



City of Stephenville

Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL FUND								
Revenue								
40 - TAXES	3,430,615.86	3,565,939.89	135,324.03	3.94%	5,912,006.25	6,305,798.11	393,791.86	6.66%
41 - LICENSES AND PERMITS	316,074.73	103,608.06	-212,466.67	-67.22%	378,601.43	268,035.34	-110,566.09	-29.20%
42 - FINES AND FORFEITURES	-2,481.26	-14,464.98	-11,983.72	-482.97%	65,430.14	54,974.98	-10,455.16	-15.98%
43 - INTERGOVERNMENTAL	15,243.12	300.00	-14,943.12	-98.03%	77,299.93	900.00	-76,399.93	-98.84%
44 - CHARGES FOR SERVICES	66,629.19	94,602.74	27,973.55	41.98%	145,196.92	258,515.01	113,318.09	78.04%
45 - OTHER REVENUE	209,620.82	611,423.05	401,802.23	191.68%	458,240.55	745,531.16	287,290.61	62.69%
Revenue Total:	4,035,702.46	4,361,408.76	325,706.30	8.07%	7,036,775.22	7,633,754.60	596,979.38	8.48%
Expense								
Department: 101 - CITY COUNCIL								
51 - PERSONNEL	1,937.70	2,153.00	-215.30	-11.11%	5,560.10	5,876.41	-316.31	-5.69%
52 - CONTRACTUAL	2,096.97	10,386.00	-8,289.03	-395.29%	30,928.28	83,801.09	-52,872.81	-170.95%
53 - GENERAL SERVICES	709.79	0.00	709.79	100.00%	1,288.00	1,288.93	-0.93	-0.07%
55 - CAPITAL OUTLAY	19,319.00	0.00	19,319.00	100.00%	45,206.18	0.00	45,206.18	100.00%
58 - GRANT DISBURSEMENTS	0.00	0.00	0.00	0.00%	565.80	0.00	565.80	100.00%
Department 101 - CITY COUNCIL Total:	24,063.46	12,539.00	11,524.46	47.89%	83,548.36	90,966.43	-7,418.07	-8.88%
Department: 102 - CITY MANAGER								
51 - PERSONNEL	32,944.87	32,762.20	182.67	0.55%	89,327.06	96,296.38	-6,969.32	-7.80%
52 - CONTRACTUAL	121.00	387.70	-266.70	-220.41%	2,938.11	5,170.15	-2,232.04	-75.97%
53 - GENERAL SERVICES	59.99	0.00	59.99	100.00%	270.61	352.05	-81.44	-30.09%
Department 102 - CITY MANAGER Total:	33,125.86	33,149.90	-24.04	-0.07%	92,535.78	101,818.58	-9,282.80	-10.03%
Department: 103 - CITY SECRETARY								
51 - PERSONNEL	12,112.64	13,196.73	-1,084.09	-8.95%	27,739.16	37,704.57	-9,965.41	-35.93%
52 - CONTRACTUAL	1,088.53	191.55	896.98	82.40%	9,624.90	9,423.55	201.35	2.09%
53 - GENERAL SERVICES	967.91	0.00	967.91	100.00%	1,775.40	52.98	1,722.42	97.02%
54 - MACHINE & EQUIPMENT MAI	0.00	0.00	0.00	0.00%	29,941.30	52,080.20	-22,138.90	-73.94%
Department 103 - CITY SECRETARY Total:	14,169.08	13,388.28	780.80	5.51%	69,080.76	99,261.30	-30,180.54	-43.69%
Department: 104 - EMERGENCY MANAGEMENT								
52 - CONTRACTUAL	57.39	54.81	2.58	4.50%	12,871.87	9,920.51	2,951.36	22.93%
Department 104 - EMERGENCY MANAGEMENT Total:	57.39	54.81	2.58	4.50%	12,871.87	9,920.51	2,951.36	22.93%
Department: 105 - MUNICIPAL BUILDING								
51 - PERSONNEL	2,299.40	2,184.06	115.34	5.02%	6,595.82	7,146.78	-550.96	-8.35%
52 - CONTRACTUAL	5,421.94	2,729.41	2,692.53	49.66%	14,181.65	11,262.87	2,918.78	20.58%

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Categor...	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
53 - GENERAL SERVICES	25,790.65	158.48	25,632.17	99.39%	27,684.77	1,837.52	25,847.25	93.36%
54 - MACHINE & EQUIPMENT MAI	2,328.22	338.16	1,990.06	85.48%	15,055.25	15,816.01	-760.76	-5.05%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	5,826.73	0.00	5,826.73	100.00%
Department 105 - MUNICIPAL BUILDING Total:	35,840.21	5,410.11	30,430.10	84.90%	69,344.22	36,063.18	33,281.04	47.99%
Department: 106 - MUNICIPAL SERVICES CTR								
51 - PERSONNEL	5,455.02	4,952.16	502.86	9.22%	14,618.34	14,199.71	418.63	2.86%
52 - CONTRACTUAL	2,047.49	2,456.45	-408.96	-19.97%	9,472.66	12,268.98	-2,796.32	-29.52%
53 - GENERAL SERVICES	-1,951.83	25,547.72	-27,499.55	-1,408.91%	1,679.53	25,810.15	-24,130.62	-1,436.75%
54 - MACHINE & EQUIPMENT MAI	846.84	0.00	846.84	100.00%	13,755.62	903.46	12,852.16	93.43%
