



# **CITY OF DUNCANVILLE MONTHLY FINANCIAL REPORT**

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

**AS OF MAY 31, 2025**

OCTOBER 1, 2024 - MAY 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  
**7/3/2025**

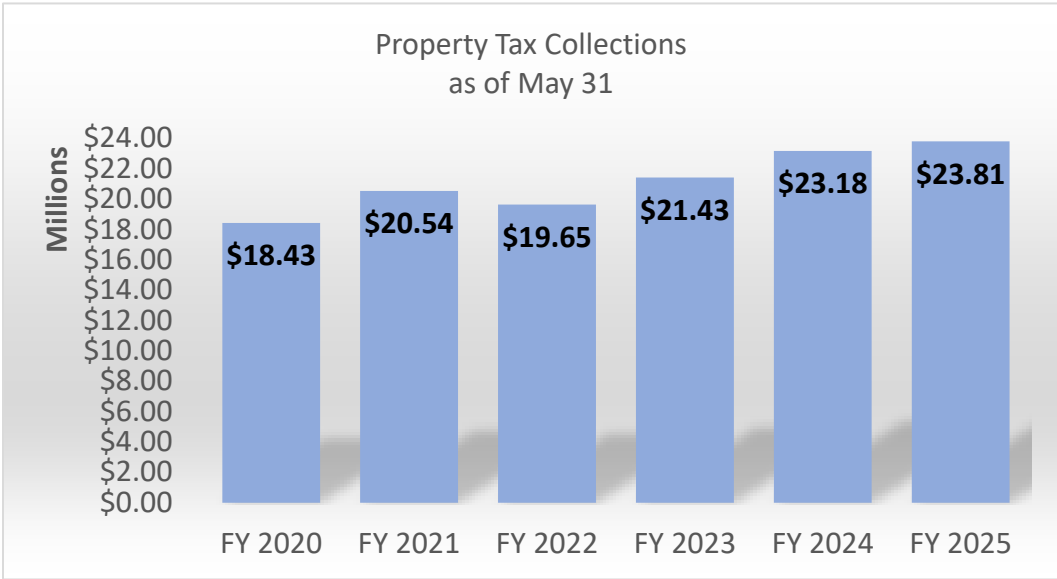
## EXECUTIVE SUMMARY

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

May is the eighth 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 67%. Overall, revenues collected are 70.9% and expenditures are 48.7% of the budget.

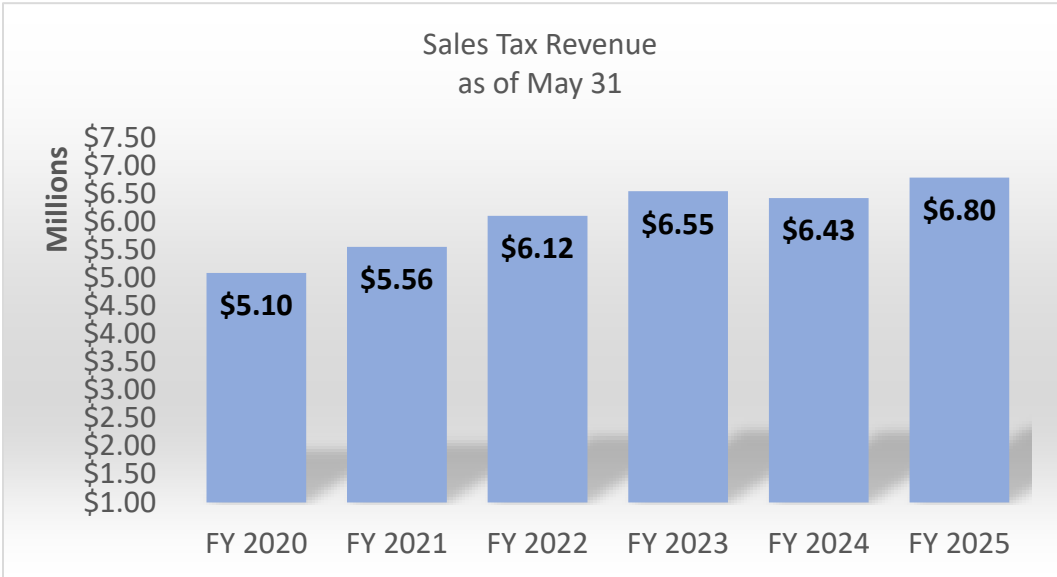
The charts throughout compare the revenues and expenditures to date, for the same period, for each fiscal year from FY 2020 to current.

### 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. December – February time frame is the largest collection months for property tax. Total levy collected to date per Dallas County is 96.8%.

**SALES TAX COLLECTIONS**

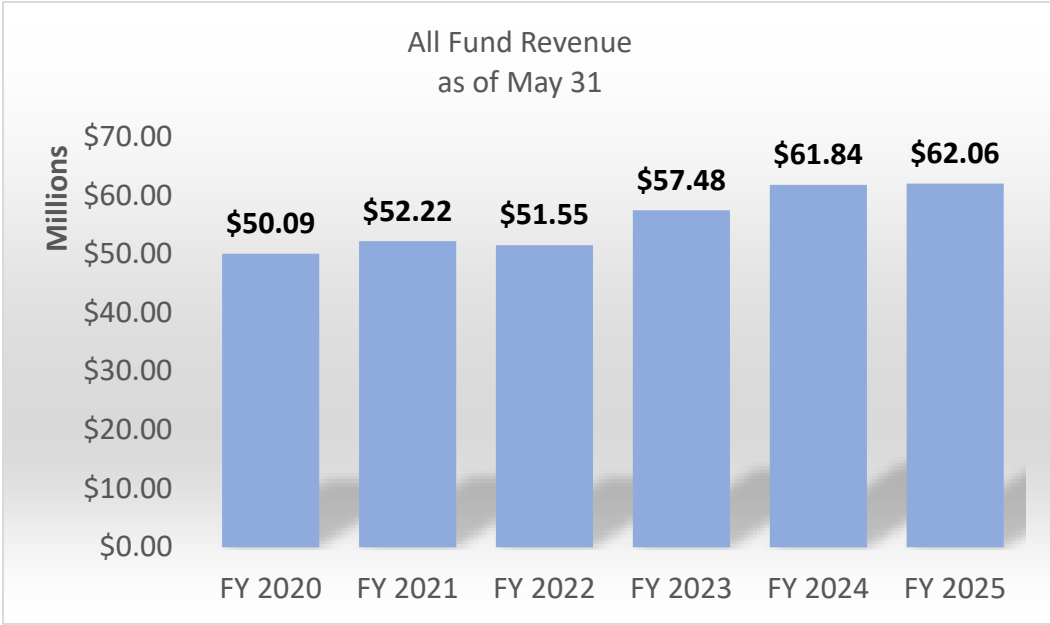


Sales tax accounts for 25% of the general fund revenue budget. Seventy-five percent (75%) or 0.015 cents of the collections goes to the General Fund for operations and property tax relief. The remaining 25% or 0.005 cents goes to Economic Development.

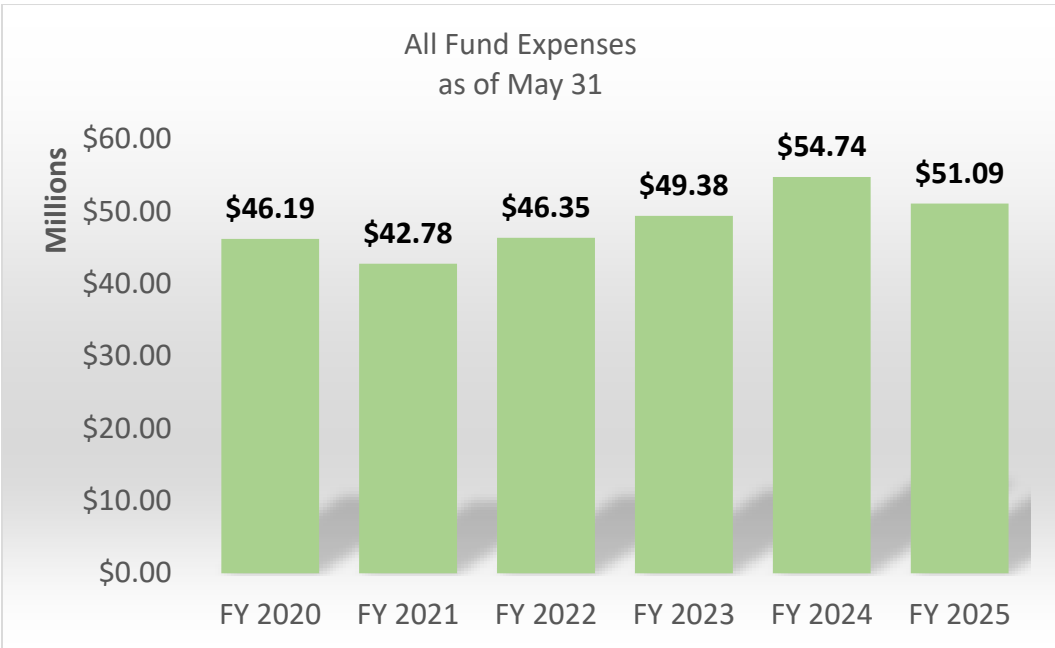
- Sales tax collections to date are for the months of October thru March
  - Collections are 5.7% greater than in the same period last year.

**ALL FUNDS**

Total revenue collected as of May 31 is \$62 million. This is 70.9% 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.



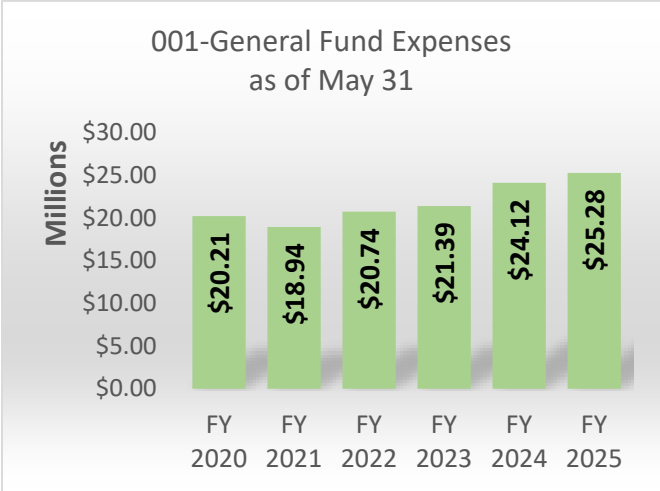
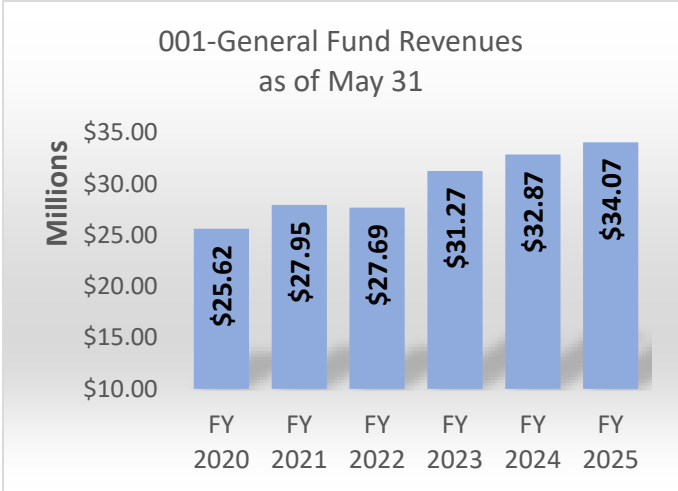
- Interest Income received to date is \$2,262,376, 140.9% of the budget.



