2026 Quarterly Financial Report

June 30, 2026

A Little Town
With A Big Heart!

CITY OF SEDGWICK

CITY OF SEDGWICK, KANSAS
QUARTERLY FINANCIAL REPORT

FOR PERIOD ENDED June 30, 2026

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SEDGWICK
KANSAS

August 5, 2026

The Honorable Mayor and City Council
City of Sedgwick, Kansas

Dear Mayor and Members of City Council:

I am pleased to present to you the Quarterly Financial Report of the City of Sedgwick for the quarter ended June 30, 2026. Enclosed, you will find a comprehensive overview of our financial performance, including revenues, expenses, budget allocations, and any pertinent insights. The information is unaudited and may not reflect all transactions and adjustments that apply to the activities through the second quarter of 2026.

This report highlights our continued commitment to fiscal responsibility and transparency in managing the City's resources. It reflects our dedication to prudent financial planning and management practices aimed at ensuring the long-term prosperity of our community.

Highlights and key information regarding the financial reports are presented in the following section titled *Highlights and Briefs.* Thank you for your ongoing support and collaboration as we strive to uphold the highest standards of financial stewardship for the City of Sedgwick. My appreciation is extended to all City staff members that contributed to this report.

Respectfully submitted,

Kyle Nordick

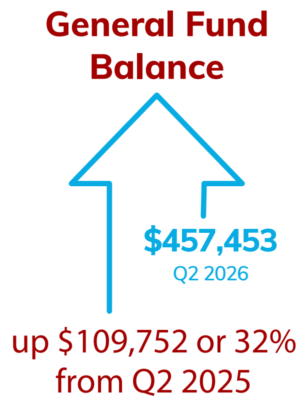
Kyle Nordick
City Administrator

Highlights and Briefs
Quarter ended June 30, 2026

The Quarterly Financial Report provides unaudited results in order to facilitate timely management decision making. The report compares actual results to budgetary amounts for various funds and provides additional information about the City's financing activities.

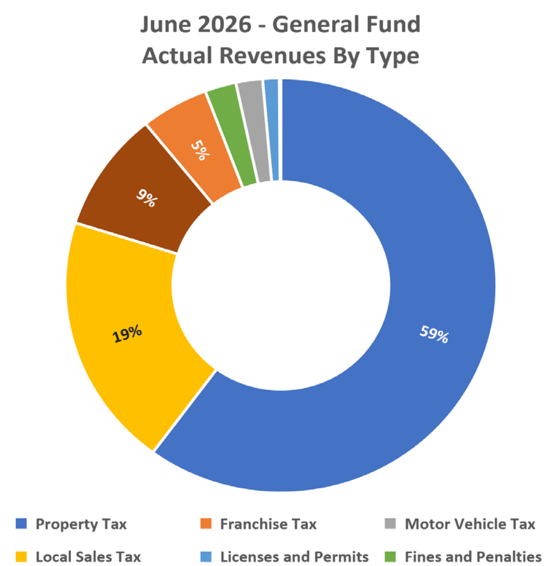
General Fund

Budgetary statements for the General Fund are presented on pages 1 to 3 of this report. The unencumbered fund balance for the General Fund on June 30, 2026 was $457,453 as compared to $347,701 at this time last year, representing an increase of approximately $109,752. The 2026 second quarter unencumbered fund balance is 25% of expenditures and other uses (page 1). General Fund revenues and other sources (revenues) increased compared to this time last year $309,865 or 33% higher. Expenditures and other uses (expenses) increased $104,719 or 14% compared to Q1 2025. (page 1).



Revenues

The General Fund has many revenue sources as seen in the budgetary schedules starting on page 1; however, three main revenues are projected to make up 87% of the General Fund's annual revenues: property taxes, local sales taxes, and franchise taxes. Charges for services, interest earnings and intergovernmental revenues while lesser are still significant revenues of the General Fund. The top three revenues are discussed in further detail below followed by a brief discussion of the General Fund's other revenues.



