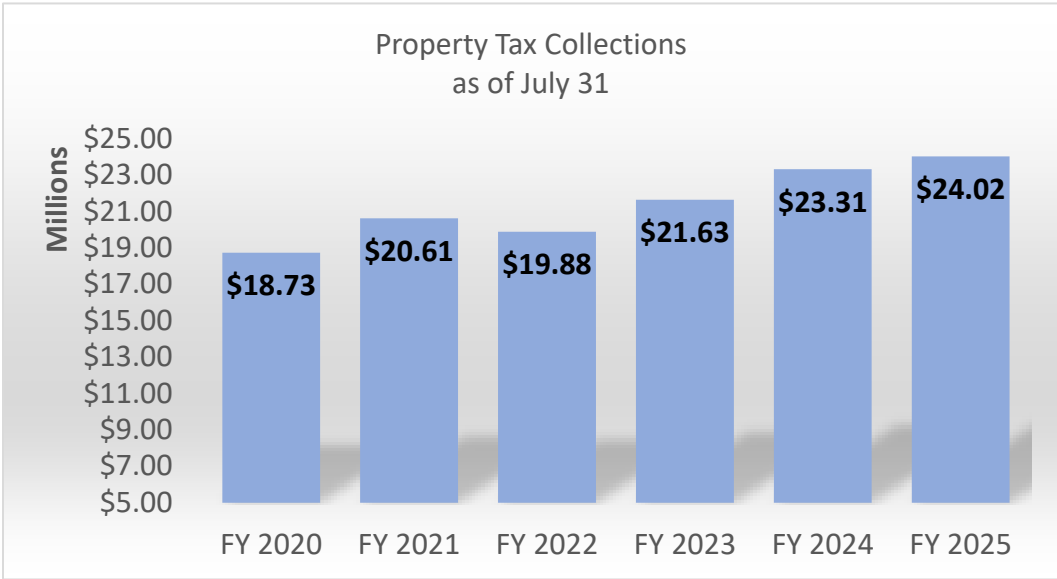
## EXECUTIVE SUMMARY

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

July is the tenth 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 83%. Overall, revenues collected are 82.5% and expenditures are 61.1% of the budget.

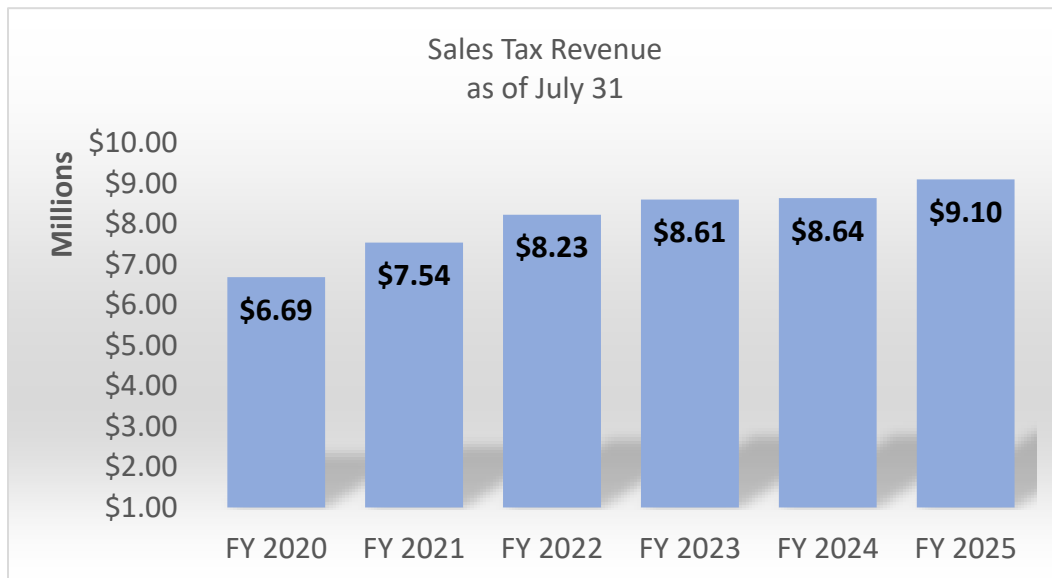
The charts throughout compare the revenues and expenditures to date, for the same period, for each fiscal year from FY 2020 to current.

### 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**



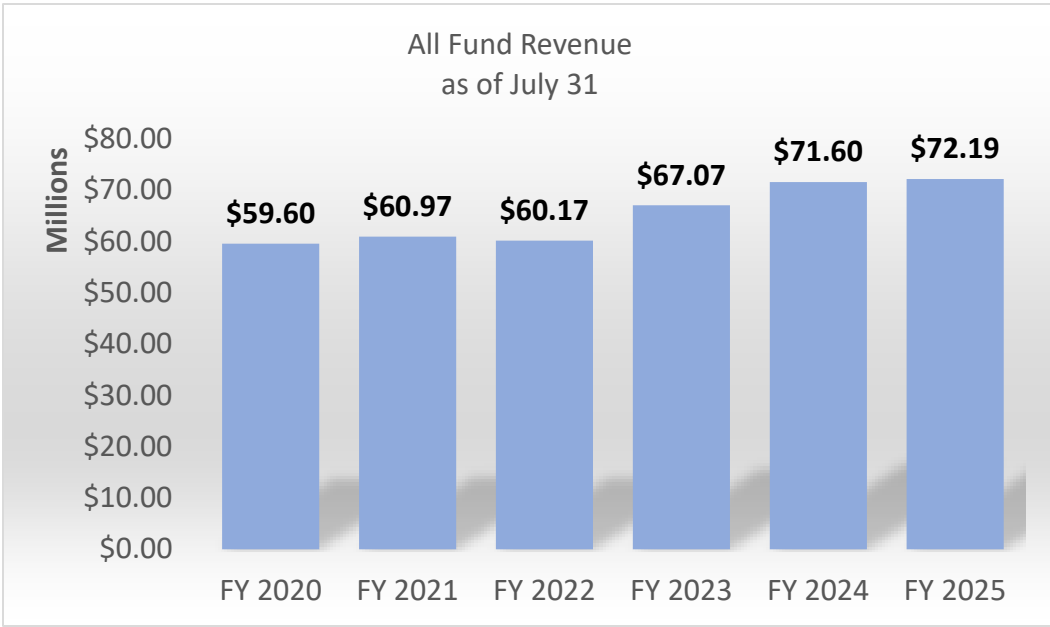
Sales tax accounts for 25% of the general fund revenue budget. Seventy-five percent (75%) or 0.015 cents of the collections goes to the General Fund for operations and property tax relief. The remaining 25% or 0.005 cents goes to Economic Development.

- Sales tax collections to date are for the months of October thru May
  - Collections are 5.3% 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.

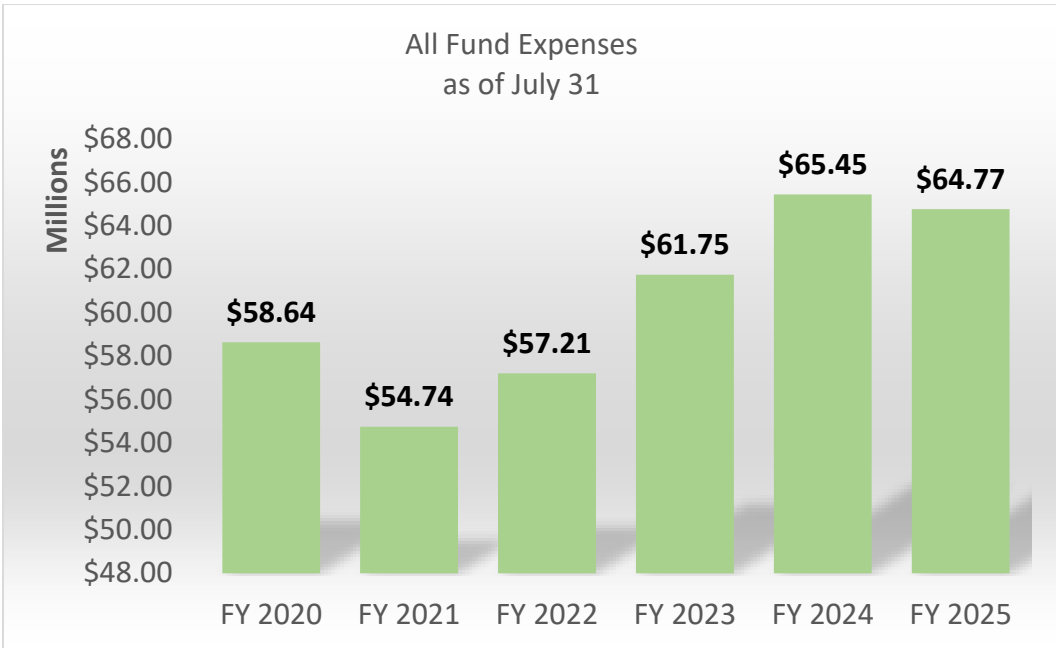
Per HDL's quarterly forecast as of June 2025 on trends and economic drivers for Texas as a whole "HdL forecasts consistent and steady sales and use tax growth through the remainder of 2025 and into 2026. The underlying strength of the Texas economy, bolstered by continued population growth and strong 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 July 31 is \$72 million. This is 82.5% of the total revenue budget for all funds. Revenue categories over the budget projection are interest income, intergovernmental revenue, and other sources. The largest contributor to the other sources category is a refund received from the Trinity River Authority in the Utility Fund.



