



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**
CC: **Mayor McLeod**
FROM: **Tony Cullerton, Deputy Finance Director**
DATE: **June 23, 2025**
SUBJECT: **May 2025 Financial Report**

Financial Overview Through May 2025

As of the end of May 2025, we have completed 41.7% of the fiscal year. Overall, the City's financial position remains stable, with both General Fund revenues and expenditures tracking close to expectations. General Fund revenues are at 45.1% of the annual budget, while expenditures are slightly lower at 40.2%. These levels suggest the City is on track to meet its annual financial targets, although there are some notable variances compared to the prior year that warrant additional explanations.

General Fund Revenues

General Fund revenues through May total \$34.5 million (P. 2 of the Report), representing a slight year-over-year decrease of 3.8% or approximately \$1.38 million (P.4) compared to 2024. This decline is largely attributed to a reduction in property tax collections, which are down 25.2% or \$2.4 million (P.4) compared to the same period last year. This is due to the intentional decision to collect \$6 million less in property tax than in the prior year. Offsetting this decline are several strong revenue categories. Business & Occupation Taxes are new revenues in which there were no collections as of May in 2024. Permitting revenue also continues to perform well; Building Permits and Rental Housing Permits have risen 30.3% (P.4) year-over-year, reflecting sustained development activity in the City.

Additionally, Charges for Services have increased by 47.3% (P.4) compared to last year, with Plan Check and Review fees and Security revenue showing the largest increases. Admission Taxes are up 39% (P.4), suggesting strong public engagement and use of local services and facilities. However, other areas such as Intergovernmental Payments and Gambling Taxes have declined by 19.5% and 17.6% (P.4), respectively. Intergovernmental Payment reductions are a result of the elimination of ARPA grant funding and Fire moving to the RFA. The decline in gambling tax revenue is attributed to a long-term renovation project, which resulted in the extended closure of one cardroom.

General Fund Expenditures

On the expenditure side, the City has spent \$30.1 million through May (P.6), representing 40.2% of the budget and reflecting a 12% decrease, or about \$4 million (P.8), compared to the prior year. This decrease is largely the result of the Fire Department's expenses falling by nearly \$8 million, or 96.9% (P.8). Vehicle lease expenses are now recorded in Non-Departmental rather than in the department-specific line items. As a result, Non-Departmental expenditures show a sharp increase of 194.7%, or \$549,000 (P.8).

Other departments experiencing notable increases in expenditures include the Police Department, which spent \$1.5 million more than in the same period last year, an increase of 15.1% (P.8). Causes of the increase are Fleet Vehicles and Dispatch Services. Finance Department expenses are up 18.5%, or nearly \$400,000 (P.8). Increases are to software costs and Insurance Liability increase, Street and Park Maintenance also show increases of 15.1% and 24.4% (P.8), respectively. These increases reflect both inflationary increases Project Costs (EarthCorps - Southgate Park Ecological Restoration).

Special Revenue and Capital Funds

Outside of the General Fund, Special Revenue and Capital funds reported variances. In the Hotel/Motel Fund, revenues are down 13.6%, primarily due to lower investment earnings, while expenditures have decreased by 16.4% (P.14). The Residential Street Fund has seen a significant 51.2% (P.16) decline in revenue compared to last year, due largely to the absence of anticipated grant funding and reduced state entitlements. Similarly, expenditures in that fund are down nearly 50% (P.16).

The Arterial Street Fund reported an 18.9% drop in revenue, with grant revenue down more than 80%, and capital expenditures lower by 39.7% (P.20) compared to last year. These figures reflect project scheduling and are not unexpected at this time of year.

Enterprise Funds and Other Operations

The City's Enterprise Utility Funds continue to perform steadily. In the Water Utility Fund, revenues are up 8.4%, driven by a 10% (P.40) increase in water service. Expenditures rose by nearly 9% (P.40), primarily due to increased spending on capital and personnel. The Sewer Utility Fund saw a 6.1% (P.43) increase in revenue, alongside a 28.6% (P.43) increase in expenditures, largely due to capital outlays (2023 Central Business District Sanitary Sewer Rehabilitation Phase 4B) and internal cost allocations (budgetary increase of interfund transfer from Sewer to City Facilities Capital Project Fund).

Finally, the Foster Golf Course Fund continues to see improved performance. Revenues increased 31.4% year-over-year, supported by strong greens fees, which increased by 21% (P.44), and an up-tick in other income. Expenditures are down slightly, indicating that operations remain well-managed despite increased use.

In summary, the City's financial condition through the first five months of 2025 remains sound. Revenues are keeping pace with the budget, and expenditures are being carefully managed. Staff will continue to monitor revenue collection trends, particularly those impacted by timing or external variables such as grants and intergovernmental transfers and will provide updates as conditions evolve.

Summary at Glance

General Fund Performance Summary:

Revenues:

Year-to-date (YTD) General Fund revenues total \$34.5 million, or 45.1% of the annual budget. This is a 3.8% decrease (\$1.38 million) from the same period in 2024. Notable changes include:

- **Business & Occupation Taxes** ↑ **343.9%** (+\$1.07 million) – Due to prior-year under collection or updated filings.
- **Building Permits & Rental Housing Permits** ↑ **30.3%** (+\$245K) – reflects strong construction activity.
- **Charges for Services** ↑ **47.3%** (+\$411K) – indicates higher demand for city services.
- **Admission Taxes** ↑ **39.0%** (+\$124K).
- **Intergovernmental Payments** ↓ **19.5%** (-\$824K).
- **Gambling Taxes** ↓ **17.6%** (-\$381K).
- **Property Taxes** ↓ **25.2%** (-\$2.4 million) – likely due to timing or distribution delays.

Expenditures:

YTD expenditures total \$30.1 million, or 40.2% of the annual budget, showing a **12%** decrease (-\$4.04 million) from 2024. Key variances:

- **Non-Departmental Expenses** ↑ **194.7%** (+\$549K) – includes vehicle lease costs that were previously in Fleet Fund.
- **Finance Department** ↑ **18.5%** (+\$397K).
- **Mayor's Office** ↑ **14.9%** (+\$486K).
- **Police Department** ↑ **15.1%** (+\$1.51 million).
- **Street Maintenance** ↑ **15.1%** (+\$315K).
- **Park Maintenance** ↑ **24.4%** (+\$231K).
- **Fire Department** ↓ **96.9%** (-\$8.0 million) – reflects reallocation or accounting change.
- **Services (excluding PSRFA)** ↑ **14.8%** (+\$1.3 million).
- **Transfers Out to Other Funds** ↑ **125%** (+\$102K).

Key Funds of Interest – Notable Variances >5% and \$50K:

Hotel/Motel Fund (101):

- Revenues ↓ 13.6% (-\$50.6K), driven by lower investment earnings.
- Expenditures ↓ 16.4% (-\$37K) due to lower services spending.

Residential Street Fund (103):

- **Revenues** ↓ **51.2%** (-\$108.6K), mainly due to timing or absence of grants and state entitlements.
- **Expenditures** ↓ **49.9%** (-\$47K).

Arterial Street Fund (104):

- **Revenues** ↓ **18.9%** (-\$491K), particularly in grant revenue (-80.9%) and REET (-36.8%).
- **Expenditures** ↓ **39.7%** (-\$588K), mainly from reduced capital spending.

- **Water Utility Fund (401):**

- **Revenues** ↑ **8.4%** (+\$250K), driven by a **10%** increase in water sales.
- **Expenditures** ↑ **8.9%** (+\$289K), due to increased spending on capital assets and personnel.

- **Sewer Utility Fund (402):**

- **Revenues** ↑ **6.1%** (+\$270K), from higher sewer sales.
- **Expenditures** ↑ **28.6%** (+\$1.25 million), driven by new capital investment and internal charges.

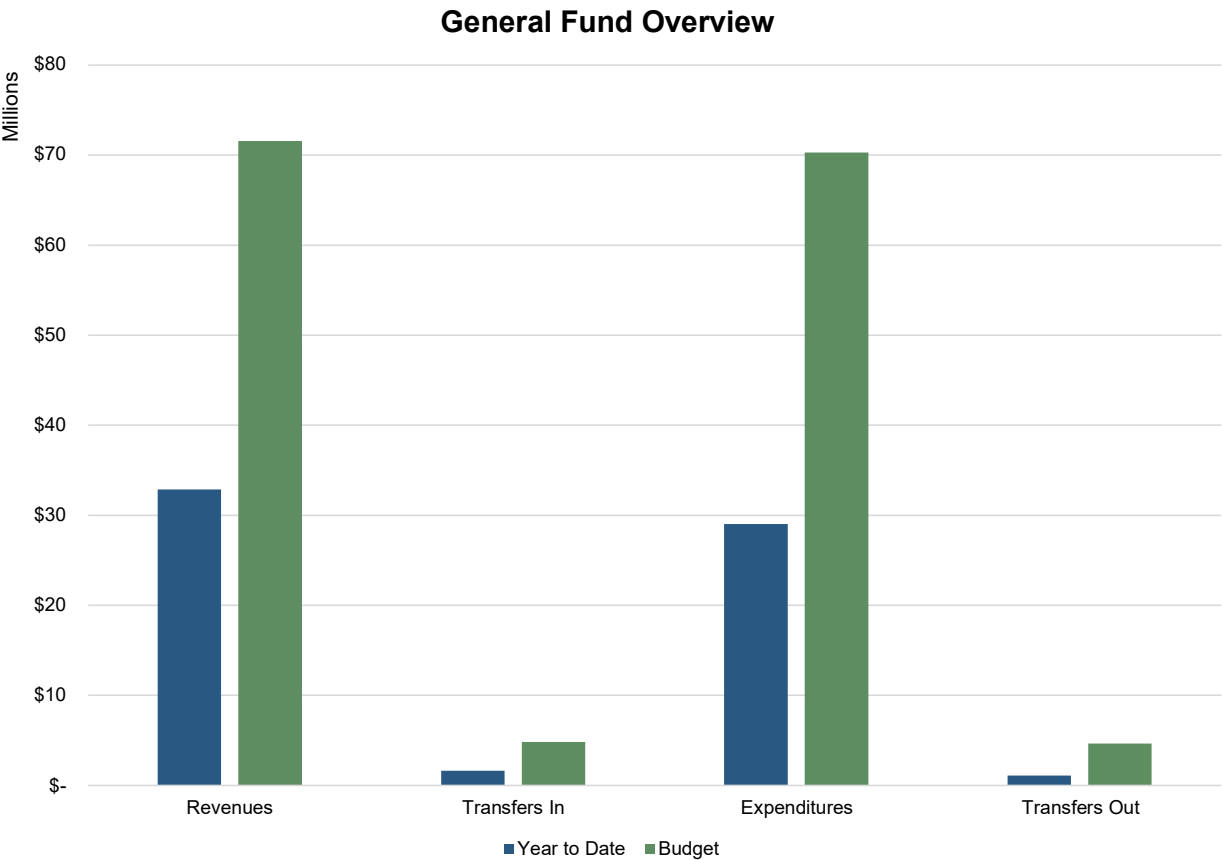
- **Foster Golf Course (411):**

- **Revenues** ↑ **31.4%** (+\$209K), driven by greens fees (+21.1%) and other income (+301%).

Expenditures ↓ **2.5%** (-\$28.7K), showing controlled spending despite increased operations.

General Fund Overview				
	2025 Actuals through May		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	32,865,866	\$ 71,601,037	45.9%
Transfers In		1,626,244	4,836,952	33.6%
Expenditures		29,016,179	70,298,671	41.3%
Transfers Out		1,107,599	4,663,479	23.8%
Net Revenues Less Expenditures		4,368,332	1,475,839	% of Year Complete 41.7%

General Fund figures include General Fund and Contingency Fund, a Sub-Fund of the General Fund

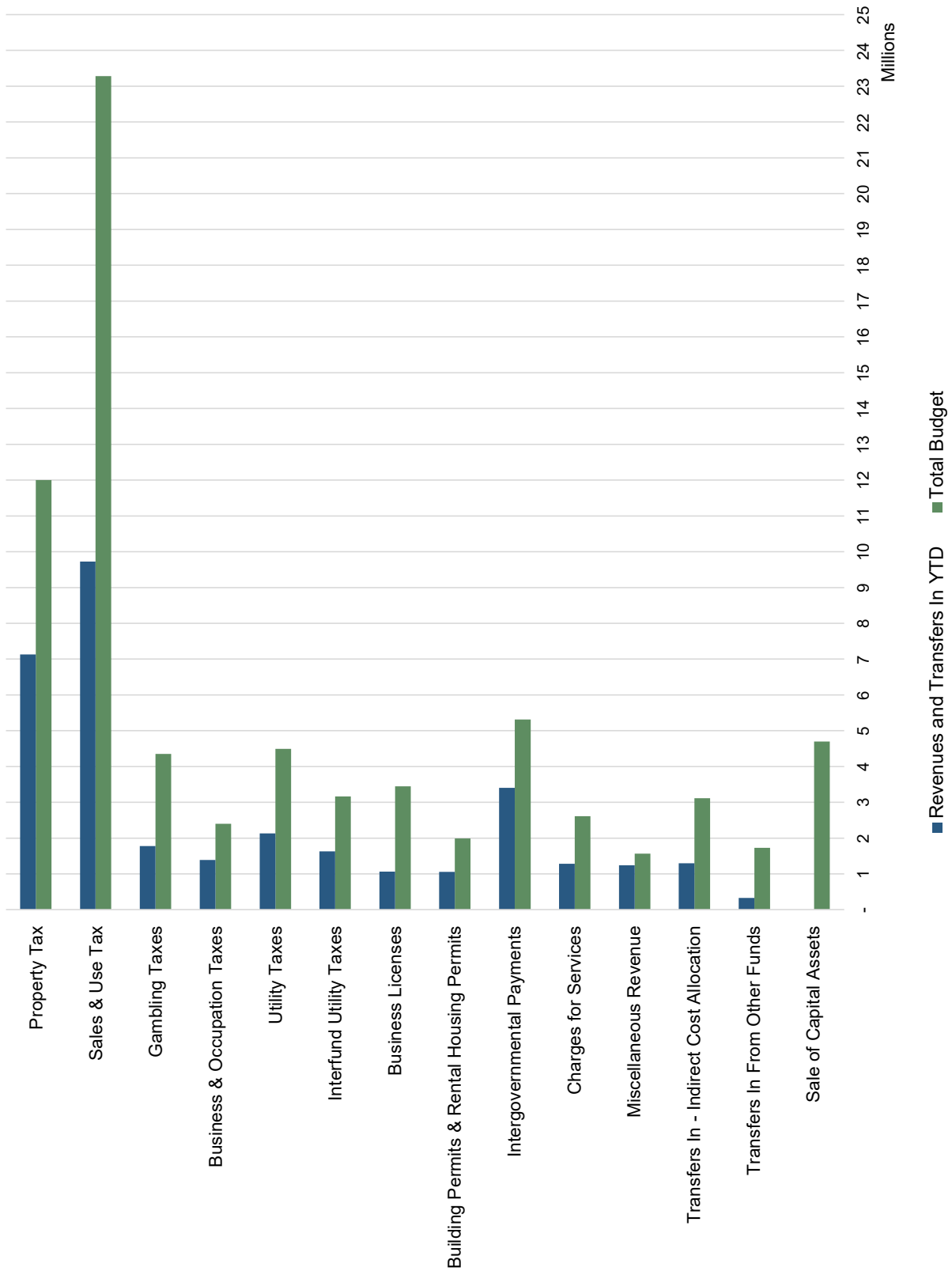


General Fund Overview - Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Taxes:				
Property Tax	11,999,227	7,133,697	4,865,530	59.5%
Sales & Use Tax	23,283,886	9,719,557	13,564,329	41.7%
Other Sales Taxes	1,163,100	457,186	705,914	39.3%
Gambling Taxes	4,349,500	1,781,450	2,568,050	41.0%
Business & Occupation Taxes	2,400,000	1,386,566	1,013,434	57.8%
Utility Taxes	4,493,702	2,133,373	2,360,329	47.5%
Interfund Utility Taxes	3,167,729	1,628,676	1,539,053	51.4%
Admission Taxes	859,235	441,476	417,759	51.4%
Leasehold Excise Tax	260,000	136,726	123,274	52.6%
Business Licenses	3,445,500	1,063,273	2,382,227	30.9%
Building Permits & Rental Housing Permits	1,985,200	1,056,968	928,232	53.2%
Intergovernmental Payments	5,313,474	3,404,766	1,908,708	64.1%
Charges for Services	2,612,121	1,279,808	1,332,313	49.0%
Miscellaneous Revenue	1,568,363	1,242,343	326,020	79.2%
Transfers In - Indirect Cost Allocation	3,111,694	1,296,538	1,815,156	41.7%
Transfers In From Other Funds	1,725,258	329,706	1,395,552	19.1%
Sale of Capital Assets	4,700,000	-	4,700,000	0.0%

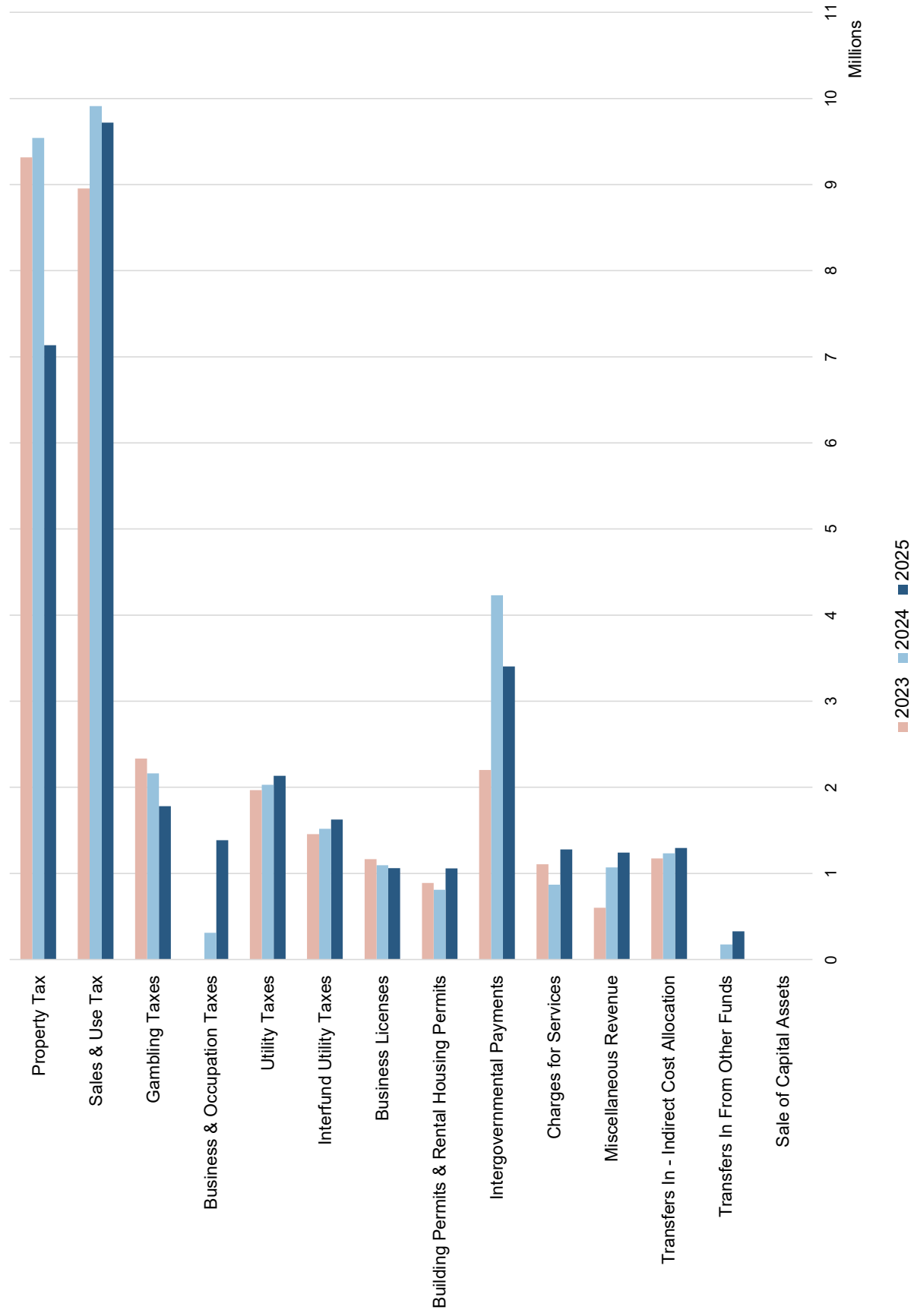
Total	76,437,989	34,492,109	45,512,921	45.1%
			Percent of Year Complete:	41.7%

General Fund Major Revenues



General Fund: Year-to-Year Revenues and Transfers In				
Category	2023 Revenues Through May	2024 Revenues Through May	2025 Revenues through May	2025 vs 2024 \$ %
Taxes:				
Property Tax	9,317,801	9,539,911	7,133,697	(2,406,214) -25.2%
Sales & Use Tax	8,952,577	9,909,767	9,719,557	(190,210) -1.9%
Other Sales Taxes	509,043	463,970	457,186	(6,784) -1.5%
Gambling Taxes	2,334,179	2,162,616	1,781,450	(381,166) -17.6%
Business & Occupation Taxes	-	312,351	1,386,566	1,074,215 +343.9%
Utility Taxes	1,968,340	2,029,887	2,133,373	103,486 +5.1%
Interfund Utility Taxes	1,456,338	1,518,717	1,628,676	109,959 +7.2%
Admission Taxes	401,170	317,701	441,476	123,775 +39.0%
Leasehold Excise Tax	121,273	127,562	136,726	9,164 +7.2%
Business Licenses	1,165,603	1,095,007	1,063,273	(31,734) -2.9%
Building Permits & Rental Housing Permits	887,759	811,205	1,056,968	245,763 +30.3%
Intergovernmental Payments	2,203,157	4,228,945	3,404,766	(824,179) -19.5%
Charges for Services	1,107,093	868,716	1,279,808	411,092 +47.3%
Miscellaneous Revenue	601,870	1,070,986	1,242,343	171,357 +16.0%
Transfers In - Indirect Cost Allocation	1,176,005	1,234,804	1,296,538	61,734 +5.0%
Transfers In From Other Funds	-	176,392	329,706	153,314 +86.9%
Sale of Capital Assets	-	-	-	- -
Total	32,202,208	35,868,537	34,492,109	(1,376,428) -3.8%