- Expenditures are 48.7% 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 \$4.2 million.



**General Fund Revenue Highlights:**

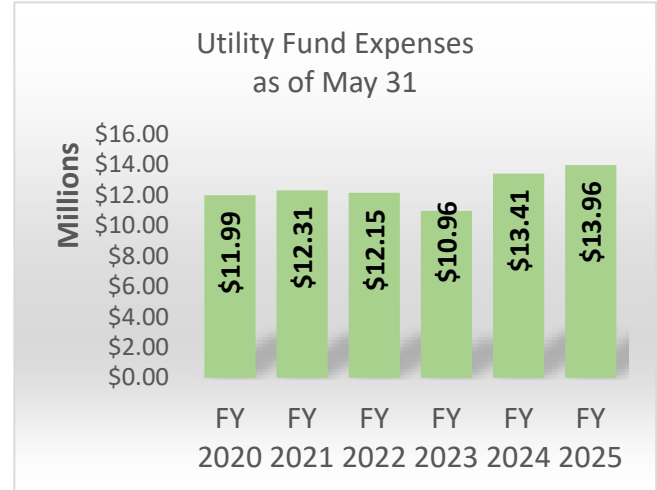
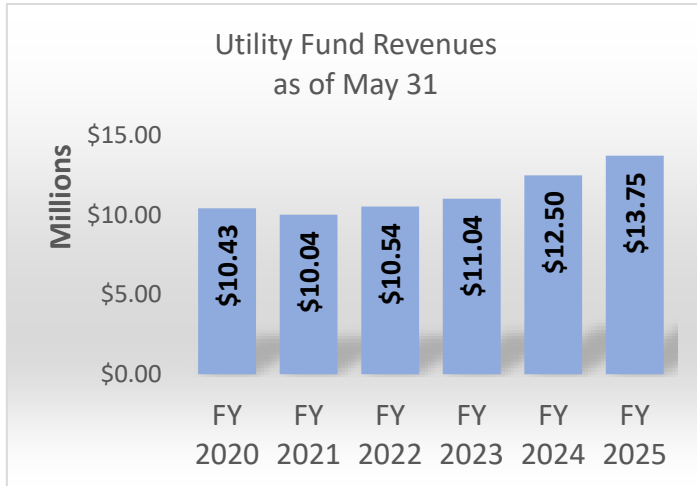
- General Fund revenues are currently at 80.2% of the budget.
- Interest revenue received is \$1.4 million. This is 94% of the budget and 16.9% less than May of 2024.
- Emergency Medical Service charges received to date are 108% of the budget.

**General Fund Expense Highlights:**

- Operating expenditures are 58.7% of the budget.
  - Overall, general fund expenditures are pacing along as expected for this time of year. Street Maintenance projects typically begin during the late spring and early summer months.

### 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).

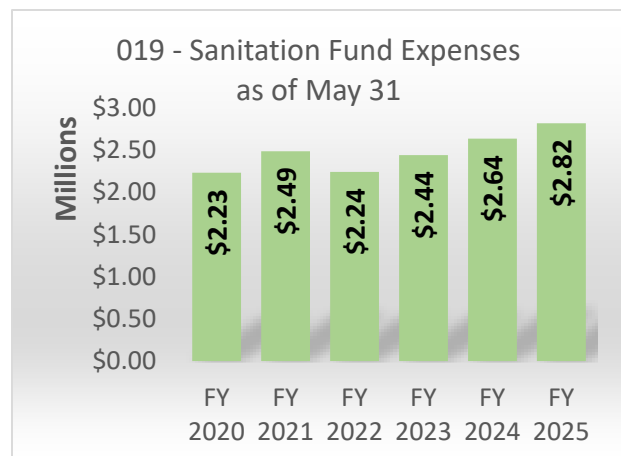
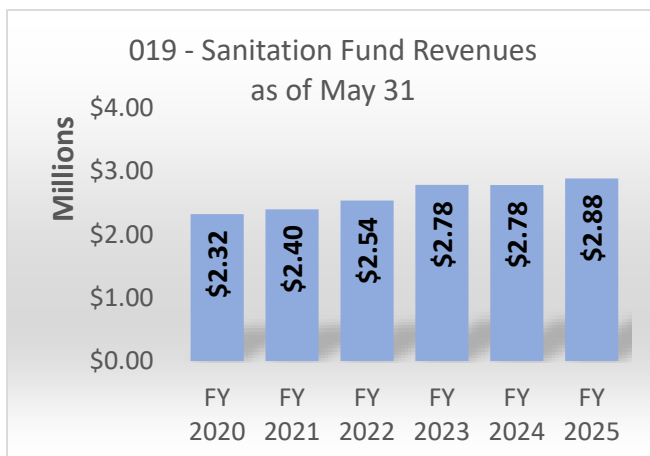


- Total revenue is 60.2% of the budget. Utility revenue is one month behind.
- Total expenditures are 61.4% of the budget. \$6.9 million was spent with Trinity River Authority for wastewater treatment and Dallas Water Utilities for wholesale water.

### SANITATION FUND

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

- Total revenues are 59.7% of the budget. Utility revenue is one month behind.
- Total expenditures are 58.5% of the budget, including \$2.5 million in garbage and landfill collection expenses.

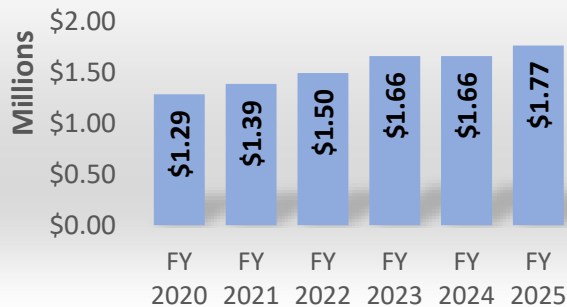


**ECONOMIC DEVELOPMENT**

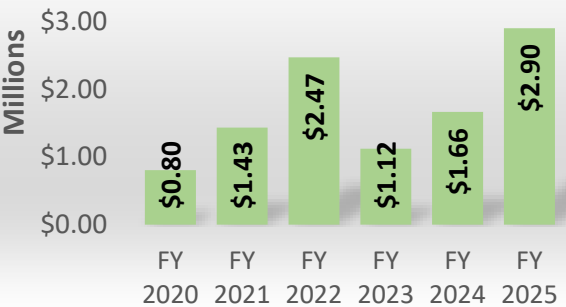
The Economic Development unaudited beginning fund balance is \$7.2 million

- Revenues are 53.9% 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 May 31



Economic Development Expenditures  
as of May 31



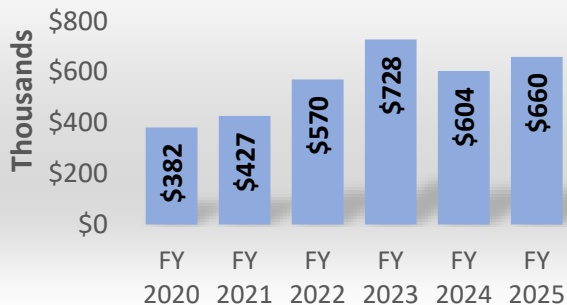
- Total expenditures are 60.2% of the budget, including \$682 thousand paid out for business and community grants, and \$537 thousand for the Fieldhouse debt.

**HOTEL – MOTEL**

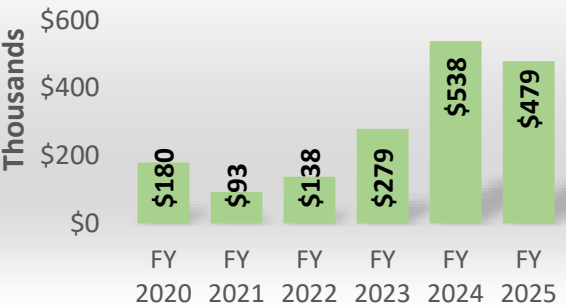
The Hotel-Motel unaudited beginning fund balance is \$4.6 million.

- Revenues are 71.5% of the budget. Revenues received are 7% occupancy tax.
- Expenditures are 17.5% of the budget. Paid tax grants to date include Chamber, Hoopfest, Sky Elements for the Christmas drone show, Lions Club, and the Theatre. \$207 thousand paid to date.
- Fieldhouse will begin the HVAC and Roof projects in June.

Hotel-Motel Revenues  
as of May 31

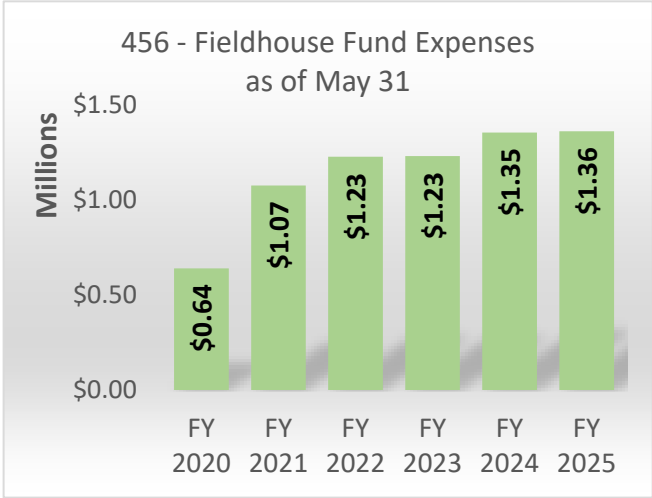
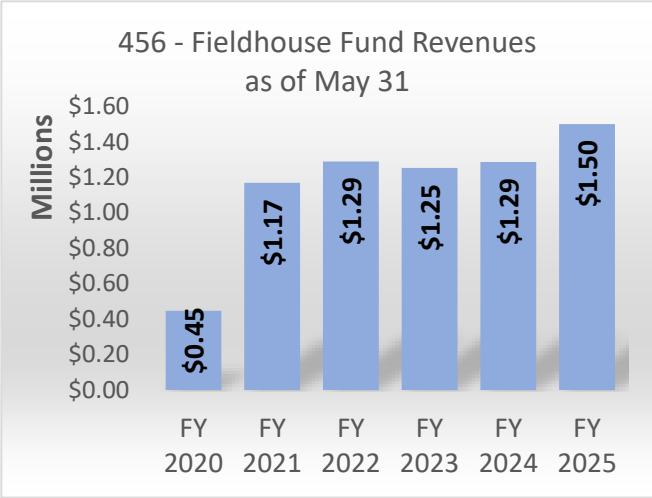


