

City of McMinnville

Financial Report

FY 2024-25 3rd Quarter

	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
General Fund							
Revenues							
Beginning Fund Balance	13,130,513	(2,705,506)	-21%	10,425,007	9,369,092	1,055,915	111%
Property Taxes	11,249,836	2,019,732	18%	13,269,568	13,750,000	(480,432)	97%
Licenses and Permits	3,184,917	249,792	8%	3,434,709	4,646,000	(1,211,291)	74%
Intergovernmental	5,049,436	(3,870,986)	-77%	1,178,450	2,636,121	(1,457,671)	45%
Charges for Services	2,221,419	151,808	7%	2,373,226	3,279,569	(906,343)	72%
Fines and Forfeitures	264,523	(13,489)	-5%	251,034	283,040	(32,006)	89%
Miscellaneous	1,404,904	(125,328)	-9%	1,279,576	1,154,948	124,628	111%
Transfers In	10,115,743	(8,006,570)	-79%	2,109,173	3,859,359	(1,750,186)	55%
Other Financing Source	-	12,000		12,000	6,000	6,000	200%
Current Revenues	33,490,778	(9,583,042)	-29%	23,907,736	29,615,037	(5,707,301)	81%
Total Resources (BFB + Current Revenues)	46,621,291	(12,288,548)		34,332,743	38,984,129	(4,651,386)	
Expenses by Classification							
Personnel Services	12,841,211	1,049,616	8%	13,890,827	20,036,279	(6,145,452)	69%
Materials and Services	4,266,623	161,869	4%	4,428,491	8,889,457	(4,460,966)	50%
Capital Outlay	4,945,351	(4,076,617)	-82%	868,733	2,891,760	(2,023,027)	30%
Special Payments	4,265,795	(4,265,795)	-100%	-	-	-	0%
Debt Service	630,138	(18,632)	-3%	611,507	611,508	(1)	100%
Transfers Out	5,406,447	(4,033,299)	-75%	1,373,148	2,150,924	(777,776)	64%
Other Financing Uses	930,615	(930,615)	-100%	-	-	-	0%
Current Expenses	33,286,179	(12,113,473)	-36%	21,172,707	34,579,928	(13,407,221)	61%
Contingencies	-		0%	-	1,962,400	(1,962,400)	0%
Designated Fund Balances							
Grants	191,541	(55,530)	-29%	136,011	-	136,011	0%
Committed (Previous ARAP)	4,653,705	(663,244)	-14%	3,990,461	2,017,303	1,973,158	198%
Unappropriated Ending Fund Balance	8,489,866	543,698	6%	9,033,565	424,498	8,609,067	2128%
Total Ending Fund Balance	13,335,112	(175,076)	-1%	13,160,036	2,441,801	10,718,235	539%
Total Expenditures (Current Expenses + Contingency + EFB)	46,621,291	(12,288,548)		34,332,743	38,984,129	(4,651,386)	

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General Fund Continued							
Expenses by Department							
Administration	5,806,427	(4,160,652)	-72%	1,645,775	2,719,020	(1,073,245)	61%
Finance	608,101	37,440	6%	645,541	999,729	(354,188)	65%
Engineering	1,134,659	9,246	1%	1,143,905	1,945,177	(801,272)	59%
Community Development	1,375,313	(226,081)	-16%	1,149,231	2,831,053	(1,681,822)	41%
Police	7,781,233	635,119	8%	8,416,352	12,184,484	(3,768,132)	69%
Municipal Court	474,446	(30,698)	-6%	443,748	1,044,538	(600,790)	42%
Parks & Recreation	2,048,976	286,474	14%	2,335,450	4,151,983	(1,816,533)	56%
Park Maintenance	1,366,071	382,627	28%	1,748,698	3,484,061	(1,735,363)	50%
Library	1,827,261	204,067	11%	2,031,328	2,935,490	(904,162)	69%
Non-Departmental (Excludes Contingency and Ending Fund Balance)	10,863,692	(9,251,012)	-85%	1,612,680	2,284,393	(671,713)	71%
Total Expenses by Department	33,286,179	(12,113,473)	-36%	21,172,707	34,579,928	(13,407,221)	61%
