

THE SUNRISE CITY

FORT PIERCE

Florida

FY 2025/26



FORT PIERCE
FLORIDA

FIRST QUARTER FINANCIAL REPORT

**CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE QUARTER ENDING
December 31, 2025**

Evaluation Criteria	General Fund	Marina Fund	Solid Waste	Storm Water	Golf Course	Sunrise Theatre	Animal Shelter	Building & Code
The revenue projections for the fund are on target.	YES	NO	YES	YES	YES	YES	NO	NO
The expense budget is on target.	YES	NO	NO	NO	YES	YES	YES	NO
Positive Net Operating Income	YES	YES	YES	YES	NO	NO	NO	YES
The fund cash balance is positive.	YES	YES	YES	YES	NO	NO	NO	YES
The fund current financial position is stable.	YES	YES	YES	YES	NO	NO	NO	YES

Evaluation Criteria	101 Police	101/3005 Police/FPRA	104 FPRA	103 CDBG	105 SHIP	106 HHR
The revenue projections for the fund are on target.	NO	YES	YES	NO	YES	NO
The expense budget is on target.	YES	YES	NO	NO	NO	NO
The fund cash balance is positive.	YES	YES	YES	YES	YES	YES
The fund current financial position is stable.	YES	YES	YES	YES	YES	YES

City of Fort Pierce
 Financial Position/Resources and Uses
 December 31, 2025
 1st Quarter Fiscal 2026

	001 General	401 Marina	402 Solid Waste	403 Storm Water	405 Golf Course	406 Sunrise Theatre	407 Animal Shelter	420 Building Code
Avail. Resources Sept. 30, 2025	17,272,890	4,452,183	543,810	3,804,955	(711,911)	998,259	(1,390,985)	13,492,476
Less:								
10% Budget Reserve	(6,778,721)							
2026 Budget Appropriation	0	(1,826,927)	(754,888)	0	0	(917,313)	0	(430,291)
10/01/2025 Unrestricted Resources	10,494,169	2,625,256	(211,078)	3,804,955	(711,911)	80,946	(1,390,985)	13,062,185
1st Quarter Revenues	34,798,407	1,370,396	2,889,306	2,642,190	390,737	992,058	17,630	932,136
2026 Budget Appropriation	0	0	0	0	0	0	0	0
2027 Budget Appropriation	(600,000)	0	0	0	0	0	0	0
10/01/25 thru 12/31/25 Resources	34,198,407	1,370,396	2,889,306	2,642,190	390,737	992,058	17,630	932,136
1st Quarter Expenses	23,252,086	1,318,346	1,702,062	1,136,159	535,566	1,492,138	210,463	662,890
Less Accum. Depreciation	0	(283,780)	(120,477)	(390,969)	(62,666)	(147,841)	(573)	(19,146)
Total Uses	23,252,086	1,034,566	1,581,585	745,190	472,900	1,344,297	209,890	643,744
FY 2026 Net Resources	10,946,321	335,830	1,307,722	1,897,000	(82,163)	(352,239)	(192,260)	288,392
Total Resources Available	21,440,490	2,961,086	1,096,644	5,701,955	(794,074)	(271,293)	(1,583,246)	13,350,578

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - REVENUE DETAIL

	2025/26 Proposed	FYTD Actual	YR Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Unrealized
Taxes						
311 010 Current Ad Valorem	\$ 33,697,722	\$ 25,586,001	75.93%	\$ 8,424,431	\$ 17,161,570	\$ 8,111,721
311 015 Ad Valorem Adjustment Amount	(1,684,886)	0	0.00%	(421,222)	421,222	(1,684,886)
311 020 Delinquent Ad Valorem	50,000	3,387	6.77%	12,500	(9,113)	46,613
312 410 Local Option Gas Tax	1,425,000	364,838	25.60%	356,250	8,588	1,060,162
312 420 New Local Option Gas Tax	1,000,000	251,655	25.17%	250,000	1,655	748,345
314 100 Public Service Electricity	2,900,000	616,522	21.26%	725,000	(108,478)	2,283,478
314 101 Electricity FPL	575,000	181,241	31.52%	143,750	37,491	393,759
315 200 Telecommunications Tax	1,585,000	383,226	24.18%	396,250	(13,024)	1,201,774
314 300 Public Service Water	475,000	68,502	14.42%	118,750	(50,248)	406,498
319 900 Misc. Taxes	900	0	0.00%	225	(225)	900
Total Taxes	\$ 40,023,736	\$ 27,455,372	68.60%	\$ 10,005,934	\$ 17,449,438	\$ 12,568,364
Licenses and Permits						
316 000 Certificates of Use	\$335,000	\$104,596	31.22%	\$ 83,750	\$ 20,846	\$ 230,404
322 910 Planning & Zoning Fees	140,000	15,739	11.24%	35,000	(19,261)	124,261
322 920 Amendments	25,000	2,200	8.80%	6,250	(4,050)	22,800
322 930 Sign Fees	8,000	2,385	29.81%	2,000	385	5,615
322 940 Miscellaneous	125,000	18,253	14.60%	31,250	(12,997)	106,747
329 501 Animal Licenses	6,500	1,133	17.43%	1,625	(492)	5,367
329 502 Lot Clearing Permits	10,000	278	2.78%	2,500	(2,222)	9,722
329 503 Demolition Permits	15,000	0	0.00%	3,750	(3,750)	15,000
329 505 Special Event	250	0	0.00%	63	(63)	250
329 506 Vendor Permit/Application Fees	250	0	0.00%	63	(63)	250
329 599 Other Licenses/Permits	500	0	0.00%	125	(125)	500
Total Licenses and Permits	\$ 665,500	\$ 144,584	21.73%	\$ 166,375	(\$21,791)	\$ 520,916
Intergovernmental Revenues						
331 200 Other Public Safety/Federal	\$ 0	(\$88,180)	100.00%	\$ 0	(\$88,180)	\$ 88,180
331 392 Physical Environment	0	(142,609)	100.00%	0	(142,609)	142,609
334 510 Disaster Relief/State	0	0	100.00%	0	0	0
335 125 State Revenue Sharing	2,250,000	550,311	24.46%	562,500	(12,189)	1,699,689
335 180 Half Cent Sales Tax	2,800,000	603,582	21.56%	700,000	(96,418)	2,196,418
335 140 Mobile Home License	66,000	25,771	39.05%	16,500	9,271	40,229
335 150 Beverage License	55,000	1,965	3.57%	13,750	(11,785)	53,035
335 630 Infrastructure Sales Tax	3,000,000	697,883	23.26%	750,000	(52,117)	2,302,117
312 520 Casualty Premium Tax	575,000	0	0.00%	143,750	(143,750)	575,000
335 450 Fuel Tax Refund	55,000	6,657	12.10%	13,750	(7,093)	48,343
338 020 County Shared Occup. License	55,000	16,252	29.55%	13,750	2,502	38,748
339 010 Payments in Lieu of Tax-Hsg Auth	34,500	0	0.00%	8,625	(8,625)	34,500
Total Intergovernmental Rev.	\$ 8,890,500	\$ 1,671,632	18.80%	\$ 2,222,625	(\$550,993)	\$ 7,218,868

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - REVENUE DETAIL

	2025/26 Proposed	FYTD Actual	YR Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Unrealized
Charges for Services						
341 341 Sale Maps and Publications	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
341 310 Certified Copying & Rec Search	45,000	11,552	25.67%	11,250	302	33,448
341 315 Reproduction-City Hall	7,500	877	11.69%	1,875	(998)	6,623
341 320 Application Fee	15,000	0	0.00%	3,750	(3,750)	15,000
341 325 Investigative Surcharge	27,500	1,929	7.01%	6,875	(4,946)	25,571
341 330 Jury Duty and Fees	100	0	0.00%	25	(25)	100
341 335 Qualifying Fees	500	0	0.00%	125	(125)	500
343 910 Lot Clearing-Admin. Charge	28,500	3,976	13.95%	7,125	(3,149)	24,524
343 920 Rotation Towing-Admin. Charge	30,000	6,625	22.08%	7,500	(875)	23,375
354 010 Parking Fines	50,000	900	1.80%	12,500	(11,600)	49,100
354 015 Traffic Fines	40,000	5,664	14.16%	10,000	(4,336)	34,336
345 910 Vacation Rental Reg Fee	100,000	18,375	18.38%	25,000	(6,625)	81,625
347 415 Community Center/Bus. Social	115,000	25,153	21.87%	28,750	(3,597)	89,847
347 420 Comm. Center Special Events	35,000	9,980	28.51%	8,750	1,230	25,020
347 425 Comm. Center Rental Fees	35,000	5,300	15.14%	8,750	(3,450)	29,700
347 430 Comm. Center Events	17,750	4,491	25.30%	4,438	53	13,259
347 435 Comm. Center Insurance & Other	12,000	2,235	18.63%	3,000	(765)	9,765
347 950 Youth Activity Funds	55,000	7,542	13.71%	13,750	(6,208)	47,458
Total Charges for Services	\$ 613,850	\$ 104,598	17.04%	\$ 153,463	(\$48,864)	\$ 509,252
Fines and Forfeitures						
351 910 Court Fines	\$ 4,500	\$ 458	10.17%	\$ 1,125	(\$667)	\$ 4,042
351 920 Police Education	6,500	672	10.34%	1,625	(953)	5,828
354 055 Alarm Permit Violations	160,000	38,117	23.82%	40,000	(1,883)	121,883
354 030 License Penalties	10,000	0	0.00%	2,500	(2,500)	10,000
354 040 Animal Control	10,000	1,625	16.25%	2,500	(875)	8,375
354 050 Property Code Violations	150,000	22,634	15.09%	37,500	(14,866)	127,366
Total Fines & Forfeitures	\$ 341,000	\$ 63,506	18.62%	\$ 85,250	(\$21,744)	\$ 277,494
Miscellaneous Revenues						
361 100 Interest on Investments	\$ 15,000	\$ 2,279	15.19%	\$ 3,750	(\$1,471)	\$ 12,721
361 101 Other Interest Earnings	5,000	0	0.00%	1,250	(1,250)	5,000
362 013 Rent - Little Jim	31,200	7,915	25.37%	7,800	115	23,285
362 014 Rental	45,000	11,250	25.00%	11,250	0	33,750
362 015 Misc. Rental	3,000	760	25.33%	750	10	2,240
325 210 Liens	125,000	8,765	7.01%	31,250	(22,485)	116,235
325 220 Demolition Lien	5,000	2,565	51.31%			2,435
325 230 Lot Clearing	75,000	15,877	21.17%	18,750	(2,873)	59,123

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - REVENUE DETAIL

	2025/26 Proposed	FYTD Actual	YR Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Unrealized
<u>Miscellaneous Revenues, cont'd.</u>						
325 240 Interest on Assessments	100	1	0.84%	25	(24)	99
325 250 Emergency Repair Liens	5,000	1,187	23.73%	1,250	(63)	3,813
364 005 Sale of Surplus Equipment	25,000	198,658	0.00%	6,250	192,408	(173,658)
366 000 Other Contributions/Donations	2,500	0	0.00%	625	(625)	2,500
361 400 Gain/Loss on Sale of Investments	0	722	100.00%	0	722	(722)
369 904 Reimbursement of Expenditures	275,000	93,348	33.94%	68,750	24,598	181,652
369 905 Purchasing Card Rebate	48,500	0	0.00%	12,125	(12,125)	48,500
369 909 Wellness Program	3,000	0	0.00%	750	(750)	3,000
 <i><u>Reimbursement Contractual Services</u></i>						
369 928 Community Dev. Block Grant	0	0	0.00%	\$ 0	\$ 0	\$ 0
369 915 Stormwater	625,000	111,826	17.89%	156,250	(44,424)	513,174
369 942 Golf Course	33,000	0	0.00%	8,250	(8,250)	33,000
369 913 Sunrise Theatre	0	0	0.00%	0	0	0
369 924 Other Misc Revenues	100,000	0	0.00%	25,000	(25,000)	100,000
 <i><u>Administrative Reimbursement</u></i>						
369 940 Ft. Pierce Redevelopment Agcy	186,500	0	0.00%	46,625	(46,625)	186,500
369 952 Marina	48,000	0	0.00%	12,000	(12,000)	48,000
369 921 Solid Waste	85,000	21,250	25.00%	21,250	(0)	63,750
369 922 Retirement & Benefit System	275,000	68,750	25.00%	68,750	(0)	206,250
369 953 Police Department/Detail Work	199,500	0	0.00%	49,875	(49,875)	199,500
369 906 Building Department	319,500	79,875	25.00%	79,875	0	239,625
 <i><u>Other Miscellaneous Reimbursements</u></i>						
369 917 St. Lucie County	0	0	0.00%	0	0	0
369 916 State of Florida	600,000	11,714	1.95%	150,000	(138,286)	588,286
369 300 Settlement	75,000	35,977	47.97%	18,750	17,227	39,023
369 990 Other Misc. Revenues	125,000	5,594	4.48%	31,250	(25,656)	119,406
Total Miscellaneous Revenues	\$ 3,334,800	\$ 678,312	20.34%	\$ 832,450	(\$156,703)	\$ 2,656,488
 <u>Interfund Transfers</u>						
381 089 Restricted Fund	975,000	34,208	3.51%	243,750	(209,542)	940,792
381 091 FPRA	4,290,825	4,452,444	103.77%	1,072,706	3,379,738	(161,619)
381 092 CDBG/Grants	500,000	0	0.00%	125,000	(125,000)	500,000
381 098 Building	0	0	0.00%	0	0	0
Total Interfund Transfers	\$ 5,765,825	\$ 4,486,652	77.81%	\$ 1,441,456	\$ 3,045,196	\$ 1,279,173

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - REVENUE DETAIL

	2025/26 Proposed	FYTD Actual	YR Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Unrealized
Contribution from Enterprise Funds						
382 010 Electricity	\$ 4,635,222	\$ 0	0.00%	\$ 1,158,806	(\$1,158,806)	\$ 4,635,222
382 020 Water	1,706,777	0	0.00%	426,694	(426,694)	1,706,777
382 030 Gas	351,617	0	0.00%	87,904	(87,904)	351,617
382 040 Sewer	1,282,737	0	0.00%	320,684	(320,684)	1,282,737
382 045 UA Other	647	0	0.00%	162	(162)	647
382 050 Solid Waste Transfer	500,000	125,000	25.00%	125,000	0	375,000
382 060 Marina Transfer	275,000	68,750	25.00%	68,750	0	206,250
382 090 Building Department	0	0	0.00%	0	0	0
Total Contribution from Enterprise	\$ 8,752,000	\$ 193,750	2.21%	\$ 193,912	(\$162)	\$ 581,897
Installment Purchases						
383 105 Loan Proceeds	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
383 100 Capital Lease Proceeds	0	0	0.00%	0	0	0
Total Installment Purchases	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Revenue	\$ 68,387,211	\$ 34,798,407	50.88%	\$ 17,096,803	\$ 17,701,604	\$ 33,588,804
Appropriated Fund Balance	0	0	0.00%	0	0	0
Restricted Revenue	(600,000)	0	0.00%	(150,000)	150,000	(600,000)
Unrestricted Fund Balance	0	0	0.00%	0	0	0
TOTAL GENERAL FUND RESOURCES	\$ 67,787,211	\$ 34,798,407	51.33%	\$ 16,946,803	\$ 17,851,604	\$ 32,988,804

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
City Commission							
10 00	Personnel Services	\$ 274,546	\$ 49,523	18.04%	\$ 68,636	(\$19,114)	\$ 225,023
	Operating Expense	51,163	9,926	19.40%	12,791	(2,865)	41,237
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 325,709</u>	<u>\$ 59,449</u>	<u>18.25%</u>	<u>\$ 81,427</u>	<u>(\$21,979)</u>	<u>\$ 266,260</u>
City Manager							
13 00	Personnel Services	\$ 1,120,850	\$ 184,799	16.49%	\$ 280,212	(\$95,413)	\$ 936,051
	Operating Expense	62,549	15,104	24.15%	15,637	(533)	47,445
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,183,399</u>	<u>\$ 199,903</u>	<u>16.89%</u>	<u>\$ 295,850</u>	<u>(\$95,946)</u>	<u>\$ 983,496</u>
City Attorney							
14 00	Personnel Services	\$ 982,888	\$ 210,584	21.43%	\$ 245,722	(\$35,138)	\$ 772,304
	Operating Expense	127,600	27,848	21.82%	31,900	(4,052)	99,753
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,110,488</u>	<u>\$ 238,432</u>	<u>21.47%</u>	<u>\$ 277,622</u>	<u>(\$39,190)</u>	<u>\$ 872,056</u>
City Clerk							
16 00	Personnel Services	\$ 561,257	\$ 120,485	21.47%	\$ 140,314	(\$19,829)	\$ 440,772
	Operating Expense	52,273	64,602	123.59%	13,068	51,534	(12,329)
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 613,530</u>	<u>\$ 185,087</u>	<u>30.17%</u>	<u>\$ 153,383</u>	<u>\$ 31,704</u>	<u>\$ 428,443</u>
Human Resources							
22 00	Personnel Services	\$ 677,775	\$ 169,032	24.94%	\$ 169,444	(\$412)	\$ 508,743
	Operating Expense	96,241	4,243	4.41%	24,060	(19,817)	91,998
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 774,016</u>	<u>\$ 173,275</u>	<u>22.39%</u>	<u>\$ 193,504</u>	<u>(\$20,229)</u>	<u>\$ 600,741</u>
Finance							
24 00	Personnel Services	\$ 1,302,159	\$ 303,163	23.28%	\$ 325,540	(\$22,376)	\$ 998,996
	Operating Expense	63,535	3,779	5.95%	15,884	(12,104)	59,756
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,365,694</u>	<u>\$ 306,943</u>	<u>22.48%</u>	<u>\$ 341,424</u>	<u>(\$34,481)</u>	<u>\$ 1,058,751</u>

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Grants Administration</u>							
24 05	Personnel Services	\$ 510,863	\$ 82,369	16.12%	\$ 127,716	(\$37,390)	\$ 420,538
	Operating Expense	11,000	0	0.00%	2,750	(2,750)	11,000
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 521,863</u>	<u>\$ 82,369</u>	<u>15.78%</u>	<u>\$ 130,466</u>	<u>(\$40,140)</u>	<u>\$ 431,538</u>
<u>Information Technology</u>							
25 00	Personnel Services	\$ 1,507,998	\$ 294,592	19.54%	\$ 377,000	(\$82,408)	\$ 1,213,406
	Operating Expense	1,520,774	103,397	6.80%	379,944	(276,912)	1,417,377
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 3,028,772</u>	<u>\$ 397,988</u>	<u>13.14%</u>	<u>\$ 756,943</u>	<u>(\$359,320)</u>	<u>\$ 2,630,784</u>
<u>Purchasing</u>							
26 00	Personnel Services	\$ 377,589	\$ 91,411	24.21%	\$ 94,397	(\$2,986)	\$ 286,177
	Operating Expense	26,335	2,547	9.67%	6,584	(4,037)	23,788
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 403,924</u>	<u>\$ 93,958</u>	<u>23.26%</u>	<u>\$ 100,981</u>	<u>(\$7,023)</u>	<u>\$ 309,965</u>
<u>Community & Economic Development</u>							
28 00	Personnel Services	\$ 576,284	\$ 155,720	27.02%	\$ 144,071	\$ 11,649	\$ 420,564
	Operating Expense	26,345	7,014	26.62%	6,586	428	19,331
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 602,629</u>	<u>\$ 162,735</u>	<u>27.00%</u>	<u>\$ 150,657</u>	<u>\$ 12,077</u>	<u>\$ 439,894</u>
<u>Planning</u>							
29 01	Personnel Services	\$ 792,713	\$ 188,208	23.74%	\$ 198,178	(\$9,970)	\$ 604,505
	Operating Expense	162,100	42,965	26.51%	40,525	2,440	119,135
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 954,813</u>	<u>\$ 231,173</u>	<u>24.21%</u>	<u>\$ 238,703</u>	<u>(\$7,531)</u>	<u>\$ 723,640</u>
<u>Community Response/Code Enforcement</u>							
29 03	Personnel Services	\$ 1,216,786	\$ 191,840	15.77%	\$ 304,197	(\$112,357)	\$ 1,024,946
	Operating Expense	445,133	73,171	16.44%	111,283	(38,112)	371,962
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,661,919</u>	<u>\$ 265,011</u>	<u>15.95%</u>	<u>\$ 415,480</u>	<u>(\$150,469)</u>	<u>\$ 1,396,909</u>

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Police							
3000	Personnel Services	\$ 20,569,429	\$ 4,511,085	21.93%	\$ 5,142,357	(\$631,272)	\$ 16,058,344
	Operating Expense	2,286,842	380,862	16.65%	571,711	(195,601)	1,910,733
	Capital Outlay	0	81,500	0.00%	0	81,500	(81,500)
		<u>\$ 22,856,271</u>	<u>\$ 4,973,447</u>	<u>21.76%</u>	<u>\$ 5,714,068</u>	<u>(\$745,373)</u>	<u>\$ 17,887,577</u>
Public Works/Director							
40 02	Personnel Services	\$ 85,230	\$ 20,760	24.36%	\$ 57,459	(\$548)	\$ 64,470
	Operating Expense	25,800	2,662	10.32%	6,450	(3,788)	23,138
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 111,030</u>	<u>\$ 23,422</u>	<u>21.10%</u>	<u>\$ 63,909</u>	<u>(\$4,336)</u>	<u>\$ 87,608</u>
Public Works/Fleet Maintenance							
40 03	Personnel Services	\$ 910,981	\$ 213,483	23.43%	\$ 227,745	(\$14,262)	\$ 697,498
	Operating Expense	47,150	3,698	7.84%	11,788	(8,090)	43,452
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 958,131</u>	<u>\$ 217,181</u>	<u>22.67%</u>	<u>\$ 239,533</u>	<u>(\$22,352)</u>	<u>\$ 740,950</u>
Public Works/Facilities Maintenance							
40 04	Personnel Services	\$ 1,016,881	\$ 215,970	21.24%	\$ 254,220	(\$38,250)	\$ 800,911
	Operating Expense	607,650	64,876	10.68%	151,913	(87,036)	542,774
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,624,531</u>	<u>\$ 280,846</u>	<u>17.29%</u>	<u>\$ 406,133</u>	<u>(\$125,286)</u>	<u>\$ 1,343,685</u>
Public Works/Parks & Grounds							
40 05	Personnel Services	\$ 2,010,834	\$ 418,946	20.83%	\$ 502,709	(\$83,762)	\$ 1,591,888
	Operating Expense	921,000	70,571	7.66%	230,250	(159,679)	850,429
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 2,931,834</u>	<u>\$ 489,518</u>	<u>16.70%</u>	<u>\$ 732,959</u>	<u>(\$243,441)</u>	<u>\$ 2,442,316</u>
Public Works/Streets & Drainage							
40 06	Personnel Services	\$ 1,523,377	\$ 360,221	23.65%	\$ 380,844	(\$20,623)	\$ 1,163,156
	Operating Expense	1,262,000	206,184	16.34%	315,500	(109,316)	1,055,816
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 2,785,377</u>	<u>\$ 566,405</u>	<u>20.33%</u>	<u>\$ 696,344</u>	<u>(\$129,939)</u>	<u>\$ 2,218,972</u>

