

2025 Year-End Unaudited Financial Summary

Presented By: Deputy City Administrator, Carlson

REPORT ONLY



General Fund Budget

	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Variance</u>	<u>% Expended</u>
GENERAL				
<u>FUND</u>	\$ 27,556,349	\$ 26,113,573	\$ (1,442,776)	95%




General Fund	2025 Budget	2025 Actual	Variance	% Expended
Administration	\$ 866,240	\$ 887,292	21,052	102%
Animal Control	\$ 360,545	\$ 311,153	(49,392)	86%
Assessing	\$ 797,530	\$ 624,399	(173,131)	78%
Buildings and Codes	\$ 663,440	\$ 625,752	(37,688)	94%
Buildings and Sites	\$ 1,961,533	\$ 1,765,198	(196,335)	90%
City Commission	\$ 195,896	\$ 207,951	12,056	106%
Community Development Admin	\$ 374,065	\$ 353,716	(20,349)	95%
Contingency/Reserves & Transfers Out	\$ 2,392,947	\$ 2,377,384	(15,563)	99%
DMV Branch		\$ 191,262	191,262	100%
Engineering	\$ 701,445	\$ 675,573	(25,872)	96%
Finance	\$ 541,165	\$ 520,591	(20,574)	96%
Fire	\$ 3,364,525	\$ 3,438,349	73,824	102%
Forestry	\$ 244,225	\$ 197,136	(47,089)	81%
Human Resources & Risk Management	\$ 527,945	\$ 505,382	(22,563)	96%
Information Technology	\$ 1,119,440	\$ 1,040,729	(78,711)	93%
Marketing	\$ 219,715	\$ 141,459	(78,256)	64%
Municipal Court	\$ 665,230	\$ 695,489	30,259	105%
Museum	\$ 780,925	\$ 730,094	(50,831)	93%
Planning	\$ 159,810	\$ 159,642	(168)	100%
Police Department	\$ 8,287,860	\$ 7,819,508	(468,352)	94%
Public Works Administration	\$ 553,809	\$ 580,485	26,676	105%
Street	\$ 2,487,140	\$ 1,916,688	(570,452)	77%
Utility Billing	\$ 290,920	\$ 348,344	57,424	120%
Totals	\$ 27,556,349	\$ 26,113,573	\$ (1,442,776)	95%

General Fund Revenue vs. Expenses

	2025 <u>Revenue</u>	2025 <u>Expense</u>	Increase <u>(Decrease)</u>	% <u>Difference</u>
GENERAL FUND	\$ 25,870,494	\$ 26,113,573	\$ (243,080)	-1%

The difference between the revenues and expenses is the approved budgeted amount from GF cash on hand



Enterprise Fund Budget

	2025	2025		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% Expended</u>
Water Distribution	\$ 8,341,758	\$ 8,363,888	\$ 22,130	100%
Waste Water (Sewer)	\$ 9,713,700	\$ 8,819,654	\$ (894,046)	91%
Solid Waste	\$ 5,329,631	\$ 5,319,537	\$ (10,094)	100%
Storm Water	\$ 227,315	\$ 336,053	\$ 108,738	148%
Water Reclamation Plant	\$ 1,189,545	\$ 1,170,685	\$ (18,860)	98%

Enterprise Fund Revenue vs. Expenses

	2025	2025	Increase	%
	<u>Revenue</u>	<u>Expense</u>	<u>(Decrease)</u>	<u>Difference</u>
Water Distribution	\$ 8,488,976	\$ 8,363,888	\$ 125,088	1%
Waste Water (Sewer)	\$ 10,405,981	\$ 8,819,654	\$ 1,586,328	15%
Solid Waste	\$ 6,786,555	\$ 5,319,537	\$ 1,467,017	22%
Storm Water	\$ 330,647	\$ 336,053	\$ (5,406)	-2%
Water Reclamation Plant	\$ 1,322,494	\$ 1,170,685	\$ 151,809	11%