Hotel-Motel Expenditures  
as of May 31



**FIELDHOUSE FUND**

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



- Total revenues are 70.1% 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.
- Expenditures are 66.8% 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.
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.
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: 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 MAY 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             | \$23,809,445                       | \$24,454,564         | 97.36%              | \$645,119            | \$23,181,305         | 99.09%              | \$628,140            | 2.71%          |
| 51 - SALES & OTHER TAXES        | 7,501,583                          | 14,154,629           | 53.00%              | 6,653,046            | 7,094,381            | 48.83%              | 407,202              | 5.74%          |
| 52 - PERMITS & LICENSES         | 562,640                            | 671,500              | 83.79%              | 108,860              | 490,812              | 75.80%              | 71,828               | 14.63%         |
| 53 - FINES & FEES               | 201,212                            | 841,100              | 23.92%              | 639,888              | 217,096              | 57.49%              | (15,884)             | -7.32%         |
| 54 - INTERGOV REVENUES          | 380,198                            | 605,996              | 62.74%              | 225,798              | 3,877,196            | 215.09%             | (3,496,998)          | -90.19%        |
| 55 - INTEREST                   | 2,262,376                          | 1,605,600            | 140.91%             | (656,776)            | 2,687,461            | 232.79%             | (425,085)            | -15.82%        |
| 56 - FRANCHISE FEE REV          | 1,179,517                          | 2,060,000            | 57.26%              | 880,483              | 1,170,240            | 56.26%              | 9,277                | 0.79%          |
| 57 - CHARGES FOR SERVICES       | 17,975,637                         | 31,251,673           | 57.52%              | 13,276,036           | 15,617,618           | 54.17%              | 2,358,018            | 15.10%         |
| 58 - TRANSFER FROM FUNDS        | 5,368,107                          | 9,580,758            | 56.03%              | 4,212,651            | 5,166,582            | 55.28%              | 201,525              | 3.90%          |
| 59 - OTHER SOURCES              | 2,818,607                          | 2,287,541            | 123.22%             | (531,066)            | 2,341,941            | 96.31%              | 476,666              | 20.35%         |
| <b>Revenue Total</b>            | <b>\$62,059,322</b>                | <b>\$87,513,361</b>  | <b>70.91%</b>       | <b>\$25,454,039</b>  | <b>\$61,844,633</b>  | <b>73.11%</b>       | <b>\$214,689</b>     | <b>0.35%</b>   |
| Expense                         |                                    |                      |                     |                      |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$19,309,278                       | \$31,485,989         | 61.33%              | \$12,176,711         | \$19,225,690         | 64.00%              | \$83,588             | 0.43%          |
| 72 - SUPPLIES & MATERIALS       | 2,033,365                          | 4,388,911            | 46.33%              | 2,355,547            | 1,574,339            | 35.57%              | 459,025              | 29.16%         |
| 73 - CONTRACT & PROF SVCS       | 15,769,440                         | 27,100,168           | 58.19%              | 11,330,728           | 14,509,960           | 55.66%              | 1,259,480            | 8.68%          |
| 74 - MAINT & REPAIR SVCS        | 1,081,287                          | 2,067,929            | 52.29%              | 986,642              | 1,087,046            | 46.46%              | (5,759)              | -0.53%         |
| 75 - UTILITIES                  | 973,922                            | 1,262,919            | 77.12%              | 288,997              | 1,024,319            | 81.82%              | (50,397)             | -4.92%         |
| 76 - CAPITAL OUTLAY             | 2,388,835                          | 22,471,415           | 10.63%              | 20,082,580           | 8,768,141            | 29.93%              | (6,379,306)          | -72.76%        |
| 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          | 6,052,650                          | 10,594,459           | 57.13%              | 4,541,809            | 5,952,635            | 56.68%              | 100,015              | 1.68%          |
| 79 - OTHER FINANCING USES       | 1,767,788                          | 3,540,771            | 49.93%              | 1,772,983            | 906,236              | 21.75%              | 861,552              | 95.07%         |
| <b>Expense Total</b>            | <b>\$51,091,204</b>                | <b>\$104,937,067</b> | <b>48.69%</b>       | <b>\$53,845,863</b>  | <b>\$54,744,382</b>  | <b>49.72%</b>       | <b>\$3,653,177</b>   | <b>-6.67%</b>  |
| <b>Net Income (Loss)</b>        | <b>\$10,968,118 (\$17,423,707)</b> |                      |                     |                      | <b>\$7,100,251</b>   |                     |                      |                |

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

| UNAUDITED REVENUES<br>AND EXPENSES | CURRENT YEAR - FY 2025 |                     |                     |                           | PRIOR YEAR - FY 2024 |                     |                           | COMPARISON                 |                      |
|------------------------------------|------------------------|---------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|----------------------------|----------------------|
|                                    | CY Month<br>Actual     | YTD<br>Actual       | Revised<br>Budget   | % of<br>Revised<br>Budget | PY Month<br>Actual   | PY-YTD<br>Actual    | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| <b>Revenue</b>                     |                        |                     |                     |                           |                      |                     |                           |                            |                      |
| 50 - PROPERTY TAXES                | \$105,486              | \$22,363,787        | \$22,939,008        | 97.49%                    | \$86,212             | \$21,682,815        | 98.96%                    | \$680,972                  | 3.14%                |
| 51 - SALES & OTHER TAXES           | 1,055,668              | 5,142,656           | 9,951,222           | 51.68%                    | 988,202              | 4,882,238           | 47.62%                    | 260,419                    | 5.33%                |
| 52 - PERMITS & LICENSES            | 181,784                | 562,640             | 671,500             | 83.79%                    | 54,194               | 490,812             | 75.80%                    | 71,828                     | 14.63%               |
| 53 - FINES & FEES                  | 29,407                 | 182,970             | 813,600             | 22.49%                    | 19,350               | 198,162             | 56.60%                    | (15,191)                   | -7.67%               |
| 54 - INTERGOV REVENUES             | 45,925                 | 137,149             | 350,810             | 39.09%                    | 78,338               | 183,782             | 52.83%                    | (46,633)                   | -25.37%              |
| 55 - INTEREST                      | 208,706                | 1,410,651           | 1,500,000           | 94.04%                    | 236,815              | 1,697,468           | 149.54%                   | (286,817)                  | -16.90%              |
| 56 - FRANCHISE FEE REV             | 311,651                | 999,957             | 1,785,000           | 56.02%                    | 271,081              | 952,195             | 54.26%                    | 47,762                     | 5.02%                |
| 57 - CHARGES FOR SERVICES          | 128,261                | 1,146,620           | 1,214,000           | 94.45%                    | 77,986               | 737,212             | 64.26%                    | 409,408                    | 55.53%               |
| 58 - TRANSFER FROM FUNDS           | 233,056                | 1,864,447           | 2,802,670           | 66.52%                    | 232,409              | 1,859,270           | 66.50%                    | 5,177                      | 0.28%                |
| 59 - OTHER SOURCES                 | 71,731                 | 257,117             | 469,250             | 54.79%                    | 29,778               | 188,261             | 42.00%                    | 68,857                     | 36.58%               |
| <b>Revenue Total</b>               | <b>\$2,371,676</b>     | <b>\$34,067,994</b> | <b>\$42,497,060</b> | <b>80.17%</b>             | <b>\$2,074,365</b>   | <b>\$32,872,213</b> | <b>80.59%</b>             | <b>\$1,195,781</b>         | <b>3.64%</b>         |
| <b>Expense</b>                     |                        |                     |                     |                           |                      |                     |                           |                            |                      |
| 60 - SALARY AND BENEFITS           | \$2,196,915            | \$16,871,743        | \$27,266,813        | 61.88%                    | \$2,023,310          | \$16,859,325        | 64.89%                    | \$12,418                   | 0.07%                |
| 72 - SUPPLIES & MATERIALS          | 225,506                | 1,527,181           | 2,857,914           | 53.44%                    | 142,519              | 935,443             | 42.30%                    | 591,738                    | 63.26%               |
| 73 - CONTRACT & PROF SVCS          | 254,575                | 3,885,398           | 8,318,123           | 46.71%                    | 534,089              | 3,638,006           | 42.92%                    | 247,392                    | 6.80%                |
| 74 - MAINT & REPAIR SVCS           | 280,620                | 870,841             | 1,447,712           | 60.15%                    | 129,343              | 841,201             | 47.83%                    | 29,639                     | 3.52%                |
| 75 - UTILITIES                     | 163,330                | 761,150             | 1,016,433           | 74.88%                    | 14,917               | 849,510             | 86.52%                    | (88,360)                   | -10.40%              |
| 76 - CAPITAL OUTLAY                | 42,232                 | 437,256             | 582,122             | 75.11%                    | 6,432                | 57,015              | 21.31%                    | 380,241                    | 666.92%              |
| 78 - TRANSFER TO FUNDS             | 59,269                 | 674,736             | 1,053,312           | 64.06%                    | 70,653               | 744,708             | 66.41%                    | (69,972)                   | -9.40%               |
| 79 - OTHER FINANCING USES          | 25,986                 | 254,850             | 554,199             | 45.99%                    | 31,082               | 193,229             | 41.14%                    | 61,621                     | 31.89%               |
| <b>Expense Total</b>               | <b>\$3,248,433</b>     | <b>\$25,283,154</b> | <b>\$43,096,629</b> | <b>58.67%</b>             | <b>\$2,952,345</b>   | <b>\$24,118,437</b> | <b>58.45%</b>             | <b>\$1,164,717</b>         | <b>4.83%</b>         |
| <b>Net Income (Loss)</b>           | <b>(\$876,757)</b>     | <b>\$8,784,840</b>  | <b>(\$599,569)</b>  |                           | <b>(\$877,980)</b>   | <b>\$8,753,777</b>  |                           |                            |                      |

|   |                      |
|---|----------------------|
|   | <b>FY 25 BUDGET</b>  |
| <b>AUDITED BEGINNING FUND BALANCE</b>     | <b>\$ 22,504,253</b> |
| <b>UNAUDITED ENDING FUND BALANCE</b>      | <b>\$ 21,904,684</b> |
| <b>FUND BALANCE RESERVE REQUIREMENT</b>   |                      |
| <b>% of Fund Balance to Expense Ratio</b> | 50.8%                |
| <b># of Days Coverage</b>                 | 186                  |
| <b>Reserve Minimum \$\$ (90 Days)</b>     | <b>\$ 10,626,566</b> |
| <b>Reserve Maximum \$\$ (150 Days)</b>    | <b>\$ 17,710,943</b> |
| <b>Excess over Maximum \$\$</b>           | <b>\$ 4,193,741</b>  |