Department 106 - MUNICIPAL SERVICES CTR Total:	6,397.52	32,956.33	-26,558.81	-415.14%	39,526.15	53,182.30	-13,656.15	-34.55%
Department: 107 - HUMAN RESOURCES								
51 - PERSONNEL	7,251.49	17,574.62	-10,323.13	-142.36%	19,388.08	32,029.90	-12,641.82	-65.20%
52 - CONTRACTUAL	12,832.12	13,981.70	-1,149.58	-8.96%	26,520.99	26,934.36	-413.37	-1.56%
53 - GENERAL SERVICES	23.75	12.32	11.43	48.13%	112.71	173.98	-61.27	-54.36%
Department 107 - HUMAN RESOURCES Total:	20,107.36	31,568.64	-11,461.28	-57.00%	46,021.78	59,138.24	-13,116.46	-28.50%
Department: 108 - DOWNTOWN								
51 - PERSONNEL	5,190.40	5,394.31	-203.91	-3.93%	14,237.12	15,022.53	-785.41	-5.52%
52 - CONTRACTUAL	996.41	1,040.75	-44.34	-4.45%	22,712.81	24,560.72	-1,847.91	-8.14%
53 - GENERAL SERVICES	4,484.04	2,380.00	2,104.04	46.92%	5,586.20	4,117.10	1,469.10	26.30%
Department 108 - DOWNTOWN Total:	10,670.85	8,815.06	1,855.79	17.39%	42,536.13	43,700.35	-1,164.22	-2.74%
Department: 201 - FINANCE								
51 - PERSONNEL	44,013.00	41,093.69	2,919.31	6.63%	117,983.62	118,487.26	-503.64	-0.43%
52 - CONTRACTUAL	4,122.10	4,762.95	-640.85	-15.55%	8,408.56	18,911.90	-10,503.34	-124.91%
53 - GENERAL SERVICES	432.00	0.00	432.00	100.00%	475.03	558.46	-83.43	-17.56%
54 - MACHINE & EQUIPMENT MAI	9,039.20	68,050.11	-59,010.91	-652.83%	40,430.70	77,011.11	-36,580.41	-90.48%
56 - BANK CHARGES	100.00	0.00	100.00	100.00%	200.00	200.00	0.00	0.00%
Department 201 - FINANCE Total:	57,706.30	113,906.75	-56,200.45	-97.39%	167,497.91	215,168.73	-47,670.82	-28.46%
Department: 203 - INFORMATION TECHNOLOGY								
51 - PERSONNEL	16,665.20	16,553.98	111.22	0.67%	43,345.70	46,099.48	-2,753.78	-6.35%
52 - CONTRACTUAL	97.99	104.07	-6.08	-6.20%	980.55	2,327.86	-1,347.31	-137.40%
53 - GENERAL SERVICES	6,669.65	0.00	6,669.65	100.00%	25,569.22	1,527.00	24,042.22	94.03%
54 - MACHINE & EQUIPMENT MAI	45,230.70	10,627.37	34,603.33	76.50%	95,353.43	73,880.39	21,473.04	22.52%
55 - CAPITAL OUTLAY	0.00	71,092.78	-71,092.78	0.00%	0.00	71,092.78	-71,092.78	0.00%
Department 203 - INFORMATION TECHNOLOGY Total:	68,663.54	98,378.20	-29,714.66	-43.28%	165,248.90	194,927.51	-29,678.61	-17.96%
Department: 204 - TAX								
52 - CONTRACTUAL	58,467.68	57,549.56	918.12	1.57%	106,503.12	114,459.64	-7,956.52	-7.47%
Department 204 - TAX Total:	58,467.68	57,549.56	918.12	1.57%	106,503.12	114,459.64	-7,956.52	-7.47%
Department: 301 - LEGAL COUNSEL								
51 - PERSONNEL	9,466.32	5,968.66	3,497.66	36.95%	28,303.42	11,852.66	16,450.76	58.12%
52 - CONTRACTUAL	0.00	0.00	0.00	0.00%	132.39	208.62	-76.23	-57.58%

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53 - GENERAL SERVICES	0.00	132.00	-132.00	0.00%	0.00	132.00	-132.00	0.00%
Department 301 - LEGAL COUNSEL Total:	9,466.32	6,100.66	3,365.66	35.55%	28,435.81	12,193.28	16,242.53	57.12%
Department: 302 - MUNICIPAL COURT								
51 - PERSONNEL	6,322.95	7,011.24	-688.29	-10.89%	21,982.63	24,242.42	-2,259.79	-10.28%
52 - CONTRACTUAL	3,702.81	3,853.35	-150.54	-4.07%	11,610.04	9,387.52	2,222.52	19.14%
53 - GENERAL SERVICES	1,446.02	2,990.79	-1,544.77	-106.83%	3,653.09	6,018.02	-2,364.93	-64.74%
54 - MACHINE & EQUIPMENT MAI	0.00	6,251.79	-6,251.79	0.00%	0.00	6,251.79	-6,251.79	0.00%
Department 302 - MUNICIPAL COURT Total:	11,471.78	20,107.17	-8,635.39	-75.28%	37,245.76	45,899.75	-8,653.99	-23.23%
Department: 402 - STREET MAINTENANCE								
51 - PERSONNEL	32,323.82	34,410.50	-2,086.68	-6.46%	95,513.83	108,496.59	-12,982.76	-13.59%
52 - CONTRACTUAL	16,763.59	16,681.42	82.17	0.49%	46,033.91	54,853.81	-8,819.90	-19.16%