Grants and Special Assessments							
Revenues							
Beginning Fund Balance	145,411	5,514	4%	150,926	152,934	(2,008)	99%
Special Assessments	60,937	953	2%	61,890	62,000	(110)	100%
Fines and Forfeitures	94,828	2,027	2%	96,855	250,000	(153,145)	39%
Miscellaneous	13,486	26,162	194%	39,648	35,300	4,348	112%
Transfers In	-	-	0%	-	15,000	(15,000)	0%
Current Revenues	169,251	29,142	17%	198,392	362,300	(163,908)	55%
Total Resources (BFB + Current Revenues)	314,662	34,656		349,318	515,234	(165,916)	
Expenses							
Materials and Services	60,934	27,431	45%	88,365	329,000	(240,635)	27%
Transfers Out	7,333	1,786	24%	9,119	12,158	(3,039)	75%
Current Expenses	68,267	29,217	43%	97,484	341,158	(243,674)	29%

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Grants and Special Assessments continued							
Contingencies	-	-	0%	-	-	-	0%
Designated Fund Balances							
Grants	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	246,395	5,439	2%	251,834	174,076	77,758	145%
Total Ending Fund Balnace	246,395	5,439	2%	251,834	174,076	77,758	145%
Total Expenditures (Current Expenses + Contingency + EFB)	314,662	34,656		349,318	515,234	(165,916)	
Transient Lodging Tax							
Revenues							
Beginning Fund Balance	464	(464)	-100%	-	-	-	0%
Licenses and Permits	1,035,900	(3,829)	0%	1,032,072	2,100,403	(1,068,331)	49%
Miscellaneous	6,138	(3,938)	-64%	2,200	2,000	200	110%
Current Revenues	1,042,038	(7,767)	-1%	1,034,271	2,102,403	(1,068,132)	49%
Total Resources (BFB + Current Revenues)	1,042,502	(8,231)		1,034,271	2,102,403	(1,068,132)	
Expenses							
Materials and Services	716,390	(6,726)	-1%	709,664	1,442,273	(732,609)	49%
Transfers Out	337,689	(1,787)	-1%	335,902	660,130	(324,228)	51%
Current Expenses	1,054,079	(8,513)	-1%	1,045,566	2,102,403	(1,056,837)	
Contingencies	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	(11,577)	282	-2%	(11,295)	-	(11,295)	0%
Total Expenditures (Current Expenses + Contingency + EFB)	1,042,502	(8,231)		1,034,271	2,102,403	(1,068,132)	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Affordable Housing							
Revenues							
Beginning Fund Balance	306,877	488,547	159%	795,424	764,973	30,451	104%
Licenses and Permits	400,441	(104,701)	-26%	295,740	450,000	(154,260)	66%
Intergovernmental	1,490,706	(1,490,706)	-100%	-	500,000	(500,000)	0%
Miscellaneous	69,319	(33,113)	-48%	36,206	85,000	(48,794)	43%
Transfers in	348,911	(242,362)	-69%	106,549	325,754	(219,205)	33%
Current Revenues	2,309,377	(1,870,882)	-81%	438,495	1,360,754	(922,259)	32%
Total Resources (BFB + Current Revenues)	2,616,253	(1,382,334)		1,233,919	2,125,727	(891,808)	
Expenses							
Personnel Services	8,077	74,700	925%	82,778	123,796	(41,018)	67%
Materials and Services	335,441	(313,986)	-94%	21,456	1,651,009	(1,629,553)	1%
Capital Outlay	1,481,566	(1,374,121)	-93%	107,445	325,936	(218,491)	33%
Transfers Out	70,404	(60,006)	-85%	10,398	18,000	(7,602)	58%
Current Expenses	1,895,489	(1,673,413)	-88%	222,076	2,118,741	(1,896,665)	
Contingencies	-	-	0%	-	6,064	(6,064)	0%
