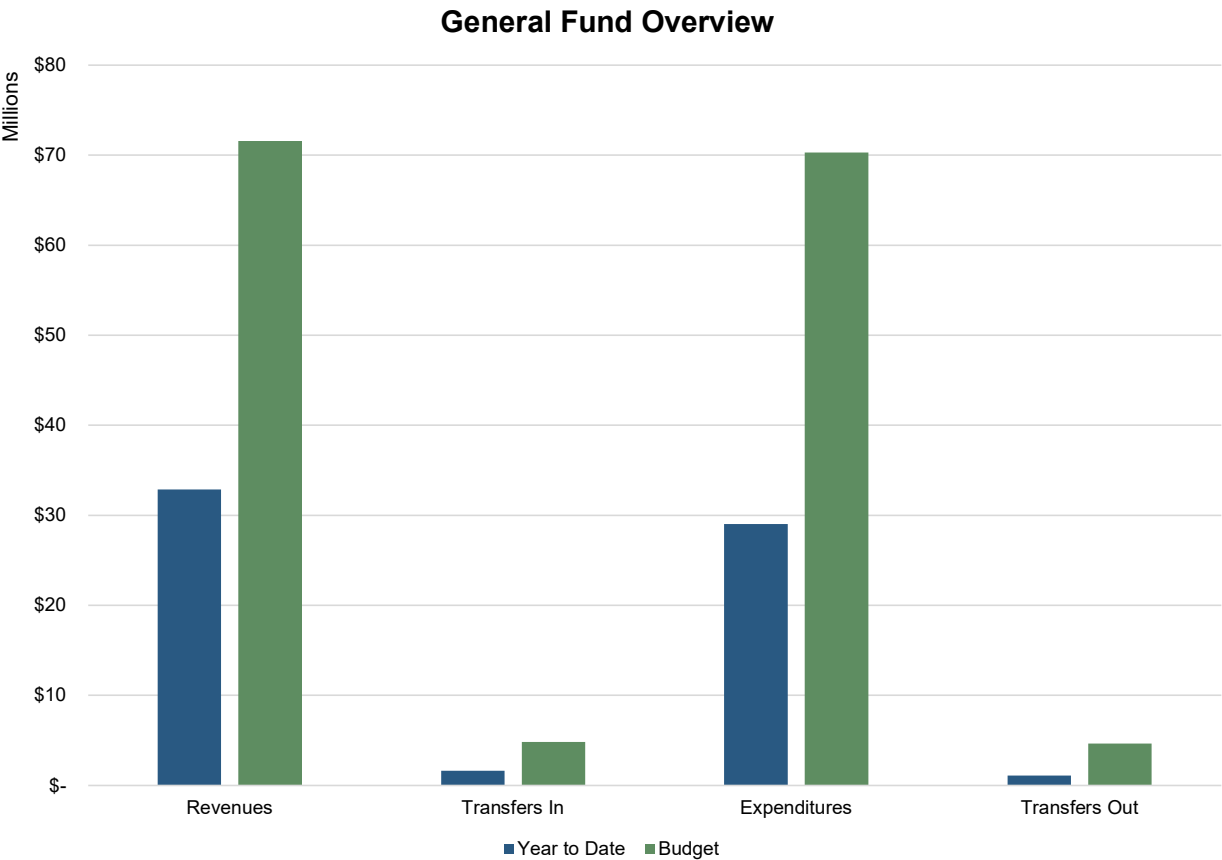


General Fund Overview				
	2025 Actuals through May		2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$	32,865,866	\$ 71,601,037	45.9%
Transfers In		1,626,244	4,836,952	33.6%
Expenditures		29,016,179	70,298,671	41.3%
Transfers Out		1,107,599	4,663,479	23.8%
Net Revenues Less Expenditures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

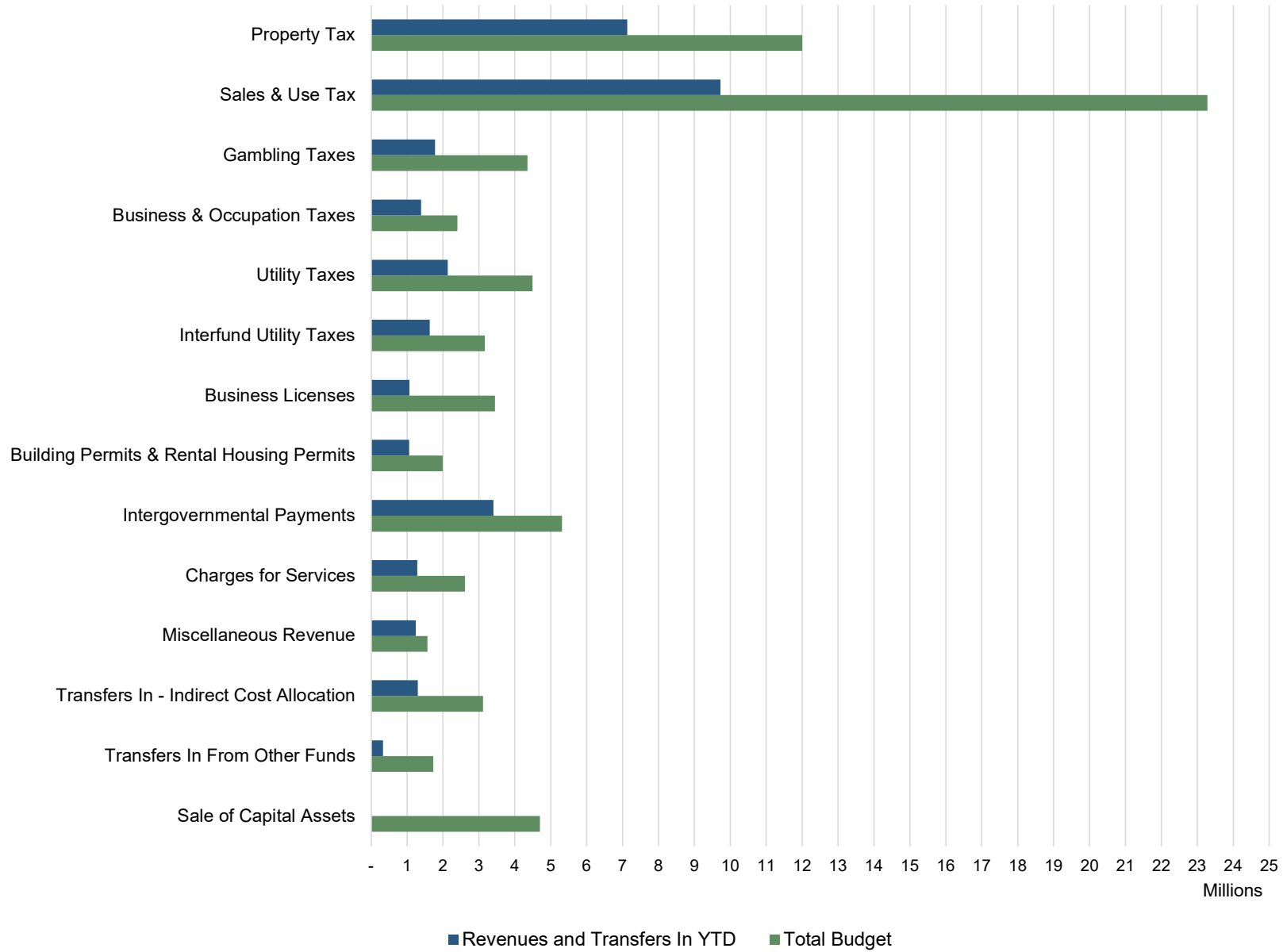


General Fund Overview - Revenues and Transfers In by Category

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%

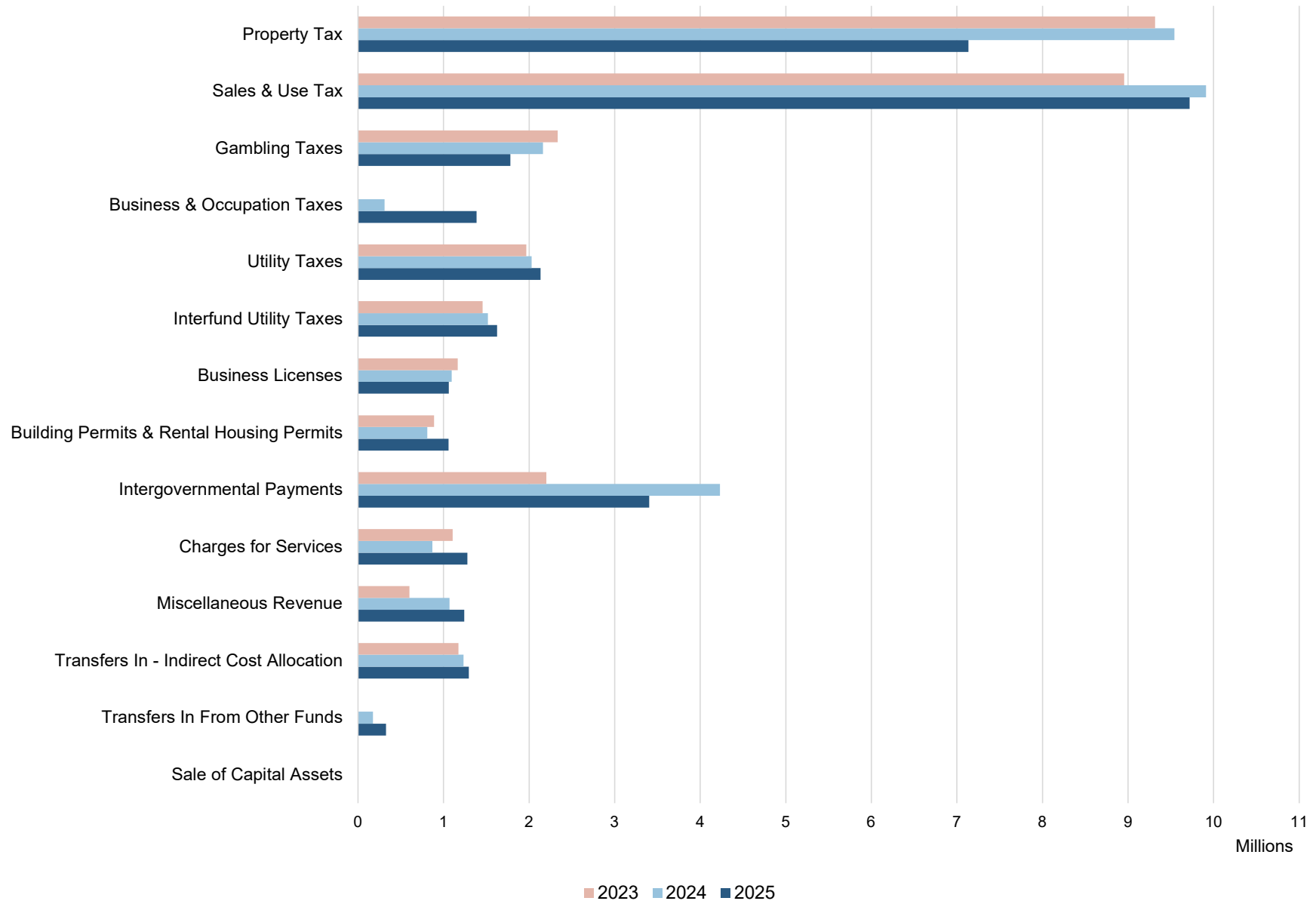
General Fund Major Revenues



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%

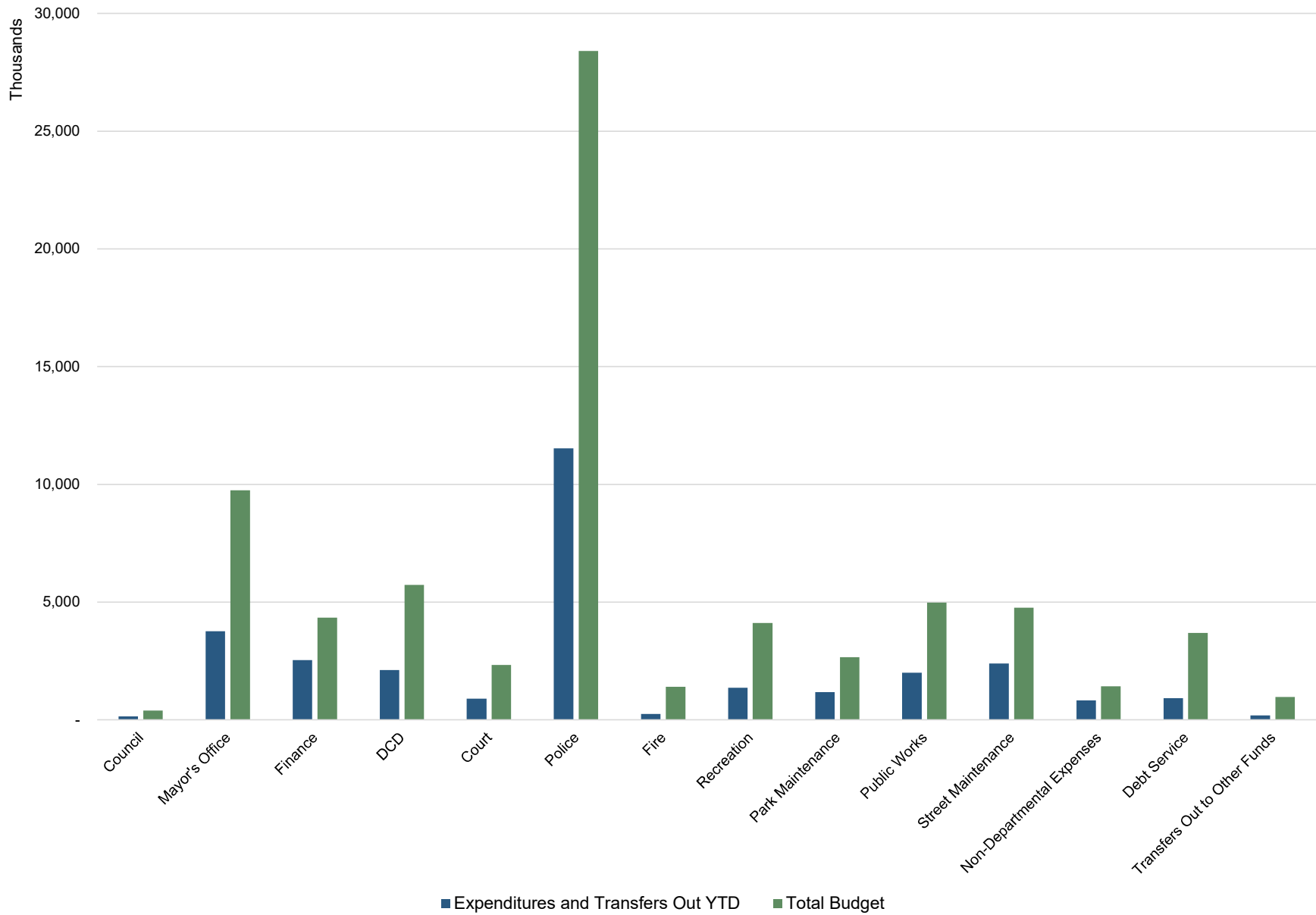
General Fund Major Revenues Prior Year Comparisons YTD