Property Tax

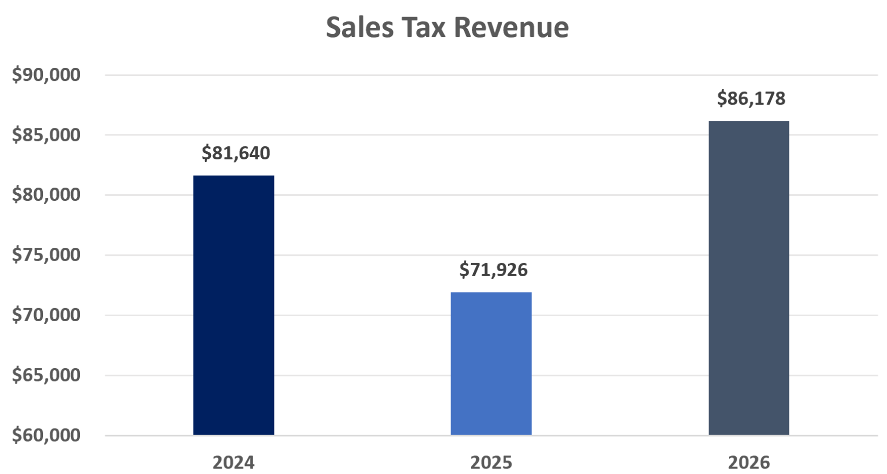
The General Fund is one of two "taxing" funds of the City and property tax revenues account for over one-half of its annual revenues. Property tax revenues are based on the assessed valuation of taxable property within the City limits. The appraised valuation is determined by the County Appraiser and then the assessment percentage, as prescribed by the State Constitution, is applied to derive the Assessed Valuation. The assessed value is then multiplied by the tax rate, expressed in terms of "mills" per $1,000 to derive the property tax revenues.

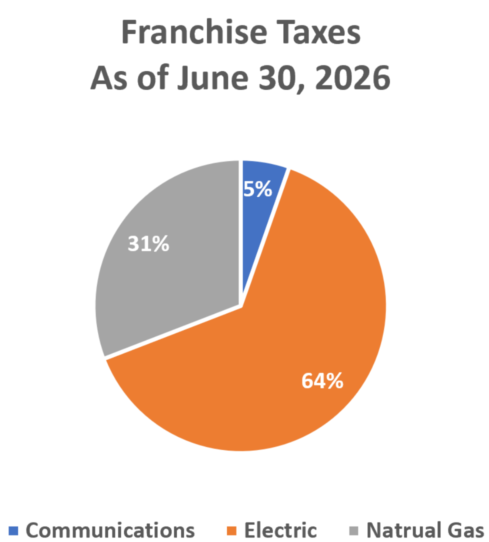
Total property tax collections for the City's two primary taxing funds, the General Fund and the Debt Service Fund, totaled $854,074 in the second quarter, increasing 48% over last year.

Collection of Current and Delinquent Property Taxes				
	2026 Adopted Budget	For the quarter ended June 30, 2026	2025	2024
General Fund	$799,180	$731,509	$452,741	$496,380
Debt Service Fund	$150,053	$122,565	$187,152	$172,942

Local Sales Taxes

Local sales tax receipts generally exhibit economic sensitivity and tend to remain flat or decline slightly during recessionary periods. In addition, fluctuations in growth can occur due to timing differences in the State distribution methodology. Sales tax collections continue to remain flat with a second quarter collection total of $86,178.





Franchise Taxes

Franchise tax revenue is based on agreements between the City and utility providers (i.e., natural gas, electricity, telephone, video and cable TV). Franchise tax revenues are affected by several significant factors which impact utility gross revenues, including weather conditions, economic activity, rate setting approvals and the price of natural gas. Franchise taxes collected equaled $61,826 representing 48% of the 2026 budgeted amount.

Financing Activities

Budgetary statements for the Debt Service Fund are presented on page 5 of this report. The unencumbered fund balance of the Debt Service Fund as of June 30, 2026 was $232,984.

Enterprise Funds

Statements for enterprise funds prepared on a budgetary basis begin on page 17.

Water Utility

The Water Utility revenues through June 30, 2026 were $189,004 as compared to the prior year's revenue of $197,073. Expenditures increased $9,538 totaling $148,921 as compared to $139,383 in 2025. Revenues and expenditures were approximately 46% and 31%, respectively, of the 2026 Adopted Budget.