53 - GENERAL SERVICES	3,663.33	2,839.80	823.53	22.48%	10,572.17	17,033.05	-6,460.88	-61.11%
54 - MACHINE & EQUIPMENT MAI	3,308.89	7,548.60	-4,239.71	-128.13%	19,501.70	26,905.14	-7,403.44	-37.96%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	114,985.00	0.00	114,985.00	100.00%
Department 402 - STREET MAINTENANCE Total:	56,059.63	61,480.32	-5,420.69	-9.67%	286,606.61	207,288.59	79,318.02	27.67%
Department: 501 - PARKS & RECREATION								
51 - PERSONNEL	81,305.19	77,889.11	3,416.08	4.20%	237,759.72	231,107.00	6,652.72	2.80%
52 - CONTRACTUAL	17,734.61	33,867.60	-16,132.99	-90.97%	64,360.65	117,428.72	-53,068.07	-82.45%
53 - GENERAL SERVICES	15,769.01	5,578.32	10,190.69	64.62%	35,549.08	38,271.64	-2,722.56	-7.66%
54 - MACHINE & EQUIPMENT MAI	9,867.70	15,757.22	-5,889.52	-59.68%	29,624.62	43,019.56	-13,394.94	-45.22%
55 - CAPITAL OUTLAY	862.28	0.00	862.28	100.00%	177,708.32	78,549.47	99,158.85	55.80%
Department 501 - PARKS & RECREATION Total:	125,538.79	133,092.25	-7,553.46	-6.02%	545,002.39	508,376.39	36,626.00	6.72%
Department: 504 - LIBRARY								
51 - PERSONNEL	18,181.03	16,976.08	1,204.95	6.63%	48,451.39	48,690.65	-239.26	-0.49%
52 - CONTRACTUAL	2,055.19	1,537.12	518.07	25.21%	6,360.84	4,719.40	1,641.44	25.81%
53 - GENERAL SERVICES	3,426.95	1,382.54	2,044.41	59.66%	8,430.20	2,884.97	5,545.23	65.78%
54 - MACHINE & EQUIPMENT MAI	0.00	499.00	-499.00	0.00%	326.40	499.00	-172.60	-52.88%
Department 504 - LIBRARY Total:	23,663.17	20,394.74	3,268.43	13.81%	63,568.83	56,794.02	6,774.81	10.66%
Department: 506 - SENIOR CENTER								
51 - PERSONNEL	7,039.21	5,684.91	1,354.30	19.24%	20,436.05	18,000.97	2,435.08	11.92%
52 - CONTRACTUAL	3,918.36	3,275.05	643.31	16.42%	12,090.12	11,649.71	440.41	3.64%
53 - GENERAL SERVICES	2,183.35	1,712.78	470.57	21.55%	5,757.70	5,646.65	111.05	1.93%
54 - MACHINE & EQUIPMENT MAI	209.18	0.00	209.18	100.00%	459.65	0.00	459.65	100.00%
55 - CAPITAL OUTLAY	0.00	324,883.87	-324,883.87	0.00%	67,200.00	835,028.09	-767,828.09	-1,142.60%
Department 506 - SENIOR CENTER Total:	13,350.10	335,556.61	-322,206.51	-2,413.51%	105,943.52	870,325.42	-764,381.90	-721.50%
Department: 507 - AQUATIC CENTER								
51 - PERSONNEL	403.69	0.00	403.69	100.00%	2,197.69	2,545.00	-347.31	-15.80%
52 - CONTRACTUAL	2,846.96	4,598.38	-1,751.42	-61.52%	12,053.57	12,186.29	-132.72	-1.10%
53 - GENERAL SERVICES	10.00	129.98	-119.98	-1,199.80%	1,457.51	789.58	667.93	45.83%
54 - MACHINE & EQUIPMENT MAI	3,940.77	1,923.92	2,016.85	51.18%	14,252.81	1,923.92	12,328.89	86.50%

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Department 507 - AQUATIC CENTER Total:	7,201.42	6,652.28	549.14	7.63%	29,961.58	17,444.79	12,516.79	41.78%
Department: 601 - FIRE DEPARTMENT								
51 - PERSONNEL	284,284.26	290,360.97	-6,076.71	-2.14%	847,125.15	868,547.92	-21,422.77	-2.53%
52 - CONTRACTUAL	7,169.94	2,017.99	5,151.95	71.85%	54,836.02	87,055.39	-32,219.37	-58.76%
53 - GENERAL SERVICES	13,431.32	13,722.78	-291.46	-2.17%	75,555.68	73,378.55	2,177.13	2.88%
54 - MACHINE & EQUIPMENT MAI	8,842.77	6,650.68	2,192.09	24.79%	48,702.67	76,157.67	-27,455.00	-56.37%
55 - CAPITAL OUTLAY	15,990.00	0.00	15,990.00	100.00%	122,806.84	36,250.80	86,556.04	70.48%
Department 601 - FIRE DEPARTMENT Total:	329,718.29	312,752.42	16,965.87	5.15%	1,149,026.36	1,141,390.33	7,636.03	0.66%
Department: 701 - POLICE DEPARTMENT								
51 - PERSONNEL	384,694.05	365,302.17	19,391.88	5.04%	1,120,578.17	1,107,058.51	13,519.66	1.21%
52 - CONTRACTUAL	28,566.99	9,429.83	19,137.16	66.99%	150,489.23	173,371.24	-22,882.01	-15.21%
53 - GENERAL SERVICES	18,825.49	21,958.74	-3,133.25	-16.64%	48,736.72	46,272.19	2,464.53	5.06%