	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Variance</u>	<u>% Expended</u>
Special Revenue Funds				
1% Sales Tax	8,895,770	6,900,225	(1,995,545)	78%
1/2% Sales Tax	3,350,000	2,725,000	(625,000)	81%
Cemetery	90,500	75,285	(15,215)	83%
Downtown Streetscape	50,000	-	(50,000)	0%
EMS	3,383,633	3,820,085	436,452	113%
Future Fund	280,000	300,766	20,766	107%
Highway Tax	1,486,000	1,335,920	(150,080)	90%
Hospitality Tax	1,084,000	903,706	(180,294)	83%
Legacy Square	474,390	468,231	(6,159)	99%
Library	1,378,145	1,343,298	(34,847)	97%
Oil Impact	28,000,000	28,930,250	930,250	103%
Debt Service Funds				
General Capital Lease	485,000	485,319	319	100%
WRCC Bond	2,080,600	2,363,783	283,183	114%
Other Funds*				
Interest Revenue	3,235,000	3,044,590	(190,410)	94%
Internal Service (Fleet)	915,958	854,179	(61,779)	93%

	<u>2025 Ordinance</u>	<u>2025 Actuals</u>	<u>Increase (Decrease)</u>	<u>% Expended</u>
General Fund	27,556,349	26,113,573	(1,442,776)	95%
Special Revenue Funds*				
1% Sales Tax	8,895,770	6,900,225	(1,995,545)	78%
1/2% Sales Tax	3,350,000	2,725,000	(625,000)	81%
Cemetery	90,500	75,285	(15,215)	83%
Downtown Streetscape	50,000	-	(50,000)	0%
EMS	3,383,633	3,820,085	436,452	113%
Future Fund	280,000	300,766	20,766	107%
Highway Tax	1,486,000	1,335,920	(150,080)	90%
Hospitality Tax	1,084,000	903,706	(180,294)	83%
Legacy Square	474,390	468,231	(6,159)	99%
Library	1,378,145	1,343,298	(34,847)	97%
Oil Impact	28,000,000	28,930,250	930,250	103%
Debt Service Funds				
General Capital Lease	485,000	485,319	319	100%
WRCC Bond	2,080,600	2,363,783	283,183	114%
Enterprise/Proprietary Funds				
Water Distribution	8,341,758	8,363,888	22,130	100%
Waste Water	9,713,700	8,819,654	(894,046)	91%
Solid Waste	5,329,631	5,319,537	(10,094)	100%
Storm Water	227,315	336,053	108,738	148%
Water Reclamation Facility	1,189,545	1,170,685	(18,860)	98%
Other Funds*				
Interest Revenue	3,235,000	3,044,590	(190,410)	94%
Internal Service (Fleet)	915,958	854,179	(61,779)	93%
Totals	107,547,294	103,674,027	(3,873,267)	96%

	2025 Revenue	2025 Expense	Increase (Decrease)	% Difference
General Fund	25,870,494	26,113,573	(243,080)	-1%
Special Revenue Funds*				
1% Sales Tax	7,767,332	6,900,225	867,106	11%
1/2% Sales Tax	4,165,654	2,725,000	1,440,654	35%
Cemetery	140,050	75,285	64,765	46%
Downtown Streetscape	-	-	-	
EMS	1,724,580	3,820,085	(2,095,505)	-122%
Future Fund	221,265	300,766	(79,501)	-36%
Highway Tax	1,349,532	1,335,920	13,611	1%
Hospitality Tax	1,257,415	903,706	353,709	28%
Legacy Square	468,309	468,231	78	0%
Library	1,561,101	1,343,298	217,803	14%
Oil Impact	20,856,703	28,930,250	(8,073,547)	-39%
Debt Service Funds				
General Capital Lease	533,149	485,319	47,829	9%
WRCC Bond	84,503	2,363,783	(2,279,280)	-2697%
Enterprise/Proprietary Funds				
Water Distribution	8,488,976	8,363,888	125,088	1%
Waste Water	10,405,981	8,819,654	1,586,328	15%
Solid Waste	6,786,555	5,319,537	1,467,017	22%
Storm Water	330,647	336,053	(5,406)	-2%
Water Reclamation Facility	1,322,494	1,170,685	151,809	11%
Other Funds*				
Interest Revenue	2,318,642	3,044,590	(725,948)	-31%
Internal Service (Fleet)	934,715	854,179	80,536	9%
Totals	96,588,096	103,674,027	7,085,932	7%

QUESTIONS

