

City Of McMinnville Financial Report – Q2 FY2024-25

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	As % of Budget
General Fund						
Revenues						
Beginning Fund Balance	13,130,513	(2,705,506)	10,425,007	8,852,118	1,572,889	118%
Property Taxes	10,846,339	1,947,155	12,793,494	13,750,000	(956,506)	93%
Licenses and Permits	1,761,095	217,974	1,979,070	4,646,000	(2,666,930)	43%
Intergovernmental	651,097	(35,831)	615,267	2,536,121	(1,920,854)	24%
Charges for Services	1,375,415	147,467	1,522,883	3,234,569	(1,711,686)	47%
Fines and Forfeitures	158,401	16,891	175,292	283,040	(107,748)	62%
Miscellaneous	886,670	(36,372)	850,299	1,140,948	(290,649)	75%
Transfers In	9,428,112	(7,989,680)	1,438,432	3,817,869	(2,379,437)	38%
Other Financing Source	-	12,000	12,000	6,000	6,000	200%
Current Revenues	25,107,130	(5,720,394)	19,386,736	29,414,547	(10,027,811)	66%
Total Resources (BFB + Current Revenues)	38,237,643	(8,425,900)	29,811,743	38,266,665	(8,454,922)	
Expenses by Department						
Administration	5,184,320	(4,099,632)	1,084,688	2,672,914	(1,588,226)	41%
Finance	396,868	39,840	436,708	999,729	(563,021)	44%
Engineering	730,501	54,733	785,234	1,623,431	(838,197)	48%
Community Development	928,179	(214,809)	713,370	2,731,053	(2,017,683)	26%
Police	5,271,523	546,003	5,817,526	12,143,659	(6,326,133)	48%
Municipal Court	311,756	(15,924)	295,832	1,044,538	(748,706)	28%
Fire	-	-	-	-	-	0%
Parks & Recreation	1,388,940	226,834	1,615,774	4,093,950	(2,478,176)	39%
Park Maintenance	862,919	266,227	1,129,147	3,484,061	(2,354,914)	32%
Library	1,225,029	130,046	1,355,075	2,935,490	(1,580,415)	46%
Non-Departmental (Excludes Contingency and Ending Fund Balance)	4,587,407	(3,472,135)	1,115,272	2,133,639	(1,018,367)	52%
Total Expenses by Department	20,887,441	(6,538,816)	14,348,624	33,862,464	(19,513,840)	42%
Net income (Revenues - Expenses)	4,219,689	818,422	5,038,112	(4,447,917)	9,486,029	1
Contingency and Ending Fund Balance	17,350,202	(1,887,083)	15,463,118	4,404,201	11,058,917	

Note 1:

FY25 net loss includes a 2.6 million spend down of ARPA funds.