Unappropriated Ending Fund Balance	720,764	291,078	40%	1,011,843	922	1,010,921	109744%
Total Expenditures (Current Expenses + Contingency + EFB)	2,616,253	(1,382,334)		1,233,919	2,125,727	(891,808)	
Telecommunications							
Revenues							
Beginning Fund Balance	2,005	118	6%	2,123	2,105	18	101%
Licenses and Permits	93,706	(13,471)	-14%	80,235	190,150	(109,915)	42%
Miscellaneous	91	(3)	-3%	88	100	(12)	88%
Current Revenues	93,797	(13,474)	-14%	80,323	190,250	(109,927)	42%
Total Resources (BFB + Current Revenues)	95,802	(13,356)		82,446	192,355	(109,909)	

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Telecommunications continued							
Expenses							
Materials and Services	93,706	(13,471)	-14%	80,235	190,150	(109,915)	42%
Current Expenses	93,706	(13,471)	-14%	80,235	190,150	(109,915)	
Contingencies	-	-	0%	-	1,500	(1,500)	0%
Unappropriated Ending Fund Balance	2,097	115	5%	2,211	705	1,506	314%
Total Expenditures (Current Expenses + Contingency + EFB)	95,802	(13,356)		82,446	192,355	(109,909)	
Emergency Communications							
Revenues							
Beginning Fund Balance	154,231	15,776	10%	170,007	145,633	24,374	117%
Licenses and Permits	11,628	294	3%	11,923	21,800	(9,877)	55%
Intergovernmental	8,000	-	0%	8,000	8,000	-	100%
Charges for Services	15,480	(5,715)	-37%	9,765	24,750	(14,985)	39%
Miscellaneous	5,375	1,007	19%	6,382	7,000	(618)	91%
Transfers In	433,479	48,673	11%	482,152	642,869	(160,717)	75%
Current Revenues	473,962	44,259	9%	518,221	704,419	(186,198)	74%
Total Resources (BFB + Current Revenues)	628,193	60,035		688,228	850,052	(161,824)	
Expenses							
Materials and Services	431,833	51,373	12%	483,206	656,254	(173,048)	74%
Debt Service	37,172	-	0%	37,172	37,173	(1)	100%
Transfers Out	1,913	(162)	-8%	1,751	2,334	(584)	75%
Current Expenses	470,917	51,211	11%	522,128	695,761	(173,633)	
Contingencies	-	-	0%	-	50,000	(50,000)	0%
Unappropriated Ending Fund Balance	157,276	8,823	6%	166,100	104,291	61,809	159%
Total Expenditures (Current Expenses + Contingency + EFB)	628,193	60,035		688,228	850,052	(161,824)	

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Street							
Revenues							
Beginning Fund Balance	2,263,203	150,668	7%	2,413,870	2,283,798	130,072	106%
Licenses and Permits	6	2	33%	8	50	(42)	16%
Intergovernmental	2,077,617	(105,651)	-5%	1,971,965	2,757,197	(785,232)	72%
Miscellaneous	80,671	(759)	-1%	79,912	110,000	(30,088)	73%
Transfers In	5,419	(5,419)	-100%	-	-	-	0%
Current Revenues	2,163,712	(111,828)	-5%	2,051,885	2,867,247	(815,362)	72%
Total Resources (BFB + Current Revenues)	4,426,915	38,840		4,465,755	5,151,045	(685,290)	
Expenses							
Personnel Services	736,373	173,500	24%	909,873	1,213,015	(303,142)	75%
Materials and Services	767,351	351,935	46%	1,119,285	1,588,737	(469,452)	70%
Capital Outlay	245,413	(223,885)	-91%	21,528	26,456	(4,928)	81%
Transfers Out	428,884	184,033	43%	612,917	817,223	(204,306)	75%
Current Expenses	2,178,021	485,582	22%	2,663,603	3,645,431	(981,828)	73%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
Capital Replacement Reserve	30,000	30,000	100%	60,000	-	60,000	0%