54 - MACHINE & EQUIPMENT MAI	21,966.96	12,411.02	9,555.94	43.50%	61,158.52	111,242.06	-50,083.54	-81.89%
55 - CAPITAL OUTLAY	117,725.05	0.00	117,725.05	100.00%	233,447.30	0.00	233,447.30	100.00%
57 - DEBT SERVICE	42,225.02	42,225.02	0.00	0.00%	42,225.02	42,225.02	0.00	0.00%
Department 701 - POLICE DEPARTMENT Total:	614,003.56	451,326.78	162,676.78	26.49%	1,656,634.96	1,480,169.02	176,465.94	10.65%
Department: 801 - DEVELOPMENT SERVICES								
51 - PERSONNEL	45,955.05	35,404.63	10,550.42	22.96%	121,930.04	108,089.02	13,841.02	11.35%
52 - CONTRACTUAL	39,538.62	2,118.15	37,420.47	94.64%	85,821.77	16,482.49	69,339.28	80.79%
53 - GENERAL SERVICES	821.58	829.81	-8.23	-1.00%	3,197.73	6,706.09	-3,508.36	-109.71%
54 - MACHINE & EQUIPMENT MAI	680.08	800.00	-119.92	-17.63%	768.08	15,742.25	-14,974.17	-1,949.56%
Department 801 - DEVELOPMENT SERVICES Total:	86,995.33	39,152.59	47,842.74	54.99%	211,717.62	147,019.85	64,697.77	30.56%
Department: 804 - GIS								
51 - PERSONNEL	7,001.30	6,614.16	387.14	5.53%	19,679.32	20,096.65	-417.33	-2.12%
52 - CONTRACTUAL	0.00	224.75	-224.75	0.00%	132.39	1,041.65	-909.26	-686.80%
53 - GENERAL SERVICES	13.30	0.00	13.30	100.00%	13.30	190.08	-176.78	-1,329.17%
54 - MACHINE & EQUIPMENT MAI	1,069.94	0.00	1,069.94	100.00%	1,278.92	1,064.94	213.98	16.73%
Department 804 - GIS Total:	8,084.54	6,838.91	1,245.63	15.41%	21,103.93	22,393.32	-1,289.39	-6.11%
Expense Total:	1,614,822.18	1,801,171.37	-186,349.19	-11.54%	5,029,962.35	5,527,901.53	-497,939.18	-9.90%
Fund 01 Surplus (Deficit):	2,420,880.28	2,560,237.39	139,357.11	5.76%	2,006,812.87	2,105,853.07	99,040.20	4.94%

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Fund: 02 - WATER AND WASTEWATER FUND								
Revenue								
41 - LICENSES AND PERMITS	326.71	0.00	-326.71	-100.00%	1,147.97	476.10	-671.87	-58.53%
44 - CHARGES FOR SERVICES	1,084,424.90	951,456.95	-132,967.95	-12.26%	3,095,565.83	3,052,898.22	-42,667.61	-1.38%
45 - OTHER REVENUE	142,847.52	55,297.23	-87,550.29	-61.29%	413,383.65	190,505.58	-222,878.07	-53.92%
Revenue Total:	1,227,599.13	1,006,754.18	-220,844.95	-17.99%	3,510,097.45	3,243,879.90	-266,217.55	-7.58%
Expense								
Department: 000 - UTILITIES ADMINISTRATION								
51 - PERSONNEL	63,682.38	70,979.07	-7,296.69	-11.46%	185,758.01	213,175.20	-27,417.19	-14.76%
52 - CONTRACTUAL	1,966.24	3,317.03	-1,350.79	-68.70%	6,380.09	12,232.91	-5,852.82	-91.74%
53 - GENERAL SERVICES	1,610.35	1,277.66	332.69	20.66%	1,694.46	2,501.08	-806.62	-47.60%
54 - MACHINE & EQUIPMENT MAI	0.00	3,500.42	-3,500.42	0.00%	0.00	3,766.45	-3,766.45	0.00%
55 - CAPITAL OUTLAY	608,277.55	0.00	608,277.55	100.00%	410,759.89	0.00	410,759.89	100.00%
Department 000 - UTILITIES ADMINISTRATION Total:	675,536.52	79,074.18	596,462.34	88.29%	604,592.45	231,675.64	372,916.81	61.68%
Department: 001 - WATER PRODUCTION								
51 - PERSONNEL	24,271.74	22,933.70	1,338.04	5.51%	58,677.19	67,742.19	-9,065.00	-15.45%
52 - CONTRACTUAL	176,171.87	2,888.94	173,282.93	98.36%	298,670.50	284,108.02	14,562.48	4.88%
53 - GENERAL SERVICES	1,491.05	1,855.89	-364.84	-24.47%	2,735.60	3,751.68	-1,016.08	-37.14%
54 - MACHINE & EQUIPMENT MAI	1,518.27	586.22	932.05	61.39%	54,770.29	6,226.34	48,543.95	88.63%
55 - CAPITAL OUTLAY	44,419.61	0.00	44,419.61	100.00%	54,319.61	10,663.20	43,656.41	80.37%
Department 001 - WATER PRODUCTION Total:	247,872.54	28,264.75	219,607.79	88.60%	469,173.19	372,491.43	96,681.76	20.61%
Department: 002 - WATER DISTRIBUTION								
51 - PERSONNEL	10,971.89	17,167.29	-6,195.40	-56.47%	26,876.48	52,017.81	-25,141.33	-93.54%
52 - CONTRACTUAL	9,198.28	10,205.30	-1,007.02	-10.95%	38,733.08	25,970.31	12,762.77	32.95%