Sewer Utility

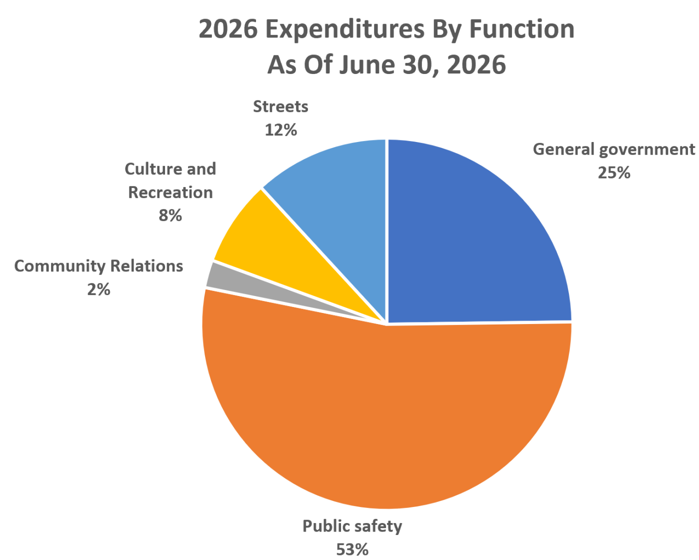
Sewer Utility revenues at $139,120, increased over prior year's revenues of $139,113. Revenues remain in sync with the Adopted Budget at 50% for the second quarter. Expenditures of $134,570 in 2026 were higher than the 2025 expenditures of $116,113 and were 42% of the Adopted Budget.

Refuse

The Refuse Fund revenues totaled $61,560 for the second quarter, representing an increase of 0.01% from 2025. The Refuse Fund expenditures total $49,367 in 2026, an increase of $3,185 or 6% over the prior year expenditures.

Expenditures

General Fund expenditures are made up of both actual expenditures incurred and encumbrances for committed funds (i.e., contracts and purchase orders entered into). As of June 30, 2026, expenditures included approximately $870,539 in encumbrances as compared to $765,820 as of June 30, 2025.



The largest expenditure of the General Fund's 2026 Adopted Budget, including transfers out, is personnel services. Personnel services at $547,513 increased, $100,126 or 22%, as compared to the second quarter of 2025. Personnel services are within the expectations at 44% of the 2026 Adopted Budget.

The second largest category of General Fund's expenditures is contractual services which comprises approximately 12% of the General Fund's Adopted Budget and 68% of 2026 actual expenditures through June 30, 2026.

Materials and supplies represents 3% of the budget and 42% of actuals through the end of the second quarter of 2026.

General Fund

The primary purpose of the General Fund is to account for the City's operating revenues and other financial resources and their uses in conducting the general operations of the City, except for those resources required to be accounted for in another fund.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with projections for the year ended December 31, 2026)

	Budgeted Amounts		2026	2026
	Original	Revised*	Actual Amounts	Projected Year End
REVENUES AND OTHER SOURCES				
General property taxes	$ 799,180	799,180	$ 731,509	$ 744,852
Franchise taxes	127,668	127,668	61,826	119,445
Vehicle taxes	60,158	60,158	24,325	62,344
Local sales tax	513,213	513,213	240,751	471,597
Licenses and permits	19,321	19,321	15,199	25,495
Fines and penalities	24,295	24,295	28,552	42,274
Interest earnings	68,852	68,852	1,468	70,973
County Ambulance Fund	39,337	39,337	24,205	48,411
Other revenue	260,232	260,232	98,742	188,208
Reimbursement from Senior Center	4,200	4,200	2,333	9,841
Reimbursement from Cemetery	13,389	13,389	12,430	27,477
Utility franchise fees	38,142	38,142	-	40,604
Neighborhood Revitalization	-	-	-	-
Total revenues and other sources	1,967,987	1,967,987	1,241,340	1,851,521
EXPENDITURES AND OTHER USES				
Personnel services	1,257,573	1,257,573	547,513	1,142,168
Contractual services	389,922	389,922	257,495	420,400
Materials and supplies	155,871	155,871	65,530	122,426
Capital outlay	205,837	205,837	-	205,837
Contingency	78,360	78,360	-	78,360
Transfers to other funds	-	-	-	-
Total expenditures and other uses	2,087,563	2,087,563	870,539	1,969,191
Net change in unencumbered fund balance	(119,576)	(119,576)	370,801	(117,670)
Unencumbered fund balance, beginning	129,841	129,841	86,652	129,841
Unencumbered fund balance, ending	$ 10,265	$ 10,265	$ 457,453	$ 12,171