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



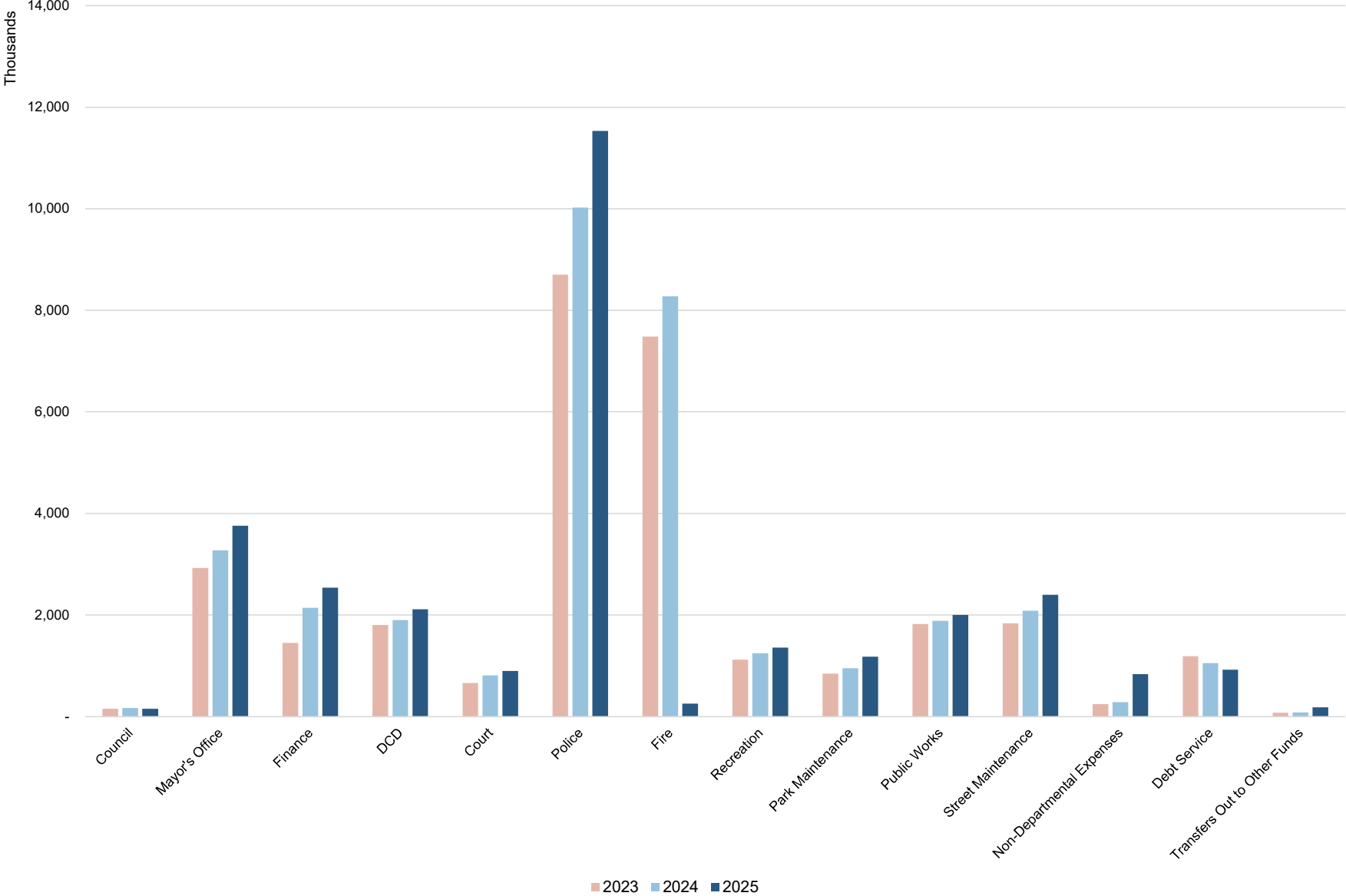
General Fund Overview - Year-to-Year Expenditures & Transfers Out by Department

Category	2023 Expenses through	2024 Expenses through	2025 Expenses through	2025 vs 2024	
	May	May	May	\$	%
City Council	\$ 155,690	\$ 169,346	\$ 153,682	\$ (15,664)	-9.2%
Mayor's Office	2,926,438	3,272,907	3,759,047	486,140	+14.9%
Finance Department	1,448,069	2,141,906	2,538,865	396,959	+18.5%
Community Development (DCD)	1,801,921	1,899,405	2,108,821	209,416	+11.0%
Municipal Court	658,813	811,361	899,377	88,016	+10.8%
Police Department	8,701,483	10,021,213	11,534,789	1,513,576	+15.1%
Fire Department	7,480,438	8,274,695	256,730	(8,017,965)	-96.9%
Recreation Department	1,119,104	1,246,409	1,356,424	110,015	+8.8%
Park Maintenance Dept	842,480	947,229	1,178,638	231,409	+24.4%
Public Works Dept	1,819,001	1,885,037	2,000,303	115,266	+6.1%
Street Maintenance Dept	1,834,614	2,082,618	2,397,868	315,250	+15.1%
Non-Departmental					
Expenses ¹	245,701	282,181	831,635	549,454	+194.7%
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	34,167,909	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

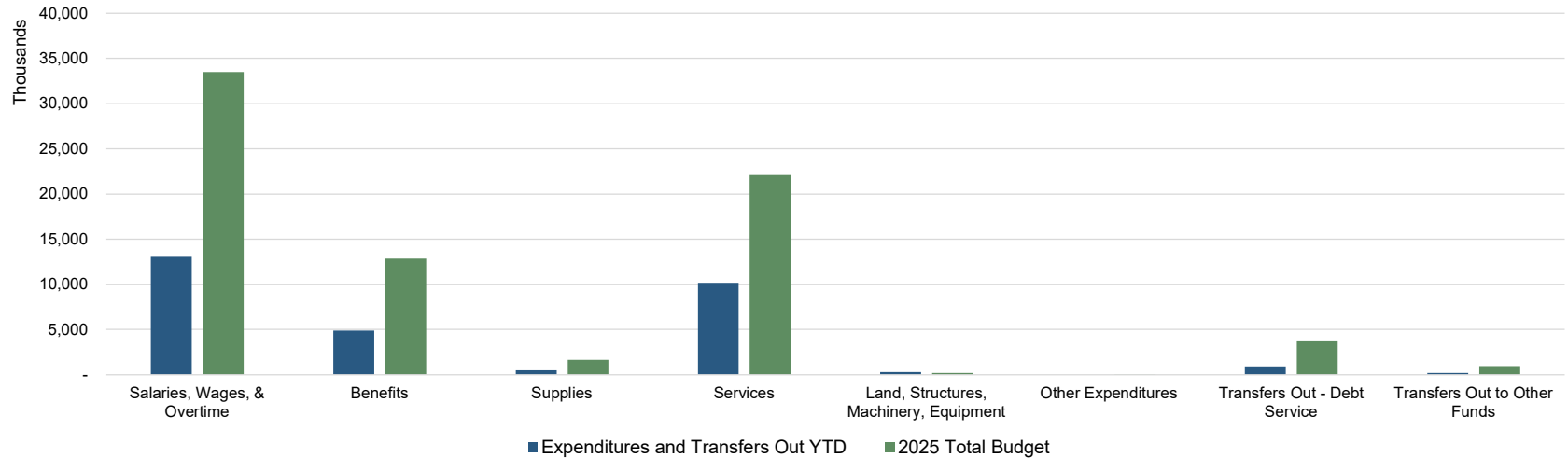


General Fund Overview - Expenditures by Category

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%
Total	74,962,149	30,123,778	44,838,371	40.2%

Percent of Year Complete: 41.7%

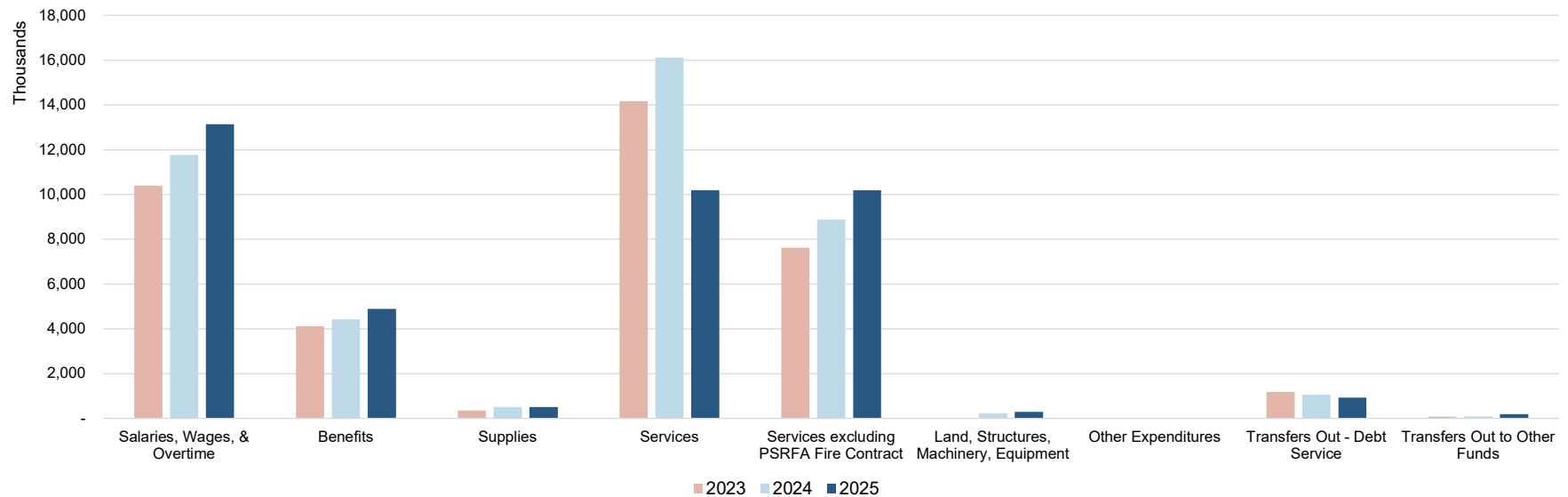
General Fund Expenditures and Transfers Out by Category



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	
				\$	%
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



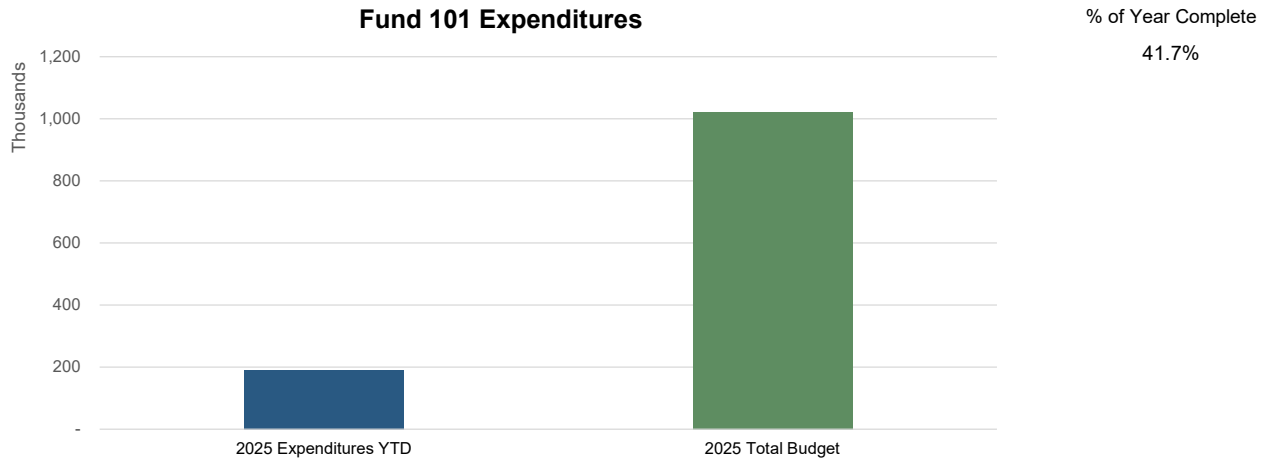
Fund 101 Hotel/Motel Special Revenue Fund

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%
<hr/>					
Net Revenues Less Expenditures		129,354		(123,663)	
					% of Year Complete
					41.7%

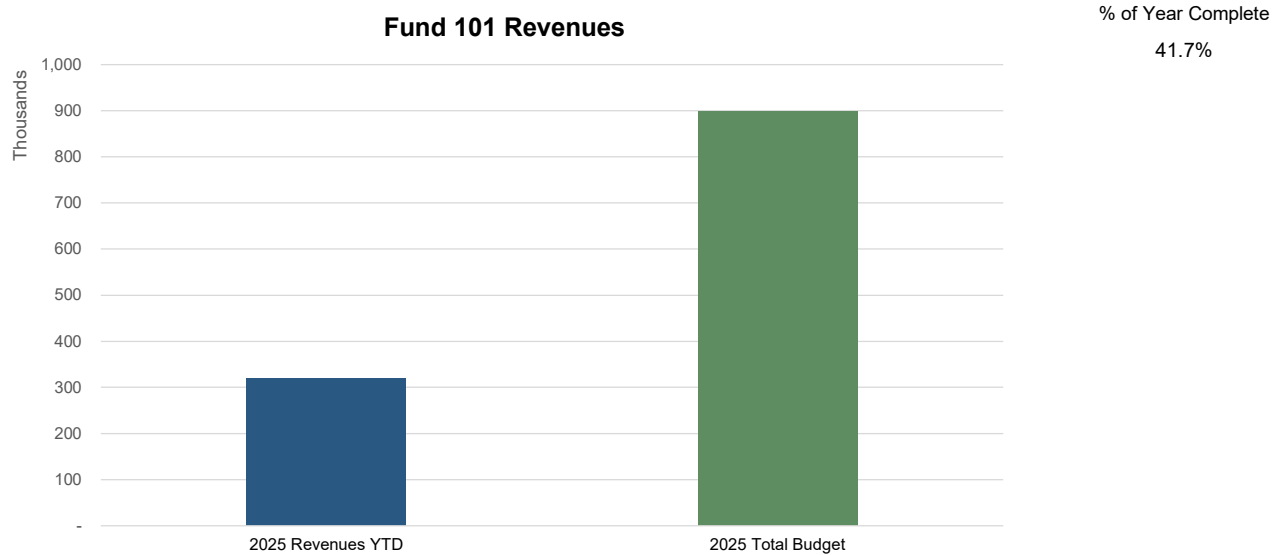
Fund 101 Hotel/Motel Special Revenue Fund
Expenditures and Transfers Out by Category

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%



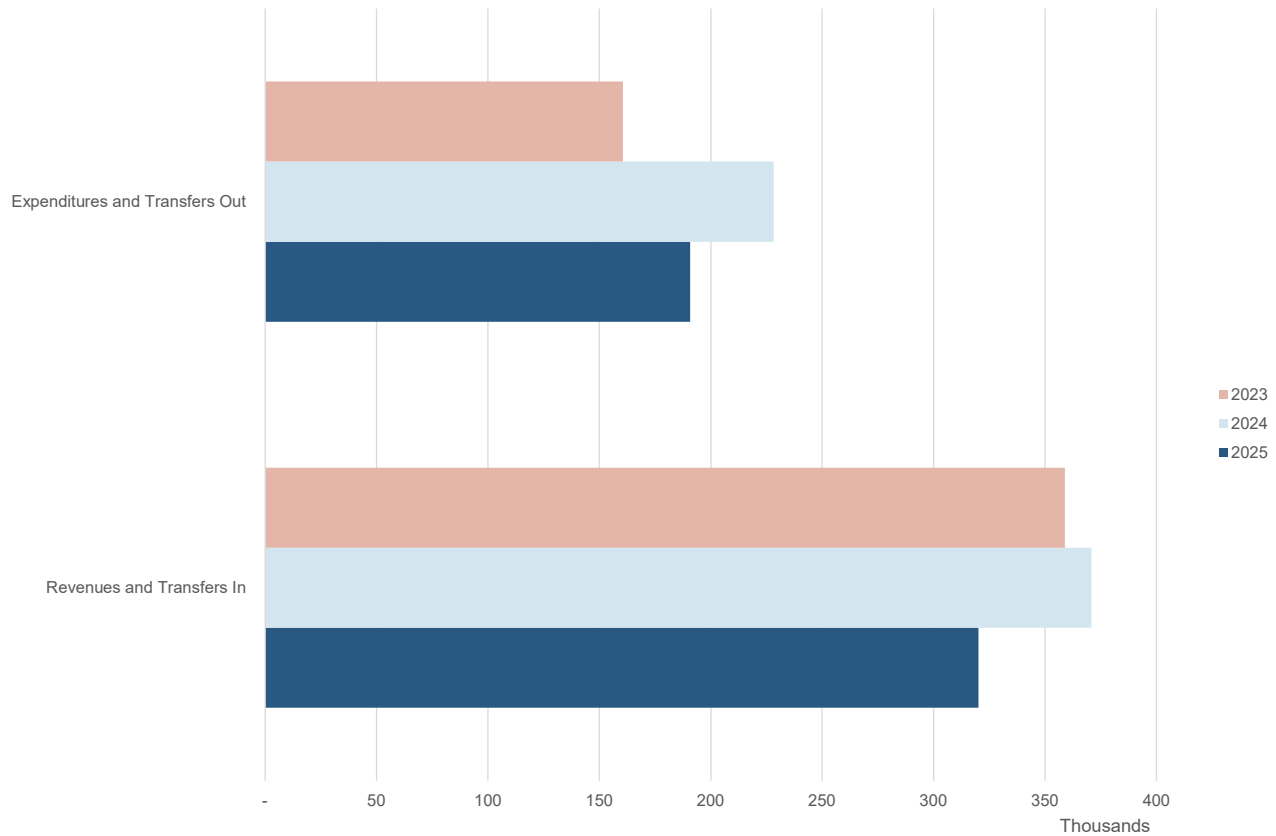
Fund 101 Hotel/Motel Special Revenue Fund
Year-to-Year Expenditures & Transfers Out by Category