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

| UNAUDITED REVENUES                        | CURRENT YEAR - FY 2025 |                     |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|---|------------------------|---------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
|   | YTD<br>Actual          | Revised<br>Budget   | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| <b>50 - PROPERTY TAXES</b>                |                        |                     |                           |                      |                           |                            |                      |
| 501101 - CURRENT TAXES                    | \$22,107,504           | \$22,689,008        | 97.44%                    | \$21,425,925         | 99.10%                    | \$681,580                  | 3.18%                |
| 501102 - DELINQUENT TAXES                 | 120,905                | 150,000             | 80.60%                    | 146,314              | 100.91%                   | (25,409)                   | -17.37%              |
| 501103 - PENALTIES AND INTEREST           | 135,378                | 100,000             | 135.38%                   | 110,576              | 76.26%                    | 24,801                     | 22.43%               |
| <b>50 - PROPERTY TAXES Total</b>          | <b>\$22,363,787</b>    | <b>\$22,939,008</b> | <b>97.49%</b>             | <b>\$21,682,815</b>  | <b>98.96%</b>             | <b>\$680,972</b>           | <b>3.14%</b>         |
| <b>51 - SALES &amp; OTHER TAXES</b>       |                        |                     |                           |                      |                           |                            |                      |
| 501201 - STATE SALES TAX CITY PORTION     | \$3,398,850            | \$6,560,815         | 51.81%                    | \$3,216,013          | 47.51%                    | \$182,836                  | 5.69%                |
| 501202 - SALES TAX PROPERTY TAX RELIEF    | 1,699,425              | 3,280,407           | 51.81%                    | 1,608,007            | 47.51%                    | 91,418                     | 5.69%                |
| 501204 - ALCOHOLIC BEVERAGE TAX           | 44,382                 | 110,000             | 40.35%                    | 58,218               | 58.81%                    | (13,836)                   | -23.77%              |
| <b>51 - SALES &amp; OTHER TAXES Total</b> | <b>\$5,142,656</b>     | <b>\$9,951,222</b>  | <b>51.68%</b>             | <b>\$4,882,238</b>   | <b>47.62%</b>             | <b>\$260,419</b>           | <b>5.33%</b>         |
| <b>52 - PERMITS &amp; LICENSES</b>        |                        |                     |                           |                      |                           |                            |                      |
| 502101 - BUILDING PERMITS                 | \$381,436              | \$350,000           | 108.98%                   | \$245,683            | 70.20%                    | \$135,753                  | 55.26%               |
| 502102 - ELECTRICAL PERMITS               | 15,385                 | 35,000              | 43.96%                    | 30,536               | 113.10%                   | (15,151)                   | -49.62%              |
| 502103 - SOLICITOR LICENSES               | 675                    | 500                 | 135.00%                   | 150                  | 30.00%                    | 525                        | 350.00%              |
| 502106 - SIGN PERMITS                     | 9,273                  | 20,000              | 46.37%                    | 12,650               | 70.28%                    | (3,377)                    | -26.69%              |
| 502108 - HEALTH FOOD INSPECTION FEES      | 32,693                 | 71,000              | 46.05%                    | 49,935               | 66.58%                    | (17,242)                   | -34.53%              |
| 502109 - PLUMBING AND AC PERMITS          | 62,533                 | 60,000              | 104.22%                   | 51,197               | 85.33%                    | 11,336                     | 22.14%               |
| 502111 - ZONING & SPEC USE PERMIT         | 8,058                  | 15,000              | 53.72%                    | 8,275                | 68.96%                    | (217)                      | -2.62%               |
| 502114 - RENTAL PROPERTY REGISTRATION     | 13,825                 | 55,000              | 25.14%                    | 44,185               | 80.34%                    | (30,360)                   | -68.71%              |
| 502120 - ALARM PERMITS                    | 33,061                 | 60,000              | 55.10%                    | 44,350               | 98.56%                    | (11,290)                   | -25.46%              |
| 502122 - POOL OR SPA INSPECTION FEE       | 5,700                  | 5,000               | 114.00%                   | 3,850                | 77.00%                    | 1,850                      | 48.05%               |
| <b>52 - PERMITS &amp; LICENSES Total</b>  | <b>\$562,640</b>       | <b>\$671,500</b>    | <b>83.79%</b>             | <b>\$490,812</b>     | <b>75.80%</b>             | <b>\$71,828</b>            | <b>14.63%</b>        |
| <b>53 - FINES &amp; FEES</b>              |                        |                     |                           |                      |                           |                            |                      |
| 502107 - WRECKER AND STORAGE FEES         | \$1,000                | \$0                 | 0.00%                     | \$0                  | 0.00%                     | \$1,000                    | 0.00%                |
| 502113 - SMALL CELL/ NETWORK NODE FEES    | 509                    | 0                   | 0.00%                     | 0                    | 0.00%                     | 509                        | 0.00%                |
| 503101 - MUNICIPAL COURT FINES            | 143,306                | 750,000             | 19.11%                    | 152,203              | 55.35%                    | (8,897)                    | -5.85%               |
| 503102 - COURT RELATED FEES               | 33,075                 | 50,000              | 66.15%                    | 42,322               | 70.54%                    | (9,247)                    | -21.85%              |
| 503103 - SCHOOL CROSSING FEES             | 1,291                  | 2,500               | 51.62%                    | 1,424                | 56.97%                    | (134)                      | -9.38%               |
| 503201 - LIBRARY FINES                    | 2,795                  | 6,000               | 46.58%                    | 2,140                | 42.81%                    | 654                        | 30.57%               |
| 503301 - FALSE ALARM FINES                | 995                    | 5,000               | 19.90%                    | 150                  | 2.00%                     | 845                        | 563.33%              |
| 509609 - RETURN CHECK FEES                | (0)                    | 100                 | 0.00%                     | 78                   | -77.85%                   | 78                         | -100.00%             |
| <b>53 - FINES &amp; FEES Total</b>        | <b>\$182,970</b>       | <b>\$813,600</b>    | <b>22.49%</b>             | <b>\$198,162</b>     | <b>56.60%</b>             | <b>(\$15,191)</b>          | <b>-7.67%</b>        |

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

| UNAUDITED REVENUES                      | CURRENT YEAR - FY 2025 |                    |                     | PRIOR YEAR - FY 2024 |                     | COMPARISON           |                |
|---|------------------------|--------------------|---------------------|----------------------|---------------------|----------------------|----------------|
|   | YTD Actual             | Revised Budget     | % of Revised Budget | PY-YTD Actual        | % of Revised Budget | Variance PY-YTD \$\$ | YTD Variance % |
| <b>54 - INTERGOV REVENUES</b>           |                        |                    |                     |                      |                     |                      |                |
| 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 | 30,195                 | 40,000             | 75.49%              | 18,991               | 47.48%              | 11,204               | 59.00%         |
| 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%               | 1,803                | 0.00%               | (1,469)              | -81.49%        |
| 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%       |
| <b>54 - INTERGOV REVENUES Total</b>     | <b>\$137,149</b>       | <b>\$350,810</b>   | <b>39.09%</b>       | <b>\$183,782</b>     | <b>52.83%</b>       | <b>(\$46,633)</b>    | <b>-25.37%</b> |
| <b>55 - INTEREST</b>                    |                        |                    |                     |                      |                     |                      |                |
| 505101 - INTEREST ON GOVT POOL INVEST   | \$705,570              | \$1,000,000        | 70.56%              | \$885,056            | 168.48%             | (\$179,486)          | -20.28%        |
| 505103 - CERT OF DEPOSIT INTEREST       | 133,927                | 100,000            | 133.93%             | 134,526              | 131.14%             | (599)                | -0.45%         |
| 505106 - MONEY MARKET INTEREST          | 571,155                | 400,000            | 142.79%             | 677,886              | 133.64%             | (106,732)            | -15.74%        |
| <b>55 - INTEREST Total</b>              | <b>\$1,410,651</b>     | <b>\$1,500,000</b> | <b>94.04%</b>       | <b>\$1,697,468</b>   | <b>149.54%</b>      | <b>(\$286,817)</b>   | <b>-16.90%</b> |
| <b>56 - FRANCHISE FEE REV</b>           |                        |                    |                     |                      |                     |                      |                |
| 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%              | 25,841               | 34.45%              | 6,965                | 26.95%         |
| 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>\$999,957</b>       | <b>\$1,785,000</b> | <b>56.02%</b>       | <b>\$952,195</b>     | <b>54.26%</b>       | <b>\$47,762</b>      | <b>5.02%</b>   |
| <b>57 - CHARGES FOR SERVICES</b>        |                        |                    |                     |                      |                     |                      |                |
| 502105 - EMERGENCY MEDICAL SERVICE      | \$973,498              | \$900,000          | 108.17%             | \$520,058            | 57.78%              | \$453,440            | 87.19%         |
| 507102 - RECREATION FEES                | 127,904                | 250,000            | 51.16%              | 159,008              | 79.50%              | (31,104)             | -19.56%        |
| 507104 - SENIOR CENTER ANNUAL USER FEE  | 8,237                  | 3,000              | 274.56%             | 3,188                | 144.89%             | 5,049                | 158.41%        |
| 507106 - RECREATION CENTER CAMPS        | 0                      | 0                  | 0.00%               | 650                  | 0.00%               | (650)                | -100.00%       |
| 507107 - RECREATION CENTER CLASSES      | 16,198                 | 25,000             | 64.79%              | 16,461               | 102.88%             | (263)                | -1.60%         |
| 507108 - SPECIAL EVENTS                 | 4,189                  | 16,000             | 26.18%              | 23,114               | 144.46%             | (18,926)             | -81.88%        |
| 507109 - SENIOR CLASS/TRIPS             | 2,971                  | 3,000              | 99.03%              | 3,519                | 117.30%             | (548)                | -15.57%        |
| 509603 - LIBRARY SERVICE FEES           | 13,623                 | 17,000             | 80.14%              | 11,214               | 112.14%             | 2,410                | 21.49%         |
| <b>57 - CHARGES FOR SERVICES Total</b>  | <b>\$1,146,620</b>     | <b>\$1,214,000</b> | <b>94.45%</b>       | <b>\$737,212</b>     | <b>64.26%</b>       | <b>\$409,408</b>     | <b>55.53%</b>  |