City of McMinnville

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
General Fund							
Revenues							
Beginning Fund Balance	13,130,513	(2,705,506)	-21%	10,425,007	8,852,118	1,572,889	118%
Property Taxes	10,846,339	1,947,155	18%	12,793,494	13,750,000	(956,506)	93%
Licenses and Permits	1,761,095	217,974	12%	1,979,070	4,646,000	(2,666,930)	43%
Intergovernmental	651,097	(35,831)	-6%	615,267	2,536,121	(1,920,854)	24%
Charges for Services	1,375,415	147,467	11%	1,522,883	3,234,569	(1,711,686)	47%
Fines and Forfeitures	158,401	16,891	11%	175,292	283,040	(107,748)	62%
Miscellaneous	886,670	(36,372)	-4%	850,299	1,140,948	(290,649)	75%
Transfers In	9,428,112	(7,989,680)	-85%	1,438,432	3,817,869	(2,379,437)	38%
Other Financing Source	-	12,000		12,000	6,000	6,000	200%
Current Revenues	25,107,130	(5,720,394)	-23%	19,386,736	29,414,547	(10,027,811)	66%
Total Resources (BFB + Current Revenues)	38,237,643	(8,425,900)		29,811,743	38,266,665	(8,454,922)	
Expenses by Classification							
Personnel Services	8,458,944	767,910	9%	9,226,854	20,181,257	(10,954,403)	46%
Materials and Services	3,146,773	(43,759)	-1%	3,103,014	8,681,351	(5,578,337)	36%
Capital Outlay	4,435,129	(3,789,977)	-85%	645,152	2,388,178	(1,743,026)	27%
Special Payments	3,936,976	(3,936,976)	-100%	-	-	-	0%
Debt Service	329,832	(25,920)	-8%	303,912	611,508	(307,596)	50%
Transfers Out	579,787	489,905	84%	1,069,692	2,000,170	(930,478)	53%
Other Financing Uses	-	-	0%	-	-	-	0%
Current Expenses	20,887,441	(6,538,816)	-31%	14,348,624	33,862,464	(19,513,840)	42%
Contingencies	-		0%	-	1,962,400	(1,962,400)	0%
Designated Fund Balances							
Grants	191,541	-	0%	191,541	-	191,541	0%
Committed (Previous ARAP)	4,653,705	(663,244)	-14%	3,990,461	2,017,303	1,973,158	198%
Unappropriated Ending Fund Balance	12,504,956	(1,223,839)	-10%	11,281,117	424,498	10,856,619	2658%
Total Ending Fund Balance	17,350,202	(1,887,083)	-11%	15,463,118	2,441,801	13,021,317	633%
Total Expenditures (Current Expenses + Contingency + EFB)	38,237,643	(8,425,900)		29,811,743	38,266,665	(8,454,922)	

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Expenses by Department							
Administration	5,184,320	(4,099,632)	-79%	1,084,688	2,672,914	(1,588,226)	41%
Finance	396,868	39,840	10%	436,708	999,729	(563,021)	44%
Engineering	730,501	54,733	7%	785,234	1,623,431	(838,197)	48%
Community Development	928,179	(214,809)	-23%	713,370	2,731,053	(2,017,683)	26%
Police	5,271,523	546,003	10%	5,817,526	12,143,659	(6,326,133)	48%
Municipal Court	311,756	(15,924)	-5%	295,832	1,044,538	(748,706)	28%
Parks & Recreation	1,388,940	226,834	16%	1,615,774	4,093,950	(2,478,176)	39%
Park Maintenance	862,919	266,227	31%	1,129,147	3,484,061	(2,354,914)	32%
Library	1,225,029	130,046	11%	1,355,075	2,935,490	(1,580,415)	46%
Non-Departmental (Excludes Contingency and Ending Fund Balance)	4,587,407	(3,472,135)	-76%	1,115,272	2,133,639	(1,018,367)	52%
Total Expenses by Department	20,887,441	(6,538,816)	-31%	14,348,624	33,862,464	(19,513,840)	42%
Grants and Special Assessments							
Revenues							
Beginning Fund Balance	145,411	5,514	4%	150,926	152,934	(2,008)	99%
Special Assessments	60,112	975	2%	61,088	62,000	(912)	99%
Fines and Forfeitures	-	96,855	0%	96,855	250,000	(153,145)	39%
Miscellaneous	8,541	18,734	219%	27,275	35,300	(8,025)	77%
Current Revenues	68,653	116,565	170%	185,218	347,300	(162,082)	53%
Total Resources (BFB + Current Revenues)	214,065	122,079		336,143	500,234	(164,091)	
Expenses							
Materials and Services	59,262	25,414	43%	84,676	314,000	(229,324)	27%
Transfers Out	4,889	1,191	24%	6,079	12,158	(6,079)	50%
Current Expenses	64,151	26,604	41%	90,755	326,158	(235,403)	28%

