



City of Stephenville

Prior-Year Comparative Income Statement Group Summary

For the Period Ending 12/31/2023

Category...	2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL FUND								
Revenue								
40 - TAXES	3,157,679.25	3,430,615.86	272,936.61	8.64%	5,570,411.08	5,912,006.25	341,595.17	6.13%
41 - LICENSES AND PERMITS	121,725.83	316,074.73	194,348.90	159.66%	189,922.79	378,601.43	188,678.64	99.34%
42 - FINES AND FORFEITURES	20,721.91	-1,102.81	-21,824.72	-105.32%	75,397.19	66,808.59	-8,588.60	-11.39%
43 - INTERGOVERNMENTAL	59,458.09	15,243.12	-44,214.97	-74.36%	132,813.48	84,842.43	-47,971.05	-36.12%
44 - CHARGES FOR SERVICES	94,762.26	70,229.19	-24,533.07	-25.89%	346,847.09	148,796.92	-198,050.17	-57.10%
45 - OTHER REVENUE	54,783.03	207,387.35	152,604.32	278.56%	187,567.72	456,007.08	268,439.36	143.12%
Revenue Total:	3,509,130.37	4,038,447.44	529,317.07	15.08%	6,502,959.35	7,047,062.70	544,103.35	8.37%
Expense								
Department: 101 - CITY COUNCIL								
51 - PERSONNEL	1,937.70	1,937.70	0.00	0.00%	5,516.87	5,560.10	-43.23	-0.78%
52 - CONTRACTUAL	1,862.98	2,096.97	-233.99	-12.56%	59,012.12	30,928.28	28,083.84	47.59%
53 - GENERAL SERVICES	258.92	709.79	-450.87	-174.13%	2,429.17	1,288.00	1,141.17	46.98%
55 - CAPITAL OUTLAY	0.00	19,319.00	-19,319.00	0.00%	0.00	44,906.18	-44,906.18	0.00%
58 - GRANT DISBURSEMENTS	0.00	0.00	0.00	0.00%	0.00	565.80	-565.80	0.00%
Department 101 - CITY COUNCIL Total:	4,059.60	24,063.46	-20,003.86	-492.75%	66,958.16	83,248.36	-16,290.20	-24.33%
Department: 102 - CITY MANAGER								
51 - PERSONNEL	20,283.71	32,944.87	-12,661.16	-62.42%	55,895.60	89,327.06	-33,431.46	-59.81%
52 - CONTRACTUAL	1.03	121.00	-119.97	-11,647.57%	3,975.01	2,495.50	1,479.51	37.22%
53 - GENERAL SERVICES	290.24	59.99	230.25	79.33%	352.31	270.61	81.70	23.19%
Department 102 - CITY MANAGER Total:	20,574.98	33,125.86	-12,550.88	-61.00%	60,222.92	92,093.17	-31,870.25	-52.92%
Department: 103 - CITY SECRETARY								
51 - PERSONNEL	6,095.73	12,112.64	-6,016.91	-98.71%	13,637.39	27,739.16	-14,101.77	-103.41%
52 - CONTRACTUAL	734.26	1,088.53	-354.27	-48.25%	15,563.27	4,836.90	10,726.37	68.92%
53 - GENERAL SERVICES	64.53	967.91	-903.38	-1,399.94%	384.09	1,775.40	-1,391.31	-362.24%
54 - MACHINE & EQUIPMENT MAI	0.00	0.00	0.00	0.00%	31,824.25	29,941.30	1,882.95	5.92%
Department 103 - CITY SECRETARY Total:	6,894.52	14,169.08	-7,274.56	-105.51%	61,409.00	64,292.76	-2,883.76	-4.70%
Department: 104 - EMERGENCY MANAGEMENT								
52 - CONTRACTUAL	312.49	57.39	255.10	81.63%	12,789.23	12,871.87	-82.64	-0.65%
Department 104 - EMERGENCY MANAGEMENT Total:	312.49	57.39	255.10	81.63%	12,789.23	12,871.87	-82.64	-0.65%
Department: 105 - MUNICIPAL BUILDING								
51 - PERSONNEL	2,220.20	2,299.40	-79.20	-3.57%	5,938.03	6,595.82	-657.79	-11.08%
52 - CONTRACTUAL	3,186.68	3,529.04	-342.36	-10.74%	10,090.53	12,288.75	-2,198.22	-21.78%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
53 - GENERAL SERVICES	596.42	25,790.65	-25,194.23	-4,224.24%	3,972.45	27,625.07	-23,652.62	-595.42%
54 - MACHINE & EQUIPMENT MAI	85.00	60.09	24.91	29.31%	17,734.30	11,846.49	5,887.81	33.20%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	5,826.73	-5,826.73	0.00%
Department 105 - MUNICIPAL BUILDING Total:	6,088.30	31,679.18	-25,590.88	-420.33%	37,735.31	64,182.86	-26,447.55	-70.09%
Department: 106 - MUNICIPAL SERVICES CTR								
51 - PERSONNEL	5,161.51	5,455.02	-293.51	-5.69%	14,092.80	14,618.34	-525.54	-3.73%