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

| UNAUDITED REVENUES                     | CURRENT YEAR - FY 2025 |                     |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--|------------------------|---------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
|  | YTD<br>Actual          | Revised<br>Budget   | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| <b>58 - TRANSFER FROM FUNDS</b>        |                        |                     |                           |                      |                           |                            |                      |
| 598002 - PILOT FEE TZ-CITY WWW UTILITY | \$939,398              | \$1,409,097         | 66.67%                    | \$1,028,055          | 66.67%                    | (\$88,657)                 | -8.62%               |
| 599002 - TRANS FROM UTILITY FUND-002   | 724,511                | 1,086,766           | 66.67%                    | 710,262              | 66.67%                    | 14,249                     | 2.01%                |
| 599010 - TRANS FROM HOTEL FUND-010     | 40,157                 | 60,236              | 66.67%                    | 23,744               | 66.67%                    | 16,413                     | 69.13%               |
| 599012 - TRANS FROM EDC FUND-012       | 160,381                | 240,571             | 66.67%                    | 97,209               | 66.67%                    | 63,171                     | 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>\$1,864,447</b>     | <b>\$2,802,670</b>  | <b>66.52%</b>             | <b>\$1,859,270</b>   | <b>66.50%</b>             | <b>\$5,177</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          | 0                      | 0                   | 0.00%                     | 0                    | 0.00%                     | (0)                        | 0.00%                |
| 509105 - SALE OF MATERIALS             | 0                      | 3,750               | 0.00%                     | 426                  | 11.36%                    | (426)                      | -100.00%             |
| 509201 - INSURANCE RECOVERY            | 9,018                  | 75,000              | 12.02%                    | 18,131               | 0.00%                     | (9,112)                    | -50.26%              |
| 509601 - MISCELLANEOUS REVENUE         | 113,578                | 100,000             | 113.58%                   | 45,546               | 45.55%                    | 68,032                     | 149.37%              |
| 509602 - CASH OVER AND SHORT           | 773                    | 0                   | 0.00%                     | 663                  | 0.00%                     | (1,436)                    | -216.54%             |
| 509604 - POLICE ACCIDENT REPORTS       | 1,724                  | 3,500               | 49.25%                    | 3,370                | 96.28%                    | (1,646)                    | -48.84%              |
| 509606 - AUCTION PROCEEDS              | 12,442                 | 0                   | 0.00%                     | 0                    | 0.00%                     | 12,442                     | 0.00%                |
| 509613 - WORKERS COMP REIMBURSEMENT    | 14,283                 | 45,000              | 31.74%                    | 12,694               | 28.21%                    | 1,589                      | 12.52%               |
| 509614 - RENTAL OF TOWER               | 96,154                 | 175,000             | 54.94%                    | 94,333               | 41.93%                    | 1,820                      | 1.93%                |
| 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%                |
| <b>59 - OTHER SOURCES Total</b>        | <b>\$257,117</b>       | <b>\$469,250</b>    | <b>54.79%</b>             | <b>\$188,261</b>     | <b>42.00%</b>             | <b>\$68,857</b>            | <b>36.58%</b>        |
| <b>Grand Total</b>                     | <b>\$34,067,994</b>    | <b>\$42,497,060</b> | <b>80.17%</b>             | <b>\$32,872,213</b>  | <b>80.59%</b>             | <b>\$1,195,781</b>         | <b>3.64%</b>         |



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

| UNAUDITED EXPENSES                                    | CURRENT YEAR - FY 2025 |                    |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|---|------------------------|--------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
|   | YTD<br>Actual          | Revised<br>Budget  | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| <b>0101 - GENERAL GOV. SERVICES DEPT.</b>             |                        |                    |                           |                      |                           |                            |                      |
| 01011000 - MAYOR AND COUNCIL                          | \$36,436               | \$92,610           | 39.34%                    | \$48,200             | 44.39%                    | (\$11,764)                 | -24.41%              |
| 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%                    | 4,737                | 67.68%                    | 880                        | 18.57%               |
| 01011025 - DISTRICT 5                                 | 2,298                  | 7,000              | 32.83%                    | 157                  | 2.24%                     | 2,141                      | 1363.75%             |
| 01011026 - DISTRICT AT LARGE                          | 6,053                  | 7,000              | 86.47%                    | 3,165                | 45.21%                    | 2,889                      | 91.28%               |
| 01011100 - CITY ADMINISTRATION                        | 479,410                | 886,593            | 54.07%                    | 466,312              | 60.25%                    | 13,098                     | 2.81%                |
| 01011200 - CITY SECRETARY                             | 240,843                | 365,144            | 65.96%                    | 203,893              | 57.53%                    | 36,950                     | 18.12%               |
| 01011300 - HUMAN RESOURCES                            | 403,952                | 603,386            | 66.95%                    | 349,133              | 65.01%                    | 54,819                     | 15.70%               |
| 01011400 - INFO TECHNOLOGY                            | 788,301                | 1,326,552          | 59.42%                    | 852,397              | 54.50%                    | (64,097)                   | -7.52%               |
| 01011500 - PUBLIC INFORMATION OFFICE                  | 378,431                | 594,917            | 63.61%                    | 306,242              | 61.59%                    | 72,189                     | 23.57%               |
| 01011600 - PUBLIC LIBRARY                             | 626,726                | 1,160,399          | 54.01%                    | 668,514              | 59.48%                    | (41,788)                   | -6.25%               |
| 01011700 - CITY MARSHAL                               | 68,134                 | 120,577            | 56.51%                    | 70,577               | 58.76%                    | (2,444)                    | -3.46%               |
| <b>0101 - GENERAL GOV. SERVICES DEPT. Total</b>       | <b>\$3,042,295</b>     | <b>\$5,200,679</b> | <b>58.50%</b>             | <b>\$2,975,701</b>   | <b>58.01%</b>             | <b>\$66,594</b>            | <b>2.24%</b>         |
| <b>0102 - FISCAL SERVICES DEPT.</b>                   |                        |                    |                           |                      |                           |                            |                      |
| 01022000 - ACCOUNTING & REPORTING                     | \$777,493              | \$1,266,538        | 61.39%                    | \$640,125            | 56.93%                    | \$137,368                  | 21.46%               |
| 01022300 - MUNICIPAL COURT                            | 337,294                | 577,916            | 58.36%                    | 324,071              | 60.24%                    | 13,223                     | 4.08%                |
| 01022500 - PROCUREMENT OFFICE                         | 161,856                | 273,070            | 59.27%                    | 147,995              | 60.82%                    | 13,861                     | 9.37%                |
| <b>0102 - FISCAL SERVICES DEPT. Total</b>             | <b>\$1,276,642</b>     | <b>\$2,117,524</b> | <b>60.29%</b>             | <b>\$1,112,191</b>   | <b>58.36%</b>             | <b>\$164,451</b>           | <b>14.79%</b>        |
| <b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT.</b>       |                        |                    |                           |                      |                           |                            |                      |
| 01036401 - PLANNING SERVICES                          | 69,154                 | 238,779            | 28.96%                    | 112,023              | 52.24%                    | (\$42,869)                 | -38.27%              |
| <b>0103 - NEIGHBORHOOD &amp; PLANNING DEPT. Total</b> | <b>\$69,154</b>        | <b>\$238,779</b>   | <b>28.96%</b>             | <b>\$112,023</b>     | <b>52.24%</b>             | <b>(\$42,869)</b>          | <b>-38.27%</b>       |



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

| UNAUDITED EXPENSES                            | CURRENT YEAR - FY 2025 |                     |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|---|------------------------|---------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
|   | YTD<br>Actual          | Revised<br>Budget   | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| <b>0104 - PARK AND RECREATION DEPT.</b>       |                        |                     |                           |                      |                           |                            |                      |
| 01044000 - PARK & REC ADMINISTRATION          | \$194,953              | \$312,811           | 62.32%                    | \$183,036            | 63.11%                    | \$11,918                   | 6.51%                |
| 01044100 - REC PROGRAM ADMIN                  | 293,858                | 539,577             | 54.46%                    | 268,433              | 59.62%                    | 25,425                     | 9.47%                |
| 01044200 - SPECIAL EVENTS ADMIN               | 39,636                 | 102,950             | 38.50%                    | 161,304              | 48.61%                    | (121,668)                  | -75.43%              |
| 01044300 - ATHLETIC PROGRAMMING               | 345,833                | 540,980             | 63.93%                    | 318,616              | 70.32%                    | 27,216                     | 8.54%                |
| 01044500 - HORTICULTURE                       | 129,562                | 213,329             | 60.73%                    | 122,786              | 63.29%                    | 6,776                      | 5.52%                |
| 01044600 - PARK GROUNDS MAINTENANCE           | 1,141,162              | 1,870,952           | 60.99%                    | 947,392              | 54.32%                    | 193,770                    | 20.45%               |
| 01044900 - SENIOR CENTER                      | 159,465                | 279,510             | 57.05%                    | 179,744              | 65.02%                    | (20,279)                   | -11.28%              |
| <b>0104 - PARK AND RECREATION DEPT. Total</b> | <b>\$2,304,469</b>     | <b>\$3,860,109</b>  | <b>59.70%</b>             | <b>\$2,181,310</b>   | <b>58.33%</b>             | <b>\$123,158</b>           | <b>5.65%</b>         |
| <b>0105 - POLICE SERVICES DEPT.</b>           |                        |                     |                           |                      |                           |                            |                      |
| 01055000 - POLICE ADMINISTRATION              | \$1,905,266            | \$2,698,960         | 70.59%                    | \$1,608,495          | 61.98%                    | \$296,772                  | 18.45%               |
| 01055100 - PATROL                             | 3,875,960              | 6,272,663           | 61.79%                    | 3,636,049            | 63.87%                    | 239,911                    | 6.60%                |
| 01055200 - CRIMINAL INVESTIGATION             | 1,070,802              | 1,790,217           | 59.81%                    | 933,094              | 59.93%                    | 137,708                    | 14.76%               |
| 01055300 - ANIMAL CONTROL                     | 280,835                | 590,684             | 47.54%                    | 274,212              | 47.44%                    | 6,623                      | 2.42%                |
| 01055400 - SCHOOL GUARDS                      | 74,610                 | 100,620             | 74.15%                    | 75,484               | 75.02%                    | (875)                      | -1.16%               |
| 01055500 - CRIME PREVENTION                   | 108,815                | 188,391             | 57.76%                    | 105,017              | 62.48%                    | 3,798                      | 3.62%                |
| 01055600 - SWAT ORG                           | 79,248                 | 176,016             | 45.02%                    | 67,650               | 46.32%                    | 11,598                     | 17.14%               |
| 01055700 - RECORDS                            | 291,700                | 419,940             | 69.46%                    | 235,775              | 62.27%                    | 55,925                     | 23.72%               |
| 01055900 - POLICE SPECIAL SERVICES            | 339,640                | 499,545             | 67.99%                    | 236,049              | 57.24%                    | 103,591                    | 43.89%               |
| <b>0105 - POLICE SERVICES DEPT. Total</b>     | <b>\$8,026,876</b>     | <b>\$12,737,036</b> | <b>63.02%</b>             | <b>\$7,171,826</b>   | <b>61.67%</b>             | <b>\$855,050</b>           | <b>11.92%</b>        |
| <b>0106 - PUBLIC WORKS DEPT.</b>              |                        |                     |                           |                      |                           |                            |                      |
| 01036100 - BUILDING INSPECTION                | \$405,296              | \$751,950           | 53.90%                    | \$372,071            | 58.04%                    | \$33,225                   | 8.93%                |
| 01036500 - CODE ENFORCEMENT                   | \$198,733              | \$464,410           | 42.79%                    | \$312,612            | 59.54%                    | (113,879)                  | -36.43%              |
| 01036580 - CDBG CODE ENFORCEMENT              | \$53,774               | \$90,616            | 59.34%                    | \$53,516             | 63.42%                    | 258                        | 0.48%                |
| 01066000 - PUBLIC WORKS ENGINEERING/ADMIN     | \$377,530              | \$571,365           | 66.08%                    | \$309,023            | 53.16%                    | 68,507                     | 22.17%               |
| 01066200 - STREET MAINTENANCE                 | 1,005,944              | 3,457,334           | 29.10%                    | 1,098,983            | 32.45%                    | (93,039)                   | -8.47%               |
| 01066300 - TRAFFIC OPERATIONS                 | 552,694                | 1,374,171           | 40.22%                    | 320,772              | 28.88%                    | 231,922                    | 72.30%               |
| 01066700 - EQUIPMENT SERVICES                 | 1,110,463              | 1,725,643           | 64.35%                    | 737,185              | 54.98%                    | 373,278                    | 50.64%               |
| 01066800 - BUILDING MAINTENANCE               | 742,199                | 1,094,952           | 67.78%                    | 724,661              | 69.19%                    | 17,538                     | 2.42%                |
| <b>0106 - PUBLIC WORKS DEPT. Total</b>        | <b>\$4,446,634</b>     | <b>\$9,530,440</b>  | <b>46.66%</b>             | <b>\$3,928,823</b>   | <b>45.07%</b>             | <b>\$517,810</b>           | <b>13.18%</b>        |