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Leisure Services							
45 04	Personnel Services	\$ 526,012	\$ 99,142	18.85%	\$ 131,503	(\$32,361)	\$ 426,870
	Operating Expense	294,347	35,212	11.96%	75,837	(35,014)	259,525
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 820,359</u>	<u>\$ 134,354</u>	<u>16.38%</u>	<u>\$ 207,340</u>	<u>(\$67,375)</u>	<u>\$ 686,395</u>
Engineering							
44 00	Personnel Services	\$ 1,408,961	\$ 305,901	21.71%	\$ 352,240	(\$46,339)	\$ 1,103,060
	Operating Expense	588,250	71,557	12.16%	147,063	(75,506)	516,693
	Capital Outlay	0	0	0.00%	0	0	0
		<u>\$ 1,997,211</u>	<u>\$ 377,458</u>	<u>18.90%</u>	<u>\$ 499,303</u>	<u>(\$121,845)</u>	<u>\$ 1,619,753</u>
Administrative							
60 00	Personnel Services	\$ 750,000	\$ 5,944	0.79%	\$ 187,500	(\$181,556)	\$ 744,056
	Operating Expense	10,322,940	8,627,649	83.58%	2,580,735	6,046,914	1,695,291
	Capital Outlay	4,148,026	429,920	10.36%	1,037,007	(607,086)	3,718,106
	Grants and Aid	595,500	232,589	39.06%	148,875	83,714	362,912
	Non-Oper. Transfer	5,339,242	4,497,031	84.23%	1,334,811	3,162,221	842,211
		<u>\$ 21,155,709</u>	<u>\$ 13,793,133</u>	<u>65.20%</u>	<u>\$ 5,288,927</u>	<u>\$ 8,504,206</u>	<u>\$ 7,362,576</u>
All Departments							
	Personnel Services	\$ 38,703,412	\$ 8,193,180	21.17%	\$ 9,712,005	(\$1,474,717)	\$ 30,502,276
	Operating Expense	19,001,030	9,817,866	51.67%	4,752,258	5,066,101	9,188,306
	Capital Outlay	4,148,026	511,420	12.33%	1,037,007	(525,586)	3,636,606
	Grants and Aid	595,500	232,589	39.06%	148,875	83,714	362,912
	Non-Oper. Transfer	5,339,242	4,497,031	84.23%	1,334,811	3,162,221	842,211
		<u>\$ 67,787,211</u>	<u>\$ 23,252,086</u>	<u>34.30%</u>	<u>\$ 16,984,955</u>	<u>\$ 6,311,733</u>	<u>\$ 44,532,311</u>
TOTAL GENERAL FUND EXPENDITURES							

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Commission
 Fund/Division Number: 1000 Division:

		2025/26 Proposed					
Budgeted Staffing Level							
Mayor/Commissioner		1					
Commissioners		4					
Total Budgeted Staffing Level		5					
		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services							
1010	Salaries and Wages-Mayor	\$ 42,588	\$ 7,309	17.16%	\$ 10,647	(\$3,338)	\$ 35,279
1010	Salaries and Wages-Commissioners	131,040	22,490	17.16%	32,760	(10,270)	108,550
1030	Accrued Compensation	0	0	0.00%	0	0	0
2010	FICA	15,348	2,424	15.79%	3,837	(1,413)	12,925
2020	Retirement Contributions	25,867	3,992	15.43%	6,467	(2,475)	21,875
2030	Life & Health Insurance	57,833	12,773	22.09%	14,458	(1,685)	45,060
2035	Dental Insurance	1,522	294	19.35%	381	(86)	1,228
2040	Workers' Compensation	347	241	69.41%	87	154	106
Total Personnel Services		\$ 274,546	\$ 49,523	18.04%	\$ 68,636	(\$19,114)	\$ 225,023
Operating Expense							
4010	Car Allowance	\$ 27,000	\$ 5,400	20.00%	\$ 6,750	(\$1,350)	\$ 21,600
4030	Conferences	18,918	2,797	14.78%	4,730	(1,933)	16,121
4110	Communications	0	0	0.00%	0	0	0
4120	Freight and Postage	0	0	0.00%	0	0	0
4710	Reproduction	0	0	0.00%	0	0	0
4810	Advertising	895	0	0.00%	224	(224)	895
4990	Miscellaneous Expense	1,000	0	0.00%	250	(250)	1,000
5110	Office Supplies	1,000	119	11.91%	250	(131)	881
5150	Miscellaneous Equipment	0	260	100.00%	0	260	(260)
5250	Uniforms	500	0	0.00%	125	(125)	500
5410	Books, Pubs, Subscriptions & Mbrshp	1,850	1,350	72.97%	463	888	500
Total Operating Expense		\$ 51,163	\$ 9,926	19.40%	\$ 12,791	(\$2,865)	\$ 41,237
Capital Outlay							
6410	Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay		\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS		\$ 325,709	\$ 59,449	18.25%	\$ 81,427	(\$21,979)	\$ 266,260

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: City Manager
Fund/Division Number: 1300	Division:

	2025/26 Proposed
Budgeted Staffing Level	
City Manager	1
Deputy City Manager	2
Executive Assist/City Manager	1
Administrative Assistant	1
Special Projects Coordinator	1
Total Budgeted Staffing Level	6

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 806,202	\$ 126,022	15.63%	\$ 201,551	(\$75,529)	\$ 680,180
1030 Accrued Compensation	15,000	4,071	27.14%	3,750	321	10,930
1040 Overtime	0	2,900	100.00%	0	2,900	(2,900)
2010 FICA Taxes	64,061	10,142	15.83%	16,015	(5,873)	53,919
2020 Retirement Contributions	162,105	26,587	16.40%	40,526	(13,940)	135,519
2030 Life & Health Insurance	68,557	13,382	19.52%	17,139	(3,757)	55,175
2035 Dental Insurance	3,281	556	16.94%	820	(265)	2,725
2040 Workers' Compensation	1,642	1,140	69.41%	411	729	502
Total Personnel Services	\$ 1,120,850	\$ 184,799	16.49%	\$ 280,212	(\$95,413)	\$ 936,051
Operating Expense						
3490 Contractual Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	8,193	0.00%	0	8,193	(8,193)
4010 Car Allowance	16,200	2,700	16.67%	4,050	(1,350)	13,500
4020 Travel and Education	10,400	2,188	21.04%	2,600	(412)	8,212
4030 Conferences	0	0	0.00%	0	0	0
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	600	1	0.25%	150	(149)	599
4410 Equipment Rental	5,000	635	12.70%	1,250	(615)	4,365
4651 Vehicle Parts	350	0	0.00%	87	(87)	350
4660 Equipment Maintenance	500	0	0.00%	125	(125)	500

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Manager
 Fund/Division Number: 1300 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4675 Software Maintenance	2,500	0	0.00%	625	(625)	2,500
4710 Reproduction	0	0	0.00%	0	0	0
4720 Outside Printing	3,000	71	2.37%	750	(679)	2,929
4810 Advertising	4,000	0	0.00%	1,000	(1,000)	4,000
4990 Miscellaneous Expense	6,000	297	4.95%	1,500	(1,203)	5,703
5110 Office Supplies	5,500	904	16.43%	1,375	(471)	4,596
5120 EDP Supplies	0	25	0.00%	0	25	(25)
5150 Misc. Equipment Expense	0	0	0.00%	0	0	0
5210 Gas & Oil	1,200	90	7.49%	300	(210)	1,110
5250 Uniforms	800	0	0.00%	200	(200)	800
5410 Books, Pubs, Subscriptions & Mbrshp	6,500	0	0.00%	1,625	(1,625)	6,500
Total Operating Expense	\$ 62,549	\$ 15,104	24.15%	\$ 15,637	(\$533)	\$ 47,445
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,183,399	\$ 199,903	16.89%	\$ 295,850	(\$95,946)	\$ 983,496

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Attorney
 Fund/Division Number: 1400 Division:

	2025/26 Proposed
Budgeted Staffing Level	
City Attorney	1
Senior Assistant City Attorney	1
Asst. City Attorney	1
Legal Assistant/Paralegal	1
Risk Manager	1
Risk Manager Admin. Specialist	1
Total Budgeted Staffing Level	6

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 709,291	\$ 147,067	20.73%	\$ 177,323	(\$30,256)	\$ 562,224
1030 Accrued Compensation	2,000	3,782	189.09%	500	3,282	(1,782)
1040 Overtime	0	0	0.00%			
2010 FICA Taxes	54,826	9,462	17.26%	13,707	(4,244)	45,364
2020 Retirement Contributions	140,408	29,347	20.90%	35,102	(5,755)	111,062
2026 Retirement Contributions/ICMA	10,198	2,350	23.04%	2,550	(200)	7,848
2030 Life & Health Insurance	62,368	17,274	27.70%	15,592	1,682	45,094
2035 Dental Insurance	3,039	776	25.55%	760	17	2,263
2040 Workers' Compensation	757	525	69.41%	189	336	232
Total Personnel Services	\$ 982,888	\$ 210,584	21.43%	\$ 245,722	(\$35,138)	\$ 772,304

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense						
3100 Professional Services	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3120 Legal Fees	0	0	0.00%	0	0	0
3125 Trial Extra Ordinary Services	0	0	0.00%	0	0	0
3136 Outside Attorney/Consultants	50,000	6,419	12.84%	12,500	(6,082)	43,582
3140 Paralegal Fees	0	0	0.00%	0	0	0
3490 Contractual Fees	0	0	0.00%	0	0	0
3495 Temporary Employee Services	0	3,137	0.00%	0	3,137	(3,137)
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel & Education	5,000	0	0.00%	1,250	(1,250)	5,000
4030 Conferences	5,000	4	0.08%	1,250	(1,246)	4,996
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	100	31	30.88%	25	6	69
4410 Equipment Rental	3,000	603	20.10%	750	(147)	2,397

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Attorney
 Fund/Division Number: 1400 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4675 Software Maintenance	10,000	0	0.00%	2,500	(2,500)	10,000
4710 Reproduction	1,500	0	0.00%	375	(375)	1,500
4720 Outside Printing	100	0	0.00%	25	(25)	100
4810 Advertising	1,000	0	0.00%	250	(250)	1,000
4947 Wellness	35,000	15,048	42.99%	8,750	6,298	19,952
4990 Miscellaneous Expense	500	0	0.00%	125	(125)	500
5110 Office Supplies	2,000	39	1.97%	500	(461)	1,961
5120 EDP Supplies	0	0	0.00%	0	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	9,000	1,217	13.52%	2,250	(1,033)	7,783
Total Operating Expense	\$ 127,600	\$ 27,848	21.82%	\$ 31,900	(\$4,052)	\$ 99,753
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,110,488	\$ 238,432	21.47%	\$ 277,622	(\$39,190)	\$ 872,056

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Clerk
 Fund/Division Number: 1600 Division:

	2025/26 Proposed
Budgeted Staffing Level	
City Clerk	1
Records Management Coordinator	1
Deputy City Clerk II	1
Deputy City Clerk I	2
Total Budgeted Staffing Level	5

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 391,636	\$ 78,602	20.07%	\$ 97,909	(\$19,307)	\$ 313,034
1030 Accrued Compensation	3,500	3,346	95.60%	875	2,471	154
1040 Overtime	0	0	0.00%	0	0	0
2010 FICA Taxes	30,641	6,151	20.07%	7,660	(1,509)	24,490
2020 Retirement Contributions	78,000	16,320	20.92%	19,500	(3,180)	61,680
2030 Life & Health Insurance	54,287	14,720	27.12%	13,572	1,149	39,566
2035 Dental Insurance	2,404	797	33.14%	601	196	1,607
2040 Workers' Compensation	790	548	69.41%	198	351	242
Total Personnel Services	\$ 561,257	\$ 120,485	21.47%	\$ 140,314	(\$19,829)	\$ 440,772
Operating Expense						
3480 Election Fees	\$ 0	\$ 60,000	100.00%	\$ 0	\$ 60,000	(\$60,000)
3490 Contractual Fees	4,000	128	3.21%	1,000	(872)	3,872
3495 Temporary Employee Svcs.	0	0	100.00%	0	0	0
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel and Education	12,000	1,569	13.07%	3,000	(1,431)	10,431
4110 Communications	4,620	0	0.00%	1,155	(1,155)	4,620
4120 Freight and Postage	2,750	17	0.60%	688	(671)	2,733
4410 Equipment Rental	3,590	610	16.98%	898	(288)	2,980
4675 Software Maintenance	0	0	0.00%	0	0	0
4710 Reproduction	495	0	0.00%	124	(124)	495
4720 Outside Printing	400	0	0.00%	100	(100)	400
4810 Advertising	1,000	734	73.39%	250	484	266

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: City Clerk
 Fund/Division Number: 1600 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4960 Administrative Charges	14,633	60	0.41%	3,658	(3,598)	14,573
4990 Miscellaneous Expenses	0	0	0.00%	0	0	0
5110 Office Supplies	1,400	0	0.00%	350	(350)	1,400
5120 EDP Supplies	500	0	0.00%	125	(125)	500
5410 Books,Pubs,Subscriptions & Mbrshp	1,485	135	9.09%	371	(236)	1,350
Total Operating Expense	\$ 52,273	\$ 64,602	123.59%	\$ 13,068	\$ 51,534	(\$12,329)
Capital Outlay						
6410 Office Equip & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 613,530	\$ 185,087	30.17%	\$ 153,383	\$ 31,704	\$ 428,443

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Human Resources
Fund/Division Number: 2200	Division:

	2025/26 Proposed
Budgeted Staffing Level	
Human Resources Manager	1
Assistant Manager'	1
Employee Relations Spec.	1
Information System Specialist	1
Human Resources Specialist	1
Human Resources Assistant	1
Total Budgeted Staffing Level	6

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 483,966	\$ 116,740	24.12%	\$ 120,992	(\$4,252)	\$ 367,226
1030 Accrued Compensation	8,000	1,219	15.24%	2,000	(781)	6,781
1040 Overtime	0	0	100.00%	0	0	0
2010 FICA Taxes	38,048	8,795	23.12%	9,512	(717)	29,253
2020 Retirement Contributions	97,114	23,414	24.11%	24,279	(865)	73,700
2030 Life & Health Insurance	47,669	17,432	36.57%	11,917	5,515	30,237
2035 Dental Insurance	1,994	749	37.57%	499	251	1,245
2040 Workers' Compensation	984	683	69.41%	246	437	301
Total Personnel Services	\$ 677,775	\$ 169,032	24.94%	\$ 169,444	(\$412)	\$ 508,743

Operating Expense						
3120 Legal Fees	\$ 12,500	\$ 0	0.00%	\$ 3,125	(\$3,125)	\$ 12,500
3180 Medical Services	25,000	450	1.80%	6,250	(5,800)	24,550
3190 Consultant Fees	6,000	220	3.67%	1,500	(1,280)	5,780
3490 Misc. Contractual Fees	5,500	0	0.00%	1,375	(1,375)	5,500
3495 Temporary Employee Svcs.	0	0	0.00%	0	0	0
4010 Car Allowance	0	0	0.00%	0	0	0
4020 Travel and Education	10,000	0	0.00%	2,500	(2,500)	10,000
4110 Communications	0	0	0.00%	0	0	0

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Human Resources
 Fund/Division Number: 2200 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4120 Freight and Postage	500	15	2.93%	125	(110)	485
4410 Equipment Rental	4,000	627	15.68%	1,000	(373)	3,373
4651 Vehicle Parts	0	0	0.00%	0	0	0
4675 Software Maintenance	3,741	0	0.00%	935	(935)	3,741
4720 Outside Printing	0	0	0.00%	0	0	0
4810 Advertising	5,000	0	0.00%	1,250	(1,250)	5,000
4850 Service Awards	12,000	1,740	14.50%	3,000	(1,260)	10,260
4990 Miscellaneous Expenses	3,500	11	0.30%	875	(864)	3,489
5110 Office Supplies	3,500	895	25.56%	875	20	2,605
5120 EDP Supplies	500	0	0.00%	125	(125)	500
5150 Misc. Equipment Expense	500	0	0.00%	125	(125)	500
5210 Gas & Oil	0	108	0.00%	0	108	(108)
5410 Books,Pubs,Subscriptions & Mbrshp	4,000	178	4.44%	1,000	(822)	3,822
Total Operating Expense	\$ 96,241	\$ 4,243	4.41%	\$ 24,060	(\$19,817)	\$ 91,998
Capital Outlay						
6410 Office Equip & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 774,016	\$ 173,275	22.39%	\$ 193,504	(\$20,229)	\$ 600,741

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Finance
Fund/Division Number: 2400	Division:

	2025/26 Proposed
<u>Budgeted Staffing Level</u>	
Director of Finance	1
Chief Accountant	1
Accountant	1
Senior Accounting Analyst	4
Payroll & Benefits Coordinator	1
Pension Analyst	1
Executive Assistant	1
Budget Analyst	1
Total Budgeted Staffing Level	11

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Personnel Services</u>						
1010 Salaries and Wages	\$ 943,015	\$ 205,286	21.77%	\$ 235,754	(\$30,468)	\$ 737,729
1030 Accrued Compensation	10,000	10,977	109.77%	2,500	8,477	(977)
1040 Overtime	0	0	0.00%	0	0	0
2010 FICA Taxes	73,319	16,039	21.88%	18,330	(2,291)	57,280
2020 Retirement Contributions	130,489	30,921	23.70%	32,622	(1,701)	99,567
2030 Life & Health Insurance	136,341	36,771	26.97%	34,085	2,686	99,570
2035 Dental Insurance	7,090	1,847	26.05%	1,773	75	5,243
2040 Workers' Compensation	1,906	1,323	69.41%	477	846	583
Total Personnel Services	\$ 1,302,159	\$ 303,163	23.28%	\$ 325,540	(\$22,376)	\$ 998,996
<u>Operating Expense</u>						
3490 Misc. Contractual Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel and Education	13,500	690	5.11%	3,375	(2,685)	12,810
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	3,000	507	16.90%	750	(243)	2,493
4660 Equipment Maintenance	3,000	0	0.00%	750	(750)	3,000
4720 Outside Printing	1,500	0	0.00%	375	(375)	1,500
4810 Advertising	3,100	0	0.00%	775	(775)	3,100
4960 Administrative Charges	14,550	181	1.25%	3,638	(3,456)	14,369
4990 Miscellaneous Expenses	5,000	701	14.02%	1,250	(549)	4,299

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Finance
 Fund/Division Number: 2400 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense, contd.						
5110 Office Supplies	5,000	125	2.50%	1,250	(1,125)	4,875
5120 EDP Supplies	4,985	0	0.00%	1,246	(1,246)	4,985
5410 Books,Pubs,Subscriptions & Mbrshp	4,500	225	5.00%	1,125	(900)	4,275
Total Operating Expense	\$ 63,535	\$ 3,779	5.95%	\$ 15,884	(\$12,104)	\$ 59,756
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,365,694	\$ 306,943	22.48%	\$ 341,424	(\$34,481)	\$ 1,058,751

FIRST QUARTER FINANCIAL REPORT -MONTH ENDING DECEMBER 31, 20025

Fund Title:	General	Department:	Financial Services
Fund/Division Number:	2405	Division:	Grants Administration

	2025/26 Proposed
Budgeted Staffing Level	
Grants Divison Manager	1
Grants Writer	1
Grants Reporting Specialist	1
Community Resource Specialist	1
Environmental Specialist/Admin. Assistant	1
Total Budgeted Staffing Level	5

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 357,701	\$ 57,651	16.12%	\$ 89,425	(\$31,775)	\$ 300,050
1030 Accrued Compensation	500	0	0.00%	125	(125)	500
1040 Overtime	0	0	0.00%	0	4,152	(4,152)
2010 FICA Taxes	27,402	4,152	42.68%	6,851	4,844	15,707
2020 Retirement Contributions	70,709	11,695	11.25%	17,677	(9,721)	62,753
2030 Life & Health Insurance	51,644	7,956	15.41%	12,911	(4,955)	43,688
2035 Dental Insurance	2,191	419	19.13%	548	(129)	1,772
2040 Workers' Compensation	716	497	69.41%	179	318	219
Total Personnel Services	\$ 510,863	\$ 82,369	16.12%	\$ 127,716	(\$37,390)	\$ 420,538
Operating Expense						
3490 Misc. Contractual Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495 Temp Employee Svc	0	0	0.00%	0	0	0
4020 Travel and Education	5,000	0	0.00%	1,250	(1,250)	5,000
4120 Freight and Postage	500	0	0.00%	125	(125)	500
4410 Equipment Rental	1,000	0	0.00%	250	(250)	1,000
4660 Equipment Maintenance	0	0	0.00%	0	0	0
4675 Software Maintenance	0	0	0.00%	0	0	0
4810 Advertising	0	0	0.00%	0	0	0
4990 Miscellaneous Expenses	2,000	0	0.00%	500	(500)	2,000
5110 Office Supplies	1,500	0	0.00%	375	(375)	1,500
5120 EDP Supplies	0	0	0.00%	0	0	0
5150 Miscellaneous Equipment	0	0	0.00%	0	0	0
5210 Gas and Oil	500	0	0.00%	125	(125)	500
5410 Books,Pubs,Subscriptions & Mbrshp	500	0	0.00%	125	(125)	500
Total Operating Expense	\$ 11,000	\$ 0	0.00%	\$ 2,750	(\$2,750)	\$ 11,000
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 521,863	\$ 82,369	15.78%	\$ 130,466	(\$40,140)	\$ 431,538

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Information Technology
Fund/Division Number: 2500	Division:

	2025/26 Proposed
Budgeted Staffing Level	
IT Network Administrator	1
IT Support Division Manager	1
Systems Analyst II	2
Systems Analyst I	1
GIS Division Manager	1
GIS Analyst II	1
ERP Business System Administrator	1
ERP Business Systems Analyst	1
IT Communications & Marketing Manager	1
IT Media Specialist	1
Executive Assitant	1
Total Budgeted Staffing Level	12

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 1,038,189	\$ 183,403	17.67%	\$ 259,547	(\$76,144)	\$ 854,786
1030 Accrued Compensation	10,000	7,499	74.99%	2,500	4,999	2,501
1040 Overtime	15,000	11,825	78.83%	3,750	8,075	3,175
2010 FICA Taxes	81,334	15,064	18.52%	20,334	(5,270)	66,270
2020 Retirement Contributions	209,874	40,327	19.21%	52,469	(12,141)	169,547
2030 Life & Health Insurance	144,307	33,313	23.08%	36,077	(2,764)	110,994
2035 Dental Insurance	7,168	1,685	23.50%	1,792	(107)	5,483
2040 Workers' Compensation	2,126	1,476	69.41%	532	944	650
Total Personnel Services	\$ 1,507,998	\$ 294,592	19.54%	\$ 377,000	(\$82,408)	\$ 1,213,406
Operating Expense						
3190 Consultant Fees	\$ 176,799	\$ 10,890	6.16%	\$ 44,200	(\$33,310)	\$ 165,909
3490 Misc. Contractual Fees	3,000	0	0.00%	750	(750)	3,000
3495 Temporaty Employee Services	0	8,151	0.00%	0	8,151	(8,151)
4010 Car Allowance	0	0	0.00%	0	0	0
4020 Travel and Education	25,000	0	0.00%	6,250	(6,250)	25,000
4110 Communications	300,000	3,471	1.16%	75,000	(71,529)	296,529
4120 Freight and Postage	500	0	0.00%	125	(125)	500
4410 Equipment Rental	20,000	0	0.00%	5,000	(5,000)	20,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Information Technology
 Fund/Division Number: 2500 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4651 Vehicle Parts	0	0	0.00%	0	0	0
4660 Equipment Maintenance	500	0	0.00%	125	(125)	500
4670 Computer Maintenance	30,000	0	0.00%	7,500	(7,500)	30,000
4675 Software Maintenance	936,000	78,564	8.39%	234,000	(155,436)	857,436
4710 Reproduction	0	0	0.00%	0	0	0
4720 Outside Printing	0	0	0.00%	0	0	0
4810 Advertising	15,000	1,175	7.83%	3,750	(2,575)	13,825
4990 Miscellaneous Expenses	1,500	255	17.01%	375	(120)	1,245
5110 Office Supplies	1,200	71	5.91%	300	(229)	1,129
5120 EDP Supplies	9,950	264	2.66%	2,488	(2,223)	9,686
5150 Miscellaneous Equipment	0	190	0.00%	0	190	(190)
5210 Gas & Oil	325	0	0.00%	81	(81)	325
5410 Books,Pubs,Subscriptions & Mbrshp	1,000	365	36.50%	250	115	635
Total Operating Expense	\$ 1,520,774	\$ 103,397	6.80%	\$ 379,944	(\$276,912)	\$ 1,417,377
Capital Outlay						
6410 Office Equip & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
6490 SBITA	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 3,028,772	\$ 397,988	13.14%	\$ 756,943	(\$359,320)	\$ 2,630,784

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Purchasing
Fund/Division Number: 2600	Division:

		<u>2025/26</u>					
		<u>Proposed</u>					
Budgeted Staffing Level							
Purchasing Manager		1					
Purchasing Agent		2					
Purchasing Specialist		1					
Total Budgeted Staffing Level		<u>4</u>					
		<u>2025/26</u>	<u>FYTD</u>	<u>Yr. Lapse</u>	<u>FYTD</u>	<u>FYTD</u>	<u>FYTD</u>
		<u>Proposed</u>	<u>Actual</u>	<u>25%</u>	<u>Estimated</u>	<u>Variance</u>	<u>Balance</u>
Personnel Services							
1010	Salaries and Wages	\$ 274,965	\$ 61,916	22.52%	\$ 68,741	(\$6,826)	\$ 213,049
1030	Accrued Compensation	3,500	2,612	74.62%	875	1,737	888
1040	Overtime	0	0	100.00%	0	0	0
2010	FICA Taxes	21,303	4,882	22.92%	5,326	(444)	16,421
2020	Retirement Contributions	54,969	12,845	23.37%	13,742	(897)	42,124
2030	Life & Health Insurance	21,020	8,427	40.09%	5,255	3,172	12,593
2035	Dental Insurance	1,275	344	26.94%	319	25	932
2040	Workers' Compensation	556	387	69.49%	139	248	170
	Total Personnel Services	<u>\$ 377,589</u>	<u>\$ 91,411</u>	<u>24.21%</u>	<u>\$ 94,397</u>	<u>(\$2,986)</u>	<u>\$ 286,177</u>
Operating Expense							
3490	Misc. Contractual Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495	Temporary Employee Services	0	0	0.00%	0	0	0
4020	Travel and Education	7,000	0	0.00%	1,750	(1,750)	7,000
4110	Communications	0	0	0.00%	0	0	0
4120	Freight and Postage	1,500	51	3.43%	375	(324)	1,449
4410	Equipment Rental	4,685	977	20.86%	1,171	(194)	3,708
4651	Vehicle Parts	0	0	0.00%	0	0	0
4810	Advertising	6,500	1,151	17.71%	1,625	(474)	5,349
4990	Miscellaneous Expenses	1,500	0	0.00%	375	(375)	1,500
5110	Office Supplies	2,500	367	14.68%	625	(258)	2,133
5120	EDP Supplies	150	0	0.00%	38	(38)	150
5150	Miscellaneous Equipment Expense	0	0	0.00%	0	0	0
5210	Gas & Oil	500	0	0.00%	125	(125)	500
5410	Books,Pubs,Subscriptions & Mbrshp	2,000	0	0.00%	500	(500)	2,000
	Total Operating Expense	<u>\$26,335</u>	<u>\$2,547</u>	<u>9.67%</u>	<u>\$6,584</u>	<u>(\$4,037)</u>	<u>\$23,788</u>
Capital Outlay							
6410	Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
	Total Capital Outlay	<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS		<u>\$ 403,924</u>	<u>\$ 93,958</u>	<u>23.26%</u>	<u>\$ 100,981</u>	<u>(\$7,023)</u>	<u>\$ 309,965</u>

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Community & Economic Development
 Fund/Division Number: 2800 Division:

		2025/26 Proposed					
Budgeted Staffing Level							
Community & Economic Development Direct		1					
Redevelopment Specialist		3					
Redevelopment Assistant		1					
Total Budgeted Staffing Level		<u>5</u>					
Personnel Services							
		2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
1010 Salaries and Wages		\$ 404,163	\$ 101,570	25.13%	\$ 101,041	\$ 529	\$ 302,593
1030 Accrued Compensation		4,500	6,267	139.27%	1,125	5,142	(1,767)
1040 Overtime		0	0	100.00%	0	0	0
2010 FICA Taxes		31,676	7,982	25.20%	7,919	63	23,694
2020 Retirement Contributions		80,670	21,298	26.40%	20,168	1,130	59,372
2030 Life & Health Insurance		51,315	17,036	33.20%	12,829	4,207	34,279
2035 Dental Insurance		3,143	1,001	31.84%	786	215	2,142
2040 Workers' Compensation		817	567	69.41%	204	363	250
Total Personnel Services		<u>\$ 576,284</u>	<u>\$ 155,720</u>	<u>27.02%</u>	<u>\$ 144,071</u>	<u>\$ 11,649</u>	<u>\$ 420,564</u>
Operating Expense							
3490 Misc. Contractual Fees		\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495 Temp Employee Svc		0	0	0.00%	0	0	0
4020 Travel and Education		12,125	3,027	24.97%	3,031	(4)	9,098
4110 Communications		0	0	0.00%	0	0	0
4010 Car Allowance		5,400	1,350	25.00%	1,350	0	4,050
4120 Freight and Postage		0	0	0.00%	0	0	0
4410 Equipment Rental		0	111	100.00%	0	111	(111)
4410 Equipment Maintenance		0	0	0.00%	0	0	0
4675 Software Maintenance		0	0	0.00%	0	0	0
4810 Advertising		0	0	0.00%	0	0	0
4990 Miscellaneous Expenses		0	63	0.00%	0	63	(63)
5110 Office Supplies		4,850	2,463	50.79%	1,213	1,251	2,387
5120 EDP Supplies		0	0	0.00%	0	0	0
5150 Miscellaneous Equipment		0	0	0.00%	0	0	0
5210 Gas and Oil		970	0	0.00%	243	(243)	970
5410 Books,Pubs,Subscriptions & Mbrshp		3,000	0	0.00%	750	(750)	3,000
Total Operating Expense		<u>\$ 26,345</u>	<u>\$ 7,014</u>	<u>26.62%</u>	<u>\$ 6,586</u>	<u>\$ 428</u>	<u>\$ 19,331</u>
Capital Outlay							
6410 Office Equipment & Machinery		\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay		<u>\$ 0</u>	<u>\$ 0</u>	<u>0.00%</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL APPROPRIATIONS		<u>\$ 602,629</u>	<u>\$ 162,735</u>	<u>27.00%</u>	<u>\$ 150,657</u>	<u>\$ 12,077</u>	<u>\$ 439,894</u>

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Planning
 Fund/Division Number: 2901 Division:

2025/26 Proposed	
Budgeted Staffing Level	
Planning Director	1
Assistant Planning Director	1
Senior Planner	1
Planner	1
Senior Planner/Historic Preservation Officer	1
Planning & Development Asministrator	1
Growth Management Coordinator	0
Total Budgeted Staffing Level	6

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 552,634	\$ 127,309	23.04%	\$ 138,159	(\$10,849)	\$ 425,325
1030 Accrued Compensation	3,500	2,540	72.58%	875	1,665	960
1040 Overtime	0	0	100.00%	0	0	0
2010 FICA Taxes	42,957	9,625	22.41%	10,739	(1,114)	33,332
2020 Retirement Contributions	109,781	25,887	23.58%	27,445	(1,558)	83,894
2030 Life & Health Insurance	79,424	21,185	26.67%	19,856	1,329	58,239
2035 Dental Insurance	3,275	869	26.53%	819	50	2,406
2040 Workers' Compensation	1,142	793	69.41%	286	507	349
Total Personnel Services	\$ 792,713	\$ 188,208	23.74%	\$ 198,178	(\$9,970)	\$ 604,505
Operating Expense						
3140 Contractual Planning	\$ 100,000	\$ 34,500	34.50%	\$ 25,000	\$ 9,500	\$ 65,500
3490 Contractual Fees	0	0	0.00%	0	0	0
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel and Education	6,000	(57)	-0.95%	1,500	(1,557)	6,057
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	1,500	198	13.17%	375	(178)	1,303
4410 Equipment Rental	7,000	643	9.19%	1,750	(1,107)	6,357
4651 Vehicle Parts	500	0	0.00%	125	(125)	500
4720 Outside Printing	500	0	0.00%	125	(125)	500
4810 Advertising	30,000	5,478	18.26%	7,500	(2,022)	24,522
4990 Miscellaneous Expenses	1,000	839	83.92%	250	589	161
5110 Office Supplies	4,000	13	0.34%	1,000	(987)	3,987
5120 EDP Supplies	200	0	0.00%	50	(50)	200
5210 Gas and Oil	500	0	0.00%	125	(125)	500
5232 Other Supplies	500	0	0.00%	125	(125)	500
5410 Books,Pubs,Subscriptions & Mbrshp	5,000	0	0.00%	1,250	(1,250)	5,000
Total Operating Expense	\$ 162,100	\$ 42,965	26.51%	\$ 40,525	\$ 2,440	\$ 119,135

FIRST QUARTER FINANCIAL REPORT -MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Planning
 Fund/Division Number: 2901 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 954,813	\$ 231,173	24.21%	\$ 238,703	(\$7,531)	\$ 723,640

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Community Response
Fund/Division Number: 2903	Division: Code Enforcement

	2025/26 Proposed
Budgeted Staffing Level	
Director of Community Response	1
Deputy Director of Community Response	1
Senior Code Enforcement Officer	1
Code Enforcement Officer	4
Code Enforcement/Parking Specialist (PT)	1
Executive Assistant	1
Administrative Assistant II	0
Administrative Assistant I	1
Animal Control Officer	4
Total Budgeted Staffing Level	14

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 804,519	\$ 106,610	13.25%	\$ 201,130	(\$94,520)	\$ 697,909
1030 Accrued Compensation	3,500	1,418	40.51%	875	543	2,082
1040 Overtime	10,000	10,746	107.46%	2,500	8,246	(746)
2010 FICA Taxes	62,992	9,026	14.33%	15,748	(6,722)	53,966
2020 Retirement Contributions	161,477	23,937	14.82%	40,369	(16,432)	137,540
2030 Life & Health Insurance	147,838	25,124	16.99%	36,960	(11,835)	122,714
2035 Dental Insurance	6,484	1,113	17.16%	1,621	(508)	5,371
2040 Workers' Compensation	19,976	13,865	69.41%	4,994	8,871	6,111
Total Personnel Services	\$ 1,216,786	\$ 191,840	15.77%	\$ 304,197	(\$112,357)	\$ 1,024,946
Operating Expense						
3440 Demolition	\$ 2,500	\$ 0	0.00%	\$ 625	(\$625)	\$ 2,500
3449 Nuisance Abatement	20,000	307	1.54%	5,000	(4,693)	19,693
3490 Contractual Fees	12,000	3,724	31.03%	3,000	724	8,276
3492 Spay/Neuter Vouchers	0	0	0.00%	0	0	0
3495 Temp Employee Svc	0	11,073	0.00%	0	11,073	(11,073)
4010 Car Allowance	5,400	0	0.00%	1,350	(1,350)	5,400
4020 Travel and Education	7,500	1,904	25.39%	1,875	29	5,596
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	14,000	3,959	28.28%	3,500	459	10,041

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Community Response
Fund/Division Number: 2903	Division: Code Enforcement

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4410 Equipment Rental	5,000	991	19.81%	1,250	(259)	4,009
4650 Vehicle Maintenance	500	0	0.00%	125	(125)	500
4651 Vehicle Parts	5,000	845	16.91%	1,250	(405)	4,155
4675 Software Maintenance	25,000	0	0.00%	6,250	(6,250)	25,000
4720 Outside Printing	2,000	0	0.00%	500	(500)	2,000
4810 Advertising	1,000	0	0.00%	250	(250)	1,000
4960 Administrative Fees	59,733	15,839	26.52%	14,933	906	43,894
4990 Miscellaneous Expenses	2,000	(641)	-32.05%	500	(1,141)	2,641
5110 Office Supplies	4,000	478	11.94%	1,000	(522)	3,522
5120 EDP Supplies	0	0	0.00%	0	0	0
5150 Miscellaneous Equipment	2,500	0	0.00%	625	(625)	2,500
5210 Gas and Oil	18,000	2,588	14.38%	4,500	(1,912)	15,412
5221 Animal Control Supplies	1,500	726	48.43%	375	351	774
5222 Animal Care & Services	0	0	0.00%	0	0	0
5223 Medical/Pharmaceutical Supplies	0	0	0.00%	0	0	0
5224 Animal Registrations	500	0	0.00%	125	(125)	500
5231 Safety Supplies	500	0	0.00%	125	(125)	500
5232 Other Supplies	2,000	0	0.00%	500	(500)	2,000
5250 Uniforms	2,000	184	9.20%	500	(316)	1,816
5253 Clean & Safe Initiative	250,000	31,102	12.44%	62,500	(31,398)	218,898
5410 Books,Pubs,Subscriptions & Mbrshp	2,500	91	3.64%	625	(534)	2,409
Total Operating Expense	\$ 445,133	\$ 73,171	16.44%	\$ 111,283	(\$38,112)	\$ 371,962
Capital Outlay						
6410 Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6450 Radios	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,661,919	\$ 265,011	15.95%	\$ 415,480	(\$150,469)	\$ 1,396,909

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Police
Fund/Division Number: 3000	Division:

	2025/26 Proposed
<u>Budgeted Staffing Level</u>	
Chief of Police	1
Deputy Chief of Police	2
Police Major	2
Captian	2
Lieutenant	7
Sergeant	18
Police Officer	103
Public Information Officer	1
Comm. Service Officers	5
Crime Scene Investigator	3
Crime Analyst	4
Evidence Technician	1
Accreditation Specialist	1
Executive Assistant	1
Administrative Assistant	3
Grant Writer	1
Records Specialists	4
Records Supervisor	1
School Crossing Guard (p/t)	8
Senior Accounting Clerk	3
Information System Administrator	1
Information Systems Analyst II	1
Information Systems Analyst I	1
Digital Evidence Specialist II	1
Digital Evidence Specialist I	1
Total Budgeted Staffing Level	176

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Police
 Fund/Division Number: 3000 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 13,405,163	\$ 2,400,770	17.91%	\$ 3,351,291	(\$950,521)	\$ 11,004,393
1020 Incentive Pay	90,000	49,121	54.58%	22,500	26,621	40,879
Housing Allowance	0	12,750	100.00%	0	12,750	(12,750)
1030 Accrued Compensation	60,000	145,673	242.79%	15,000	130,673	(85,673)
1040 Overtime	400,000	207,627	51.91%	100,000	107,627	192,373
1050 Holiday Overtime	200,000	123,215	61.61%	50,000	73,215	76,785
2010 FICA Taxes	1,082,870	217,977	20.13%	270,718	(52,740)	864,893
2020 Retirement/General	549,524	90,087	16.39%	137,381	(47,294)	459,437
2025 Retirement/Police Officers	2,097,527	451,176	21.51%	524,382	(73,206)	1,646,351
2026 Retirement/ICMA	0	0	0.00%	0	0	0
2030 Life & Health Insurance	2,189,312	512,694	23.42%	547,328	(34,634)	1,676,618
2035 Dental Insurance	95,760	22,861	23.87%	23,940	(1,079)	72,899
2040 Workers' Compensation	399,273	277,133	69.41%	99,818	177,315	122,140
Total Personnel Services	\$ 20,569,429	\$ 4,511,085	21.93%	\$ 5,142,357	(\$631,272)	\$ 16,058,344
Operating Expense						
3130 Professional Services	\$ 35,000	\$ 6,400	18.29%	\$ 8,750	(\$2,350)	\$ 28,600
3180 Medical Services	0	0	0.00%	0	0	0
3190 Consultant Fees	6,000	0	0.00%	1,500	(1,500)	6,000
3490 Misc. Contractual Fees	4,000	0	0.00%	1,000	(1,000)	4,000
3510 Crime Lab	248,458	62,115	25.00%	62,115	0	186,344
3530 Investigative Supplies	38,000	2,182	5.74%	9,500	(7,318)	35,818
4030 Conferences	0	0	0.00%	0	0	0
4110 Communications	315,125	9,043	2.87%	78,781	(69,738)	306,082
4120 Freight & Postage	5,500	1,604	29.17%	1,375	229	3,896
4310 Utilities	110,000	18,121	16.47%	27,500	(9,379)	91,879
4410 Equipment Rental	30,000	14,586	48.62%	7,500	7,086	15,414
4420 Vehicle Rental & Towing	14,100	0	0.00%	3,525	(3,525)	14,100
4430 Equipment Lease	0	0	0.00%	0	0	0
4610 Building Maintenance	20,000	813	4.06%	5,000	(4,188)	19,188
4650 Vehicle Maintenance	37,500	3,506	9.35%	9,375	(5,869)	33,994
4651 Vehicle Parts	45,500	4752.87	10.45%	11,375	(7,918)	42,043
4652 Tires, Tubes & Batteries	25,000	3,457	13.83%	6,250	(3,550)	22,300
4660 Equipment Maintenance	22,000	2,700	12.27%	5,500	(3,683)	20,183
4670 Computer Maintenance	20,000	1,817	9.08%	5,000	130,571	(115,571)
4675 Software Maintenance	300,000	135,571	45.19%	75,000	(75,000)	300,000
4680 Radio Maintenance	20,000	0	0.00%	5,000	(5,000)	20,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Police
 Fund/Division Number: 3000 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4720 Outside Printing	10,000	480	4.80%	2,500	(2,020)	9,520
4820 Crime Prevention	9,000	0	0.00%	2,250	(2,250)	9,000
4830 Public Relations	35,000	3,538	10.11%	8,750	(5,212)	31,462
4930 Citizen Volunteer Program	0	0	0.00%	0	0	0
4980 Contingency	50,000	0	0.00%	12,500	(12,500)	50,000
4990 Miscellaneous Expenses	5,000	210	4.21%	1,250	(1,040)	4,790
5110 Office Supplies	20,000	221	1.10%	5,000	(4,780)	19,780
5120 EDP Supplies	11,000	0	0.00%	2,750	(2,750)	11,000
5150 Misc. Equipment Exp.	10,000	0	0.00%	2,500	(2,500)	10,000
5210 Gas and Oil	434,500	54,598	12.57%	108,625	(54,027)	379,902
5220 K-9 Operations	30,000	2,184	7.28%	7,500	(5,316)	27,816
5230 Cleaning Supplies	1,500	0	0.00%	375	(375)	1,500
5232 Other Supplies	3,000	32	1.07%	750	(718)	2,968
5250 Uniforms	200,000	27,585	13.79%	50,000	(22,415)	172,415
5251 Military Supplies	90,000	4,772	5.30%	22,500	(17,728)	85,228
5410 Books,Pubs,Subscriptions & Mbrshp	8,000	2,130	26.62%	2,000	130	5,870
5420 Educ Reimbursement	10,000	0	0.00%	2,500	(2,500)	10,000
5430 Law Enforcement Educ	63,659	18,444	28.97%	15,915	2,529	45,215
Total Operating Expense	\$ 2,286,842	\$ 380,862	16.65%	\$ 571,711	(\$195,601)	\$ 1,910,733
Capital Outlay						
6200 Buildings	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6320 Improvements Other Than Bldg.	0	0	0.00%	0	0	0
6410 Office Equip & Machinery	0	81,500	100.00%	0	81,500	(81,500)
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
6440 Vehicles	0	0	0.00%	0	0	0
6450 Radios	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 81,500	0.00%	\$ 0	\$ 81,500	(\$81,500)
TOTAL APPROPRIATIONS	\$ 22,856,271	\$ 4,973,447	21.76%	\$ 5,714,068	(\$745,373)	\$ 17,887,577