52 - CONTRACTUAL	2,104.48	2,047.49	56.99	2.71%	8,841.19	9,472.66	-631.47	-7.14%
53 - GENERAL SERVICES	14,578.46	-847.87	15,426.33	105.82%	16,560.48	14,946.70	1,613.78	9.74%
54 - MACHINE & EQUIPMENT MAI	5,459.60	846.84	4,612.76	84.49%	5,459.60	13,755.62	-8,296.02	-151.95%
Department 106 - MUNICIPAL SERVICES CTR Total:	27,304.05	7,501.48	19,802.57	72.53%	44,954.07	52,793.32	-7,839.25	-17.44%
Department: 107 - HUMAN RESOURCES								
51 - PERSONNEL	7,187.34	7,251.49	-64.15	-0.89%	19,188.10	19,213.48	-25.38	-0.13%
52 - CONTRACTUAL	10,684.86	12,832.12	-2,147.26	-20.10%	22,612.68	26,960.60	-4,347.92	-19.23%
53 - GENERAL SERVICES	236.76	23.75	213.01	89.97%	385.13	112.71	272.42	70.73%
Department 107 - HUMAN RESOURCES Total:	18,108.96	20,107.36	-1,998.40	-11.04%	42,185.91	46,286.79	-4,100.88	-9.72%
Department: 108 - DOWNTOWN								
51 - PERSONNEL	6,510.75	5,190.40	1,320.35	20.28%	17,487.23	14,237.12	3,250.11	18.59%
52 - CONTRACTUAL	10,317.43	996.41	9,321.02	90.34%	35,409.72	22,276.31	13,133.41	37.09%
53 - GENERAL SERVICES	0.00	4,484.04	-4,484.04	0.00%	0.00	5,586.20	-5,586.20	0.00%
Department 108 - DOWNTOWN Total:	16,828.18	10,670.85	6,157.33	36.59%	52,896.95	42,099.63	10,797.32	20.41%
Department: 201 - FINANCE								
51 - PERSONNEL	39,066.69	44,013.00	-4,946.31	-12.66%	102,805.69	117,983.62	-15,177.93	-14.76%
52 - CONTRACTUAL	6,744.06	4,122.10	2,621.96	38.88%	45,492.25	8,408.56	37,083.69	81.52%
53 - GENERAL SERVICES	298.85	432.00	-133.15	-44.55%	456.55	475.03	-18.48	-4.05%
54 - MACHINE & EQUIPMENT MAI	26,958.80	9,039.20	17,919.60	66.47%	28,319.68	23,030.70	5,288.98	18.68%
56 - BANK CHARGES	100.00	100.00	0.00	0.00%	1,086.53	200.00	886.53	81.59%
Department 201 - FINANCE Total:	73,168.40	57,706.30	15,462.10	21.13%	178,160.70	150,097.91	28,062.79	15.75%
Department: 203 - INFORMATION TECHNOLOGY								
51 - PERSONNEL	17,058.36	16,665.20	393.16	2.30%	48,181.13	43,345.70	4,835.43	10.04%
52 - CONTRACTUAL	62.71	97.99	-35.28	-56.26%	680.22	980.55	-300.33	-44.15%
53 - GENERAL SERVICES	3,700.62	6,669.65	-2,969.03	-80.23%	12,534.29	25,093.56	-12,559.27	-100.20%
54 - MACHINE & EQUIPMENT MAI	10,656.06	27,356.77	-16,700.71	-156.72%	57,088.72	77,472.69	-20,383.97	-35.71%
Department 203 - INFORMATION TECHNOLOGY Total:	31,477.75	50,789.61	-19,311.86	-61.35%	118,484.36	146,892.50	-28,408.14	-23.98%
Department: 204 - TAX								
52 - CONTRACTUAL	49,658.64	2,449.60	47,209.04	95.07%	100,398.88	50,485.04	49,913.84	49.72%
Department 204 - TAX Total:	49,658.64	2,449.60	47,209.04	95.07%	100,398.88	50,485.04	49,913.84	49.72%
Department: 301 - LEGAL COUNSEL								
51 - PERSONNEL	9,284.25	9,466.32	-182.07	-1.96%	23,417.51	28,303.42	-4,885.91	-20.86%
52 - CONTRACTUAL	0.00	0.00	0.00	0.00%	172.67	132.39	40.28	23.33%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
53 - GENERAL SERVICES	0.00	0.00	0.00	0.00%	10.81	0.00	10.81	100.00%
Department 301 - LEGAL COUNSEL Total:	9,284.25	9,466.32	-182.07	-1.96%	23,600.99	28,435.81	-4,834.82	-20.49%
Department: 302 - MUNICIPAL COURT								
51 - PERSONNEL	6,550.10	6,322.95	227.15	3.47%	17,545.09	21,982.63	-4,437.54	-25.29%
52 - CONTRACTUAL	3,344.71	2,602.81	741.90	22.18%	11,163.01	10,510.04	652.97	5.85%
53 - GENERAL SERVICES	1,795.12	1,446.02	349.10	19.45%	3,316.64	3,653.09	-336.45	-10.14%
54 - MACHINE & EQUIPMENT MAI	0.00	0.00	0.00	0.00%	3,183.47	0.00	3,183.47	100.00%
Department 302 - MUNICIPAL COURT Total:	11,689.93	10,371.78	1,318.15	11.28%	35,208.21	36,145.76	-937.55	-2.66%
Department: 402 - STREET MAINTENANCE								