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	\$ (16,350)	-43.1%
Benefits		7,386		8,844		4,792	(4,052)	-45.8%
Services		112,630		169,754		152,207	(17,547)	-10.3%
Transfers Out - Internal Cost Allocation		11,040		11,592		12,171	579	+5.0%
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	(20,267)	-6.6%
Investment Earnings		44,765		64,856		34,544	(30,312)	-46.7%
Total		358,867		370,709		320,130	(50,579)	-13.6%

Fund 101 Prior Year Comparisons YTD



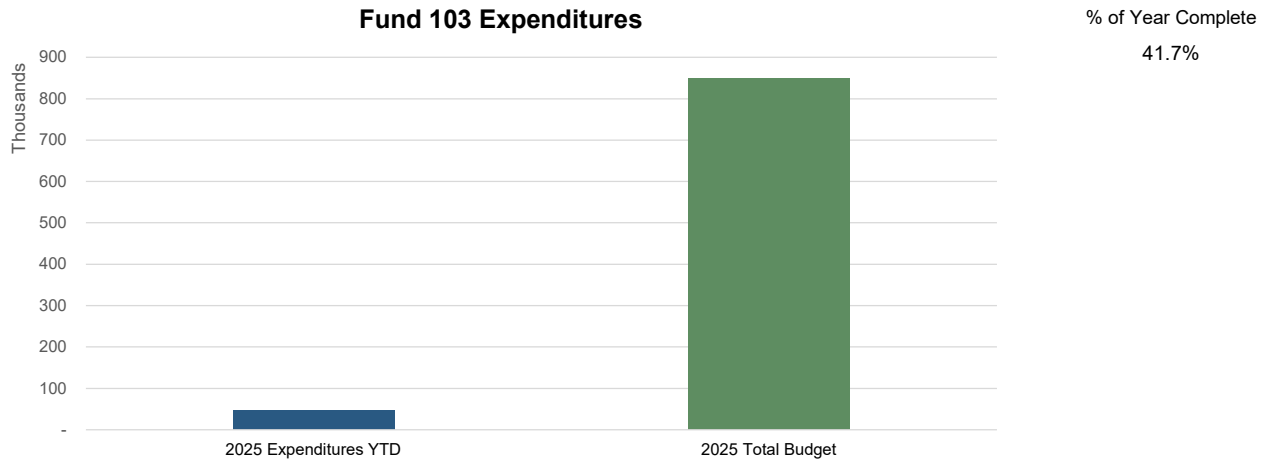
Fund 103 Residential Street Fund

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%

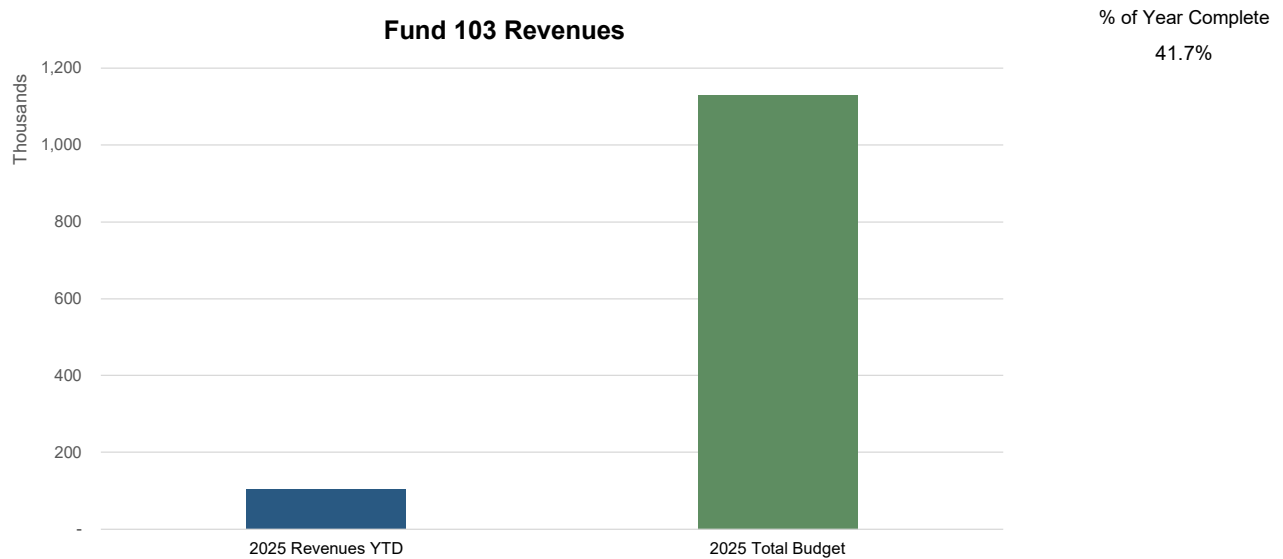
Fund 103 Residential Street Fund
Expenditures and Transfers Out by Category

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%



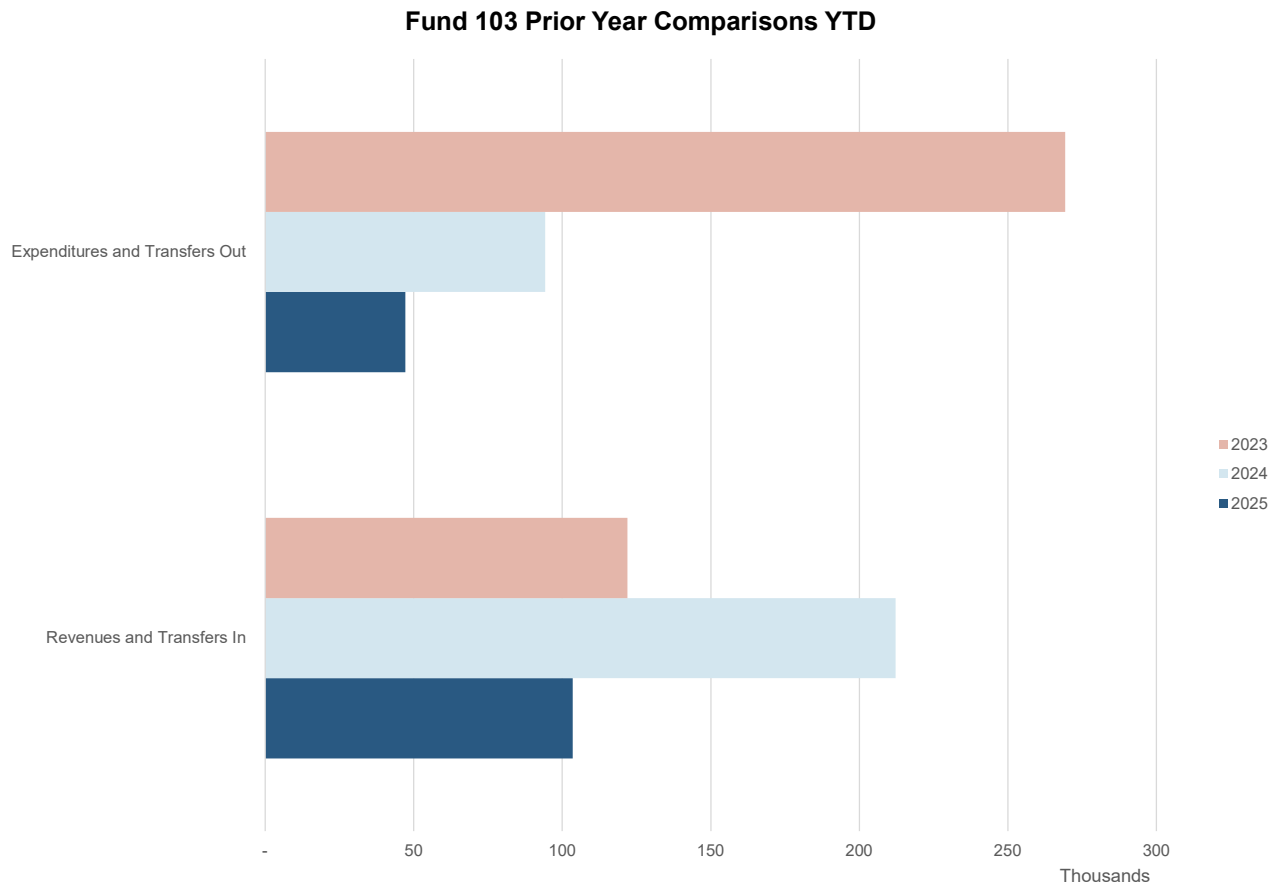
Revenues and Transfers In by Category

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

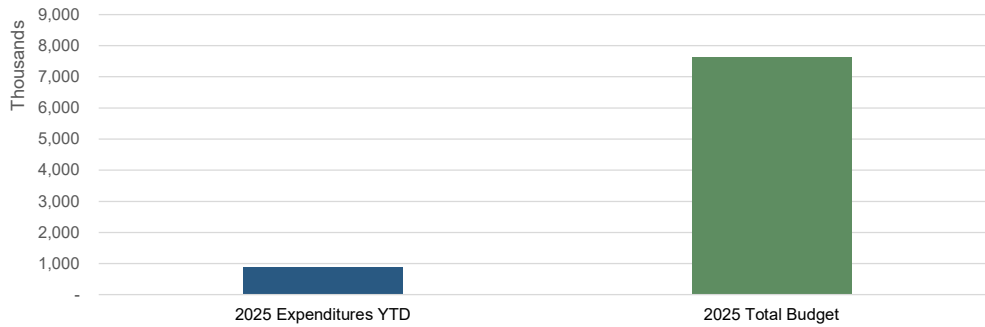
Overview

	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

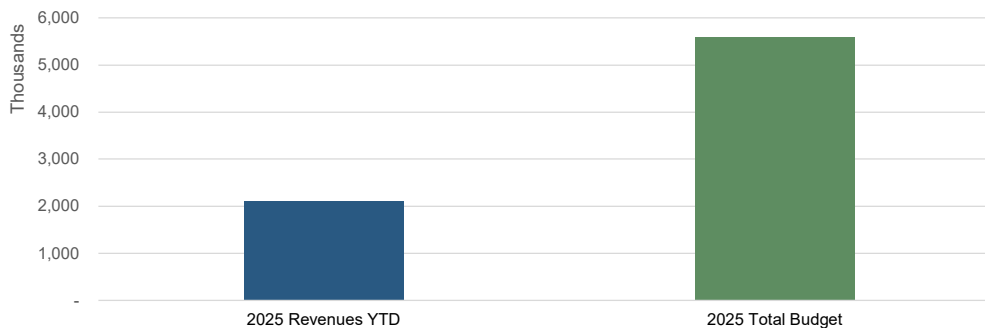


% of Year Complete
41.7%

Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
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

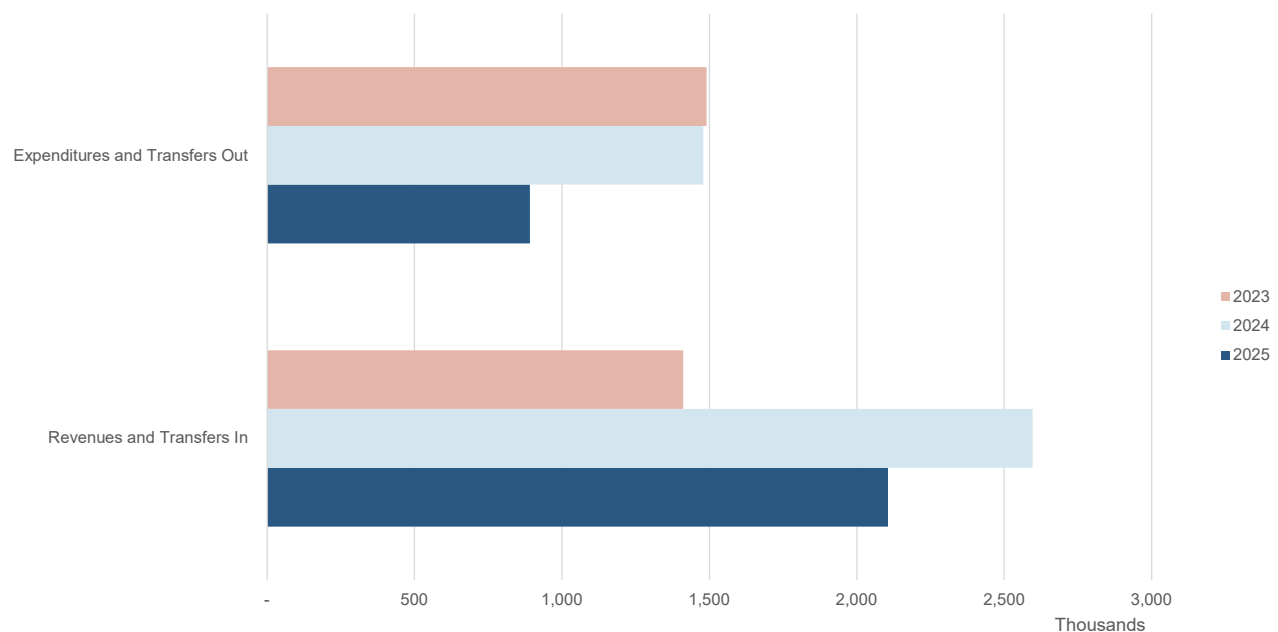


% of Year Complete
41.7%

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

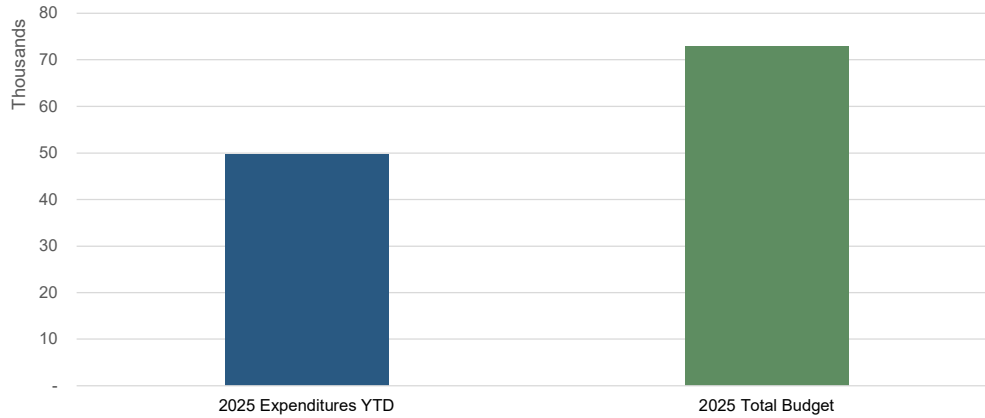
	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ -	\$ 98,100	0.0%
Expenditures	49,607	73,000	68.0%
Net Revenues Less Expenditures	(49,607)	25,100	% of Year Complete 41.7%

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%

Fund 109 Expenditures

% of Year Complete
41.7%

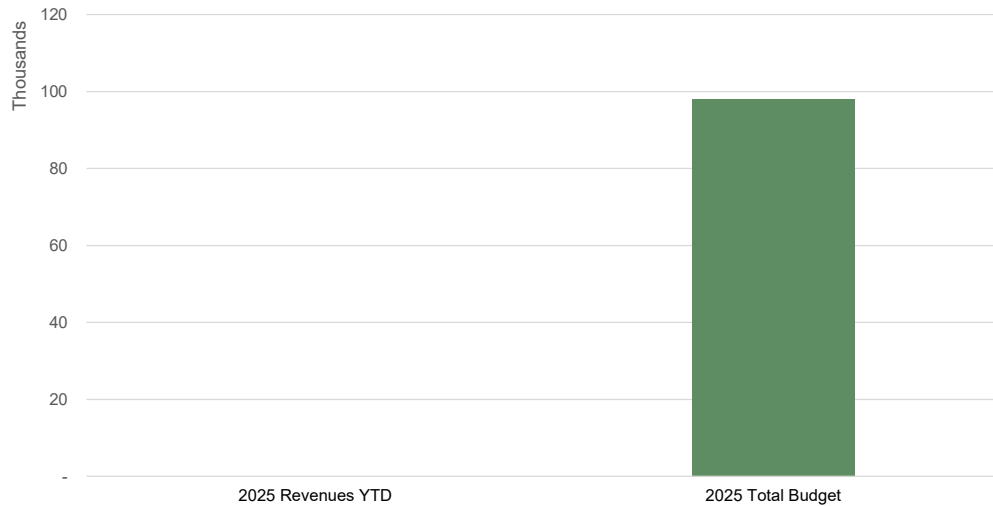


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
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%