Unappropriated Ending Fund Balance	2,218,894	(476,742)	-21%	1,742,152	1,005,614	736,538	173%
Total Ending Fund Balance	2,248,894	(446,742)	-20%	1,802,152	1,005,614	796,538	179%
Total Expenditures (Current Expenses + Contingency + EFB)	4,426,915	38,840		4,465,755	5,151,045	(685,290)	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Airport							
Revenues							
Beginning Fund Balance	819,368	278,992	34%	1,098,360	915,142	183,218	120%
Intergovernmental	126,360	(6,070)	-5%	120,291	1,257,500	(1,137,209)	10%
Charges for Services	307,361	10,149	3%	317,510	414,000	(96,490)	77%
Miscellaneous	51,568	3,624	7%	55,192	58,000	(2,808)	95%
Current Revenues	485,289	7,704	2%	492,993	1,729,500	(1,236,507)	29%
Total Resources (BFB + Current Reve	1,304,657	286,696		1,591,352	2,644,642	(1,053,290)	
Expenses							
Personnel Services	40,863	5,154	13%	46,017	64,837	(18,820)	71%
Materials and Services	359,197	(27,654)	-8%	331,543	1,807,146	(1,475,603)	18%
Capital Outlay	172	(172)	-100%	-	243	(243)	0%
Transfers Out	45,115	1,487	3%	46,602	62,136	(15,534)	75%
Current Expenses	445,347	(21,186)	-5%	424,162	1,934,362	(1,510,200)	22%
Contingencies	-	-	0%	-	300,000	(300,000)	0%
Unappropriated Ending Fund Balance	859,309	307,881	36%	1,167,190	410,280	756,910	284%
Total Expenditures (Current Expenses + Contingency + EFB)	1,304,657	286,696		1,591,352	2,644,642	(1,053,290)	
Transportation							
Revenues							
Beginning Fund Balance	4,127,693	2,050,864	50%	6,178,557	6,003,615	174,942	103%
Intergovernmental	1,550,507	(1,121,501)	-72%	429,006	526,720	(97,714)	81%
Charges for Services	442,642	(129,215)	-29%	313,427	600,000	(286,573)	52%
Miscellaneous	172,530	40,642	24%	213,172	215,000	(1,828)	99%
Transfers In	172,500	202,500	117%	375,000	500,000	(125,000)	75%
Current Revenues	2,338,178	(1,007,574)	-43%	1,330,605	1,841,720	(511,115)	72%
Total Resources (BFB + Current Revenues)	6,465,871	1,043,290		7,509,161	7,845,335	(336,174)	

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Transportation continued							
Expenses							
Materials and Services	33,674	(15,061)	-45%	18,612	752,920	(734,308)	2%
Capital Outlay	335,707	(17,218)	-5%	318,489	815,000	(496,511)	39%
Debt Service	201,248	-	0%	201,248	201,249	(1)	100%
Transfers Out	93,397	10,159	11%	103,556	138,075	(34,519)	75%
Current Expenses	664,026	(22,120)	-3%	641,906	1,907,244	(1,265,338)	34%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
SDC	4,372,615	-	0%	4,372,615	3,630,308	742,307	120%
ODOT Fund Exchange Reserve	1,349,259	-	0%	1,349,259	1,632,330	(283,071)	83%
Unappropriated Ending Fund Balance	79,971	1,065,410	1332%	1,145,382	175,453	969,929	653%
Total Ending Fund Balance	5,801,845	1,065,410	18%	6,867,256	5,438,091	1,429,165	126%
Total Expenditures (Current Expenses + Contingency + EFB)	6,465,871	1,043,290		7,509,161	7,845,335	(336,174)	
Park Development							
Revenues							
Beginning Fund Balance	2,301,702	678,809	29%	2,980,511	2,629,409	351,102	113%
Charges for Services	278,415	365,491	131%	643,906	500,000	143,906	129%