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	$ 785,793	$ 785,793	$ 727,258	$ (58,535)	$ 442,478
Delinquent property taxes	9,166	9,166	4,250	(4,916)	10,263
Payments in lieu of taxes	4,220	4,220	-	(4,220)	-
Franchise taxes	127,668	127,668	61,826	(65,842)	63,849
Motor vehicle taxes	60,158	60,158	24,325	(35,833)	27,727
Local sales tax	513,213	513,213	240,751	(272,462)	245,397
Total local government taxes	1,500,218	1,500,218	1,058,410	(441,808)	789,713
Licenses and permits	19,321	19,321	15,199	(4,122)	14,892
Fines and penalties:	24,295	24,295	28,552	4,257	15,807
Interest earnings	68,852	68,852	1,468	(67,384)	8,663
County Ambulance Fund	39,337	39,337	24,205	(15,132)	22,674
Other Revenue	315,963	315,963	113,505	(202,458)	79,727
Total Revenues	1,967,986	1,967,986	1,241,340	(726,646)	931,475
EXPENDITURES					
Administration					
Personnel services	210,072	210,072	102,588	107,484	93,512
Contractual services	115,813	115,813	81,434	34,379	75,423
Materials and supplies	8,064	8,064	5,373	2,691	2,511
Total Administration	333,949	333,949	189,394	144,555	171,445
Ambulance					
Personnel services	490,836	490,836	201,864	288,972	194,607
Contractual services	34,533	34,533	26,864	7,669	22,826
Materials and supplies	12,201	12,201	9,471	2,730	8,518
Total Ambulance	537,570	537,570	238,199	299,371	225,951
Police					
Personnel services	327,634	327,634	151,379	176,255	81,291
Contractual services	41,192	41,192	33,106	8,086	27,285
Materials and supplies	34,065	34,065	23,857	10,208	23,344
Total Police	402,891	402,891	208,343	194,548	131,919
Fire					
Personnel services	24,675	24,675	5,150	19,525	9,345
Contractual services	32,085	32,085	11,021	21,064	16,008
Materials and supplies	11,187	11,187	1,950	9,237	3,660
Total Fire	67,947	67,947	18,122	49,825	29,013
Legal					
Personnel services	17,140	17,140	10,753	6,387	8,395
Contractual services	29,209	29,209	15,292	13,917	12,959
Materials and supplies	2,000	2,000	433	1,567	648
Total Legal	48,349	48,349	26,478	21,871	22,002
Pool					
Personnel services	45,000	45,000	15,105	29,895	8,194
Contractual services	13,321	13,321	9,271	4,050	10,576
Materials and supplies	23,000	23,000	10,911	12,089	18,361
Total Pool	81,321	81,321	35,287	46,034	37,131
Community Relations					
Contractual services	40,000	40,000	21,000	19,000	20,832
Total Community Relations	40,000	40,000	21,000	19,000	20,832