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Grants and Special Assessments continued							
Contingencies	-	-	0%	-	-	-	0%
Designated Fund Balances							
Grants	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	149,914	95,475	64%	245,388	174,076	71,312	141%
Total Ending Fund Balance	149,914	95,475	64%	245,388	174,076	71,312	141%
Total Expenditures (Current Expenses + Contingency + EFB)	214,065	122,079		336,143	500,234	(164,091)	
Transient Lodging Tax							
Revenues							
Beginning Fund Balance	464	(464)	-100%	-	-	-	0%
Licenses and Permits	661,551	(657)	0%	660,894	2,100,403	(1,439,509)	31%
Miscellaneous	3,716	(2,196)	-59%	1,520	2,000	(480)	76%
Current Revenues	665,266	(2,853)	0%	662,414	2,102,403	(1,439,989)	32%
Total Resources (BFB + Current Revenues)	665,730	(3,317)		662,414	2,102,403	(1,439,989)	
Expenses							
Materials and Services	456,132	808	0%	456,939	1,442,273	(985,334)	32%
Transfers Out	216,405	638	0%	217,043	660,130	(443,087)	33%
Current Expenses	672,537	1,445	0%	673,982	2,102,403	(1,428,421)	
Contingencies	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	(6,806)	(4,762)	70%	(11,568)	-	(11,568)	0%
Total Expenditures (Current Expenses + Contingency + EFB)	665,730	(3,317)		662,414	2,102,403	(1,439,989)	

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Affordable Housing							
Revenues							
Beginning Fund Balance	306,877	488,547	159%	795,424	764,973	30,451	104%
Licenses and Permits	267,660	3,719	1%	271,379	450,000	(178,621)	60%
Intergovernmental	1,335,635	(1,335,635)	-100%	-	500,000	(500,000)	0%
Miscellaneous	47,673	(22,523)	-47%	25,150	85,000	(59,850)	30%
Transfers in	22,464	84,085	374%	106,549	-	106,549	0%
Current Revenues	1,673,431	(1,270,353)	-76%	403,078	1,035,000	(631,922)	39%
Total Resources (BFB + Current Revenues)	1,980,308	(781,806)		1,198,502	1,799,973	(601,471)	
Expenses							
Personnel Services	-	53,244	0%	53,244	123,796	(70,552)	43%
Materials and Services	19,685	(7,379)	-37%	12,306	1,651,009	(1,638,703)	1%
Capital Outlay	717,508	(610,959)	-85%	106,549	182	106,367	58543%
Transfers Out	40,797	(33,069)	-81%	7,728	18,000	(10,272)	43%
Current Expenses	777,990	(598,164)	-77%	179,826	1,792,987	(1,613,161)	
Contingencies	-	-	0%	-	6,064	(6,064)	0%
Unappropriated Ending Fund Balance	1,202,318	(183,642)	-15%	1,018,676	922	1,017,754	#####
Total Expenditures (Current Expenses + Contingency + EFB)	1,980,308	(781,806)		1,198,502	1,799,973	(601,471)	
Telecommunications							
Revenues							
Beginning Fund Balance	2,005	118	6%	2,123	2,105	18	101%
Licenses and Permits	47,628	(8,095)	-17%	39,533	190,150	(150,617)	21%
Miscellaneous	65	(3)	-5%	62	100	(38)	62%
Current Revenues	47,693	(8,098)	-17%	39,595	190,250	(150,655)	21%
Total Resources (BFB + Current Revenues)	49,698	(7,980)		41,718	192,355	(150,637)	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Telecommunications continued							
Expenses							
Materials and Services	47,628	(8,095)	-17%	39,533	190,150	(150,617)	21%
Current Expenses	47,628	(8,095)	-17%	39,533	190,150	(150,617)	
Contingencies	-	-	0%	-	1,500	(1,500)	0%
Unappropriated Ending Fund Balance	2,070	115	6%	2,185	705	1,480	310%
Total Expenditures (Current Expenses + Contingency + EFB)	49,698	(7,980)		41,718	192,355	(150,637)	
Emergency Communications							
Revenues							
Beginning Fund Balance	154,231	15,776	10%	170,007	145,633	24,374	117%
Licenses and Permits	5,503	366	7%	5,869	21,800	(15,931)	27%
Intergovernmental	8,000	-	0%	8,000	8,000	-	100%
Charges for Services	15,480	(15,480)	-100%	-	24,750	(24,750)	0%
Miscellaneous	3,476	1,402	40%	4,878	7,000	(2,122)	70%
Transfers In	286,386	35,049	12%	321,435	642,869	(321,434)	50%
Current Revenues	318,845	21,337	7%	340,182	704,419	(364,237)	48%
Total Resources (BFB + Current Revenues)	473,076	37,113		510,189	850,052	(339,863)	
Expenses							
Materials and Services	294,484	27,569	9%	322,053	656,254	(334,201)	49%
Debt Service	37,172	-	0%	37,172	37,173	(1)	100%
Transfers Out	1,275	(108)	-8%	1,167	2,334	(1,167)	50%
Current Expenses	332,931	27,461	8%	360,392	695,761	(335,369)	
Contingencies	-	-	0%	-	50,000	(50,000)	0%
Unappropriated Ending Fund Balance	140,145	9,652	7%	149,797	104,291	45,506	144%
Total Expenditures (Current Expenses + Contingency + EFB)	473,076	37,113		510,189	850,052	(339,863)	