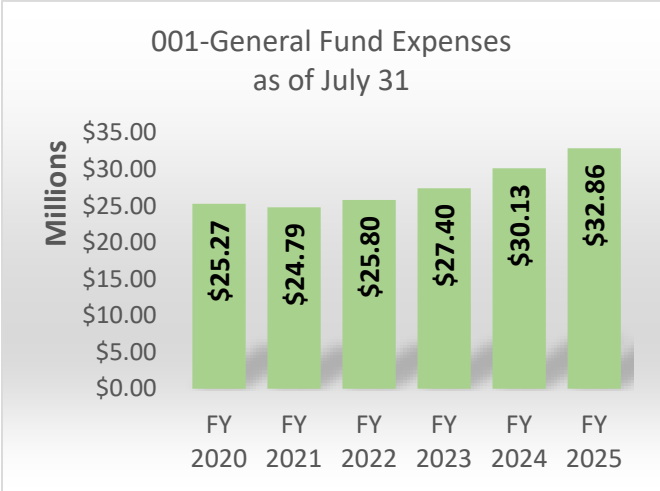
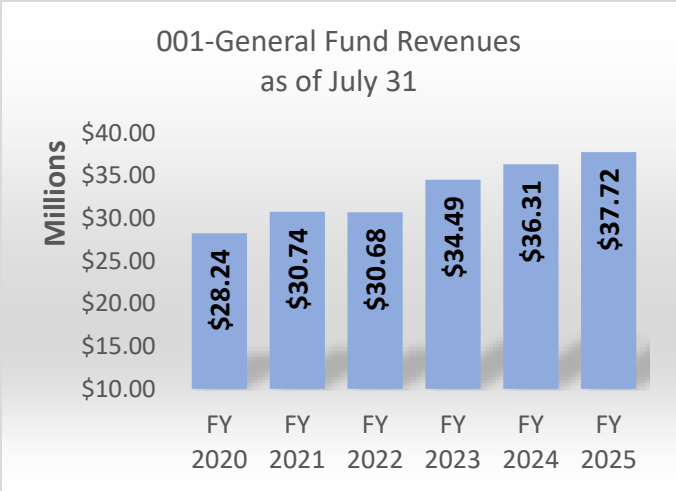
- Interest Income received to date is \$2.8 million, 178% of the budget.



- Expenditures are 61.1% 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:**

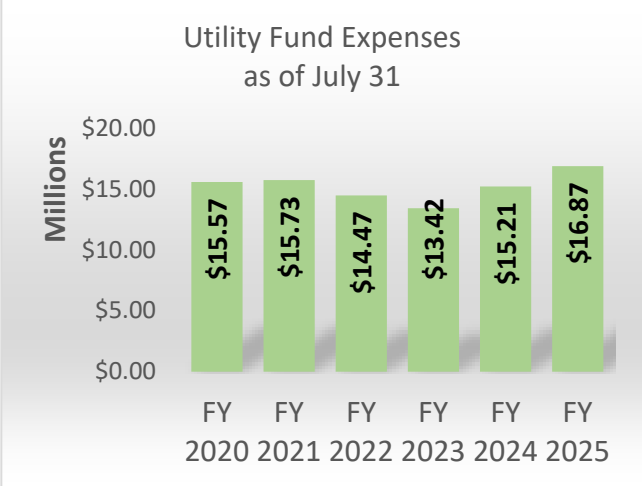
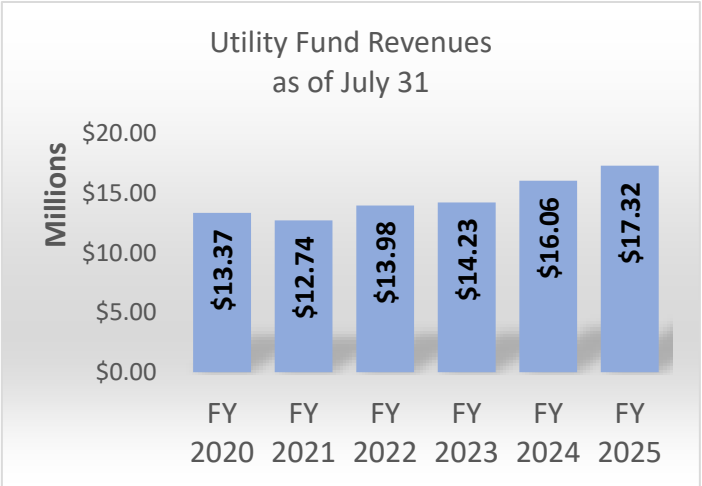
- General Fund revenues are currently at 88.8% of the budget.
- Interest revenue received is \$1.8 million. This is 121% of the budget and 15% less than July of 2024.

**General Fund Expense Highlights:**

- Operating expenditures are 74.9% 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 \$2.3 million. Fund balance for the Utility Fund uses working capital (Current assets minus current liabilities).

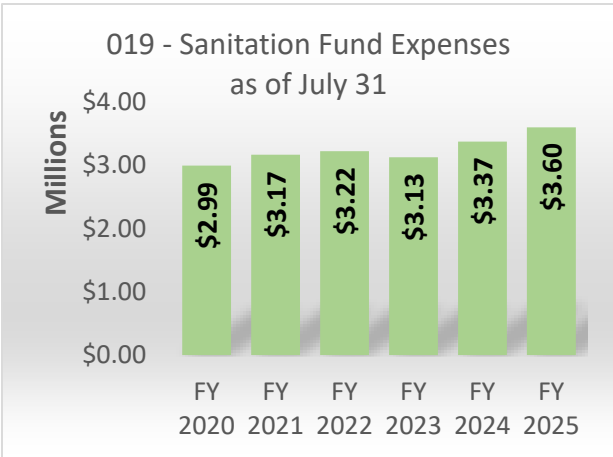
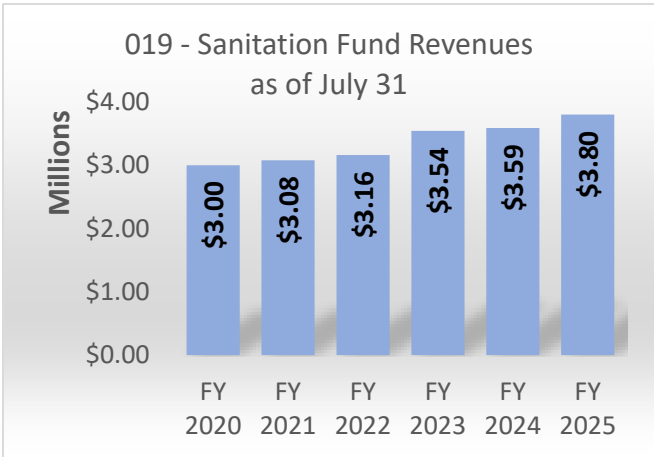


- Total revenue is 75.8% of the budget. Utility revenue is one month behind.
- Total expenditures are 74.2% of the budget. \$8.8 million was spent with Trinity River Authority for wastewater treatment and Dallas Water Utilities for wholesale water.

