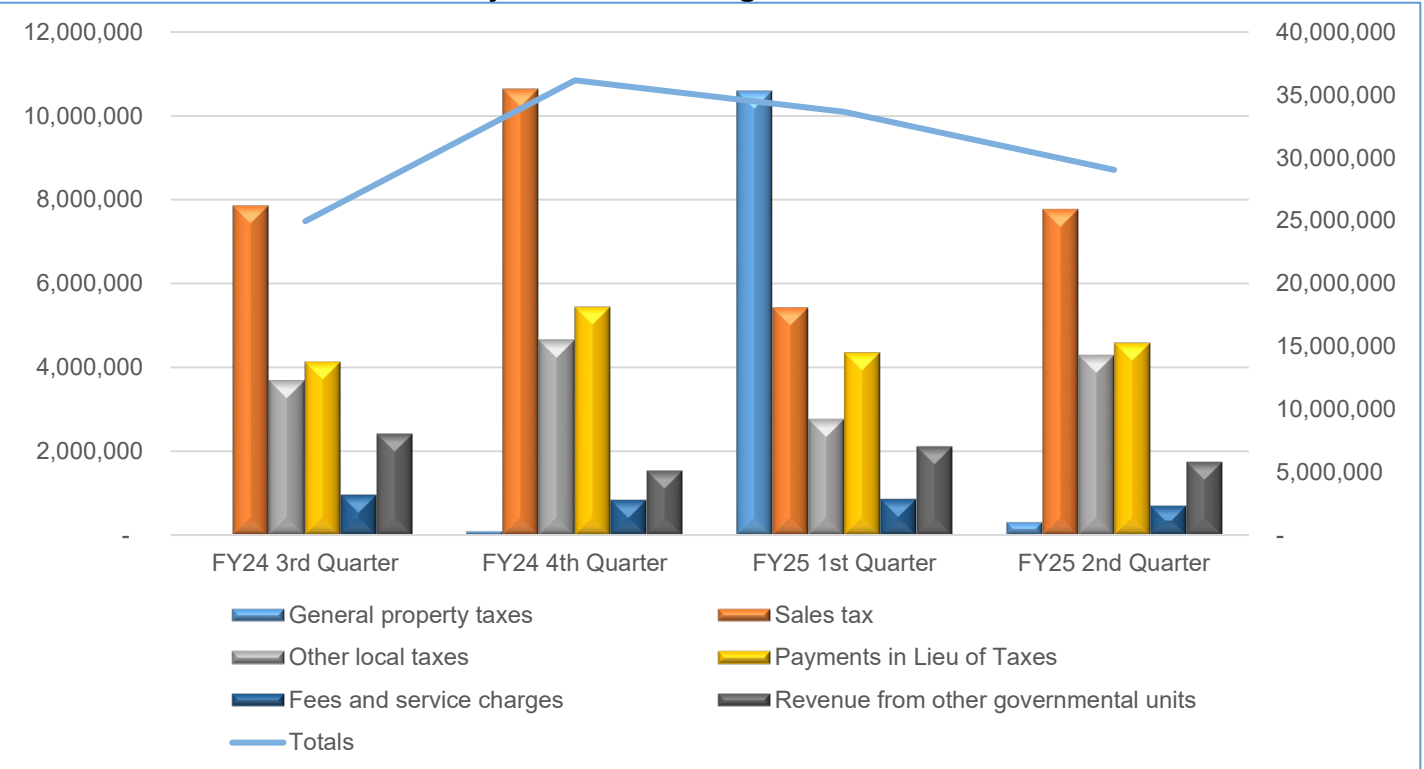
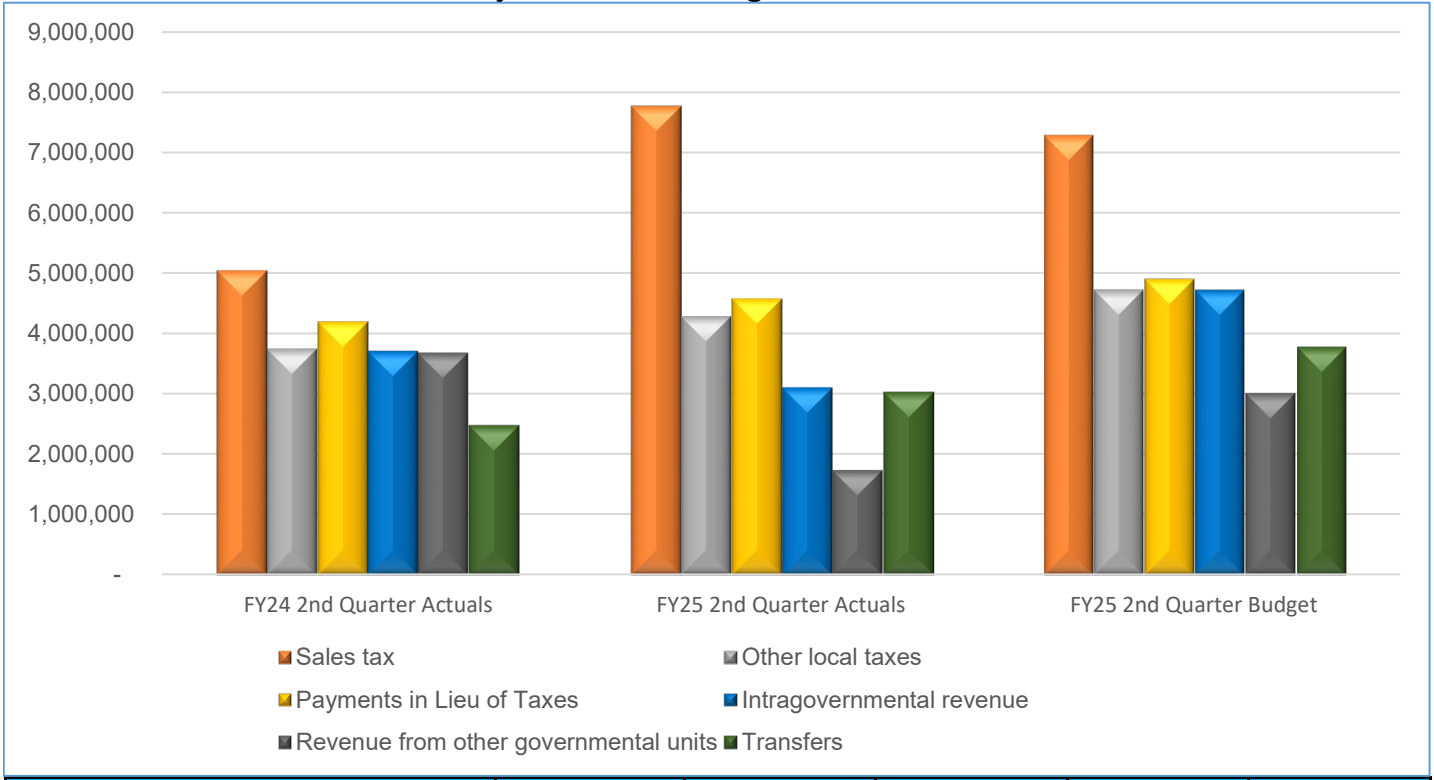
General Fund
Quarterly Revenue Report
2nd Quarter Fiscal Year 2025
January 1, 2025 through March 31, 2025