51 - PERSONNEL	35,148.05	32,323.82	2,824.23	8.04%	102,847.25	95,513.83	7,333.42	7.13%
52 - CONTRACTUAL	18,897.94	16,763.59	2,134.35	11.29%	48,808.97	46,033.91	2,775.06	5.69%
53 - GENERAL SERVICES	2,213.48	3,281.84	-1,068.36	-48.27%	8,642.23	8,985.86	-343.63	-3.98%
54 - MACHINE & EQUIPMENT MAI	48,391.59	3,308.89	45,082.70	93.16%	54,780.82	19,501.70	35,279.12	64.40%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	114,985.00	-114,985.00	0.00%
Department 402 - STREET MAINTENANCE Total:	104,651.06	55,678.14	48,972.92	46.80%	215,079.27	285,020.30	-69,941.03	-32.52%
Department: 501 - PARKS & RECREATION								
51 - PERSONNEL	74,006.77	81,305.19	-7,298.42	-9.86%	203,072.85	237,759.72	-34,686.87	-17.08%
52 - CONTRACTUAL	26,518.23	17,734.61	8,783.62	33.12%	81,801.76	64,360.65	17,441.11	21.32%
53 - GENERAL SERVICES	5,550.94	15,542.77	-9,991.83	-180.00%	28,462.94	34,274.01	-5,811.07	-20.42%
54 - MACHINE & EQUIPMENT MAI	10,384.29	6,672.60	3,711.69	35.74%	25,725.85	26,429.52	-703.67	-2.74%
55 - CAPITAL OUTLAY	97,821.45	862.28	96,959.17	99.12%	132,720.07	177,708.32	-44,988.25	-33.90%
56 - BANK CHARGES	0.00	0.00	0.00	0.00%	5.33	0.00	5.33	100.00%
Department 501 - PARKS & RECREATION Total:	214,281.68	122,117.45	92,164.23	43.01%	471,788.80	540,532.22	-68,743.42	-14.57%
Department: 504 - LIBRARY								
51 - PERSONNEL	17,513.06	18,181.03	-667.97	-3.81%	46,807.31	48,451.39	-1,644.08	-3.51%
52 - CONTRACTUAL	1,986.57	2,055.19	-68.62	-3.45%	5,738.53	6,360.84	-622.31	-10.84%
53 - GENERAL SERVICES	1,140.10	3,426.95	-2,286.85	-200.58%	2,604.49	8,430.20	-5,825.71	-223.68%
54 - MACHINE & EQUIPMENT MAI	60.00	0.00	60.00	100.00%	681.03	326.40	354.63	52.07%
Department 504 - LIBRARY Total:	20,699.73	23,663.17	-2,963.44	-14.32%	55,831.36	63,568.83	-7,737.47	-13.86%
Department: 506 - SENIOR CENTER								
51 - PERSONNEL	6,762.21	7,039.21	-277.00	-4.10%	18,404.86	20,436.05	-2,031.19	-11.04%
52 - CONTRACTUAL	4,512.81	3,918.36	594.45	13.17%	10,782.74	12,090.12	-1,307.38	-12.12%
53 - GENERAL SERVICES	2,298.52	2,183.35	115.17	5.01%	3,969.72	5,757.70	-1,787.98	-45.04%
54 - MACHINE & EQUIPMENT MAI	489.50	204.19	285.31	58.29%	787.21	454.66	332.55	42.24%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	10,699.00	67,200.00	-56,501.00	-528.10%
Department 506 - SENIOR CENTER Total:	14,063.04	13,345.11	717.93	5.11%	44,643.53	105,938.53	-61,295.00	-137.30%
Department: 507 - AQUATIC CENTER								
51 - PERSONNEL	96.88	403.69	-306.81	-316.69%	2,704.57	2,197.69	506.88	18.74%
52 - CONTRACTUAL	3,601.80	2,846.96	754.84	20.96%	12,320.27	12,053.57	266.70	2.16%
53 - GENERAL SERVICES	15.86	10.00	5.86	36.95%	2,595.39	1,457.51	1,137.88	43.84%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
54 - MACHINE & EQUIPMENT MAI	2,276.84	3,940.77	-1,663.93	-73.08%	2,276.84	14,252.81	-11,975.97	-525.99%
Department 507 - AQUATIC CENTER Total:	5,991.38	7,201.42	-1,210.04	-20.20%	19,897.07	29,961.58	-10,064.51	-50.58%
Department: 601 - FIRE DEPARTMENT								
51 - PERSONNEL	289,334.68	284,284.26	5,050.42	1.75%	793,652.09	847,125.15	-53,473.06	-6.74%
52 - CONTRACTUAL	13,305.09	7,169.94	6,135.15	46.11%	92,180.84	54,836.02	37,344.82	40.51%
53 - GENERAL SERVICES	20,922.56	12,734.17	8,188.39	39.14%	66,777.09	69,354.68	-2,577.59	-3.86%
54 - MACHINE & EQUIPMENT MAI	12,025.00	6,974.77	5,050.23	42.00%	34,343.26	46,677.17	-12,333.91	-35.91%
55 - CAPITAL OUTLAY	0.00	16,254.95	-16,254.95	0.00%	149,680.05	124,613.43	25,066.62	16.75%