**SANITATION FUND**

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

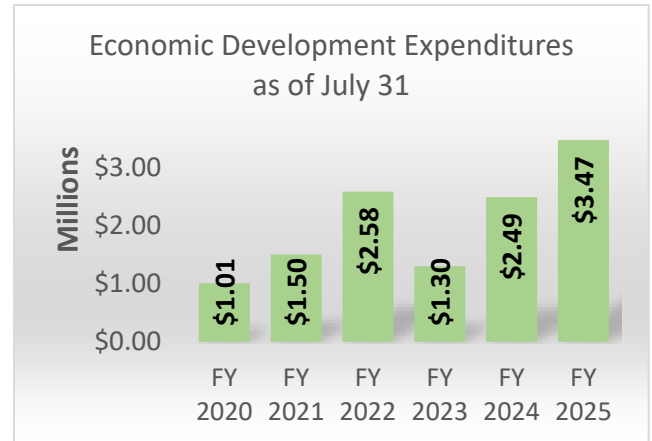
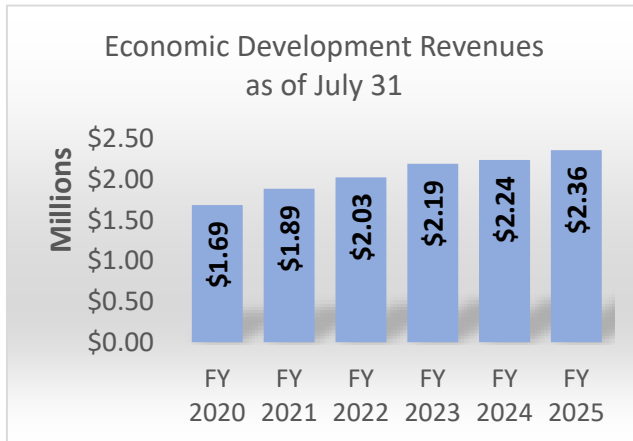
- Total revenues are 78.7% of the budget.
- Total expenditures are 74.7% of the budget, including \$3.2 million in garbage and landfill collection expenses.



## ECONOMIC DEVELOPMENT

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

- Revenues are 71.9% 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.

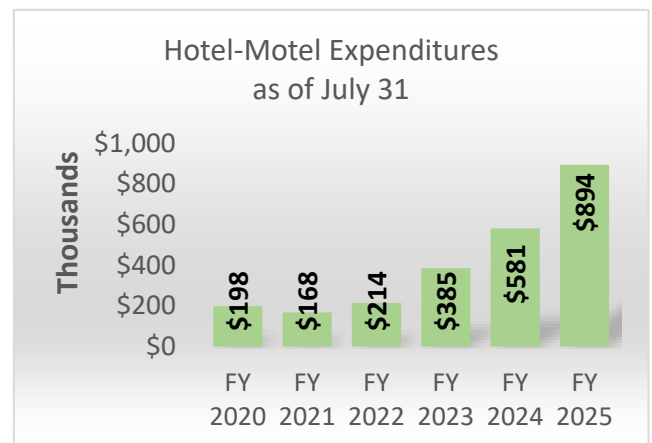
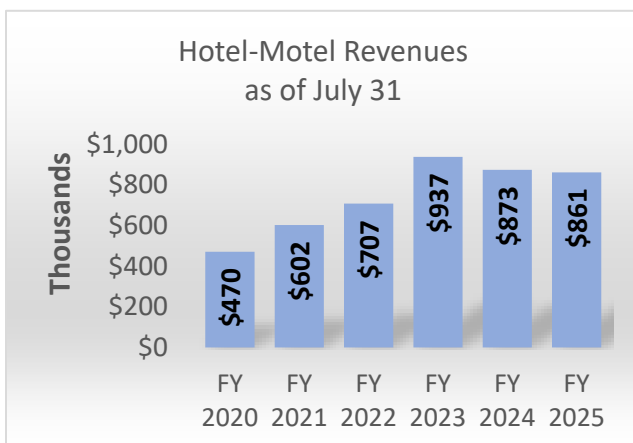


- Total expenditures are 72% of the budget, including \$1.5 million paid out for business and community grants, and \$537 thousand for the final Fieldhouse debt paid in February.

## HOTEL – MOTEL

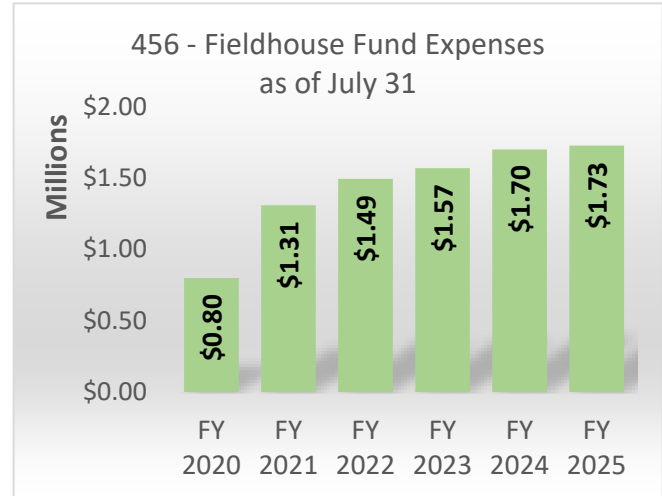
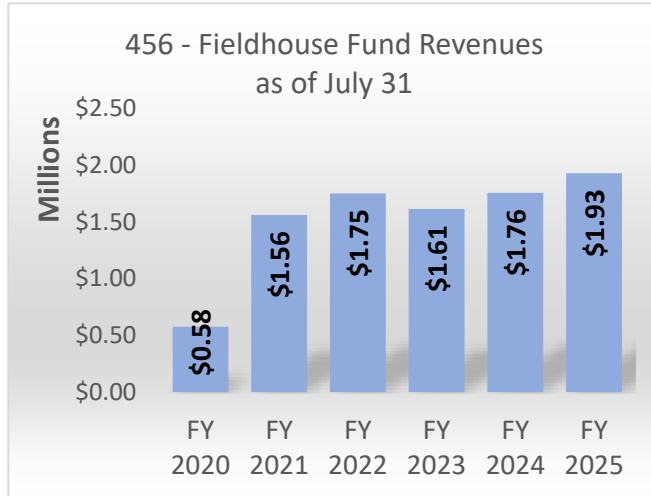
The Hotel-Motel audited beginning fund balance is \$4.6 million.

- Revenues are 92.5% of the budget. Revenues received are 7% occupancy tax.
- Expenditures are 32.6% 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.
- Fieldhouse began HVAC and Roof projects were wrapped up in July and August.



**FIELDHOUSE FUND**

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



- Total revenues are 90.1% 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 \$183 thousand, 99% of its budget.
- Expenditures are 84.7% 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%	
<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 JULY 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 %
Revenue								
50 - PROPERTY TAXES	\$24,017,039	\$24,454,564	98.21%	\$437,525	\$23,309,198	99.64%	\$707,841	3.04%
51 - SALES & OTHER TAXES	10,018,158	14,440,852	69.37%	4,422,694	9,593,205	66.03%	424,953	4.43%
52 - PERMITS & LICENSES	625,122	763,525	81.87%	138,403	586,713	90.61%	38,409	6.55%
53 - FINES & FEES	300,360	341,100	88.06%	40,740	264,422	70.03%	35,938	13.59%
54 - INTERGOV REVENUES	664,651	605,996	109.68%	(58,655)	3,967,168	77.31%	(3,302,517)	-83.25%
55 - INTEREST	2,858,317	1,605,600	178.02%	(1,252,717)	3,418,999	281.44%	(560,682)	-16.40%
56 - FRANCHISE FEE REV	1,509,953	2,060,000	73.30%	550,047	1,486,596	71.47%	23,357	1.57%
57 - CHARGES FOR SERVICES	23,078,002	31,351,673	73.61%	8,273,671	20,520,926	71.17%	2,557,076	12.46%
58 - TRANSFER FROM FUNDS	5,878,746	9,580,758	61.36%	3,702,012	5,631,400	60.26%	247,346	4.39%
59 - OTHER SOURCES	3,242,611	2,287,541	141.75%	(955,070)	2,818,128	115.89%	424,483	15.06%
<b>Revenue Total</b>	<b>\$72,192,958</b>	<b>\$87,491,609</b>	<b>82.51%</b>	<b>\$15,298,651</b>	<b>\$71,596,754</b>	<b>81.38%</b>	<b>\$596,205</b>	<b>0.83%</b>
Expense								
60 - SALARY AND BENEFITS	\$25,719,387	\$31,834,989	80.79%	\$6,115,602	\$23,956,246	79.79%	\$1,763,141	7.36%
72 - SUPPLIES & MATERIALS	2,781,204	4,391,768	63.33%	1,610,564	1,977,904	47.54%	803,301	40.61%
73 - CONTRACT & PROF SVCS	20,220,050	28,537,434	70.85%	8,317,384	17,780,232	66.00%	2,439,817	13.72%
74 - MAINT & REPAIR SVCS	1,281,038	2,357,529	54.34%	1,076,491	1,397,787	60.27%	(116,749)	-8.35%
75 - UTILITIES	1,110,433	1,372,219	80.92%	261,786	1,152,899	92.09%	(42,466)	-3.68%
76 - CAPITAL OUTLAY	3,320,193	22,201,044	14.96%	18,880,851	9,480,688	44.00%	(6,160,496)	-64.98%
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	6,734,425	10,594,459	63.57%	3,860,034	6,613,254	62.97%	121,170	1.83%
79 - OTHER FINANCING USES	1,885,652	2,615,735	72.09%	730,083	1,391,184	35.79%	494,468	35.54%
<b>Expense Total</b>	<b>\$64,767,021</b>	<b>\$105,929,683</b>	<b>61.14%</b>	<b>\$41,162,662</b>	<b>\$65,446,211</b>	<b>63.75%</b>	<b>\$679,189</b>	<b>-1.04%</b>
<b>Net Income (Loss)</b>	<b>\$7,425,937</b>	<b>(\$18,438,075)</b>			<b>\$6,150,543</b>			