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FY 2024-25 2nd Quarter

Street	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Revenues							
Beginning Fund Balance	2,263,203	150,668	7%	2,413,870	2,283,798	130,072	106%
Licenses and Permits	5	1	20%	6	50	(44)	12%
Intergovernmental	1,389,930	(180,735)	-13%	1,209,194	2,757,197	(1,548,003)	44%
Miscellaneous	51,569	6,257	12%	57,826	110,000	(52,174)	53%
Transfers In	3,612	(3,612)	-100%	-	-	-	0%
Current Revenues	1,445,116	(178,090)	-12%	1,267,027	2,867,247	(1,600,220)	44%
Total Resources (BFB + Current Revenues)	3,708,319	(27,422)		3,680,897	5,151,045	(1,470,148)	
Expenses							
Personnel Services	499,557	145,256	29%	644,812	1,213,015	(568,203)	53%
Materials and Services	495,751	356,053	72%	851,803	1,588,737	(736,934)	54%
Capital Outlay	199,348	(177,820)	-89%	21,528	26,456	(4,928)	81%
Transfers Out	285,923	122,689	43%	408,612	817,223	(408,611)	50%
Current Expenses	1,480,578	446,177	30%	1,926,755	3,645,431	(1,718,676)	53%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
Capital Replacement Reserve	30,000	30,000	100%	60,000	60,000	-	100%
Unappropriated Ending Fund Balance	2,197,741	(503,599)	-23%	1,694,142	945,614	748,528	179%
Total Ending Fund Balance	2,227,741	(473,599)	-21%	1,754,142	1,005,614	748,528	174%
Total Expenditures (Current Expenses + Contingency + EFB)	3,708,319	(27,422)		3,680,897	5,151,045	(1,470,148)	