General Fund Major Revenues Prior Year Comparisons YTD

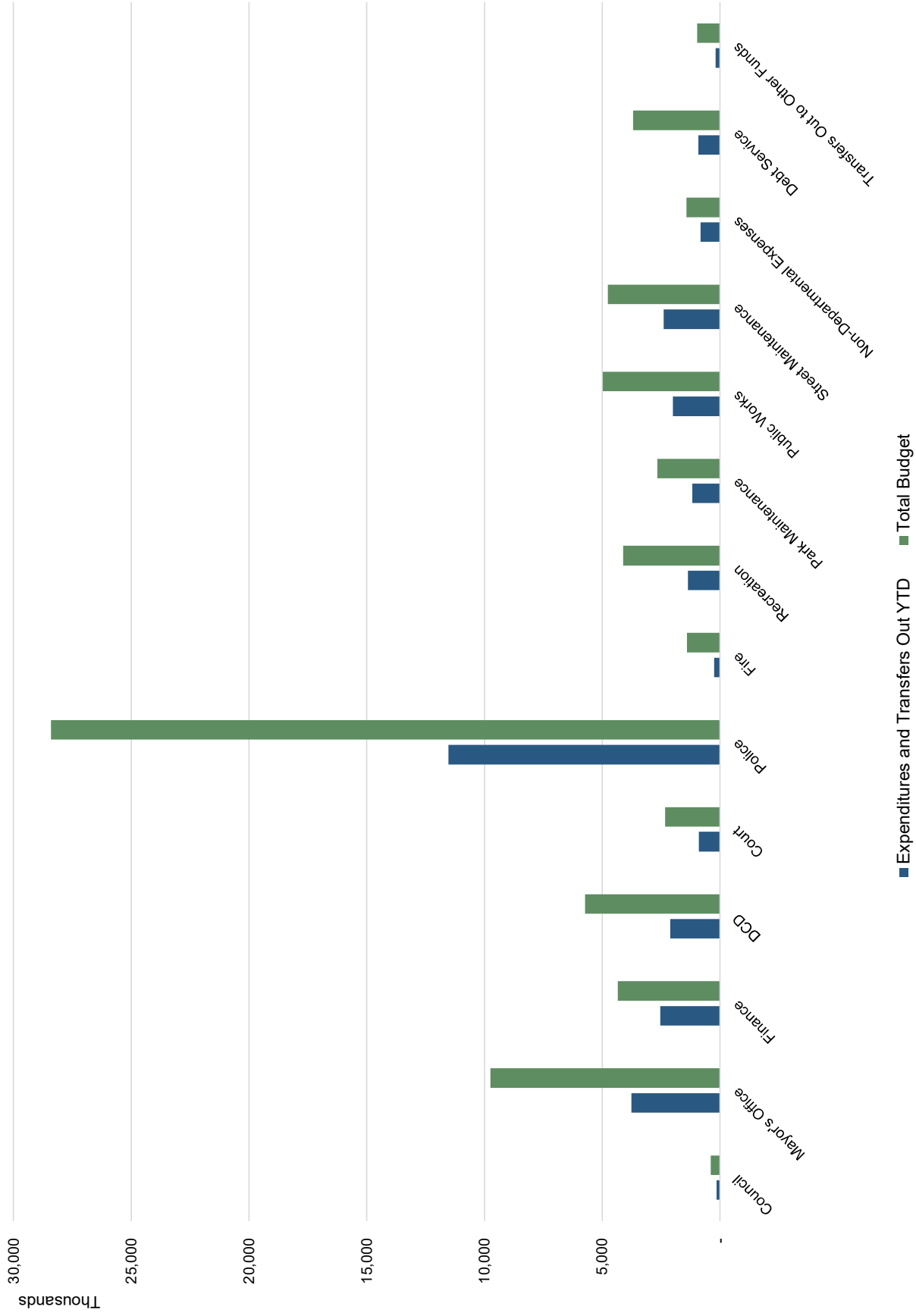


General Fund Overview - Expenditures & Transfers Out by Department

Department	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
City Council	\$ 400,093	\$ 153,682	\$ 246,411	38.4%
Mayor's Office	9,748,218	3,759,047	5,989,171	38.6%
Administrative Services	-	-	-	
Finance Department	4,343,230	2,538,865	1,804,365	58.5%
Community Development (DCD)	5,732,921	2,108,821	3,624,100	36.8%
Municipal Court	2,329,525	899,377	1,430,148	38.6%
Police Department	28,411,330	11,534,789	16,876,541	40.6%
Fire Department	1,398,192	256,730	1,141,462	18.4%
Recreation Department	4,110,113	1,356,424	2,753,689	33.0%
Park Maintenance Dept	2,659,037	1,178,638	1,480,399	44.3%
Public Works Dept	4,977,693	2,000,303	2,977,390	40.2%
Street Maintenance Dept	4,761,271	2,397,868	2,363,403	50.4%
Non-Departmental				
Expenses	1,427,046	831,635	595,411	58.3%
Transfers Out - Debt Service	3,692,390	923,099	2,769,291	25.0%
Transfers Out to Other Funds	971,089	184,500	786,589	19.0%

Total	74,962,148	30,123,778	44,838,370	40.2%
			Percent of Year Complete:	41.7%

General Fund Expenditures and Transfers Out by Department

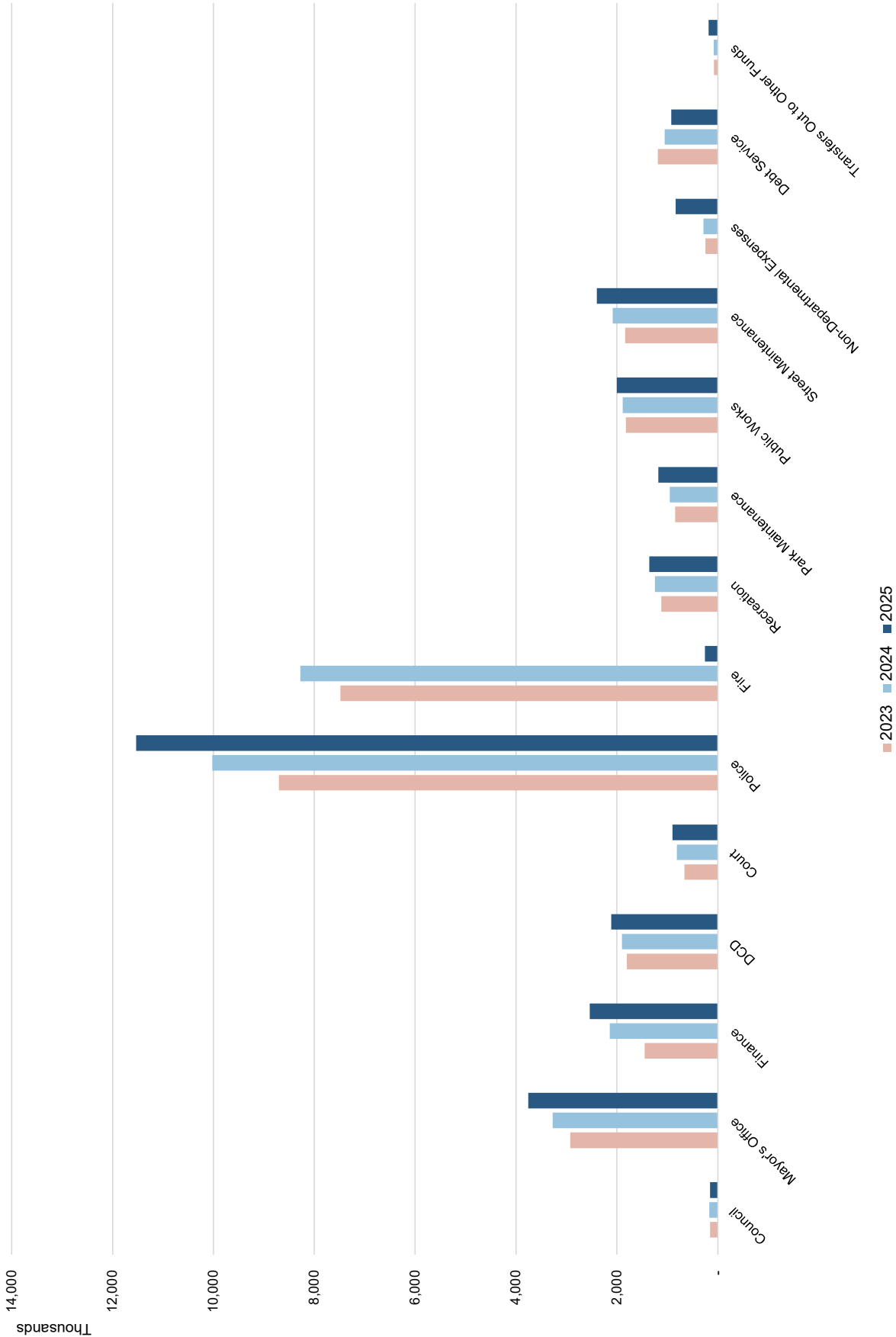


General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024 \$	2025 vs 2024 %
City Council	\$	155,690 \$	169,346 \$	153,682 \$	(15,664)
Mayor's Office		2,926,438	3,272,907	3,759,047	486,140
Finance Department		1,448,069	2,141,906	2,538,865	396,959
Community Development (DCD)		1,801,921	1,899,405	2,108,821	209,416
Municipal Court		658,813	811,361	899,377	88,016
Police Department		8,701,483	10,021,213	11,534,789	1,513,576
Fire Department		7,480,438	8,274,695	256,730	(8,017,965)
Recreation Department		1,119,104	1,246,409	1,356,424	110,015
Park Maintenance Dept		842,480	947,229	1,178,638	231,409
Public Works Dept		1,819,001	1,885,037	2,000,303	115,266
Street Maintenance Dept		1,834,614	2,082,618	2,397,868	315,250
Non-Departmental Expenses¹		245,701	282,181	831,635	549,454
Transfers Out - Debt Service		1,187,457	1,051,586	923,099	(128,487)
Transfers Out to Other Funds		75,000	82,017	184,500	102,483
Total		30,296,209	34,167,909	30,123,778	(4,044,131)
					-12%

Notes:

¹In 2025, vehicle leases across the General Fund are now Non-Departmental expenses. From 2023-2024, these expenses were paid from savings accumulated in the Fleet Fund

General Fund Expenditures by Department Prior Year Comparisons YTD



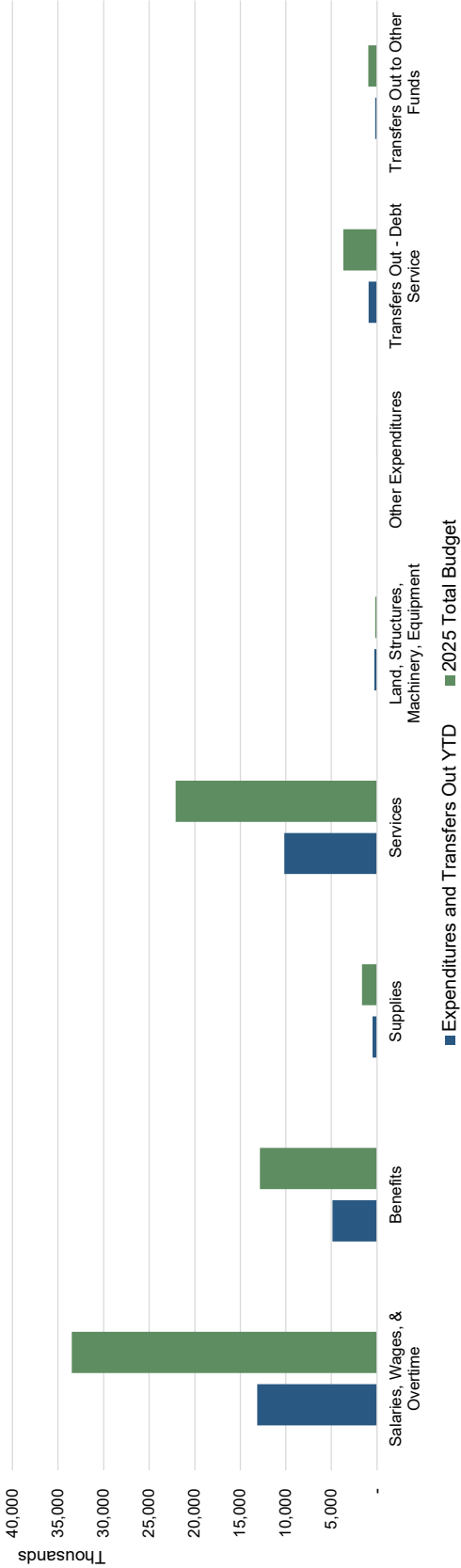
General Fund Overview - Expenditures by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	33,466,376	13,143,313	20,323,063	39.3%
Benefits	12,851,718	4,891,822	7,959,896	38.1%
Supplies	1,640,914	504,372	1,136,542	30.7%
Services	22,109,457	10,187,016	11,922,441	46.1%
Land, Structures, Machinery, Equipment	200,000	289,656	(89,656)	144.8%
Other Expenditures	30,205	-	30,205	0.0%
Transfers Out - Debt Service	3,692,390	923,099	2,769,291	25.0%
Transfers Out to Other Funds	971,089	184,500	786,589	19.0%

Total74,962,14930,123,77844,838,37140.2%

Percent of Year Complete:41.7%

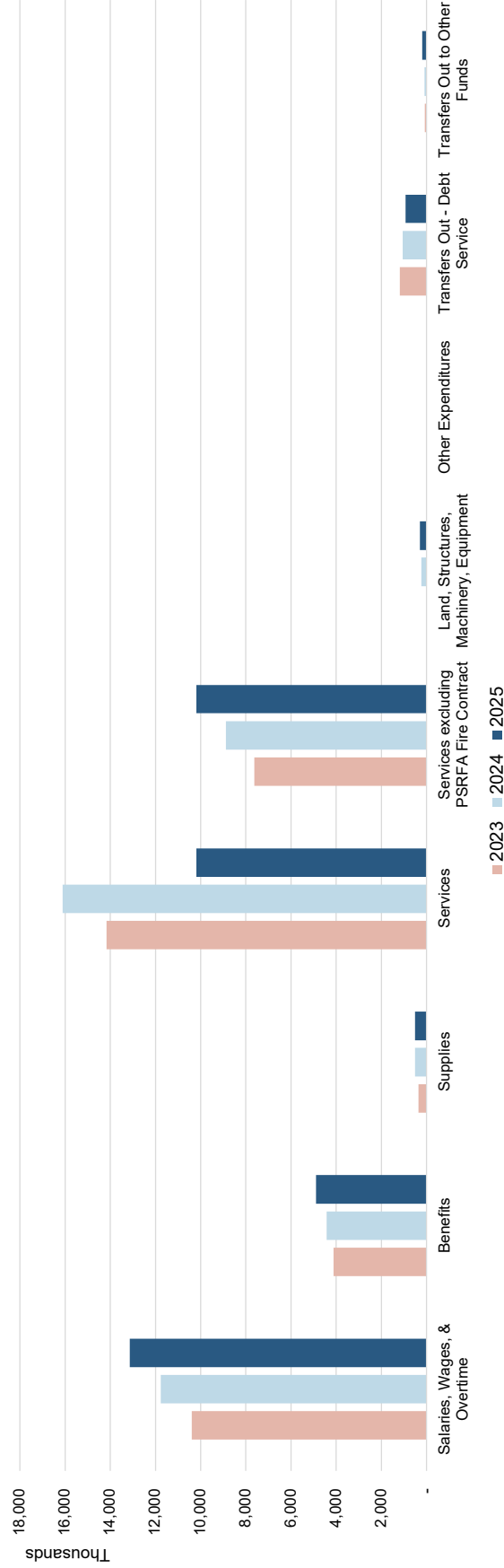
General Fund Expenditures and Transfers Out by Category



General Fund: Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024 \$	2025 vs 2024 %
Salaries, Wages, & Overtime	10,389,063	11,773,010	13,143,313	1,370,303	+11.6%
Benefits	4,123,554	4,423,058	4,891,822	468,764	+10.6%
Supplies	352,386	505,673	504,372	(1,301)	-0.3%
Services	14,168,749	16,106,675	10,187,016	(5,919,659)	-36.8%
Services excluding PSRFA Fire Contract	7,624,398	8,874,041	10,187,016	1,312,975	+14.8%
Land, Structures, Machinery, Equipment	-	225,891	289,656	63,765	+28.2%
Other Expenditures	-	-	-	-	-
Transfers Out - Debt Service	1,187,457	1,051,586	923,099	(128,487)	-12.2%
Transfers Out to Other Funds	75,000	82,017	184,500	102,483	+125.0%
Total	30,296,209	34,167,910	30,123,778	(4,044,132)	-11.8%

General Fund Expenditures by Category Prior Year Comparisons YTD



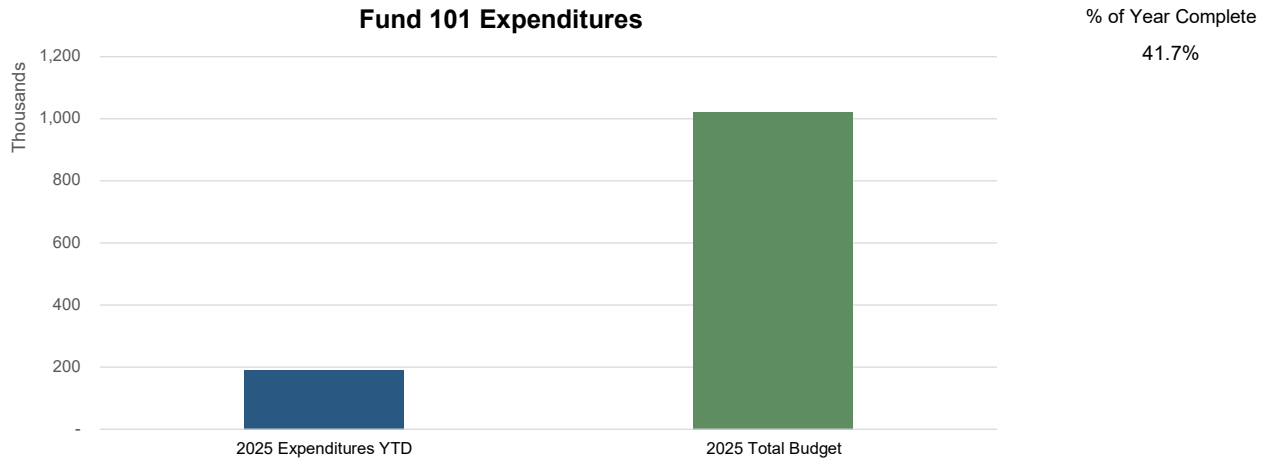
Fund 101 Hotel/Motel Special Revenue Fund

Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	320,130	\$	897,750	35.7%
Expenditures		178,605		992,204	18.0%
Transfers Out		12,171		29,209	41.7%
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Net Revenues Less Expenditures		129,354		(123,663)	
					% of Year Complete
					41.7%

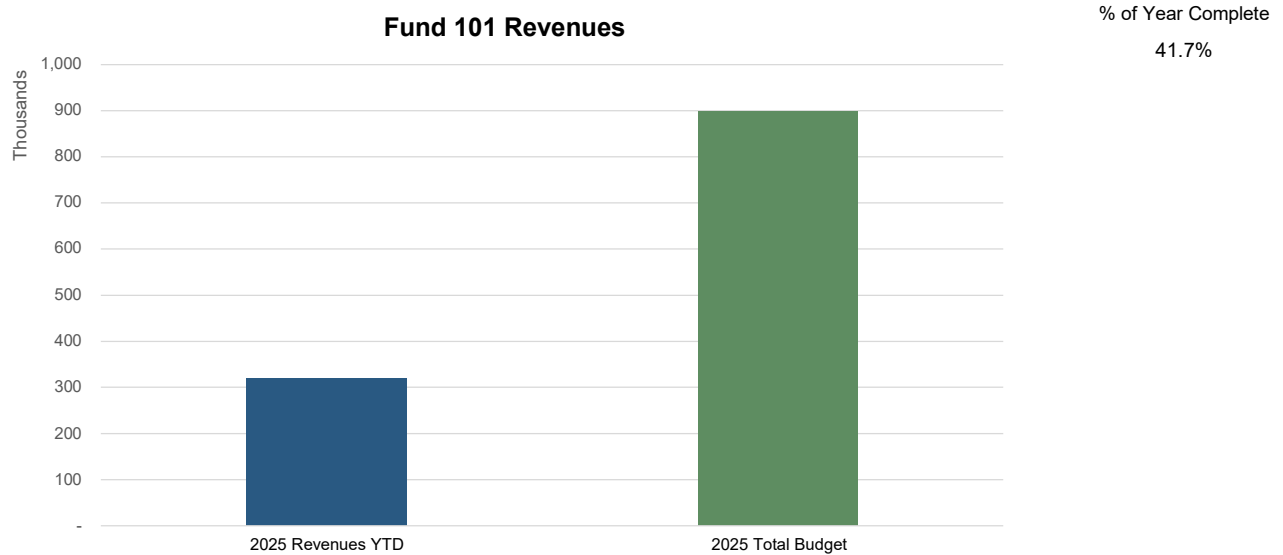
Fund 101 Hotel/Motel Special Revenue Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	51,393	21,606	29,787	42.0%
Benefits	20,561	4,792	15,769	23.3%
Supplies	3,000	-	3,000	0.0%
Services	917,250	152,207	765,043	16.6%
Transfers Out - Internal Cost Allocation	29,209	12,171	17,038	41.7%
Total	1,021,413	190,776	830,637	18.7%