Department 601 - FIRE DEPARTMENT Total:	335,587.33	327,418.09	8,169.24	2.43%	1,136,633.33	1,142,606.45	-5,973.12	-0.53%
Department: 701 - POLICE DEPARTMENT								
51 - PERSONNEL	382,634.19	384,694.05	-2,059.86	-0.54%	1,094,912.12	1,120,578.17	-25,666.05	-2.34%
52 - CONTRACTUAL	22,369.13	19,608.39	2,760.74	12.34%	143,106.09	140,175.83	2,930.26	2.05%
53 - GENERAL SERVICES	27,850.53	15,885.22	11,965.31	42.96%	79,671.03	39,682.60	39,988.43	50.19%
54 - MACHINE & EQUIPMENT MAI	23,281.08	21,966.96	1,314.12	5.64%	42,375.19	56,940.18	-14,564.99	-34.37%
55 - CAPITAL OUTLAY	94,876.69	117,725.05	-22,848.36	-24.08%	253,140.94	233,447.30	19,693.64	7.78%
57 - DEBT SERVICE	0.00	42,225.02	-42,225.02	0.00%	0.00	42,225.02	-42,225.02	0.00%
Department 701 - POLICE DEPARTMENT Total:	551,011.62	602,104.69	-51,093.07	-9.27%	1,613,205.37	1,633,049.10	-19,843.73	-1.23%
Department: 801 - DEVELOPMENT SERVICES								
51 - PERSONNEL	38,705.09	45,955.05	-7,249.96	-18.73%	101,986.00	121,930.04	-19,944.04	-19.56%
52 - CONTRACTUAL	6,207.10	39,538.62	-33,331.52	-536.99%	12,527.88	85,821.77	-73,293.89	-585.05%
53 - GENERAL SERVICES	1,938.03	856.32	1,081.71	55.81%	4,280.89	2,959.86	1,321.03	30.86%
54 - MACHINE & EQUIPMENT MAI	0.00	680.08	-680.08	0.00%	9,314.00	688.08	8,625.92	92.61%
Department 801 - DEVELOPMENT SERVICES Total:	46,850.22	87,030.07	-40,179.85	-85.76%	128,108.77	211,399.75	-83,290.98	-65.02%
Department: 804 - GIS								
51 - PERSONNEL	6,454.18	7,001.30	-547.12	-8.48%	13,658.71	19,679.32	-6,020.61	-44.08%
52 - CONTRACTUAL	0.00	0.00	0.00	0.00%	273.99	132.39	141.60	51.68%
53 - GENERAL SERVICES	0.00	13.30	-13.30	0.00%	0.00	13.30	-13.30	0.00%
54 - MACHINE & EQUIPMENT MAI	0.00	1,069.94	-1,069.94	0.00%	0.00	1,278.92	-1,278.92	0.00%
Department 804 - GIS Total:	6,454.18	8,084.54	-1,630.36	-25.26%	13,932.70	21,103.93	-7,171.23	-51.47%
Expense Total:	1,575,040.29	1,518,800.95	56,239.34	3.57%	4,534,124.89	4,903,106.47	-368,981.58	-8.14%
Fund 01 Surplus (Deficit):	1,934,090.08	2,519,646.49	585,556.41	30.28%	1,968,834.46	2,143,956.23	175,121.77	8.89%
Fund: 02 - WATER AND WASTEWATER FUND								
Revenue								
41 - LICENSES AND PERMITS	0.00	326.71	326.71	0.00%	0.00	1,147.97	1,147.97	0.00%
44 - CHARGES FOR SERVICES	820,403.43	1,084,424.90	264,021.47	32.18%	2,795,253.64	3,095,565.83	300,312.19	10.74%
45 - OTHER REVENUE	151,012.05	139,247.52	-11,764.53	-7.79%	382,726.25	409,783.65	27,057.40	7.07%
Revenue Total:	971,415.48	1,223,999.13	252,583.65	26.00%	3,177,979.89	3,506,497.45	328,517.56	10.34%

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	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Expense								
Department: 000 - UTILITIES ADMINISTRATION								
51 - PERSONNEL	55,752.94	63,682.38	-7,929.44	-14.22%	159,626.24	185,758.01	-26,131.77	-16.37%
52 - CONTRACTUAL	3,278.41	1,966.24	1,312.17	40.02%	7,475.34	6,380.09	1,095.25	14.65%
53 - GENERAL SERVICES	111.49	1,342.88	-1,231.39	-1,104.48%	1,084.46	1,426.99	-342.53	-31.59%
55 - CAPITAL OUTLAY	490,139.56	0.00	490,139.56	100.00%	505,384.74	-197,517.66	702,902.40	139.08%
Department 000 - UTILITIES ADMINISTRATION Total:	549,282.40	66,991.50	482,290.90	87.80%	673,570.78	-3,952.57	677,523.35	100.59%
Department: 001 - WATER PRODUCTION								
51 - PERSONNEL	21,215.17	24,271.74	-3,056.57	-14.41%	55,043.65	58,677.19	-3,633.54	-6.60%
52 - CONTRACTUAL	54,186.84	4,751.95	49,434.89	91.23%	301,949.66	103,588.58	198,361.08	65.69%
53 - GENERAL SERVICES	618.38	1,452.29	-833.91	-134.85%	3,516.13	2,149.57	1,366.56	38.87%