**001 - GENERAL FUND  
AS OF JULY 31, 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 %
<b>Revenue</b>									
50 - PROPERTY TAXES	\$124,398	\$22,558,881	\$22,939,008	98.34%	\$71,113	\$21,797,605	99.49%	\$761,276	3.49%
51 - SALES & OTHER TAXES	878,206	6,887,897	10,237,445	67.28%	875,429	6,559,002	63.98%	328,894	5.01%
52 - PERMITS & LICENSES	16,487	625,122	763,525	81.87%	57,479	586,713	90.61%	38,409	6.55%
53 - FINES & FEES	30,316	276,231	313,600	88.08%	20,934	241,076	68.86%	35,155	14.58%
54 - INTERGOV REVENUES	89,151	231,187	350,810	65.90%	38,950	234,158	67.31%	(2,972)	-1.27%
55 - INTEREST	205,676	1,826,184	1,500,000	121.75%	230,207	2,160,558	190.33%	(334,374)	-15.48%
56 - FRANCHISE FEE REV	245,779	1,245,736	1,785,000	69.79%	249,461	1,217,293	69.36%	28,444	2.34%
57 - CHARGES FOR SERVICES	121,589	1,373,043	1,314,000	104.49%	146,613	957,532	83.47%	415,511	43.39%
58 - TRANSFER FROM FUNDS	233,056	2,330,558	2,802,670	83.15%	232,409	2,324,088	83.12%	6,471	0.28%
59 - OTHER SOURCES	82,426	367,605	469,250	78.34%	3,724	234,119	52.23%	133,487	57.02%
<b>Revenue Total</b>	<b>\$2,027,083</b>	<b>\$37,722,444</b>	<b>\$42,475,308</b>	<b>88.81%</b>	<b>\$1,918,871</b>	<b>\$36,312,143</b>	<b>89.03%</b>	<b>\$1,410,301</b>	<b>3.88%</b>
<b>Expense</b>									
60 - SALARY AND BENEFITS	\$3,412,613	\$22,409,030	\$27,665,813	81.00%	\$2,067,937	\$20,966,586	80.76%	\$1,442,444	6.88%
72 - SUPPLIES & MATERIALS	146,066	1,994,852	2,840,821	70.22%	155,317	1,212,142	54.13%	782,710	64.57%
73 - CONTRACT & PROF SVCS	718,998	5,326,842	8,914,040	59.76%	813,189	4,965,561	55.61%	361,281	7.28%
74 - MAINT & REPAIR SVCS	163,969	1,036,068	1,737,312	59.64%	126,021	1,100,204	63.29%	(64,136)	-5.83%
75 - UTILITIES	23,211	863,092	1,125,733	76.67%	66,031	913,051	92.99%	(49,959)	-5.47%
76 - CAPITAL OUTLAY	3,937	441,287	560,751	78.70%	8,940	85,493	31.95%	355,794	416.17%
78 - TRANSFER TO FUNDS	59,269	793,274	1,053,312	75.31%	70,653	886,015	79.01%	(92,741)	-10.47%
79 - OTHER FINANCING USES	(260)	(958)	(57,515)	1.66%	174	5,529	20.06%	(6,487)	-117.32%
<b>Expense Total</b>	<b>\$4,527,803</b>	<b>\$32,863,488</b>	<b>\$43,840,268</b>	<b>74.96%</b>	<b>\$3,308,263</b>	<b>\$30,134,581</b>	<b>73.02%</b>	<b>\$2,728,907</b>	<b>9.06%</b>
<b>Net Income (Loss)</b>	<b>(\$2,500,719)</b>	<b>\$4,858,956</b>	<b>(\$1,364,960)</b>		<b>(\$1,389,392)</b>	<b>\$6,177,562</b>			

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

**001 - GENERAL FUND  
AS OF JULY 31, 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 %
<b>50 - PROPERTY TAXES</b>							
501101 - CURRENT TAXES	\$22,244,944	\$22,689,008	98.04%	\$21,500,167	99.45%	\$744,777	3.46%
501102 - DELINQUENT TAXES	148,610	150,000	99.07%	171,816	118.49%	(23,206)	-13.51%
501103 - PENALTIES AND INTEREST	165,327	100,000	165.33%	125,622	86.64%	39,705	31.61%
<b>50 - PROPERTY TAXES Total</b>	<b>\$22,558,881</b>	<b>\$22,939,008</b>	<b>98.34%</b>	<b>\$21,797,605</b>	<b>99.49%</b>	<b>\$761,276</b>	<b>3.49%</b>
<b>51 - SALES &amp; OTHER TAXES</b>							
501201 - STATE SALES TAX CITY PORTION	\$4,552,428	\$6,775,482	67.19%	\$4,321,625	63.85%	\$230,804	5.34%
501202 - SALES TAX PROPERTY TAX RELIEF	2,276,214	3,351,963	67.91%	2,160,812	63.85%	115,402	5.34%
501204 - ALCOHOLIC BEVERAGE TAX	59,254	110,000	53.87%	76,566	77.34%	(17,311)	-22.61%
<b>51 - SALES &amp; OTHER TAXES Total</b>	<b>\$6,887,897</b>	<b>\$10,237,445</b>	<b>67.28%</b>	<b>\$6,559,002</b>	<b>63.98%</b>	<b>\$328,894</b>	<b>5.01%</b>
<b>52 - PERMITS &amp; LICENSES</b>							
502101 - BUILDING PERMITS	\$417,156	\$442,025	94.37%	\$293,867	83.96%	\$123,289	41.95%
502102 - ELECTRICAL PERMITS	17,135	35,000	48.96%	37,586	139.21%	(20,451)	-54.41%
502103 - SOLICITOR LICENSES	750	500	150.00%	150	30.00%	600	400.00%
502106 - SIGN PERMITS	10,623	20,000	53.12%	14,650	81.39%	(4,027)	-27.49%
502108 - HEALTH FOOD INSPECTION FEES	33,403	71,000	47.05%	56,565	75.42%	(23,162)	-40.95%
502109 - PLUMBING AND AC PERMITS	75,458	60,000	125.76%	60,922	101.54%	14,536	23.86%
502111 - ZONING & SPEC USE PERMIT	8,158	15,000	54.39%	11,845	98.71%	(3,687)	-31.12%
502114 - RENTAL PROPERTY REGISTRATION	14,825	55,000	26.95%	51,510	93.65%	(36,685)	-71.22%
502120 - ALARM PERMITS	40,113	60,000	66.86%	53,368	118.60%	(13,255)	-24.84%
502122 - POOL OR SPA INSPECTION FEE	7,500	5,000	150.00%	6,250	125.00%	1,250	20.00%
<b>52 - PERMITS &amp; LICENSES Total</b>	<b>\$625,122</b>	<b>\$763,525</b>	<b>81.87%</b>	<b>\$586,713</b>	<b>90.61%</b>	<b>\$38,409</b>	<b>6.55%</b>
<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	192,466	250,000	76.99%	186,884	67.96%	5,582	2.99%
503102 - COURT RELATED FEES	47,286	50,000	94.57%	49,934	83.22%	(2,648)	-5.30%
503103 - SCHOOL CROSSING FEES	1,441	2,500	57.62%	1,699	67.97%	(259)	-15.22%
503201 - LIBRARY FINES	3,527	6,000	58.78%	2,401	48.03%	1,125	46.87%
503301 - FALSE ALARM FINES	1,130	5,000	22.60%	235	3.13%	895	380.85%
509609 - RETURN CHECK FEES	(0)	100	0.00%	78	-77.85%	78	-100.00%
<b>53 - FINES &amp; FEES Total</b>	<b>\$276,231</b>	<b>\$313,600</b>	<b>88.08%</b>	<b>\$241,076</b>	<b>68.86%</b>	<b>\$35,155</b>	<b>14.58%</b>