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Airport							
Revenues							
Beginning Fund Balance	819,368	278,992	34%	1,098,360	915,142	183,218	120%
Intergovernmental	-	79,442	0%	79,442	1,257,500	(1,178,058)	6%
Charges for Services	252,648	6,252	2%	258,900	414,000	(155,100)	63%
Miscellaneous	37,696	5,384	14%	43,079	58,000	(14,921)	74%
Current Revenues	290,343	91,079	31%	381,422	1,729,500	(1,348,078)	22%
Total Resources (BFB + Current Reve	1,109,711	370,071		1,479,782	2,644,642	(1,164,860)	
Expenses							
Personnel Services	25,749	3,635	14%	29,384	64,837	(35,453)	45%
Materials and Services	130,695	119,796	92%	250,492	1,807,146	(1,556,654)	14%
Capital Outlay	172	(172)	-100%	-	243	(243)	0%
Transfers Out	30,077	991	3%	31,068	62,136	(31,068)	50%
Current Expenses	186,693	124,250	67%	310,943	1,934,362	(1,623,419)	16%
Contingencies	-	-	0%	-	300,000	(300,000)	0%
Unappropriated Ending Fund Balance	923,018	245,820	27%	1,168,838	410,280	758,558	285%
Total Expenditures (Current Expenses + Contingency + EFB)	1,109,711	370,071		1,479,782	2,644,642	(1,164,860)	
Transportation							
Revenues							
Beginning Fund Balance	4,127,693	2,050,864	50%	6,178,557	6,003,615	174,942	103%
Intergovernmental	1,115,502	(1,115,502)	-100%	-	526,720	(526,720)	0%
Charges for Services	321,172	(194,238)	-60%	126,933	600,000	(473,067)	21%
Miscellaneous	103,903	46,738	45%	150,641	215,000	(64,359)	70%
Transfers In	115,000	135,000	117%	250,000	500,000	(250,000)	50%
Current Revenues	1,655,576	(1,128,002)	-68%	527,574	1,841,720	(1,314,146)	29%
Total Resources (BFB + Current Revenues)	5,783,269	922,861		6,706,131	7,845,335	(1,139,204)	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Transportation continued							
Expenses							
Materials and Services	30,175	(11,789)	-39%	18,387	752,920	(734,533)	2%
Capital Outlay	335,707	(17,576)	-5%	318,131	815,000	(496,869)	39%
Debt Service	201,248	-	0%	201,248	201,249	(1)	100%
Transfers Out	62,265	6,773	11%	69,038	138,075	(69,038)	50%
Current Expenses	629,395	(22,591)	-4%	606,803	1,907,244	(1,300,441)	32%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
SDC	4,372,615	-	0%	4,372,615	3,630,308	742,307	120%
ODOT Fund Exchange Reserve	1,349,259	-	0%	1,349,259	1,632,330	(283,071)	83%
Unappropriated Ending Fund Balance	(567,999)	945,453	-166%	377,453	175,453	202,000	215%
Total Ending Fund Balance	5,153,874	945,453	18%	6,099,327	5,438,091	661,236	112%
Total Expenditures (Current Expenses + Contingency + EFB)	5,783,269	922,861		6,706,131	7,845,335	(1,139,204)	
Park Development							
Revenues							
Beginning Fund Balance	2,301,702	678,809	29%	2,980,511	2,629,409	351,102	113%
Charges for Services	223,513	377,060	169%	600,573	500,000	100,573	120%
Miscellaneous	55,561	26,788	48%	82,349	110,000	(27,651)	75%
Current Revenues	279,074	403,848	145%	682,922	610,000	72,922	112%
Total Resources (BFB + Current Revenues)	2,580,776	1,082,656		3,663,433	3,239,409	424,024	
Expenses							
Materials and Services	54,158	(44,371)	-82%	9,788	100,530	(90,742)	10%
Capital Outlay	-	-	0%	-	500,000	(500,000)	0%
Transfers Out	31,287	4,037	13%	35,324	70,648	(35,324)	50%
Current Expenses	85,445	(40,333)	-47%	45,112	671,178	(626,066)	7%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
Donations	16,000	-	0%	16,000	16,000	-	100%
Unappropriated Ending Fund Balance	2,479,332	1,122,990	45%	3,602,321	2,052,231	1,550,090	176%
Total Ending Fund Balance	2,495,332	1,122,990	45%	3,618,321	2,068,231	1,550,090	175%
Total Expenditures (Current Expenses + Contingency + EFB)	2,580,776	1,082,656		3,663,433	3,239,409	424,024	