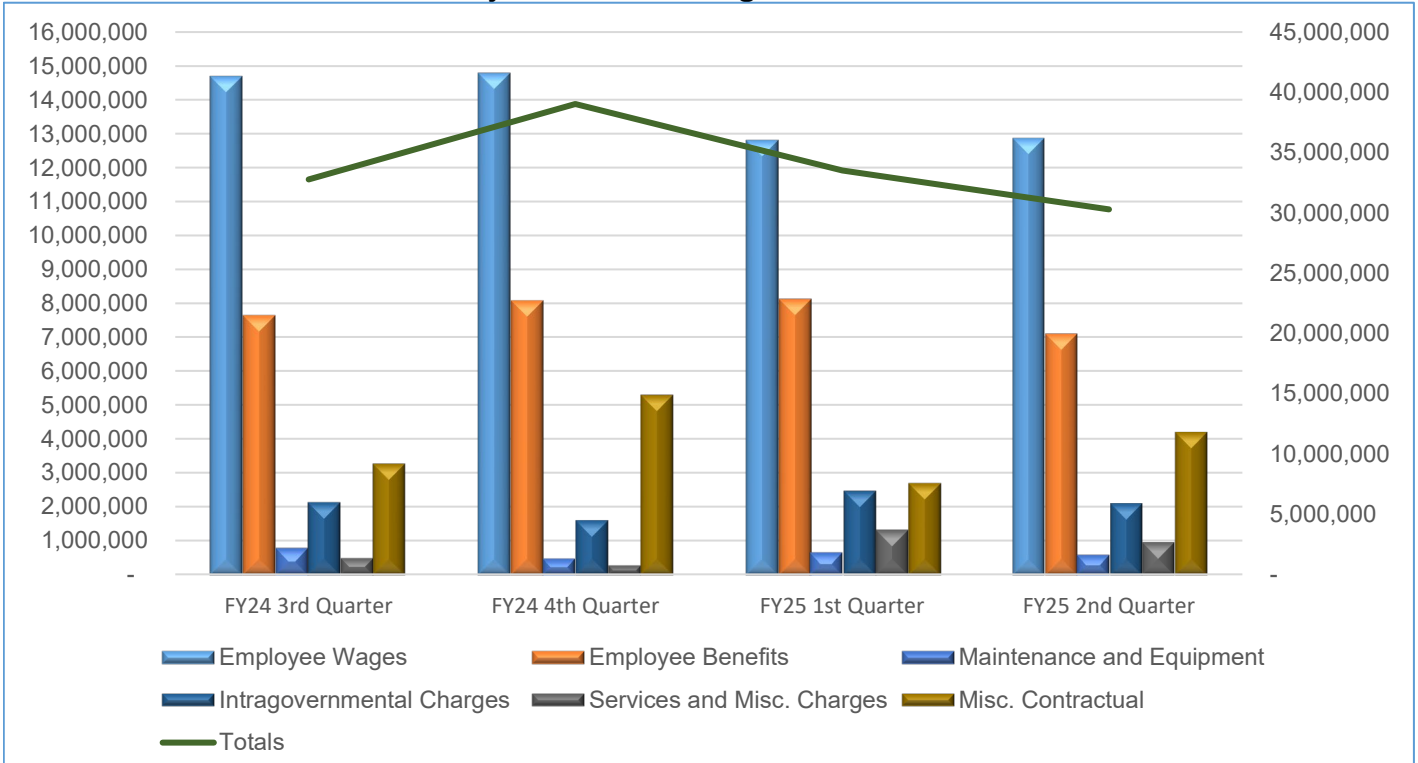
Revenue Categories	FY24 3rd Quarter	FY24 4th Quarter	FY25 1st Quarter	FY25 2nd Quarter
General property taxes	13,828	99,443	10,592,609	316,004
Sales tax	7,849,384	10,625,595	5,428,847	7,764,588
Use tax	1,108,762	1,996,871	333,598	1,870,213
Other local taxes	3,682,554	4,630,492	2,759,455	4,276,057
Payments in Lieu of Taxes	4,118,818	5,430,096	4,344,295	4,570,684
Licenses and permits	1,346,829	745,814	146,521	124,208
Fines	72,622	76,374	55,990	103,475
Fees and service charges	959,899	837,014	858,279	700,324
Intragovernmental revenue	560,390	5,636,427	3,672,439	3,102,651
Revenue from other governmental units	2,406,295	1,536,130	2,107,051	1,737,818
Investment revenue	112,501	1,736,880	213,946	971,677
Miscellaneous	300,339	390,647	123,973	490,789
Transfers	2,421,731	2,421,438	3,021,747	3,023,174
Totals	24,953,951	36,163,222	33,658,748	29,051,662