**001 - GENERAL FUND  
AS OF JULY 31, 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 %
<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%	30,154	75.38%	4,928	16.34%
504109 - REIMB FOR REG EMERG MANAGER	95,317	150,500	63.33%	45,051	30.53%	50,265	111.57%
507105 - SENIOR MEAL DONATIONS	334	0	0.00%	8,090	0.00%	(7,756)	-95.87%
508201 - FEDERAL GRANTS	0	50,000	0.00%	0	0.00%	(0)	0.00%
508203 - INTERGOV REIMBURSEMENT-CDBG	61,364	60,000	102.27%	32,927	54.88%	28,438	86.37%
508210 - INTERGOV REIMBURSEMNTS-CARE TM	0	0	0.00%	77,708	155.42%	(77,708)	-100.00%
<b>54 - INTERGOV REVENUES Total</b>	<b>\$231,187</b>	<b>\$350,810</b>	<b>65.90%</b>	<b>\$234,158</b>	<b>67.31%</b>	<b>(\$2,972)</b>	<b>-1.27%</b>
<b>55 - INTEREST</b>							
505101 - INTEREST ON GOVT POOL INVEST	\$955,211	\$1,000,000	95.52%	\$1,144,524	217.87%	(\$189,313)	-16.54%
505103 - CERT OF DEPOSIT INTEREST	159,751	100,000	159.75%	170,087	165.81%	(10,336)	-6.08%
505106 - MONEY MARKET INTEREST	711,222	400,000	177.81%	845,947	166.77%	(134,725)	-15.93%
<b>55 - INTEREST Total</b>	<b>\$1,826,184</b>	<b>\$1,500,000</b>	<b>121.75%</b>	<b>\$2,160,558</b>	<b>190.33%</b>	<b>(\$334,374)</b>	<b>-15.48%</b>
<b>56 - FRANCHISE FEE REV</b>							
501301 - FRANCHISE FEE ELECTRIC	\$785,969	\$1,150,000	68.35%	\$767,070	66.70%	\$18,899	2.46%
501302 - FRANCHISE FEE GAS	367,933	425,000	86.57%	338,224	86.72%	29,709	8.78%
501303 - FRANCHISE FEE TELEPHONE	33,349	70,000	47.64%	42,161	56.21%	(8,812)	-20.90%
501304 - FRANCHISE FEE CABLE TV	58,486	140,000	41.78%	69,838	49.88%	(11,352)	-16.26%
<b>56 - FRANCHISE FEE REV Total</b>	<b>\$1,245,736</b>	<b>\$1,785,000</b>	<b>69.79%</b>	<b>\$1,217,293</b>	<b>69.36%</b>	<b>\$28,444</b>	<b>2.34%</b>
<b>57 - CHARGES FOR SERVICES</b>							
502105 - EMERGENCY MEDICAL SERVICE	\$1,158,465	\$1,000,000	115.85%	\$680,669	75.63%	\$477,797	70.20%
507102 - RECREATION FEES	155,337	250,000	62.13%	202,441	101.22%	(47,104)	-23.27%
507104 - SENIOR CENTER ANNUAL USER FEE	9,803	3,000	326.76%	4,088	185.80%	5,715	139.82%
507107 - RECREATION CENTER CLASSES	23,633	25,000	94.53%	25,313	158.20%	(1,680)	-6.64%
507108 - SPECIAL EVENTS	4,552	16,000	28.45%	26,089	163.06%	(21,538)	-82.55%
507109 - SENIOR CLASS/TRIPS	3,848	3,000	128.27%	4,811	160.37%	(963)	-20.02%
509603 - LIBRARY SERVICE FEES	17,406	17,000	102.39%	14,122	141.22%	3,284	23.25%
<b>57 - CHARGES FOR SERVICES Total</b>	<b>\$1,373,043</b>	<b>\$1,314,000</b>	<b>104.49%</b>	<b>\$957,532</b>	<b>83.47%</b>	<b>\$415,511</b>	<b>43.39%</b>

**001 - GENERAL FUND  
AS OF JULY 31, 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 %
<b>58 - TRANSFER FROM FUNDS</b>							
598002 - PILOT FEE TZ-CITY WWW UTILITY	\$1,174,248	\$1,409,097	83.33%	\$1,285,068	83.33%	(\$110,821)	-8.62%
599002 - TRANS FROM UTILITY FUND-002	905,638	1,086,766	83.33%	887,828	83.33%	17,811	2.01%
599010 - TRANS FROM HOTEL FUND-010	50,197	60,236	83.33%	29,680	83.33%	20,517	69.13%
599012 - TRANS FROM EDC FUND-012	200,476	240,571	83.33%	121,512	83.33%	78,964	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>\$2,330,558</b>	<b>\$2,802,670</b>	<b>83.15%</b>	<b>\$2,324,088</b>	<b>83.12%</b>	<b>\$6,471</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%	552	14.72%	(552)	-100.00%
509201 - INSURANCE RECOVERY	66,993	75,000	89.32%	18,131	0.00%	48,863	269.51%
509601 - MISCELLANEOUS REVENUE	114,325	100,000	114.32%	50,616	50.62%	63,708	125.86%
509602 - CASH OVER AND SHORT	776	0	0.00%	1,259	0.00%	(2,036)	-161.66%
509604 - POLICE ACCIDENT REPORTS	2,338	3,500	66.79%	4,093	116.95%	(1,755)	-42.88%
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%	7,478	12.89%	(505)	-6.75%
509613 - WORKERS COMP REIMBURSEMENT	29,213	45,000	64.92%	22,335	49.63%	6,878	30.79%
509614 - RENTAL OF TOWER	123,842	175,000	70.77%	121,379	53.95%	2,464	2.03%
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>\$367,605</b>	<b>\$469,250</b>	<b>78.34%</b>	<b>\$234,119</b>	<b>52.23%</b>	<b>\$133,487</b>	<b>57.02%</b>
<b>Grand Total</b>	<b>\$37,722,444</b>	<b>\$42,475,308</b>	<b>88.81%</b>	<b>\$36,312,143</b>	<b>89.03%</b>	<b>\$1,410,301</b>	<b>3.88%</b>



**001 - GENERAL FUND  
AS OF JULY 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	\$57,527	\$92,610	62.12%	\$64,670	59.56%	(\$7,142)	-11.04%
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%	552	7.89%	581	105.21%
01011023 - DISTRICT 3	1,739	7,000	24.85%	510	7.29%	1,229	241.07%
01011024 - DISTRICT 4	5,617	7,000	80.24%	6,332	90.46%	(715)	-11.30%
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%	3,675	52.49%	2,379	64.73%
01011100 - CITY ADMINISTRATION	648,307	886,593	73.12%	587,399	75.89%	60,908	10.37%
01011200 - CITY SECRETARY	303,974	365,144	83.25%	235,960	66.58%	68,014	28.82%
01011300 - HUMAN RESOURCES	552,952	603,386	91.64%	446,169	83.07%	106,783	23.93%
01011400 - INFO TECHNOLOGY	1,021,410	1,326,552	77.00%	1,005,166	64.27%	16,244	1.62%
01011500 - PUBLIC INFORMATION OFFICE	471,680	594,917	79.28%	378,076	76.03%	93,604	24.76%
01011600 - PUBLIC LIBRARY	987,691	1,160,399	85.12%	849,011	75.54%	138,680	16.33%
01011700 - CITY MARSHAL	91,643	120,577	76.00%	86,131	71.71%	5,512	6.40%
<b>0101 - GENERAL GOV. SERVICES DEPT. Total</b>	<b>\$4,155,246</b>	<b>\$5,200,679</b>	<b>79.90%</b>	<b>\$3,667,537</b>	<b>71.50%</b>	<b>\$487,709</b>	<b>13.30%</b>
<b>0102 - FISCAL SERVICES DEPT.</b>							
01022000 - ACCOUNTING & REPORTING	\$969,690	\$1,266,538	76.56%	\$806,455	71.72%	\$163,235	20.24%
01022300 - MUNICIPAL COURT	411,316	577,916	71.17%	398,946	74.16%	12,370	3.10%
01022500 - PROCUREMENT OFFICE	214,931	273,070	78.71%	184,422	75.79%	30,510	16.54%
<b>0102 - FISCAL SERVICES DEPT. Total</b>	<b>\$1,595,938</b>	<b>\$2,117,524</b>	<b>75.37%</b>	<b>\$1,389,823</b>	<b>72.93%</b>	<b>\$206,115</b>	<b>14.83%</b>
<b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT.</b>							
01036401 - PLANNING SERVICES	95,161	238,779	39.85%	141,302	65.89%	(\$46,141)	-32.65%
<b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT. Total</b>	<b>\$95,161</b>	<b>\$238,779</b>	<b>39.85%</b>	<b>\$141,302</b>	<b>65.89%</b>	<b>(\$46,141)</b>	<b>-32.65%</b>