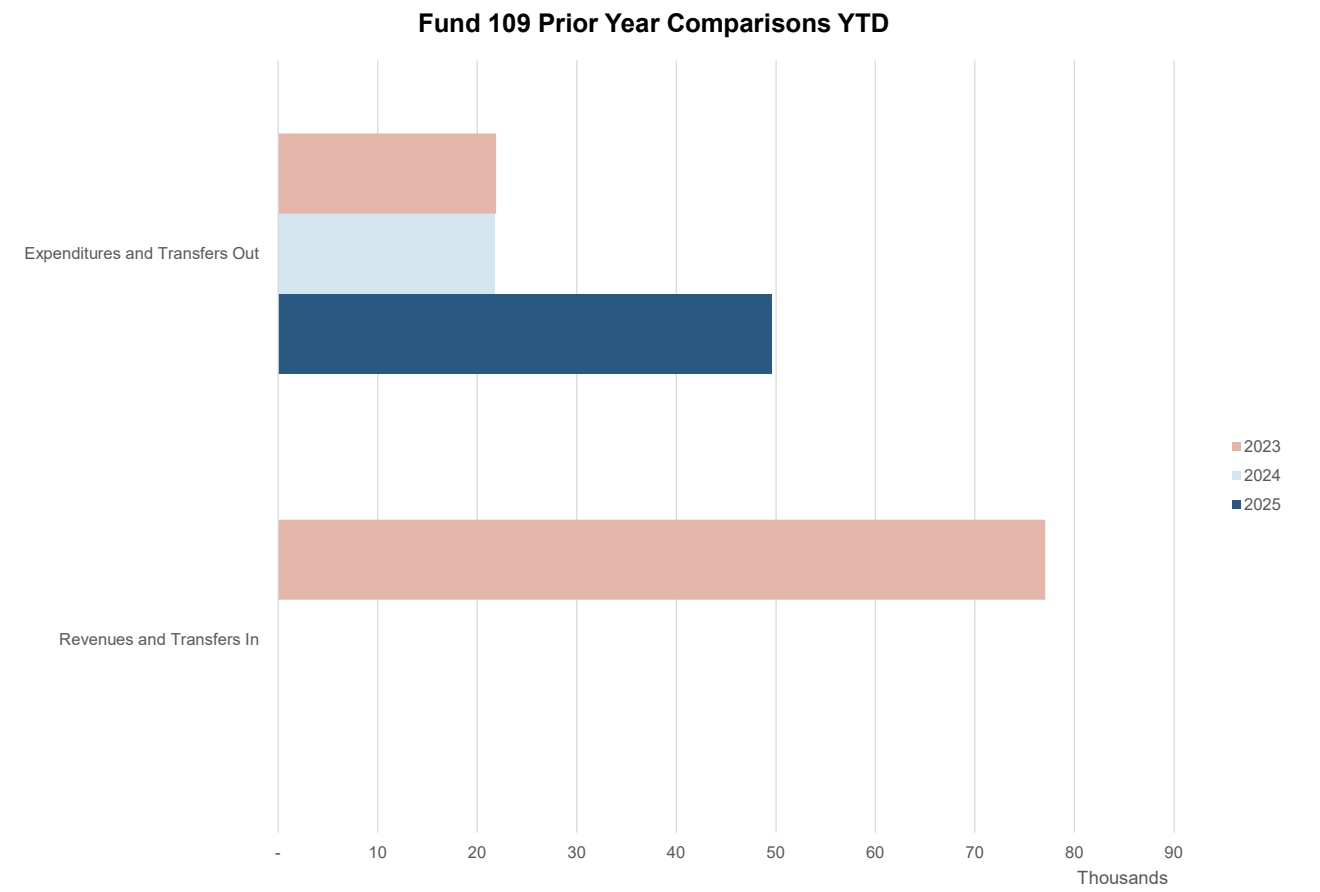
Fund 109 Revenues

% of Year Complete
41.7%



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%

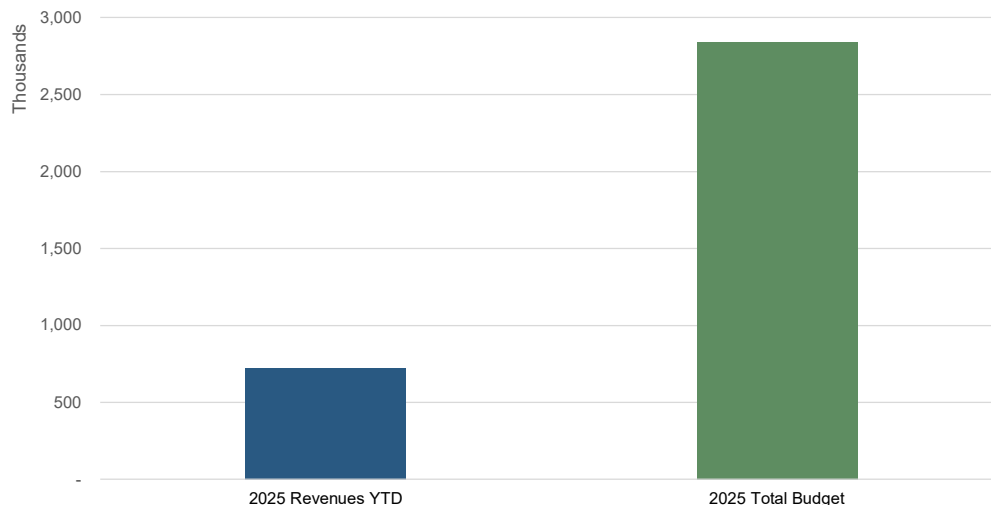


Revenues and Transfers In by Category

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

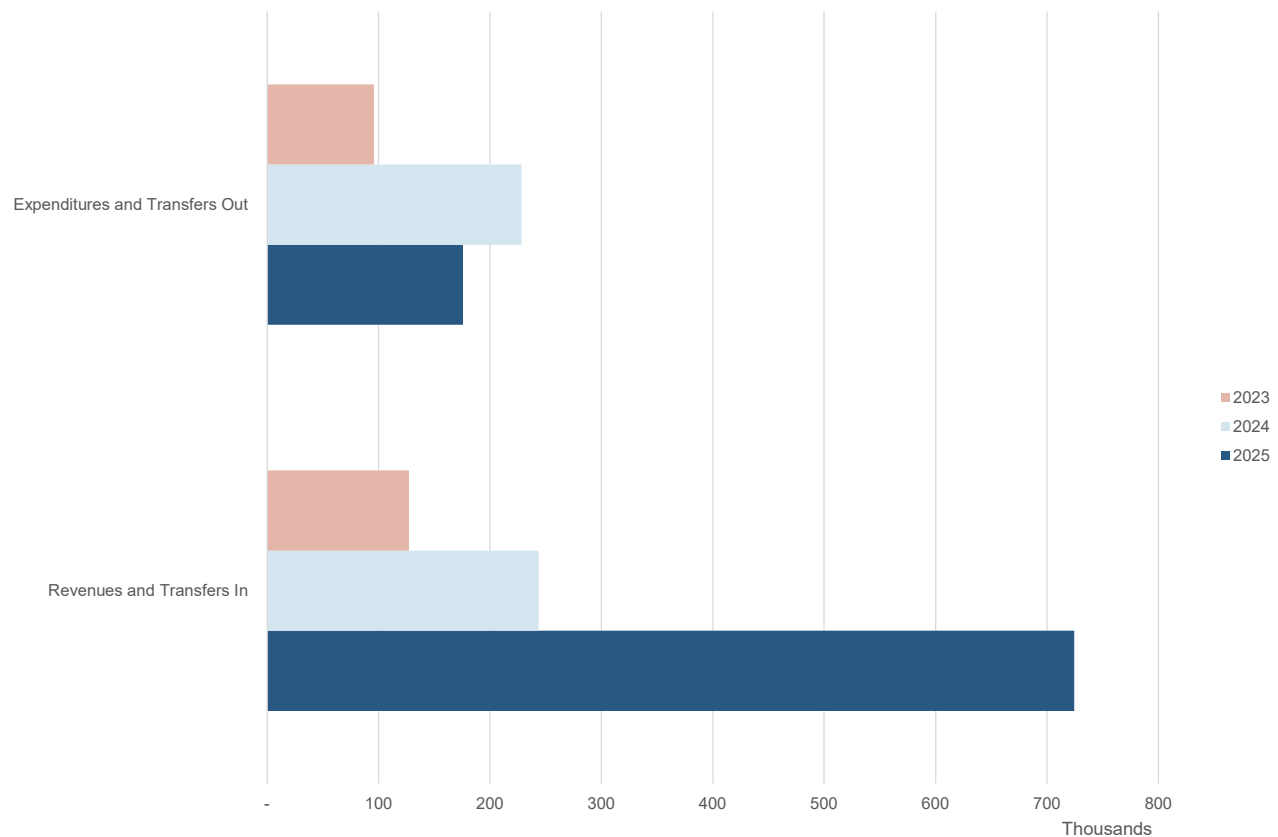
% of Year Complete
41.7%



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



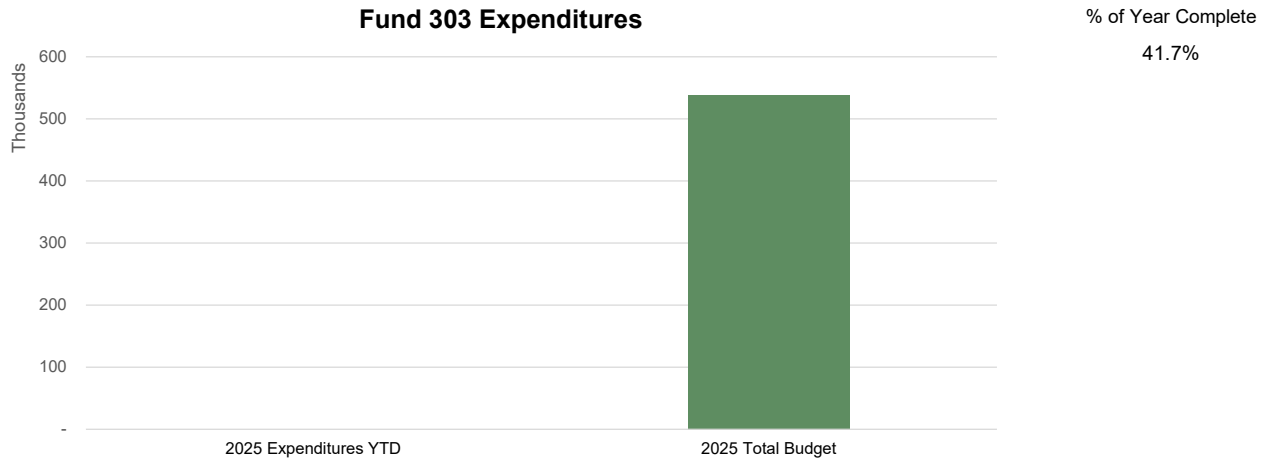
Fund 303 General Government Improvements

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%

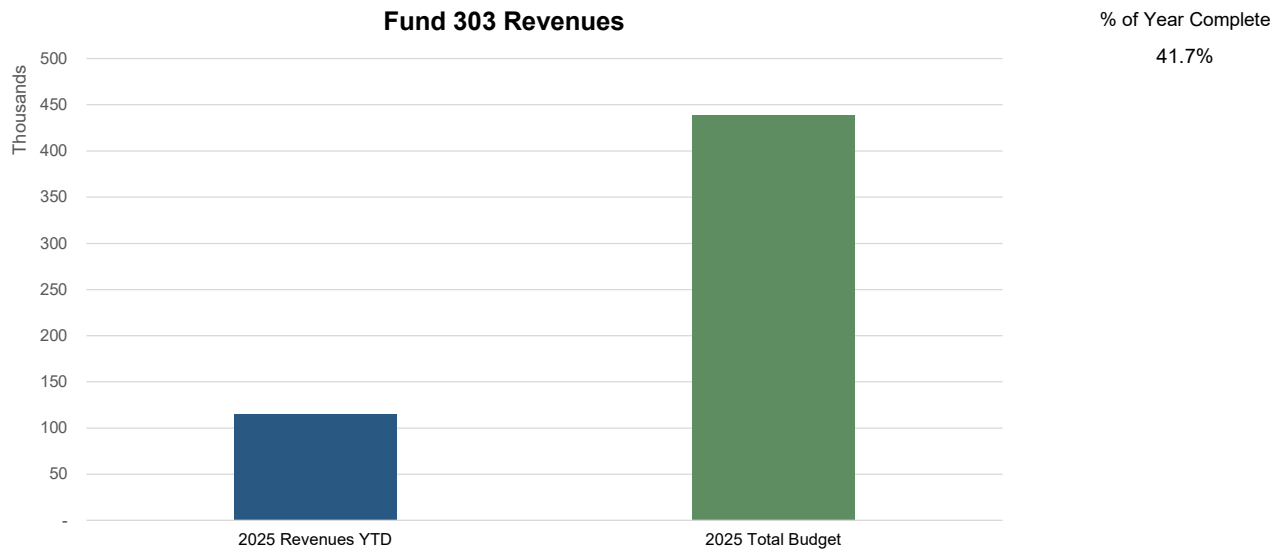
Fund 303 General Government Improvements
Expenditures and Transfers Out by Category

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%



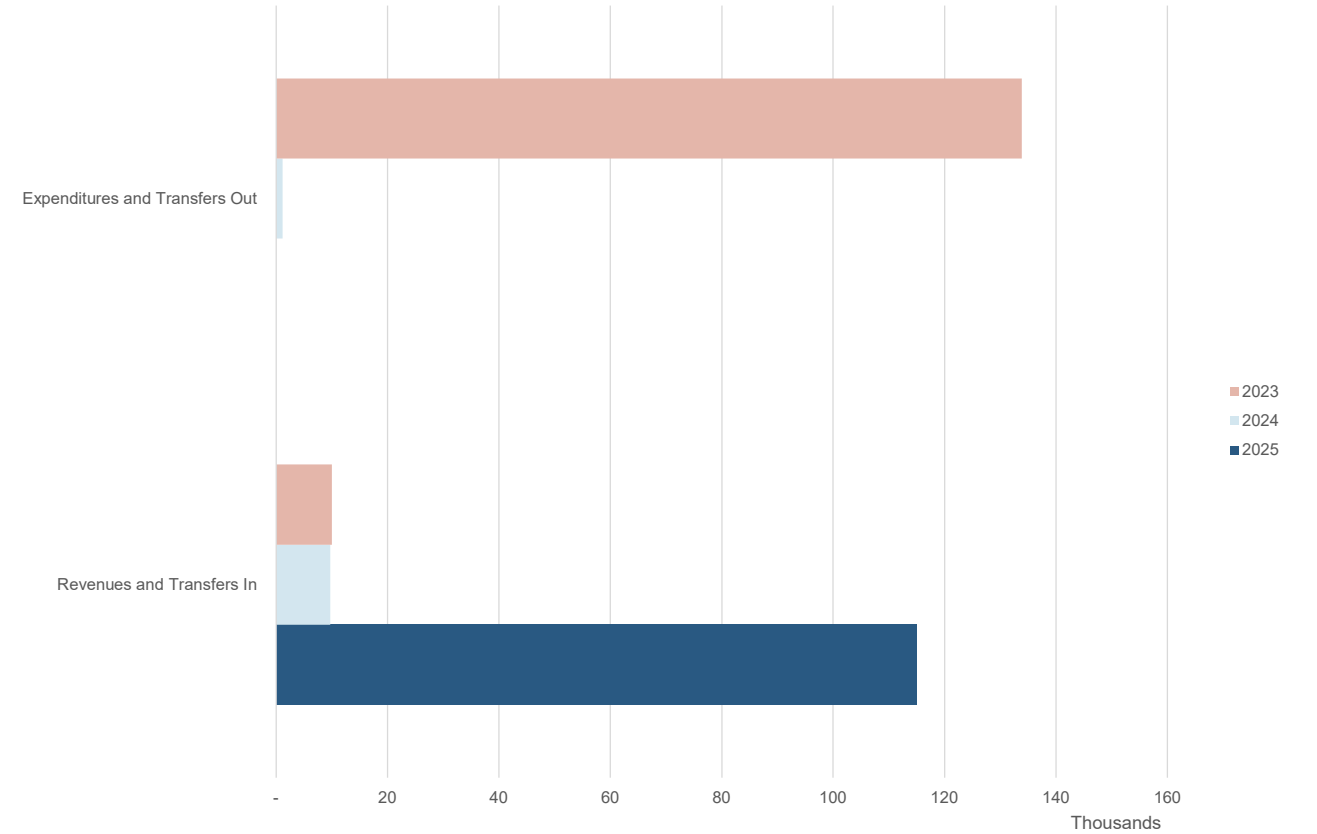
Fund 303 General Government Improvements
Year-to-Year Expenditures & Transfers Out by Category

