



**General Fund  
Unaudited Balance Sheet  
May 31, 2025**

	<b>YTD Actual</b>
<b>Assets:</b>	
Cash	823,240
Restricted Cash	306,127
Investments	22,220,041
Restricted Investments	4,281,868
Accounts Receivable	1,047,231
Due (To) From Other Funds	15,479,549
Due (To) From Other Governments	23,346
Due (To) From Component Units	916
Inventories	520,262
Prepaid Items	7,549
<b>Total Assets</b>	<b><u>44,710,128</u></b>
<b>Liabilities:</b>	
Accounts Payable	1,726,957
Salaries, Withholding, and Benefits Payable	(3,707,320)
Deferred Revenue	5,469,911
<b>Total Liabilities</b>	<b><u>3,489,548</u></b>
<b>Fund Balances:</b>	
Nonspendable	527,811
Restricted	4,281,868
Assigned	5,644,881
Unassigned	29,090,511
Excess (Deficit) Rev Over Exp	1,675,509
<b>Total Fund Balance</b>	<b><u>41,220,580</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>44,710,128</u></b>



**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**May 31, 2025**

	Annual Budget	Current Month Actual	YTD Actual	YTD %	YTD Variance Under (Over)
<b>Revenues:</b>					
Sales Taxes	12,571,096	1,346,661	10,661,658	84.81%	1,909,438
Property Taxes	18,811,737	321,437	18,142,559	96.44%	669,178
Franchise Taxes	2,158,410	56,345	1,751,473	81.15%	406,937
Occupational Taxes	1,729,542	56,343	1,848,104	106.86%	(118,562)
Insurance Taxes	6,423,691	455	6,714,437	104.53%	(290,746)
Alcoholic Beverage Licenses	1,783,617	131,317	1,481,587	83.07%	302,030
Permits & Fees	781,902	25,476	421,409	53.90%	360,493
Fines & Forfeitures	3,261,050	277,401	2,563,432	78.61%	697,618
Charges For Services	540,252	61,106	587,077	108.67%	(46,825)
Intergovernmental	8,143,392	21,416	5,869,612	72.08%	2,273,780
Indirect Allocation	6,303,497	525,292	5,778,207	91.67%	525,291
Interest Income	0	18,158	720,880	100.00%	(720,880)
Other Revenue	125,000	12,464	216,641	173.31%	(91,641)
<b>Total Operating Revenues</b>	<b>62,633,186</b>	<b>2,853,870</b>	<b>56,757,076</b>	<b>90.62%</b>	<b>5,876,110</b>
<b>Expenditures:</b>					
City Manager	1,600,509	89,959	1,209,023	75.54%	391,486
Legislative	1,013,193	57,118	804,023	79.36%	209,170
City Attorney	712,755	29,246	430,316	60.37%	282,439
Municipal Court	1,370,448	80,663	960,636	70.10%	409,812
Technology & Communications	3,719,757	269,431	3,404,370	91.52%	315,387
Planning & Development	1,742,069	160,526	1,411,264	81.01%	330,805
Finance Administration	4,700,464	268,809	3,258,144	69.32%	1,442,320
Human Resources	2,026,665	134,619	1,522,202	75.11%	504,463
Risk Management	720,023	46,236	610,685	84.81%	109,338
Police	22,352,923	1,847,797	21,945,533	98.18%	407,390
Code Enforcement	2,989,696	183,891	1,935,993	64.76%	1,053,703
Fire	19,106,456	1,536,683	17,833,420	93.34%	1,273,036
Street	1,219,427	124,974	953,608	78.20%	265,819
Engineering	4,039,199	304,290	3,495,719	86.54%	543,480
Parks & Recreation	5,531,612	318,329	4,174,804	75.47%	1,356,808
Facilities Management	2,751,022	172,781	2,283,995	83.02%	467,027
Independent Agencies	637,000	19,384	602,059	94.51%	34,941
<b>Total Operating Expenditures</b>	<b>76,233,218</b>	<b>5,644,738</b>	<b>66,835,793</b>	<b>87.67%</b>	<b>9,397,425</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(13,600,032)</b>	<b>(2,790,868)</b>	<b>(10,078,717)</b>	<b>74.11%</b>	<b>(3,521,315)</b>
<b>Other Financing Sources and Uses:</b>					
Proceeds From Sale of Assets	0	161,211	(96,772)	-100.00%	96,772
Transfers In	19,083,211	1,356,284	16,466,389	86.29%	2,616,822
Transfers Out	(6,483,179)	(533,149)	(5,723,987)	88.29%	(759,192)
Transfers From Fund Balance	1,000,000	0	0	0.00%	1,000,000
Unrealized Gains/Losses	0	(113,600)	1,108,596	100.00%	(1,108,596)
<b>Total Other Financing Sources (Uses)</b>	<b>13,600,032</b>	<b>870,746</b>	<b>11,754,227</b>	<b>86.43%</b>	<b>1,845,805</b>
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>(1,920,122)</b>	<b>1,675,509</b>	<b>100.00%</b>	<b>(1,675,509)</b>
<b>Fund Balance, Beginning of Year</b>			<u><b>39,545,071</b></u>		
<b>Fund Balance, End of Year</b>			<u><u><b>41,220,580</b></u></u>		