**001 - GENERAL FUND  
AS OF JULY 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	\$244,534	\$312,811	78.17%	\$231,250	79.73%	\$13,284	5.74%
01044100 - REC PROGRAM ADMIN	374,588	539,577	69.42%	332,854	73.93%	41,734	12.54%
01044200 - SPECIAL EVENTS ADMIN	46,096	102,950	44.77%	343,303	103.46%	(297,207)	-86.57%
01044300 - ATHLETIC PROGRAMMING	401,739	587,980	68.33%	403,108	88.96%	(1,369)	-0.34%
01044500 - HORTICULTURE	158,181	213,329	74.15%	152,449	78.58%	5,732	3.76%
01044600 - PARK GROUNDS MAINTENANCE	1,506,750	2,273,152	66.28%	1,291,231	74.03%	215,519	16.69%
01044900 - SENIOR CENTER	210,097	280,910	74.79%	215,905	78.11%	(5,808)	-2.69%
<b>0104 - PARK AND RECREATION DEPT. Total</b>	<b>\$2,941,984</b>	<b>\$4,310,709</b>	<b>68.25%</b>	<b>\$2,970,100</b>	<b>79.42%</b>	<b>(\$28,116)</b>	<b>-0.95%</b>
<b>0105 - POLICE SERVICES DEPT.</b>							
01055000 - POLICE ADMINISTRATION	\$2,284,915	\$2,710,390	84.30%	\$2,067,403	79.66%	\$217,512	10.52%
01055100 - PATROL	5,231,696	6,359,963	82.26%	4,546,662	79.86%	685,034	15.07%
01055200 - CRIMINAL INVESTIGATION	1,385,779	1,661,855	83.39%	1,154,568	74.15%	231,211	20.03%
01055300 - ANIMAL CONTROL	453,740	558,231	81.28%	431,587	74.67%	22,153	5.13%
01055400 - SCHOOL GUARDS	79,746	98,090	81.30%	82,142	81.64%	(2,396)	-2.92%
01055500 - CRIME PREVENTION	139,099	183,720	75.71%	129,090	76.80%	10,009	7.75%
01055600 - SWAT ORG	89,081	143,380	62.13%	78,453	53.72%	10,628	13.55%
01055700 - RECORDS	366,877	411,164	89.23%	292,164	77.16%	74,713	25.57%
01055900 - POLICE SPECIAL SERVICES	408,647	486,936	83.92%	294,469	71.41%	114,178	38.77%
<b>0105 - POLICE SERVICES DEPT. Total</b>	<b>\$10,439,579</b>	<b>\$12,613,729</b>	<b>82.76%</b>	<b>\$9,076,538</b>	<b>78.05%</b>	<b>\$1,363,041</b>	<b>15.02%</b>
<b>0106 - PUBLIC WORKS DEPT.</b>							
01036100 - BUILDING INSPECTION	\$534,698	\$751,950	71.11%	\$464,814	72.51%	\$69,885	15.03%
01036500 - CODE ENFORCEMENT	\$277,962	\$464,410	59.85%	\$386,455	73.61%	(108,494)	-28.07%
01036580 - CDBG CODE ENFORCEMENT	\$70,022	\$90,616	77.27%	\$66,740	79.09%	3,282	4.92%
01066000 - PUBLIC WORKS ENGINEERING/ADMIN	\$506,233	\$571,365	88.60%	\$362,629	62.39%	143,604	39.60%
01066200 - STREET MAINTENANCE	1,256,225	3,457,584	36.33%	1,222,801	42.37%	33,424	2.73%
01066300 - TRAFFIC OPERATIONS	776,945	1,374,171	56.54%	508,309	45.77%	268,636	52.85%
01066700 - EQUIPMENT SERVICES	1,314,767	1,725,643	76.19%	1,024,901	55.67%	289,866	28.28%
01066800 - BUILDING MAINTENANCE	927,709	1,121,402	82.73%	898,092	85.75%	29,617	3.30%
<b>0106 - PUBLIC WORKS DEPT. Total</b>	<b>\$5,664,560</b>	<b>\$9,557,140</b>	<b>59.27%</b>	<b>\$4,934,741</b>	<b>56.61%</b>	<b>\$729,820</b>	<b>14.79%</b>

**001 - GENERAL FUND  
AS OF JULY 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	\$635,120	\$734,367	86.49%	\$522,207	76.19%	\$112,913	21.62%
01077100 - FIRE PREVENTION	332,480	389,985	85.25%	297,464	83.72%	35,017	11.77%
01077200 - FIRE SUPPRESSION	4,654,954	5,788,870	80.41%	4,646,171	89.55%	8,782	0.19%
01077300 - ADVANCED LIFE SUPPORT	1,627,916	2,015,442	80.77%	1,338,104	74.49%	289,813	21.66%
01077500 - EMERGENCY MANAGEMENT ADMIN	171,548	226,114	75.87%	142,008	72.00%	29,540	20.80%
<b>0107 - FIRE SERVICES DEPT. Total</b>	<b>\$7,422,018</b>	<b>\$9,154,778</b>	<b>81.07%</b>	<b>\$6,945,954</b>	<b>84.47%</b>	<b>\$476,064</b>	<b>6.85%</b>
<b>0108 - NON-DEPARTMENTAL</b>							
01088000 - GENERAL NON DEPARTMENTAL	\$487,685	\$606,748	80.38%	\$1,008,483	64.70%	(\$520,798)	-51.64%
<b>0108 - NON-DEPARTMENTAL Total</b>	<b>\$487,685</b>	<b>\$606,748</b>	<b>80.38%</b>	<b>\$1,008,483</b>	<b>64.70%</b>	<b>(\$520,798)</b>	<b>-51.64%</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>\$32,863,488</b>	<b>\$43,840,268</b>	<b>74.96%</b>	<b>\$30,134,477</b>	<b>73.02%</b>	<b>\$2,729,010</b>	<b>9.06%</b>

**002 - WATER/SEWER UTILITY FUND**  
**AS OF JULY 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 %
Revenue							
53 - FINES & FEES	\$4,900	\$4,000	122.50%	\$5,460	136.50%	(\$560)	-10.26%
54 - INTERGOV REVENUES	(0)	600	0.00%	0	0.00%	0	0.00%
55 - INTEREST	300,221	105,100	285.65%	356,895	2087.10%	(56,673)	-15.88%
57 - CHARGES FOR SERVICES	15,733,681	22,670,060	69.40%	14,818,461	70.36%	915,220	6.18%
59 - OTHER SOURCES	1,276,754	67,777	1883.76%	879,479	1242.61%	397,275	45.17%
<b>Revenue Total</b>	<b>\$17,315,556</b>	<b>\$22,847,537</b>	<b>75.79%</b>	<b>\$16,060,294</b>	<b>75.92%</b>	<b>\$1,255,262</b>	<b>7.82%</b>
Expense							
60 - SALARY AND BENEFITS	\$1,807,025	\$2,311,758	78.17%	\$1,706,063	73.32%	\$100,962	5.92%
72 - SUPPLIES & MATERIALS	343,693	646,051	53.20%	198,763	29.67%	144,930	72.92%
73 - CONTRACT & PROF SVCS	9,484,492	11,207,576	84.63%	8,035,008	78.65%	1,449,484	18.04%
74 - MAINT & REPAIR SVCS	169,675	426,800	39.76%	217,194	55.42%	(47,519)	-21.88%
75 - UTILITIES	122,040	103,352	118.08%	128,851	103.73%	(6,811)	-5.29%
77 - DEBT SERVICES	0	0	0.00%	0	0.00%	0	0.00%
78 - TRANSFER TO FUNDS	4,946,827	8,036,192	61.56%	4,919,165	58.40%	27,662	0.56%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
<b>Expense Total</b>	<b>\$16,873,752</b>	<b>\$22,731,729</b>	<b>74.23%</b>	<b>\$15,205,043</b>	<b>68.64%</b>	<b>\$1,668,709</b>	<b>10.97%</b>

**Net Income (Loss)**                      **\$441,804**              **\$115,808**                      **\$855,251**

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

**UTILITY CIP FUNDS  
AS OF JULY 31, 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	\$794,072	\$8,947,269	8.88%	\$2,879,429	36.83%	(\$2,085,358)	-72.42%
<b>Net Income (Loss)</b>	<b>\$1,998,348</b>	<b>(\$3,697,269)</b>		<b>(\$379,429)</b>			

BEGINNING FUND BALANCE      **\$ 3,693,449**

ENDING FUND BALANCE      **\$ 5,691,798**

	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%
<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**