Miscellaneous	87,685	30,299	35%	117,984	110,000	7,984	107%
Current Revenues	366,100	395,790	108%	761,890	610,000	151,890	125%
Total Resources (BFB + Current Revenues)	2,667,802	1,074,599		3,742,401	3,239,409	502,992	
Expenses							
Materials and Services	64,312	(54,407)	-85%	9,905	100,530	(90,625)	10%
Capital Outlay	-	138,567	0%	138,567	500,000	(361,433)	28%
Transfers Out	46,930	6,056	13%	52,986	70,648	(17,662)	75%
Current Expenses	111,241	90,216	81%	201,458	671,178	(469,720)	30%
Contingencies	-	-	0%	-	500,000	(500,000)	0%
Designated Fund Balances							
Donations	16,000	-	0%	16,000	16,000	-	100%
Unappropriated Ending Fund Balance	2,540,561	984,383	39%	3,524,943	2,052,231	1,472,712	172%
Total Ending Fund Balance	2,556,561	984,383	39%	3,540,943	2,068,231	1,472,712	171%
Total Expenditures (Current Expenses + Contingency + EFB)	2,667,802	1,074,599		3,742,401	3,239,409	502,992	

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Urban Renewal							
Revenues							
Beginning Fund Balance	98,654	(98,654)	-100%	-	-	-	0%
Charges for Services	300	(300)	-100%	-	-	-	0%
Miscellaneous	15,300	(4,744)	-31%	10,557	14,914	(4,357)	71%
Transfers in	151,784	(35,408)	-23%	116,377	984,048	(867,671)	12%
Current Revenues	167,384	(40,451)	-24%	126,933	998,962	(872,029)	13%
Total Resources (BFB + Current Reve	266,039	(139,105)		126,933	998,962	(872,029)	
Expenses							
Materials and Services	15,349	40,054	261%	55,403	457,162	(401,759)	12%
Capital Outlay	172,700	(147,519)	-85%	25,180	280,000	(254,820)	9%
Transfers Out	50,319	(3,969)	-8%	46,350	61,800	(15,450)	75%
Current Expenses	238,367	(111,434)	-47%	126,933	798,962	(672,029)	16%
Contingencies	-	-	0%	-	200,000	(200,000)	0%
Unappropriated Ending Fund Balance	27,671	(27,671)	-100%	(0)	-	(0)	0%
Total Expenditures (Current Expenses + Contr	266,039	(139,105)	-52%	126,933	998,962	(872,029)	
Urban Renewal Debt Service							
Revenues							
Beginning Fund Balance	979,506	342,219	35%	1,321,726	1,258,026	63,700	105%
Property Taxes	674,962	(18,689)	-3%	656,273	720,100	(63,827)	91%
Intergovernmental	161	86	53%	247	-	247	0%
Miscellaneous	41,379	6,998	17%	48,377	20,800	27,577	233%
Current Revenues	716,503	(11,605)	-2%	704,897	740,900	(36,003)	95%
Total Resources (BFB + Current Revenues)	1,696,009	330,614		2,026,623	1,998,926	27,697	
Expenses							
Transfers Out	339,079	86,707	26%	425,786	1,387,100	(961,314)	31%
Current Expenses	339,079	86,707		425,786	1,387,100	(961,314)	
Contingencies	-	-	0%	-	300,000	(300,000)	0%
Unappropriated Ending Fund Balance	1,356,930	243,907	18%	1,600,837	311,826	1,289,011	513%
Total Expenditures (Current Expenses + Contingency + EFB)	1,696,009	330,614		2,026,623	1,998,926	27,697	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Debt Service							
Revenues							
Beginning Fund Balance	313,575	(12,099)	-4%	301,476	304,575	(3,099)	99%
Property Taxes	2,839,914	(55,555)	-2%	2,784,359	2,944,600	(160,241)	95%
Intergovernmental	864	139	16%	1,003	-	1,003	0%
Miscellaneous	30,167	(4,100)	-14%	26,067	22,975	3,092	113%
Current Revenues	2,870,944	(59,516)	-2%	2,811,428	2,967,575	(156,147)	95%