54 - MACHINE & EQUIPMENT MAI	1,607.79	1,518.27	89.52	5.57%	41,860.36	53,570.29	-11,709.93	-27.97%
55 - CAPITAL OUTLAY	392,915.26	44,419.61	348,495.65	88.69%	898,847.85	54,319.61	844,528.24	93.96%
Department 001 - WATER PRODUCTION Total:	470,543.44	76,413.86	394,129.58	83.76%	1,301,217.65	272,305.24	1,028,912.41	79.07%
Department: 002 - WATER DISTRIBUTION								
51 - PERSONNEL	8,526.54	10,971.89	-2,445.35	-28.68%	23,856.66	26,876.48	-3,019.82	-12.66%
52 - CONTRACTUAL	10,800.33	9,198.28	1,602.05	14.83%	23,981.91	38,733.08	-14,751.17	-61.51%
53 - GENERAL SERVICES	1,657.06	3,665.55	-2,008.49	-121.21%	17,066.11	6,627.79	10,438.32	61.16%
54 - MACHINE & EQUIPMENT MAI	4,902.74	19,638.07	-14,735.33	-300.55%	18,540.51	46,288.59	-27,748.08	-149.66%
55 - CAPITAL OUTLAY	99,993.93	44,419.61	55,574.32	55.58%	395,111.23	139,329.19	255,782.04	64.74%
Department 002 - WATER DISTRIBUTION Total:	125,880.60	87,893.40	37,987.20	30.18%	478,556.42	257,855.13	220,701.29	46.12%
Department: 003 - CUSTOMER SERVICE								
51 - PERSONNEL	15,245.59	11,974.76	3,270.83	21.45%	40,206.52	33,448.14	6,758.38	16.81%
52 - CONTRACTUAL	8,405.10	2,363.50	6,041.60	71.88%	22,108.93	4,298.50	17,810.43	80.56%
53 - GENERAL SERVICES	408.70	1,432.98	-1,024.28	-250.62%	2,154.05	2,463.66	-309.61	-14.37%
54 - MACHINE & EQUIPMENT MAI	103.87	10,782.92	-10,679.05	-10,281.17%	74,673.06	5,617.79	69,055.27	92.48%
Department 003 - CUSTOMER SERVICE Total:	24,163.26	26,554.16	-2,390.90	-9.89%	139,142.56	45,828.09	93,314.47	67.06%
Department: 011 - WASTEWATER COLLECTION								
51 - PERSONNEL	17,906.90	16,063.99	1,842.91	10.29%	66,924.47	65,134.78	1,789.69	2.67%
52 - CONTRACTUAL	117.77	117.85	-0.08	-0.07%	6,624.08	44,176.08	-37,552.00	-566.90%
53 - GENERAL SERVICES	372.12	2,260.10	-1,887.98	-507.36%	4,066.98	3,744.89	322.09	7.92%
54 - MACHINE & EQUIPMENT MAI	2,338.00	2,213.01	124.99	5.35%	8,722.21	21,563.78	-12,841.57	-147.23%
55 - CAPITAL OUTLAY	3,000.00	1,340,934.51	-1,337,934.51	-44,597.82%	39,242.75	1,829,568.43	-1,790,325.68	-4,562.18%
Department 011 - WASTEWATER COLLECTION Total:	23,734.79	1,361,589.46	-1,337,854.67	-5,636.68%	125,580.49	1,964,187.96	-1,838,607.47	-1,464.09%
Department: 012 - WASTEWATER TREATMENT								
52 - CONTRACTUAL	81,956.14	12,666.44	69,289.70	84.54%	261,515.94	55,995.95	205,519.99	78.59%
54 - MACHINE & EQUIPMENT MAI	95,998.91	77,911.35	18,087.56	18.84%	138,025.30	234,264.01	-96,238.71	-69.73%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Department 012 - WASTEWATER TREATMENT Total:	177,955.05	90,577.79	87,377.26	49.10%	399,541.24	290,259.96	109,281.28	27.35%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Department: 020 - BILLING & COLLECTION								
51 - PERSONNEL	7,842.48	6,867.20	975.28	12.44%	20,297.39	18,946.66	1,350.73	6.65%
52 - CONTRACTUAL	16,224.95	10,774.49	5,450.46	33.59%	39,568.41	20,422.28	19,146.13	48.39%
53 - GENERAL SERVICES	26,276.27	40,252.08	-13,975.81	-53.19%	58,880.82	87,775.19	-28,894.37	-49.07%
54 - MACHINE & EQUIPMENT MAI	19,553.35	265.00	19,288.35	98.64%	24,023.23	795.00	23,228.23	96.69%
Department 020 - BILLING & COLLECTION Total:	69,897.05	58,158.77	11,738.28	16.79%	142,769.85	127,939.13	14,830.72	10.39%
Department: 901 - NON-DEPARTMENTAL								
52 - CONTRACTUAL	59,916.68	68,398.15	-8,481.47	-14.16%	199,451.06	217,666.39	-18,215.33	-9.13%
56 - BANK CHARGES	4.95	0.00	4.95	100.00%	37.91	402.39	-364.48	-961.43%
Department 901 - NON-DEPARTMENTAL Total:	59,921.63	68,398.15	-8,476.52	-14.15%	199,488.97	218,068.78	-18,579.81	-9.31%