53 - GENERAL SERVICES	3,360.98	2,685.89	675.09	20.09%	7,681.61	17,174.94	-9,493.33	-123.59%
54 - MACHINE & EQUIPMENT MAI	19,638.07	7,466.77	12,171.30	61.98%	47,105.19	36,344.05	10,761.14	22.84%
55 - CAPITAL OUTLAY	86,492.26	48,000.00	38,492.26	44.50%	181,401.84	48,000.00	133,401.84	73.54%
Department 002 - WATER DISTRIBUTION Total:	129,661.48	85,525.25	44,136.23	34.04%	301,798.20	179,507.11	122,291.09	40.52%
Department: 003 - CUSTOMER SERVICE								
51 - PERSONNEL	11,974.76	14,597.88	-2,623.12	-21.91%	33,448.14	42,158.07	-8,709.93	-26.04%
52 - CONTRACTUAL	2,363.50	280.33	2,083.17	88.14%	4,298.50	9,617.09	-5,318.59	-123.73%
53 - GENERAL SERVICES	1,375.73	728.48	647.25	47.05%	2,946.89	3,285.36	-338.47	-11.49%
54 - MACHINE & EQUIPMENT MAI	10,782.92	2,133.98	8,648.94	80.21%	48,467.08	75,202.52	-26,735.44	-55.16%
Department 003 - CUSTOMER SERVICE Total:	26,496.91	17,740.67	8,756.24	33.05%	89,160.61	130,263.04	-41,102.43	-46.10%
Department: 011 - WASTEWATER COLLECTION								
51 - PERSONNEL	16,063.99	28,322.35	-12,258.36	-76.31%	65,134.78	82,682.71	-17,547.93	-26.94%
52 - CONTRACTUAL	117.85	262.40	-144.55	-122.66%	44,176.08	23,422.40	20,753.68	46.98%
53 - GENERAL SERVICES	2,352.16	2,558.84	-206.68	-8.79%	4,281.36	5,744.79	-1,463.43	-34.18%
54 - MACHINE & EQUIPMENT MAI	2,213.01	304.80	1,908.21	86.23%	35,938.78	4,301.03	31,637.75	88.03%
55 - CAPITAL OUTLAY	1,340,934.51	1,016,761.23	324,173.28	24.18%	1,838,768.43	2,290,345.39	-451,576.96	-24.56%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Department 011 - WASTEWATER COLLECTION Total:	1,361,681.52	1,048,209.62	313,471.90	23.02%	1,988,299.43	2,406,496.32	-418,196.89	-21.03%
Department: 012 - WASTEWATER TREATMENT								
52 - CONTRACTUAL	90,552.77	93,311.30	-2,758.53	-3.05%	289,654.94	282,841.50	6,813.44	2.35%
54 - MACHINE & EQUIPMENT MAI	2,054.94	4,968.58	-2,913.64	-141.79%	5,725.94	25,041.83	-19,315.89	-337.34%
55 - CAPITAL OUTLAY	0.00	14,346.00	-14,346.00	0.00%	0.00	230,263.30	-230,263.30	0.00%
Department 012 - WASTEWATER TREATMENT Total:	92,607.71	112,625.88	-20,018.17	-21.62%	295,380.88	538,146.63	-242,765.75	-82.19%
Department: 020 - BILLING & COLLECTION								
51 - PERSONNEL	6,867.20	7,033.00	-165.80	-2.41%	18,946.66	18,917.30	29.36	0.15%
52 - CONTRACTUAL	10,774.49	9,148.21	1,626.28	15.09%	20,422.28	28,229.58	-7,807.30	-38.23%
53 - GENERAL SERVICES	40,252.08	77,440.86	-37,188.78	-92.39%	87,775.19	162,144.24	-74,369.05	-84.73%
54 - MACHINE & EQUIPMENT MAI	265.00	37,730.58	-37,465.58	-14,137.95%	795.00	48,961.94	-48,166.94	-6,058.73%
Department 020 - BILLING & COLLECTION Total:	58,158.77	131,352.65	-73,193.88	-125.85%	127,939.13	258,253.06	-130,313.93	-101.86%
Department: 901 - NON-DEPARTMENTAL								
52 - CONTRACTUAL	68,398.15	82,160.43	-13,762.28	-20.12%	217,666.39	218,122.52	-456.13	-0.21%
56 - BANK CHARGES	0.00	0.00	0.00	0.00%	402.39	4.47	397.92	98.89%
Department 901 - NON-DEPARTMENTAL Total:	68,398.15	82,160.43	-13,762.28	-20.12%	218,068.78	218,126.99	-58.21	-0.03%
Expense Total:	2,660,413.60	1,584,953.43	1,075,460.17	40.42%	4,094,412.67	4,334,960.22	-240,547.55	-5.88%
Fund 02 Surplus (Deficit):	-1,432,814.47	-578,199.25	854,615.22	59.65%	-584,315.22	-1,091,080.32	-506,765.10	-86.73%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 03 - SANITARY LANDFILL FUND								
Revenue								
44 - CHARGES FOR SERVICES	95,735.74	111,394.91	15,659.17	16.36%	308,252.33	410,264.61	102,012.28	33.09%
45 - OTHER REVENUE	10,093.62	11,920.34	1,826.72	18.10%	30,186.14	36,505.81	6,319.67	20.94%
Revenue Total:	105,829.36	123,315.25	17,485.89	16.52%	338,438.47	446,770.42	108,331.95	32.01%