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works
Fund/Division Number: 4002	Division: Director's Office

	<u>2025/26 Proposed</u>					
Budgeted Staffing Level						
Executive Assistant	1					
Total Budgeted Staffing Level	1					
	<u>2025/26 Proposed</u>	<u>FYTD Actual</u>	<u>Yr. Lapse 25%</u>	<u>FYTD Estimated</u>	<u>FYTD Variance</u>	<u>FYTD Balance</u>
Personnel Services						
1010 Salaries and Wages	\$ 57,353	\$ 12,684	22.12%	\$ 14,338	(\$1,654)	\$ 44,669
1030 Accrued Compensation	1,300	1,324	101.81%	325	999	(24)
1040 Overtime	0	0	100.00%	0	0	0
2010 FICA Taxes	4,487	1,068	23.80%	1,122	(54)	3,419
2020 Retirement Contributions	11,578	2,804	24.22%	2,895	(90)	8,774
2030 Life & Health Insurance	10,395	2,799	26.92%	2,599	200	7,596
2035 Dental Insurance	0	0	0.00%	0	0	0
2040 Workers' Compensation	117	81	69.40%	29	52	36
Total Personnel Services	\$ 85,230	\$ 20,760	24.36%	\$ 57,459	(\$548)	\$ 64,470
Operating Expense						
3490 Contractual Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	0	0.00%	0	0	0
4020 Travel and Education	5,000	0	0.00%	1,250	(1,250)	5,000
4120 Freight and Postage	100	0	0.00%	25	(25)	100
4410 Equipment Rental	4,500	1,708	37.96%	1,125	583	2,792
4675 Software Maintenance	0	0	0.00%	0	0	0
4810 Advertising	2,000	0	0.00%	500	(500)	2,000
4990 Miscellaneous Expenses	2,500	0	0.00%	625	(625)	2,500
5110 Office Supplies	4,000	551	13.77%	1,000	(449)	3,449
5120 EDP Supplies	100	0	0.00%	25	(25)	100
5210 Gas and Oil	2,100	63	2.99%	525	(462)	2,037
5231 Safety Supplies	1,500	0	0.00%	375	(375)	1,500
5232 Other Supplies	1,000	229	22.93%	250	(21)	771
5410 Books,Pubs,Subscriptions & Mbrshp	3,000	111	3.70%	750	(639)	2,889
Total Operating Expense	\$25,800	\$2,662	10.32%	\$6,450	(\$3,788)	\$23,138
Capital Outlay						
6410 Office Equip & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 111,030	\$ 23,422	21.10%	\$ 63,909	(\$4,336)	\$ 87,608

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works
Fund/Division Number: 4003	Division: Fleet Maintenance

2025/26 Proposed	
Budgeted Staffing Level	
Fleet Manager	1
Garage Foreman	1
Auto Mechanic	3
Diesel Mechanic	1
Master Mechanic	2
Senior Storekeeper	1
Service Advisor	1
Total Budgeted Staffing Level	10

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 590,149	\$ 127,781	21.65%	\$ 147,537	(\$19,757)	\$ 462,368
1030 Accrued Compensation	6,500	4,585	70.54%	1,625	2,960	1,915
1040 Overtime	7,500	601	8.01%	1,875	(1,274)	6,899
2010 FICA Taxes	46,217	9,943	21.51%	11,554	(1,612)	36,274
2020 Retirement Contributions	119,259	26,487	22.21%	29,815	(3,327)	92,772
2030 Life & Health Insurance	119,434	31,119	26.06%	29,859	1,260	88,315
2035 Dental Insurance	5,026	1,240	24.68%	1,257	(16)	3,786
2040 Workers' Compensation	16,895	11,727	69.41%	4,224	7,503	5,168
Total Personnel Services	\$ 910,981	\$ 213,483	23.43%	\$ 227,745	(\$14,262)	\$ 697,498

Operating Expense						
3490 Contractual Fees	\$ 4,500	\$ 1,006	22.36%	\$ 1,125	(\$119)	\$ 3,494
3495 Temporary Employee Services	0	0	0.00%	\$ 0	\$ 0	\$ 0
4020 Travel and Education	0	0	0.00%	0	0	0
4410 Equipment Rental	2,750	0	0.00%	688	(688)	2,750
4651 Vehicle Parts	12,000	0	0.00%	3,000	(3,000)	12,000
4652 Tires, Tubes, & Batteries	500	128	25.61%	125	3	372
4660 Equipment Maintenance	1,500	0	0.00%	375	(375)	1,500
4990 Miscellaneous Expenses	1,000	100	9.97%	250	(150)	900
5120 EDP Supplies	150	0	0.00%	38	(38)	150
5150 Miscellaneous Equipment Expense	0	0	0.00%	0	0	0
5210 Gas and Oil	7,500	183	2.45%	1,875	(1,692)	7,317
5230 Cleaning Supplies	750	0	0.00%	188	(188)	750
5231 Safety Supplies	1,500	23	1.55%	375	(352)	1,477
5232 Other Supplies	5,000	757	15.15%	1,250	(493)	4,243

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works
Fund/Division Number: 4003	Division: Fleet Maintenance

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
5250 Uniforms	7,500	0	0.00%	1,875	(1,875)	7,500
5260 Expendable Tools	2,000	1,500	75.00%	500	1,000	500
5410 Books,Pubs,Subscriptions & Mbrshp	500	0	0.00%	125	(125)	500
Total Operating Expense	\$ 47,150	\$ 3,698	7.84%	\$ 11,788	(\$8,090)	\$ 43,452
Capital Outlay						
6410 Office Equipment & Mach.	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 958,131	\$ 217,181	22.67%	\$ 239,533	(\$22,352)	\$ 740,950

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Dej Department: Public Works
Fund/Division Number: 4004	Divi Division: Facilities Maintenance

2025/26 Proposed	
Budgeted Staffing Level	
Supervisor	1
Facilities Administrative Assistant	1
Foreman II	1
Electrician	1
Facilities Maint Technician	2
Facilities Maint Technician Asst.	3
Facilities Maint Repair Worker	3
Total Budgeted Staffing Level	12

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 650,742	\$ 117,255	18.02%	\$ 162,686	(\$45,430)	\$ 533,487
1030 Accrued Compensation	5,500	4,094	74.43%	1,375	2,719	1,406
1040 Overtime	7,500	11,804	157.38%	1,875	9,929	(4,304)
2010 FICA Taxes	50,776	10,525	20.73%	12,694	(2,169)	40,251
2020 Retirement Contributions	131,023	27,736	21.17%	32,756	(5,020)	103,287
2030 Life & Health Insurance	143,466	28,264	19.70%	35,867	(7,603)	115,202
2035 Dental Insurance	6,510	1,465	22.50%	1,628	(163)	5,045
2040 Workers' Compensation	21,364	14,829	69.41%	5,341	9,488	6,535
Total Personnel Services	\$ 1,016,881	\$ 215,970	21.24%	\$ 254,220	(\$38,250)	\$ 800,911

Operating Expense						
3490 Contractual Fees	\$ 250,000	\$ 43,490	17.40%	\$ 62,500	(\$19,010)	\$ 206,510
3495 Temporary Employee Services	15,000	0	0.00%	3,750	(3,750)	15,000
4020 Travel & Education	1,500	0	0.00%	375	(375)	1,500
4410 Equipment Rental	4,000	476	11.90%	1,000	(524)	3,524
4610 Building Maintenance	70,000	2,497	3.57%	17,500	(15,003)	67,503
4620 Building Repair Supplies	150,000	10,660	7.11%	37,500	(26,840)	139,340
4630 Air Condition Maintenance	15,000	1,127	7.51%	3,750	(2,623)	13,873
4651 Vehicle Parts	5,000	0	0.00%	1,250	(1,250)	5,000
4652 Tires, Tubes & Batteries	1,000	0	0.00%	250	(250)	1,000
4680 Radio Maintenance	1,000	0	0.00%	250	(250)	1,000
4990 Miscellaneous Expenses	150	0	0.00%	38	(38)	150
5110 Office Supplies	1,000	0	0.00%	250	(250)	1,000
5210 Gas and Oil	23,000	3,601	15.66%	5,750	(2,149)	19,399
5230 Cleaning Supplies	50,000	2,579	5.16%	12,500	(9,921)	47,421
5231 Safety Supplies	1,500	75	5.01%	375	(300)	1,425
5232 Other Supplies	4,000	354	8.84%	1,000	(646)	3,646

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Public Works
 Fund/Division Number: 4004 Division: Facilities Maintenance

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
5250 Uniforms	3,000	0	0.00%	750	(750)	3,000
5260 Expendable Tools	2,500	17	0.68%	625	(608)	2,483
5310 Paint and Sign Supplies	10,000	0	0.00%	2,500	(2,500)	10,000
5410 Books,Pubs,Subscriptions & Mbrshp	0	0	0.00%	0	0	0
Total Operating Expense	\$ 607,650	\$ 64,876	10.68%	\$ 151,913	(\$87,036)	\$ 542,774
Capital Outlay						
6320 Other Improvements	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6445 Other Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,624,531	\$ 280,846	17.29%	\$ 406,133	(\$125,286)	\$ 1,343,685

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works
Fund/Division Number: 4005	Division: Parks & Grounds

	2025/26 Proposed
Budgeted Staffing Level	
Supervisor	1
Foreman II	1
Foreman I	4
Equipment Operator III	2
Equipment Operator II	2
Maintenance Worker	5
Chief Tree Trimmer	1
Tree Trimmer	1
Ground Maintenance Specialist	6
Irrigation Specialist	2
Total Budgeted Staffing Level	25

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 1,303,494	\$ 246,654	18.92%	\$ 325,874	(\$79,220)	\$ 1,056,840
1030 Accrued Compensation	3,500	2,480	70.86%	875	1,605	1,020
1040 Overtime	25,000	7,991	31.96%	6,250	1,741	17,009
2010 FICA Taxes	101,898	19,089	18.73%	25,474	(6,385)	82,808
2020 Retirement Contributions	242,162	46,822	19.34%	60,540	(13,718)	195,339
2030 Life & Health Insurance	281,157	64,936	23.10%	70,289	(5,353)	216,221
2035 Dental Insurance	13,664	3,238	23.70%	3,416	(178)	10,426
2040 Workers' Compensation	39,960	27,736	69.41%	9,990	17,746	12,224
Total Personnel Services	\$ 2,010,834	\$ 418,946	20.83%	\$ 502,709	(\$83,762)	\$ 1,591,888

Operating Expense						
	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
3490 Contractual Fees	\$ 200,000	\$ 4,945	2.47%	\$ 50,000	(\$45,055)	\$ 195,055
3495 Temporary Employee Services	30,000	0	0.00%	\$ 7,500	(\$7,500)	\$ 30,000
4020 Travel and Education	8,000	0	0.00%	2,000	(2,000)	8,000
4310 Utilities	400,000	48,802	12.20%	100,000	(51,198)	351,198
4410 Equipment Rental	4,000	548	13.69%	1,000	(452)	3,452
4650 Vehicle Maintenance	500	0	0.00%	125	(125)	500
4651 Vehicle Parts	40,000	521	1.30%	\$ 10,000	(\$9,479)	\$ 39,479
4652 Tire, Tubes & Batteries	2,500	1,423	0.00%	625	798	1,077
4990 Miscellaneous Expenses	500	0	0.00%	125	(125)	500
5210 Gas and Oil	75,000	11,182	14.91%	18,750	(7,568)	63,818
5231 Safety Supplies	3,000	91	3.04%	750	(659)	2,909
5232 Other Supplies	35,000	459	1.31%	8,750	(8,291)	34,541
5241 Horticultural Supplies	50,000	117	0.23%	12,500	(12,383)	49,883
5242 Chemicals	10,000	0	0.00%	2,500	(2,500)	10,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Public Works
 Fund/Division Number: 4005 Division: Parks & Grounds

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
5250 Uniforms	7,000	0	0.00%	1,750	(1,750)	7,000
5270 Parks Supplies	55,000	2,484	4.52%	13,750	(11,266)	52,516
5410 Books,Pubs,Subscriptions & Mbrshp	500	0	0.00%	125	(125)	500
Total Operating Expense	\$ 921,000	\$ 70,571	7.66%	\$ 230,250	(\$159,679)	\$ 850,429
Capital Outlay						
6430 Heavy Equipment	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6440 Vehicles	0	0	0.00%	0	0	0
6445 Other Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 2,931,834	\$ 489,518	16.70%	\$ 732,959	(\$243,441)	\$ 2,442,316

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works
Fund/Division Number: 4006	Division: Streets

2025/26 Proposed	
Budgeted Staffing Level	
Supervisor	1
Foreman II	1
Foreman I	2
Equipment Operator IV	1
Equipment Operator III	6
Maintenance Repair Worker	4
Maintenance Worker	2
Sign Maintenance Technician	1
Total Budgeted Staffing Level	18

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 966,186	\$ 180,293	18.66%	\$ 241,547	(\$61,253)	\$ 785,893
1030 Accrued Compensation	4,500	18,184	404.09%	1,125	17,059	(13,684)
1040 Overtime	35,000	12,279	35.08%	8,750	3,529	22,721
2010 FICA Taxes	76,935	15,326	19.92%	19,234	(3,908)	61,609
2020 Retirement Contributions	171,818	33,935	19.75%	42,955	(9,019)	137,883
2030 Life & Health Insurance	182,713	44,144	24.16%	45,678	(1,534)	138,569
2035 Dental Insurance	8,284	1,961	23.67%	2,071	(110)	6,323
2040 Workers' Compensation	77,941	54,098	69.41%	19,485	34,613	23,843
Total Personnel Services	\$ 1,523,377	\$ 360,221	23.65%	\$ 380,844	(\$20,623)	\$ 1,163,156
Operating Expense						
3490 Contractual Fees	\$ 30,000	\$ 0	0.00%	\$ 7,500	(\$7,500)	\$ 30,000
3495 Temporary Employee Services	0	0	0.00%	0	0	0
4020 Travel & Education	5,000	150	3.00%	1,250	(1,100)	4,850
4310 Utilities	425,000	46,362	10.91%	106,250	(59,888)	378,638
4320 Street Light Energy	575,000	142,665	24.81%	143,750	(1,085)	432,335
4410 Equipment Rental	25,000	538	2.15%	6,250	(5,712)	24,462
4651 Vehicle Parts	40,000	2,196	5.49%	10,000	(7,804)	37,804
4652 Tires, Tubes & Batteries	2,500	0	0.00%	625	(625)	2,500
4990 Miscellaneous Expenses	3,500	40	1.14%	875	(835)	3,460
5210 Gas and Oil	50,000	9,675	19.35%	12,500	(2,825)	40,325
5231 Safety Supplies	3,000	84	2.81%	750	(666)	2,916
5232 Other Supplies	6,000	838	13.96%	1,500	(662)	5,162
5242 Chemicals	1,000	0	0.00%	250	(250)	1,000
5250 Uniforms	2,500	0	0.00%	625	(625)	2,500
5260 Expendable Tools	3,000	278	9.28%	750	(472)	2,722

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Public Works	
Fund/Division Number: 4006	Division: Streets	

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
5310 Paint & Sign Supplies	12,000	400	3.33%	3,000	(2,600)	11,600
5330 Surface Patching	18,000	2,496	13.87%	4,500	(2,004)	15,504
5340 Street Supplies	35,000	155	0.44%	8,750	(8,595)	34,845
5350 Sidewalk/Curb Supplies	15,000	307	2.05%	3,750	(3,443)	14,693
5360 Stormwater Maintenance Supplies	10,000	0	0.00%	2,500	(2,500)	10,000
5410 Books,Pubs,Subscriptions & Mbrshp	500	0	0.00%	125	(125)	500
Total Operating Expense	\$ 1,262,000	\$ 206,184	16.34%	\$ 315,500	(\$109,316)	\$ 1,055,816
Capital Outlay						
6430 Heavy Equipment	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6445 Other Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 2,785,377	\$ 566,405	20.33%	\$ 696,344	(\$129,939)	\$ 2,218,972

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Administrative Services/Recreation	
Fund/Division Number: 4504	Division: Leisure Services	

	2025/26 Proposed
Budgeted Staffing Level	
Leisure Services Manager	1
Special Events Permit Coordinator	1
Reservation Specialist	1
Programs Coordinator	1
Programs Specialist	1
Tram Operator (PT)	1
Recreation Programs Aide (PT)	1
Total Budgeted Staffing Level	7

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 356,555	\$ 51,579	14.47%	\$ 89,139	(\$37,560)	\$ 304,976
1030 Accrued Compensation	2,500	0	0.00%	625	(625)	2,500
1040 Overtime	0	12,711	100.00%	0	12,711	(12,711)
2010 FICA Taxes	27,468	4,697	17.10%	6,867	(2,170)	22,771
2020 Retirement Contributions	70,877	12,830	18.10%	17,719	(4,889)	58,046
2030 Life & Health Insurance	62,154	14,052	22.61%	15,538	(1,487)	48,102
2035 Dental Insurance	2,592	589	22.74%	648	(59)	2,003
2040 Workers' Compensation	3,867	2,684	69.41%	967	1,717	1,183
Total Personnel Services	\$ 526,012	\$ 99,142	18.85%	\$ 131,503	(\$32,361)	\$ 426,870

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense						
3490 Contractual Services	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3495 Temporary Employee Services	0	7,866	0.00%	0	7,866	(7,866)
4020 Travel & Education	7,500	431	5.74%	1,875	(1,444)	7,069
4120 Postage & Freight	100	60	59.99%	25	35	40
5441 Equipment Rental	5,000	592	11.85%	1,250	(658)	4,408
4540 Insurance/Liability & Property	10,000	0	0.00%	2,500	(2,500)	10,000
4560 Insurance/Special Events	16,500	1,983	12.02%	4,125	(2,143)	14,518
4610 Building Maintenance	5,000	0	0.00%	1,250	(1,250)	5,000
4611 Janitorial Services	20,897	5,584	26.72%	5,224	360	15,313
4620 Building Supplies	1,000	0	0.00%	250	(250)	1,000
4651 Vehicle Parts	500	0	0.00%	125	(125)	500
4675 Software Maintenance	1,000	0	0.00%	250	(250)	1,000
4810 Advertising	750	0	0.00%	188	(188)	750
4960 Administrative Charge	15,000	2,369	15.79%	3,750	(1,381)	12,631
4990 Miscellaneous Expenses	1,500	0	0.00%	375	(375)	1,500
4992 Youth Activities	200,000	15,007	7.50%	50,000	(34,994)	184,994
5110 Office Supplies	3,000	389	12.97%	3,000	3,000	3,000
5120 EDP Supplies	500	0	0.00%	125	(125)	500
5150 Misc. Equipment Exp.	1,500	0	0.00%	375	(375)	1,500
5210 Gas & Oil	600	290	48.32%	150	140	310
5232 Other Supplies	2,500	27	1.10%	625	(598)	2,473
5250 Uniforms	1,000	614	61.40%	250	364	386
5410 Books,Pubs,Subscriptions & Mbrshp	500	0	0.00%	125	(125)	500
Total Operating Expense	\$ 294,347	\$ 35,212	11.96%	\$ 75,837	(\$35,014)	\$ 259,525
Capital Outlay						
6210 Buildings	\$ 0	\$ 0	100.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 820,359	\$ 134,354	16.38%	\$ 207,340	(\$67,375)	\$ 686,395

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Engineering
Fund/Division Number: 4400	Division:

	2025/26 Proposed
<u>Budgeted Staffing Level</u>	
City Engineer	1
Asst. City Engineer/Manager	1
Stormwater Engineer Supervisor	1
Projects Coordinator	2
Chief Design Drafter	1
Engineering Inspector Supervisor	1
SMU Technical Assistant/GIS	1
Executive Assistant	1
Traffic Operations Administrator	1
Engineering Services Specialist	1
Total Budgeted Staffing Level	11

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Personnel Services</u>						
1010 Salaries and Wages	\$ 993,073	\$ 204,566	20.60%	\$ 248,268	(\$43,702)	\$ 788,507
1030 Accrued Compensation	3,500	1,762	50.35%	875	887	1,738
1040 Overtime	5,000	0	0.00%	1,250	(1,250)	5,000
2010 FICA Taxes	77,446	15,400	19.89%	19,361	(3,961)	62,045
2020 Retirement Contributions	169,486	34,676	20.46%	42,371	(7,695)	134,809
2030 Life & Health Insurance	130,510	31,242	23.94%	32,628	(1,385)	99,268
2035 Dental Insurance	5,591	1,349	24.13%	1,398	(49)	4,242
2040 Workers' Compensation	24,356	16,905	69.41%	6,089	10,816	7,451
Total Personnel Services	\$ 1,408,961	\$ 305,901	21.71%	\$ 352,240	(\$46,339)	\$ 1,103,060
<u>Operating Expense</u>						
3490 Contractual Fees	\$ 190,000	\$ 179	0.09%	\$ 47,500	(\$47,321)	\$ 189,821
3492 FDOT/Closed Loop	285,000	65,600	23.02%	71,250	(5,650)	219,400
4010 Car Allowance	10,800	2,700	25.00%	2,700	0	8,100
4020 Travel and Education	1,000	0	0.00%	250	(250)	1,000
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	500	0	0.00%	125	(125)	500

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Engineering
Fund/Division Number: 4400	Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense						
4410 Equipment Rental	8,000	1,805	22.56%	2,000	(195)	6,195
4650 Vehicle Maintenance	500	0	0.00%	125	(125)	500
4651 Vehicle Parts	500	0	0.00%	125	(125)	500
4660 Equipment Maintenance	0	0	0.00%	0	0	0
4675 Software Maintenance	0	0	0.00%	0	0	0
4710 Reproduction	500	0	0.00%	125	(125)	500
4810 Advertising	500	0	0.00%	125	(125)	500
4990 Miscellaneous Expenses	100	135	134.93%	25	110	(35)
5110 Office Supplies	4,500	146	3.25%	1,125	(979)	4,354
5120 EDP Supplies	100	125	125.00%	25	100	(25)
5210 Gas and Oil	4,500	481	10.69%	1,125	(644)	4,019
5231 Safety Supplies	500	0	0.00%	125	(125)	500
5232 Other Supplies	0	0	0.00%	0	0	0
5250 Uniforms	1,000	0	0.00%	250	(250)	1,000
5260 Expendable Tools	0	0	0.00%	0	0	0
5320 Traffic Signal Materials	80,000	67	0.08%	20,000	(19,933)	79,933
5410 Books,Pubs,Subscriptions & Mbrshp	250	319	127.60%	63	257	(69)
Total Operating Expense	\$ 588,250	\$ 71,557	12.16%	\$ 147,063	(\$75,506)	\$ 516,693
Capital Outlay						
6410 Office Equipment & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 1,997,211	\$ 377,458	18.90%	\$ 499,303	(\$121,845)	\$ 1,619,753