**001 - GENERAL FUND  
AS OF MAY 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          | \$452,688              | \$704,079           | 64.30%              | \$450,565            | 65.74%              | \$2,123            | 0.47%          |
| 01077100 - FIRE PREVENTION              | 275,038                | 413,095             | 66.58%              | 234,887              | 66.11%              | 40,151             | 17.09%         |
| 01077200 - FIRE SUPPRESSION             | 3,525,868              | 5,370,798           | 65.65%              | 3,781,206            | 72.88%              | (255,338)          | -6.75%         |
| 01077300 - ADVANCED LIFE SUPPORT        | 1,254,382              | 2,041,688           | 61.44%              | 1,072,026            | 59.68%              | 182,356            | 17.01%         |
| 01077500 - EMERGENCY MANAGEMENT ADMIN   | 125,713                | 238,572             | 52.69%              | 112,668              | 57.13%              | 13,046             | 11.58%         |
| <b>0107 - FIRE SERVICES DEPT. Total</b> | <b>\$5,633,689</b>     | <b>\$8,768,232</b>  | <b>64.25%</b>       | <b>\$5,651,353</b>   | <b>68.73%</b>       | <b>(\$17,664)</b>  | <b>-0.31%</b>  |
| <b>0108 - NON-DEPARTMENTAL</b>          |                        |                     |                     |                      |                     |                    |                |
| 01088000 - GENERAL NON DEPARTMENTAL     | \$422,080              | \$603,648           | 69.92%              | \$985,179            | 63.20%              | (\$563,099)        | -57.16%        |
| <b>0108 - NON-DEPARTMENTAL Total</b>    | <b>\$422,080</b>       | <b>\$603,648</b>    | <b>69.92%</b>       | <b>\$985,179</b>     | <b>63.20%</b>       | <b>(\$563,099)</b> | <b>-57.16%</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>\$25,283,154</b>    | <b>\$43,096,629</b> | <b>58.67%</b>       | <b>\$24,118,406</b>  | <b>58.45%</b>       | <b>\$1,164,748</b> | <b>4.83%</b>   |

**002 - WATER/SEWER UTILITY FUND  
AS OF MAY 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               | \$3,955                | \$4,000             | 98.88%              | \$4,235              | 105.88%             | (\$280)              | -6.61%         |
| 54 - INTERGOV REVENUES          | (0)                    | 600                 | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| 55 - INTEREST                   | 242,574                | 105,100             | 230.80%             | 288,782              | 1688.78%            | (46,207)             | -16.00%        |
| 57 - CHARGES FOR SERVICES       | 12,233,126             | 22,670,060          | 53.96%              | 11,339,331           | 53.84%              | 893,795              | 7.88%          |
| 59 - OTHER SOURCES              | 1,266,454              | 67,777              | 1868.56%            | 869,447              | 1228.43%            | 397,007              | 45.66%         |
| <b>Revenue Total</b>            | <b>\$13,746,109</b>    | <b>\$22,847,537</b> | <b>60.16%</b>       | <b>\$12,501,794</b>  | <b>59.10%</b>       | <b>\$1,244,315</b>   | <b>9.95%</b>   |
| Expense                         |                        |                     |                     |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$1,397,851            | \$2,411,758         | 57.96%              | \$1,379,625          | 59.29%              | \$18,227             | 1.32%          |
| 72 - SUPPLIES & MATERIALS       | 224,776                | 642,701             | 34.97%              | 166,608              | 25.03%              | 58,167               | 34.91%         |
| 73 - CONTRACT & PROF SVCS       | 7,602,403              | 11,090,178          | 68.55%              | 7,140,443            | 69.96%              | 461,959              | 6.47%          |
| 74 - MAINT & REPAIR SVCS        | 143,756                | 426,800             | 33.68%              | 190,777              | 48.68%              | (47,021)             | -24.65%        |
| 75 - UTILITIES                  | 108,562                | 103,352             | 105.04%             | 89,692               | 72.20%              | 18,869               | 21.04%         |
| 77 - DEBT SERVICES              | 0                      | 0                   | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| 78 - TRANSFER TO FUNDS          | 4,482,461              | 8,036,192           | 55.78%              | 4,435,332            | 52.66%              | 47,129               | 1.06%          |
| 79 - OTHER FINANCING USES       | 4,700                  | 20,748              | 22.65%              | 4,710                | 32.60%              | (10)                 | -0.21%         |
| <b>Expense Total</b>            | <b>\$13,964,509</b>    | <b>\$22,731,729</b> | <b>61.43%</b>       | <b>\$13,407,188</b>  | <b>60.52%</b>       | <b>\$557,321</b>     | <b>4.16%</b>   |
| <b>Net Income (Loss)</b>        | <b>(\$218,400)</b>     | <b>\$115,808</b>    |                     | <b>(\$905,393)</b>   |                     |                      |                |

|   |                      |
|---|----------------------|
|   | <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> | <b>51.4%</b>         |
| <b># of Days Coverage</b>                 | <b>188</b>           |
| <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 MAY 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                        | \$2,625,000            | \$5,250,000          | 50.00%              | \$2,500,000          | 48.55%              | \$125,000            | 5.00%          |
| Expense                        | \$573,299              | \$8,947,269          | 6.41%               | \$2,199,427          | 28.13%              | (\$1,626,128)        | -73.93%        |
| <b>Net Income (Loss)</b>       | <b>\$2,051,701</b>     | <b>(\$3,697,269)</b> |                     | <b>\$300,573</b>     |                     |                      |                |

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

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UNAUDITED ENDING FUND BALANCE      **\$ 5,745,150**

|                                 | 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**

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ENDING FUND BALANCE      **\$ 1,500,000**

**010 - HOTEL TAX FUND**  
**AS OF MAY 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                         |                        |                      |                     |                      |                     |                      |                |
| 51 - SALES & OTHER TAXES        | \$659,501              | \$923,000            | 71.45%              | \$604,136            | 67.65%              | \$55,365             | 9.16%          |
| 55 - INTEREST                   | 0                      | 0                    | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| 59 - OTHER SOURCES              | 0                      | 0                    | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| <b>Revenue Total</b>            | <b>\$659,501</b>       | <b>\$923,000</b>     | <b>71.45%</b>       | <b>\$604,136</b>     | <b>67.61%</b>       | <b>\$55,365</b>      | <b>9.16%</b>   |
| Expense                         |                        |                      |                     |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$37,794               | \$110,085            | 34.33%              | \$60,072             | 64.14%              | (\$22,278)           | -37.09%        |
| 72 - SUPPLIES & MATERIALS       | 7,850                  | 9,658                | 81.28%              | 0                    | 0.00%               | 7,850                | 0.00%          |
| 73 - CONTRACT & PROF SVCS       | 335,395                | 694,959              | 48.26%              | 454,563              | 64.91%              | (119,168)            | -26.22%        |
| 76 - CAPITAL OUTLAY             | 17,670                 | 1,425,000            | 1.24%               | \$0                  | 0.00%               | 17,670               | 0.00%          |
| 78 - TRANSFER TO FUNDS          | 80,283                 | 495,176              | 16.21%              | 23,744               | 66.67%              | 56,539               | 238.12%        |
| 79 - OTHER FINANCING USES       | 0                      | 2,995                | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| <b>Expense Total</b>            | <b>\$478,991</b>       | <b>\$2,737,873</b>   | <b>17.50%</b>       | <b>\$538,379</b>     | <b>64.21%</b>       | <b>(\$59,387)</b>    | <b>-11.03%</b> |
| <b>Net Income (Loss)</b>        | <b>\$180,510</b>       | <b>(\$1,814,873)</b> |                     | <b>\$65,757</b>      |                     |                      |                |
| AUDITED BEGINNING FUND BALANCE  | \$ 4,590,906           |                      |                     |                      |                     |                      |                |
| UNAUDITED ENDING FUND BALANCE   | \$ 4,771,416           |                      |                     |                      |                     |                      |                |