Revenues and Transfers In by Category

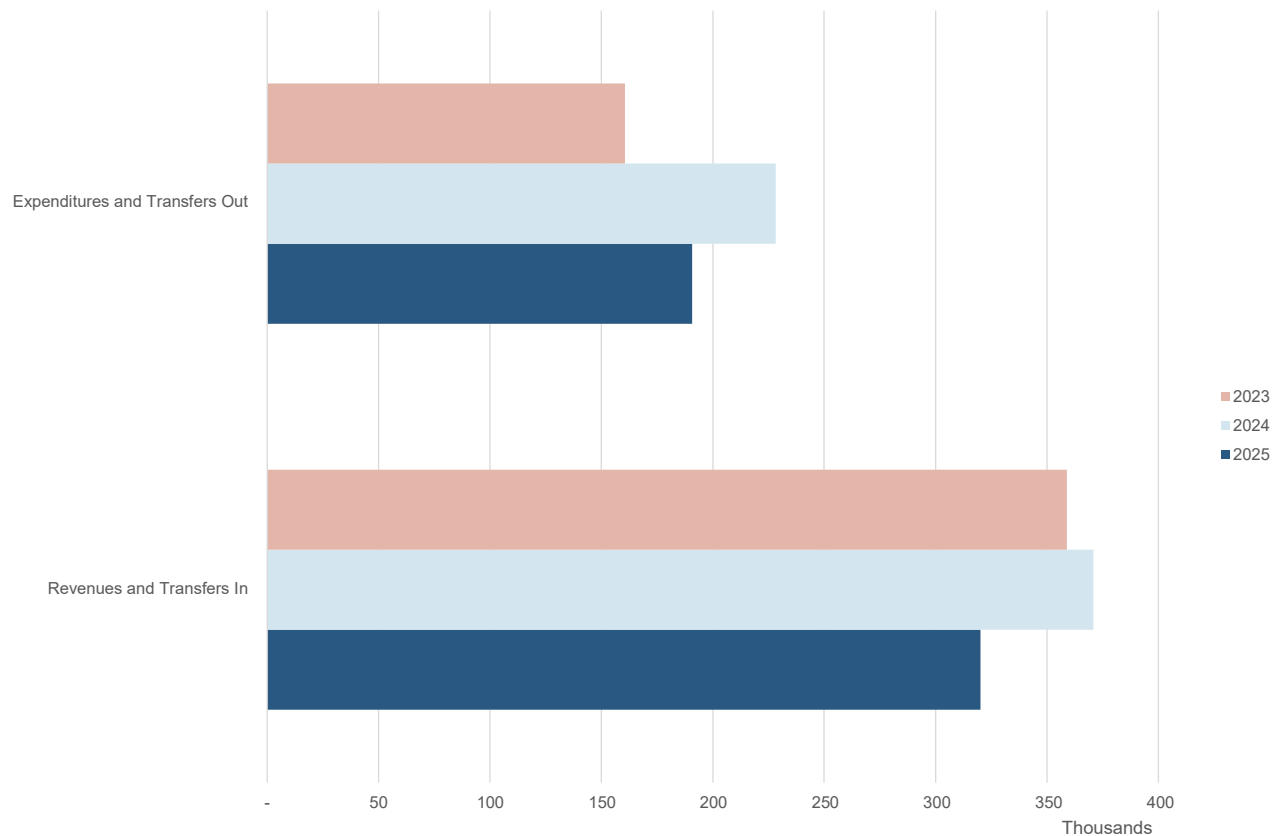
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Hotel/Motel Tax	850,000	285,586	(564,414)	33.6%
Investment Earnings	47,750	34,544	(13,206)	72.3%
Total	897,750	320,130	(577,620)	35.7%



Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May		2024 Expenses through May		2025 Expenses through May	
					2025 vs 2024	
					\$	%
Salaries, Wages, & Overtime	\$	29,398	\$	37,956	\$	21,606
Benefits		7,386		8,844		(4,052)
Services		112,630		169,754		(17,547)
Transfers Out - Internal Cost Allocation		11,040		11,592		579
Total		160,608		228,146		190,776
					(37,370)	-16.4%

Fund 101 Hotel/Motel Special Revenue Fund Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May		2024 Revenues through May		2025 Revenues through May	
					2025 vs 2024	
					\$	%
Hotel/Motel Tax		314,102		305,853		285,586
Investment Earnings		44,765		64,856		(30,312)
Total		358,867		370,709		320,130
					(50,579)	-13.6%

Fund 101 Prior Year Comparisons YTD



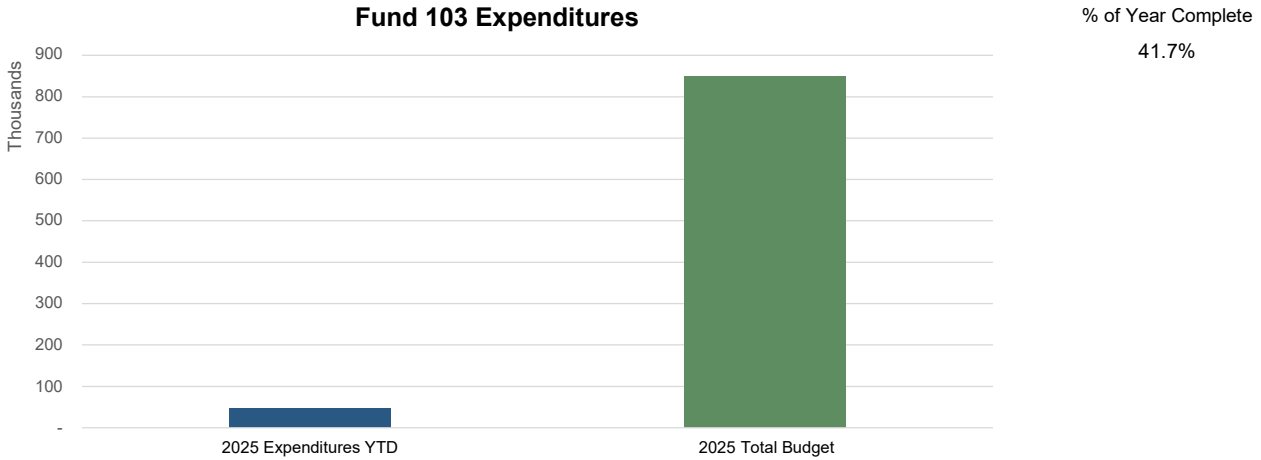
Fund 103 Residential Street Fund

Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	103,572	\$	1,130,000	9.2%
Expenditures		47,228		850,000	5.6%
Net Revenues Less Expenditures		56,344	280,000		% of Year Complete 41.7%

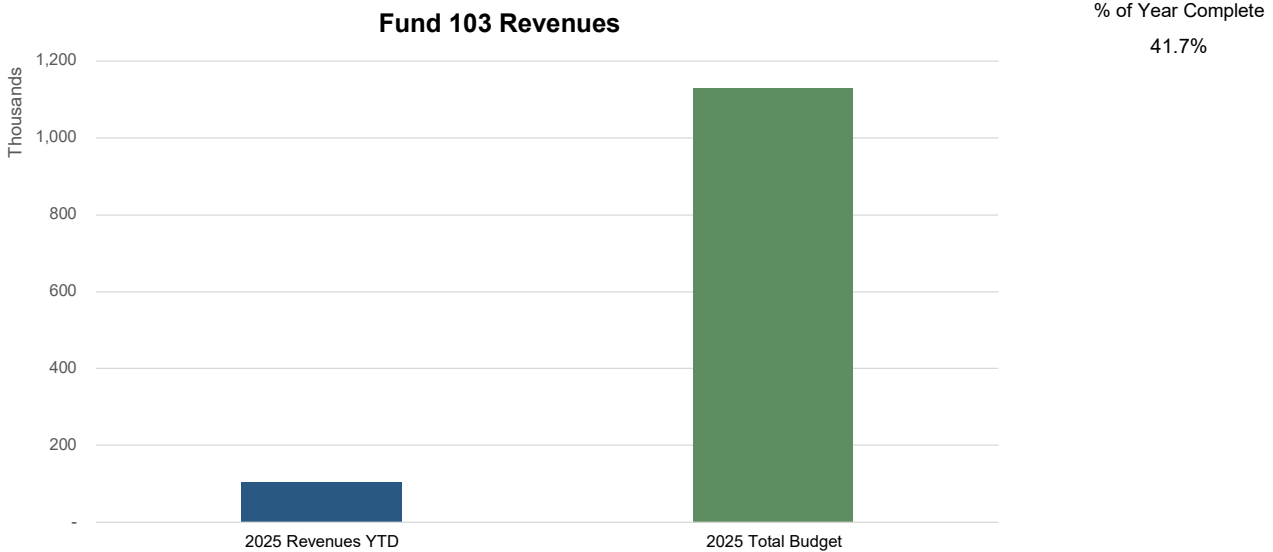
Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	-	5,266	(5,266)	-
Services	850,000	41,962	808,038	4.9%
Total	850,000	47,228	802,772	5.6%



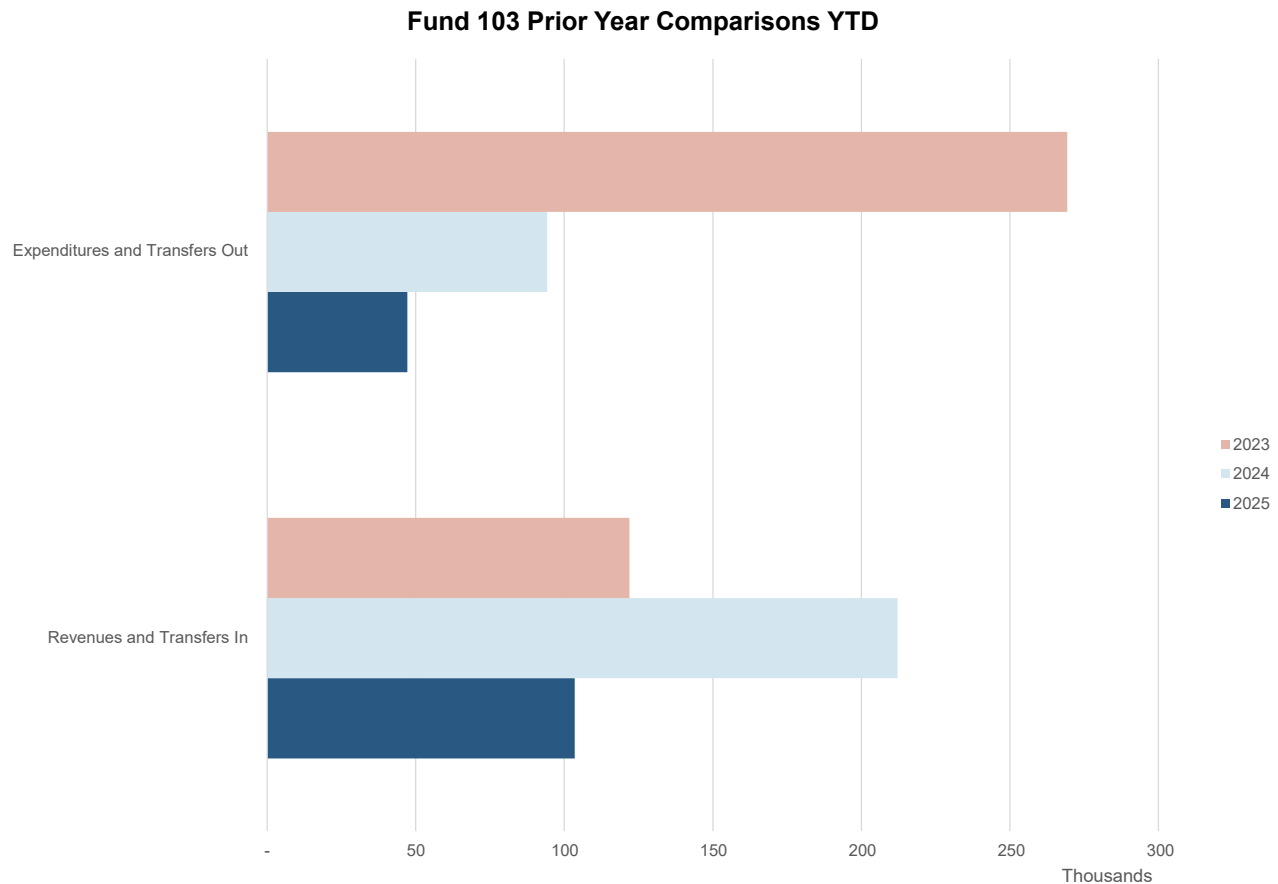
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	100,000	-	(100,000)	0.0%
Grant Revenues	724,000	-	(724,000)	0.0%
State Entitlements	280,000	78,482	(201,518)	28.0%
Investment Earnings	26,000	25,091	(909)	96.5%
Total	1,130,000	103,572	(1,026,428)	9.2%



Fund 103 Residential Street Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 7,544	\$ 1,935	\$ -	\$ (1,935)	-100.0%	
Benefits	4,769	868	-	(868)	-100.0%	
Supplies	-	12,902	5,266	(7,636)	-59.2%	
Services	256,995	50,818	41,962	(8,856)	-17.4%	
Land, Structures, Machinery, Equipment	-	27,762	-	(27,762)	-100.0%	
Total	269,308	94,285	47,228	(47,057)	-49.9%	

Fund 103 Residential Street Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024		
				\$	%	
Grant Revenues	-	70,797	-	(70,797)	-100.0%	
State Entitlements	110,560	107,428	78,482	(28,946)	-26.9%	
Investment Earnings	11,379	26,956	25,091	(1,865)	-6.9%	
Transfers In	-	7,017	-	(7,017)	-100.0%	
Total	121,939	212,198	103,573	(108,625)	-51.2%	



Fund 104 Arterial Street Fund

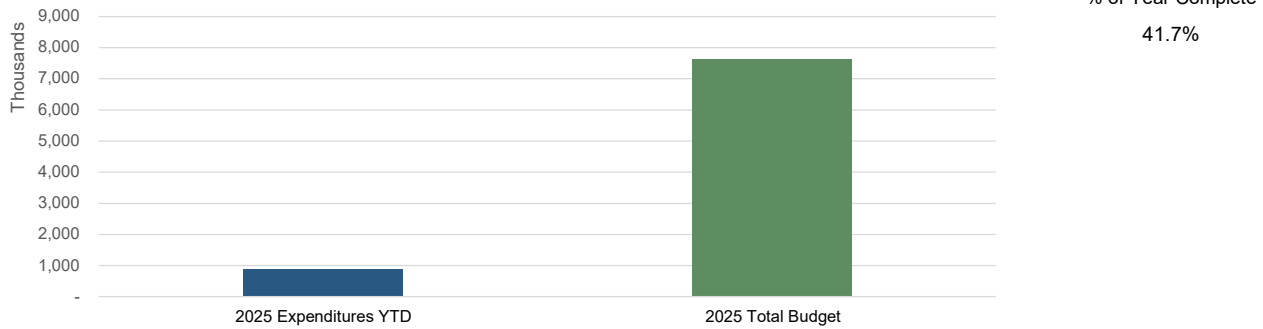
Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	2,105,658	\$	5,586,001	37.7%
Expenditures		891,860		7,636,726	11.7%
Net Revenues Less Expenditures		1,213,798		(2,050,725)	
					% of Year Complete 41.7%

Fund 104 Arterial Street Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	\$ 793,142	\$ 267,007	\$ 526,135	34%
Benefits	312,185	92,939	219,246	30%
Supplies	23,200	45,136	(21,936)	194.6%
Services	6,508,200	313,788	6,194,412	4.8%
Land, Structures, Machinery, Equipment	-	172,991	(172,991)	-
Total	7,636,727	891,861	6,744,866	11.7%

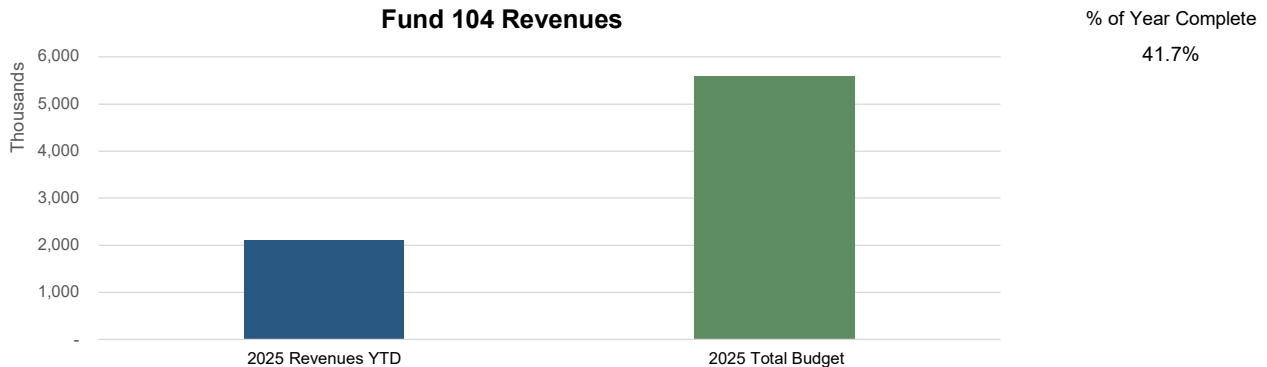
Fund 104 Expenditures



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Utility Taxes	\$ 1,320,000	\$ 654,335	\$ (665,665)	49.6%
Parking Tax	800,000	331,313	(468,687)	41.4%
Real Estate Excise Tax (REET)	500,000	212,110	(287,890)	42.4%
Permits	1	-	(1)	0.0%
Franchise Fees	450,000	194,050	(255,950)	43.1%
Grant Revenues	2,026,000	144,889	(1,881,111)	7.2%
State Entitlements	135,000	39,868	(95,132)	29.5%
General Government Revenue	-	360	360	-
Traffic Impact Fees	200,000	301,959	101,959	151.0%
Fines and Penalties	2,000	562	(1,438)	28.1%
Other Income	80,000	110,200	30,200	137.8%
Investment Earnings	73,000	116,012	43,012	158.9%
Total	5,586,001	2,105,658	(3,480,343)	37.7%

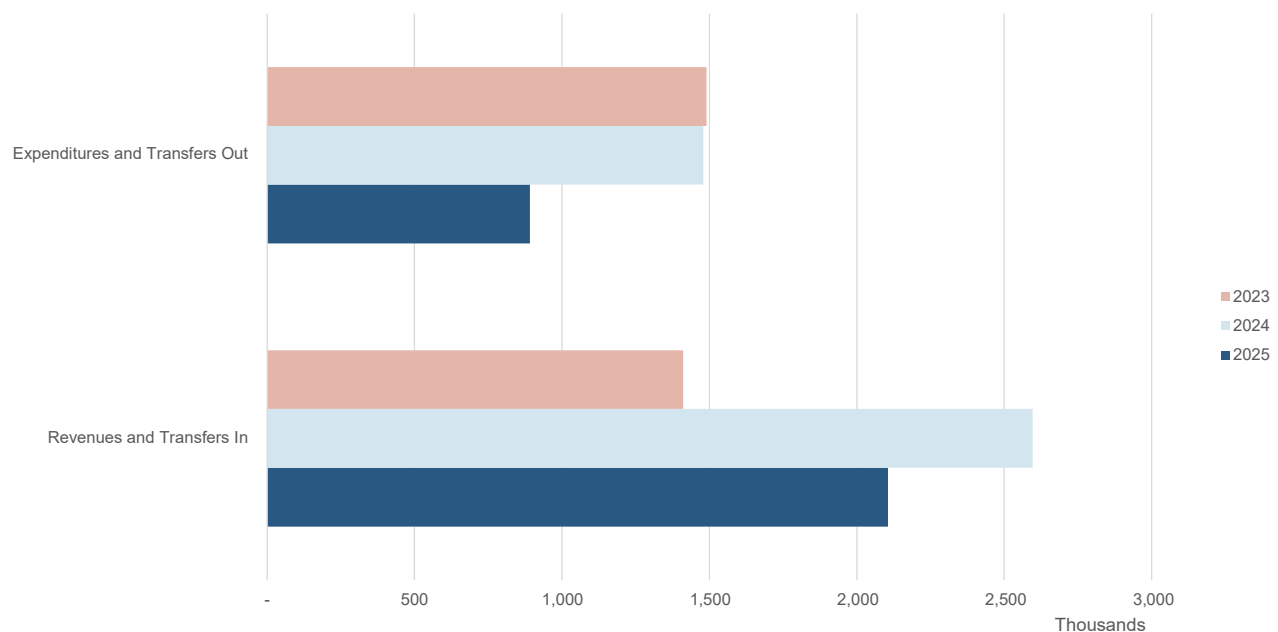
Fund 104 Revenues



Fund 104 Arterial Street Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 159,348	\$ 207,901	\$ 267,007	\$ 59,106	+28.4%	
Benefits	56,452	71,077	92,939	21,862	+30.8%	
Supplies	86,680	749	45,136	44,387	+5926.2%	
Services	407,667	479,307	313,788	(165,519)	-34.5%	
Land, Structures, Machinery, Equipment	780,878	720,968	172,991	(547,977)	-76.0%	
Total	1,491,025	1,480,002	891,861	(588,141)	-39.7%	

Fund 104 Arterial Street Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024		
				\$	%	
Utility Taxes	\$ 528,080	\$ 653,569	\$ 654,335	\$ 766	+0%	
Parking Tax	330,186	360,033	331,313	(28,720)	-8.0%	
Real Estate Excise Tax (REET)	104,999	335,387	212,110	(123,277)	-36.8%	
Permits	443	2	-	(2)	-100.0%	
Franchise Fees	-	136,376	194,050	57,674	+42.3%	
Grant Revenues	55,049	758,800	144,889	(613,911)	-80.9%	
State Entitlements	54,997	53,507	39,868	(13,639)	-25.5%	
General Government Revenue	-	20	360	340	+1700.0%	
Traffic Impact Fees	132,793	127,654	301,959	174,305	+136.5%	
Fines and Penalties	10,655	825	562	(263)	-31.9%	
Other Income	95,300	39,500	110,200	70,700	+179.0%	
Investment Earnings	98,809	131,443	116,012	(15,431)	-11.7%	
Total	1,411,311	2,597,116	2,105,658	(491,458)	-18.9%	