Total Resources (BFB + Current Revenues)	3,184,519	(71,615)		3,112,904	3,272,150	(159,246)	
Expenses							
Debt Service	3,007,500	(9,600)	0%	2,997,900	2,997,900	-	100%
Current Expenses	3,007,500	(9,600)	0%	2,997,900	2,997,900	-	
Contingencies	-	-	0%	-	-	-	0%
Unappropriated Ending Fund Balance	177,019	(62,015)	-35%	115,004	274,250	(159,246)	42%
Total Expenditures (Current Expenses + Contingency + EFB)	3,184,519	(71,615)		3,112,904	3,272,150	(159,246)	
Building							
Revenues							
Beginning Fund Balance	2,062,688	223,916	11%	2,286,605	2,033,846	252,759	112%
Licenses and Permits	724,565	(122,591)	-17%	601,974	627,000	(25,026)	96%
Intergovernmental	-	-	0%	-	-	-	0%
Miscellaneous	79,281	2,948	4%	82,229	97,500	(15,271)	84%
Transfers In	12,367	(5,219)	-42%	7,148	9,218	(2,070)	78%
Current Revenues	816,213	(124,862)	-15%	691,351	733,718	(42,367)	94%
Total Resources (BFB + Current Revenues)	2,878,901	99,054		2,977,955	2,767,564	210,391	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Building continued							
Expenses							
Personnel Services	501,319	15,554	3%	516,873	725,831	(208,958)	71%
Materials and Services	85,213	(9,641)	-11%	75,573	154,659	(79,086)	49%
Capital Outlay	1,249	9,484	759%	10,733	14,559	(3,826)	74%
Transfers Out	30,434	30,753	101%	61,187	81,583	(20,396)	75%
Current Expenses	618,215	46,151	7%	664,367	976,632	(312,265)	68%
Contingencies	-	-	0%	-	200,000	(200,000)	0%
Unappropriated Ending Fund Balance	2,260,686	52,903	2%	2,313,589	1,590,932	722,657	145%
Total Expenditures (Current Expenses + Contingency + EFB)	2,878,901	99,054		2,977,955	2,767,564	210,391	
Wastewater Services							
Revenues							
Beginning Fund Balance	3,823,190	(708,647)	-19%	3,114,543	2,591,516	523,027	120%
Intergovernmental	-	-	0%	-	-	-	0%
Charges for Services	7,641,051	396,336	5%	8,037,388	11,727,607	(3,690,219)	69%
Miscellaneous	73,729	212	0%	73,941	101,000	(27,059)	73%
Transfers In	42,022	(10,484)	-25%	31,537	128,525	(96,988)	25%
Current Revenues	7,756,802	386,064	5%	8,142,866	11,957,132	(3,814,266)	68%
Total Resources (BFB + Current Revenues)	11,579,992	(322,583)		11,257,409	14,548,648	(3,291,239)	
Expenses							
Personnel Services	1,842,358	91,539	5%	1,933,897	2,939,656	(1,005,759)	66%
Materials and Services	1,986,035	201,559	10%	2,187,594	3,197,655	(1,010,061)	68%
Capital Outlay	94,966	(48,364)	-51%	46,602	360,095	(313,493)	13%
Transfers Out	5,231,324	(150,527)	-3%	5,080,797	6,811,843	(1,731,046)	75%
Current Expenses	9,154,683	94,207	1%	9,248,890	13,309,249	(4,060,359)	69%
Contingencies	-	-	0%	-	900,000	(900,000)	0%
Unappropriated Ending Fund Balance	2,425,309	(416,790)	-17%	2,008,518	339,399	1,669,119	592%
Total Expenditures (Current Expenses + Contingency + EFB)	11,579,992	(322,583)		11,257,409	14,548,648	(3,291,239)	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Wastewater Capital							
Revenues							
Beginning Fund Balance	45,289,508	(6,683,782)	-15%	38,605,726	39,943,528	(1,337,802)	97%
Intergovernmental	53,247	-	0%	53,247	76,902	(23,655)	69%