**010 - HOTEL TAX FUND**  
**AS OF JULY 31, 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	\$854,047	\$923,000	92.53%	\$873,390	97.80%	(\$19,343)	-2.21%
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%
<b>Revenue Total</b>	<b>\$861,488</b>	<b>\$923,000</b>	<b>93.34%</b>	<b>\$873,390</b>	<b>97.75%</b>	<b>(\$11,902)</b>	<b>-1.36%</b>
Expense							
60 - SALARY AND BENEFITS	\$59,321	\$110,085	53.89%	\$80,610	86.07%	(\$21,289)	-26.41%
72 - SUPPLIES & MATERIALS	8,289	9,658	85.83%	0	0.00%	8,289	0.00%
73 - CONTRACT & PROF SVCS	389,852	697,954	55.86%	471,146	45.41%	(81,294)	-17.25%
76 - CAPITAL OUTLAY	301,500	1,425,000	21.16%	\$0	0.00%	301,500	0.00%
78 - TRANSFER TO FUNDS	134,850	495,176	27.23%	29,680	83.33%	105,170	354.35%
<b>Expense Total</b>	<b>\$893,812</b>	<b>\$2,737,873</b>	<b>32.65%</b>	<b>\$581,436</b>	<b>49.61%</b>	<b>\$312,376</b>	<b>53.72%</b>
<b>Net Income (Loss)</b>	<b>(\$32,324)</b>	<b>(\$1,814,873)</b>		<b>\$291,954</b>			

AUDITED BEGINNING FUND BALANCE	\$ 4,590,906
UNAUDITED ENDING FUND BALANCE	\$ 4,558,582

**012 - ECONOMIC DEVELOPMENT**  
**AS OF JULY 31, 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	\$2,276,214	\$3,280,407	69.39%	\$2,160,812	63.85%	115,402	5.34%
55 - INTEREST	61,957	0	0.00%	80,780	133.77%	(18,823)	-23.30%
57 - CHARGES FOR SERVICES	11,788	0	0.00%		0.00%	11,788	0.00%
59 - OTHER SOURCES	10,900	0	0.00%	0	0.00%	10,900	0.00%
<b>Revenue Total</b>	<b>\$2,360,859</b>	<b>\$3,280,407</b>	<b>71.97%</b>	<b>\$2,241,592</b>	<b>65.08%</b>	<b>\$119,268</b>	<b>5.32%</b>
Expense							
60 - SALARY AND BENEFITS	\$460,146	\$634,791	72.49%	\$378,525	67.27%	(81,621)	21.56%
72 - SUPPLIES & MATERIALS	59,456	97,157	61.20%	58,840	67.62%	(616)	1.05%
73 - CONTRACT & PROF SVCS	590,823	1,085,466	54.43%	288,833	45.59%	(301,991)	104.56%
74 - MAINT & REPAIR SVCS	50,511	84,600	59.71%	46,382	54.18%	(4,129)	8.90%
75 - UTILITIES	19,746	23,200	85.11%	10,975	47.31%	(8,770)	79.91%
76 - CAPITAL OUTLAY	7,500	0	0.00%	0	0.00%	(7,500)	0.00%
78 - TRANSFER TO FUNDS	743,712	784,865	94.76%	660,390	95.12%	(83,322)	12.62%
79 - OTHER FINANCING USES	1,536,993	2,106,750	72.96%	1,046,056	39.27%	(490,937)	46.93%
<b>Expense Total</b>	<b>\$3,468,887</b>	<b>\$4,816,829</b>	<b>72.02%</b>	<b>\$2,490,001</b>	<b>51.60%</b>	<b>(\$978,886)</b>	<b>39.31%</b>
<b>Net Income (Loss)</b>	<b>(\$1,108,028)</b>	<b>(\$1,536,422)</b>		<b>(\$248,409)</b>			

AUDITED BEGINNING FUND BALANCE	<b>\$ 7,273,816</b>
UNAUDITED ENDING FUND BALANCE	<b>\$ 6,165,788</b>

**015 - DRAINAGE FUND**  
**AS OF JULY 31, 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	1,136,549	1,325,000	85.78%	374,179	47.97%	762,370	203.74%
59 - OTHER SOURCES	0	0	0.00%	0	0.00%	0	0.00%
<b>Revenue Total</b>	<b>\$1,136,549</b>	<b>\$1,325,000</b>	<b>85.78%</b>	<b>\$374,179</b>	<b>47.96%</b>	<b>\$762,370</b>	<b>203.74%</b>
Expense							
60 - SALARY AND BENEFITS	\$7,482	\$20,353	36.76%	\$1,726	1.48%	5,756	333.50%
72 - SUPPLIES & MATERIALS	317	13,605	2.33%	7,420	35.82%	(7,103)	-95.72%
73 - CONTRACT & PROF SVCS	15,117	578,568	2.61%	53,803	12.66%	(38,686)	-71.90%
74 - MAINT & REPAIR SVCS	0	1,000	0.00%	0	0.00%	0	0.00%
75 - UTILITIES	196	215	91.55%	177	105.20%	20	11.15%
76 - CAPITAL OUTLAY	267,097	666,229	40.09%	1,104,379	57.55%	(837,281)	-75.81%
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>\$290,209</b>	<b>\$1,279,970</b>	<b>22.67%</b>	<b>\$1,167,504</b>	<b>46.89%</b>	<b>(\$877,295)</b>	<b>-75.14%</b>
<b>Net Income (Loss)</b>	<b>\$846,340</b>	<b>\$45,030</b>		<b>(\$793,325)</b>			

AUDITED BEGINNING FUND BALANCE	<b>\$ 770,201</b>
ENDING FUND BALANCE	<b>\$ 1,616,541</b>

**019 - SANITATION FUND**  
**AS OF JULY 31, 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	243,933	230,000	106.06%	248,315	107.96%	(4,382)	-1.76%
57 - CHARGES FOR SERVICES	3,555,459	4,598,913	77.31%	3,338,453	74.92%	217,006	6.50%
59 - OTHER SOURCES	0	0	0.00%	0	0.00%	0	0.00%
<b>Revenue Total</b>	<b>\$3,799,392</b>	<b>\$4,829,413</b>	<b>78.67%</b>	<b>\$3,586,768</b>	<b>76.53%</b>	<b>\$212,624</b>	<b>5.93%</b>
Expense							
60 - SALARY AND BENEFITS	\$257,135	\$335,898	76.55%	\$251,444	80.57%	5,691	2.26%
72 - SUPPLIES & MATERIALS	10,878	22,745	47.82%	8,633	45.99%	2,244	26.00%
73 - CONTRACT & PROF SVCS	3,213,883	4,229,670	75.98%	2,998,557	73.28%	215,326	7.18%
74 - MAINT & REPAIR SVCS	0	10,500	0.00%	0	0.00%	0	0.00%
75 - UTILITIES	0	356	0.00%	304	85.46%	(304)	-100.00%
76 - CAPITAL OUTLAY	0	0	0.00%	0	0.00%	0	0.00%
78 - TRANSFER TO FUNDS	115,762	218,914	52.88%	114,754	52.71%	1,007	0.88%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
<b>Expense Total</b>	<b>\$3,597,657</b>	<b>\$4,818,083</b>	<b>74.67%</b>	<b>\$3,373,692</b>	<b>72.54%</b>	<b>\$223,965</b>	<b>6.64%</b>
<b>Net Income (Loss)</b>	<b>\$201,735</b>	<b>\$11,330</b>		<b>\$213,076</b>			

FY 25 BUDGET	
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 JULY 31, 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	1,260,040	1,443,700	87.28%	1,032,301	74.40%	227,739	22.06%
58 - TRANSFER FROM FUNDS	537,950	537,950	100.00%	530,675	98.52%	7,275	1.37%
59 - OTHER SOURCES	129,742	159,000	81.60%	192,486	112.90%	(62,744)	-32.60%
<b>Revenue Total</b>	<b>\$1,927,732</b>	<b>\$2,140,650</b>	<b>90.05%</b>	<b>\$1,755,462</b>	<b>83.73%</b>	<b>\$172,270</b>	<b>9.81%</b>
Expense							
60 - SALARY AND BENEFITS	\$549,215	\$631,291	87.00%	\$504,041	87.96%	45,174	8.96%
72 - SUPPLIES & MATERIALS	207,901	284,195	73.15%	213,499	74.82%	(5,598)	-2.62%
73 - CONTRACT & PROF SVCS	303,550	418,094	72.60%	309,390	67.96%	(5,840)	-1.89%
74 - MAINT & REPAIR SVCS	24,785	48,754	50.84%	34,008	75.99%	(9,223)	-27.12%
75 - UTILITIES	102,783	115,863	88.71%	98,211	82.83%	4,572	4.65%
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%	3,250	83.33%	(3,250)	-100.00%
79 - OTHER FINANCING USES	0	0	0.00%	0	0.00%	0	0.00%
<b>Expense Total</b>	<b>\$1,726,183</b>	<b>\$2,036,647</b>	<b>84.76%</b>	<b>\$1,699,349</b>	<b>84.13%</b>	<b>\$26,834</b>	<b>1.58%</b>
<b>Net Income (Loss)</b>	<b>\$201,548</b>	<b>\$104,003</b>		<b>\$56,112</b>			