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

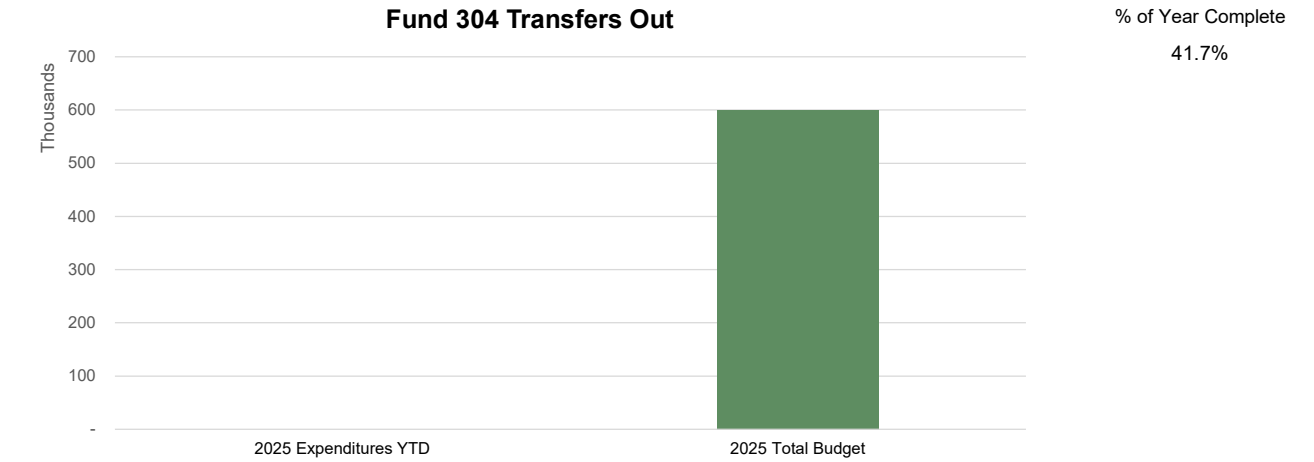
Overview

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

Fund 304 Fire Improvements

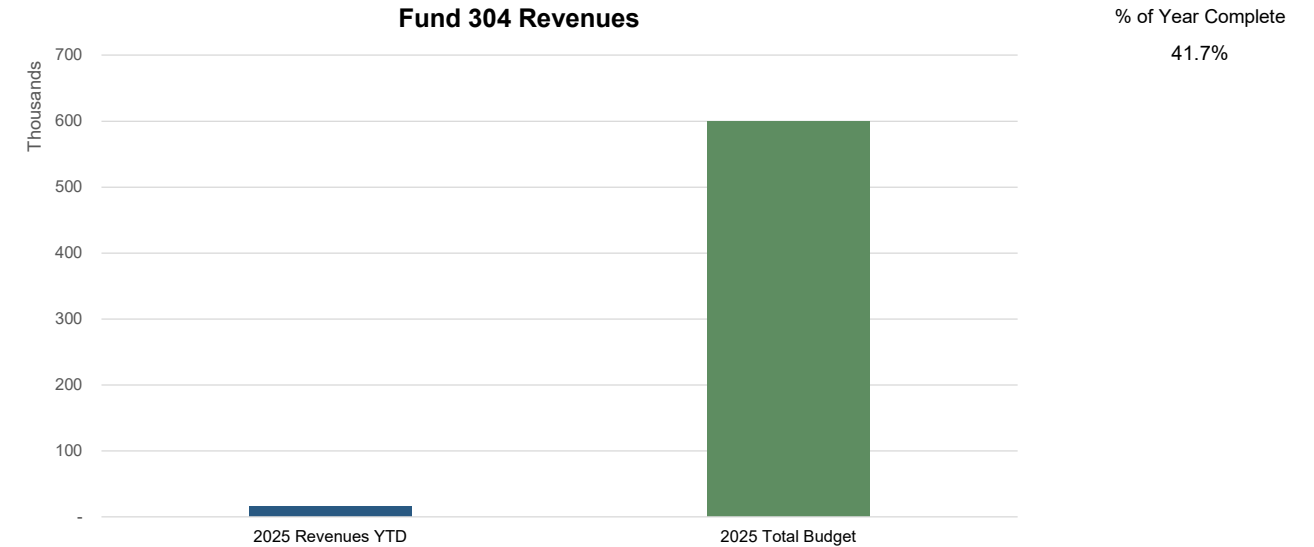
Transfers Out

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%



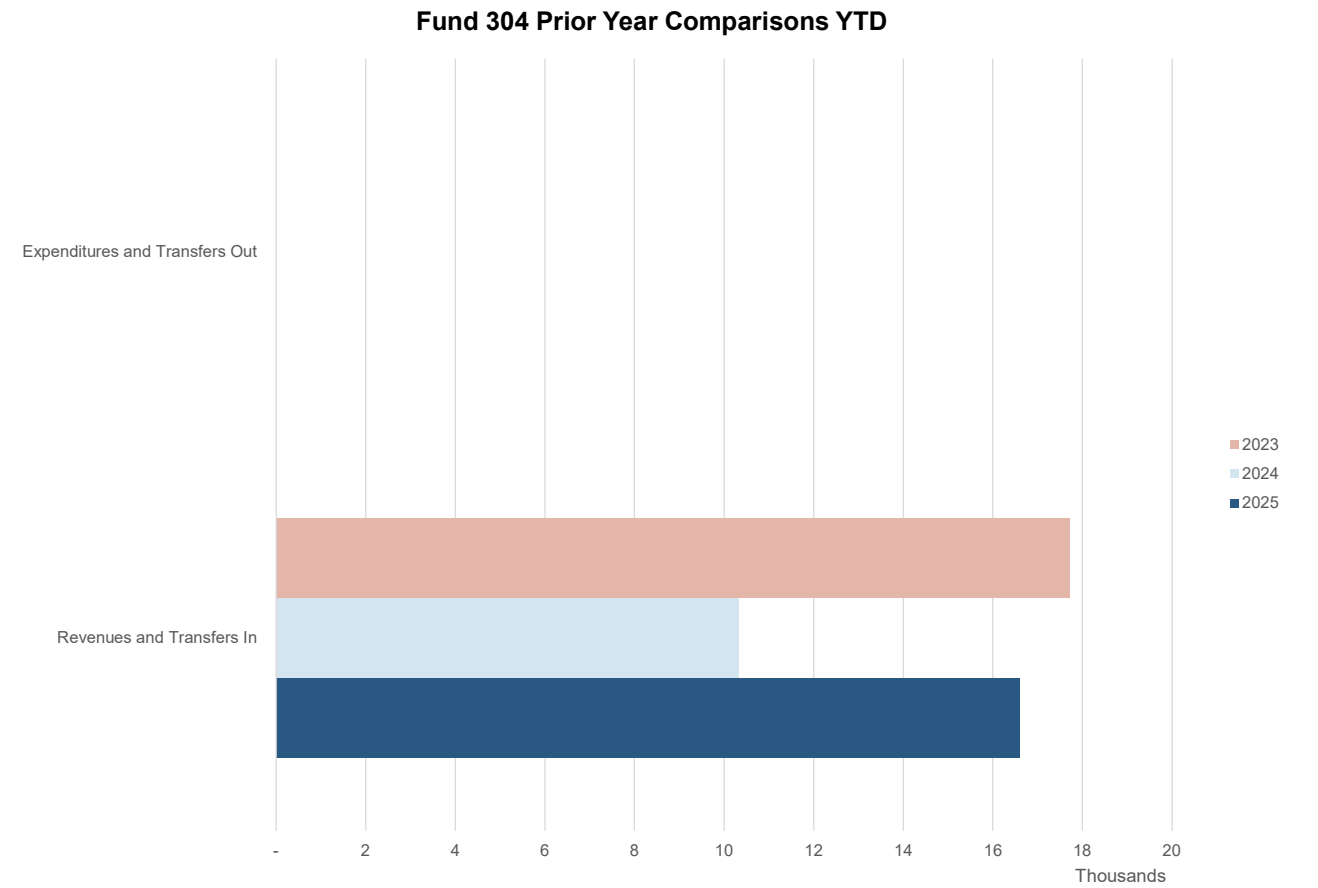
Revenues and Transfers In by Category

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%



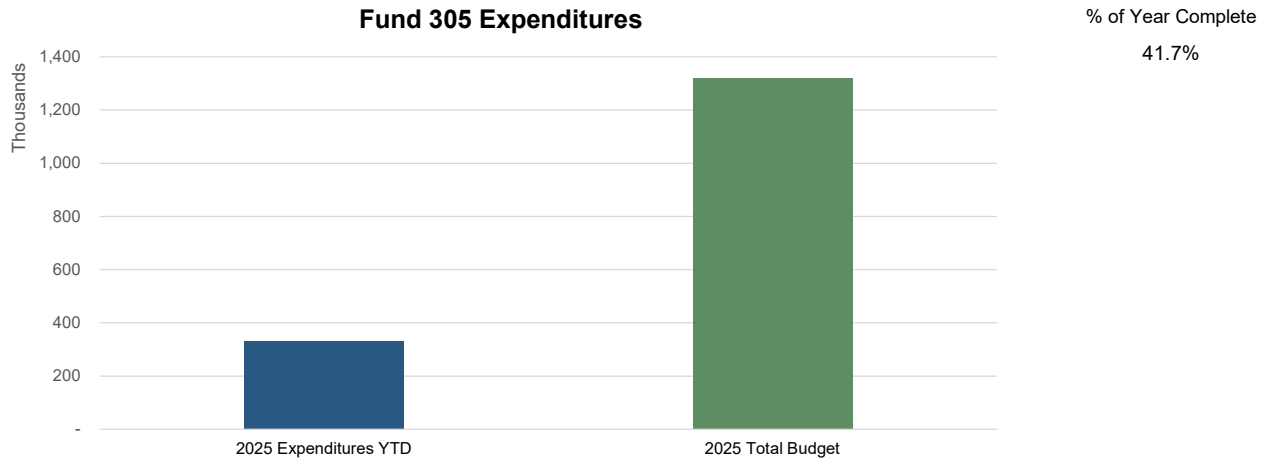
Fund 305 Public Safety Plan

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%
<hr/>					
Net Revenues Less Expenditures		(94,329)		(203,824)	
					% of Year Complete
					41.7%

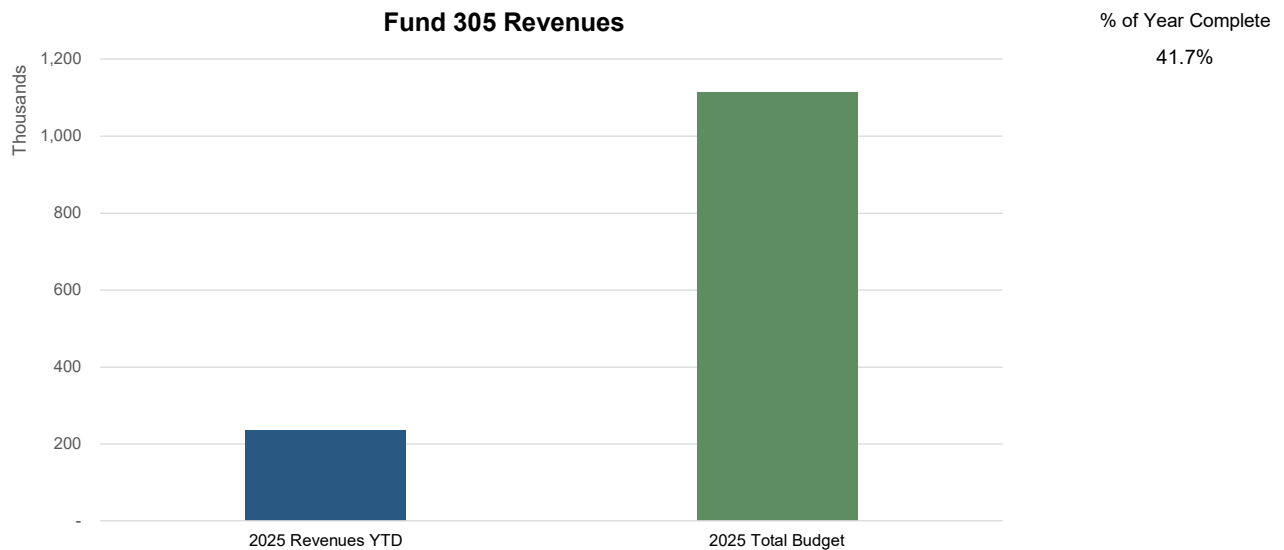
Fund 305 Public Safety Plan Expenditures and Transfers Out by Category

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%



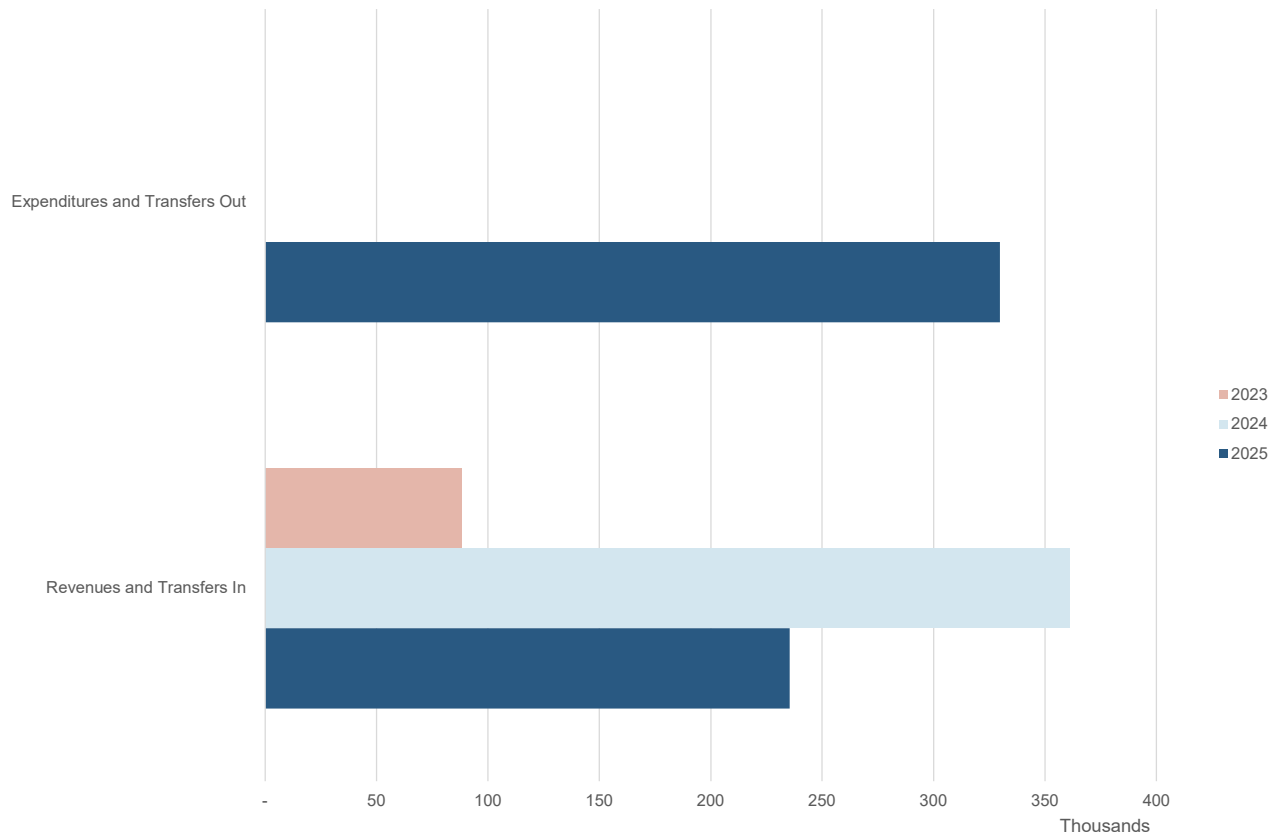
Fund 305 Public Safety Plan
Year-to-Year Expenditures & Transfers Out by Category