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Administrative Services
 Fund/Division Number: 6000 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salary & Wages	\$0	\$0	0.00%	\$ 0	\$ 0	\$ 0
1030 Accrued Compensation	0	0	0.00%	0	0	0
2010 FICA Taxes	0	0	0.00%	0	0	0
2020 Retirement/General Members	0	0	0.00%	0	0	0
2025 Retirement/Police Officers	575,000	0	0.00%	143,750	(143,750)	575,000
2030 Life & Health Insurance	175,000	5,944	3.40%	43,750	(37,806)	169,056
Total Personnel Services	\$ 750,000	\$ 5,944	0.79%	\$ 187,500	(\$181,556)	\$ 744,056
Operating Expense						
3110 Insurance Consultant	\$ 25,000	\$ 4,163	16.65%	\$ 6,250	(\$2,088)	\$ 20,838
3190 Consultant Fees	5,000	0	0.00%	1,250	(1,250)	5,000
3200 Accounting and Auditing	44,000	0	0.00%	11,000	(11,000)	44,000
3490 Contractual Fees	275,000	28,700	10.44%	68,750	(40,050)	246,300
4020 Travel & Education	0	1,110	100.00%	0	1,110	(1,110)
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	25,000	6,550	26.20%	6,250	300	18,450
4310 Utilities	575,000	79,524	13.83%	143,750	(64,226)	495,476
4410 Equipment Rental	50,000	0	0.00%	12,500	(12,500)	50,000
4440 Land Lease	5,000	0	0.00%	1,250	(1,250)	5,000
4510 Insurance & Fidelity Bond	1,750,000	987,561	56.43%	437,500	550,061	762,439
4530 Fla. Unemploy. Comp Fund	7,500	0	0.00%	1,875	(1,875)	7,500
4550 Workers' Comp. Claims	0	0	0.00%	0	0	0
4550 Liability & Property Claims	0	0	0.00%	0	0	0
4590 Property Damage Reimb	5,000	0	0.00%	1,250	(1,250)	5,000
4650 Vehicle Maintenance	50,000	9,246	18.49%	12,500	(3,254)	40,754
4675 Software Maintenance	220,000	77,824	35.37%	55,000	22,824	142,176
4710 Reproduction	0	0	0.00%	0	0	0
4810 Advertising	0	0	0.00%	0	0	0
4925 Computer Loans	15,000	75	0.50%	3,750	(3,675)	14,925
4936 Emergency Supplies	0	0	0.00%	0	0	0
4940 Bad Debt Expense	0	0	0.00%	0	0	0
4945 Refunds	0	9,716	0.00%	0	9,716	(9,716)
4947 Wellness	0	0	0.00%	0	0	0
4950 Settlements	0	0	0.00%	0	0	0
4960 Administrative Charges	1,700	120	7.06%	425	(305)	1,580

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General	Department: Administrative Services
Fund/Division Number: 6000	Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4970 Inventory Adjustments	1,000	0	0.00%	250	(250)	1,000
4980 Contingency	0	0	0.00%	0	0	0
4985 Tax Increment Financing	7,097,740	7,310,686	103.00%	1,774,435	5,536,251	(212,946)
4986 Stormwater Fees	91,000	76,018	83.54%	22,750	53,268	14,982
4990 Miscellaneous Expenses	40,000	17,241	43.10%	10,000	7,241	22,759
4993 Keep Ft. Pierce Beautiful	15,000	1,311	8.74%	3,750	(2,439)	13,689
5110 Office Supplies	0	0	0.00%	0	0	0
5120 EDP Supplies	0	0	0.00%	0	0	0
5150 Miscellaneous Equipment	0	0	0.00%	0	0	0
5210 Gas & Oil	0	(946)	0.00%	0	(946)	946
5251 Military Supplies	0	0	0.00%	0	0	0
5410 Books,Pubs,Subscriptions & Mbrshp	25,000	18,750	75.00%	6,250	12,500	6,250
Total Operating Expense	\$ 10,322,940	\$ 8,627,649	83.58%	\$ 2,580,735	\$ 6,046,914	\$ 1,695,291
Capital Outlay						
6200 Buildings	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6310 Roads & Bridges	0	0	0.00%	0	0	0
6315 Infrastructure Sales Tax Projects	3,000,000	0	0.00%	750,000	(750,000)	3,000,000
6320 Other Structures & Facilities	0	294,761	0.00%	0	294,761	(294,761)
6410 Office Equipment & Machinery	1,148,026	0	0.00%	287,007	(287,007)	1,148,026
6420 Furniture & Furnishing	0	0	0.00%	0	0	0
6430 Heavy Equipment	0	0	0.00%	0	0	0
6440 Vehicles	0	135,159	0.00%	0	135,159	(135,159)
6445 Other Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 4,148,026	\$ 429,920	10.36%	\$ 1,037,007	(\$607,086)	\$ 3,718,106
Grants and Aids						
8230 Economic Development Co	\$ 62,500	\$ 0	0.00%	\$ 15,625	(\$15,625)	\$ 62,500
8255 Chamber of Commerce	35,000	35,000	100.00%	8,750	26,250	0
8270 SLC Council on Aging	15,000	0	0.00%	3,750	(3,750)	15,000
Special Events:						
8393 Sights & Sounds Parade	15,000	0	0.00%	3,750	(3,750)	15,000
8394 Christmas Decorations	125,000	17,682	14.15%	31,250	(13,568)	107,318
8395 Fireworks	43,000	38,000	88.37%	10,750	27,250	5,000
8392 Miscellaneous Special Events	0	0	0.00%	0	0	0
8396 Mainstreet	50,000	0	0.00%	12,500	(12,500)	50,000
8231 Lincoln Park Mainstreet	50,000	0	0.00%	12,500	(12,500)	50,000
8399 United For Animals	10,000	10,000	100.00%	2,500	7,500	0
8398 Youth & Crime Prevention Activities	10,000	387	3.87%	2,500	(2,113)	9,613
8396 Jazz on Moore's Creek	10,000	0	0.00%	2,500	(2,500)	10,000
8396 Juneteenth Festival	20,000	0	0.00%	5,000	(5,000)	20,000
8410 Community Projects	25,000	6,520	26.08%	6,250	270	18,480
8110 Community Housing	125,000	125,000	100.00%	31,250	93,750	0
Total Grants and Aids	\$ 595,500	\$ 232,589	39.06%	\$ 148,875	\$ 83,714	\$ 362,912

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: General Department: Administrative Services
 Fund/Division Number: 6000 Division:

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
NON-OPERATING EXPENDITURES						
9179 Debt Service Series 2019	2,293,250	2,293,250	100.00%	573,313	1,719,937	0
9176 Debt Service Series 2020A/2014 Energ	734,269	734,269	100.00%	183,567	550,701	0
9179 Debt Service Series 2020C/2018 Series	561,724	561,724	100.00%	140,431	421,293	0
9180 Capital Leases- White Fleet	600,000	0	0.00%	150,000	(150,000)	600,000
9180 Capital Leases- Police Fleet	1,100,000	0	0.00%	275,000	(275,000)	1,100,000
9184 Special Revenue/Police Grant	50,000	209,906	419.81%	12,500	197,406	(159,906)
9197 Half Cent Infrastructure	0	697,883	0.00%	0	697,883	(697,883)
9199 Transfer to Stormwater	0	0	0.00%	0	0	0
9300 Transfer to Animal Shelter	0	0	0.00%	0	0	0
Total Non-Operating	\$ 5,339,242	\$ 4,497,031	84.23%	\$ 1,334,811	\$ 3,162,221	\$ 842,211
TOTAL ADMINISTRATIVE	\$ 21,155,709	\$ 13,793,133	65.20%	\$ 5,288,927	\$ 8,504,206	\$ 7,362,576
TOTAL GENERAL FUND APPROPRIATIONS	\$ 67,787,211	\$ 23,252,086	34.30%	\$ 16,984,955	\$ 6,311,733	\$ 44,532,311

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Restricted Fund Department: Police Grants
 Fund/Division Number: 101-3005 Division:

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Interfund Grants						
331 20 16 COPS-CHRP	\$ 0	0	0.00%	\$ 0	\$ 0	\$ 0
331 20 59 FDLE 2013-JAGC - STLU-1-D7 - 180	0	0	0.00%	0	0	0
331 20 30 VOCA	147,662	0	0.00%	36,916	(36,916)	147,662
331 20 35 OJP Bullet Proof Vests	0	0	0.00%	0	0	0
331 20 37 OJP Bullet Proof Vests '23	28,900	0	0.00%	7,225	(7,225)	28,900
331 20 38 OJP Bullet Proof Vests '24	24,300	0	0.00%	6,075	(6,075)	24,300
331 20 50 IRSC-College Policing	94,000	23,500	25.00%	23,500	0	70,500
331 20 59 FDLE JAG	0	0	0.00%	0	0	0
331 20 59 FDLE 2020-JAGC-STLU	0	0	0.00%	0	0	0
331 21 00 Other Federal Grants	0	0	0.00%	0	0	0
334 20 66 FDOT Grant	20,000	0	0.00%	5,000	(5,000)	20,000
334 20 61 OJP Bullet Proof Vests	0	0	0.00%	0	0	0
334 20 62 Jag Bryne	0	0	0.00%	0	0	0
334 90 00 PSN22	0	0	0.00%	0	0	0
334 90 00 PSN23	181,338	0	0.00%	45,335	(45,335)	181,338
334 90 66 DOJ BJA FY '21 Byrne Grant Countyshare	0	0	0.00%	0	0	0
334 90 00 JABC - STILU - 078	0	0	0.00%	0	0	0
334 90 00 DOJ JAG Shared w/SLC	35,000	0	0.00%	8,750	(8,750)	35,000
334 90 00 FDLE Human Trafficking	0	0	0.00%	0	0	0
334 90 00 DOJ JAG 25 Grant	20,000	0	0.00%	5,000	(5,000)	20,000
334 90 00 FDLE NIBRIS Grant	0	0	0.00%	0	0	0
334 90 00 FDLE Project Safe Neighborhood	0	0	0.00%	0	0	0
334 90 00 Other State Grants	0	0	0.00%	0	0	0
334 90 00 COPS MiCRO23	0	0	0.00%	0	0	0
334 90 00 COPS Micro 24	0	0	0.00%	0	0	0
Total Interfund Grants	\$ 551,200	\$ 23,500	4.26%	\$ 137,800	(\$114,300)	\$ 527,700
Miscellaneous Revenue						
361 10 00 Interest on Investments	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
366 90 00 Other Contribution/Donation	0	0	0.00%	0	0	0
369 40 00 Reimb.-Contract Svcs.	0	0	0.00%	0	0	0
Total Miscellaneous Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfers						
381 01 00 Transfer from General (Grant)	\$50,000	0	0.00%	\$ 12,500	(\$12,500)	\$ 50,000
381 91 0 FPRA	0	0	0.00%	0	0	0
Total Interfund Transfers	\$ 50,000	\$ 0	\$ 0	\$ 12,500	(\$12,500)	\$ 50,000
TOTAL RESOURCES	\$ 601,200	\$ 23,500	3.91%	\$ 150,300	(\$126,800)	\$ 577,700

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Restricted Fund		Department: Police Grants				
Fund/Division Number: 101-3005		Division:				
	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Operating Expense, cont'd.</u>						
5110	Office Supplies	0	0	0.00%	\$ 0	\$ 0
5150	Misc. Equipment	0	0	0.00%	0	0
5250	Uniforms	0	0	0.00%	0	0
5251	Military Supplies	58,739	10,918	18.59%	14,685	(3,766)
5430	Law Enforcement Education	0	0	0.00%	0	0
	Total Operating Expense	\$ 183,365	\$ 10,918	5.95%	\$ 45,841	(\$34,923)
						\$ 172,447
<u>Capital Outlay</u>						
6410	Office Equip & Machinery	\$ 59,027	\$ 103,307	175.02%	\$ 14,757	\$ 88,550
6420	Furniture & Fixtures	0	0	0.00%	0	0
6440	Vehicles	0	0	0.00%	0	0
	Total Capital Outlay	\$ 59,027	\$ 103,307	175.02%	\$ 14,757	\$ 88,550
						(\$44,280)
<u>Transfers</u>						
9110	Transfer to General	\$ 0	\$ 0	0.00%	\$ 0	\$ 0
9111	Transfer to Police FPRA	0	0	0.00%	0	0
	Total Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0
	TOTAL APPROPRIATIONS	\$ 601,200	\$ 155,435	25.85%	\$ 150,300	\$ 5,135
						\$ 445,765

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Restricted Fund		Department: Community Redevelopment					
Fund/Division Number: 101-3005		Division: Police Grants/FPRA					
		2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Interfund Grants							
331 20 16	COPS Hiring Grant-202	\$ 0	\$ 0	0.00%	0	0	0
334 90 00	American Rescue Plan	0	0	0.00%	0	0	0
Total Interfund Grants		\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Interfund Transfers							
381 91 0	FPRA	\$ 1,104,514	\$ 186,759	16.91%	276,129	(89,370)	917,755
Total Interfund Transfers		\$ 1,104,514	\$ 186,759	16.91%	\$ 276,129	(\$89,370)	\$ 917,755
TOTAL RESOURCES		\$ 1,104,514	\$ 186,759	16.91%	\$ 276,129	(\$89,370)	\$ 917,755

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Restricted Fund	Department: Community Redevelopment
Fund/Division Number: 101-3007	Division: Police Grants/FPRA

	2025/26 Proposed
Budgeted Staffing Level	
Police Officer	10
Total Budgeted Staffing Level	10

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 705,380	\$ 102,244	14.49%	\$ 176,345	(\$74,101)	\$ 603,136
1020 Incentive Pay	10,000	4,314	43.14%	2,500	1,814	5,686
Housing Allowance	0	750	0.00%	0	750	(750)
1030 Accrued Compensation	5,000	3,849	76.98%	1,250	2,599	1,151
1040 Overtime	25,000	9,132	36.53%	6,250	2,882	15,868
1050 Holiday Overtime	15,000	8,234	54.90%	3,750	4,484	6,766
2010 FICA Taxes	58,169	9,710	16.69%	14,542	(4,833)	48,459
2020 Retirement/Police	154,965	26,538	17.13%	38,741	(12,203)	128,427
2030 Life & Health Insurance	89,041	18,445	20.71%	22,260	(3,816)	70,596
2035 Dental Insurance	5,006	1,087	21.71%	1,252	(165)	3,919
2040 Workers' Compensation	23,953	16,626	69.41%	5,988	10,637	7,327
Total Personnel Services	\$ 1,091,514	\$ 200,929	18.41%	\$ 272,879	(\$71,950)	\$ 890,585
Operating Expense						
3190 Consultant Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3490 Misc. Contractual Fees	0	0	0.00%	0	0	0
4020 Travel and Education	0	0	0.00%	0	0	0
4110 Communications	5,000	0	0.00%	1,250	(1,250)	5,000
4675 Software Maintenance	0	0	0.00%	0	0	0
4945 Refunds	0	0	0.00%	0	0	0
4990 Misc. Expenses	0	0	0.00%	0	0	0
4999 Unallocated	0	0	0.00%	0	0	0

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Restricted Fund	Department: Community Redevelopment	
Fund/Division Number: 101-0000	Division: Police Grants/FPRA	

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Operating Expense, cont'd.</u>						
5110 Office Supplies	0	0	0.00%	\$ 0	\$ 0	\$ 0
5250 Uniforms	6,000	1,500	25.00%	1,500	0	4,500
5251 Military Supplies	2,000	0	0.00%	500	(500)	2,000
5430 Law Enforcement Education	0	0	0.00%	0	0	0
Total Operating Expense	\$ 13,000	\$ 1,500	11.54%	\$ 3,250	(\$1,750)	\$ 11,500
<u>Capital Outlay</u>						
6410 Office Equip & Machinery	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6440 Vehicles	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
<u>Transfers</u>						
9111 Transfer to General	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
 TOTAL APPROPRIATIONS	 \$ 1,104,514	 \$ 202,429	 18.33%	 \$ 276,129	 (\$73,700)	 \$ 902,085

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Community Redevelopment	Department: Community Redevelopment
Fund/Division Number: 104-0000	Division: FPRA

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Taxes						
311 10 Ad Valorem Taxes	\$ 14,275,325	\$ 14,621,372	102.42%	\$ 3,568,831	\$ 11,052,541	(\$346,047)
Total Taxes	\$ 14,275,325	\$ 14,621,372	102.42%	\$ 3,568,831	\$ 11,052,541	(\$346,047)
Licenses and Permits						
329 20 Lot Clearing Permits	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Licenses and Permits	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Intergovernmental						
343 91 Admin Charge - Liens	\$2,300	\$0	100.00%	\$ 575	(\$575)	\$ 2,300
347 54 Marina Dockage	5,000	0	0.00%	1,250	(1,250)	5,000
384 90 Other Grants	0	0	0.00%	0	0	0
Total Intergovernmental	\$ 7,300	\$ 0	0.00%	\$ 1,250	(\$1,250)	\$ 5,000
Miscellaneous Revenue						
361 10 Interest on Investments	\$ 500	\$ 119	23.74%	\$ 125	(\$6)	\$ 381
362 14 Leases	370,000	76,470	20.67%	92,500	(16,030)	293,530
363 10 Liens	1,000	0	0.00%	250	(250)	1,000
369 31 Reimburse of Expenditures	0	0	0.00%	0	0	0
369 45 Sale of Surplus Land	0	0	0.00%	0	0	0
369 90 Other Misc. Revenues	0	0	0.00%	0	0	0
Total Miscellaneous Revenues	\$ 371,500	\$ 76,589	20.62%	\$ 92,875	(\$16,286)	\$ 294,911
Transfers						
Transfer from General Fund	\$ 0	\$ 209,906	0.00%	\$ 0	\$ 209,906	(\$209,906)
Transfer from Construction Fund	0	0	0.00%	0	0	0
Transfer from Police Grants Fund	0	0	0.00%	0	0	0
Transfer from Restricted Fund	0	0	0.00%	0	0	0
Total Transfers	\$ 0	\$ 209,906	0.00%	\$ 0	\$ 209,906	(\$209,906)
Total Revenues	\$ 14,654,125	\$ 14,907,867	101.73%	\$ 3,662,956	\$ 11,244,911	(\$256,042)
Fund Balance Appropriation	0	0	0.00%	0	0	0
TOTAL RESOURCES	\$ 14,654,125	\$ 14,907,867	101.73%	\$ 3,662,956	\$ 11,244,911	(\$256,042)

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Community Redevelopment	Department: Community Redevelopment
Fund/Division Number: 104-0000	Division: FPRA

	2025/26 Proposed					
Budgeted Staffing Level						
Total Budgeted Staffing Level	0					
	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
Total Personnel Services	\$ 0	\$ 0	0.00%	0	0	0
Operating Expense						
3120 Legal Fees	\$ 15,000	\$ 4,953	33.02%	\$ 3,750	\$ 1,203	\$ 10,048
3190 Consultant Fees	100,000	656	0.66%	25,000	(24,344)	99,344
3200 Accounting & Auditing	8,000	0	0.00%	2,000	(2,000)	8,000
3440 Demolition	0	0	0.00%	0	0	0
3468 Marina Operation	0	0	0.00%	0	0	0
3490 Contractual Fees	800,000	10,020	1.25%	200,000	(189,980)	789,980
4020 Travel & Education	0	3	0.00%	0	3	(3)
4110 Communications	0	0	0.00%	0	0	0
4120 Freight and Postage	500	21	4.23%	125	(104)	479
4310 Utilities	40,000	10,932	27.33%	10,000	932	29,068
4410 Equipment Rental	0	126	0.00%	0	126	(126)
4430 Land Lease	125,000	0	0.00%	31,250	(31,250)	125,000
4510 Insurance	225,000	97,880	43.50%	56,250	41,630	127,120
4620 Site Maintenance	75,000	0	0.00%	18,750	(18,750)	75,000
4650 Vehicle Maintenance	0	0	0.00%	0	0	0
4651 Vehicle Parts	0	0	0.00%	0	0	0
4675 Software Maintenance	0	0	0.00%	0	0	0
4720 Outside Printing	2,000	0	0.00%	500	(500)	2,000
4810 Advertising	1,000	0	0.00%	250	(250)	1,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Community Redevelopment	Department: Community Redevelopment
Fund/Division Number: 104-0000	Division: FPRA

	2025/26 Proposed	FYTD Actual	Yr. Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense, cont'd						
4911 Loan Interest	0	0	0.00%	0	0	0
4940 Bad Debts	0	0	0.00%	0	0	0
4960 Administrative Fees	186,500	47,587	25.52%	46,625	962	138,913
4980 Contingency	1,298,106	0	0.00%	324,527	(324,527)	1,298,106
4985 Real Estate Taxes	50,000	48,304	96.61%	12,500	35,804	1,696
4990 Miscellaneous Expenses	0	0	0.00%	0	0	0
5110 Office Supplies	0	0	0.00%	0	0	0
5120 EDP Supplies	0	0	0.00%	0	0	0
5210 Gas and Oil	1,000	0	0.00%	250	(250)	1,000
5410 Books, Pubs, Subscriptions & Mbrshp	0	0	0.00%	0	0	0
Total Operating Expense	\$ 2,927,106	\$ 220,482	7.53%	\$ 731,777	(\$511,294)	\$ 2,706,624
Capital Outlay						
6100 Land	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6200 Buildings	150,000	87,909	58.61%	37,500	50,409	62,091
6310 Roads & Bridges	1,000,000	42,235	4.22%	250,000	(207,765)	957,765
6320 Other improvements	825,000	92,474	11.21%	206,250	(113,777)	732,527
6410 Office Equip & Machinery	0	0	0.00%	0	0	0
6440 Office Equip & Machinery/Vehicle	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 1,975,000	\$ 222,617	11.27%	\$ 493,750	(\$271,133)	\$ 1,752,383
Other Programs & Projects						
8340 Other Grants & Aids	\$ 450,000	\$ 10,000	2.22%	\$ 112,500	(\$102,500)	\$ 440,000
8347 School Resorce Officers	350,000	0	0.00%	87,500	(87,500)	350,000
8348 Community Policing	500,000	151,548	30.31%	125,000	26,548	348,452
8392 Youth Activities	100,000	0	0.00%	25,000	(25,000)	100,000
Total Programs & Projects	\$ 1,400,000	\$ 161,548	11.54%	\$ 350,000	(\$188,452)	\$ 1,238,452
Transfers						
90 01 General-Debt Service/(2019A)	\$ 2,063,925	\$ 2,063,925	100.00%	\$ 515,981	\$ 1,547,944	\$ 0
9118 Debt Service 2015A	1,625,480	1,625,480	100.00%	406,370	1,219,110	0
9120 Debt Service 2021	831,200	831,200	100.00%	207,800	623,400	0
9131 Construction Fund	0	5,477,451	100.00%	0	5,477,451	(5,477,451)
9166 Sunrise Theatre	500,000	0	0.00%	125,000	(125,000)	500,000
9167 General	2,226,900	2,388,519	107.26%	556,725	1,831,794	(161,619)
9184 Special Revenue Fund	0	0	0.00%	0	0	0
9189 Police Grants/FPRA	1,104,514	186,759	0.00%	276,129	(89,370)	917,755
Total Transfers	\$ 8,352,019	\$ 12,573,333	150.54%	\$ 2,088,005	\$ 10,485,329	(\$4,221,314)
TOTAL APPROPRIATIONS	\$ 14,654,125	\$ 13,177,981	89.93%	\$ 3,663,531	\$ 9,514,450	\$ 1,476,144