Fund 104 Prior Year Comparisons YTD

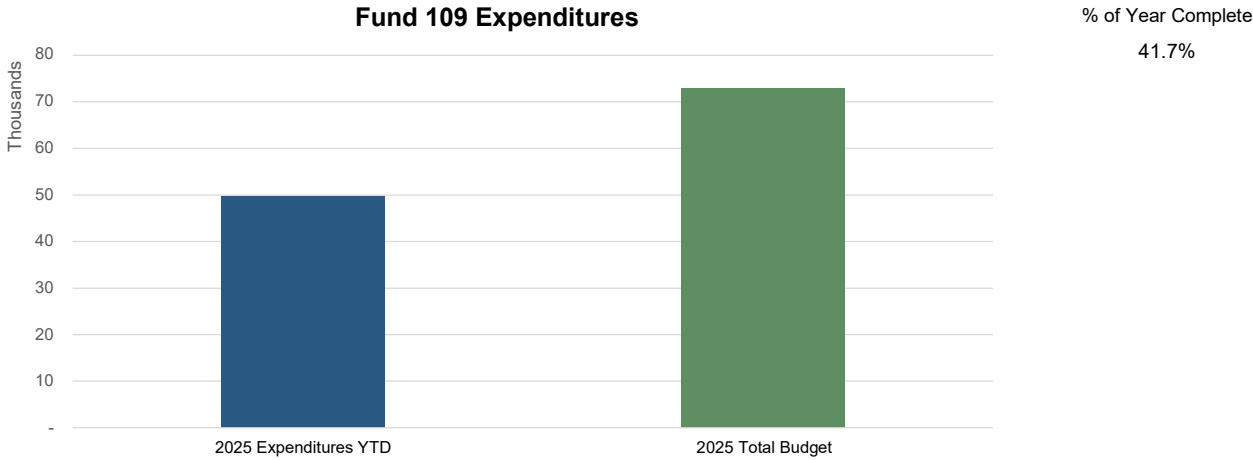


Fund 109 Drug Seizure Fund
Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ -	\$ 98,100	0.0%
Expenditures	49,607	73,000	68.0%
Net Revenues Less Expenditures	(49,607)	25,100	% of Year Complete 41.7%

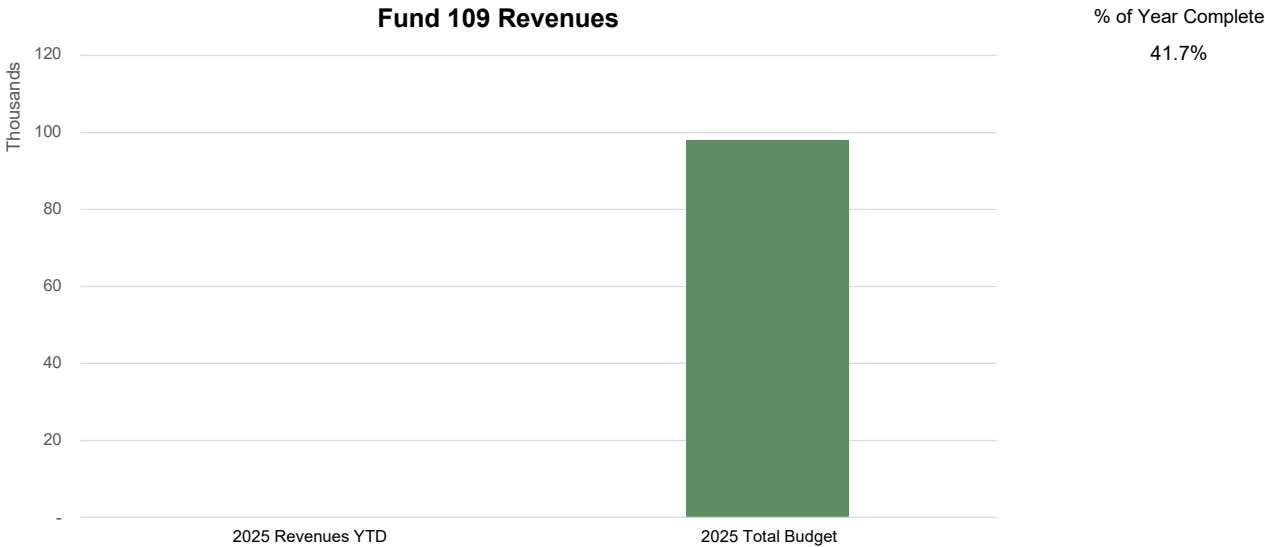
Fund 109 Drug Seizure Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	36,000	31,965	4,035	88.8%
Services	37,000	17,642	19,358	47.7%
Total	73,000	49,607	23,393	68.0%



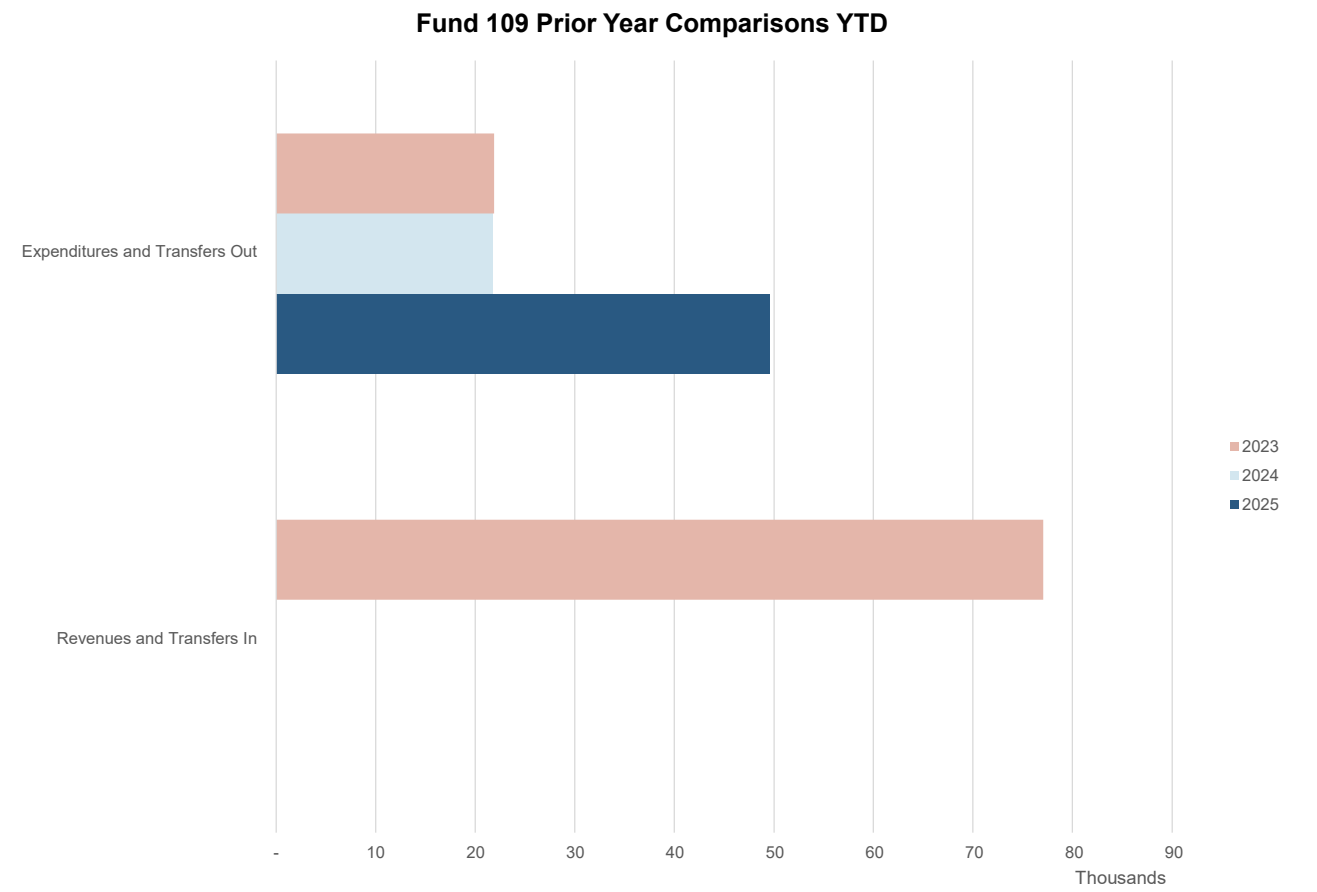
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Intergovernmental Revenue	35,000	-	(35,000)	0.0%
Other Income	60,000	-	(60,000)	0.0%
Investment Earnings	3,100	-	(3,100)	0.0%
Total	98,100	-	(98,100)	0.0%



Fund 109 Drug Seizure Fund					
Year-to-Year Expenditures & Transfers Out by Category					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Supplies	11,423	4,570	31,965	27,395	+599.5%
Services	10,483	17,149	17,642	493	+2.9%
Total	21,906	21,719	49,607	27,888	+128.4%

Fund 109 Drug Seizure Fund					
Year-to-Year Revenues and Transfers In by Category					
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Grant Revenues	-	-	-	-	-
Intergovernmental Revenue	77,060	-	-	-	-
Other Income	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Total	77,060	-	-	-	-



Fund 301 Land Acq., Rec. & Park Development
Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	724,285	\$	2,841,300	25.5%
Expenditures		175,973		2,431,000	7.2%
Transfers Out		-		652,605	0.0%
<hr/>					
Net Revenues Less Expenditures		548,312		(242,305)	
					% of Year Complete
					41.7%

Fund 301 Land Acq., Rec. & Park Development
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Supplies	30,000	-	30,000	0.0%
Services	1,876,000	172,063	1,703,937	9.2%
Land, Structures, Machinery, Equipment	525,000	3,910	521,090	1%
Transfers Out to Other Funds	652,605	-	652,605	0%
Total	3,083,605	175,973	2,907,632	5.7%

Fund 301 Expenditures

% of Year Complete
41.7%

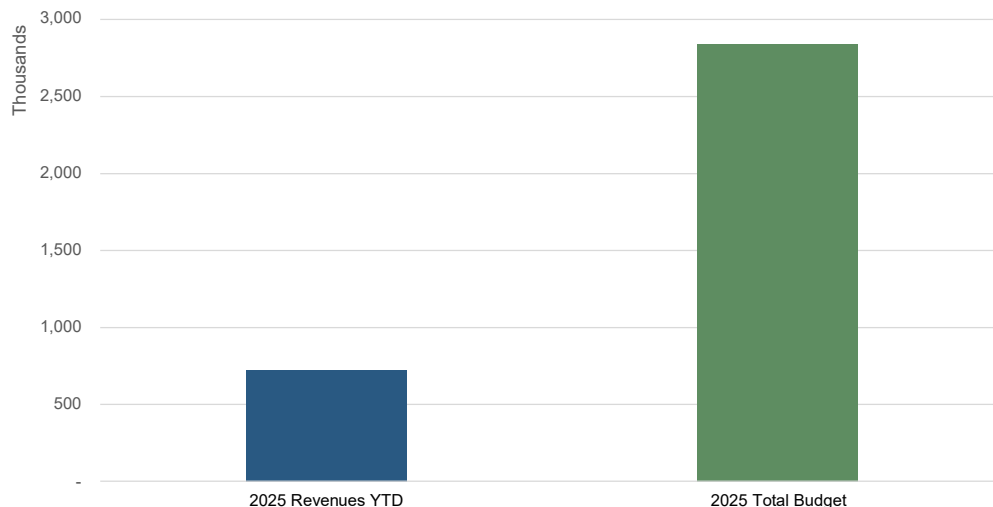


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Property Tax	207,800	138,193	(69,607)	66.5%
Real Estate Excise Tax (REET)	500,000	-	(500,000)	0.0%
Grant Revenues	1,976,000	500,000	(1,476,000)	25.3%
Park Impact Fees	100,000	17,515	(82,485)	17.5%
Investment Earnings	57,500	68,577	11,077	119.3%
Total	2,841,300	724,285	(2,117,015)	25.5%

Fund 301 Revenues

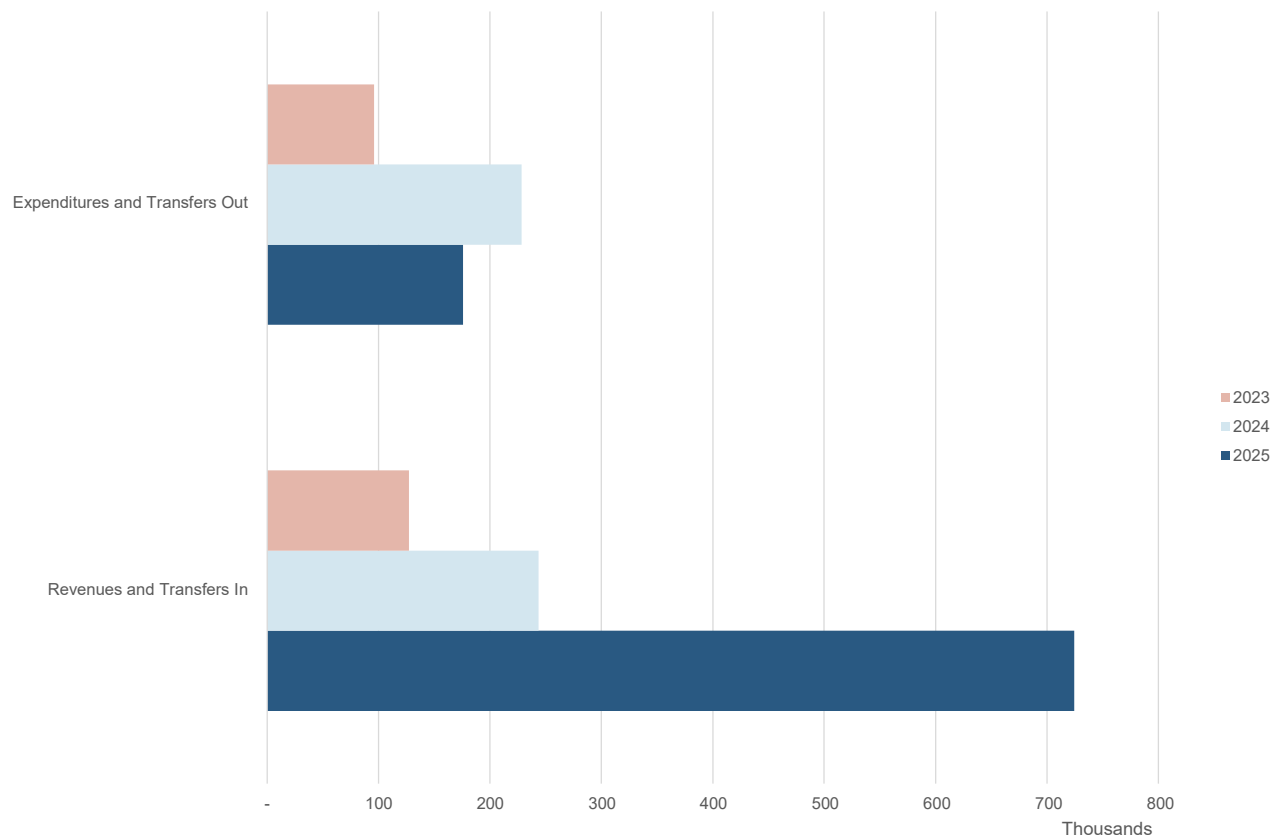
% of Year Complete
41.7%



Fund 301 Land Acq., Rec. & Park Development Year-to-Year Expenditures & Transfers Out by Category					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Services	74,481	228,384	172,063	(56,321)	-24.7%
Land, Structures, Machinery, Equipment	-	-	3,910	3,910	-
Total	96,110	228,384	175,973	(52,411)	-22.9%

Fund 301 Land Acq., Rec. & Park Development Year-to-Year Revenues and Transfers In by Category					
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Property Tax	-	133,701	138,193	4,492	+3%
Real Estate Excise Tax (REET)	36,224	-	-	-	-
Grant Revenues	-	-	500,000	500,000	-
Park Impact Fees	30,104	17,522	17,515	(7)	-0.0%
Investment Earnings	60,888	92,217	68,577	(23,640)	-26%
Transfers In	-	-	-	-	-
Total	127,216	243,440	724,285	480,845	+197.5%

Fund 301 Prior Year Comparisons YTD



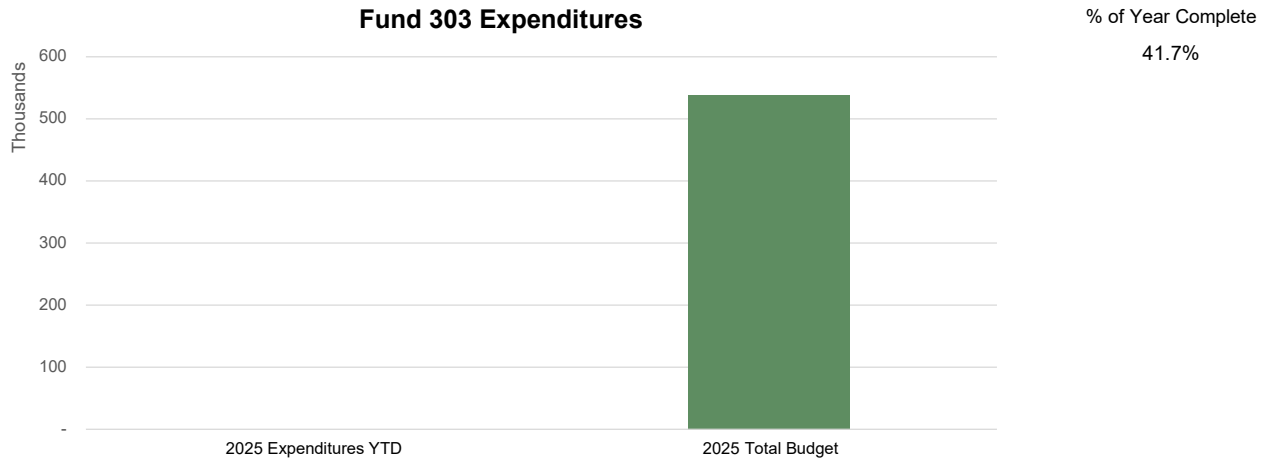
Fund 303 General Government Improvements

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 5,454	\$ 1,000	545.4%
Transfers In	109,500	438,000	25.0%
Expenditures	-	538,000	0.0%
Net Revenues Less Expenditures	114,954	(99,000)	% of Year Complete 41.7%

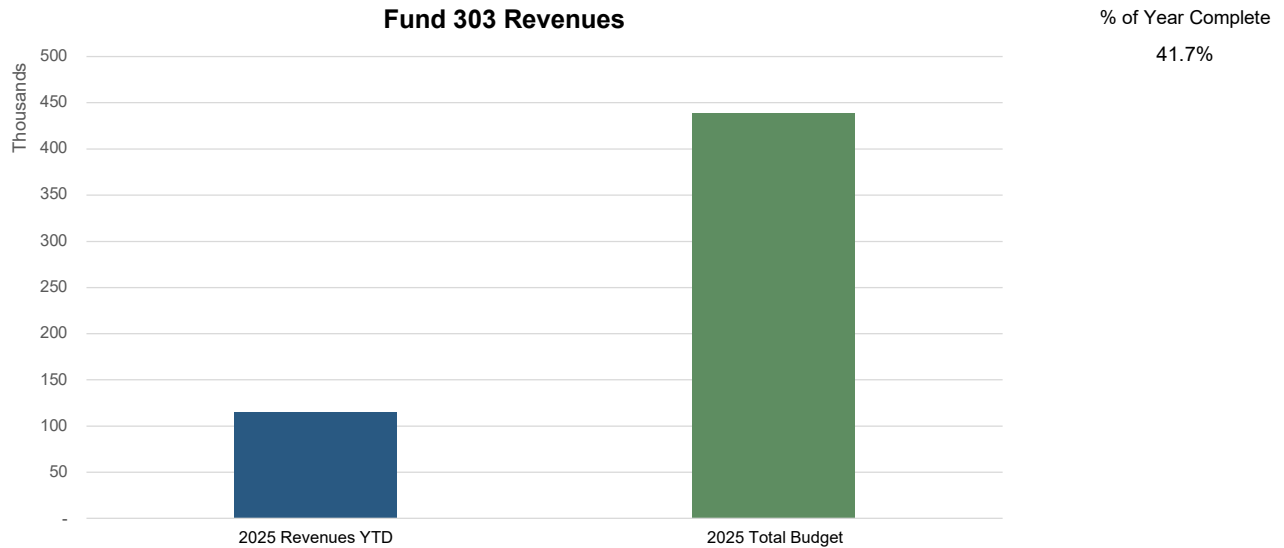
Fund 303 General Government Improvements
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	538,000	-	538,000	0.0%
Total	538,000	-	538,000	0.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	1,000	5,454	4,454	545.4%
Transfer In From General Fund	438,000	109,500	(328,500)	25%
Total	439,000	114,954	(324,046)	26.2%