Expense								
Department: 030 - LANDFILL								
51 - PERSONNEL	24,137.81	24,603.64	-465.83	-1.93%	74,244.89	77,474.42	-3,229.53	-4.35%
52 - CONTRACTUAL	220.49	-2,207.61	2,428.10	1,101.23%	32,259.57	27,780.56	4,479.01	13.88%
53 - GENERAL SERVICES	8,744.37	8,906.85	-162.48	-1.86%	33,555.90	25,795.10	7,760.80	23.13%
54 - MACHINE & EQUIPMENT MAI	7,169.65	286.90	6,882.75	96.00%	29,340.59	35,580.30	-6,239.71	-21.27%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	24,950.00	-24,950.00	0.00%
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:	40,272.32	31,589.78	8,682.54	21.56%	366,020.62	388,200.05	-22,179.43	-6.06%
Expense Total:	40,272.32	31,589.78	8,682.54	21.56%	366,020.62	388,200.05	-22,179.43	-6.06%
Fund 03 Surplus (Deficit):	65,557.04	91,725.47	26,168.43	39.92%	-27,582.15	58,570.37	86,152.52	312.35%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 04 - AIRPORT FUND								
Revenue								
44 - CHARGES FOR SERVICES	10,233.11	8,207.04	-2,026.07	-19.80%	52,258.08	75,701.29	23,443.21	44.86%
45 - OTHER REVENUE	0.00	4.00	4.00	0.00%	0.00	4.00	4.00	0.00%
Revenue Total:	10,233.11	8,211.04	-2,022.07	-19.76%	52,258.08	75,705.29	23,447.21	44.87%
Expense								
Department: 040 - AIRPORT								
51 - PERSONNEL	5,821.24	5,837.92	-16.68	-0.29%	15,926.51	16,370.12	-443.61	-2.79%
52 - CONTRACTUAL	6,475.83	5,760.59	715.24	11.04%	20,935.39	23,462.32	-2,526.93	-12.07%
53 - GENERAL SERVICES	8.99	0.00	8.99	100.00%	524.43	52.98	471.45	89.90%
54 - MACHINE & EQUIPMENT MAI	387.98	4,520.16	-4,132.18	-1,065.05%	6,293.35	8,177.59	-1,884.24	-29.94%
55 - CAPITAL OUTLAY	0.00	14,341.41	-14,341.41	0.00%	15,728.25	14,341.41	1,386.84	8.82%
Department 040 - AIRPORT Total:	12,694.04	30,460.08	-17,766.04	-139.96%	59,407.93	62,404.42	-2,996.49	-5.04%
Expense Total:	12,694.04	30,460.08	-17,766.04	-139.96%	59,407.93	62,404.42	-2,996.49	-5.04%
Fund 04 Surplus (Deficit):	-2,460.93	-22,249.04	-19,788.11	-804.09%	-7,149.85	13,300.87	20,450.72	286.03%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 05 - STORM WATER DRAINAGE FUND								
Revenue								
41 - LICENSES AND PERMITS	3,271.07	0.00	-3,271.07	-100.00%	11,493.70	10,114.31	-1,379.39	-12.00%
44 - CHARGES FOR SERVICES	83,114.14	121,881.74	38,767.60	46.64%	249,577.11	327,343.21	77,766.10	31.16%
45 - OTHER REVENUE	5,896.76	5,432.97	-463.79	-7.87%	16,275.26	15,411.46	-863.80	-5.31%
Revenue Total:	92,281.97	127,314.71	35,032.74	37.96%	277,346.07	352,868.98	75,522.91	27.23%
Expense								
Department: 050 - STORM WATER DRAINAGE								
52 - CONTRACTUAL	16,842.12	0.00	16,842.12	100.00%	31,277.24	0.00	31,277.24	100.00%
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	19,750.00	-19,750.00	0.00%
56 - BANK CHARGES	0.00	0.00	0.00	0.00%	500.00	0.00	500.00	100.00%
Department 050 - STORM WATER DRAINAGE Total:	16,842.12	0.00	16,842.12	100.00%	31,777.24	19,750.00	12,027.24	37.85%
Expense Total:	16,842.12	0.00	16,842.12	100.00%	31,777.24	19,750.00	12,027.24	37.85%
Fund 05 Surplus (Deficit):	75,439.85	127,314.71	51,874.86	68.76%	245,568.83	333,118.98	87,550.15	35.65%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 07 - HOTEL OCCUPANCY TAX FUND								
Revenue								
40 - TAXES	43,884.33	78,447.92	34,563.59	78.76%	104,543.60	138,806.88	34,263.28	32.77%
45 - OTHER REVENUE	6,484.91	7,176.16	691.25	10.66%	18,316.18	22,274.14	3,957.96	21.61%
Revenue Total:	50,369.24	85,624.08	35,254.84	69.99%	122,859.78	161,081.02	38,221.24	31.11%
Expense								
Department: 070 - TOURISM								
51 - PERSONNEL	5,881.07	5,145.32	735.75	12.51%	15,227.72	13,823.53	1,404.19	9.22%
52 - CONTRACTUAL	828.60	4,735.00	-3,906.40	-471.45%	31,549.91	68,550.16	-37,000.25	-117.28%