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FY 2024-25 2nd Quarter

	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Urban Renewal							
Revenues							
Beginning Fund Balance	98,654	(98,654)	-100%	-	-	-	0%
Charges for Services	-	-	0%	-	-	-	0%
Miscellaneous	7,474	(1,491)	-20%	5,983	14,914	(8,931)	40%
Transfers in	128,159	(41,649)	-32%	86,510	984,048	(897,538)	9%
Current Revenues	135,634	(43,140)	-32%	92,493	998,962	(906,469)	9%
Total Resources (BFB + Current Reve	234,288	(141,794)		92,493	998,962	(906,469)	
Expenses							
Materials and Services	119,378	(85,143)	-71%	34,235	457,162	(422,927)	7%
Capital Outlay	86,060	(58,702)	-68%	27,358	280,000	(252,642)	10%
Transfers Out	28,850	2,050	7%	30,900	61,800	(30,900)	50%
Current Expenses	234,288	(141,794)	-61%	92,493	798,962	(706,469)	12%
Contingencies	-	-	0%	-	200,000	(200,000)	0%
Unappropriated Ending Fund Balance	0	(0)	-100%	-	-	-	0%
Total Expenditures (Current Expenses + Contr	234,288	(141,794)	-61%	92,493	998,962	(906,469)	
Urban Renewal Debt Service							
Revenues							
Beginning Fund Balance	979,506	342,219	35%	1,321,726	1,258,026	63,700	105%
Property Taxes	651,429	(18,673)	-3%	632,756	720,100	(87,344)	88%
Intergovernmental	127	(28)	-22%	99	-	99	0%
Miscellaneous	22,989	9,291	40%	32,281	20,800	11,481	155%
Current Revenues	674,545	(9,410)	-1%	665,136	740,900	(75,764)	90%
Total Resources (BFB + Current Revenues)	1,654,052	332,810		1,986,861	1,998,926	(12,065)	
Expenses							
Transfers Out	221,809	174,111	78%	395,920	1,387,100	(991,180)	29%
Current Expenses	221,809	174,111		395,920	1,387,100	(991,180)	
Contingencies	-	-	0%	-	300,000	(300,000)	0%
Unappropriated Ending Fund Balance	1,432,243	158,699	11%	1,590,942	311,826	1,279,116	510%
Total Expenditures (Current Expenses + Contingency + EFB)	1,654,052	332,810		1,986,861	1,998,926	(12,065)	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Debt Service							
Revenues							
Beginning Fund Balance	313,575	(12,099)	-4%	301,476	304,575	(3,099)	99%
Property Taxes	2,738,831	(54,701)	-2%	2,684,130	2,944,600	(260,470)	91%
Intergovernmental	721	(346)	-48%	376	-	376	0%
Miscellaneous	14,986	(1,143)	-8%	13,842	22,975	(9,133)	60%
Current Revenues	2,754,538	(56,190)	-2%	2,698,348	2,967,575	(269,227)	91%
Total Resources (BFB + Current Revenues)	3,068,113	(68,289)		2,999,823	3,272,150	(272,327)	
Expenses							
Debt Service	358,750	(54,800)	-15%	303,950	2,997,900	(2,693,950)	10%
Current Expenses	358,750	(54,800)	-15%	303,950	2,997,900	(2,693,950)	
Contingencies	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	2,709,363	(13,489)	0%	2,695,873	274,250	2,421,623	983%
Total Expenditures (Current Expenses + Contingency + EFB)	3,068,113	(68,289)		2,999,823	3,272,150	(272,327)	
Building							
Revenues							
Beginning Fund Balance	2,062,688	223,916	11%	2,286,605	2,033,846	252,759	112%
Licenses and Permits	485,054	(31,740)	-7%	453,313	627,000	(173,687)	72%
Intergovernmental	-	-	0%	-	-	-	0%
Miscellaneous	50,097	8,931	18%	59,029	97,500	(38,471)	61%
Transfers In	9,715	(4,872)	-50%	4,844	9,218	(4,374)	53%
Current Revenues	544,866	(27,681)	-5%	517,186	733,718	(216,532)	70%
Total Resources (BFB + Current Revenues)	2,607,554	196,236		2,803,790	2,767,564	36,226	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Building continued							
Expenses							
Personnel Services	329,050	12,712	4%	341,762	725,831	(384,069)	47%
Materials and Services	57,812	(10,307)	-18%	47,505	154,659	(107,154)	31%
Capital Outlay	1,249	(1,238)	-99%	11	14,559	(14,548)	0%