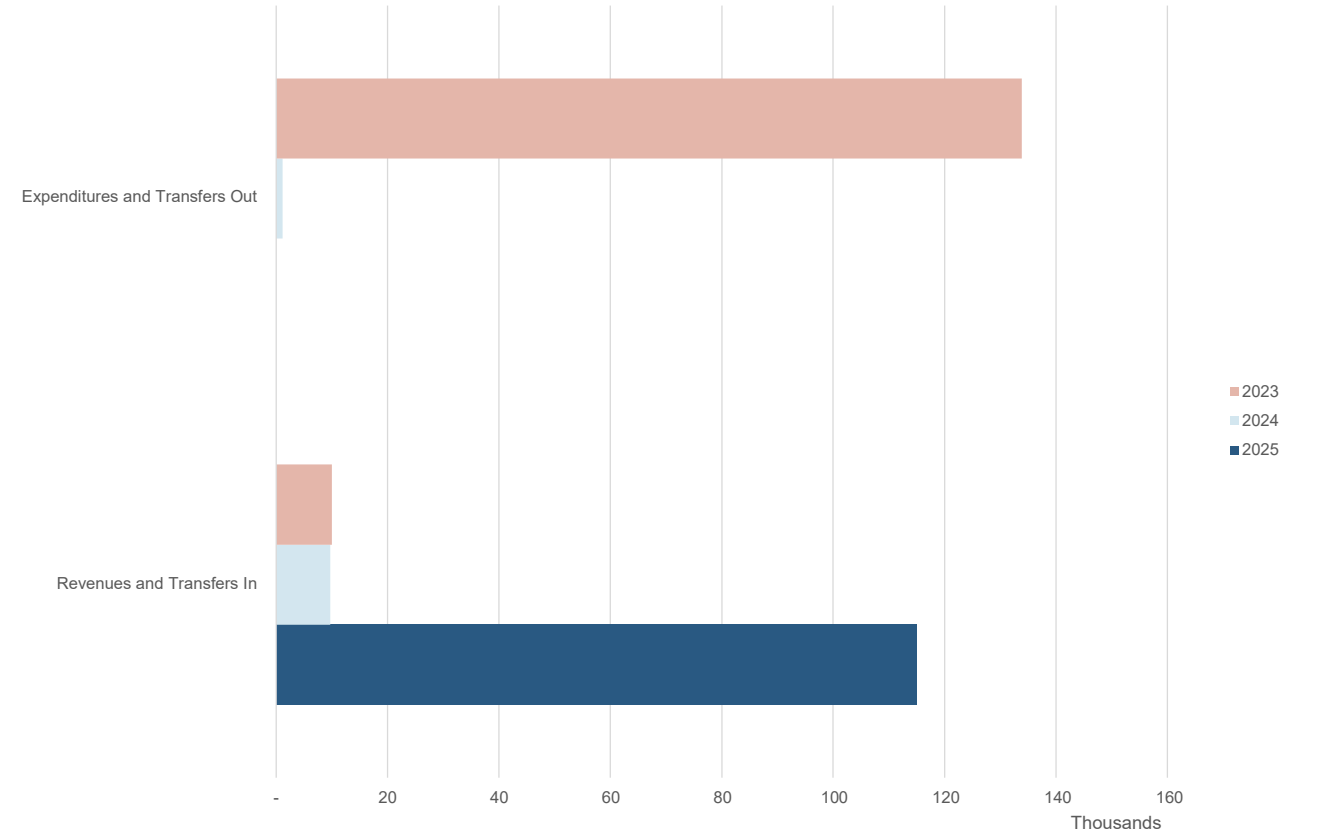
Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Services	133,850	1,146	-	(1,146)	-100.0%
Total	133,850	1,146	-	(1,146)	-100.0%

Fund 303 General Government Improvements
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Grant Revenues	-	-	-	-	-
Investment Earnings	10,001	9,676	5,454	(4,222)	-44%
Transfer In From General Fund	-	-	109,500	109,500	-
Total	10,001	9,676	114,954	105,278	+1088.0%

Fund 303 Prior Year Comparisons YTD

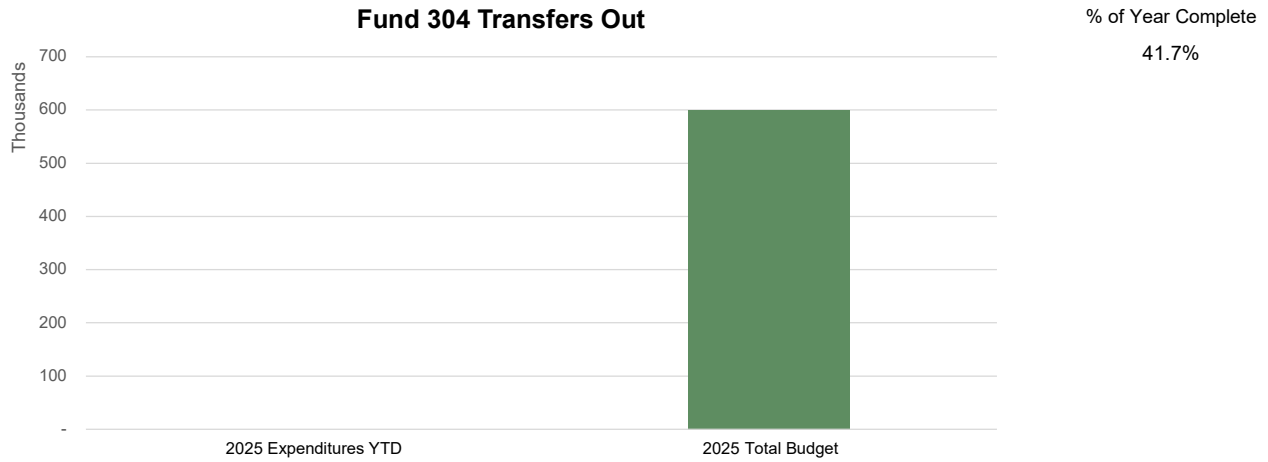


Fund 304 Fire Improvements
Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	16,592	\$	600,000	2.8%
Transfers Out		-		600,000	0.0%
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Net Revenues Less Expenditures		16,592		-	
					% of Year Complete 41.7%

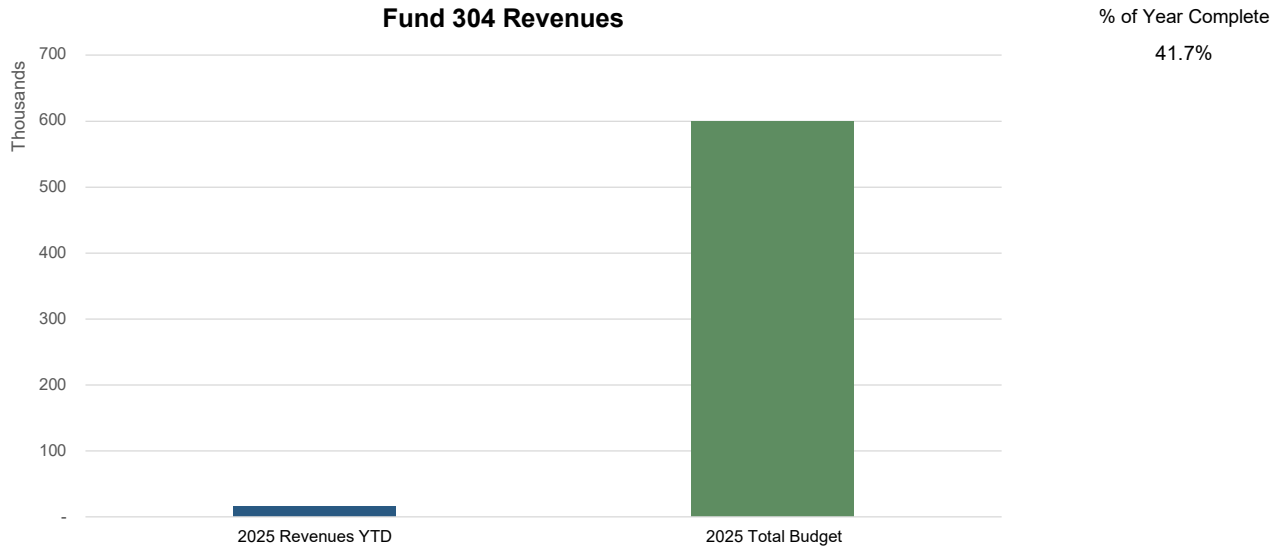
Fund 304 Fire Improvements
Transfers Out

Category	2025 Total Budget	2025 Transfers Out through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	600,000	-	600,000	0%
Total	600,000	-	600,000	0.0%



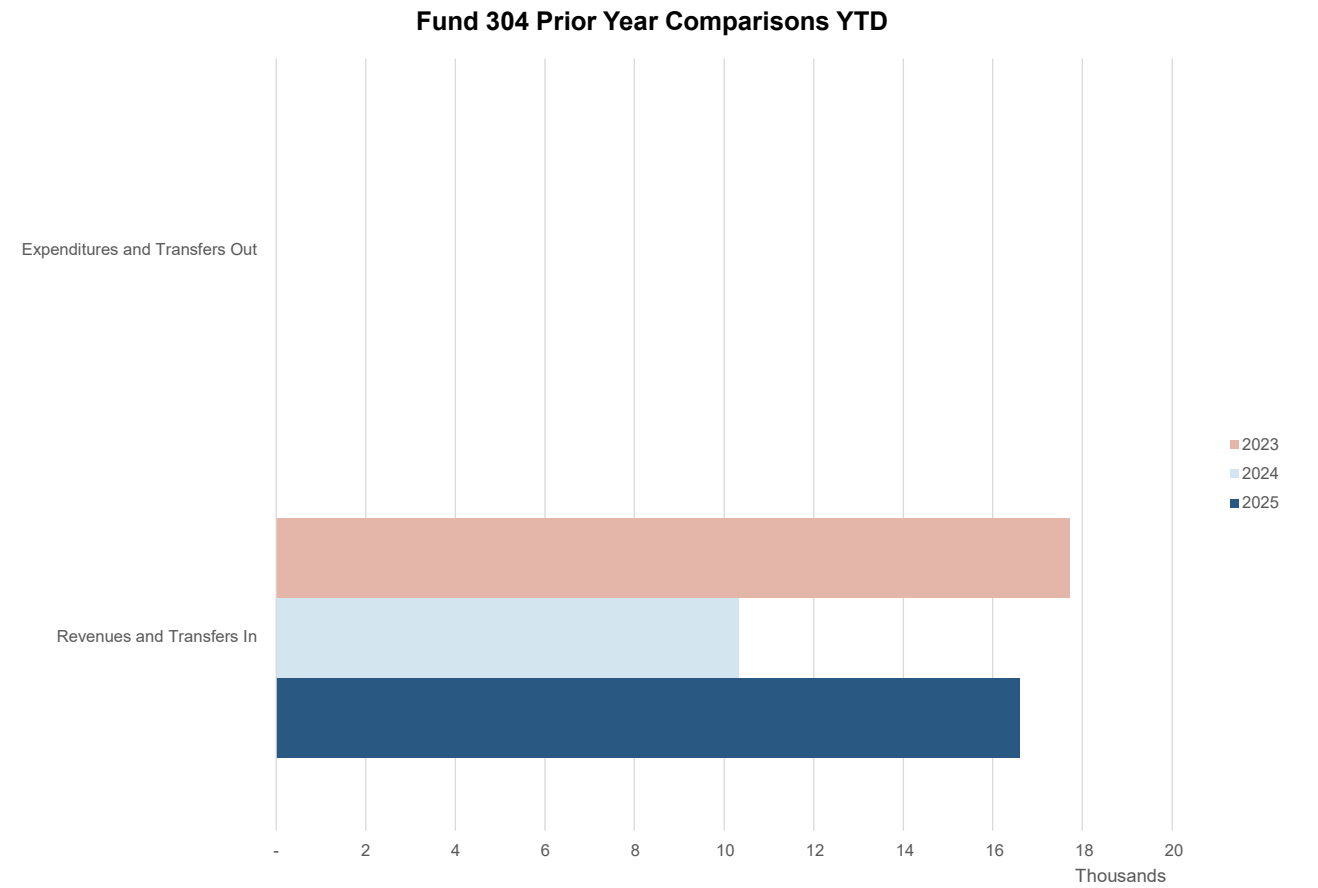
Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fire Impact Fees	600,000	16,592	(583,408)	2.8%
Total	600,000	16,592	(583,408)	2.8%



Fund 304 Fire Improvements					
Year-to-Year Expenditures & Transfers Out by Category					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Transfers Out to Other Funds	-	-	-	-	-
Total	-	-	-	-	-

Fund 304 Fire Improvements					
Year-to-Year Revenues and Transfers In by Category					
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Fire Impact Fees	17,716	10,313	16,592	6,279	+60.9%
Total	17,716	10,313	16,592	6,279	+60.9%

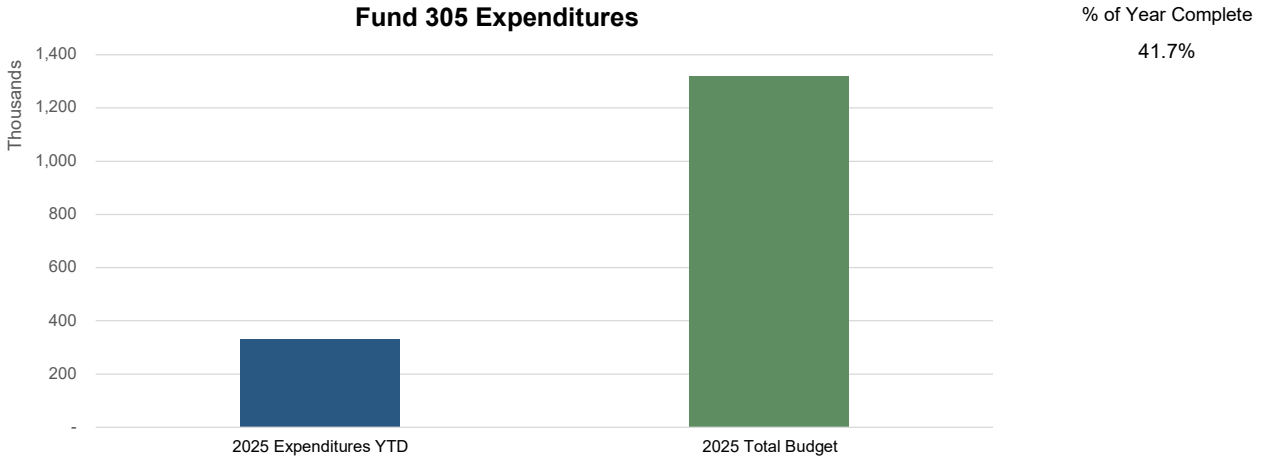


Fund 305 Public Safety Plan Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 235,377	\$ 15,000	1569.2%
Transfers In	-	1,100,000	0.0%
Transfers Out	329,706	1,318,824	25.0%
Net Revenues Less Expenditures	(94,329)	(203,824)	% of Year Complete 41.7%

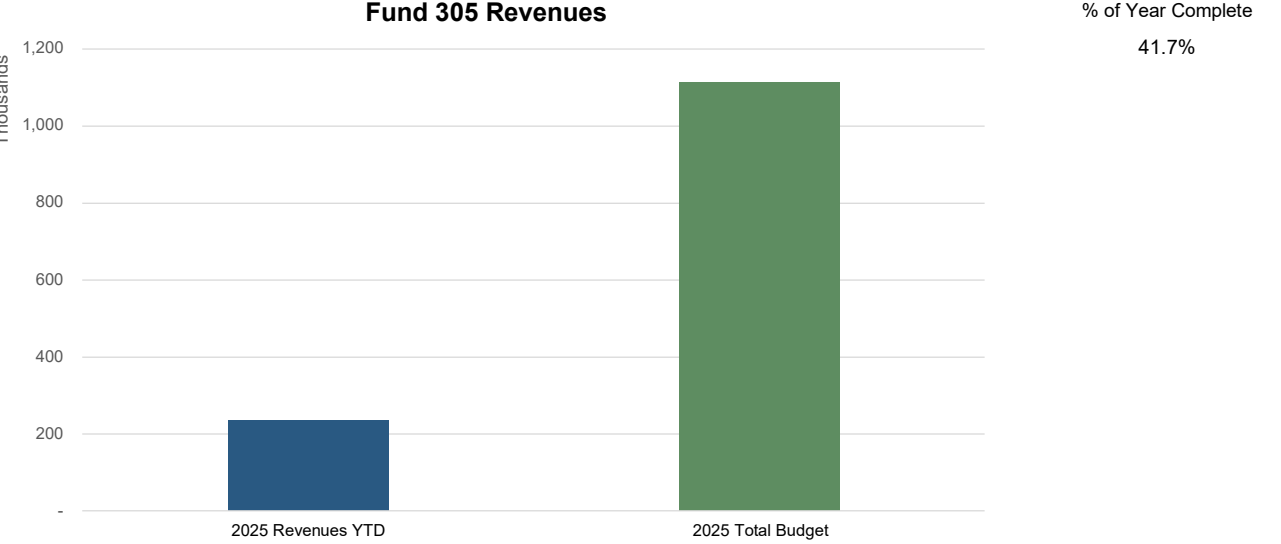
Fund 305 Public Safety Plan Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Transfers Out to Other Funds	1,318,824	329,706	989,118	25%
Total	1,318,824	329,706	989,118	25.0%



Revenues and Transfers In by Category

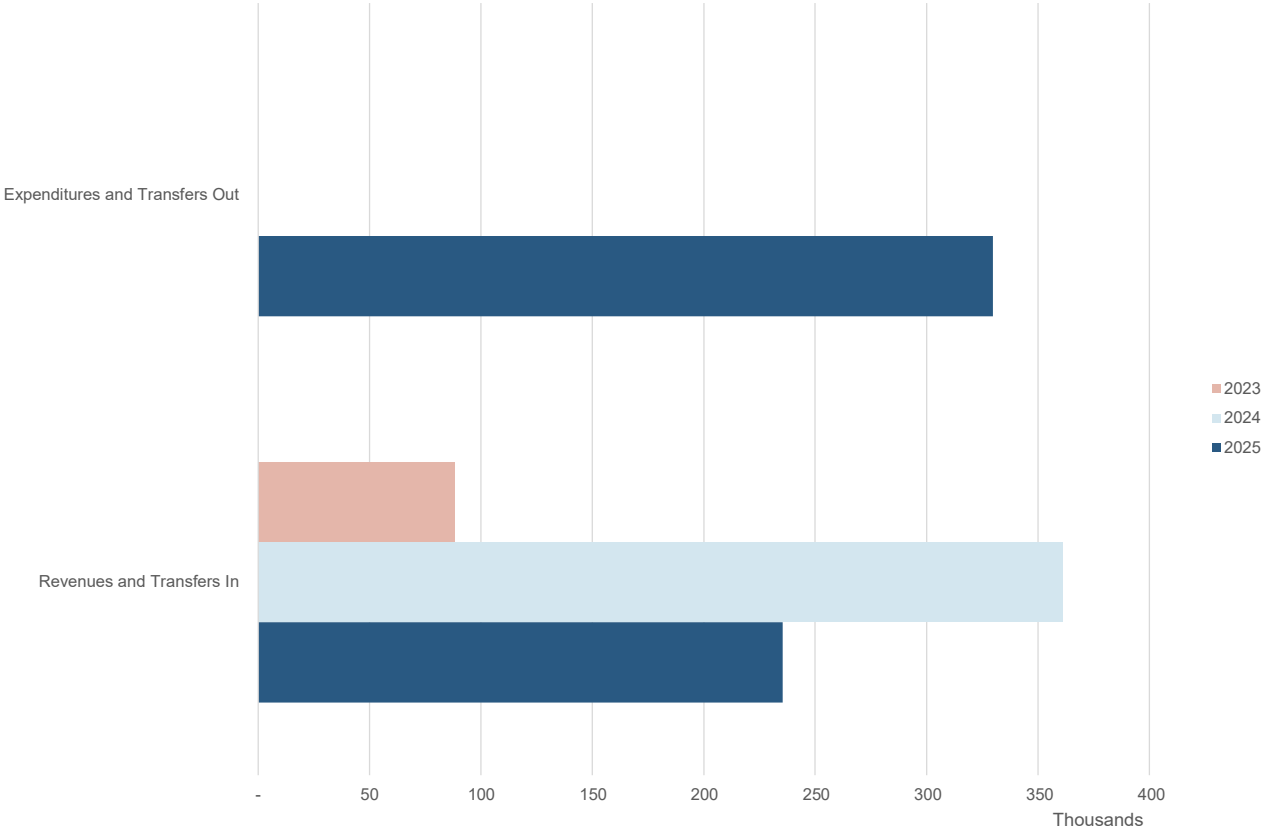
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Real Estate Excise Tax (REET)	-	212,110	212,110	-
Investment Earnings	15,000	23,267	8,267	155.1%
Transfers In	1,100,000	-	(1,100,000)	0%
Total	1,115,000	235,377	(879,623)	21.1%



Fund 305 Public Safety Plan					
Year-to-Year Expenditures & Transfers Out by Category					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Transfers Out to Other Funds	-	-	329,706	329,706	-
Total	-	-	329,706	329,706	-

Fund 305 Public Safety Plan					
Year-to-Year Revenues and Transfers In by Category					
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Real Estate Excise Tax (REET)	68,776	335,387	212,110	(123,277)	-36.8%
Fire Impact Fees	-	-	-	-	-
Investment Earnings	19,311	25,688	23,267	(2,421)	-9%
Transfers In	-	-	-	-	-
Total	88,087	361,075	235,377	(125,698)	-34.8%

Fund 305 Prior Year Comparisons YTD

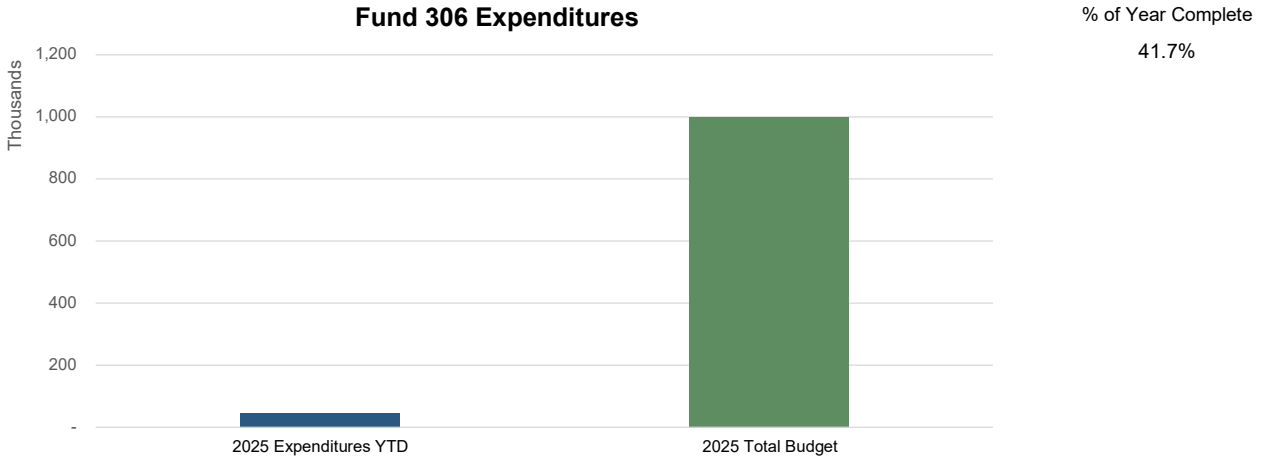


Fund 306 City Facilities
Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ -	\$ 846,937	0.0%
Transfers In	250,002	1,000,000	25.0%
Expenditures	46,185	1,000,000	4.6%
Net Revenues Less Expenditures	203,817	846,937	% of Year Complete 41.7%