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment	Department: CDBG & SHIP
Fund/Division Number: 103 & 105	Division:

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
CDBG REVENUE						
331 90 Entitlement Grant	\$ 574,680	\$ 0	0.00%	\$ 143,670	(\$143,670)	\$ 574,680
334 50 Program Income	0	0	0.00%	0	0	0
361 39 Other Interest Earnings	0	165	0.00%	0	165	(165)
366 00 Contributions from Private Sources	0	0	0.00%	0	0	0
369 31 Reimbursement of Expenditures	0	0	0.00%	0	0	0
CDBG Carry Over Funding	2,076,108	161,187	7.76%	519,027	(357,840)	1,914,921
CDBG COVID Carry Over Funding	228,393	0	0.00%	57,098	(57,098)	228,393
Total REVENUE	\$ 2,879,181	\$ 161,352	5.60%	\$ 719,795	(\$558,443)	\$ 2,717,829
TRANSFERS						
369 41 Contractual Svc./CDBG	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
369 42 Contractual Svc./SHIP	0	0	0.00%	0	0	0
369 43 Contractual Svc./Grants Admin.	0	0	0.00%	0	0	0
369 30 Settlement	0	0	0.00%	0	0	0
381 10 Transfer from General	434,383	0	0.00%	108,596	(108,596)	434,383
381 11 Transfer from FPRA	0	0	0.00%	0	0	0
Total TRANSFERS	\$ 434,383	\$ 0	0.00%	\$ 108,596	(\$108,596)	\$ 434,383
Total CDBG REVENUE	\$ 3,313,564	\$ 161,352	4.87%	\$ 828,391	(\$667,039)	\$ 3,152,212

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment	Department: CDBG & SHIP
Fund/Division Number: 103 & 105	Division:

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Budgeted Staffing Level</u>						
Grants Administration Manager	0					
Grants Writer	0					
Community Resource Specialist	0					
Reporting & Grants Specialist	0					
Administrative Assistant	0					
Total Budgeted Staffing Level	0					

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Personnel Services</u>						
Total Personnel Services	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0

CDBG Department Expenditures

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
<u>Administrative</u>						
3200 Accounting & Auditing	\$ 890	\$ 0	0.00%	\$ 223	(\$223)	\$ 890
3495 Administrative-Contractual	0	0	0.00%	0	0	0
4960 Administrative Expenses	250,000	3,137	1.25%	62,500	(59,363)	246,863
<u>Rehabilitation Department</u>						
83 10 Housing Rehabilitation	\$ 0	\$ 0	0.00%	0	0	0
83 30 Senior Citizens Housing	0	0	0.00%	0	0	0
83 40 Other Grants & Aids	890	0	0.00%	223	(223)	890
83 45 Weatherization	0	0	0.00%	0	0	0
<u>Neighborhood Revitalization</u>						
83 80 Lincoln Park Mainstreet	\$ 0	\$ 0	0.00%	0	0	0
83 80 Fort Pierce Mainstreet	0	0	0.00%	0	0	0
83 83 Lincoln Park/Orange Ave. Business Dev	0	0	0.00%	0	0	0
83 86 Local Art/Cultural Heritage	0	0	0.00%	0	0	0
86 86 FPAT	0	0	0.00%	0	0	0
83 87 Commercial Facades	0	0	0.00%	0	0	0
<u>Economic Development</u>						
83 88 Micro-Bus/Economic Development	\$ 0	\$ 0	0.00%	0	0	0
83 88 Job Fair & Lincoln Park Business Expo	0	0	0.00%	0	0	0

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment Department: CDBG & SHIP
 Fund/Division Number: 103 & 105 Division:

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Public Service						
83 97 Public Facility Improvements	\$ 1,117,598	\$ 678	0.06%	279,400	(278,721)	1,116,920
83 97 Public Amenities	0	0	0.00%	0	0	0
83 88 Public Service Agencies	33,877	0	0.00%	8,469	(8,469)	33,877
8426 Rapid Rehousing	0	0	0.00%	0	0	0
Total Operating Expenditures	\$ 1,403,255	\$ 3,815	0.27%	\$ 287,869	(\$287,191)	\$ 1,399,440
Grants-Programs & Projects						
83 10 Housing Rehabilitation (Roll-over)	1,100,000	\$ 29,141	0.00%	\$ 275,000	(\$245,859)	\$ 1,070,859
83 41 Commercial Façade (Roll-over)	0	0	0.00%	0	0	0
83 83 Micro-Bus/Economic Development	0	0	0.00%	0	0	0
83 86 Local Art/Cultural Heritage	0	0	0.00%	0	0	0
83 98 Public Service	0	0	0.00%	0	0	0
83 99 COVID19 Projects	228,393	0	0.00%	57,098	(57,098)	228,393
Administrative Expenses	284,940	0	0.00%	71,235	(71,235)	284,940
Total Roll-Over Expenditures	\$ 1,613,333	\$ 29,141	0.00%	\$ 691,202	(\$661,383)	\$ 1,584,192
Capital						
63 10 Road & Bridge Improvement	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
63 20 Other Improvements	296,976	0	0.00%	74,244	(74,244)	296,976
64 10 Office Equipment & Machinery	0	0	0.00%	0	0	0
64 45 Other Equipment	0	0	0.00%	0	0	0
99 99 Unencumbered	0	0	0.00%	0	0	0
Total Capital	\$ 296,976	\$ 0	0.00%	\$ 893,779	(\$863,960)	\$ 296,976
TOTAL CDBG APPROPRIATIONS	\$ 3,313,564	\$ 32,956	0.99%	\$ 1,872,850	(\$1,812,534)	\$ 3,280,608

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment Department: CDBG & SHIP
 Fund/Division Number: 103 & 105 Division:

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
SHIP REVENUES						
344 90 SHIP	\$ 356,368	\$ 132,054	37.06%	\$ 89,092	\$ 42,962	\$ 224,314
334 50 Program Income	500	200	40.00%	125	75	300
361 10 Interest on Investments	100	80	80.14%	25	55	20
369 90 Other Misc. Revenues	0	0	0.00%	0	0	0
381 90 Program Income HHR	0	0	0.00%	0	0	0
Carry Over Funding	0	0	0.00%	0	0	0
Total SHIP Revenue	\$ 356,968	\$ 132,334	37.07%	\$ 2,855,871	(\$2,633,402)	\$ 224,634
SHIP EXPENDITURES						
Total Operating Expenses	\$ 35,637	\$ 759	2.13%	\$ 8,909	(\$8,151)	\$ 34,878
Housing Rehabilitation	171,331	0	0.00%	42,833	(42,833)	171,331
DownPayment Assistance	150,000	50,000	33.33%	37,500	12,500	100,000
TOTAL SHIP APPROPRIATIONS	\$ 356,968	\$ 50,759	14.22%	\$ 2,945,263	(\$2,671,755)	\$ 306,209

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment
Fund/Division Number: 106

Grant Administration

		2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants							
334 505	State Reach Grant	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
334 510	Disaster Relief	0	0	0.00%	0	0	0
334 513	Program Income	0	2,831	100.00%	0	2,831	(2,831)
	Total Intergovernmental	\$ 0	\$ 2,831	\$ 100	\$ 0	\$2,831	(2,831)
Miscellaneous Revenue							
361 100	Interest on Investments	\$ 243	\$ 76	31.33%	\$ 61	\$ 15	\$ 167
361 103	HHRP Loan	0	0	0.00%	0	0	0
369 904	Reimb. Of Expenditures	23,919	0	0.00%	5,980	(5,980)	23,919
369 908	Other Misc. Revenues	0	0	0.00%	0	0	0
334 553	Carry Forward Funding	478,338	0	0.00%	119,585	(119,585)	478,338
	Total Miscellaneous Revenues	\$ 502,500	\$ 76	0.02%	\$ 125,625	(\$125,549)	\$ 502,424
Interfund Transfers							
381 10	General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
381 91	FPRA	0	0	0.00%	0	0	0
	Total Interfund Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
	Total Revenues	\$ 502,500	\$2,907	0.58%	\$ 125,625	(\$122,718)	\$ 499,593

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Department of Urban Redevelopment
Fund/Division Number: 106

Grant Administration

	2025/26 Proposed					
Budgeted Staffing Level						
Lincoln Park Revitalization Coordinator	0					
Total Budgeted Staffing Level	0					
	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
10 10 Salaries and Wages	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
10 30 Accrued Compensation	0	0	0.00%	0	0	0
10 40 Overtime	0	0	0.00%	0	0	0
20 10 FICA Taxes	0	0	0.00%	0	0	0
20 20 Retirement	0	0	0.00%	0	0	0
20 30 Life & Health Insurance	0	0	0.00%	0	0	0
20 35 Dental Insurance	0	0	0.00%	0	0	0
20 40 Workers' Compensation	0	0	0.00%	0	0	0
Total Personnel Services	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Operating Expense						
3120 Legal Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
4020 Travel & Education	0	0	0.00%	0	0	0
4120 Freight and Postage	100	0	0.00%	25	(25)	100
4810 Advertising	0	0	0.00%	0	0	0
4960 Administrative Fees	2,400	0	0.00%	600	(600)	2,400
4965 Escrow Expenses	0	0	0.00%	0	0	0
4990 Miscellaneous Expenses Programs & Projects	0	0	0.00%	0	0	0
Total Operating Expense	\$ 2,500	\$ 0	0.00%	\$ 625	(\$625)	\$ 2,500
Interfund Transfers						
Transfer to CDBG	\$ 500,000	\$ 0	0.00%	\$ 125,000	(\$125,000)	\$ 500,000
Transfer to SHIP	0	0	0.00%	0	0	0
Total Interfund Transfers	\$ 500,000	\$ 0	0.00%	\$ 125,000	(\$125,000)	\$ 500,000
TOTAL APPROPRIATIONS	\$ 502,500	\$ 0	0.00%	\$ 125,625	(\$125,625)	\$ 502,500

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Marina Fund
Fund/Division Number: 401-0000

	2025/26 Proposed	FYTD Actual	Yr Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants						
331 50 Disaster Relief/Federal	\$0	\$0	0.00%	\$ 0	\$ 0	\$ 0
334 39 Physical Environmental Grant	243,750	0	0.00%	60,938	(60,938)	243,750
334 50 Disaster Relief/State	0	0	0.00%	0	0	0
Total Grants	\$ 243,750	\$ 0	0.00%	\$ 60,938	(\$60,938)	\$ 243,750
Charges for Services						
347 54 Dockage	\$ 1,800,000	\$ 534,847	29.71%	\$ 450,000	\$ 84,847	\$ 1,265,153
347 55 Transient Dockage	1,250,000	240,348	19.23%	312,500	(72,152)	1,009,652
Total Charges for Services	\$ 3,050,000	\$ 775,195	25.42%	\$ 762,500	\$ 12,695	\$ 2,274,805
Miscellaneous Revenue						
361 10 Interest Earnings	\$ 2,500	\$ 127	5.09%	\$ 625	(\$498)	\$ 2,373
361 33 Other Investment Interest	0	0	0.00%	0	0	0
362 14 Leases	3,500	98,062	2801.78%	875	97,187	(94,562)
362 16 Crabby's Lease	280,000	30	0.01%	70,000	(69,970)	279,970
369 31 Reimburse of Expenditures	0	0	0.00%	0	0	0
369 49 Misc. Revenues	12,000	0	0.00%	3,000	(3,000)	12,000
369 85 Settlement of Claims	0	0	0.00%	0	0	0
369 90 Other Misc. Revenue	0	3,030	100.00%	0	3,030	(3,030)
369 91 Gas and Oil Sales	1,800,000	345,351	19.19%	450,000	(104,649)	1,454,649
369 92 Electric Utility Sales	150,000	43,885	29.26%	37,500	6,385	106,115
369 93 Utility Fees	65,000	24,273	37.34%	16,250	8,023	40,727
369 94 Soda, Candy & Ice Sales	210,000	45,302	21.57%	52,500	(7,198)	164,698
369 96 Late Payment Charges	3,500	40	1.14%	875	(835)	3,460
369 97 Live Aboards	80,000	29,006	36.26%	20,000	9,006	50,994
369 98 Other Miscellaneous Revenues	22,000	6,095	27.70%	5,500	595	15,905
Total Miscellaneous Revenue	\$ 2,628,500	\$ 595,201	22.64%	\$ 657,125	(\$61,924)	\$ 2,033,299
Total Revenue	\$ 5,922,250	\$ 1,370,396	23.14%	\$ 1,480,563	(\$110,167)	\$ 4,551,854
Appropriated Retained Earnings	1,826,927	0	0.00%	456,732	(456,732)	1,826,927
TOTAL RESOURCES	\$ 7,749,177	\$ 1,370,396	17.68%	\$ 1,937,294	(\$566,899)	\$ 6,378,781

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Marina Fund
Fund/Division Number: 401-4100-575

	2025/26 Proposed
Budgeted Staffing Level	
Marina Manager	1
Senior Accounting Analyst	1
Operations Supervisor	1
Assistant Dockmaster	2
Marina Concierge Retailer	1
Executive Assistant/Asst. Concierge Retailer	1
Storekeeper (FT)	1
Marine Waterways Enforcement Officer	2
Maintenance Technician	1
Total Budgeted Staffing Level	11

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 685,249	\$ 116,416	16.99%	\$ 171,312	(\$54,897)	\$ 568,833
1030 Accrued Compensation	3,500	1,978	56.52%	875	1,103	1,522
1040 Overtime	5,000	0	0.00%	1,250	(1,250)	5,000
# 2010 FICA Taxes	53,485	8,991	16.81%	13,371	(4,380)	44,494
2020 Retirement Contributions	95,945	14,230	14.83%	23,986	(9,757)	81,715
2030 Life & Health Insurance	108,936	26,386	24.22%	27,234	(848)	82,550
2035 Dental Insurance	4,722	1,109	23.49%	1,181	(71)	3,613
2040 Workers' Comp.	19,252	13,363	69.41%	4,813	8,550	5,889
Total Personnel Services	\$ 976,089	\$ 182,472	18.69%	\$ 244,022	(\$61,550)	\$ 793,617

Operating Expense						
3120 Legal Fees	\$ 3,000	\$ 0	0.00%	\$ 750	(\$750)	\$ 3,000
3190 Consulting Fees	500,000	700	0.14%	125,000	(124,300)	499,300
3200 Accounting & Auditing	3,255	0	0.00%	814	(814)	3,255
3490 Misc. Contract Services	50,000	0	0.00%	12,500	(12,500)	50,000
3495 Temp Employee Svc	435,000	88,677	20.39%	108,750	(20,073)	346,323
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel & Education	22,000	3,576	16.26%	5,500	(1,924)	18,424
4110 Communications	30,000	625	2.08%	7,500	(6,875)	29,375
4120 Freight and Postage	1,500	204	13.57%	375	(171)	1,296
4310 Utilities	175,000	24,676	14.10%	43,750	(19,074)	150,324
4410 Equipment Rental	4,500	385	8.55%	1,125	(740)	4,115
4430 Land Lease	50,000	0	0.00%	12,500	(12,500)	50,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Marina Fund
Fund/Division Number: 401-4100-575

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4510 Insurance & Fidelity Bond	800,000	53,153	6.64%	200,000	(146,847)	746,847
4540 FLC Liability & Property	70,000	63,104	90.15%	17,500	45,604	6,896
4610 Building Maintenance	15,000	531	3.54%	3,750	(3,219)	14,469
4620 Restroom/Laundry Maint.	7,500	1,287	17.17%	1,875	(588)	6,213
4630 Pier Maintenance	45,000	11,257	25.01%	11,250	7	33,743
4650 Vehicle Maintenance	2,500	0	0.00%	625	(625)	2,500
4651 Vehicle Parts	700	0	0.00%	175	(175)	700
4660 Equipment Maintenance	15,000	679	4.53%	3,750	(3,071)	14,321
4670 Computer Maintenance	2,500	0	0.00%	625	(625)	2,500
4675 Software Maintenance	42,000	43,341	103.19%	10,500	32,841	(1,341)
4710 Reproduction	1,500	0	0.00%	375	(375)	1,500
4810 Advertising	35,000	7,586	21.67%	8,750	(1,164)	27,414
4920 Cost of Goods Sold Fuel	1,350,000	289,376	21.44%	337,500	(48,124)	1,060,624
4930 Cost of Goods Sold	110,000	26,163	23.78%	27,500	(1,337)	83,837
4935 Disaster Charges	5,000	963	19.25%	1,250	(287)	4,037
4950 Settlement of Claims	0	0	0.00%	0	0	0
4960 Administrative Charges	250,000	72,817	29.13%	62,500	10,317	177,183
4970 Inventory Adjustment	2,500	0	0.00%	625	(625)	2,500
4975 Taxes	20,000	63,259	316.30%	5,000	58,259	(43,259)
4990 Miscellaneous Expense	5,000	719	14.37%	1,250	(531)	4,281
5110 Office Supplies	7,500	2,932	39.10%	1,875	1,057	4,568
5120 EDP Supplies	500	280	55.99%	125	155	220
5150 Misc. Equipment	20,500	0	0.00%	5,125	(5,125)	20,500
5210 Gas and Oil	5,000	756	15.12%	1,250	(494)	4,244
5230 Cleaning Supplies	16,000	862	5.39%	4,000	(3,138)	15,138
5231 Safety Supplies	1,500	0	0.00%	375	(375)	1,500
5232 Other Supplies	1,000	259	25.90%	250	9	741
5241 Horticultural Supplies	3,500	0	0.00%	875	(875)	3,500
5250 Uniforms	2,500	0	0.00%	625	(625)	2,500
5260 Expendable Tools	2,500	1,048	41.91%	625	423	1,452
5410 Books,Pubs,Subscriptions&Mbrshp	1,500	200	13.33%	375	(175)	1,300
5900 Depreciation	1,101,700	283,780	25.76%	275,425	8,355	817,920
Total Operating Expense	\$ 5,222,555	\$ 1,044,545	20.00%	\$ 1,305,639	(\$261,094)	\$ 4,178,010

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Marina Fund
 Fund/Division Number: 401-4100-575

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Capital Outlay						
6200 Buildings	\$ 175,000	\$ 0	0.00%	\$ 43,750	(\$43,750)	\$ 175,000
6310 Other Improvements	1,360,000	0	0.00%	340,000	(340,000)	1,360,000
6320 Other Structures Facility	0	0	0.00%	0	0	0
6360 Hurricane Improvements	0	0	0.00%	0	0	0
6410 Office Equip & Machinery	4,000	0	0.00%	1,000	(1,000)	4,000
6420 Furniture & Furnishings	1,500	0	0.00%	375	(375)	1,500
6445 Other Equipment	150,000	22,579	15.05%	37,500	(14,921)	127,421
Total Capital Outlay	\$ 1,690,500	\$ 22,579	1.34%	\$ 378,875	(\$356,296)	\$ 1,492,921
Debt Service						
7010 Principal	\$ 511,041	\$ 0	0.00%	\$ 127,760	(\$127,760)	\$ 511,041
7020 Interest	148,884	0	0.00%	37,221	(37,221)	148,884
7030 Other Debt Service Cost	26,809	0	0.00%	6,702	(6,702)	26,809
Total Debt Service	\$ 686,734	\$ 0	0.00%	\$ 171,683	(\$171,683)	\$ 686,734
Non-Operating Expenses						
9110 Transfer to General	\$ 275,000	\$ 68,750	25.00%	\$ 68,750	\$ 0	\$ 206,250
9200 Loan Principal	0	0	0.00%	0	0	0
9300 Loan Interest	0	0	0.00%	0	0	0
Total Non-Operating Expenses	\$ 275,000	\$ 68,750	25.00%	\$ 68,750	\$ 0	\$ 206,250
TOTAL APPROPRIATIONS	\$ 8,850,877	\$ 1,318,346	14.90%	\$ 2,168,969	(\$850,624)	\$ 7,357,531

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Solid Waste
 Fund/Division Number: 402-0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants						
331 50 Disaster Relief/Federal	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
331 50 Disaster Relief/State	0	0	0.00%	0	0	0
Total Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Charges for Services						
343 400 Residential Service	\$ 4,975,641	\$ 1,234,223	24.81%	\$ 1,243,910	(\$9,687)	\$ 3,741,418
343 410 Commercial Service	6,741,546	1,627,232	24.14%	1,685,387	(58,154)	5,114,314
343 430 Commercial Trash	101,300	25,323	25.00%	25,325	(2)	75,977
343 440 Recycling/Billing	699,639	1,985	0.28%	174,910	(172,925)	697,654
343 45 Other Income	70,000	0	0.00%	17,500	(17,500)	70,000
343 460 Recycling Program	5,000	537	10.74%	1,250	(713)	4,463
Total Charges for Services	\$ 12,593,126	\$ 2,889,300	22.94%	\$ 3,148,282	(\$258,981)	\$ 9,703,826
Miscellaneous Revenue						
361 100 Interest on Investments	\$ 1,000	\$ 6	0.61%	\$ 250	(\$244)	\$ 994
361 20 Interest of SBA	0	0	0.00%	0	0	0
365 010 Sale of Surplus	0	0	0.00%	0	0	0
389 410 Contributions/Private Sources	0	0	0.00%	0	0	0
369 904 Reimbursement of Expenses	0	0	0.00%	0	0	0
369 990 Miscellaneous Revenue	0	0	0.00%	0	0	0
Total Miscellaneous Revenue	\$ 1,000	\$ 6	0.61%	\$ 250	(\$244)	\$ 994
Total Revenues	\$ 12,594,126	\$ 2,889,306	22.94%	\$ 3,148,532	(\$259,225)	\$ 9,704,820
Appropriated Retained Earnings	(754,888)	0	0.00%	(188,722)	188,722	(754,888)
TOTAL RESOURCES	\$ 11,839,238	\$ 2,889,306	24.40%	\$ 2,959,810	(\$70,503)	\$ 8,949,932