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

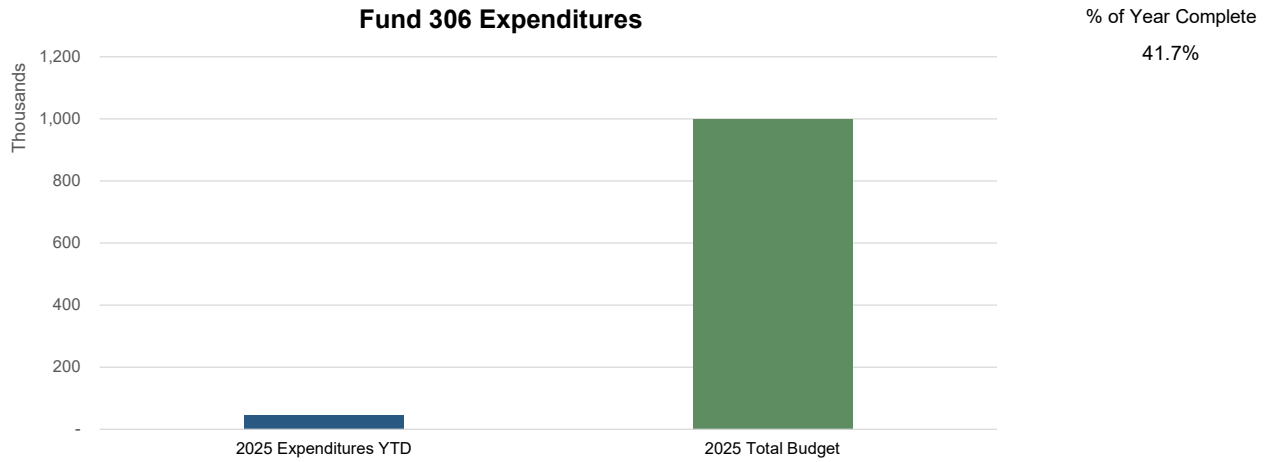


Fund 306 City Facilities
Overview

	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%

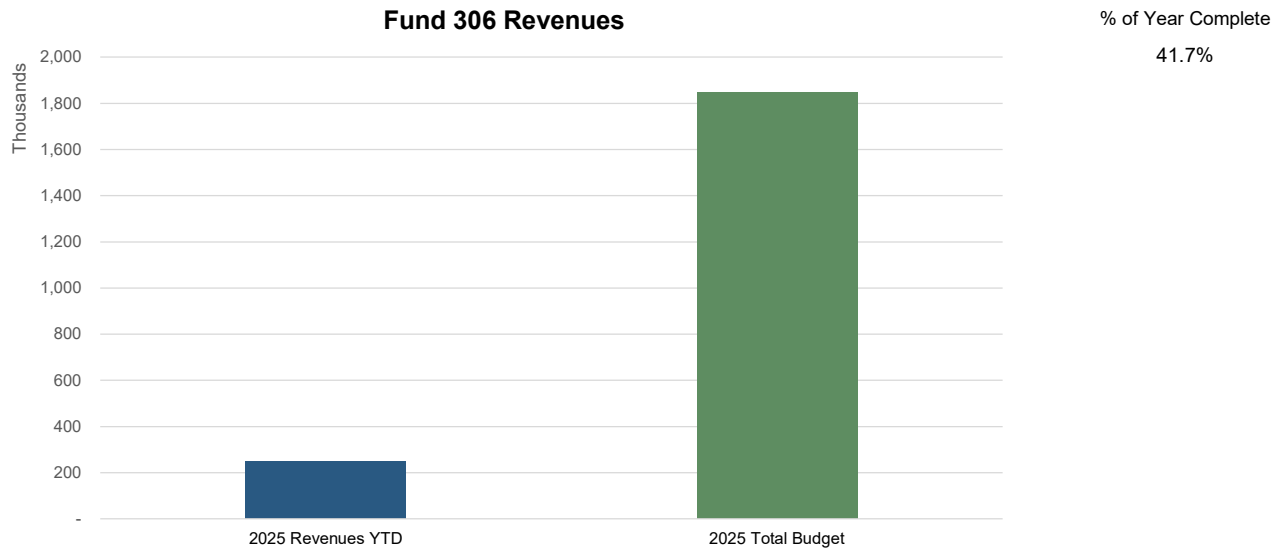
Fund 306 City Facilities Expenditures and Transfers Out by Category

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

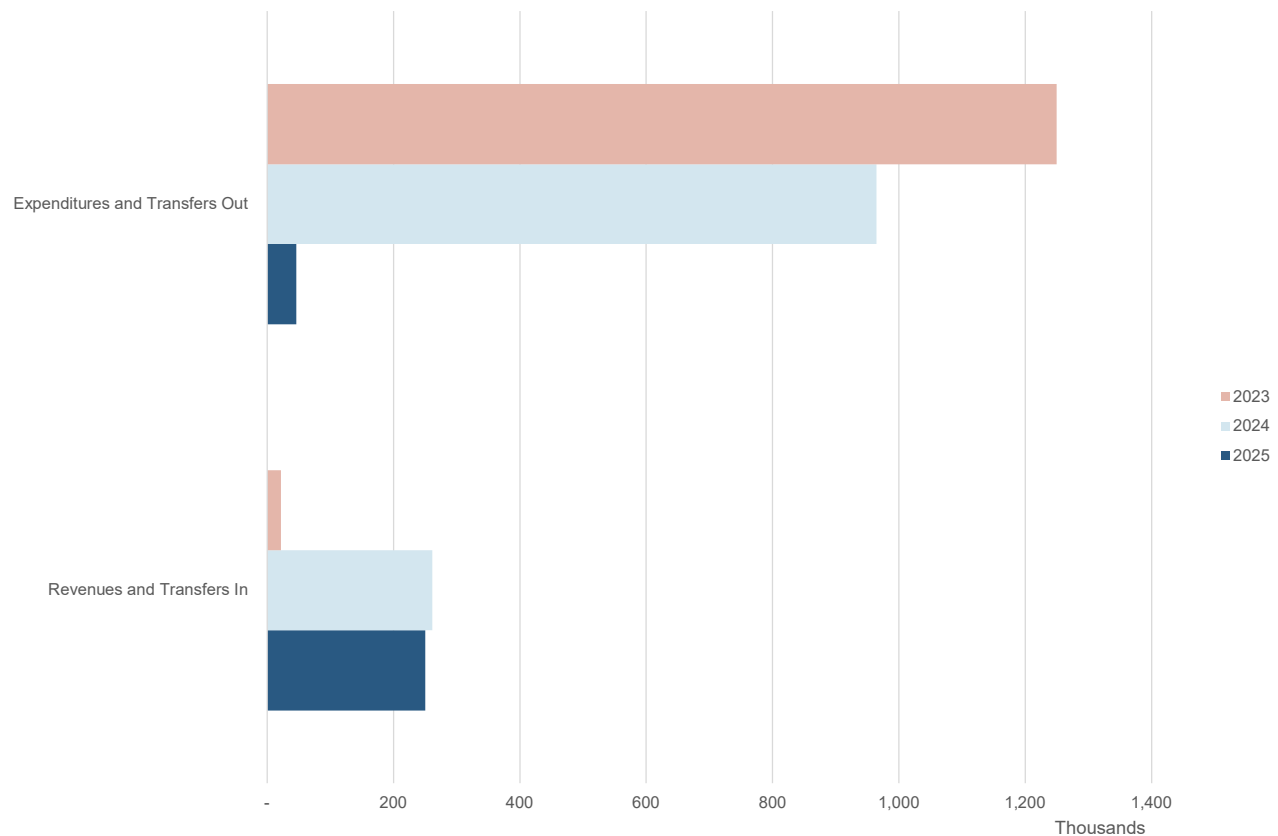
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Investment Earnings	5,000	-	(5,000)	0.0%
Rent & Concessions	841,937	-	(841,937)	0.0%
Transfers In	1,000,000	250,002	(749,998)	25%
Total	1,846,937	250,002	(1,596,935)	13.5%



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

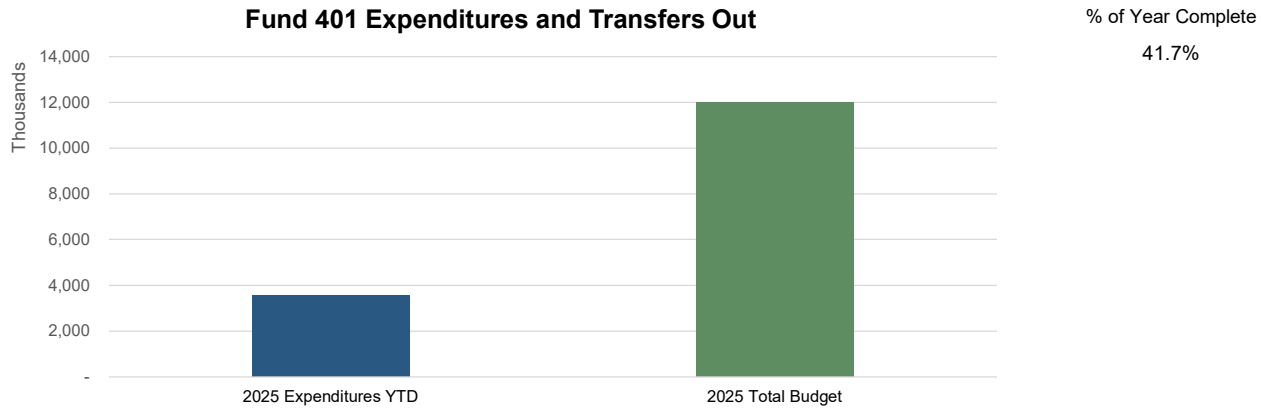


Fund 401 Water Utility Fund
Overview

	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%

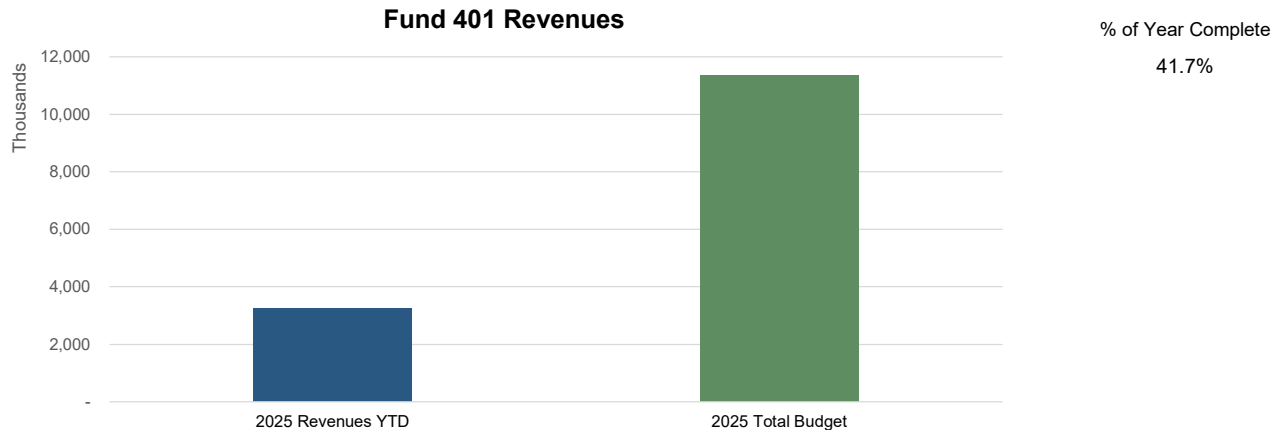
Fund 401 Water Utility Fund
Expenditures and Transfers Out by Category

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%



Revenues and Transfers In by Category

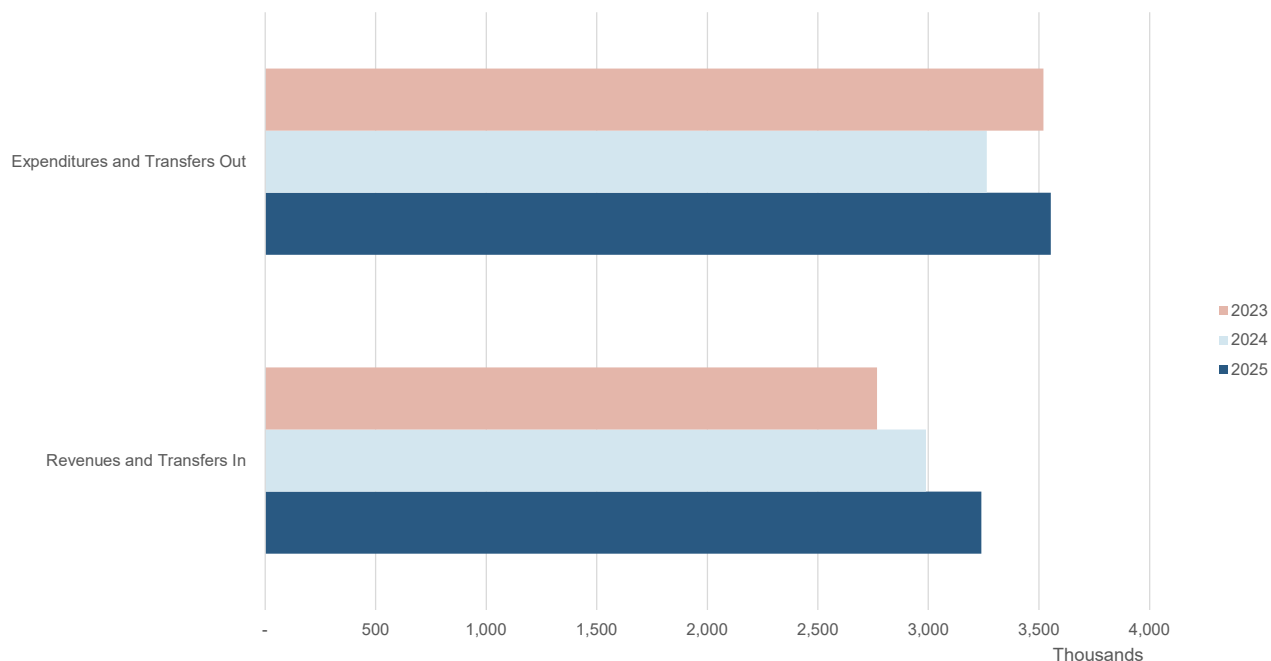
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Water Sales	9,239,856	3,207,190	(6,032,666)	34.7%
Security Revenue	-	(14,846)	(14,846)	-
Other Income	1,500	8,549	7,049	569.9%
Investment Earnings	100,000	38,517	(61,483)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

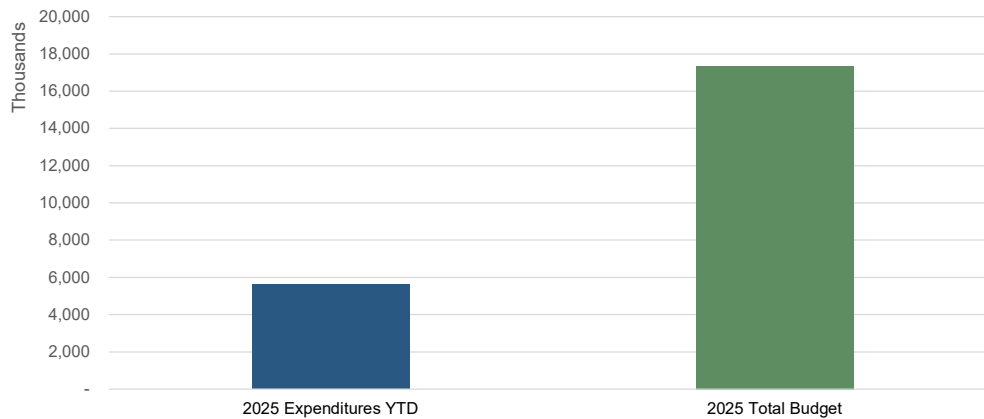
	2025 through May	2025 Total Budget	Budget Variance % of Annual Budget
Revenues	\$ 4,677,169	\$ 12,527,105	37.3%
Transfers In	-	-	-
Expenditures	5,197,616	16,129,584	32.2%
Transfers Out	419,882	1,221,086	34.4%
Net Revenues Less Expenditures	(940,329)	(4,823,565)	% of Year Complete 41.7%

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%

Fund 402 Expenditures and Transfers Out

% of Year Complete
41.7%

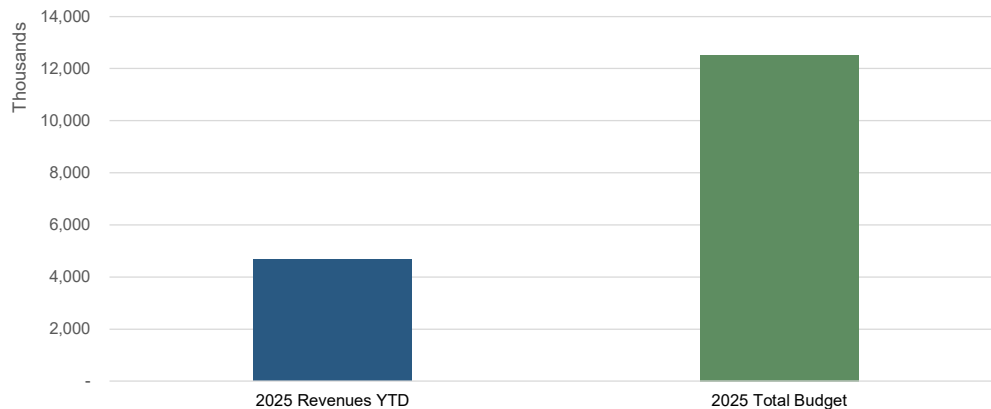


Revenues and Transfers In by Category

Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
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 Revenues