Transfers Out	20,289	20,502	101%	40,791	81,583	(40,792)	50%
Current Expenses	408,401	21,669	5%	430,070	976,632	(546,562)	44%
Contingencies	-	-	0%	-	200,000	(200,000)	0%
Unappropriated Ending Fund Balance	2,199,154	174,567	8%	2,373,720	1,590,932	782,788	149%
Total Expenditures (Current Expenses + Contingency + EFB)	2,607,554	196,236		2,803,790	2,767,564	36,226	
Wastewater Services							
Revenues							
Beginning Fund Balance	3,823,190	(708,647)	-19%	3,114,543	2,570,771	543,772	121%
Intergovernmental	-	-	0%	-	-	-	0%
Charges for Services	4,761,326	268,290	6%	5,029,616	11,727,607	(6,697,991)	43%
Miscellaneous	49,589	(10,756)	-22%	38,833	101,000	(62,167)	38%
Transfers In	32,629	(1,092)	-3%	31,537	263,525	(231,988)	12%
Current Revenues	4,843,544	256,443	5%	5,099,987	12,092,132	(6,992,145)	42%
Total Resources (BFB + Current Revenues)	8,666,734	(452,204)		8,214,529	14,662,903	(6,448,374)	
Expenses							
Personnel Services	1,225,458	56,465	5%	1,281,923	2,939,656	(1,657,733)	44%
Materials and Services	1,397,816	114,450	8%	1,512,266	3,332,655	(1,820,389)	45%
Capital Outlay	83,581	561,571	672%	645,152	360,095	285,057	179%
Transfers Out	3,487,550	(100,351)	-3%	3,387,198	6,791,098	(3,403,900)	50%
Current Expenses	6,194,404	632,134	10%	6,826,539	13,423,504	(6,596,965)	51%
Contingencies	-	-	0%	-	900,000	(900,000)	0%
Unappropriated Ending Fund Balance	2,472,329	(1,084,339)	-44%	1,387,991	339,399	1,048,592	409%
Total Expenditures (Current Expenses + Contingency + EFB)	8,666,734	(452,204)		8,214,529	14,662,903	(6,448,374)	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Wastewater Capital							
Revenues							
Beginning Fund Balance	45,289,508	(6,683,782)	-15%	38,605,726	39,943,528	(1,337,802)	97%
Intergovernmental	-	53,247	0%	53,247	76,902	(23,655)	69%
Charges for Services	297,897	(163,402)	-55%	134,495	700,000	(565,505)	19%
Miscellaneous	981,386	(59,613)	-6%	921,773	1,113,500	(191,727)	83%
Transfers In	3,159,828	137,226	4%	3,297,054	6,469,475	(3,172,421)	51%
Current Revenues	4,439,111	(32,542)	-1%	4,406,569	8,359,877	(3,953,308)	53%
Total Resources (BFB + Current Revenues)	49,728,619	(6,716,324)		43,012,295	48,303,405	(5,291,110)	
Expenses							
Materials and Services	451,943	102,532	23%	554,475	4,381,190	(3,826,715)	13%
Capital Outlay	4,026,400	6,603,404	164%	10,629,803	24,865,000	(14,235,197)	43%
Transfers Out	8,343,938	(8,150,570)	-98%	193,368	1,297,746	(1,104,378)	15%
Current Expenses	12,822,281	(1,444,634)	-11%	11,377,647	30,543,936	(19,166,289)	37%
Contingencies	-	-	0%	-	2,500,000	(2,500,000)	0%
Designated Fund Balances							
PERS Refinancing Reserve	1,506,300	(397,500)	-26%	1,108,800	1,108,800	-	100%
Unappropriated Ending Fund Balance	35,400,039	(4,874,190)	-14%	30,525,848	14,150,669	16,375,179	216%
Total Ending Fund Balance	36,906,339	(5,271,690)	-14%	31,634,648	15,259,469	16,375,179	207%
Total Expenditures (Current Expenses + Contingency + EFB)	49,728,619	(6,716,324)		43,012,295	48,303,405	(5,291,110)	
Information Systems & Services							
Revenues							
Beginning Fund Balance	198,528	16,793	8%	215,320	207,864	7,456	104%
Intergovernmental	162,253	(115,924)	-71%	46,329	-	46,329	0%
Charges for Services	451,043	7,873	2%	458,915	1,128,452	(669,537)	41%
Miscellaneous	4,607	2,305	50%	6,912	9,000	(2,088)	77%
Transfers In	287,023	111,807	39%	398,829	795,725	(396,896)	50%
Current Revenues	904,925	6,061	1%	910,985	1,933,177	(1,022,192)	47%
Total Resources (BFB + Current Revenues)	1,103,452	22,853		1,126,306	2,141,041	(1,014,735)	