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Solid Waste
Fund/Division Number: 402-4200-534

		2025/26					
		Proposed					
Budgeted Staffing Level							
	Public Works Director		1				
	Deputy Public Works Director		1				
	Division Manager		1				
	Operations Manager-Fleet		1				
	Executive Assistant		1				
	Administrative Assistant		2				
	Engagement & Outreach Coordinator		1				
	Inspector		1				
	Solid Waste Foreman II		1				
	Solid Waste Foreman I		1				
	Lead Sanitation Driver		2				
	Sanitation Driver		22				
	Garage Foreman		1				
	Master Mechanic		1				
	Diesel Mechanic		3				
	Maintenance Worker		9				
	Dispatcher		1				
	Fleet Manager		0				
	Total Budgeted Staffing Level		50				
Personnel Services							
		2025/26	FYTD	Yr Lapse	FYTD	FYTD	
		Proposed	Actual	25%	Estimated	Variance	
						FYTD	
						Balance	
1010	Salaries and Wages	\$ 2,913,104	\$ 471,004	16.17%	\$ 728,276	(\$257,272)	\$ 2,442,100
1030	Accrued Compensation	20,000	21,631	108.15%	5,000	16,631	(1,631)
1040	Overtime	50,000	57,511	115.02%	12,500	45,011	(7,511)
2010	FICA Taxes	228,621	41,048	17.95%	57,155	(16,107)	187,572
2020	Retirement Contributions	576,254	103,831	18.02%	144,064	(40,232)	472,423
2030	Life & Health Insurance	537,793	111,897	20.81%	134,448	(22,551)	425,896
2035	Dental Insurance	23,642	5,163	21.84%	5,911	(747)	18,479
2040	Workers' Comp.	124,605	86,488	69.41%	31,151	55,336	38,117
	Total Personnel Services	\$ 4,474,018	\$ 898,574	20.08%	\$ 1,118,505	(\$219,931)	\$ 3,575,444
Operating Expense							
3200	Accounting & Auditing	\$ 7,420	\$ 0	0.00%	\$ 1,855	(\$1,855)	\$ 7,420
3420	U.A. Customer Service Admin.	194,000	60,649	31.26%	48,500	12,149	133,351
3430	Landfill Contract	2,600,000	485	0.02%	650,000	(649,515)	2,599,515
3469	Towing	8,000	4,737	100.00%	2,000	2,737	3,263
3490	Misc. Contract Services	275,000	705	0.26%	68,750	(68,045)	274,295
3495	Temp Employee Svcs	600,000	108,380	18.06%	150,000	(41,620)	491,620
4010	Car Allowance	5,400	900	16.67%	1,350	(450)	4,500
4020	Travel & Education	6,000	0	0.00%	1,500	(1,500)	6,000
4110	Communications	35,000	247	0.70%	8,750	(8,503)	34,753

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Solid Waste
 Fund/Division Number: 402-4200-534

	2025/26 Proposed	FYTD Actual	Yr Lapse 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4120 Freight and Postage	500	0	0.00%	125	(125)	500
4310 Utilities	18,750	5,020	26.77%	4,688	333	13,730
4410 Equipment Rental	105,000	30,239	28.80%	26,250	3,989	74,761
4510 Insurance & Fidelity Bond	285,000	208,749	73.25%	71,250	137,499	76,251
4550 Liability & Property Claims	0	0	0.00%	0	0	0
4650 Vehicle Maintenance	5,000	1,536	30.73%	1,250	286	3,464
4651 Vehicle Parts	530,000	26,507	5.00%	132,500	(105,993)	503,493
4652 Tires, Tubes & Batteries	310,000	80	0.03%	77,500	(77,420)	309,920
4653 Unforeseeable	15,000	1,050	7.00%	3,750	(2,700)	13,950
4660 Equipment Maintenance	25,000	0	0.00%	6,250	(6,250)	25,000
4670 Computer Maintenance	750	0	0.00%	188	(188)	750
4675 Software Maintenance	14,000	3,313	23.66%	3,500	(188)	10,688
4680 Radio Maintenance	1,800	0	0.00%	450	(450)	1,800
4710 Reproduction	6,000	215	3.58%	1,500	(1,285)	5,785
4810 Advertising	0	0	0.00%	0	0	0
4950 Settlement of Claims	0	0	0.00%	0	0	0
4960 Administrative Charges	85,000	21,250	25.00%	21,250	(0)	63,750
4990 Miscellaneous Expense	4,000	665	16.62%	1,000	(335)	3,335
5110 Office Supplies	5,000	1,137	22.74%	1,250	(113)	3,863
5120 EDP Supplies	200	118	59.00%	50	68	82
5150 Miscellaneous Equip Expense	4,900	296	6.05%	1,225	(929)	4,604
5210 Gas and Oil	460,000	75,180	16.34%	115,000	(39,820)	384,820
5232 Other Supplies	14,000	1,271	9.08%	3,500	(2,229)	12,729
5242 Chemicals	8,000	160	1.99%	2,000	(1,840)	7,840
5250 Uniforms	33,000	5,123	15.52%	8,250	(3,127)	27,877
5260 Expendable Tools	5,000	0	0.00%	1,250	(1,250)	5,000
5410 Books,Pubs,Subscriptions&Mbrshp	10,000	0	0.00%	2,500	(2,500)	10,000
5900 Depreciation	508,500	120,477	23.69%	127,125	(6,648)	388,023
Total Operating Expense	\$ 6,185,220	\$ 678,488	10.97%	\$ 1,546,305	(\$867,817)	\$ 5,506,732
Capital Outlay						
6200 Buildings	\$ 160,000	\$ 0	0.00%	\$ 40,000	(\$40,000)	\$ 160,000
6320 Other Improvements	60,000	0	0.00%	15,000	(15,000)	60,000
6410 Office Equip & Machinery	10,000	0	0.00%	2,500	(2,500)	10,000
6420 Furniture & Furnishings	7,700	0	0.00%	1,925	(1,925)	7,700
6430 Heavy Equipment	666,000	0	0.00%	166,500	(166,500)	666,000
6445 Other Equipment	53,000	0	0.00%	13,250	(13,250)	53,000
6490 SBITA	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 956,700	\$ 0	0.00%	\$ 239,175	(\$239,175)	\$ 956,700
Non-Operating Expense						
9110 Transfer to General	\$ 500,000	\$ 125,000	25.00%	\$ 125,000	\$ 0	\$ 375,000
9200 Capital Loan Payment	224,000	0	0.00%	56,000	(56,000)	224,000
9200 Debt Service/Radios	0	0	0.00%	0	0	0
9300 Loan Interest	7,800	0	0.00%	1,950	(1,950)	7,800
Total Non-Operating Expense	\$ 731,800	\$ 125,000	17.08%	\$ 182,950	(\$57,950)	\$ 606,800
TOTAL APPROPRIATIONS	\$ 12,347,738	\$ 1,702,062	13.78%	\$ 3,086,935	(\$1,384,873)	\$ 10,645,676

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Golf Course Fund
 Fund/Division Number: 405 0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Charges for Services						
347 200 Membership Dues	\$ 49,000	\$ 19,325	39.44%	\$ 12,250	\$ 7,075	\$ 29,675
347 220 Other Memberships	38,000	112	0.30%	9,500	(9,388)	37,888
347 240 Golf Fees	1,355,000	317,897	23.46%	338,750	(20,853)	1,037,103
347 241 Adjustment Golf Fees	0	(2,934)	0.00%	0	(2,934)	2,934
347 250 Driving Range	50,000	9,611	19.22%	12,500	(2,889)	40,389
Total Charges for Services	\$ 1,492,000	\$ 344,010	23.06%	\$ 373,000	(\$28,990)	\$ 1,147,990
Miscellaneous Revenue						
361 100 Interest Earnings	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
369 920 Pro Shop Merchandise	80,000	16,339	20.42%	20,000	(3,661)	63,661
369 904 Reimbursement of Expenses	0	0	0.00%	0	6,433	6,433
369 931 Events	0	234	0.00%	0	1,425	1,425
369 933 Food	18,000	4,771	26.50%	4,500	22,606	22,606
000 000 Settlement of Claims	0	(15)	0.00%	0	0	0
369 935 Alcoholic Beverages	85,000	18,362	21.60%	21,250	48,693	48,693
369 919 Snacks & Beverages	35,000	6,593	18.84%	8,750	23,453	23,453
369 990 Other Misc Revenues	70,265	444	0.63%	17,566	600	600
Total Miscellaneous Revenue	\$ 288,265	\$ 46,727	16.21%	\$ 72,066	\$ 99,548	\$ 166,871
Total Revenues	\$ 1,780,265	\$ 390,737	21.95%	\$ 445,066	\$ 70,559	\$ 1,314,861
Transfers						
381 01 Transfer from General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
382 50 Transfer from Solid Waste	0	0	0.00%	0	0	0
Total Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Appropriated Retained Earnings	0	0	0.00%	0	0	0
TOTAL RESOURCES	\$ 1,780,265	\$ 390,737	21.95%	\$ 445,066	\$ 70,559	\$ 1,314,861

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Golf Course Fund
Fund/Division Number: 405-0000

	2025/26 Proposed
Budgeted Staffing Level	
Golf Course Manager	1
Golf Pro	1
Superintendent	1
Assistant Superintendant	1
Total Budgeted Staffing Level	<u>4</u>

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 305,560	\$ 67,712	22.16%	\$ 76,390	(\$8,678)	\$ 237,848
1030 Accrued Compensation	3,500	5,717	163.34%	875	4,842	(2,217)
1040 Overtime	0	0	0.00%	0	0	0
2010 FICA Taxes	23,643	5,572	23.57%	5,911	(339)	18,071
2020 Retirement Contributions	61,008	14,626	23.97%	15,252	(626)	46,383
2030 Life & Health Insurance	46,568	12,547	26.94%	11,642	905	34,022
2035 Dental Insurance	2,008	541	26.93%	502	39	1,467
2040 Workers' Comp.	340	236	69.41%	85	151	104
Total Personnel Services	<u>\$ 442,628</u>	<u>\$ 106,949</u>	<u>24.16%</u>	<u>\$ 110,657</u>	<u>(\$3,708)</u>	<u>\$ 335,679</u>

Operating Expense						
3490 Consultant Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	2,250	0	0.00%	563	(563)	2,250
3480 Aquatic Weed Control	4,800	1,100	22.92%	1,200	(100)	3,700
3490 Contractual Fees	0	0	0.00%	0	0	0
3495 Temp Employee Svcs	280,000	52,530	18.76%	70,000	(17,470)	227,470
4110 Communications	20,000	405	2.02%	5,000	(4,595)	19,595
4120 Freight and Postage	500	12	2.48%	125	(113)	488
4310 Utilities	93,000	10,580	11.38%	23,250	(12,670)	82,420
4410 Equipment Rental-Golf Carts	58,000	9,639	16.07%	15,000	(5,361)	50,361
4430 Land Lease	60,000	37,985	30.39%	31,250	6,735	87,015
4510 Insurance & Fidelity Bond	125,000	70,834	56.67%	31,250	39,584	54,166
4610 Building Maintenance	0	0	0.00%	0	0	0
4620 Building Supplies	1,500	291	19.40%	375	(84)	1,209
4631 Irrigation Maintenance	13,000	0	0.00%	3,250	(3,250)	13,000
4651 Vehicle Parts	0	0	0.00%	0	0	0

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Golf Course Fund
Fund/Division Number: 405-0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4660 Equipment Maintenance	16,000	1,889	11.81%	4,000	(2,111)	14,111
4670 Computer Maintenance	3,550	0	0.00%	888	(888)	3,550
4675 Software Maintenance	18,000	766	4.26%	4,500	(3,734)	17,234
4810 Advertising	7,000	1,520	21.72%	1,750	(230)	5,480
4925 Cost of Events	0	0	0.00%	0	0	0
4930 Cost of Goods Sold	24,000	4,020	16.75%	6,000	(1,980)	19,980
4932 Liquor Expense	35,000	9,215	26.33%	8,750	465	25,785
4935 Merchandise CGS	50,000	12,515	25.03%	12,500	15	37,485
4940 Bad Debt Expense	0	0	0.00%	0	0	0
4960 Administrative Charges	70,000	20,682	29.55%	17,500	3,182	49,318
4979 License and Fees	800	0	0.00%	200	(200)	800
4980 Over/Short Expense	0	8	0.00%	0	8	(8)
4985 Taxes	15,175	3,339	22.00%	3,794	(455)	11,837
4990 Miscellaneous Expense	0	0	0.00%	0	0	0
5110 Office Supplies	1,000	21	2.10%	250	(229)	979
5120 EDP Supplies	0	0	0.00%	0	0	0
5150 Misc Equipment Expense	0	0	0.00%	0	0	0
5210 Gas and Oil	40,000	3,679	9.20%	10,000	(6,321)	36,321
5231 Safety Supplies	0	0	0.00%	0	0	0
5232 Other Supplies	10,000	2,002	20.02%	2,500	(498)	7,998
5235 Maintenance Supplies	0	0	0.00%	0	0	0
5240 Golf Supplies	6,000	1,584	26.41%	1,500	84	4,416
5241 Horticultural Supplies	0	0	0.00%	0	0	0
5242 Chemicals	43,000	8,713	20.26%	10,750	(2,037)	34,287
5243 Turf Supplies	8,000	575	7.19%	2,000	(1,425)	7,425
5244 Fertilizer	165,000	74,101	44.91%	41,250	32,851	90,899
5250 Uniforms	1,500	0	0.00%	375	(375)	1,500
5260 Expandable Tools	0	0	0.00%	0	0	0
5410 Books,Pubs,Subscriptions&Mbrshp	4,000	456	11.41%	1,000	(544)	3,544
5900 Depreciation	245,954	62,666	25.48%	61,489	1,178	183,288
Total Operating Expense	\$ 1,422,029	\$ 391,130	27.51%	\$ 372,257	\$ 18,873	\$ 1,097,899

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Golf Course Fund
Fund/Division Number: 405-0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Capital Outlay						
6200 Buildings	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6320 Other Structures Facility	0	0	0.00%	0	0	0
6410 Office Equip & Machinery	50,000	23,640	47.28%	12,500	11,140	26,360
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
6445 Other Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 50,000	\$ 23,640	0.00%	\$ 12,500	\$ 11,140	\$ 26,360
Non-Operating Expense						
9110 Transfer to General	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
7110 Equipment Lease	96,005	13,847	14.42%	24,001	(10,154)	82,158
9201 Loan Principal	0	0	0.00%	0	0	0
9010 Loan Interest	15,557	0	0.00%	3,889	(3,889)	15,557
Total Non-Operating Expense	\$ 111,562	\$ 13,847	12.41%	\$ 27,891	(\$14,043)	\$ 97,715
TOTAL APPROPRIATIONS	\$ 2,026,219	\$ 535,566	26.43%	\$ 523,305	\$ 12,262	\$ 1,557,652

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Sunrise Theatre Fund
Fund/Division Number: 406 0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants						
331 00 Federal Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
334 70 State Grant/DCF	0	0	0.00%	0	0	0
Total Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Charges for Services						
347 563 Ticket Sales	\$ 1,800,000	\$ 514,797	28.60%	\$ 450,000	\$ 64,797	\$ 1,285,203
347 561 Ticket Sales - Rentals	600,000	277,782	46.30%	150,000	127,782	322,218
347 562 Ticket Handling Fees	300,000	101,183	33.73%	75,000	26,183	198,817
347 566 Sponsorship Fees	10,000	10,915	109.15%	2,500	8,415	(915)
347 564 Memberships	100,000	1,725	1.73%	25,000	(23,275)	98,275
347 565 Donations & Pledges	10,000	758	7.58%	2,500	(1,742)	9,242
Total Charges for Services	\$ 2,820,000	\$ 907,160	32.17%	\$ 705,000	\$ 202,160	\$ 1,912,840
Miscellaneous Revenue						
361 100 Interest Earning	\$ 0	\$ 298	100.00%	\$ 0	\$ 298	(\$298)
362 014 Rents and Royalties	200,000	5,142	2.57%	50,000	(44,858)	194,858
369 901 Souvenir	5,000	5,608	112.16%	1,250	4,358	(608)
369 904 Reimb. of Expenditures	1,000	0	0.00%	250	(250)	1,000
369 931 Events	25,000	62	0.25%	6,250	(6,188)	24,938
369 935 Packaged Sales	200,000	73,442	36.72%	50,000	23,442	126,558
369 990 Miscellaneous Revenues	1,000	346	34.60%	250	96	654
369 907 Commission/Tips/Merch.	0	0	0.00%	0	0	0
000 000 Late Payment Charges	0	0	0.00%	0	0	0
Total Miscellaneous Revenues	\$ 432,000	\$ 84,898	19.65%	\$ 108,000	(\$23,102)	\$ 347,102
Other Resources						
381 01 Transfer from General	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
381 91 Transfer from FPRA	500,000	0	0.00%	125,000	(125,000)	500,000
381 89 Transfer from Restricted Fund	0	0	0.00%	0	0	0
381 90 Transfer from Restricted Fund-SVOG	0	0	0.00%	0	0	0
Total Other Resources	\$ 500,000	\$ 0	0.00%	\$ 125,000	(\$125,000)	\$ 500,000
Appropriated Retained Earnings	917,313		0.00%	229,328	(229,328)	917,313
TOTAL RESOURCES	\$ 4,669,313	\$ 992,058	21.25%	\$ 1,167,328	(\$175,271)	\$ 3,677,255

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Sunrise Theatre Fund
 Fund/Division Number: 406-4600-575

	2025/26 Proposed
Budgeted Staffing Level	
Executive Director	1
Marketing & Development Manager	1
Technical/Facilities Manager	1
Box House/Operations Manager	1
Facilities Maintenance Technician	1
Total Budgeted Staffing Level	5

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 379,367	\$ 20,148	5.31%	\$ 94,842	(\$74,694)	\$ 359,219
1030 Accrued Compensation	500	8,239	1647.80%	125	8,114	(7,739)
1040 Overtime	0	0	0.00%	0	0	0
2010 FICA Taxes	29,473	2,133	7.24%	7,368	(5,235)	27,340
2020 Retirement Contributions	74,986	4,312	5.75%	18,747	(14,434)	70,674
2030 Life & Health Insurance	65,476	4,370	6.67%	16,369	(11,999)	61,106
2035 Dental Insurance	2,851	186	6.51%	713	(527)	2,665
2040 Workers' Comp	760	528	69.41%	190	338	232
Total Personnel Services	\$ 553,413	\$ 39,915	7.21%	\$ 138,353	(\$98,439)	\$ 513,499

Operating Expense						
3120 Legal Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	5,000	0	0.00%	1,250	(1,250)	5,000
3490 Misc. Contract Services	250,000	40,176	16.07%	62,500	(22,324)	209,824
3491 Custodial	75,000	9,141	12.19%	18,750	(9,609)	65,859
3496 House Crew	175,000	53,235	30.42%	43,750	9,485	121,765
3493 Support Staff	80,000	37,072	46.34%	20,000	17,072	42,928
3495 Temp Employee Svc	75,000	21,913	29.22%	18,750	3,163	53,087
3499 Security	35,000	6,534	18.67%	8,750	(2,216)	28,466
4010 Car Allowance	5,400	0	0.00%	1,350	(1,350)	5,400
4020 Travel & Education	8,000	0	0.00%	2,000	(2,000)	8,000
4040 Hospitality/Entertainment	2,000	216	10.81%	500	(284)	1,784
4043 Food	40,000	7,602	19.00%	10,000	(2,399)	32,399
4044 Transportation	500	1,351	270.14%	125	1,226	(851)
4045 Lodging	0	0	0.00%	0	0	0
4110 Communications	30,000	194	0.65%	7,500	(7,306)	29,806
4120 Freight and Postage	1,500	49	3.27%	375	(326)	1,451
4310 Utilities	200,000	30,821	15.41%	50,000	(19,179)	169,179
4410 Equipment Rental	200,000	87,080	43.54%	50,000	37,080	112,920
4411 Audio Gear	7,500	0	0.00%	1,875	(1,875)	7,500
4412 Backline	40,000	0	0.00%	10,000	(10,000)	40,000
4413 Lighting	5,000	0	0.00%	1,250	(1,250)	5,000

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Sunrise Theatre Fund
 Fund/Division Number: 406-4600-575