Expense Total:	1,501,378.22	1,836,577.09	-335,198.87	-22.33%	3,459,867.96	3,172,491.72	287,376.24	8.31%
Fund 02 Surplus (Deficit):	-529,962.74	-612,577.96	-82,615.22	-15.59%	-281,888.07	334,005.73	615,893.80	218.49%
Fund: 03 - SANITARY LANDFILL FUND								
Revenue								
44 - CHARGES FOR SERVICES	103,466.82	95,735.74	-7,731.08	-7.47%	298,944.69	308,252.33	9,307.64	3.11%
45 - OTHER REVENUE	6,248.03	10,093.62	3,845.59	61.55%	1,206,549.95	30,186.14	-1,176,363.81	-97.50%
Revenue Total:	109,714.85	105,829.36	-3,885.49	-3.54%	1,505,494.64	338,438.47	-1,167,056.17	-77.52%
Expense								
Department: 030 - LANDFILL								
51 - PERSONNEL	22,911.39	24,137.81	-1,226.42	-5.35%	69,924.43	74,244.89	-4,320.46	-6.18%
52 - CONTRACTUAL	39,538.73	80.49	39,458.24	99.80%	59,738.75	31,839.57	27,899.18	46.70%
53 - GENERAL SERVICES	12,013.01	8,700.20	3,312.81	27.58%	41,176.26	33,278.83	7,897.43	19.18%
54 - MACHINE & EQUIPMENT MAI	2,882.68	585.99	2,296.69	79.67%	54,808.81	22,756.93	32,051.88	58.48%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	1,189,831.07	0.00	1,189,831.07	100.00%
57 - DEBT SERVICE	0.00	0.00	0.00	0.00%	196,619.67	196,619.67	0.00	0.00%
Department 030 - LANDFILL Total:	77,345.81	33,504.49	43,841.32	56.68%	1,612,098.99	358,739.89	1,253,359.10	77.75%
Expense Total:	77,345.81	33,504.49	43,841.32	56.68%	1,612,098.99	358,739.89	1,253,359.10	77.75%
Fund 03 Surplus (Deficit):	32,369.04	72,324.87	39,955.83	123.44%	-106,604.35	-20,301.42	86,302.93	80.96%
Fund: 04 - AIRPORT FUND								
Revenue								
44 - CHARGES FOR SERVICES	8,404.68	10,233.11	1,828.43	21.75%	52,603.93	52,258.08	-345.85	-0.66%
Revenue Total:	8,404.68	10,233.11	1,828.43	21.75%	52,603.93	52,258.08	-345.85	-0.66%
Expense								
Department: 040 - AIRPORT								
51 - PERSONNEL	624.73	5,821.24	-5,196.51	-831.80%	1,892.24	15,926.51	-14,034.27	-741.67%
52 - CONTRACTUAL	5,283.45	6,475.83	-1,192.38	-22.57%	17,433.76	20,935.39	-3,501.63	-20.09%
53 - GENERAL SERVICES	0.00	8.99	-8.99	0.00%	0.00	490.67	-490.67	0.00%
54 - MACHINE & EQUIPMENT MAI	0.00	387.98	-387.98	0.00%	8,026.72	6,293.35	1,733.37	21.59%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	7,860.00	-7,860.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Department 040 - AIRPORT Total:	5,908.18	12,694.04	-6,785.86	-114.86%	27,352.72	51,505.92	-24,153.20	-88.30%
Expense Total:	5,908.18	12,694.04	-6,785.86	-114.86%	27,352.72	51,505.92	-24,153.20	-88.30%
Fund 04 Surplus (Deficit):	2,496.50	-2,460.93	-4,957.43	-198.58%	25,251.21	752.16	-24,499.05	-97.02%
Fund: 05 - STORM WATER DRAINAGE FUND								
Revenue								
41 - LICENSES AND PERMITS	0.00	3,271.07	3,271.07	0.00%	0.00	11,493.70	11,493.70	0.00%
44 - CHARGES FOR SERVICES	83,880.03	83,114.14	-765.89	-0.91%	251,847.38	249,577.11	-2,270.27	-0.90%
45 - OTHER REVENUE	3,131.97	5,896.76	2,764.79	88.28%	6,579.98	16,275.26	9,695.28	147.35%
Revenue Total:	87,012.00	92,281.97	5,269.97	6.06%	258,427.36	277,346.07	18,918.71	7.32%
Expense								
Department: 050 - STORM WATER DRAINAGE								
52 - CONTRACTUAL	33,572.68	16,842.12	16,730.56	49.83%	53,609.22	31,204.51	22,404.71	41.79%
54 - MACHINE & EQUIPMENT MAI	0.00	0.00	0.00	0.00%	2,103.32	0.00	2,103.32	100.00%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
56 - BANK CHARGES	0.00	0.00	0.00	0.00%	500.00	500.00	0.00	0.00%
Department 050 - STORM WATER DRAINAGE Total:	33,572.68	16,842.12	16,730.56	49.83%	56,212.54	31,704.51	24,508.03	43.60%