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

UNAUDITED ENDING FUND BALANCE        **\$ (1,686,003)**

**SPECIAL REVENUE FUNDS  
AS OF JULY 31, 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	\$468,747	\$560,025	83.70%	\$466,283	83.19%	\$2,464	0.53%
Expense	\$720,307	\$702,781	102.49%	\$524,216	89.61%	\$196,091	37.41%
<b>Net Income (Loss)</b>	<b>(\$251,561)</b>	<b>(\$142,756)</b>		<b>(\$57,934)</b>			
BEGINNING FUND BALANCE	\$ 553,369						
UNAUDITED ENDING BALANCE	\$ 301,808						

	CURRENT YEAR - FY 2025		
011 - ARTS FUND	YTD Actual	Revised Budget	% of Revised Budget
Revenue	\$85,104	\$138,450	61.47%
Expense	\$5,490	\$50,000	10.98%
<b>Net Income (Loss)</b>	<b>\$79,615</b>	<b>\$88,450</b>	
BEGINNING FUND BALANCE	\$ -		
UNAUDITED ENDING BALANCE	\$ 79,615		

	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	\$100,139	\$222,461	45.01%	\$354,003	82.01%	(\$253,864)	-71.71%
Expense	\$89,421	\$339,025	26.38%	\$261,755	51.22%	(\$172,334)	-65.84%
<b>Net Income (Loss)</b>	<b>\$10,718</b>	<b>(\$116,564)</b>		<b>\$92,248</b>			
BEGINNING FUND BALANCE	\$ 438,788						
UNAUDITED ENDING BALANCE	\$ 449,506						

**SPECIAL REVENUE FUNDS  
AS OF JULY 31, 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	\$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

	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	\$268,352	\$381,196	70.40%	\$494,248	0.00%	(\$225,896)	0.00%
<b>Net Income (Loss)</b>	<b>(\$268,352)</b>	<b>(\$381,196)</b>		<b>(\$494,248)</b>			

BEGINNING FUND BALANCE \$ 923,144

UNAUDITED ENDING BALANCE \$ 654,792

	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	\$173,812	\$36,800	472.31%	\$3,389,984	100.73%	(\$3,216,172)	-94.87%
Expense	\$349,616	\$566,500	61.72%	\$339,599	28.42%	\$10,018	2.95%
<b>Net Income (Loss)</b>	<b>(\$175,805)</b>	<b>(\$529,700)</b>		<b>\$3,050,385</b>			

BEGINNING FUND BALANCE \$ 3,574,091

UNAUDITED ENDING BALANCE \$ 3,398,286

**SPECIAL REVENUE FUNDS  
AS OF JULY 31, 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	\$20,283	\$45,000	45.07%	\$20,988	22.09%	(\$705)	0.00%
Expense	\$0	\$50,000	0.00%	\$0	0.00%	\$0	0.00%
<b>Net Income (Loss)</b>	<b>\$20,283</b>	<b>(\$5,000)</b>		<b>\$20,988</b>			

BEGINNING FUND BALANCE \$ 54,182

UNAUDITED ENDING BALANCE \$ 74,465

	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	\$7,450	\$8,000	93.12%	\$6,066	75.83%	\$1,383	22.80%
Expense	\$3,751	\$0	0.00%	\$1,265	0.00%	\$2,486	0.00%
<b>Net Income (Loss)</b>	<b>\$3,699</b>	<b>\$8,000</b>		<b>\$4,801</b>			

BEGINNING FUND BALANCE \$ 66,972

UNAUDITED ENDING BALANCE \$ 70,671

	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	\$7,039	\$8,000	87.99%	\$6,645	83.06%	\$394	5.94%
Expense	\$654	\$7,500	8.72%	\$407	5.09%	\$247	0.00%
<b>Net Income (Loss)</b>	<b>\$6,385</b>	<b>\$500</b>		<b>\$6,238</b>			

BEGINNING FUND BALANCE \$ 338

UNAUDITED ENDING BALANCE \$ 6,723

**SPECIAL REVENUE FUNDS  
AS OF JULY 31, 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	\$4,740	\$7,500	63.20%	\$5,175	69.00%	(\$435)	-8.40%
Expense	\$0	\$250	0.00%	\$0	0.00%	\$0	0.00%
<b>Net Income (Loss)</b>	<b>\$4,740</b>	<b>\$7,250</b>					
BEGINNING FUND BALANCE	\$ 55,450						
UNAUDITED ENDING BALANCE	\$ 60,190						

	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	\$98,290	\$0	0.00%	\$156,620	0.00%	(\$58,330)	-37.24%
Expense	\$315,122	\$918,214	34.32%	\$1,167,311	41.13%	(\$852,189)	-73.00%
<b>Net Income (Loss)</b>	<b>(\$216,833)</b>	<b>(\$918,214)</b>		<b>(\$1,010,691)</b>			
BEGINNING FUND BALANCE	\$ 1,251,533						
UNAUDITED ENDING BALANCE	\$ 1,034,701						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF JULY 31, 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	\$1,476,285	\$1,515,556	97.41%	\$1,532,068	103.22%	(\$55,783)	-3.64%
Expense	\$1,176,691	\$1,486,056	79.18%	\$1,159,066	78.24%	\$17,625	-1.52%
<b>Net Income (Loss)</b>	<b>\$299,594</b>	<b>\$29,500</b>		<b>\$373,002</b>			
BEGINNING FUND BALANCE	\$ 587,489						
UNAUDITED ENDING	\$ 887,083						

	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%	\$751,710	62.92%	(\$682,641)	-90.81%
<b>Net Income (Loss)</b>	<b>(\$66,566)</b>	<b>(\$54,486)</b>		<b>(\$751,710)</b>			
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	\$380,605	\$3,484,054	10.92%	\$1,788,461	68.79%	(\$1,407,857)	-78.72%
<b>Net Income (Loss)</b>	<b>(\$380,605)</b>	<b>(\$3,484,054)</b>		<b>(\$1,788,461)</b>			
BEGINNING FUND BALANCE	\$ 3,556,115						
UNAUDITED ENDING	\$ 3,175,510						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF JULY 31, 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%
<b>Net Income (Loss)</b>	<b>\$100,000</b>	<b>(\$261,811)</b>		<b>(\$233,079)</b>			
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	\$551,750	\$0	0.00%	\$643,672	0.00%	\$2,503	0.39%
Expense	\$73,220	\$3,897,200	1.88%	\$152,686	-21.35%	\$225,906	-147.95%
<b>Net Income (Loss)</b>	<b>\$478,530</b>	<b>(\$3,897,200)</b>		<b>\$796,358</b>			
BEGINNING FUND BALANCE	\$ 7,806,264						
UNAUDITED ENDING	\$ 8,284,794						

	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%
<b>Net Income (Loss)</b>	<b>(\$3,048)</b>	<b>(\$25,000)</b>		<b>(\$0)</b>			
BEGINNING FUND BALANCE	\$ 80,000						
UNAUDITED ENDING	\$ 76,952						

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF JULY 31, 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%	\$129,789	83.77%	\$2,503	1.93%
Expense	\$14,404	\$132,275	10.89%	\$47,995	23.68%	(\$33,591)	-69.99%
<b>Net Income (Loss)</b>	<b>(\$14,404)</b>	<b>(\$132,275)</b>		<b>\$81,794</b>			
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	\$979,791	\$1,026,814	95.42%	\$904,996	88.51%	\$2,503	0.28%
Expense	\$768,941	\$2,025,918	37.96%	\$1,138,869	34.79%	(\$369,929)	100.00%
<b>Net Income (Loss)</b>	<b>\$210,851</b>	<b>(\$999,104)</b>		<b>(\$233,873)</b>			
BEGINNING FUND BALANCE	\$ 2,223,343						
UNAUDITED ENDING	\$ 2,434,194						

	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	\$20,136	\$36,000	55.93%	\$59,880	79.50%	(\$39,743)	-66.37%
<b>Net Income (Loss)</b>	<b>\$21,364</b>	<b>\$47,000</b>		<b>(\$22,380)</b>			
BEGINNING FUND BALANCE	\$ 11,903						
UNAUDITED ENDING	\$ 33,267						