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4414 Rigging	10,000	0	0.00%	2,500	(2,500)	10,000
4415 Visual	0	0	0.00%	0	0	0
4450 Theatre	0	0	0.00%	0	0	0
4510 Insurance & Fidelity Bond	436,000	243,012	55.74%	109,000	134,012	192,988
4540 FLC Liability & Property	0	0	0.00%	0	0	0
4610 Building Maintenance	5,000	2,413	48.25%	1,250	1,163	2,588
4629 A/C Maintenance	30,000	2,548	8.49%	7,500	(4,952)	27,452
4620 Building Repair Supplies	10,000	953	9.53%	2,500	(1,547)	9,047
4646 Theatre Supplies	5,000	4,848	96.96%	1,250	3,598	152
4660 Equipment Maintenance	10,000	0	0.00%	2,500	(2,500)	10,000
4670 Computer Maintenance	25,000	13,300	53.20%	6,250	7,050	11,700
4675 Software Maintenance	0	689	0.00%	0	689	(689)
4710 Reproduction	0	0	0.00%	0	0	0
4720 Outside Printing	0	0	0.00%	0	0	0
4810 Advertising	20,000	45,354	226.77%	5,000	40,354	(25,354)
4925 Cost of Events	1,500,000	382,504	25.50%	375,000	7,504	1,117,496
4926 Cost of Events/Rent Reimb	500,000	156,120	31.22%	125,000	31,120	343,880
4930 Cost of Goods Sold	0	0	0.00%	0	0	0
4932 Packaged Sales	65,000	16,019	24.65%	16,250	(231)	48,981
4933 Concession Supplies	15,000	1,371	9.14%	3,750	(2,379)	13,629
4940 Bad Debt Expense	0	0	0.00%	0	0	0
4945 Refunds	65,000	25,915	39.87%	16,250	9,665	39,085
0000 Settlement of Claims	0	0	0.00%	0	0	0
4960 Administrative Charges	125,000	30,320	24.26%	31,250	(930)	94,680
4979 Licenses & Fees	2,000	0	0.00%	500	(500)	2,000
4990 Miscellaneous Expense	2,000	115	5.74%	500	(385)	1,885
5110 Office Supplies	5,000	227	4.55%	1,250	(1,023)	4,773
5120 EDP Supplies	8,000	0	0.00%	2,000	(2,000)	8,000
5150 Misc Equipment Expense	17,000	0	0.00%	4,250	(4,250)	17,000
5210 Gas & Oil	0	576	0.00%	0	576	(576)
5230 Cleaning Supplies	24,000	10,018	41.74%	6,000	4,018	13,982
5410 Books,Publications,Subs&Mbrshp	2,000	0	0.00%	500	(500)	2,000
5900 Depreciation	588,632	147,841	25.12%	147,158	683	440,791
Total Operating Expense	\$ 4,704,532	\$ 1,379,528	29.32%	\$ 1,176,133	\$ 203,395	\$ 3,325,004
Capital Outlay						
6200 Other Structures Facilities	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6320 Other Improvements	0	72,696	0.00%	0	72,696	(72,696)
6410 Office Equip & Mach	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 72,696	0.00%	\$ 0	\$ 72,696	(\$72,696)
Non-Operating Expense						
9110 Transfer to General	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 5,257,945	\$ 1,492,138	28.38%	\$ 1,314,486	\$ 177,652	\$ 3,765,807

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Building Fund
 Fund/Division Number: 420-2902

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Licenses and Permits						
322 010 Permits-Building Dept.	\$ 4,000,000	\$ 567,207	14.18%	\$ 1,000,000	(\$432,793)	\$ 3,432,793
322 020 Inspections	20,000	7,175	35.88%	5,000	2,175	12,825
322 090 Other Permit Fees	2,000,000	260,191	13.01%	500,000	(239,809)	1,739,809
367 010 Contractor's License	50,000	12,000	24.00%	12,500	(500)	38,000
Total Licenses and Permits	\$ 6,070,000	\$ 846,574	13.95%	\$ 1,517,500	(\$670,926)	\$ 5,223,426
Grants						
331 10 General Government	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Charge for Services						
341 340 Cert, Copying, Rcd Search	\$ 0	\$ 400	100.00%	\$ 0	\$ 400	(\$400)
341 360 Administration Fees	0	0	0.00%	0	0	0
341 342 Demo & Flood Plain Mgmt	0	0	0.00%	0	0	0
341 340 Credit Card Process Fees	120,000	1,891	1.58%	30,000	(28,109)	118,109
Total Charges for Services	\$ 120,000	\$ 2,291	1.91%	\$ 30,000	(\$27,709)	\$ 117,709
Fines & Forfeits						
354 070 Unlicensed Contracting	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
354 050 Violation of Local Ordinance	40,000	47,021	117.55%	10,000	37,021	(7,021)
Total Fines & Forfeits	\$ 40,000	\$ 47,021	117.55%	\$ 10,000	\$ 37,021	(\$7,021)
Miscellaneous Revenue						
361 100 Interest on Investments	\$ 0	\$ 1,643	0.00%	\$ 0	\$ 1,643	(\$1,643)
361 33 Other Investment Interest	0	0	0.00%	0	0	0
369 904 Reimbursement of Expenditures	0	0	0.00%	0	0	0
369 917 St. Lucie County	100,000	25,850	25.85%	25,000	850	74,150
369 990 Other Misc. Revenues	50,000	8,758	17.52%	12,500	(3,742)	41,242
Total Miscellaneous Revenues	\$ 150,000	\$ 36,251	24.17%	\$ 37,500	(\$1,249)	\$ 113,749
Total Revenues	\$ 6,380,000	\$ 932,136	14.61%	\$ 1,595,000	(\$662,864)	\$ 5,447,864
Interfund Transfers						
381 10 General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL Interfund Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Appropriated Retained Earnings	430,291		0.00%	0	0	430,291
TOTAL RESOURCES	\$ 6,810,291	\$ 932,136	13.69%	\$ 1,595,000	(\$662,864)	\$ 5,878,155

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Building Fund
Fund/Division Number: 420-2902-524

	2025/26 Proposed
Budgeted Staffing Level	
Building Director/Official	1
Assistant Building Director	1
Executive Assistant	1
Administrative Assistant	1
Resiliency & CRS Navigator	1
Resiliency & CRS Specialist	1
Violations Coordinator	1
Records Management Coordinator	1
Special Projects Coordinator	1
Lead Plan Examiner	1
Building Inspector/Plans Examiner	1
Lead Building Inspector	1
Lead Building Investigator	1
Building Inspector /Investigator	8
Senior Permit Specialist	2
Permit Specialist	11
Total Budgeted Staffing Level	34

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 2,295,286	\$ 242,094	10.55%	\$ 573,822	(\$331,727)	\$ 2,053,192
1030 Accrued Compensation	9,000	14,292	158.80%	2,250	12,042	(5,292)
1040 Overtime	30,000	11,690	38.97%	7,500	4,190	18,310
2010 FICA Taxes	178,986	20,040	11.20%	44,747	(24,707)	158,946
2020 Retirement Contributions	460,788	51,778	11.24%	115,197	(63,419)	409,010
2030 Life & Health Insurance	388,743	62,135	15.98%	97,186	(35,051)	326,608
2035 Dental Insurance	17,399	2,901	16.67%	4,350	(1,449)	14,498
2040 Workers' Compensation	40,589	28,173	69.41%	10,147	18,025	12,416
Total Personnel Services	\$ 3,420,791	\$ 433,103	12.66%	\$ 855,198	(\$422,095)	\$ 2,987,688
Operating Expense						
3120 Legal Fees	\$ 5,000	\$ 0	0.00%	\$ 1,250	(\$1,250)	\$ 5,000
3170 Examination Fees	2,500	0	0.00%	625	(625)	2,500
3200 Accounting & Auditing	1,600	0	0.00%	400	(400)	1,600

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Building Fund
 Fund/Division Number: 420-2902-524

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating contd.						
3490 Contractual Fees	750,000	7,477	1.00%	187,500	(180,024)	742,524
3495 Temp Employee Svcs	200,000	61,541	30.77%	50,000	11,541	138,459
4010 Car Allowance	5,400	1,350	25.00%	1,350	0	4,050
4020 Travel and Education	70,000	379	0.54%	17,500	(17,121)	69,621
4110 Communications	40,000	0	0.00%	10,000	(10,000)	40,000
4120 Freight and Postage	10,000	560	5.60%	2,500	(1,940)	9,440
4410 Equipment Rental	100,000	4,093	4.09%	25,000	(20,907)	95,907
4510 Liability	20,000	13,864	69.32%	5,000	8,864	6,136
4650 Vehicle Maintenance	10,000	272	2.72%	2,500	(2,228)	9,728
4651 Vehicle Parts	10,000	152	1.52%	2,500	(2,348)	9,848
4652 Tires & Batteries	5,000	0	0.00%	1,250	(1,250)	5,000
4660 Equipment Maintenance	0	0	0.00%	0	0	0
4670 Computer Maintenance	0	0	0.00%	0	0	0
4675 Software Maintenance	250,000	27,096	10.84%	62,500	(35,404)	222,904
4680 Radio Maintenance	0	0	0.00%	0	0	0
4710 Reproduction	10,000	0	0.00%	2,500	(2,500)	10,000
4720 Outside Printing	15,000	1,765	11.76%	3,750	(1,985)	13,235
4810 Advertising	10,000	0	0.00%	2,500	(2,500)	10,000
4945 Refunds	10,000	551	5.51%	2,500	(1,949)	9,449
4960 Administrative Fees	450,000	85,550	19.01%	112,500	(26,950)	364,450
4990 Miscellaneous Expenses	500,000	2,100	0.42%	125,000	(122,900)	497,900
5110 Office Supplies	15,000	1,066	7.11%	3,750	(2,684)	13,934
5120 EDP Supplies	10,000	0	0.00%	2,500	(2,500)	10,000
5150 Misc. Equipment	200,000	258	0.13%	50,000	(49,742)	199,742
5210 Gas and Oil	40,000	1,728	4.32%	10,000	(8,272)	38,272
5232 Other Supplies	5,000	0	0.00%	1,250	(1,250)	5,000
5410 Books, Pubs, Subscriptions&Mbrshp	15,000	840	5.60%	3,750	(2,910)	14,160
5900 Depreciation	86,050	19,146	22.25%	21,513	(2,367)	66,904
Total Operating Expense	\$ 2,845,550	\$ 229,787	8.08%	\$ 711,388	(\$481,601)	\$ 2,615,763
Capital Outlay						
6320 Other Improvements	\$ 100,000	\$ 0	0.00%	\$ 25,000	(\$25,000)	\$ 100,000
6410 Office Equipment & Mach	200,000	0	0.00%	50,000	(50,000)	200,000
6425 Other Equipment & Mach	100,000	0	0.00%	25,000	(25,000)	100,000
6440 Vehicles	130,000	0	0.00%	32,500	(32,500)	130,000
6420 Furniture & Furnishings	100,000	0	0.00%	25,000	(25,000)	100,000
6450 Radios	0	0	0.00%	0	0	0
6490 SBITA	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 630,000	\$ 0	0.00%	\$ 157,500	(\$157,500)	\$ 630,000
Non-operating Expenses						
9201 Debt Service/Radios	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Non-Operating Expenses	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 6,896,341	\$ 662,890	9.61%	\$ 1,724,085	(\$1,061,196)	\$ 6,233,451

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Animal Shelter Fund
Fund/Division Number: 407-0000

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants						
331 000 General Grants	\$ 50,000	\$ 0	0.00%	12,500	(\$12,500)	50,000
Total Grants	\$ 50,000	\$ 0	0.00%	\$ 12,500	(\$12,500)	\$ 50,000
Charge for Services						
346 410 Adoption Services	\$ 60,000	\$ 14,525	24.21%	\$ 15,000	(\$475)	\$ 45,475
346 420 Impound Fees	10,000	0	0.00%	2,500	(2,500)	10,000
346 430 Service Fees	25,000	710	2.84%	6,250	(5,540)	24,290
Total Charges for Services	\$ 95,000	\$ 15,235	16.04%	\$ 23,750	(\$8,515)	\$ 79,765
Municipal Charges						
329 501 License Fees	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
354 040 Citation Fees	0	0	0.00%	0	0	0
Total Municipal Charges	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Clinical Charges						
346 310 Sterilization Surgeries	\$ 200,000	\$ 0	0.00%	\$ 50,000	(\$50,000)	\$ 200,000
346 320 Vaccinations	225,000	0	0.00%	56,250	(56,250)	225,000
Total Clinical Charges	\$ 425,000	\$ 0	0.00%	\$ 106,250	(\$106,250)	\$ 425,000
Miscellaneous Revenue						
361 10 Interest on Investments	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
361 33 Merchandise Sales	2,500	1,200	48.00%	625	575	1,300
369 31 Animal Care Products (medical)	0	0	0.00%	0	0	0
369 58 Business Contributions/Donations	150,000	0	0.00%	37,500	(37,500)	150,000
369 59 Redemption Fee	0	1,195	0.00%	0	1,195	(1,195)
369 60 Reimbursement of Expenses	0	0	0.00%	0	0	0
369 90 Other Misc. Revenue	23,508	0	0.00%	5,877	(5,877)	23,508
Total Miscellaneous Revenues	\$ 176,008	\$ 2,395	1.36%	\$ 44,002	(\$41,607)	\$ 173,613
Interfund Transfers						
381 10 General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
381 50 Restricted Fund	250,000	0	0.00%	62,500	(62,500)	250,000
381 51 Restricted Fund - ARP	0	0	0.00%	0	0	0
TOTAL Interfund Transfers	\$ 250,000	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Total Revenues	\$ 996,008	\$ 17,630	1.77%	\$ 186,502	(\$168,872)	\$ 728,378
Appropriated Retained Earnings	0	0	0.00%	0	0	0
TOTAL RESOURCES	\$ 996,008	\$ 17,630	1.77%	\$ 186,502	(\$168,872)	\$ 728,378

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Animal Shelter Fund
 Fund/Division Number: 407

2025/26 Proposed						
Budgeted Staffing Level						
Operations Manager	1					
Animal Care Lead	1					
Animal Care Specialist I	6					
Administrative Assistant (PT)	2					
Total Budgeted Staffing Level	10					

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Personnel Services						
1010 Salaries and Wages	\$ 361,995	\$ 57,994	16.02%	\$ 90,499	(\$32,505)	\$ 304,001
1030 Accrued Compensation	0	1,406	0.00%	0	1,406	(1,406)
1040 Overtime	0	18,039	0.00%	0	18,039	(18,039)
2010 FICA Taxes	27,693	5,833	21.06%	6,923	(1,090)	21,860
2020 Retirement Contributions	71,458	15,393	21.54%	17,865	(2,471)	56,065
2030 Life & Health Insurance	78,358	16,783	21.42%	19,590	(2,806)	61,575
2035 Dental Insurance	3,914	887	22.66%	979	(92)	3,027
2040 Workers' Compensation	5,430	3,769	69.41%	1,358	2,411	1,661
Total Personnel Services	\$ 548,848	\$ 120,104	21.88%	\$ 137,212	(\$17,108)	\$ 428,744
Operating Expense						
3181 Veterinary Services-Steralization	\$ 100,000	\$ 6,554	6.55%	25,000	(18,446)	93,446
3181 Veterinary Services/Vaccinations	0	0	0.00%	0	0	0
3182 Veterinary Services/Miscellaneous	25,000	2,999	12.00%	6,250	(3,251)	22,001
3199 Janitorial Supplies	0	0	0.00%	0	0	0
3490 Contraactual Services	25,000	422	1.69%	6,250	(5,828)	24,578
3494 Spay/Neuter	0	0	0.00%	0	0	0
3495 Temporary Employee Services	128,660	68,256	53.05%	32,165	36,091	60,404
4020 Travel & Education	3,000	0	0.00%	750	(750)	3,000
4110 Communications	7,000	673	9.62%	1,750	(1,077)	6,327
4410 Equipment Rental	5,000	292	5.84%	1,250	(958)	4,708
4610 Building Maintenance	5,000	197	3.94%	1,250	(1,053)	4,803
4675 Software Maintenance	1,500	1,287	85.77%	375	912	214
4680 Pest Control	0	0	0.00%	0	0	0
4710 Outreach & Education	0	0	0.00%	0	0	0
4810 Advertising	3,500	0	0.00%	875	(875)	3,500
4830 Marketing & Promotions	1,000	0	0.00%	250	(250)	1,000
4928 Merchandise/Cost of Goods Sold	1,000	56	5.59%	250	(194)	944

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Animal Shelter Fund
Fund/Division Number: 420-2902-524

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense contd.						
4960 Administrative Fees	0	0	0.00%	0	0	0
4979 Licenses & Fees	0	0	0.00%	0	0	0
4990 Miscellaneous Expenses	5,000	874	17.48%	1,250	(376)	4,126
5110 Office Supplies	3,000	0	0.00%	750	(750)	3,000
5150 Miscellaneous Equipment	0	0	0.00%	0	0	0
5210 Gas & Oil	500	34	6.78%	125	(91)	466
5221 Animal Care-Food	15,000	0	0.00%	3,750	(3,750)	15,000
5222 Animal Care-Supplies	25,000	6,556	26.23%	6,250	306	18,444
5223 Medical Supplies	70,000	148	0.21%	17,500	(17,352)	69,852
5224 Rescue Cleaning Supplies	0	0	0.00%	0	0	0
5230 Cleaning Supplies	15,000	706	4.71%	3,750	(3,044)	14,294
5231 Safety Supplies	3,000	506	16.86%	750	(244)	2,494
5232 Other Supplies	2,500	0	0.00%	625	(625)	2,500
5250 Uniforms	1,500	47	3.13%	375	(328)	1,453
5410 Books, Pubs, Subscriptions&Mbrshp	1,000	180	18.00%	250	(70)	820
5900 Depreciation	2,293	573	24.99%	573	(0)	1,720
Total Operating Expense	\$ 449,453	\$ 90,359	20.10%	\$ 81,113	(\$307)	\$ 243,647
Capital Outlay						
6320 Other Improvements	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6410 Office Equipment & Mach	0	0	0.00%	0	0	0
6420 Furniture & Furnishings	0	0	0.00%	0	0	0
6490 Clinic/Surgery Equipment	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
 TOTAL APPROPRIATIONS	 \$ 998,301	 \$ 210,463	 21.08%	 \$ 218,325	 (\$17,415)	 \$ 672,391

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Stormwater Fund
Fund/Division Number: 403

	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Grants						
331 390 Stormwater Management/Fed.	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
331 510 Disaster/Fed.	0	0	0.00%	0	0	0
334 360 Stormwater Management/State	0	0	0.00%	0	0	0
Total Grants	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Physical Environment						
343 900 Stormwater Utilities	\$ 3,624,589	\$ 2,641,855	72.89%	\$ 906,147	\$ 1,735,708	\$ 982,734
Total Physical Environment	\$ 3,624,589	\$ 2,641,855	72.89%	\$ 906,147	\$ 1,735,708	\$ 982,734
Miscellaneous Revenue						
361 100 Investment Interest	\$ 1,000	\$ 335	33.54%	\$ 250	\$ 85	\$ 665
361 101 Other Interest	1,000	0	0.00%	250	(250)	1,000
369 904 Reimbursement of Expenses	0	0	0.00%	0	0	0
369 990 Other Miscellaneous Revenue	0	0	0.00%	0	0	0
Total Miscellaneous Revenue	\$ 2,000	\$ 335	16.77%	\$ 500	(\$165)	\$ 1,665
Total Revenues	\$ 3,626,589	\$ 2,642,190	72.86%	\$ 906,647	\$ 1,735,543	\$ 984,399
Interfund Transfers						
381 001 General Fund	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
381 089 Restricted Fund	0	0	0.00%	0	0	0
TOTAL Interfund Transfers	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
Appropriated Retained Earnings	\$ 49,428	\$ 0	0.00%	\$ 0	\$ 0	\$ 49,428
TOTAL RESOURCES	\$ 3,676,017	\$ 2,642,190	71.88%	\$ 906,647	\$ 1,735,543	\$ 1,033,827

FIRST QUARTER FINANCIAL REPORT - MONTH ENDING DECEMBER 31, 2025

Fund Title: Stormwater Fund
 Fund/Division Number: 420-2902-524

	2025/26 Proposed					
Budgeted Staffing Level						
Total Budgeted Staffing Level	0					
	2025/26 Proposed	FYTD Actual	YR. LAPSE 25%	FYTD Estimated	FYTD Variance	FYTD Balance
Operating Expense						
3120 Legal	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3200 Accounting & Auditing	3,300	0	0.00%	825	(825)	3,300
3481 SMU Locates	40,000	644	1.61%	10,000	(9,356)	39,356
3487 Finance & Administration	67,000	52,837	78.86%	16,750	36,087	14,163
3490 Contractual Services	1,158,479	93,123	8.04%	289,620	(196,497)	1,065,356
4020 Travel and Education	2,500	0	0.00%	625	(625)	2,500
4120 Freight and Postage	1,000	0	0.00%	250	(250)	1,000
4410 Equipment Rental	5,000	0	0.00%	1,250	(1,250)	5,000
4612 Storm Drain	260,000	700	0.27%	65,000	(64,300)	259,300
4621 Canals	500,000	52,000	10.40%	125,000	(73,000)	448,000
4650 Vehicles	0	0	0.00%	0	0	0
4651 Vehicle Parts	0	0	0.00%	0	0	0
4670 Computer Maintenance	500	0	0.00%	125	(125)	500
4675 Software Maintenance	7,000	0	0.00%	1,750	(1,750)	7,000
4710 Reproduction	3,000	0	0.00%	750	(750)	3,000
4720 Bad Debt	0	0	0.00%	0	0	0
4960 Administrative Charges	452,081	111,826	24.74%	113,020	(1,194)	340,255
4990 Miscellaneous Expenses	1,000	22	2.22%	250	(228)	978
5120 EDP Supplies	1,500	0	0.00%	375	(375)	1,500
5150 Miscellaneous Equip Expense	0	0	0.00%	0	0	0
5410 Books, Pubs, Subscriptions&Mbrshp	1,000	0	0.00%	250	(250)	1,000
5900 Depreciation	1,485,037	390,969	26.33%	371,259	19,710	1,094,068
Total Operating Expense	\$ 3,988,397	\$ 702,121	17.60%	\$ 997,099	(\$294,978)	\$ 3,286,276
Capital Outlay						
6310 Roads & Bridges	\$ 0	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
6320 Other Improvements	0	139,711	0.00%	0	139,711	(139,711)
6330 Sidewalk/Curb	0	0	0.00%	0	0	0
6410 Office Equipment	0	0	0.00%	0	0	0
6430 Heavy Machinery	0	0	0.00%	0	0	0
6440 Vehicles	0	0	0.00%	0	0	0
Total Capital Outlay	\$ 0	\$ 139,711	0.00%	\$ 0	\$ 139,711	(\$139,711)
Non-operating Expenses						
7110 Debt Service/Principle Payment	\$ 1,083,800	\$ 271,500	25.05%	\$ 270,950	\$ 550	\$ 812,300
7210 Debt Service/Interest	84,655	22,828	26.97%	21,164	1,664	61,827
7310 Other Debt Service Cost	4,202	0	0.00%	1,051	(1,051)	4,202
7311 Cost of Issuance	0	0	0.00%	0	0	0
9540 Debt Service Transfer	0	0	0.00%	0	0	0
Total Non-Operating Expenses	\$ 1,172,657	\$ 294,328	0.00%	\$ 293,164	\$ 1,163	\$ 878,329
TOTAL APPROPRIATIONS	\$ 5,161,054	\$ 1,136,159	22.01%	\$ 1,290,264	(\$154,104)	\$ 4,024,895