General Fund
Revenue Comparison Report
2nd Quarter Fiscal Year 2025
January 1, 2025 through March 31, 2025



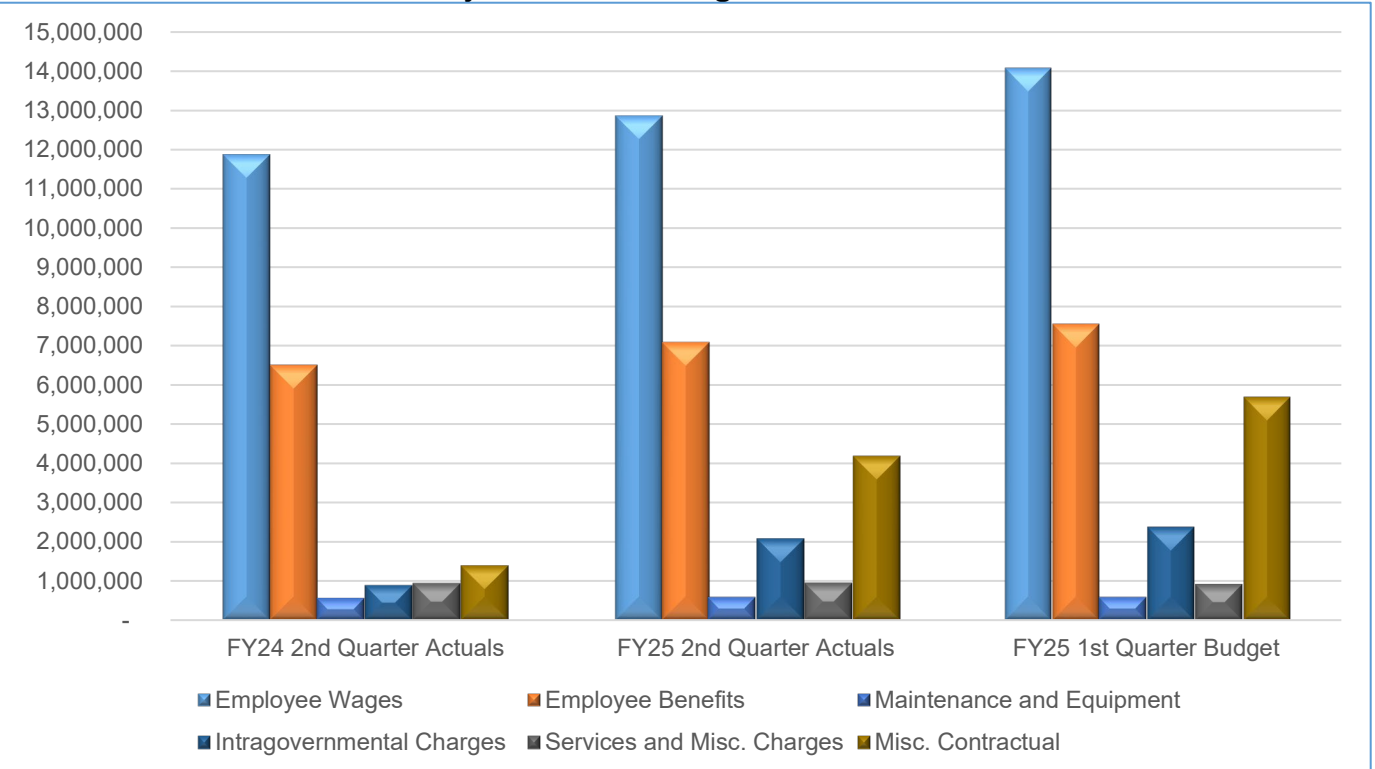
Revenue Categories	FY24 2nd Quarter Actuals	FY25 2nd Quarter Actuals	FY25 2nd Quarter Budget	FY24-FY25 Difference	FY25 Budget to Actual
General property taxes	300,648	316,004	333,476	15,356	(17,473)
Sales tax	5,048,900	7,764,588	7,279,362	2,715,688	485,226
Use tax	759,138	1,870,213	653,390	1,111,075	1,216,823
Other local taxes	3,735,192	4,276,057	4,710,631	540,865	(434,574)
Payments in Lieu of Taxes	4,193,600	4,570,684	4,897,897	377,083	(327,214)
Licenses and permits	118,743	124,208	109,438	5,465	14,771
Fines	81,592	103,475	86,198	21,883	17,277
Fees and service charges	605,948	700,324	613,786	94,376	86,538
Intragovernmental revenue	3,700,957	3,102,651	4,705,367	(598,306)	(1,602,716)
Revenue from other governmental units	3,672,949	1,737,818	3,011,510	(1,935,130)	(1,273,692)
Investment revenue	719,734	971,677	1,016,728	251,943	(45,050)
Miscellaneous	528,628	490,789	553,462	(37,839)	(62,674)
Transfers	2,478,863	3,023,174	3,763,499	544,311	(740,325)
Totals	25,944,893	29,051,662	31,734,744	3,106,769	(2,683,082)