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
Parks					
Personnel services	5,918	5,918	2,487	3,431	2,309
Contractual services	20,737	20,737	18,522	2,215	14,599
Materials and supplies	6,283	6,283	1,125	5,158	1,939
Total Parks	32,938	32,938	22,135	10,803	18,847
Cemetery					
Personnel services	9,464	9,464	5,069	4,395	3,985
Contractual services	3,425	3,425	3,372	53	3,381
Materials and supplies	500	500	84	416	206
Total Cemetery	13,389	13,389	8,525	4,864	7,572
Streets					
Personnel services	59,357	59,357	21,985	37,372	20,336
Contractual services	44,391	44,391	30,143	14,248	21,799
Materials and supplies	46,570	46,570	11,252	35,318	20,517
Total Streets	150,318	150,318	63,379	86,939	62,651
Maintenance					
Personnel services	67,476	67,476	31,134	36,342	25,414
Contractual services	15,217	15,217	7,469	7,748	9,770
Materials and supplies	12,000	12,000	1,074	10,926	3,273
Total Maintenance	94,693	94,693	39,677	55,016	38,457
Total expenditures	1,803,365	1,803,365	870,539	932,826	765,820
Excess of revenues over expenditures	164,621	164,621	370,801	(1,659,473)	165,655
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	-		-
Transfers to other funds	(205,837)	(205,837)	-	205,837	-
Total other financing sources (uses)	(205,837)	(205,837)	-	205,837	-
Excess before other changes in unencumbered fund balances	(41,216)	(41,216)	370,801	(1,453,636)	165,655
OTHER CHANGES IN UNENCUMBERED FUND BALANCE					
Cancelled encumbrances	-	-	-	-	-
Total other changes in unencumbered fund balance	-	-	-	-	-
Net change in unencumbered fund balance	(41,216)	(41,216)	370,801		165,655
Unencumbered fund balance, beginning	129,841	129,841	86,652		182,046
Unencumbered fund balance, ending	$ 88,625	$ 88,625	$ 457,453	$	$ 347,701

Debt Service Fund

The primary purpose of the Debt Service Fund is to provide for the payment of interest and principal on long-term general obligation debt. Funding sources include property taxes, special assessments, transfers from other funds and other miscellaneous sources.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	2025
	Original	Revised*	Actual Amounts	Actual Amounts
REVENUES AND OTHER SOURCES				
General property taxes	$ 137,394	$ 137,394	$ 115,368	$ 176,417
Special assessments	91,995	91,995	130,721	94,900
Motor vehicle tax	24,853	24,853	9,724	10,407
Neighborhood Revitalization	-	-	-	-
State assessed utilities	12,659	12,659	7,197	10,734
Transfers	-	-	-	-
Total revenues and other sources	266,901	266,901	263,009	292,458
EXPENDITURES AND OTHER USES				
Debt Service	255,409	255,409	30,025	19,403
Cash Basis Reserve	9,638	9,638	-	-
Total expenditures and other uses	265,047	265,047	30,025	19,403
Net change in unencumbered fund balance	1,854	1,854	232,984	273,056
Unencumbered fund balance, beginning	2,002	2,002	-	-
Unencumbered fund balance, ending	$ 3,856	3,856	232,984	273,056

Library

The primary purpose of the Library Fund is to account for the City's tax levy funding of the operation of Lillian Tear Library.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	2025
	Original	Revised*	Actual Amounts	Actual Amounts
REVENUES AND OTHER SOURCES				
General property taxes	$ 54,150	$ 54,150	$ 46,563	$ 52,350
Motor vehicle tax	7,419	7,419	2,832	2,511
State assessed utilities	3,190	3,190	2,895	3,205
Neighborhood Revitalization Rebate	-	-	-	-
Total revenues and other sources	64,759	64,759	52,291	58,066
EXPENDITURES AND OTHER USES				
Appropriation to library board	64,760	64,760	52,701	50,943
Total expenditures and other uses	64,760	64,760	52,701	50,943
Net change in unencumbered fund balance	(1)	(1)	(410)	7,123
Unencumbered fund balance, beginning	1	1	194	194
Unencumbered fund balance, ending	$ -	$ -	$ (216)	$ 7,317

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	$ 53,256	$ 53,256	$ 46,075	$ (7,181)	$ 51,373
Delinquent property taxes	894	894	488	(406)	977
Motor vehicle taxes	7,419	7,419	2,832	(4,587)	2,511
State assessed utilities	3,190	3,190	2,895	(295)	3,205
Neighborhood revitalization rebate	-	-	-	-	-
Total local government taxes	64,759	64,759	52,291	(12,468)	58,066
Total Revenues	64,759	64,759	52,291	(12,468)	58,066
EXPENDITURES					
Appropriation to library board	64,760	64,760	52,701	(12,059)	50,943
Total Expenditures	64,760	64,760	52,701	(12,059)	50,943
Net change in unencumbered fund balance	(1)	(1)	(410)		7,123
Unencumbered fund balance, beginning	1	1	194		194
Unencumbered fund balance, ending	$ -	$ -	$ (216)	$ -	$ 7,317