53 - GENERAL SERVICES	0.00	0.00	0.00	0.00%	23.75	100.84	-77.09	-324.59%
55 - CAPITAL OUTLAY	0.00	5,499.09	-5,499.09	0.00%	0.00	13,469.09	-13,469.09	0.00%
58 - GRANT DISBURSEMENTS	779.89	1,301.59	-521.70	-66.89%	5,795.08	7,575.35	-1,780.27	-30.72%
Department 070 - TOURISM Total:	7,489.56	16,681.00	-9,191.44	-122.72%	52,596.46	103,518.97	-50,922.51	-96.82%
Expense Total:	7,489.56	16,681.00	-9,191.44	-122.72%	52,596.46	103,518.97	-50,922.51	-96.82%
Fund 07 Surplus (Deficit):	42,879.68	68,943.08	26,063.40	60.78%	70,263.32	57,562.05	-12,701.27	-18.08%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 08 - DEBT SERVICE FUND								
Revenue								
40 - TAXES	114,431.58	111,842.09	-2,589.49	-2.26%	144,107.65	152,050.05	7,942.40	5.51%
45 - OTHER REVENUE	109.52	824.36	714.84	652.70%	220.38	2,283.42	2,063.04	936.13%
Revenue Total:	114,541.10	112,666.45	-1,874.65	-1.64%	144,328.03	154,333.47	10,005.44	6.93%
Fund 08 Total:	114,541.10	112,666.45	-1,874.65	-1.64%	144,328.03	154,333.47	10,005.44	6.93%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 10 - CAPITAL PROJECTS FUND								
Revenue								
41 - LICENSES AND PERMITS	1,772.50	210.00	-1,562.50	-88.15%	1,772.50	210.00	-1,562.50	-88.15%
45 - OTHER REVENUE	30,418.97	25,101.05	-5,317.92	-17.48%	93,232.28	81,239.38	-11,992.90	-12.86%
Revenue Total:	32,191.47	25,311.05	-6,880.42	-21.37%	95,004.78	81,449.38	-13,555.40	-14.27%
Expense								
Department: 402 - STREET MAINTENANCE								
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	32,562.06	-32,562.06	0.00%
Department 402 - STREET MAINTENANCE Total:	0.00	0.00	0.00	0.00%	0.00	32,562.06	-32,562.06	0.00%
Department: 501 - PARKS & RECREATION								
55 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00%	0.00	4,500.00	-4,500.00	0.00%
Department 501 - PARKS & RECREATION Total:	0.00	0.00	0.00	0.00%	0.00	4,500.00	-4,500.00	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	37,062.06	-37,062.06	0.00%
Fund 10 Surplus (Deficit):	32,191.47	25,311.05	-6,880.42	-21.37%	95,004.78	44,387.32	-50,617.46	-53.28%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 11 - CHILD SAFETY FUND								
Revenue								
42 - FINES AND FORFEITURES	158.94	181.50	22.56	14.19%	855.86	1,400.48	544.62	63.63%
45 - OTHER REVENUE	49.36	57.82	8.46	17.14%	141.28	172.64	31.36	22.20%
Revenue Total:	208.30	239.32	31.02	14.89%	997.14	1,573.12	575.98	57.76%
Fund 11 Total:	208.30	239.32	31.02	14.89%	997.14	1,573.12	575.98	57.76%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 12 - COURT TECHNOLOGY FUND								
Revenue								
42 - FINES AND FORFEITURES	1,034.60	704.15	-330.45	-31.94%	3,652.06	4,006.71	354.65	9.71%
45 - OTHER REVENUE	153.23	196.18	42.95	28.03%	431.24	582.70	151.46	35.12%
Revenue Total:	1,187.83	900.33	-287.50	-24.20%	4,083.30	4,589.41	506.11	12.39%
Fund 12 Total:	1,187.83	900.33	-287.50	-24.20%	4,083.30	4,589.41	506.11	12.39%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 13 - PUBLIC SAFETY FUND								
Revenue								
42 - FINES AND FORFEITURES	0.00	0.00	0.00	0.00%	7,542.50	0.00	-7,542.50	-100.00%
45 - OTHER REVENUE	253.63	535.89	282.26	111.29%	724.95	1,642.63	917.68	126.59%
Revenue Total:	253.63	535.89	282.26	111.29%	8,267.45	1,642.63	-6,624.82	-80.13%
Expense								
Department: 130 - PUBLIC SAFETY								
52 - CONTRACTUAL	0.00	0.00	0.00	0.00%	0.00	2,883.32	-2,883.32	0.00%
Department 130 - PUBLIC SAFETY Total:	0.00	0.00	0.00	0.00%	0.00	2,883.32	-2,883.32	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	2,883.32	-2,883.32	0.00%