**012 - ECONOMIC DEVELOPMENT**  
**AS OF MAY 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        | \$1,699,425            | \$3,280,407          | 51.81%              | \$1,608,007          | 47.51%              | 91,418               | 5.69%          |
| 55 - INTEREST                   | 56,956                 | 0                    | 0.00%               | 55,739               | 0.00%               | 1,217                | 2.18%          |
| 59 - OTHER SOURCES              | 10,900                 | 0                    | 0.00%               | 0                    | 0.00%               | 10,900               | 0.00%          |
| <b>Revenue Total</b>            | <b>\$1,767,280</b>     | <b>\$3,280,407</b>   | <b>53.87%</b>       | <b>\$1,663,746</b>   | <b>49.16%</b>       | <b>\$103,535</b>     | <b>6.22%</b>   |
| Expense                         |                        |                      |                     |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$318,509              | \$634,791            | 50.18%              | \$292,868            | 52.04%              | 25,641               | 8.76%          |
| 72 - SUPPLIES & MATERIALS       | 48,540                 | 93,557               | 51.88%              | 48,035               | 58.86%              | 505                  | 1.05%          |
| 73 - CONTRACT & PROF SVCS       | 422,937                | 830,536              | 50.92%              | 169,556              | 30.82%              | 253,381              | 149.44%        |
| 74 - MAINT & REPAIR SVCS        | 48,661                 | 84,600               | 57.52%              | 29,572               | 34.55%              | 19,089               | 64.55%         |
| 75 - UTILITIES                  | 14,843                 | 23,200               | 63.98%              | 8,149                | 35.13%              | 6,694                | 82.14%         |
| 78 - TRANSFER TO FUNDS          | 702,560                | 784,865              | 89.51%              | 634,447              | 91.38%              | 68,113               | 10.74%         |
| 79 - OTHER FINANCING USES       | 1,335,380              | 2,365,280            | 56.46%              | 479,938              | 20.09%              | 855,442              | 178.24%        |
| <b>Expense Total</b>            | <b>\$2,898,929</b>     | <b>\$4,816,829</b>   | <b>60.18%</b>       | <b>\$1,662,565</b>   | <b>37.06%</b>       | <b>\$1,236,364</b>   | <b>74.36%</b>  |
| <b>Net Income (Loss)</b>        | <b>(\$1,131,649)</b>   | <b>(\$1,536,422)</b> |                     | <b>\$1,180</b>       |                     |                      |                |
| AUDITED BEGINNING FUND BALANCE  | <b>\$ 7,273,816</b>    |                      |                     |                      |                     |                      |                |
| UNAUDITED ENDING FUND BALANCE   | <b>\$ 6,142,167</b>    |                      |                     |                      |                     |                      |                |

**015 - DRAINAGE FUND**  
**AS OF MAY 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       | 1,004,388              | 1,325,000          | 75.80%              | 293,548              | 37.63%              | 710,840            | 242.15%        |
| 59 - OTHER SOURCES              | 0                      | 0                  | 0.00%               | 0                    | 0.00%               | 0                  | 0.00%          |
| <b>Revenue Total</b>            | <b>\$1,004,388</b>     | <b>\$1,325,000</b> | <b>75.80%</b>       | <b>\$293,548</b>     | <b>37.62%</b>       | <b>\$710,840</b>   | <b>242.15%</b> |
| Expense                         |                        |                    |                     |                      |                     |                    |                |
| 60 - SALARY AND BENEFITS        | \$0                    | \$20,353           | 0.00%               | \$1,726              | 1.48%               | (1,726)            | -100.00%       |
| 72 - SUPPLIES & MATERIALS       | 312                    | 13,305             | 2.34%               | 6,407                | 31.38%              | (6,095)            | -95.13%        |
| 73 - CONTRACT & PROF SVCS       | 10,671                 | 286,658            | 3.72%               | 51,959               | 12.41%              | (41,287)           | -79.46%        |
| 74 - MAINT & REPAIR SVCS        | 0                      | 1,000              | 0.00%               | 0                    | 0.00%               | 0                  | 0.00%          |
| 75 - UTILITIES                  | 157                    | 215                | 73.06%              | 141                  | 83.92%              | 16                 | 11.19%         |
| 76 - CAPITAL OUTLAY             | 267,097                | 953,229            | 28.02%              | 216,871              | 11.30%              | 50,226             | 23.16%         |
| 78 - TRANSFER TO FUNDS          | 0                      | 0                  | 0.00%               | 0                    | 0.00%               | 0                  | 0.00%          |
| 79 - OTHER FINANCING USES       | 0                      | 5,210              | 0.00%               | 624                  | 9.23%               | (624)              | -100.00%       |
| <b>Expense Total</b>            | <b>\$278,237</b>       | <b>\$1,279,970</b> | <b>21.74%</b>       | <b>\$277,727</b>     | <b>11.15%</b>       | <b>\$510</b>       | <b>0.18%</b>   |
| <b>Net Income (Loss)</b>        | <b>\$726,151</b>       | <b>\$45,030</b>    |                     | <b>\$15,820</b>      |                     |                    |                |
| AUDITED BEGINNING FUND BALANCE  | <b>\$ 770,201</b>      |                    |                     |                      |                     |                    |                |
| ENDING FUND BALANCE             | <b>\$ 1,496,352</b>    |                    |                     |                      |                     |                    |                |

**019 - SANITATION FUND  
AS OF MAY 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          | 161,979                | 230,000            | 70.43%              | 197,057              | 85.68%              | (35,078)             | -17.80%        |
| 57 - CHARGES FOR SERVICES       | 2,721,913              | 4,598,913          | 59.19%              | 2,584,039            | 57.99%              | 137,874              | 5.34%          |
| 59 - OTHER SOURCES              | 0                      | 0                  | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| <b>Revenue Total</b>            | <b>\$2,883,891</b>     | <b>\$4,829,413</b> | <b>59.72%</b>       | <b>\$2,781,095</b>   | <b>59.34%</b>       | <b>\$102,796</b>     | <b>3.70%</b>   |
| Expense                         |                        |                    |                     |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$192,937              | \$335,898          | 57.44%              | \$205,336            | 65.80%              | (12,400)             | -6.04%         |
| 72 - SUPPLIES & MATERIALS       | 9,193                  | 21,545             | 42.67%              | 10,969               | 62.42%              | (1,776)              | -16.20%        |
| 73 - CONTRACT & PROF SVCS       | 2,502,210              | 4,229,430          | 59.16%              | 2,305,882            | 56.35%              | 196,328              | 8.51%          |
| 74 - MAINT & REPAIR SVCS        | 0                      | 10,500             | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| 75 - UTILITIES                  | 0                      | 356                | 0.00%               | 243                  | 68.35%              | (243)                | -100.00%       |
| 76 - CAPITAL OUTLAY             | 0                      | 0                  | 0.00%               | 0                    | 0.00%               | 0                    | 0.00%          |
| 78 - TRANSFER TO FUNDS          | 112,609                | 218,914            | 51.44%              | 111,803              | 51.36%              | 806                  | 0.72%          |
| 79 - OTHER FINANCING USES       | 1,128                  | 1,440              | 78.31%              | 1,088                | 90.69%              | 39                   | 3.61%          |
| <b>Expense Total</b>            | <b>\$2,818,076</b>     | <b>\$4,818,083</b> | <b>58.49%</b>       | <b>\$2,635,322</b>   | <b>56.66%</b>       | <b>\$182,754</b>     | <b>6.93%</b>   |
| <b>Net Income (Loss)</b>        | <b>\$65,815</b>        | <b>\$11,330</b>    |                     | <b>\$145,773</b>     |                     |                      |                |

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



**456 - FIELDHOUSE  
AS OF MAY 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       | 869,590                | 1,443,700          | 60.23%              | 663,489              | 47.82%              | 206,101              | 31.06%         |
| 58 - TRANSFER FROM FUNDS        | 537,950                | 537,950            | 100.00%             | 530,675              | 98.52%              | 7,275                | 1.37%          |
| 59 - OTHER SOURCES              | 92,829                 | 159,000            | 58.38%              | 92,551               | 54.28%              | 278                  | 0.30%          |
| <b>Revenue Total</b>            | <b>\$1,500,369</b>     | <b>\$2,140,650</b> | <b>70.09%</b>       | <b>\$1,286,715</b>   | <b>61.37%</b>       | <b>\$213,654</b>     | <b>16.60%</b>  |
| Expense                         |                        |                    |                     |                      |                     |                      |                |
| 60 - SALARY AND BENEFITS        | \$382,769              | \$631,291          | 60.63%              | \$372,739            | 65.05%              | 10,029               | 2.69%          |
| 72 - SUPPLIES & MATERIALS       | 133,726                | 287,695            | 46.48%              | 136,101              | 47.70%              | (2,375)              | -1.75%         |
| 73 - CONTRACT & PROF SVCS       | 200,360                | 412,144            | 48.61%              | 203,012              | 44.84%              | (2,652)              | -1.31%         |
| 74 - MAINT & REPAIR SVCS        | 18,029                 | 48,754             | 36.98%              | 25,495               | 56.97%              | (7,466)              | -29.28%        |
| 75 - UTILITIES                  | 86,901                 | 115,863            | 75.00%              | 75,936               | 64.05%              | 10,965               | 14.44%         |
| 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%               | 2,600                | 66.67%              | (2,600)              | -100.00%       |
| 79 - OTHER FINANCING USES       | 74                     | 2,450              | 3.04%               | 312                  | 12.74%              | (238)                | -76.16%        |
| <b>Expense Total</b>            | <b>\$1,359,809</b>     | <b>\$2,036,647</b> | <b>66.77%</b>       | <b>\$1,353,146</b>   | <b>66.99%</b>       | <b>\$6,663</b>       | <b>0.49%</b>   |
| <b>Net Income (Loss)</b>        | <b>\$140,560</b>       | <b>\$104,003</b>   |                     | <b>(\$66,431)</b>    |                     |                      |                |

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

UNAUDITED ENDING FUND BALANCE        \$    **(1,746,991)**

**SPECIAL REVENUE FUNDS**  
**AS OF MAY 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                            | \$374,997              | \$560,025         | 66.96%              | \$373,026            | 66.55%              | \$1,971              | 0.53%          |
| Expense                            | \$644,730              | \$585,000         | 110.21%             | \$509,322            | 87.06%              | \$135,408            | 26.59%         |
| <b>Net Income (Loss)</b>           | <b>(\$269,733)</b>     | <b>(\$24,975)</b> |                     | <b>(\$136,296)</b>   |                     |                      |                |
| BEGINNING FUND BALANCE             | \$ 553,369             |                   |                     |                      |                     |                      |                |
| UNAUDITED ENDING BALANCE           | \$ 283,636             |                   |                     |                      |                     |                      |                |

|                          | CURRENT YEAR - FY 2025 |                 |                     |
|--------------------------|------------------------|-----------------|---------------------|
| 011 - ARTS FUND          | YTD Actual             | Revised Budget  | % of Revised Budget |
| Revenue                  | \$40,577               | \$138,450       | 29.31%              |
| Expense                  | \$0                    | \$50,000        | 0.00%               |
| <b>Net Income (Loss)</b> | <b>\$40,577</b>        | <b>\$88,450</b> |                     |
| BEGINNING FUND BALANCE   | \$ -                   |                 |                     |
| UNAUDITED ENDING BALANCE | \$ 40,577              |                 |                     |

|                            | 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                    | \$90,816               | \$222,461          | 40.82%              | \$333,398            | 77.24%              | (\$242,582)          | -72.76%        |
| Expense                    | \$76,071               | \$339,025          | 22.44%              | \$225,595            | 44.14%              | (\$149,524)          | -66.28%        |
| <b>Net Income (Loss)</b>   | <b>\$14,745</b>        | <b>(\$116,564)</b> |                     | <b>\$107,803</b>     |                     |                      |                |
| BEGINNING FUND BALANCE     | \$ 492,370             |                    |                     |                      |                     |                      |                |
| UNAUDITED ENDING BALANCE   | \$ 507,115             |                    |                     |                      |                     |                      |                |