Expense Total:	33,572.68	16,842.12	16,730.56	49.83%	56,212.54	31,704.51	24,508.03	43.60%
Fund 05 Surplus (Deficit):	53,439.32	75,439.85	22,000.53	41.17%	202,214.82	245,641.56	43,426.74	21.48%
Fund: 07 - HOTEL OCCUPANCY TAX FUND								
Revenue								
40 - TAXES	71,381.28	43,884.33	-27,496.95	-38.52%	130,496.87	104,543.60	-25,953.27	-19.89%
45 - OTHER REVENUE	3,376.04	6,484.91	3,108.87	92.09%	8,520.67	18,262.69	9,742.02	114.33%
Revenue Total:	74,757.32	50,369.24	-24,388.08	-32.62%	139,017.54	122,806.29	-16,211.25	-11.66%
Expense								
Department: 070 - TOURISM								
51 - PERSONNEL	5,440.25	5,881.07	-440.82	-8.10%	14,312.09	15,227.72	-915.63	-6.40%
52 - CONTRACTUAL	4,800.79	828.60	3,972.19	82.74%	10,361.79	30,486.91	-20,125.12	-194.22%
53 - GENERAL SERVICES	0.00	0.00	0.00	0.00%	500.00	23.75	476.25	95.25%
58 - GRANT DISBURSEMENTS	21,559.29	779.89	20,779.40	96.38%	40,366.47	5,795.08	34,571.39	85.64%
Department 070 - TOURISM Total:	31,800.33	7,489.56	24,310.77	76.45%	65,540.35	51,533.46	14,006.89	21.37%
Expense Total:	31,800.33	7,489.56	24,310.77	76.45%	65,540.35	51,533.46	14,006.89	21.37%
Fund 07 Surplus (Deficit):	42,956.99	42,879.68	-77.31	-0.18%	73,477.19	71,272.83	-2,204.36	-3.00%
Fund: 08 - DEBT SERVICE FUND								
Revenue								
40 - TAXES	92,509.04	114,431.58	21,922.54	23.70%	118,980.34	144,107.65	25,127.31	21.12%
45 - OTHER REVENUE	199.71	109.52	-90.19	-45.16%	489.37	220.38	-268.99	-54.97%
Revenue Total:	92,708.75	114,541.10	21,832.35	23.55%	119,469.71	144,328.03	24,858.32	20.81%
Fund 08 Total:	92,708.75	114,541.10	21,832.35	23.55%	119,469.71	144,328.03	24,858.32	20.81%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023	2023-2024	Dec. Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 10 - CAPITAL PROJECTS FUND								
Revenue								
41 - LICENSES AND PERMITS	0.00	1,772.50	1,772.50	0.00%	3,888.75	1,772.50	-2,116.25	-54.42%
44 - CHARGES FOR SERVICES	0.00	0.00	0.00	0.00%	1,006.25	0.00	-1,006.25	-100.00%
45 - OTHER REVENUE	27,682.21	30,418.97	2,736.76	9.89%	77,825.62	93,232.28	15,406.66	19.80%
Revenue Total:	27,682.21	32,191.47	4,509.26	16.29%	82,720.62	95,004.78	12,284.16	14.85%
Expense								
Department: 402 - STREET MAINTENANCE								
55 - CAPITAL OUTLAY	406,511.61	0.00	406,511.61	100.00%	811,039.66	0.00	811,039.66	100.00%
Department 402 - STREET MAINTENANCE Total:	406,511.61	0.00	406,511.61	100.00%	811,039.66	0.00	811,039.66	100.00%
Expense Total:	406,511.61	0.00	406,511.61	100.00%	811,039.66	0.00	811,039.66	100.00%
Fund 10 Surplus (Deficit):	-378,829.40	32,191.47	411,020.87	108.50%	-728,319.04	95,004.78	823,323.82	113.04%
Fund: 11 - CHILD SAFETY FUND								
Revenue								
42 - FINES AND FORFEITURES	154.55	158.94	4.39	2.84%	696.11	855.86	159.75	22.95%
45 - OTHER REVENUE	27.88	49.36	21.48	77.04%	70.60	141.28	70.68	100.11%
Revenue Total:	182.43	208.30	25.87	14.18%	766.71	997.14	230.43	30.05%
Fund 11 Total:	182.43	208.30	25.87	14.18%	766.71	997.14	230.43	30.05%
Fund: 12 - COURT TECHNOLOGY FUND								
Revenue								
42 - FINES AND FORFEITURES	812.54	1,034.60	222.06	27.33%	2,820.20	3,652.06	831.86	29.50%
45 - OTHER REVENUE	69.62	153.23	83.61	120.09%	173.42	431.24	257.82	148.67%
Revenue Total:	882.16	1,187.83	305.67	34.65%	2,993.62	4,083.30	1,089.68	36.40%
Fund 12 Total:	882.16	1,187.83	305.67	34.65%	2,993.62	4,083.30	1,089.68	36.40%
Fund: 13 - PUBLIC SAFETY FUND								
Revenue								
45 - OTHER REVENUE	312.92	253.63	-59.29	-18.95%	816.30	724.95	-91.35	-11.19%
Revenue Total:	312.92	253.63	-59.29	-18.95%	816.30	724.95	-91.35	-11.19%