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SEDGWICK

KANSAS

Employee Benefit fund

The primary purpose of the Employee Benefit Fund is to account for the City's portion of social security, health and dental insurance, retirements, workers compensation and unemployment insurance contributions.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variances With Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Property taxes	$ 140,666	$ 140,666	$ 119,384	$ (21,282)	$ 310,815
Delinquent tax	-	-	2,769	2,769	3,597
Vehicle taxes	24,853	24,853	16,189	(8,664)	9,359
Transfers	-	-	-	-	-
State assessed utilities	16,041	16,041	7,646	(8,395)	19,391
Reimbursements	-	-	-	-	2,475
Reimbursement from Water	21,801	21,801	-	(21,801)	-
Reimbursement from Refuse	260	260	-	(260)	-
Reimbursement from Sewer	21,095	21,095	-	(21,095)	-
Reimbursement from Library	5,619	5,619	3,318	(2,301)	2,522
Reimbursement from Cemetery	2,690	2,690	-	(2,690)	-
Reimbursement from Senior Center	605	605	199	(406)	86
Neighborhood Revitalization Rebate	-	-	-	-	-
Grant Proceeds	44,848	44,848			
Total revenues and other sources	278,478	278,478	149,505	(84,125)	348,245
EXPENDITURES AND OTHER USES					
Personnel services	-	-	-	-	-
Social Security	106,643	106,643	50,357	(56,286)	50,223
KPERS	222,183	222,183	106,317	(115,866)	60,258
Group Insurance	119,469	119,469	74,105	(45,364)	45,710
Unemployment	1,394	1,394	654	(740)	527
Medicare			-	-	-
Workers Comp	25,314	25,314	-	(25,314)	21,898
HRA Account	37,829	37,829	33,700	(4,129)	9,462
Cash Basis Reserve	30,584	30,584	-	(30,584)	-
Total expenditures and other uses	543,416	543,416	265,133	(278,283)	188,077
Net change in unencumbered fund balance	(264,938)	(264,938)	(115,627)	194,159	160,168
Unencumbered fund balance, beginning	265,098	265,098	113,860		126,260
Unencumbered fund balance, ending	$ 160	$ 160	$ (1,767)	$ 194,159	286,428

Special Revenue And permanent Funds

The primary purpose of the Special Revenue Funds is to account for the proceeds of designated revenue sources which are used to finance specified activities as required by law or public policy.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	47,370	47,370	28,825	(18,545)	21,437
Total Revenues	47,370	47,370	28,825	(18,545)	21,437
EXPENDITURES					
Transfers to other funds	12,719	12,719	-	(12,719)	-
Commodities	-	-	-	-	-
Contractual Services	35,571	35,571	26,896	(8,675)	30,441
Total Expenditures	48,290	48,290	26,896	(21,394)	30,441
Net change in unencumbered fund balance	(920)	(920)	1,929	2,849	(9,004)
Unencumbered fund balance, beginning	921	921	25		-
Unencumbered fund balance, ending	$ 1	$ 1	$ 1,954	$ 2,849	$ (9,004)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	5,819	5,819	2,863	(2,956)	2,851
Total Revenues	5,819	5,819	2,863	(2,956)	2,851
EXPENDITURES					
Transfers to other funds	4,933	4,933	-	(4,933)	-
Contractual Services	6,000	6,000	-	(6,000)	-
Commodities	-	-	-	-	441
Total Expenditures	10,933	10,933	-	(10,933)	441
Net change in unencumbered fund balance	(5,114)	(5,114)	2,863	7,977	2,409
Unencumbered fund balance, beginning	5,114	5,114	1,261		1,794
Unencumbered fund balance, ending	$ -	$ -	$ 4,124	$ 7,977	$ 4,203