**SPECIAL REVENUE FUNDS**  
**AS OF MAY 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                            | \$0                    | \$2,750          | 0.00%               | \$0                  | 0.00%               | \$0                  | 0.00%          |
| <b>Net Income (Loss)</b>           | <b>\$159,085</b>       | <b>\$169,448</b> |                     | <b>\$139,137</b>     |                     |                      |                |

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                  | \$226,152              | \$250,000        | 90.46%              | \$526,098            | 0.00%               | (\$299,946)          | 0.00%          |
| <b>Net Income (Loss)</b> | <b>\$226,152</b>       | <b>\$250,000</b> |                     | <b>\$526,098</b>     |                     |                      |                |

BEGINNING FUND BALANCE \$ 923,144

UNAUDITED ENDING BALANCE \$ 696,992

|                          | 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                  | \$158,722              | \$36,800           | 431.31%             | \$3,370,982          | 9160.28%            | (\$3,212,260)        | -95.29%        |
| Expense                  | \$160,852              | \$566,500          | 28.39%              | \$221,289            | 18.52%              | (\$60,438)           | -27.31%        |
| <b>Net Income (Loss)</b> | <b>(\$2,129)</b>       | <b>(\$529,700)</b> |                     | <b>\$3,149,693</b>   |                     |                      |                |

BEGINNING FUND BALANCE \$ 3,574,091

UNAUDITED ENDING BALANCE \$ 3,571,962

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

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 215 - PEG FUND           | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| 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%                |
| <b>Net Income (Loss)</b> | <b>\$17,581</b>        | <b>(\$5,000)</b>  |                           | <b>\$20,988</b>      |                           |                            |                      |

BEGINNING FUND BALANCE \$ 54,182

UNAUDITED ENDING BALANCE \$ 71,763

|                           | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|---------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 225 - COURT SECURITY FUND | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                   | \$4,930                | \$8,000           | 61.62%                    | \$4,968              | 62.10%                    | (\$38)                     | -0.77%               |
| Expense                   | \$3,125                | \$0               | 0.00%                     | \$616                | 0.00%                     | \$2,509                    | 0.00%                |
| <b>Net Income (Loss)</b>  | <b>\$1,804</b>         | <b>\$8,000</b>    |                           | <b>\$4,352</b>       |                           |                            |                      |

BEGINNING FUND BALANCE \$ 66,972

UNAUDITED ENDING BALANCE \$ 68,776

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 230 - JUVENILE CASE MGR  | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$5,219                | \$8,000           | 65.24%                    | \$5,478              | 68.47%                    | (\$259)                    | -4.72%               |
| Expense                  | \$654                  | \$7,500           | 8.72%                     | \$0                  | 0.00%                     | \$654                      | 0.00%                |
| <b>Net Income (Loss)</b> | <b>\$4,566</b>         | <b>\$500</b>      |                           | <b>\$5,478</b>       |                           |                            |                      |

BEGINNING FUND BALANCE \$ 338

UNAUDITED ENDING BALANCE \$ 4,904

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

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 235 - COURT TECHNOLOGY   | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$4,138                | \$7,500           | 55.17%                    | \$4,253              | 56.71%                    | (\$116)                    | -2.72%               |
| Expense                  | \$0                    | \$250             | 0.00%                     | \$0                  | 0.00%                     | \$0                        | 0.00%                |
| <b>Net Income (Loss)</b> | <b>\$4,138</b>         | <b>\$7,250</b>    |                           |                      |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$ 55,450              |                   |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$ 59,588              |                   |                           |                      |                           |                            |                      |

|                               | CURRENT YEAR - FY 2025 |                    |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|-------------------------------|------------------------|--------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 758 - AMERICAN RESCUE<br>PLAN | YTD<br>Actual          | Revised<br>Budget  | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                       | \$94,429               | \$0                | 0.00%                     | \$114,610            | 0.00%                     | (\$20,181)                 | -17.61%              |
| Expense                       | \$238,526              | \$918,214          | 25.98%                    | \$1,054,837          | 27.82%                    | (\$816,311)                | -77.39%              |
| <b>Net Income (Loss)</b>      | <b>(\$144,097)</b>     | <b>(\$918,214)</b> |                           | <b>(\$940,227)</b>   |                           |                            |                      |
| BEGINNING FUND BALANCE        | \$ 1,251,533           |                    |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE      | \$ 1,107,436           |                    |                           |                      |                           |                            |                      |

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

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 005 - DEBT SERVICE FUND  | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$1,459,972            | \$1,515,556       | 96.33%                    | \$1,514,056          | 102.01%                   | (\$54,084)                 | -3.57%               |
| Expense                  | \$1,176,691            | \$1,486,056       | 79.18%                    | \$1,159,066          | 78.24%                    | \$17,625                   | -1.52%               |
| <b>Net Income (Loss)</b> | <b>\$283,282</b>       | <b>\$29,500</b>   |                           | <b>\$354,991</b>     |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$                     | <b>587,489</b>    |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$                     | <b>870,771</b>    |                           |                      |                           |                            |                      |

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 020 - STREET CIP         | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$2,503                | \$100,000         | 2.50%                     | \$0                  | 0.00%                     | \$2,503                    | 0.00%                |
| Expense                  | \$69,069               | \$154,486         | 44.71%                    | \$670,676            | 49.15%                    | (\$601,607)                | -89.70%              |
| <b>Net Income (Loss)</b> | <b>\$66,566</b>        | <b>(\$54,486)</b> |                           | <b>(\$670,676)</b>   |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$                     | <b>60,885</b>     |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$                     | <b>(5,681)</b>    |                           |                      |                           |                            |                      |

|                                   | CURRENT YEAR - FY 2025 |                      |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|-----------------------------------|------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 024 - PARK CAPITAL<br>IMPROVEMENT | YTD<br>Actual          | Revised<br>Budget    | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                           | \$0                    | \$0                  | 0.00%                     | \$0                  | 0.00%                     | \$2,503                    | 0.00%                |
| Expense                           | \$249,773              | \$3,484,054          | 7.17%                     | \$2,501,449          | 41.11%                    | (\$2,251,676)              | -90.01%              |
| <b>Net Income (Loss)</b>          | <b>\$249,773</b>       | <b>(\$3,484,054)</b> |                           | <b>\$2,501,449</b>   |                           |                            |                      |
| BEGINNING FUND BALANCE            | \$                     | <b>3,556,115</b>     |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE          | \$                     | <b>3,306,342</b>     |                           |                      |                           |                            |                      |

**DEBT SERVICE AND CAPITAL PROJECT/REPLACEMENT FUNDS  
AS OF MAY 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 BALANCE | \$ 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                            | \$441,664              | \$0                  | 0.00%               | \$515,296            | 0.00%               | \$2,503              | 0.49%          |
| Expense                            | \$63,774               | \$3,897,200          | 1.64%               | \$141,599            | -3.46%              | \$205,373            | -145.04%       |
| <b>Net Income (Loss)</b>           | <b>\$377,890</b>       | <b>(\$3,897,200)</b> |                     | <b>\$656,895</b>     |                     |                      |                |
| BEGINNING FUND BALANCE             | \$ 7,806,264           |                      |                     |                      |                     |                      |                |
| UNAUDITED ENDING BALANCE           | \$ 8,184,154           |                      |                     |                      |                     |                      |                |

|                             | 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 BALANCE    | \$ 76,952              |                   |                     |                      |                     |                      |                |

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

|                          | CURRENT YEAR - FY 2025 |                    |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|--------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 410 - IT REPLACEMENT     | YTD<br>Actual          | Revised<br>Budget  | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$0                    | \$0                | 0.00%                     | \$104,400            | 67.39%                    | \$2,503                    | 2.40%                |
| Expense                  | \$13,313               | \$132,275          | 10.06%                    | \$44,998             | 12.76%                    | (\$31,686)                 | -70.42%              |
| <b>Net Income (Loss)</b> | <b>\$13,313</b>        | <b>(\$132,275)</b> |                           | <b>\$59,401</b>      |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$                     | <b>304,268</b>     |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$                     | <b>290,955</b>     |                           |                      |                           |                            |                      |

|                          | CURRENT YEAR - FY 2025 |                    |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|--------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 415 - FLEET REPLACEMENT  | YTD<br>Actual          | Revised<br>Budget  | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$808,656              | \$1,026,814        | 78.75%                    | \$703,291            | 68.78%                    | \$2,503                    | 0.36%                |
| Expense                  | \$507,147              | \$2,025,918        | 25.03%                    | \$1,405,883          | 42.94%                    | (\$898,736)                | 100.00%              |
| <b>Net Income (Loss)</b> | <b>\$301,509</b>       | <b>(\$999,104)</b> |                           | <b>\$702,592</b>     |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$                     | <b>2,223,343</b>   |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$                     | <b>2,524,852</b>   |                           |                      |                           |                            |                      |

|                          | CURRENT YEAR - FY 2025 |                   |                           | PRIOR YEAR - FY 2024 |                           | COMPARISON                 |                      |
|--------------------------|------------------------|-------------------|---------------------------|----------------------|---------------------------|----------------------------|----------------------|
| 420 - SWAT REPLACEMENT   | YTD<br>Actual          | Revised<br>Budget | % of<br>Revised<br>Budget | PY-YTD<br>Actual     | % of<br>Revised<br>Budget | Variance<br>PY-YTD<br>\$\$ | YTD<br>Variance<br>% |
| Revenue                  | \$41,500               | \$83,000          | 50.00%                    | \$37,500             | 50.00%                    | \$2,503                    | 6.67%                |
| Expense                  | \$3,275                | \$36,000          | 9.10%                     | \$40,881             | 54.27%                    | (\$37,606)                 | -91.99%              |
| <b>Net Income (Loss)</b> | <b>\$38,225</b>        | <b>\$47,000</b>   |                           | <b>\$3,381</b>       |                           |                            |                      |
| BEGINNING FUND BALANCE   | \$                     | <b>11,903</b>     |                           |                      |                           |                            |                      |
| UNAUDITED ENDING BALANCE | \$                     | <b>50,128</b>     |                           |                      |                           |                            |                      |