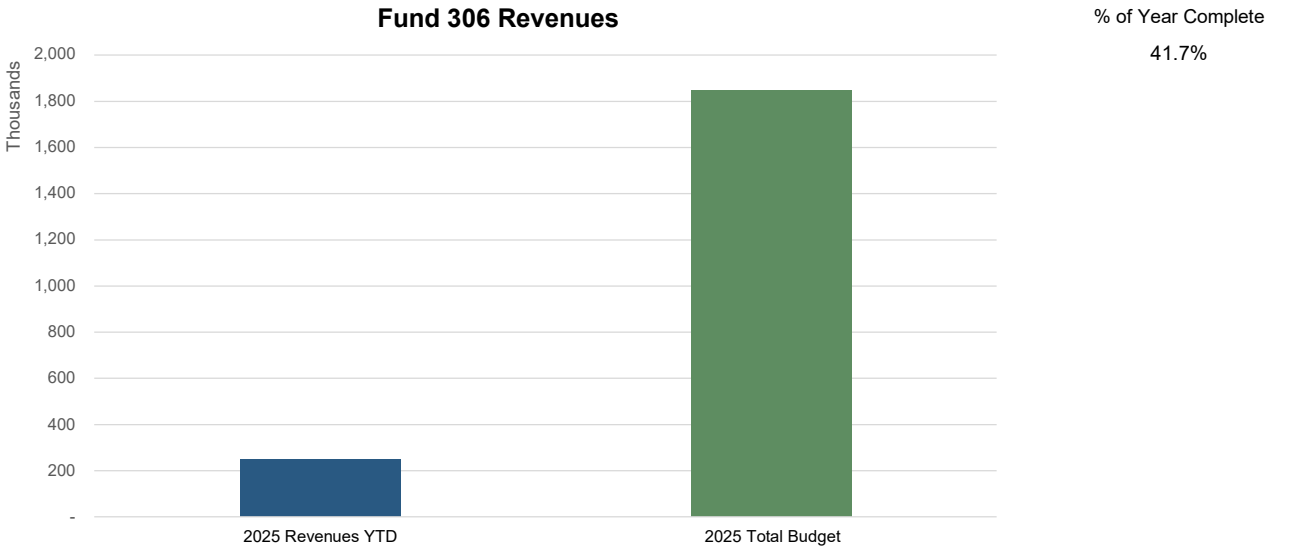
Fund 306 City Facilities
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Services	1,000,000	46,185	953,815	4.6%
Total	1,000,000	46,185	953,815	4.6%



Revenues and Transfers In by Category

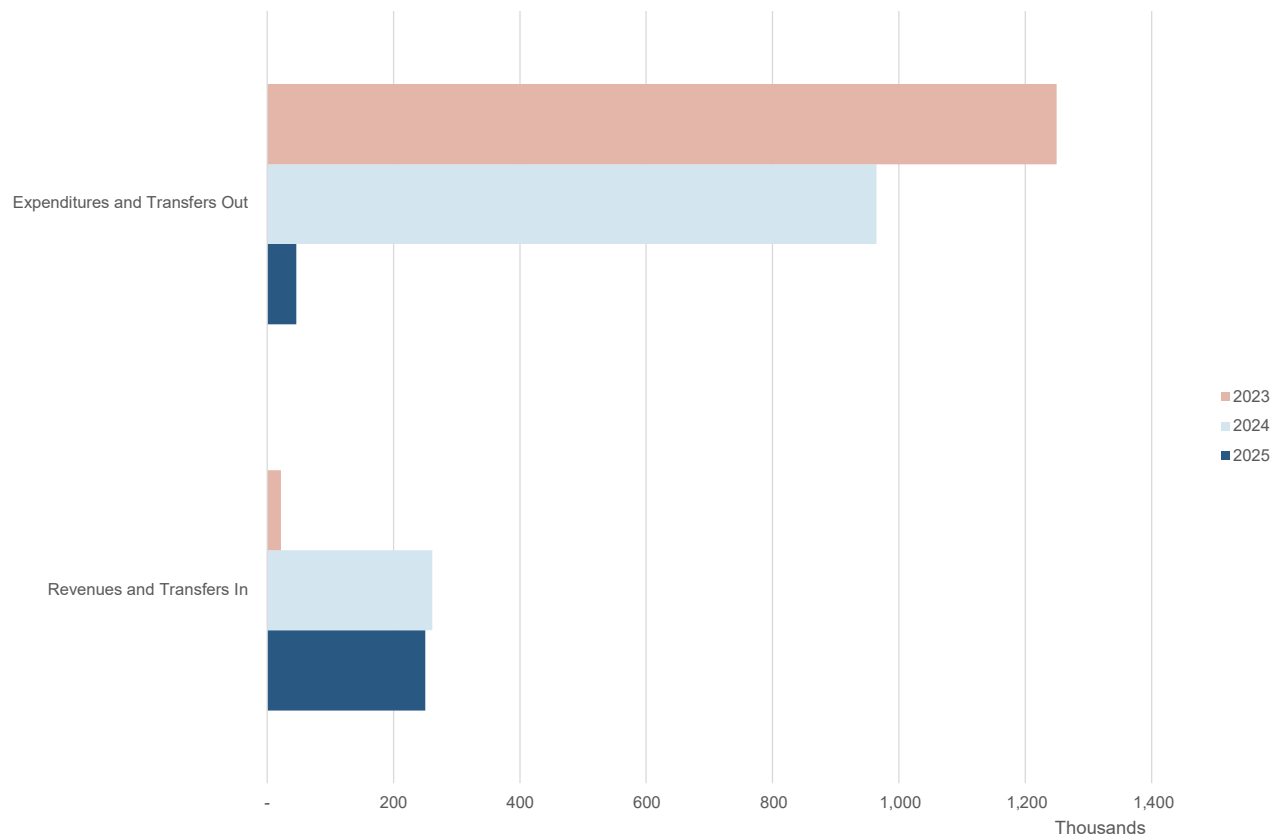
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	5,000	-	(5,000)	0.0%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	250,002	(749,998)	25%
Total	1,846,937	250,002	(1,596,935)	13.5%



Fund 306 City Facilities Year-to-Year Expenditures & Transfers Out by Category					
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Services	70,890	963,796	46,185	(917,611)	-95.2%
Land, Structures, Machinery, Equipment	1,171,042	808	-	(808)	-100.0%
Total	1,249,842	964,604	46,185	(918,419)	-95.2%

Fund 306 City Facilities Year-to-Year Revenues and Transfers In by Category					
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Investment Earnings	21,993	11,521	-	(11,521)	-100.0%
Rent & Concessions	-	-	-	-	-
Transfers In	-	250,000	250,002	2	+0%
Total	21,993	261,521	250,002	(11,519)	-4.4%

Fund 306 Prior Year Comparisons YTD



Fund 401 Water Utility Fund
Overview

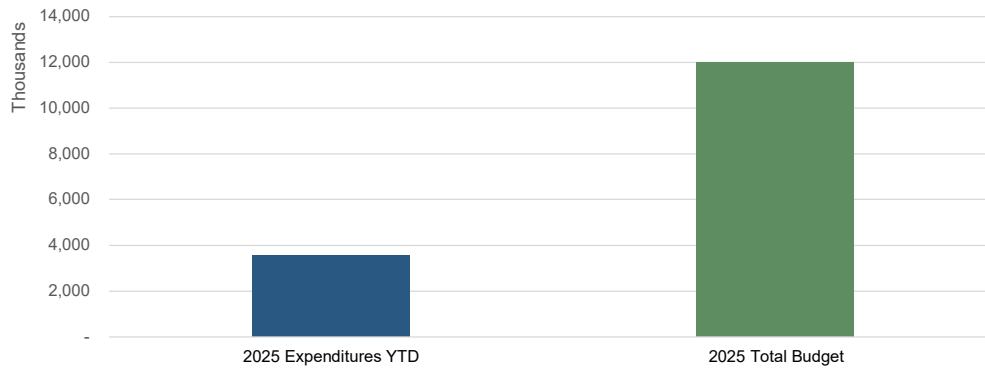
	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	3,239,409	\$	11,341,356	28.6%
Expenditures		3,040,522		10,493,596	29.0%
Transfers Out		512,944		1,507,615	34.0%
Net Revenues Less Expenditures		(314,057)		(659,855)	% of Year Complete 41.7%

Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	957,112	357,872	599,240	37%
Benefits	538,827	153,618	385,209	29%
Supplies	3,105,196	1,488,179	1,617,017	47.9%
Services	5,677,288	761,541	4,915,747	13.4%
Land, Structures, Machinery, Equipment	-	279,312	(279,312)	-
Other Expenditures	215,173	-	215,173	0%
Transfers Out - Internal Cost Allocation	816,232	340,099	476,133	42%
Transfers Out - Debt Service	358,050	89,511	268,539	25%
Transfers Out to Other Funds	333,333	83,334	249,999	25%
Total	12,001,211	3,553,466	8,447,745	29.6%

Fund 401 Expenditures and Transfers Out

% of Year Complete
41.7%

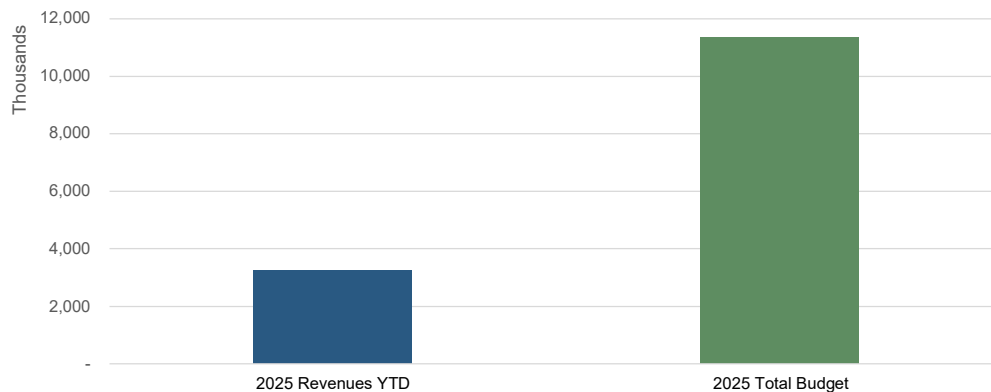


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	9,239,856	3,207,190	(6,032,666)	34.7%
Security Revenue	-	(14,846)	(14,846)	-
Other Income	1,500	8,549	7,049	569.9%
Investment Earnings	100,000	38,517	(61,483)	38.5%
Bond Proceeds	2,000,000	-	(2,000,000)	0%
Total	11,341,356	3,239,410	(8,101,946)	28.6%

Fund 401 Revenues

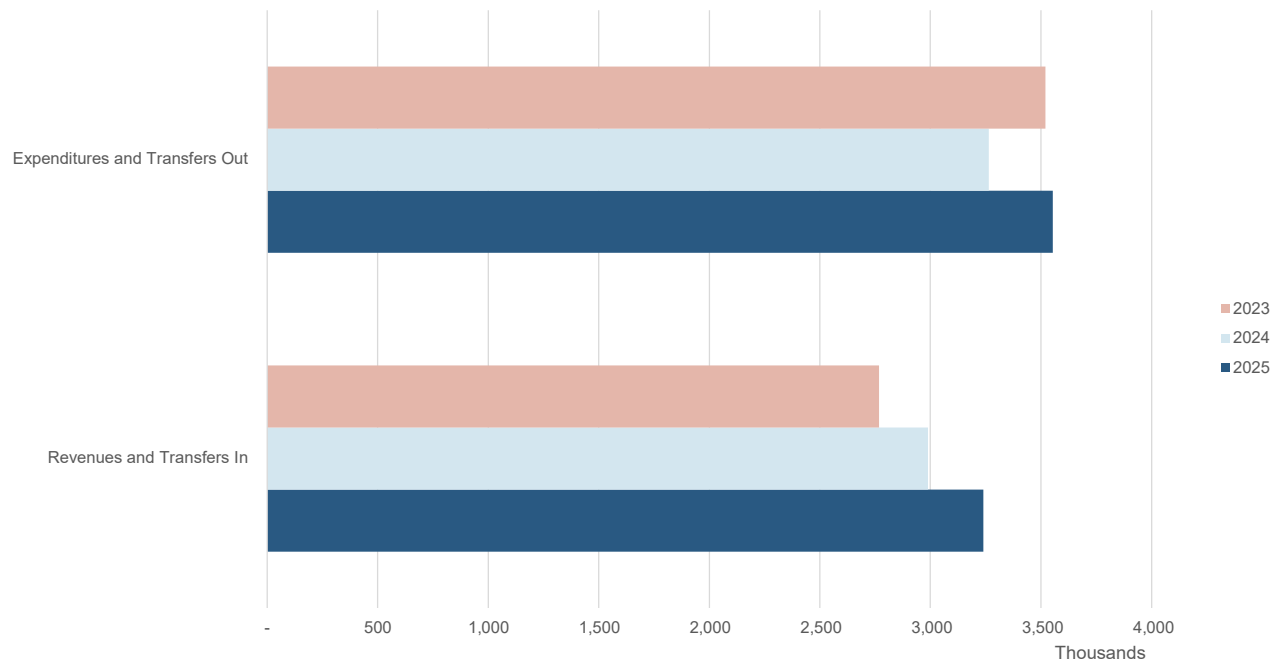
% of Year Complete
41.7%



Fund 401 Water Utility Fund						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 278,234	\$ 320,753	\$ 357,872	\$ 37,119	+11.6%	
Benefits	124,208	154,586	153,618	(968)	-0.6%	
Supplies	1,700,236	1,406,798	1,488,179	81,381	+5.8%	
Services	938,782	746,502	761,541	15,039	+2.0%	
Land, Structures, Machinery, Equipment	-	56,065	279,312	223,247	+398.2%	
Other Expenditures	81,432	81,029	-	(81,029)	-100%	
Transfers Out - Internal Cost Allocation	308,480	323,904	340,099	16,195	+5%	
Transfers Out - Debt Service	89,511	89,511	89,511	-	0%	
Transfers Out to Other Funds	(60)	85,000	83,334	(1,666)	-2%	
Total	3,520,823	3,264,148	3,553,466	289,318	+8.9%	

Fund 401 Water Utility Fund						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024		
				\$	%	
Water Sales	2,683,663	2,907,530	3,207,190	299,660	+10%	
Grant Revenues	-	-	-	-	-	
Security Revenue	5,677	5,609	(14,846)	(20,455)	-364.7%	
Other Income	3,136	4,995	8,549	3,554	+71.2%	
Investment Earnings	75,020	71,391	38,517	(32,874)	-46%	
Bond Proceeds	-	-	-	-	-	
Total	2,767,496	2,989,525	3,239,410	249,885	+8.4%	

Fund 401 Prior Year Comparisons YTD



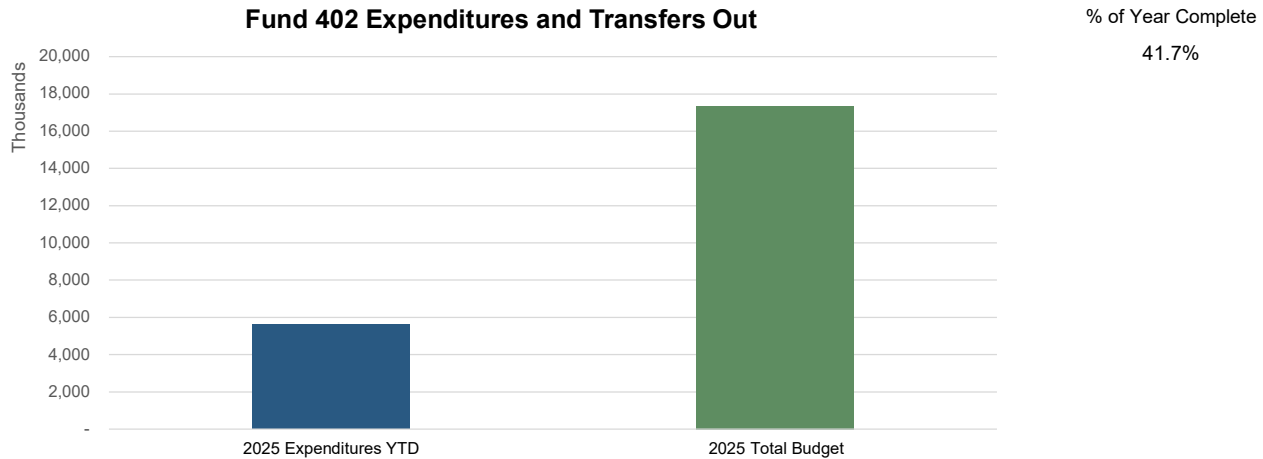
Fund 402 Sewer Utility Fund

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 4,677,169	\$ 12,527,105	37.3%
Transfers In	-	-	-
Expenditures	5,197,616	16,129,584	32.2%
Transfers Out	419,882	1,221,086	34.4%
Net Revenues Less Expenditures	(940,329)	(4,823,565)	% of Year Complete 41.7%

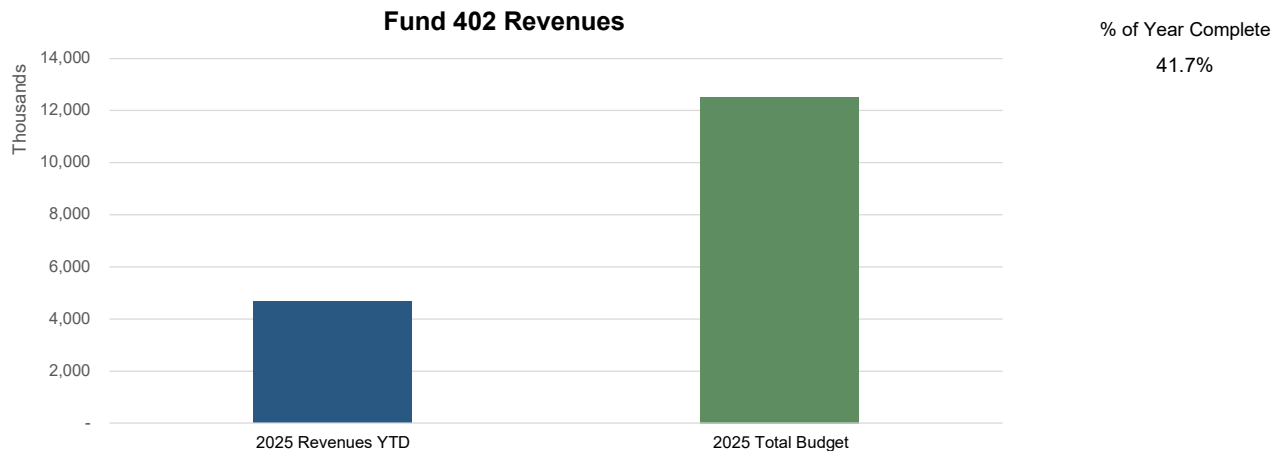
Fund 402 Sewer Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	666,584	285,832	380,752	43%
Benefits	482,884	131,191	351,693	27%
Supplies	6,214,355	2,362,271	3,852,084	38.0%
Services	8,611,358	848,141	7,763,217	9.8%
Land, Structures, Machinery, Equipment	-	1,527,359	(1,527,359)	-
Other Expenditures	154,403	41,175	113,228	27%
Transfers Out - Internal Cost Allocation	687,666	286,524	401,142	42%
Transfers Out - Debt Service	200,087	50,024	150,063	25%
Transfers Out to Other Funds	333,333	83,334	249,999	25%
Total	17,350,670	5,615,851	11,734,819	32.4%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Sewer Sales	12,127,105	4,499,055	(7,628,050)	37.1%
Other Income	-	43,211	43,211	-
Investment Earnings	400,000	134,902	(265,098)	33.7%
Total	12,527,105	4,677,168	(7,849,937)	37.3%



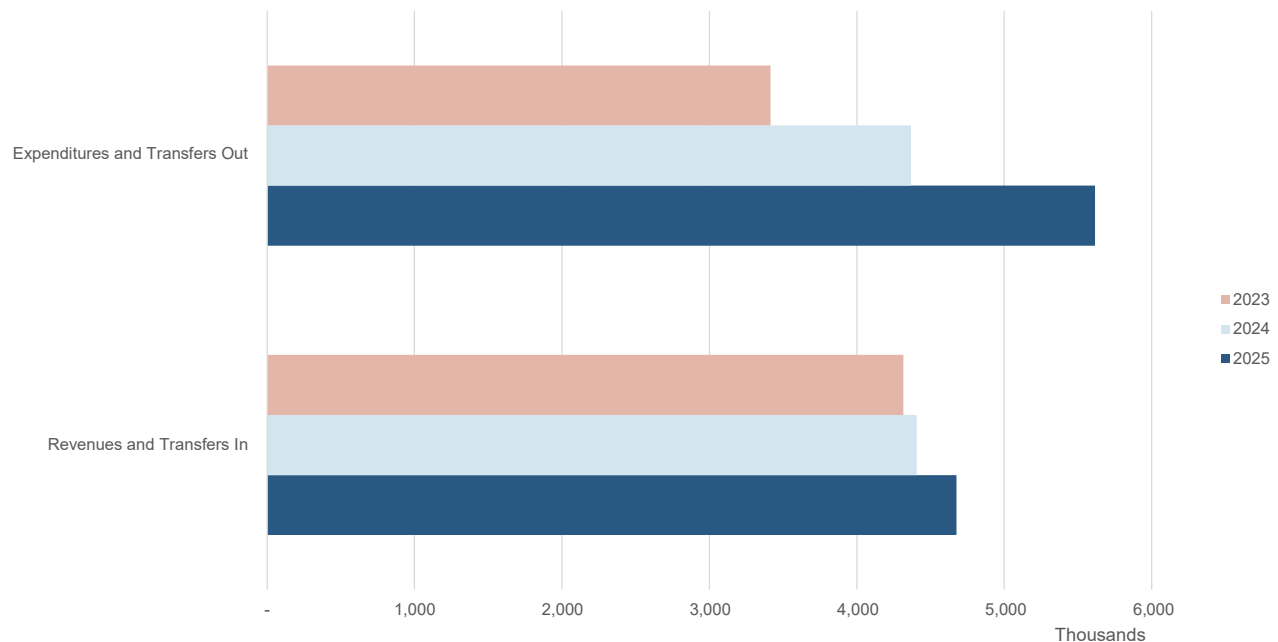
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 349,929	\$ 459,365	\$ 285,832	\$ (173,533)	-37.8%
Benefits	149,906	191,961	131,191	(60,770)	-31.7%
Supplies	1,653,119	2,196,275	2,362,271	165,996	+7.6%
Services	714,151	914,904	848,141	(66,763)	-7.3%
Land, Structures, Machinery, Equipment	-	-	1,527,359	1,527,359	-
Other Expenditures	237,417	236,250	42,822	(193,428)	-82%
Transfers Out - Internal Cost Allocation	259,890	272,881	286,524	13,643	+5%
Transfers Out - Debt Service	50,021	50,021	50,024	3	+0%
Transfers Out to Other Funds	(34)	47,500	83,334	35,834	+75%
Total	3,414,399	4,369,157	5,617,498	1,248,341	+28.6%