Fund 13 Total:	312.92	253.63	-59.29	-18.95%	816.30	724.95	-91.35	-11.19%
Fund: 20 - TAX INCREMENT FINANCING FUND								
Revenue								
40 - TAXES	35,437.77	39,650.83	4,213.06	11.89%	110,099.52	121,560.59	11,461.07	10.41%
45 - OTHER REVENUE	1,955.57	4,570.97	2,615.40	133.74%	4,148.13	13,053.20	8,905.07	214.68%
Revenue Total:	37,393.34	44,221.80	6,828.46	18.26%	114,247.65	134,613.79	20,366.14	17.83%
Fund 20 Total:	37,393.34	44,221.80	6,828.46	18.26%	114,247.65	134,613.79	20,366.14	17.83%
Fund: 79 - SEDA								
Revenue								
40 - TAXES	59,589.44	58,567.51	-1,021.93	-1.71%	200,117.08	203,273.64	3,156.56	1.58%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Categor...	2022-2023		2023-2024		Dec. Variance		YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
45 - OTHER REVENUE	4,203.04	5,255.04	1,052.00	25.03%	10,831.32	15,964.05	5,132.73	47.39%
Revenue Total:	63,792.48	63,822.55	30.07	0.05%	210,948.40	219,237.69	8,289.29	3.93%
Expense								
Department: 790 - SEDA								
51 - PERSONNEL	22,801.76	24,337.82	-1,536.06	-6.74%	59,965.44	67,949.42	-7,983.98	-13.31%
52 - CONTRACTUAL	1,376.91	1,206.22	170.69	12.40%	11,688.74	7,529.57	4,159.17	35.58%
53 - GENERAL SERVICES	505.39	585.82	-80.43	-15.91%	1,044.47	1,039.73	4.74	0.45%
54 - MACHINE & EQUIPMENT MAI	25.00	25.00	0.00	0.00%	189.00	1,122.95	-933.95	-494.15%
56 - BANK CHARGES	30.61	0.00	30.61	100.00%	60.72	0.00	60.72	100.00%
58 - GRANT DISBURSEMENTS	30,000.00	75,094.95	-45,094.95	-150.32%	31,738.71	75,094.95	-43,356.24	-136.60%
Department 790 - SEDA Total:	54,739.67	101,249.81	-46,510.14	-84.97%	104,687.08	152,736.62	-48,049.54	-45.90%
Expense Total:	54,739.67	101,249.81	-46,510.14	-84.97%	104,687.08	152,736.62	-48,049.54	-45.90%
Fund 79 Surplus (Deficit):	9,052.81	-37,427.26	-46,480.07	-513.43%	106,261.32	66,501.07	-39,760.25	-37.42%
Total Surplus (Deficit):	1,297,092.20	2,250,428.87	953,336.67	73.50%	1,497,521.53	3,221,580.15	1,724,058.62	115.13%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Fund Summary

Fund	2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL FUND	1,934,090.08	2,519,646.49	585,556.41	30.28%	1,968,834.46	2,143,956.23	175,121.77	8.89%
02 - WATER AND WASTEWA...	-529,962.74	-612,577.96	-82,615.22	-15.59%	-281,888.07	334,005.73	615,893.80	218.49%
03 - SANITARY LANDFILL FU...	32,369.04	72,324.87	39,955.83	123.44%	-106,604.35	-20,301.42	86,302.93	80.96%
04 - AIRPORT FUND	2,496.50	-2,460.93	-4,957.43	-198.58%	25,251.21	752.16	-24,499.05	-97.02%
05 - STORM WATER DRAINA...	53,439.32	75,439.85	22,000.53	41.17%	202,214.82	245,641.56	43,426.74	21.48%
07 - HOTEL OCCUPANCY TAX ...	42,956.99	42,879.68	-77.31	-0.18%	73,477.19	71,272.83	-2,204.36	-3.00%
08 - DEBT SERVICE FUND	92,708.75	114,541.10	21,832.35	23.55%	119,469.71	144,328.03	24,858.32	20.81%
10 - CAPITAL PROJECTS FUND	-378,829.40	32,191.47	411,020.87	108.50%	-728,319.04	95,004.78	823,323.82	113.04%
11 - CHILD SAFETY FUND	182.43	208.30	25.87	14.18%	766.71	997.14	230.43	30.05%
12 - COURT TECHNOLOGY F...	882.16	1,187.83	305.67	34.65%	2,993.62	4,083.30	1,089.68	36.40%
13 - PUBLIC SAFETY FUND	312.92	253.63	-59.29	-18.95%	816.30	724.95	-91.35	-11.19%
20 - TAX INCREMENT FINANC...	37,393.34	44,221.80	6,828.46	18.26%	114,247.65	134,613.79	20,366.14	17.83%
79 - SEDA	9,052.81	-37,427.26	-46,480.07	-513.43%	106,261.32	66,501.07	-39,760.25	-37.42%
Total Surplus (Deficit):	1,297,092.20	2,250,428.87	953,336.67	73.50%	1,497,521.53	3,221,580.15	1,724,058.62	115.13%