% of Year Complete
41.7%



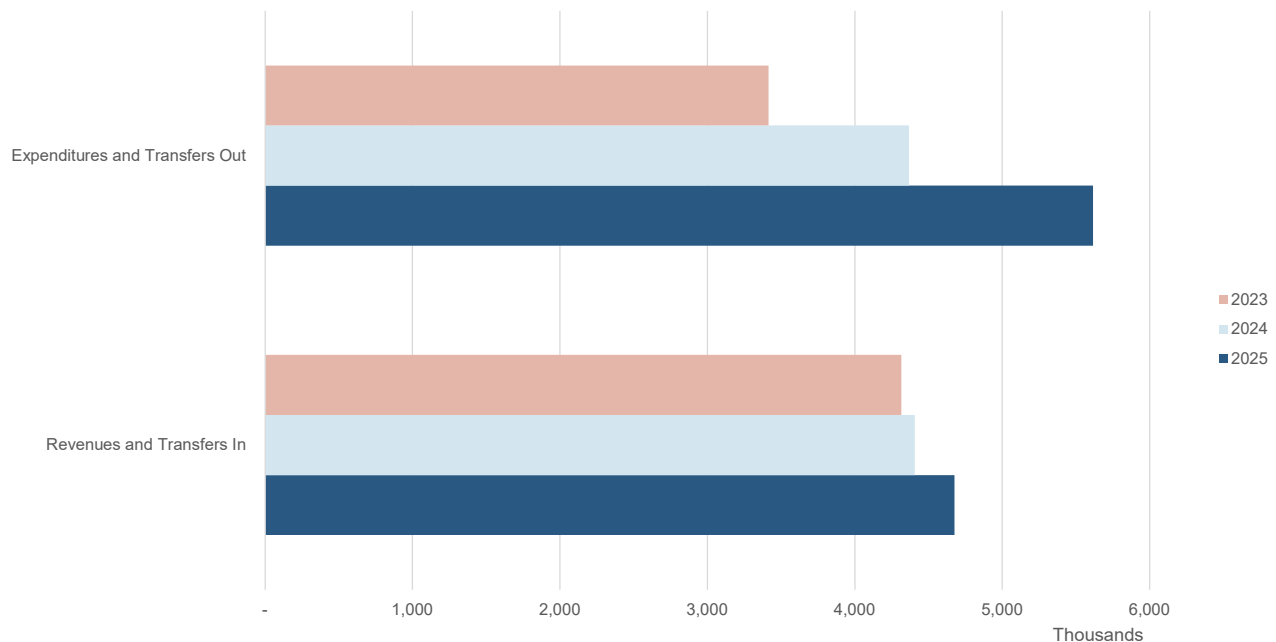
Fund 402 Sewer Utility Fund
Year-to-Year Expenditures & Transfers Out by Category

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



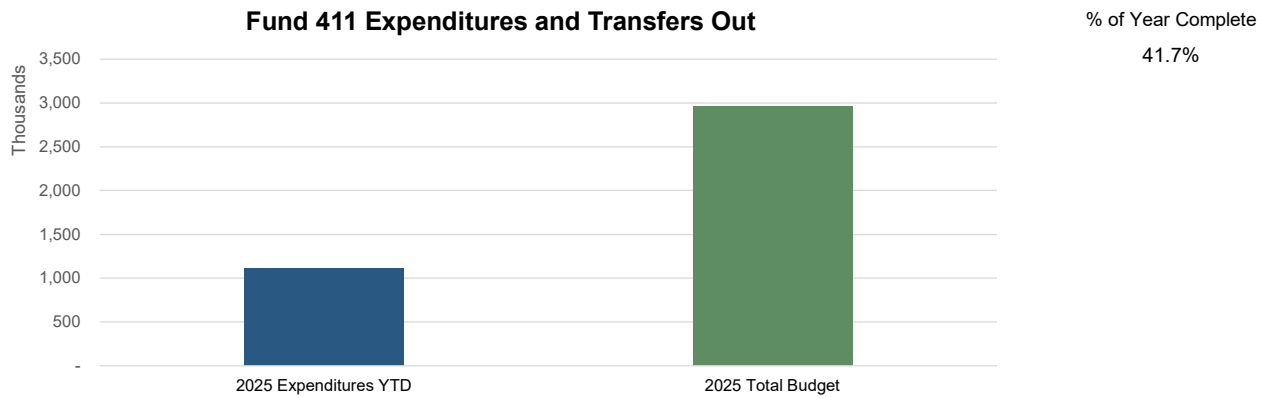
Fund 411 Foster Golf Course

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%

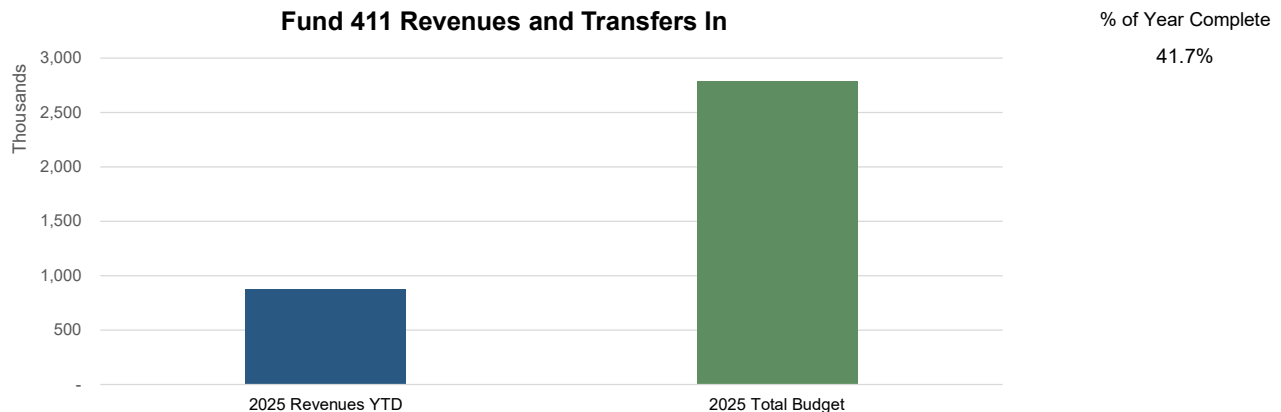
Fund 411 Foster Golf Course Expenditures and Transfers Out by Category

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%



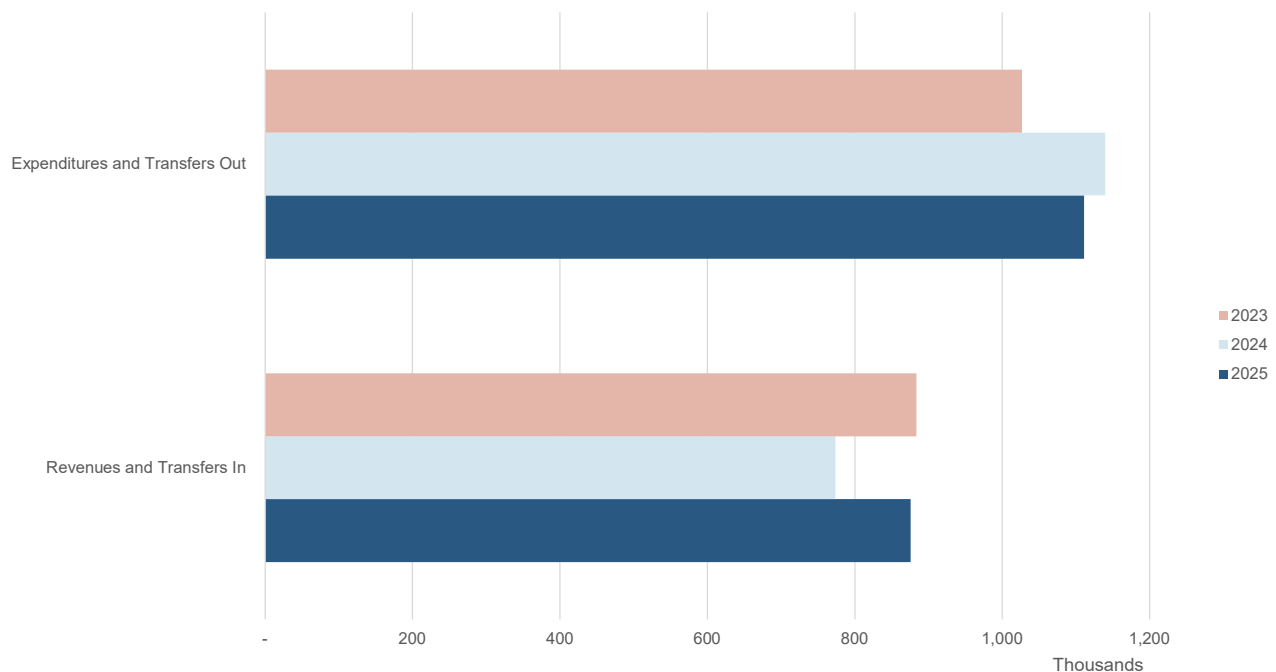
Fund 411 Foster Golf Course
Year-to-Year Expenditures & Transfers Out by Category

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

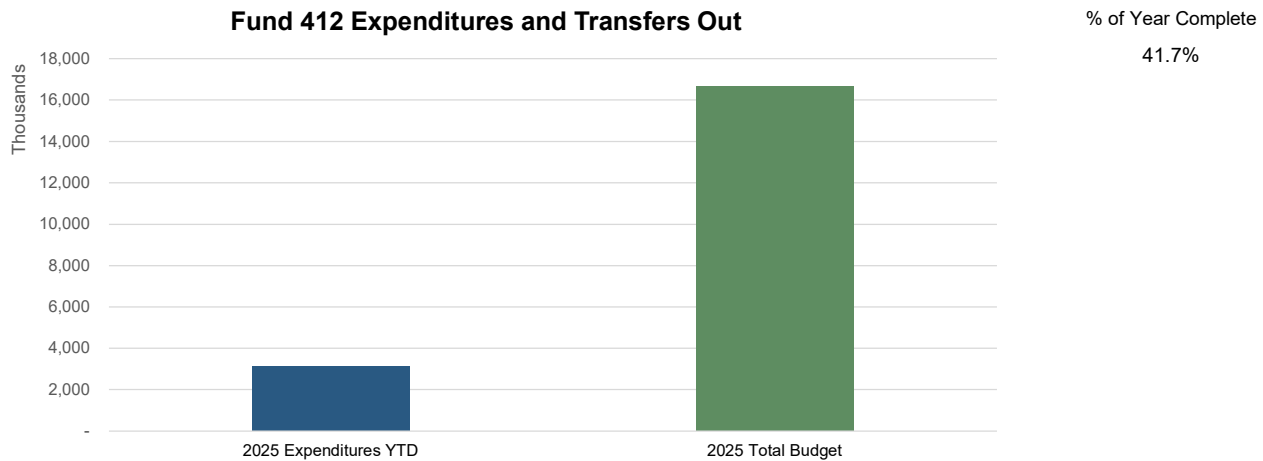
Overview

	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

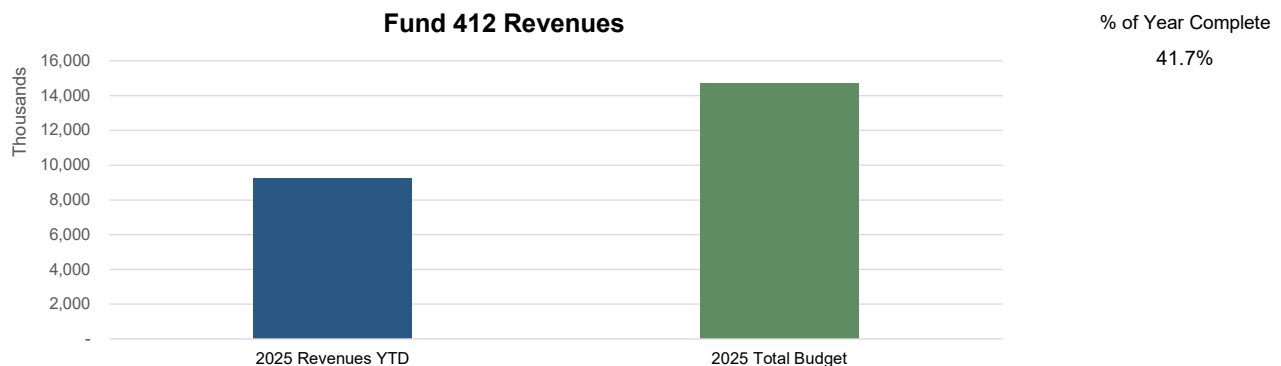
Expenditures and Transfers Out by Category

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%



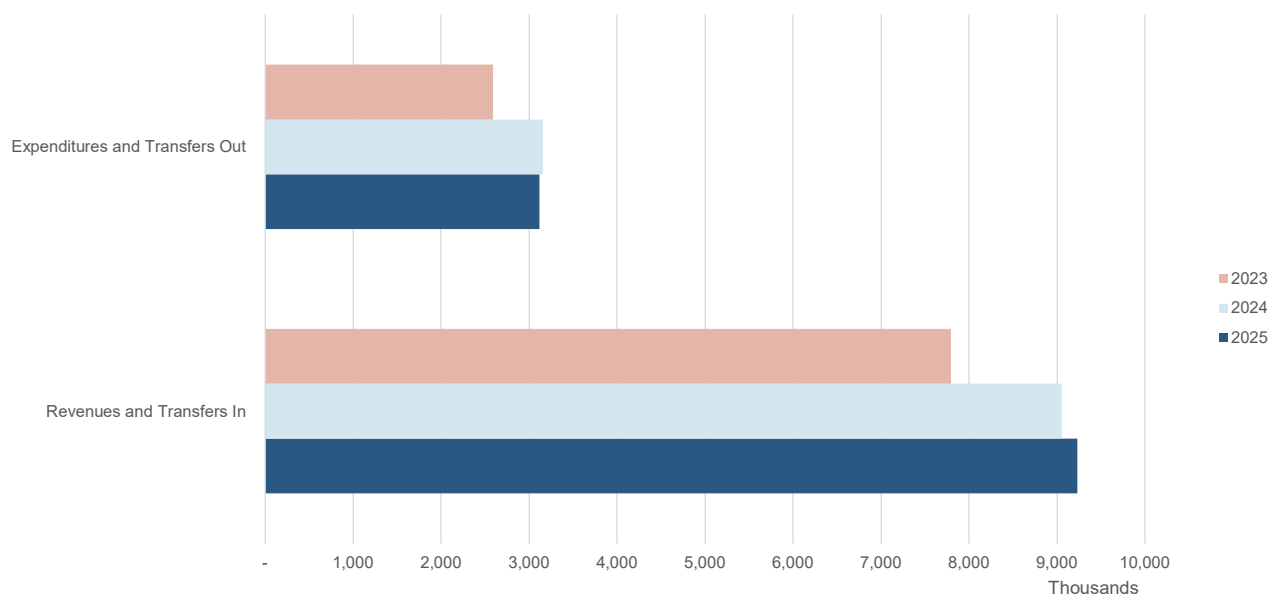
Fund 412 Surface Water Utility Fund Year-to-Year Expenditures & Transfers Out by Category

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

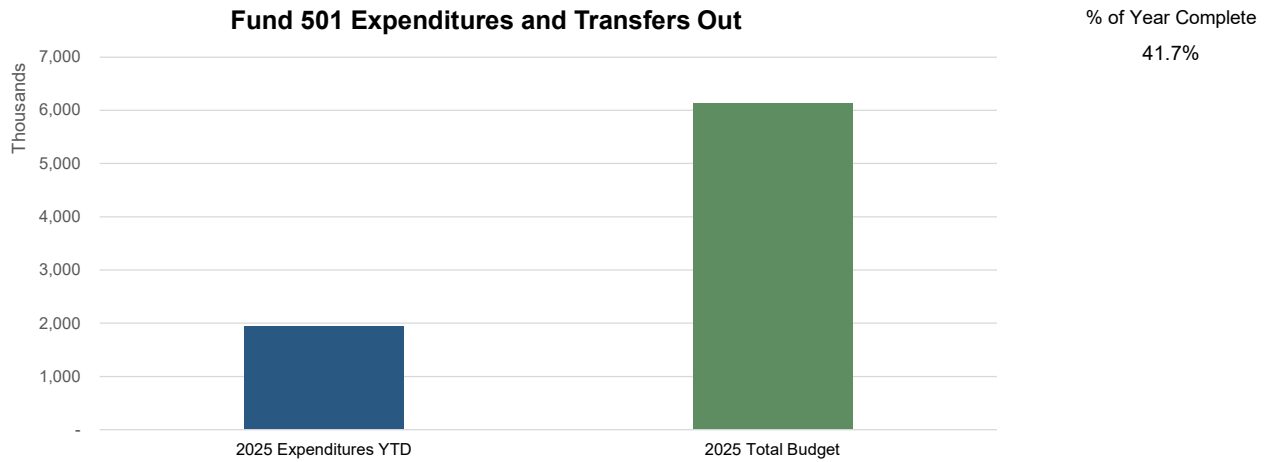


Fund 501 Equipment Rental
Overview

	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%
<hr/>					
Net Revenues Less Expenditures		115,599		87,336	
					% of Year Complete
					41.7%