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	FY24 Q2 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q2 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Information Systems & Services continued							
Expenses							
Personnel Services	301,660	22,236	7%	323,897	666,911	(343,014)	49%
Materials and Services	503,009	12,154	2%	515,164	1,084,154	(568,990)	48%
Capital Outlay	79,143	(69,471)	-88%	9,672	174,000	(164,329)	6%
Current Expenses	883,813	(35,081)	-4%	848,732	1,925,065	(1,076,333)	44%
Contingencies	-	-	0%	-	75,000	(75,000)	0%
Designated Fund Balances							
Financial System Reserve	15,075	-	0%	15,075	15,075	-	100%
Unappropriated Ending Fund Balance	204,565	57,934	28%	262,499	125,901	136,598	208%
Total Ending Fund Balance	219,640	57,934	26%	277,574	140,976	136,598	197%
Total Expenditures (Current Expenses + Contingency + EFB)	1,103,452	22,853		1,126,306	2,141,041	(1,014,735)	
Insurance Services							
Revenues							
Beginning Fund Balance	706,555	(158,430)	-22%	548,125	467,698	80,427	117%
Charges for Services	933,831	19,233	2%	953,064	1,251,232	(298,168)	76%
Miscellaneous	138,174	4,104	3%	142,278	128,335	13,943	111%
Current Revenues	1,072,005	23,337	2%	1,095,342	1,379,567	(284,225)	79%
Total Resources (BFB + Current Revenues)	1,778,560	(135,093)		1,643,466	1,847,265	(203,799)	
Expenses							
Materials and Services	1,409,661	(199,637)	-14%	1,210,024	1,324,465	(114,441)	91%
Capital Outlay	28,424	(28,424)	-100%	-	30,000	(30,000)	0%
Transfers Out	117,790	(76,526)	-65%	41,264	82,528	(41,264)	50%
Current Expenses	1,555,876	(304,588)	-20%	1,251,288	1,436,993	(185,705)	87%
Contingencies	-	-	0%	-	150,000	(150,000)	0%
Unappropriated Ending Fund Balance	222,684	169,495	76%	392,179	260,272	131,907	151%
Total Expenditures (Current Expenses + Contingency + EFB)	1,778,560	(135,093)		1,643,466	1,847,265	(203,799)	