General Fund
Quarterly Expense Report
2nd Quarter Fiscal Year 2025
January 1, 2025 through March 31, 2025



Expense Categories	FY24 3rd Quarter	FY24 4th Quarter	FY25 1st Quarter	FY25 2nd Quarter
Employee Wages	14,684,644	14,777,099	12,803,817	12,856,658
Employee Benefits	7,619,520	8,047,949	8,098,773	7,080,810
Construction Materials	341,593	579,456	251,444	242,924
Operating Supplies	466,308	554,983	541,671	231,047
Maintenance and Equipment	754,353	459,574	628,606	565,966
Training and Travel	201,049	270,766	218,785	149,783
Intragovernmental Charges	2,107,512	1,595,349	2,445,641	2,080,655
Utilities	446,140	476,365	423,094	475,287
Services and Misc. Charges	496,178	285,461	1,318,864	955,845
Misc. Contractual	3,277,215	5,287,812	2,708,610	4,199,888
Transfers Out	2,294,046	6,527,711	3,322,030	1,416,276
Capital Outlay	94,603	167,469	748,334	29,685
Totals	32,783,161	39,029,996	33,509,669	30,284,823

General Fund
Expense Comparison Report
2nd Quarter Fiscal Year 2025
January 1, 2025 through March 31, 2025



Expense Categories	FY24 2nd Quarter Actuals	FY25 2nd Quarter Actuals	FY25 1st Quarter Budget	FY24-FY25 Difference	FY25 Budget to Actual
Employee Wages	11,872,213	12,856,658	14,072,664	984,444	(1,216,006)
Employee Benefits	6,504,796	7,080,810	7,550,056	576,014	(469,246)
Construction Materials	229,637	242,924	289,132	13,286	(46,208)
Operating Supplies	422,602	227,755	537,777	(194,846)	(310,021)
Maintenance and Equipment	543,444	565,936	563,615	22,492	2,321
Training and Travel	222,554	144,206	235,051	(78,349)	(90,846)
Intragovernmental Charges	891,925	2,079,834	2,375,928	1,187,910	(296,094)
Utilities	425,160	474,949	430,348	49,789	44,601
Services and Misc. Charges	936,858	946,532	907,354	9,675	39,178
Misc. Contractual	1,397,605	4,186,473	5,681,267	2,788,868	(1,494,794)
Transfers Out	2,985,983	1,416,276	1,914,074	(1,569,706)	(497,798)
Capital Outlay	-	29,685	387,901	29,685	(358,216)
Totals	26,432,777	30,252,039	34,945,167	3,819,262	(4,693,128)

General Fund
Revenues Over/(Under) Expenses
By Quarter

Revenue Categories	FY24 3rd Quarter	FY24 4th Quarter	FY25 1st Quarter	FY25 2nd Quarter
General property taxes	13,828	99,443	10,592,609	316,004
Sales tax	7,849,384	10,625,595	5,428,847	7,764,588
Use tax	1,108,762	1,996,871	333,598	1,870,213
Other local taxes	3,682,554	4,630,492	2,759,455	4,276,057
Payments in Lieu of Taxes	4,118,818	5,430,096	4,344,295	4,570,684
Licenses and permits	1,346,829	745,814	146,521	124,208
Fines	72,622	76,374	55,990	103,475
Fees and service charges	959,899	837,014	858,279	700,324
Intragovernmental revenue	560,390	5,636,427	3,672,439	3,102,651
Revenue from other governmental units	2,406,295	1,536,130	2,107,051	1,737,818
Investment revenue	112,501	1,736,880	213,946	971,677
Miscellaneous	300,339	390,647	123,973	490,789
Transfers	2,421,731	2,421,438	3,021,747	3,023,174
Totals	24,953,951	36,163,222	33,658,748	29,051,662