Fund 402 Sewer Utility Fund
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Sewer Sales	4,101,126	4,185,927	4,499,055	313,128	+7%
Other Income	22,922	4,130	43,211	39,081	+946.3%
Investment Earnings	193,227	217,345	134,902	(82,443)	-37.9%
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	4,317,275	4,407,402	4,677,168	269,766	+6.1%

Fund 402 Prior Year Comparisons YTD



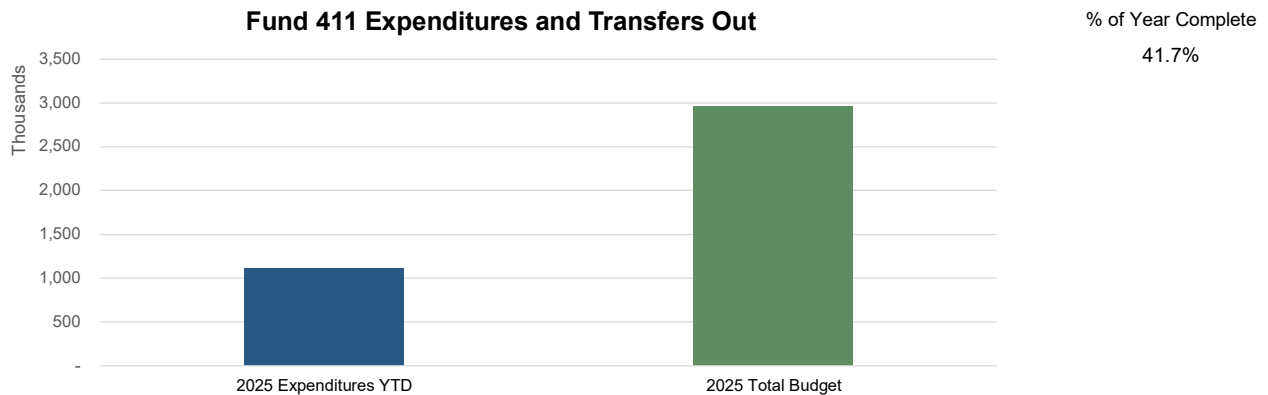
Fund 411 Foster Golf Course

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 800,760	\$ 2,487,500	32.2%
Transfers In	75,000	300,000	25.0%
Expenditures	1,010,261	2,719,666	37.1%
Transfers Out	100,745	241,788	41.7%
Net Revenues Less Expenditures	(235,246)	(173,954)	% of Year Complete 41.7%

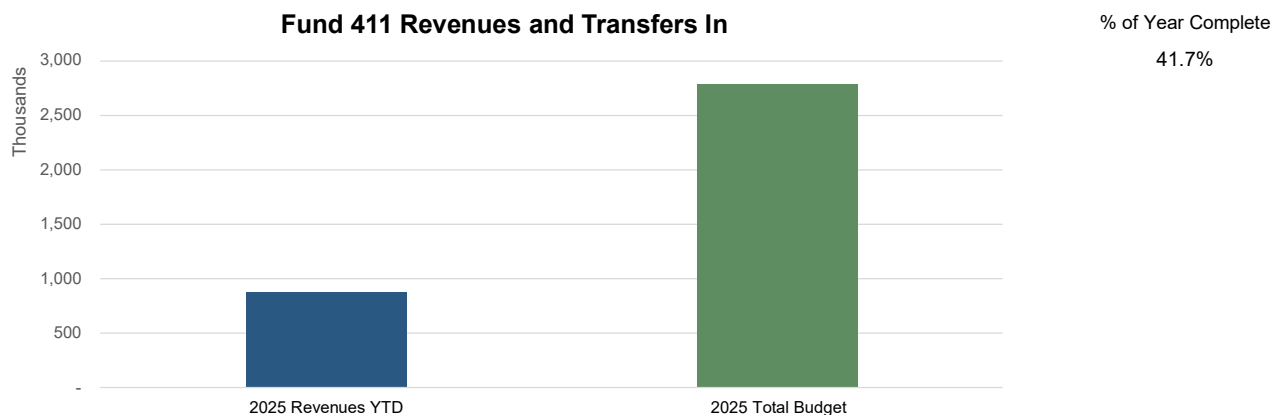
Fund 411 Foster Golf Course Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	1,077,911	429,050	648,861	40%
Benefits	395,385	170,094	225,291	43%
Supplies	362,145	156,819	205,326	43.3%
Services	360,225	203,967	156,258	56.6%
Land, Structures, Machinery, Equipment	524,000	50,330	473,670	10%
Transfers Out - Internal Cost Allocation	241,788	100,745	141,043	42%
Total	2,961,454	1,111,005	1,850,449	37.5%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Gambling & Excise Taxes	3,000	-	(3,000)	0.0%
Greens Fees	1,610,000	579,718	(1,030,282)	36.0%
General Government Revenue	165,000	67,521	(97,479)	40.9%
Culture and Recreation Fees	5,000	1,300	(3,700)	26.0%
Other Income	11,000	16,384	5,384	148.9%
Investment Earnings	60,000	23,586	(36,414)	39.3%
Rent & Concessions	633,500	112,251	(521,249)	17.7%
Transfer In From General Fund	300,000	75,000	(225,000)	25%
Total	2,787,500	875,760	(1,911,740)	31.4%



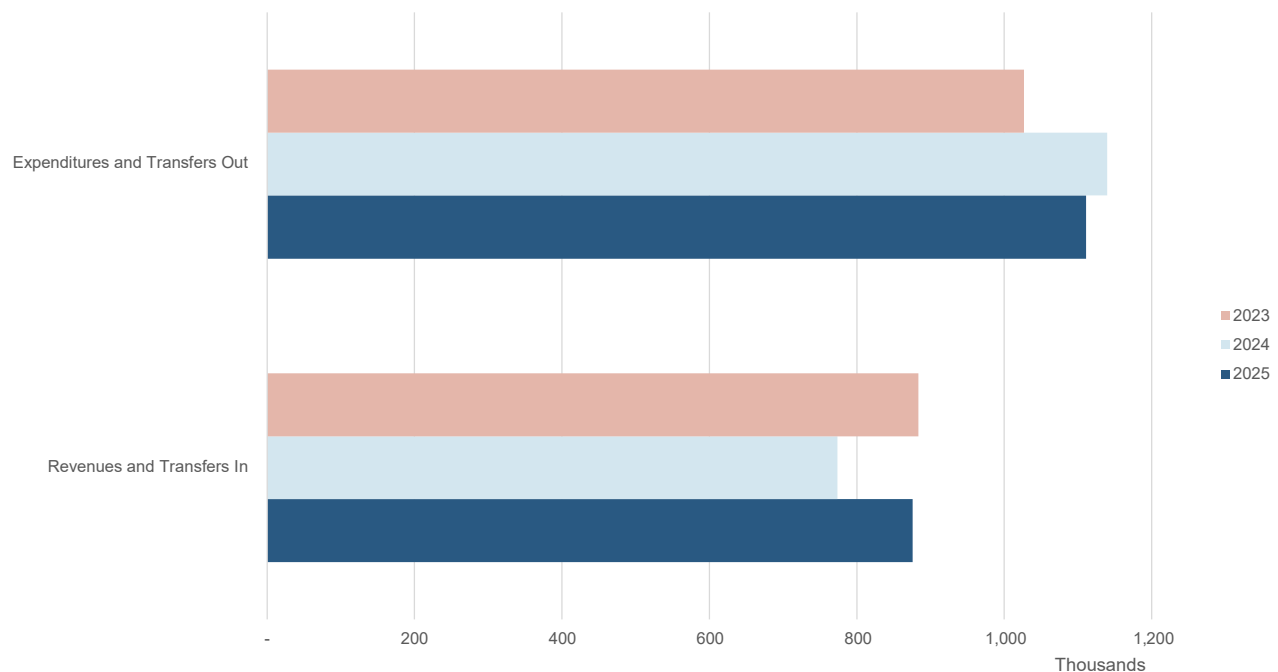
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May		2024 Expenses through May		2025 Expenses through May		2025 vs 2024	
							\$	%
Salaries, Wages, & Overtime	\$	330,189	\$	380,504	\$	429,050	\$ 48,546	+12.8%
Benefits		150,409		158,567		170,094	11,527	+7.3%
Supplies		204,757		128,085		156,819	28,734	+22.4%
Services		250,139		324,986		203,967	(121,019)	-37.2%
Land, Structures, Machinery, Equipment		-		51,632		50,330	(1,302)	-2.5%
Transfers Out - Internal Cost Allocation		91,380		95,944		100,745	4,801	+5%
Total		1,026,874		1,139,718		1,111,005	(28,713)	-2.5%

Fund 411 Foster Golf Course
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through May		2024 Revenues through May		2025 Revenues through May		2025 vs 2024	
							\$	%
Greens Fees		565,596		478,842		579,718	100,876	+21.1%
General Government Revenue		64,702		50,401		67,521	17,120	+34.0%
Culture and Recreation Fees		49		278		1,300	1,022	+367.6%
Other Income		3,470		4,083		16,384	12,301	+301%
Investment Earnings		27,507		38,177		23,586	(14,591)	-38%
Rent & Concessions		134,543		122,811		112,251	(10,560)	-9%
Sale of Capital Assets		12,800		4,000		-	(4,000)	-100%
Transfer In From General Fund		75,000		75,000		75,000	-	0%
Total		883,667		773,592		875,760	102,168	+13.2%

Fund 411 Prior Year Comparisons YTD



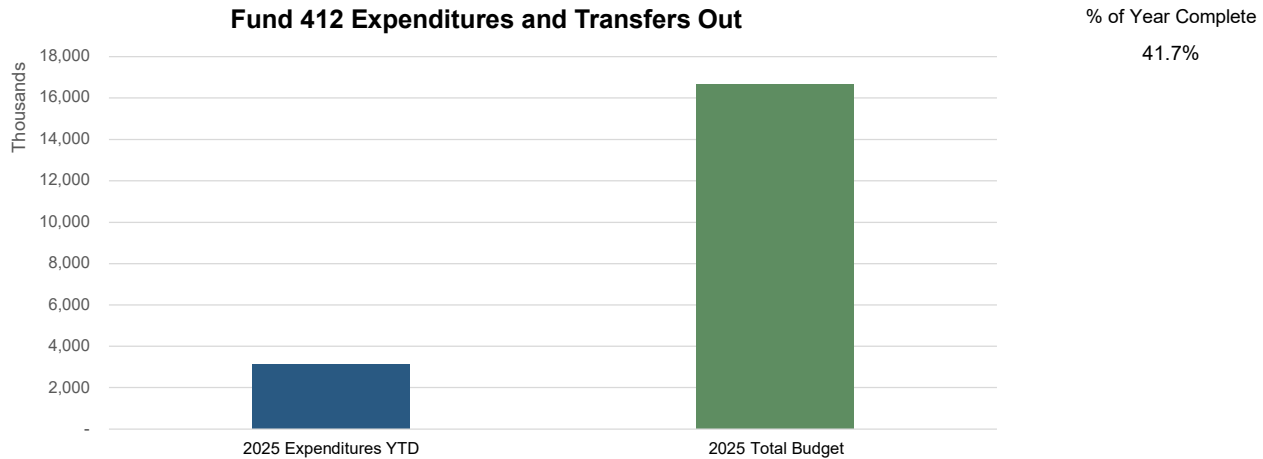
Fund 412 Surface Water Utility Fund

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 9,232,750	\$ 14,742,267	62.6%
Expenditures	2,607,727	15,103,982	17.3%
Transfers Out	510,186	1,555,760	32.8%
Net Revenues Less Expenditures	6,114,837	(1,917,475)	% of Year Complete 41.7%

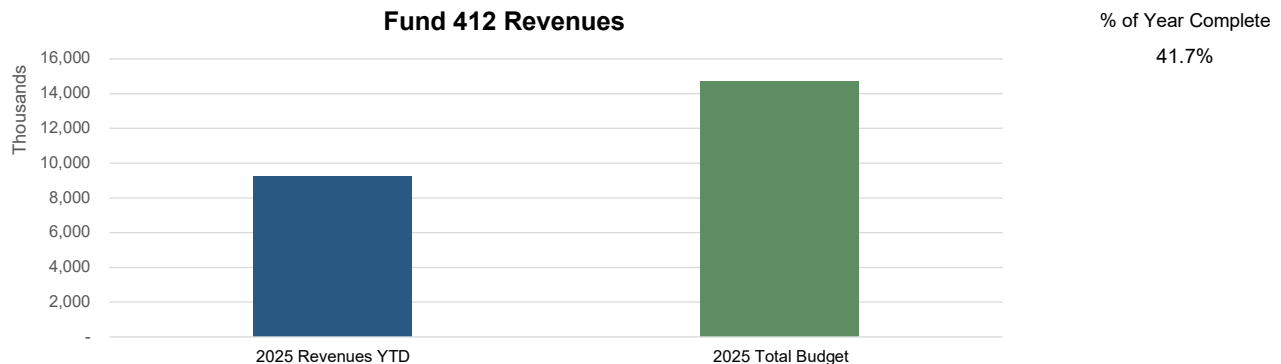
Fund 412 Surface Water Utility Fund
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	2,028,653	609,052	1,419,601	30%
Benefits	1,023,526	264,246	759,280	26%
Supplies	72,665	16,780	55,885	23.1%
Services	11,957,541	1,609,351	10,348,190	13.5%
Land, Structures, Machinery, Equipment	-	108,298	(108,298)	-
Other Expenditures	21,597	-	21,597	0%
Transfers Out - Internal Cost Allocation	727,476	303,115	424,361	42%
Transfers Out - Debt Service	494,951	123,737	371,214	25%
Transfers Out to Other Funds	333,333	83,334	249,999	25%
Total	16,659,742	3,117,913	13,541,829	18.7%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Surface Water Sales	8,477,267	8,571,054	93,787	101.1%
Permits	-	(17)	(17)	-
Grant Revenues	3,322,000	287,055	(3,034,945)	8.6%
Other Income	2,643,000	209,201	(2,433,799)	7.9%
Investment Earnings	300,000	165,458	(134,542)	55.2%
Total	14,742,267	9,232,751	(5,509,516)	62.6%



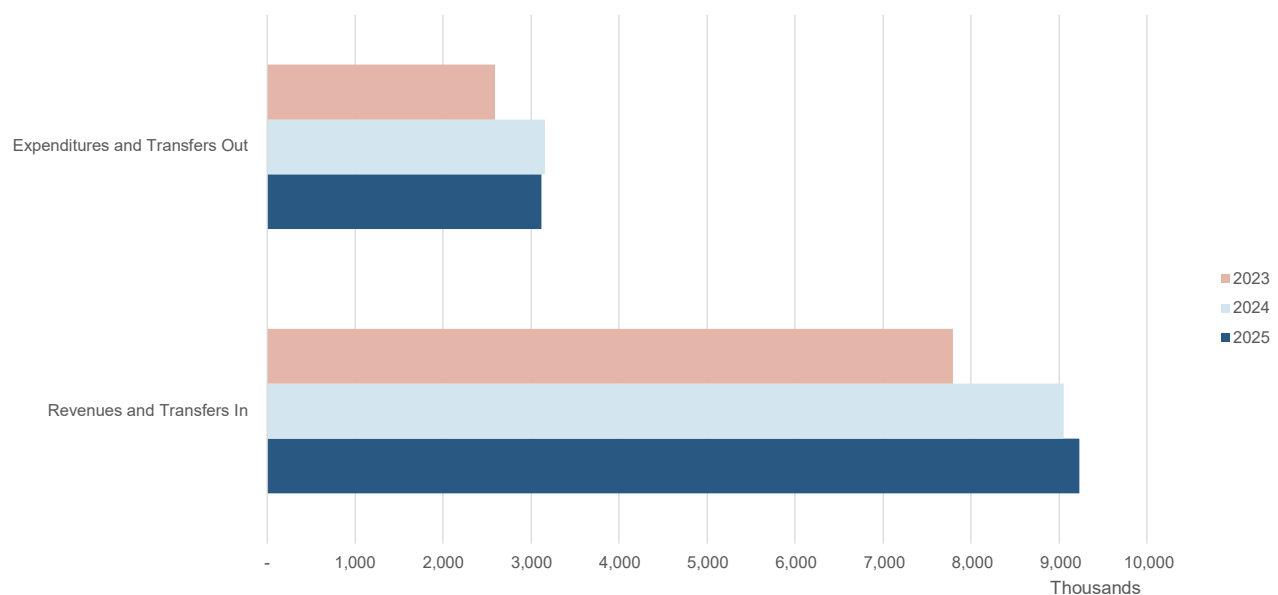
Fund 412 Surface Water Utility Fund Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Salaries, Wages, & Overtime	\$ 504,437	\$ 644,727	\$ 609,052	\$ (35,675)	-5.5%
Benefits	238,801	270,052	264,246	(5,806)	-2.1%
Supplies	19,140	40,044	16,780	(23,264)	-58.1%
Services	1,169,165	1,317,934	1,609,351	291,417	+22.1%
Land, Structures, Machinery, Equipment	-	92,320	108,298	15,978	+17.3%
Other Expenditures	261,949	260,653	-	(260,653)	-100%
Transfers Out - Internal Cost Allocation	274,935	288,682	303,115	14,433	+5%
Transfers Out - Debt Service	123,736	123,736	123,737	1	+0%
Transfers Out to Other Funds	(83)	117,500	83,334	(34,166)	-29%
Total	2,592,080	3,155,648	3,117,913	(37,735)	-1.2%

Fund 412 Surface Water Utility Fund Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Surface Water Sales	7,767,167	8,091,932	8,571,054	479,122	+6%
Permits	-	-	(17)	(17)	-
Grant Revenues	-	4,349	287,055	282,706	+6500.5%
Other Income	(63,621)	761,223	209,201	(552,022)	-72.5%
Investment Earnings	91,920	196,886	165,458	(31,428)	-16%
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	7,795,466	9,054,390	9,232,751	178,361	+2.0%

Fund 412 Prior Year Comparisons YTD

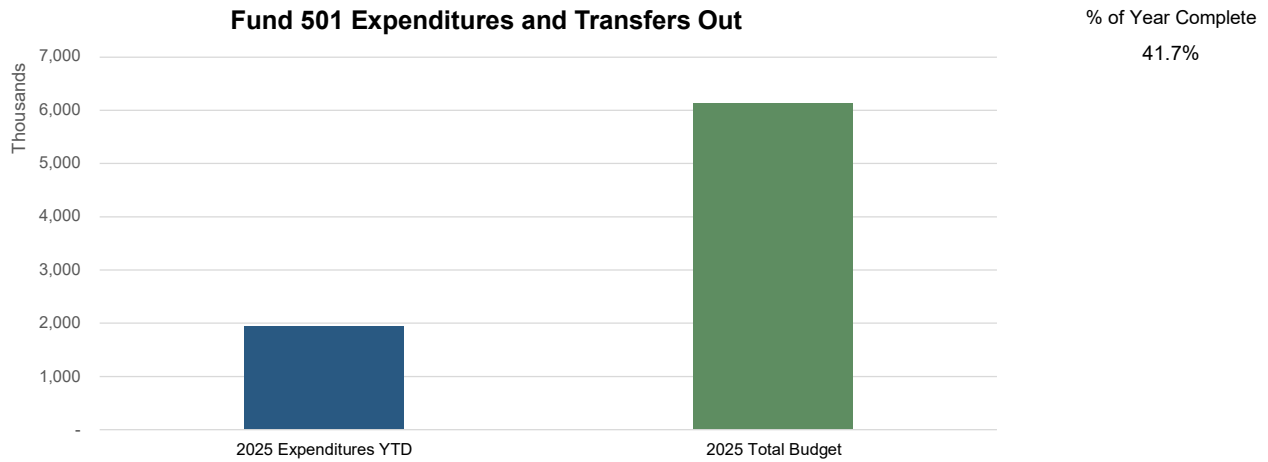


Fund 501 Equipment Rental
Overview

	2025 through May		2025 Total Budget		Budget Variance % of Annual Budget
Revenues	\$	2,062,461	\$	6,223,147	33.1%
Expenditures		1,785,898		5,749,503	31.1%
Transfers Out		160,964		386,308	41.7%
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Net Revenues Less Expenditures		115,599		87,336	
					% of Year Complete
					41.7%