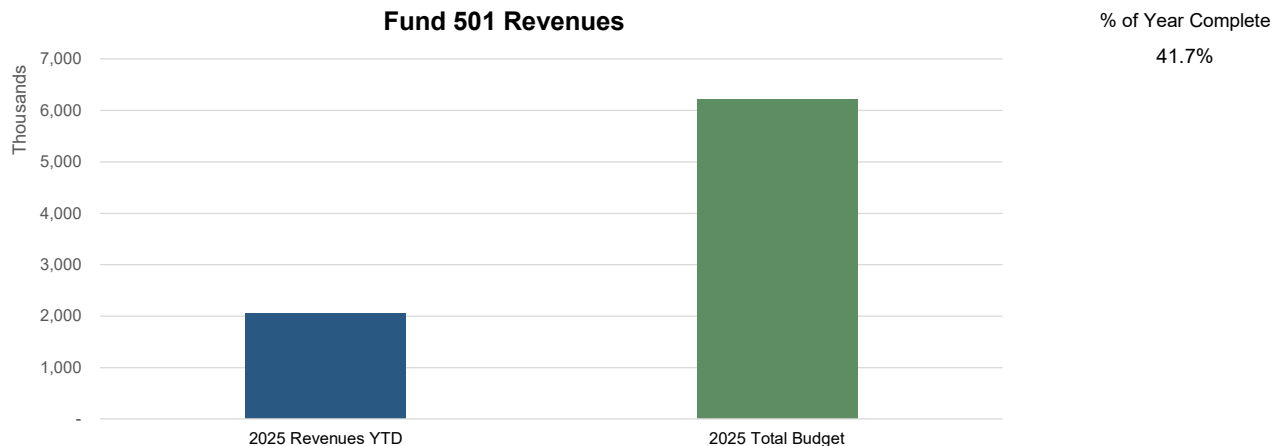
Fund 501 Equipment Rental Expenditures and Transfers Out by Category

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

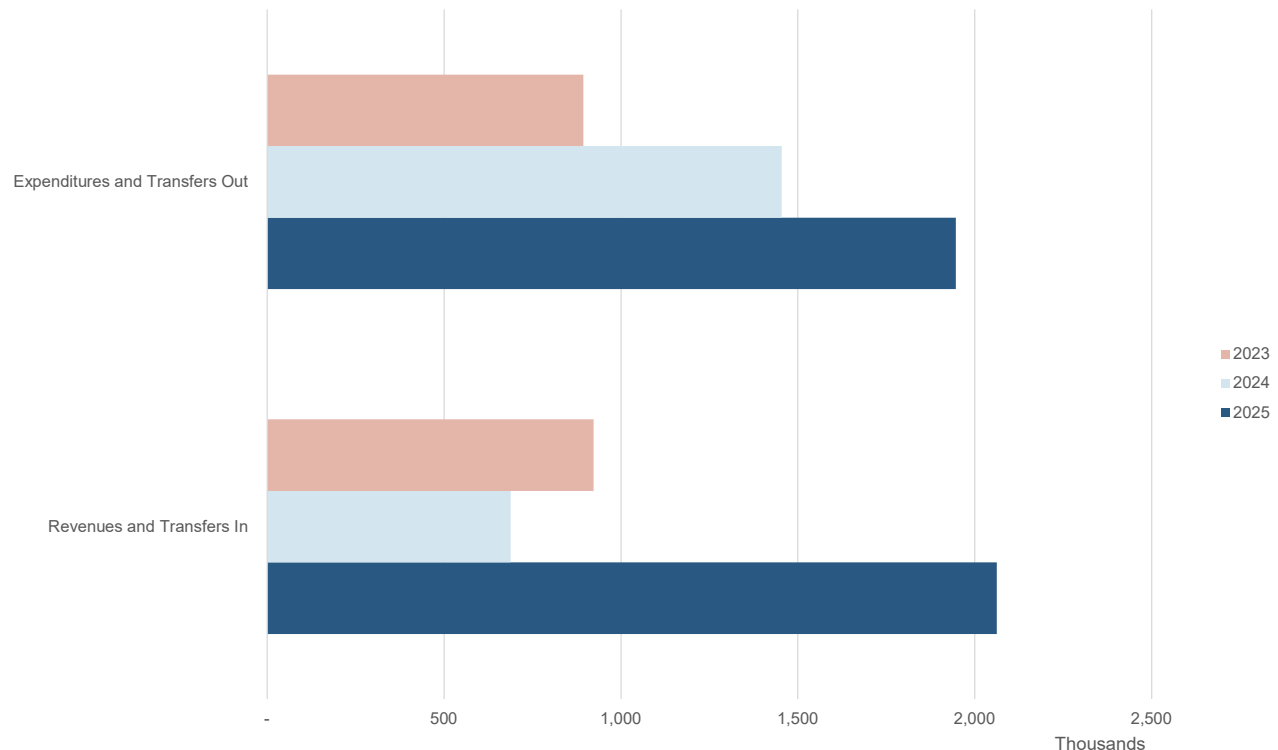
Category	2025 Total Budget	2025 Revenues through May	Budget Variance (Unfavorable) / Favorable	Budget Variance % of Annual Budget
Fleet Replacement Charges	2,294,324	955,958	(1,338,366)	41.7%
Fleet Lease Charges	3,526,723	881,673	(2,645,050)	25.0%
Fleet Repair Charges	200,000	46,740	(153,260)	23.4%
Other 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%

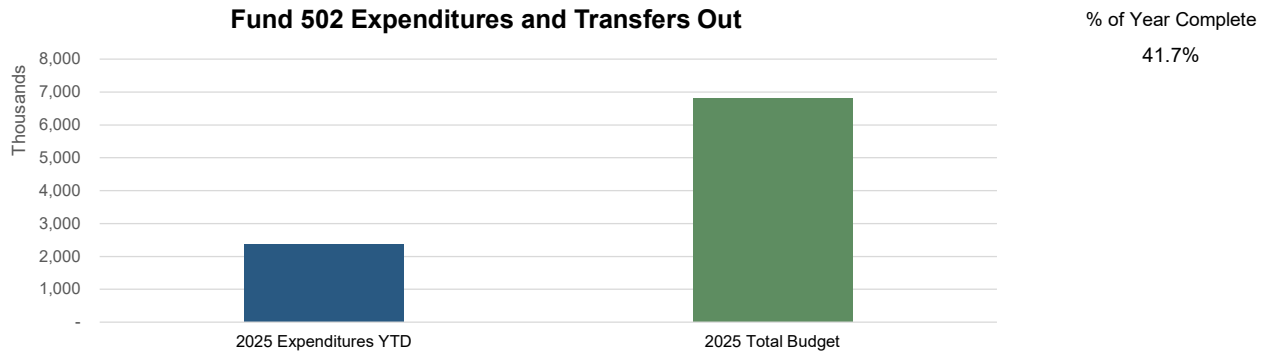
Fund 501 Prior Year Comparisons YTD



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%

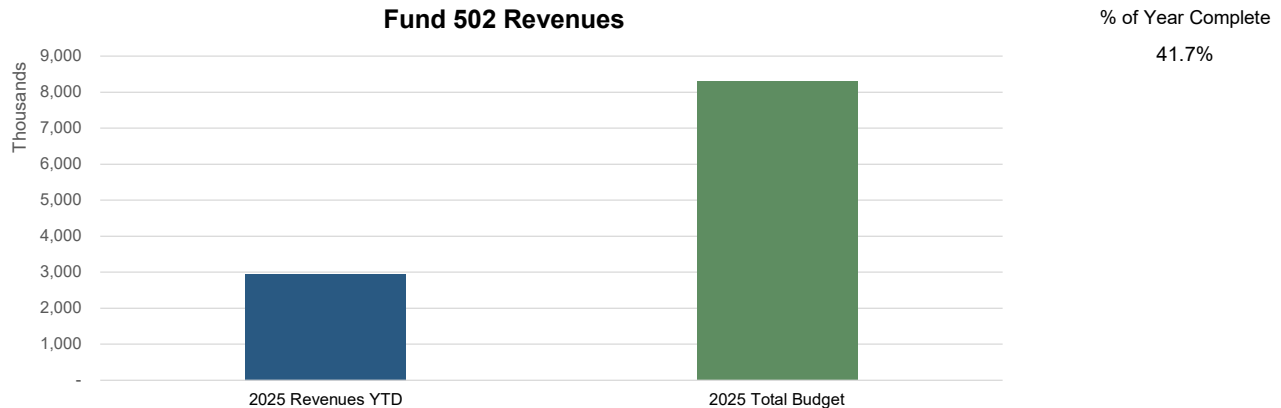
Fund 502 Expenditures and Transfers Out



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%

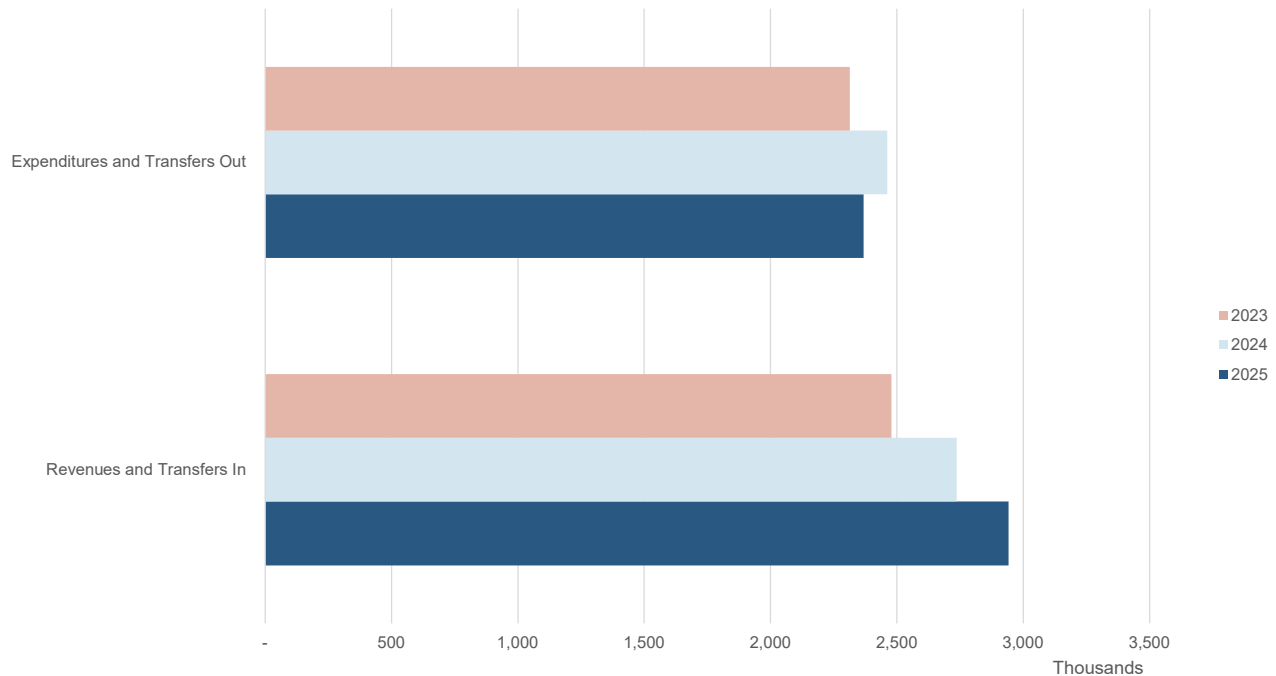
Fund 502 Insurance - Active Employees
Year-to-Year Expenditures & Transfers Out by Category

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



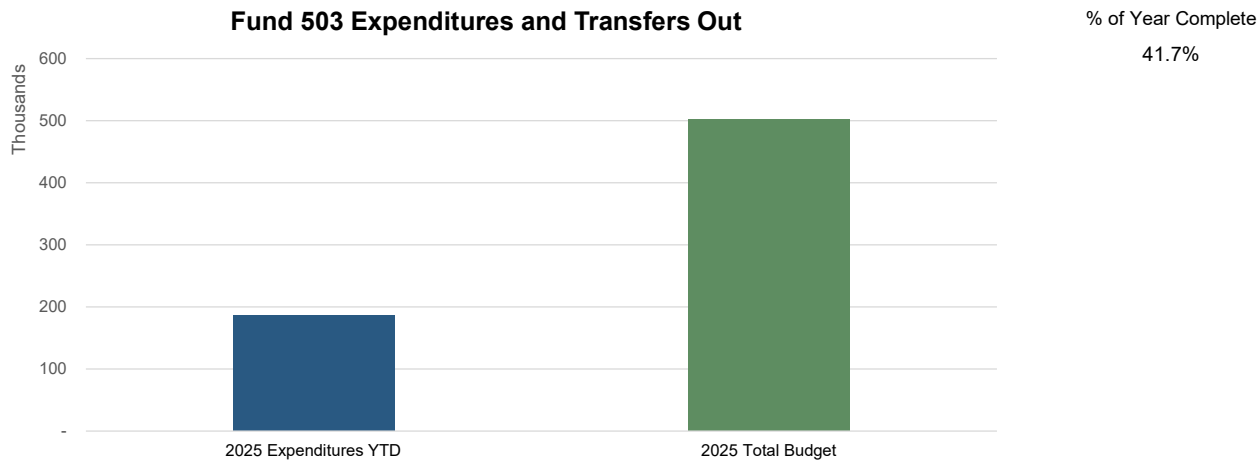
Fund 503 Insurance - LEOFF I Retirees

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%

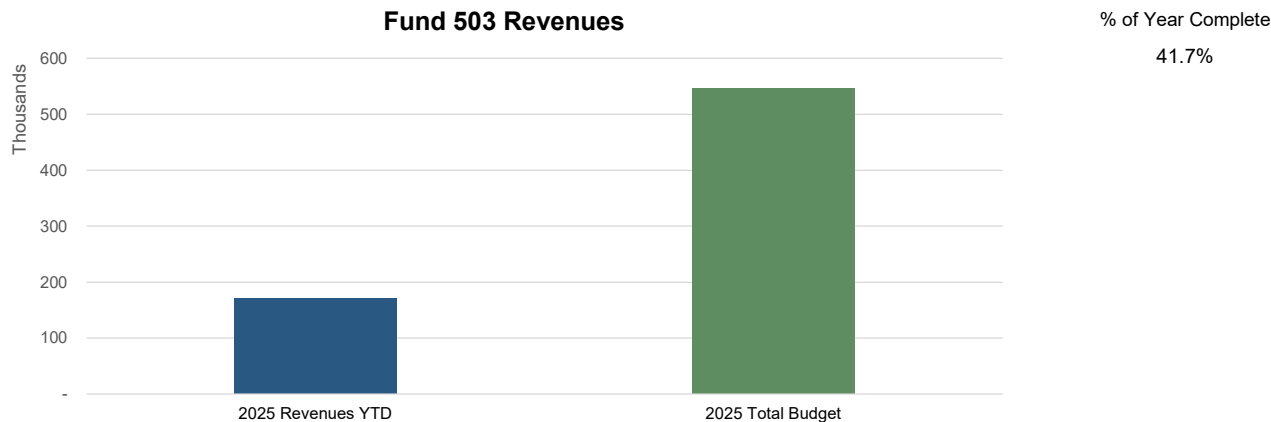
Fund 503 Insurance - LEOFF I Retirees
Expenditures and Transfers Out by Category

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	\$	27,991	\$ (3,231)	-10.3%
Dental Claims		12,036		7,916		12,208	4,292	+54.2%
Prescription Claims		65,842		65,872		63,880	(1,992)	-3.0%
Vision Claims		903		9,590		1,354	(8,236)	-85.9%
TPA Admin Fees		6,630		6,290		7,313	1,023	+16.3%
Excess Loss Premium		40,186		6,967		11,868	4,901	+70.3%
Long Term Care		39,552		50,929		41,960	(8,969)	-17.6%
Out of Pocket		1,131		2,061		805	(1,256)	-61%
Medicare Plan B		25,264		17,998		12,707	(5,291)	-29%
Contracted Services		-		2,000		-	(2,000)	-100%
Transfers Out - Internal Cost Allocation		5,270		5,532		5,804	272	+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