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Special 1/2 Cent Sales Tax	137,926	137,926	86,178	(51,748)	71,926
Total Revenues	137,926	137,926	86,178	(51,748)	71,926
EXPENDITURES					
Street Repair & Maintenance	-	-	-	-	-
Contractual Services	137,926	137,926	2,000	(135,926)	11,542
Commodities	-	-	-		9,600
Transfers	-	-	-	-	-
Total Expenditures	137,926	137,926	2,000	(135,926)	21,142
Net change in unencumbered fund balance	-	-	84,178	84,178	50,784
Unencumbered fund balance, beginning	-	-	15,139		-
Unencumbered fund balance, ending	$ -	$ -	$ 99,317	$ 84,178	$ 50,784

Proprietary Funds

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The fund measurement focus is upon determination of net income, financial position and change in financial position.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2026

(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Charges for services	$ 400,082	400,082	$ 181,167	$ (218,915)	$ 189,400
Fees	6,038	6,038	3,501	(2,537)	3,654
Other revenue	8,502	8,502	4,336	(4,166)	4,019
Total Revenues	414,622	414,622	189,004	(225,618)	197,073
EXPENDITURES					
Personnel services	80,796	80,796	35,363	45,434	33,591
Contractual services	258,783	258,783	87,173	171,610	86,653
Materials and supplies	38,500	38,500	26,386	12,114	19,139
Transfer to General Fund	19,994	19,994	-	19,994	-
Transfer to Employee Benefits	21,801	21,801	-	21,801	-
Transfer to CIP/CEF	12,234	12,234	-	12,234	-
Cash Reserve	46,913	46,913	-	46,913	-
Total Expenditures	479,021	479,021	148,921	330,100	139,383
Net change in unencumbered fund balance	(64,399)	(64,399)	40,083	(555,717)	57,690
Unencumbered fund balance, beginning	66,337	66,337	41,214		39,651
Unencumbered fund balance, ending	$ 1,938	$ 1,938	$ 81,297	$ (555,717)	$ 97,341

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Charges for services	$ 272,419	272,419	$ 133,387	$ (139,032)	$ 135,588
Fees	7,602	7,602	5,732	(1,870)	3,526
Total Revenues	280,021	280,021	139,120	(140,901)	139,113
EXPENDITURES					
Personnel services	77,040	77,040	34,464	(42,576)	32,537
Contractual services	169,200	169,200	88,863	(80,337)	69,503
Materials and supplies	21,384	21,384	11,243	(10,141)	14,073
Transfer to General Fund	13,626	13,626	-	(13,626)	-
Transfer to Employee Benefits	21,095	21,095	-	(21,095)	-
Transfer to CIP/CEF	5,585	5,585	-	(5,585)	-
Cash Reserve	14,895	14,895	-	(14,895)	-
Total Expenditures	322,825	322,825	134,570	(188,255)	116,113
Net change in unencumbered fund balance	(42,804)	(42,804)	4,550	47,354	23,000
Unencumbered fund balance, beginning	44,992	44,992	30,200		25,389
Unencumbered fund balance, ending	$ 2,188	$ 2,188	$ 34,750	$ 47,354	$ 48,389

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)
For the Period Ended June 30, 2026
(with comparative totals for the period ended June 30, 2025)

	Budgeted Amounts		2026	Variance with Final Budget Positive	2025
	Original	Revised*	Actual Amounts	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES					
Charges for services	$ 90,363	90,363	$ 46,485	$ (43,878)	$ 46,138
Fees	30,154	30,154	15,075	(15,079)	15,067
Total Revenues	120,517	120,517	61,560	(58,957)	61,204
EXPENDITURES					
Personnel services	1,089	1,089	543	(546)	517
Contractual services	91,856	91,856	48,413	(43,443)	45,218
Materials and supplies	2,000	2,000	411	(1,589)	447
Transfer to General Fund	4,522	4,522	-	(4,522)	-
Transfer to Employee Benefits	260	260	-	(260)	-
Transfer to CIP/CEF	42,985	42,985	-	(42,985)	-
Cash Reserve	12,326	12,326	-	(12,326)	-
Total Expenditures	155,038	155,038	49,367	(105,671)	46,182
Net change in unencumbered fund balance	(34,521)	(34,521)	12,193	46,714	15,023
Unencumbered fund balance, beginning	34,539	34,539	12,270		9,841
Unencumbered fund balance, ending	$ 18	$ 18	$ 24,463	$ 46,714	$ 24,864

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