Fund 13 Surplus (Deficit):	253.63	535.89	282.26	111.29%	8,267.45	-1,240.69	-9,508.14	-115.01%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 20 - TAX INCREMENT FINANCING FUND								
Revenue								
40 - TAXES	39,650.83	41,377.22	1,726.39	4.35%	121,560.59	126,488.29	4,927.70	4.05%
45 - OTHER REVENUE	4,570.97	690.30	-3,880.67	-84.90%	13,053.20	1,293.64	-11,759.56	-90.09%
Revenue Total:	44,221.80	42,067.52	-2,154.28	-4.87%	134,613.79	127,781.93	-6,831.86	-5.08%
Fund 20 Total:	44,221.80	42,067.52	-2,154.28	-4.87%	134,613.79	127,781.93	-6,831.86	-5.08%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Categor...	2023-2024 Dec. Activity	2024-2025 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 79 - SEDA								
Revenue								
40 - TAXES	58,567.51	63,110.79	4,543.28	7.76%	203,273.64	204,684.65	1,411.01	0.69%
45 - OTHER REVENUE	5,255.04	1,991.90	-3,263.14	-62.10%	15,964.05	7,833.98	-8,130.07	-50.93%
Revenue Total:	63,822.55	65,102.69	1,280.14	2.01%	219,237.69	212,518.63	-6,719.06	-3.06%
Expense								
Department: 790 - SEDA								
51 - PERSONNEL	24,337.82	25,923.08	-1,585.26	-6.51%	67,949.42	69,601.33	-1,651.91	-2.43%
52 - CONTRACTUAL	5,456.22	1,929.77	3,526.45	64.63%	17,779.57	8,784.62	8,994.95	50.59%
53 - GENERAL SERVICES	585.82	4,458.46	-3,872.64	-661.06%	1,039.73	4,795.12	-3,755.39	-361.19%
54 - MACHINE & EQUIPMENT MAI	25.00	55.00	-30.00	-120.00%	1,122.95	1,092.39	30.56	2.72%
55 - CAPITAL OUTLAY	0.00	6,227.37	-6,227.37	0.00%	0.00	81,067.48	-81,067.48	0.00%
58 - GRANT DISBURSEMENTS	75,094.95	0.00	75,094.95	100.00%	75,094.95	50,000.00	25,094.95	33.42%
59 - TRANSFER	0.00	2,500.00	-2,500.00	0.00%	0.00	7,500.00	-7,500.00	0.00%
Department 790 - SEDA Total:	105,499.81	41,093.68	64,406.13	61.05%	162,986.62	222,840.94	-59,854.32	-36.72%
Expense Total:	105,499.81	41,093.68	64,406.13	61.05%	162,986.62	222,840.94	-59,854.32	-36.72%
Fund 79 Surplus (Deficit):	-41,677.26	24,009.01	65,686.27	157.61%	56,251.07	-10,322.31	-66,573.38	-118.35%
Total Surplus (Deficit):	1,320,408.32	2,453,501.93	1,133,093.61	85.81%	2,147,143.36	1,798,427.27	-348,716.09	-16.24%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2024

Fund Summary

Fund	2023-2024	2024-2025	Dec. Variance	Variance %	2023-2024	2024-2025	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL FUND	2,420,880.28	2,560,237.39	139,357.11	5.76%	2,006,812.87	2,105,853.07	99,040.20	4.94%
02 - WATER AND WASTEWA...	-1,432,814.47	-578,199.25	854,615.22	59.65%	-584,315.22	-1,091,080.32	-506,765.10	-86.73%
03 - SANITARY LANDFILL FU...	65,557.04	91,725.47	26,168.43	39.92%	-27,582.15	58,570.37	86,152.52	312.35%
04 - AIRPORT FUND	-2,460.93	-22,249.04	-19,788.11	-804.09%	-7,149.85	13,300.87	20,450.72	286.03%
05 - STORM WATER DRAINA...	75,439.85	127,314.71	51,874.86	68.76%	245,568.83	333,118.98	87,550.15	35.65%
07 - HOTEL OCCUPANCY TAX ...	42,879.68	68,943.08	26,063.40	60.78%	70,263.32	57,562.05	-12,701.27	-18.08%
08 - DEBT SERVICE FUND	114,541.10	112,666.45	-1,874.65	-1.64%	144,328.03	154,333.47	10,005.44	6.93%
10 - CAPITAL PROJECTS FUND	32,191.47	25,311.05	-6,880.42	-21.37%	95,004.78	44,387.32	-50,617.46	-53.28%
11 - CHILD SAFETY FUND	208.30	239.32	31.02	14.89%	997.14	1,573.12	575.98	57.76%
12 - COURT TECHNOLOGY F...	1,187.83	900.33	-287.50	-24.20%	4,083.30	4,589.41	506.11	12.39%
13 - PUBLIC SAFETY FUND	253.63	535.89	282.26	111.29%	8,267.45	-1,240.69	-9,508.14	-115.01%
20 - TAX INCREMENT FINANC...	44,221.80	42,067.52	-2,154.28	-4.87%	134,613.79	127,781.93	-6,831.86	-5.08%
79 - SEDA	-41,677.26	24,009.01	65,686.27	157.61%	56,251.07	-10,322.31	-66,573.38	-118.35%
Total Surplus (Deficit):	1,320,408.32	2,453,501.93	1,133,093.61	85.81%	2,147,143.36	1,798,427.27	-348,716.09	-16.24%