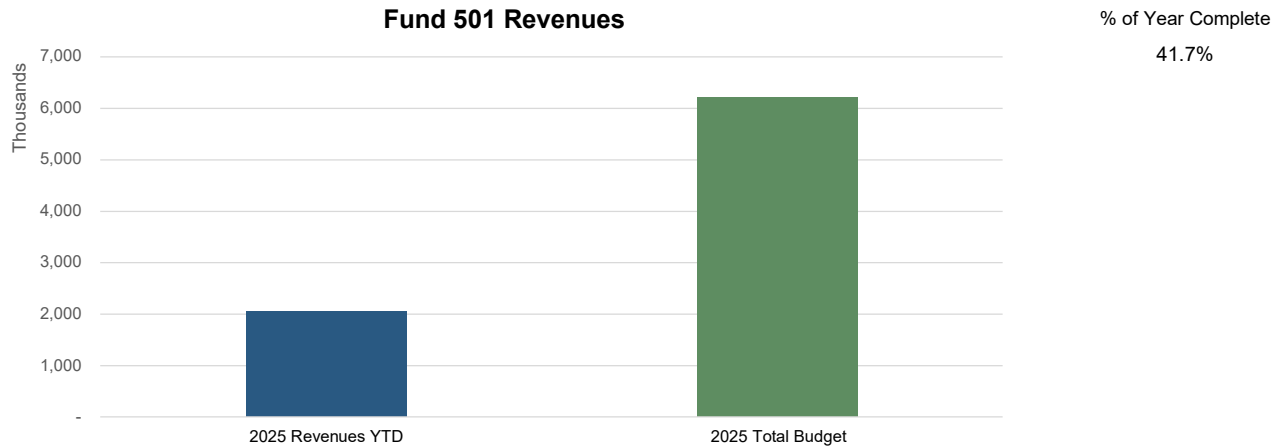
Fund 501 Equipment Rental
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Salaries, Wages, & Overtime	519,798	190,518	329,280	37%
Benefits	237,888	92,975	144,913	39%
Supplies	790,900	375,163	415,737	47.4%
Services	1,903,717	747,637	1,156,080	39.3%
Land, Structures, Machinery, Equipment	2,297,200	379,605	1,917,595	17%
Transfers Out - Internal Cost Allocation	386,308	160,964	225,344	42%
Total	6,135,811	1,946,862	4,188,949	31.7%



Revenues and Transfers In by Category

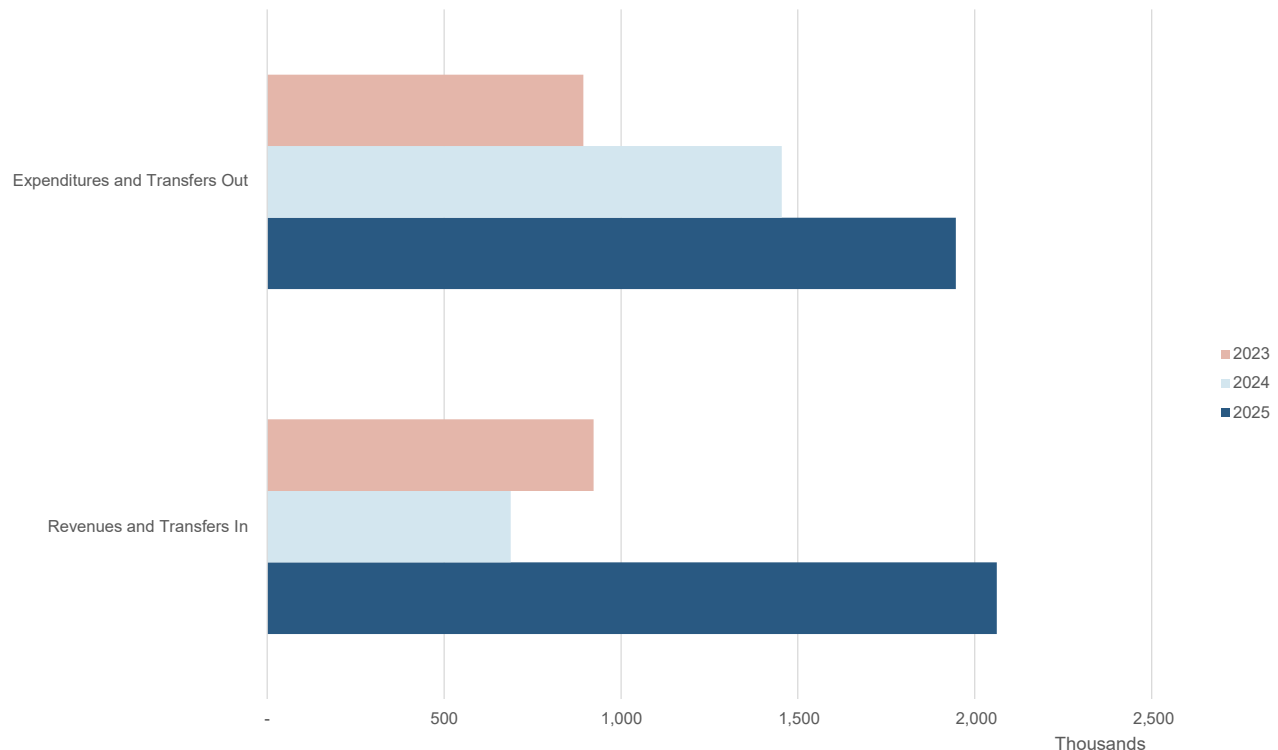
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	2,294,324	955,958	(1,338,366)	41.7%
Fleet Lease Charges	3,526,723	881,673	(2,645,050)	25.0%
Fleet Repair Charges	200,000	46,740	(153,260)	23.4%
Other Income	2,100	2,863	763	136.3%
Investment Earnings	40,000	30,195	(9,805)	75.5%
Sale of Capital Assets	160,000	145,032	(14,968)	90.6%
Total	6,223,147	2,062,461	(4,160,686)	33.1%



Fund 501 Equipment Rental						
Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024		
				\$	%	
Salaries, Wages, & Overtime	\$ 123,805	\$ 165,887	\$ 190,518	\$ 24,631	+14.8%	
Benefits	63,599	82,700	92,975	10,275	+12.4%	
Supplies	249,946	298,786	375,163	76,377	+25.6%	
Services	297,217	623,407	747,637	124,230	+19.9%	
Land, Structures, Machinery, Equipment	12,736	130,376	379,605	249,229	+191.2%	
Transfers Out - Internal Cost Allocation	145,995	153,299	160,964	7,665	+5%	
Total	893,298	1,454,455	1,946,862	492,407	+33.9%	

Fund 501 Equipment Rental						
Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024		
				\$	%	
Fleet Replacement Charges	\$ 437,707	\$ 516,976	\$ 955,958	\$ 438,982	+85%	
Fleet Lease Charges	251,430	-	881,673	881,673	-	
Fleet Repair Charges	-	53,432	46,740	(6,692)	-12.5%	
Other Income	85	-	2,863	2,863	-	
Investment Earnings	79,974	81,923	30,195	(51,728)	-63%	
Sale of Capital Assets	153,389	36,480	145,032	108,552	+298%	
Total	922,585	688,811	2,062,461	1,373,650	+199.4%	

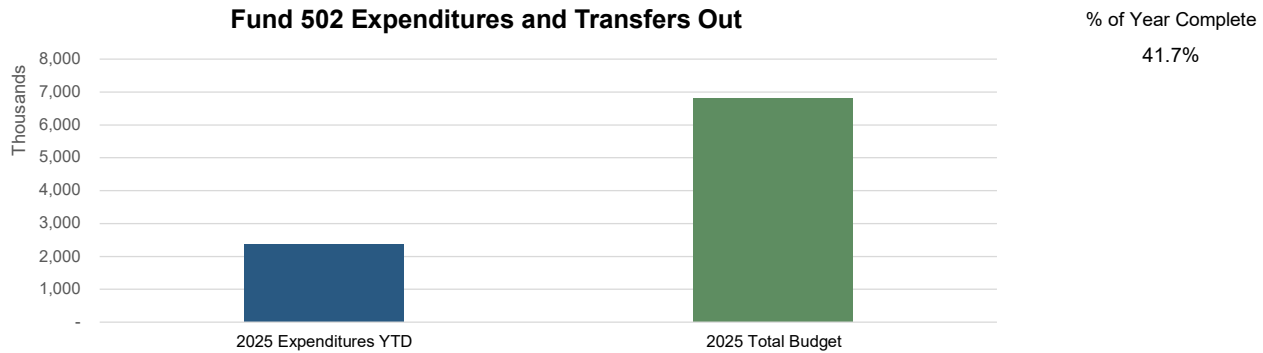
Fund 501 Prior Year Comparisons YTD



Fund 502 Insurance - Active Employees
Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 4,108,327	\$ 1,404,265	\$ 2,704,062	34%
Dental Claims	413,306	164,454	248,852	40%
Prescription Claims	1,158,759	408,607	750,152	35.3%
Vision Claims	21,641	9,805	11,836	45.3%
Stop Loss Reimbursements	-	(104,141)	104,141	-
TPA Admin Fees	155,034	79,269	75,765	51%
Excess Loss Prem	621,372	286,433	334,939	46%
Contracted Services	100,000	27,592	72,408	28%
Employee Wellness Services	18,000	4,945	13,055	27%
Transfers Out - Internal Cost Allocation	209,077	87,116	121,961	42%
Total	6,805,516	2,368,345	4,437,171	34.8%

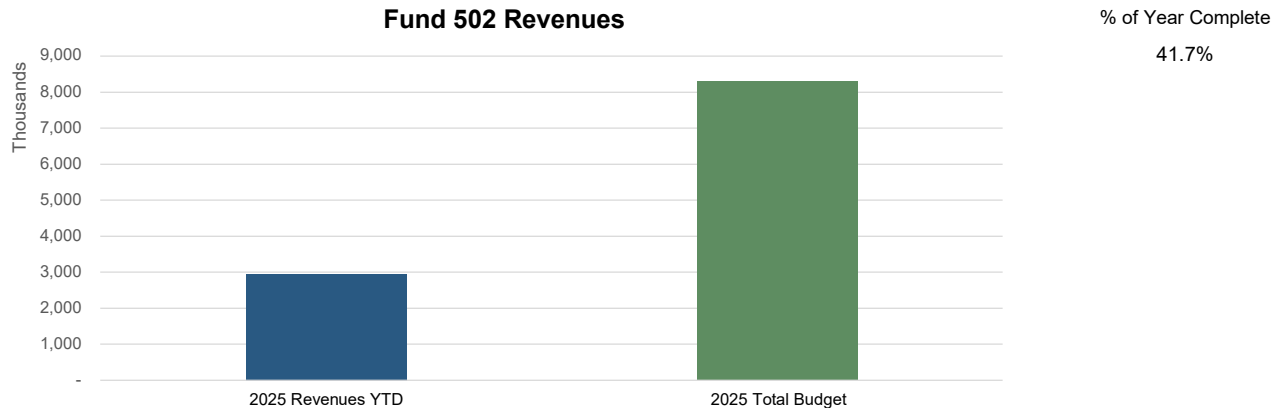
Fund 502 Expenditures and Transfers Out



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	7,943,114	2,699,074	(5,244,040)	34.0%
Employee Voluntary Contributions	-	21,911	21,911	-
Employee Mandatory Contributions	311,980	138,578	(173,402)	44.4%
Employee Benefit Program Services	-	22	22	-
Investment Interest	47,500	82,270	34,770	173.2%
Total	8,302,594	2,941,855	(5,360,739)	35.4%

Fund 502 Revenues



Fund 502 Insurance - Active Employees

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 2,941,855	\$ 8,302,594	35.4%
Expenditures	2,281,228	6,599,439	34.6%
Transfers Out	87,116	209,077	41.7%
Net Revenues Less Expenditures	573,511	1,494,078	% of Year Complete 41.7%

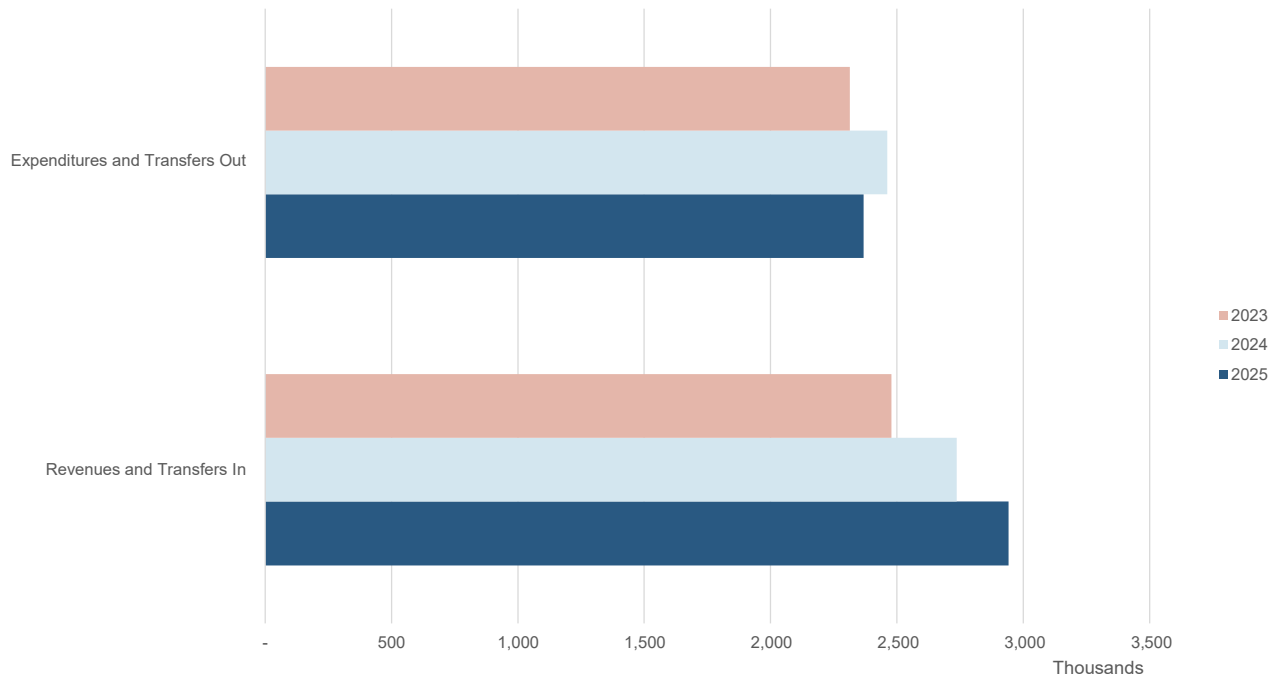
Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

Category	2023 Expenses through May	2024 Expenses through May	2025 Expenses through May	2025 vs 2024	
				\$	%
Self Insurance Medical Claims	\$ 1,475,168	\$ 1,595,392	\$ 1,404,265	\$ (191,127)	-12.0%
Dental Claims	181,680	166,473	164,454	(2,019)	-1.2%
Prescription Claims	385,197	476,341	408,607	(67,734)	-14.2%
Vision Claims	8,469	9,134	9,805	671	+7.3%
Stop Loss Reimbursements	-	(119,788)	(104,141)	15,647	-13.1%
TPA Admin Fees	57,118	55,520	79,269	23,749	+42.8%
Excess Loss Prem	100,626	167,926	286,433	118,507	+70.6%
Employee Wellness Supplies	250	75	-	(75)	-100%
Contracted Services	26,935	27,482	27,592	110	+0%
Employee Wellness Services	-	132	4,945	4,813	+3646%
Transfers Out - Internal Cost Allocation	79,015	82,970	87,116	4,146	+5%
Total	2,314,458	2,461,657	2,368,345	(93,312)	-3.8%

Fund 502 Insurance - Active Employees
Year-to-Year Revenues and Transfers In by Category

Category	2023 Revenues through May	2024 Revenues through May	2025 Revenues through May	2025 vs 2024	
				\$	%
Employer Trust Contributions	\$ 2,328,382	\$ 2,594,586	\$ 2,699,074	\$ 104,488	+4%
Employee Voluntary Contributions	35,201	11,501	21,911	10,410	+90.5%
Employee Mandatory Contributions	36,243	37,314	138,578	101,264	+271.4%
Employee Benefit Program Services	-	-	22	22	-
Investment Interest	78,545	94,151	82,270	(11,881)	-13%
Total	2,478,371	2,737,552	2,941,855	204,303	+7.5%

Fund 502 Prior Year Comparisons YTD



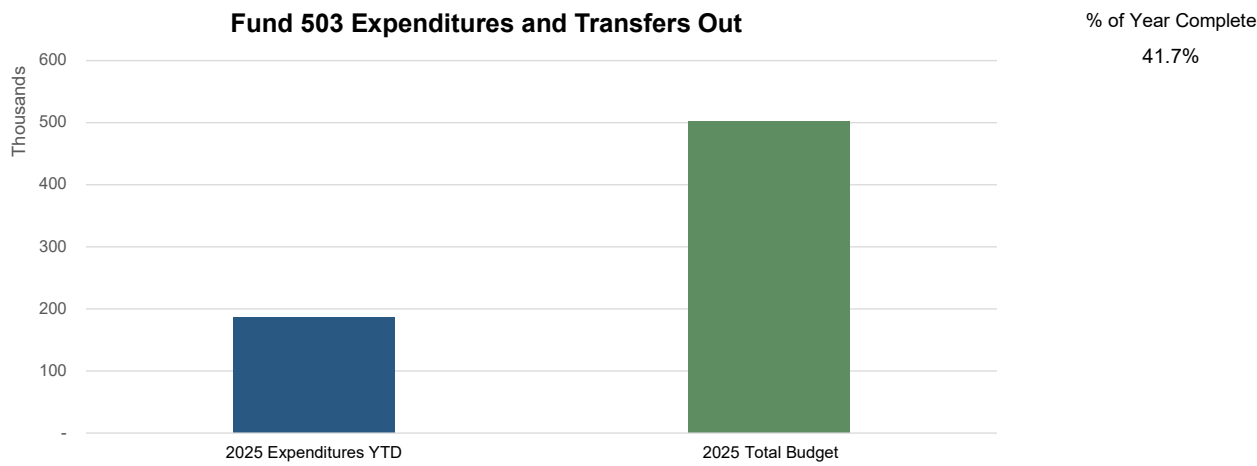
Fund 503 Insurance - LEOFF I Retirees

Overview

	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 170,975	\$ 546,347	31.3%
Expenditures	180,086	488,766	36.8%
Transfers Out	5,804	13,938	41.6%
Net Revenues Less Expenditures	(14,915)	43,643	% of Year Complete 41.7%

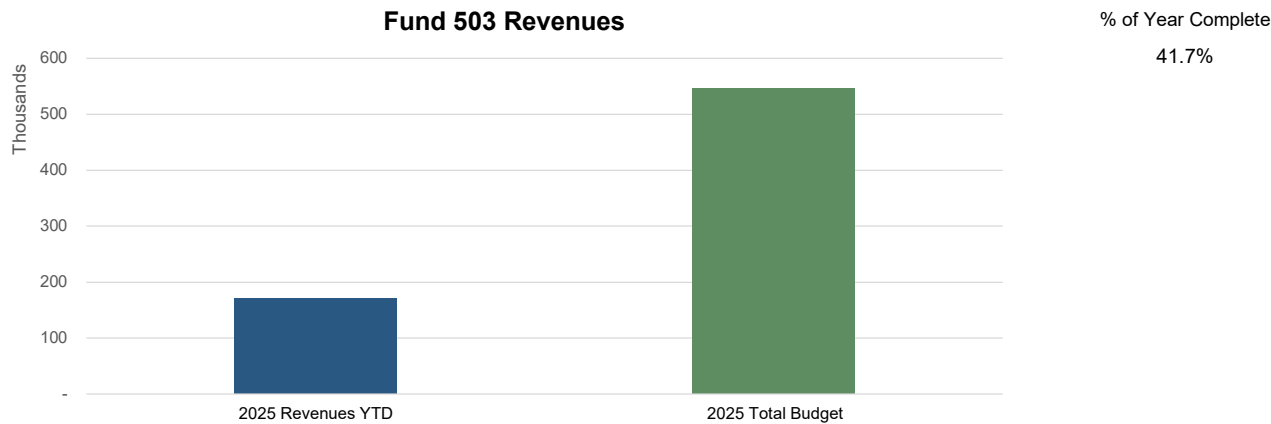
Fund 503 Insurance - LEOFF I Retirees Expenditures and Transfers Out by Category

Category	2025 Total Budget	2025 Expenses through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Self Insurance Medical Claims	\$ 150,000	\$ 27,991	\$ 122,009	19%
Dental Claims	32,931	12,208	20,723	37%
Prescription Claims	169,644	63,880	105,764	37.7%
Vision Claims	4,419	1,354	3,065	30.6%
TPA Admin Fees	12,612	7,313	5,299	58%
Excess Loss Premium	24,160	11,868	12,292	49%
Long Term Care	15,000	41,960	(26,960)	280%
Out of Pocket	75,000	805	74,195	1%
Medicare Plan B	-	12,707	(12,707)	-
Contracted Services	5,000	-	5,000	0%
Transfers Out - Internal Cost Allocation	13,938	5,804	8,134	42%
Total	502,704	185,890	316,814	37.0%



Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Employer Trust Contributions	545,833	170,780	(375,053)	31.3%
Investment Interest	514	194	(320)	37.7%
Total	546,347	170,974	(375,373)	31.3%



Fund 503 Insurance - LEOFF I Retirees Year-to-Year Expenditures & Transfers Out by Category						
Category	2023 Expenses through May		2024 Expenses through May		2025 Expenses through May	
					2025 vs 2024	
					\$	%
Self Insurance Medical Claims	\$	27,163	\$	31,222	\$	(3,231) -10.3%
Dental Claims		12,036		7,916		4,292 +54.2%
Prescription Claims		65,842		65,872		(1,992) -3.0%
Vision Claims		903		9,590		(8,236) -85.9%
TPA Admin Fees		6,630		6,290		1,023 +16.3%
Excess Loss Premium		40,186		6,967		11,868 +70.3%
Long Term Care		39,552		50,929		41,960 -17.6%
Out of Pocket		1,131		2,061		805 -61%
Medicare Plan B		25,264		17,998		12,707 -29%
Contracted Services		-		2,000		- (2,000) -100%
Transfers Out - Internal Cost Allocation		5,270		5,532		5,804 +5%
Total		223,977		206,377		185,890 (20,487) -9.9%

Fund 503 Insurance - LEOFF I Retirees Year-to-Year Revenues and Transfers In by Category						
Category	2023 Revenues through May		2024 Revenues through May		2025 Revenues through May	
					2025 vs 2024	
					\$	%
Employer Trust Contributions	\$	133,188	\$	139,140	\$	170,780 31,640 +23%
Investment Interest		2,944		2,296		194 (2,102) -91.6%
Total		136,132		141,436		170,974 29,538 +20.9%

Fund 503 Prior Year Comparisons YTD