Expense Categories	FY24 3rd Quarter	FY24 4th Quarter	FY25 1st Quarter	FY25 2nd Quarter
Employee Wages	14,684,644	14,777,099	12,803,817	12,856,658
Employee Benefits	7,619,520	8,047,949	8,098,773	7,080,810
Construction Materials	341,593	579,456	251,444	242,924
Operating Supplies	466,308	554,983	541,671	231,047
Maintenance and Equipment	754,353	459,574	628,606	565,966
Training and Travel	201,049	270,766	14,206,155	149,783
Intragovernmental Charges	2,107,512	1,595,349	7,047,735	2,080,655
Utilities	446,140	476,365	423,094	475,287
Services and Misc. Charges	496,178	285,461	1,318,864	955,845
Misc. Contractual	3,277,215	5,287,812	2,708,610	4,199,888
Transfers Out	2,294,046	6,527,711	3,322,030	1,416,276
Capital Outlay	94,603	167,469	748,334	29,685
Totals	32,783,161	39,029,996	33,509,669	30,284,823
Revenues Over/(Under) Expense	**(7,829,210)**	**(2,866,774)**	**149,079**	**(1,233,161)**

General Fund
Fiscal Year Comparison Report
Fiscal Year 2023 to 2024

Revenue Categories	FY24 Actuals	FY25 Actuals	FY25 Budget	FY23-FY24 Difference	FY25 Budget to Actual
General property taxes	10,700,134	10,908,613	10,807,135	208,478	101,478
Sales tax	13,388,115	13,193,435	31,819,347	(194,680)	(18,625,912)
Use tax	2,070,048	2,203,811	4,454,709	133,763	(2,250,898)
Other local taxes	6,039,085	7,035,512	15,077,823	996,427	(8,042,311)
Payments in Lieu of Taxes	8,280,601	8,914,979	20,496,679	634,378	(11,581,700)
Licenses and permits	270,859	270,730	2,113,238	(129)	(1,842,508)
Fines	167,955	159,465	338,663	(8,490)	(179,198)
Fees and service charges	1,293,205	1,558,603	2,901,313	265,398	(1,342,710)
Intragovernmental revenue	7,108,476	6,775,090	14,689,844	(333,386)	(7,914,755)
Revenue from other governmental units	5,181,851	3,844,869	13,084,218	(1,336,982)	(9,239,349)
Investment revenue	1,844,155	1,185,624	2,045,397	(658,532)	(859,774)
Miscellaneous	863,695	614,761	2,342,274	(248,934)	(1,727,513)
Transfers	4,858,980	6,044,921	13,704,208	1,185,940	(7,659,287)
Totals	**62,067,160**	**62,710,410**	**133,874,848**	**643,250**	**(71,164,438)**

Expense Categories	FY24 Actuals	FY25 Actuals	FY25 Budget	FY23-FY24 Difference	FY25 Budget to Actual
Employee Wages	23,544,270	25,660,475	59,452,631	2,116,206	(33,792,156)
Employee Benefits	12,772,816	15,179,583	32,601,862		(17,422,279)
Construction Materials	494,781	494,368	1,942,124	(413)	(1,447,756)
Operating Supplies	1,046,095	772,718	2,318,832	(273,377)	(1,546,114)
Maintenance and Equipment	1,063,446	1,194,572	1,962,824	131,126	(768,252)
Training and Travel	438,115	368,568	1,162,135	(69,547)	(793,567)
Intragovernmental Charges	4,232,031	4,526,296	9,782,563	294,265	(5,256,267)
Utilities	805,214	898,381	1,742,966	93,167	(844,585)
Services and Misc. Charges	1,937,147	2,274,709	4,049,052	337,562	(1,774,343)
Misc. Contractual	3,263,041	6,908,498	13,473,662	3,645,457	(6,565,164)
Transfers Out	5,586,694	4,738,307	6,595,620	(848,387)	(1,857,313)
Capital Outlay	-	778,019	748,515	778,019	29,504
Totals	**55,183,648**	**63,794,492**	**135,832,786**	**6,204,077**	**(72,038,294)**
Revenues Over/(Under) Expense	**6,883,511**	**(1,084,082)**	**(1,957,938)**		