Charges for Services	444,609	(190,614)	-43%	253,995	700,000	(446,005)	36%
Miscellaneous	1,485,974	(257,962)	-17%	1,228,012	1,113,500	114,512	110%
Transfers In	8,717,737	(3,901,553)	-45%	4,816,184	6,469,475	(1,653,291)	74%
Current Revenues	10,701,566	(4,350,128)	-41%	6,351,438	8,359,877	(2,008,439)	76%
Total Resources (BFB + Current Revenues)	55,991,074	(11,033,910)		44,957,164	48,303,405	(3,346,241)	
Expenses							
Materials and Services	719,214	356,071	50%	1,075,285	4,381,190	(3,305,905)	25%
Capital Outlay	5,648,018	6,620,210	117%	12,268,228	24,865,000	(12,596,772)	49%
Transfers Out	8,411,121	(8,024,102)	-95%	387,020	1,318,491	(931,471)	29%
Current Expenses	14,778,353	(1,047,820)	-7%	13,730,533	30,564,681	(16,834,148)	45%
Contingencies	-	-	0%	-	2,479,255	(2,479,255)	0%
Designated Fund Balances							
PERS Refinancing Reserve	1,506,300	(397,500)	-26%	1,108,800	1,108,800	-	100%
Unappropriated Ending Fund Balance	39,706,420	(9,588,590)	-24%	30,117,831	14,150,669	15,967,162	213%
Total Ending Fund Balance	41,212,720	(9,986,090)	-24%	31,226,631	15,259,469	15,967,162	205%
Total Expenditures (Current Expenses + Contingency + EFB)	55,991,074	(11,033,910)		44,957,164	48,303,405	(3,346,241)	
Information Systems & Services							
Revenues							
Beginning Fund Balance	198,528	16,793	8%	215,320	207,864	7,456	104%
Intergovernmental	192,224	(145,895)	-76%	46,329	77,036	(30,707)	60%
Charges for Services	636,043	(8,298)	-1%	627,744	1,205,452	(577,708)	52%
Miscellaneous	7,167	2,230	31%	9,396	9,000	396	104%
Transfers In	424,224	141,070	33%	565,294	740,725	(175,431)	76%
Current Revenues	1,259,657	(10,894)	-1%	1,248,764	2,032,213	(783,449)	61%
Total Resources (BFB + Current Revenues)	1,458,185	5,899		1,464,084	2,240,077	(775,993)	

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	FY24 Q3 - Actual YTD	Variance FY25 vs FY24	% change FY24 to FY25	FY25 Q3 - Actual YTD	FY25 Amended Budget	Variance FY25 Budget vs Actual	FY 25 As % of Budget
Information Systems & Services continued							
Expenses							
Personnel Services	456,864	38,082	8%	494,946	666,911	(171,965)	74%
Materials and Services	640,806	43,187	7%	683,992	1,106,154	(422,162)	62%
Capital Outlay	153,262	(101,044)	-66%	52,217	251,036	(198,819)	21%
Current Expenses	1,250,931	(19,776)	-2%	1,231,155	2,024,101	(792,946)	61%
Contingencies	-	-	0%	-	75,000	(75,000)	0%
Designated Fund Balances							
Financial System Reserve	15,075	-	0%	15,075	15,075	-	100%
Unappropriated Ending Fund Balance	192,179	25,675	13%	217,853	125,901	91,952	173%
Total Ending Fund Balance	207,254	25,675	12%	232,928	140,976	91,952	165%
Total Expenditures (Current Expenses + Contingency + EFB)	1,458,185	5,899		1,464,084	2,240,077	(775,993)	
Insurance Services							
Revenues							
Beginning Fund Balance	706,555	(158,430)	-22%	548,125	467,698	80,427	117%
Charges for Services	898,298	58,708	7%	957,006	1,251,232	(294,226)	76%
Miscellaneous	149,912	(3,351)	-2%	146,561	128,335	18,226	114%
Current Revenues	1,048,209	55,357	5%	1,103,567	1,379,567	(276,000)	80%
Total Resources (BFB + Current Revenues)	1,754,764	(103,073)		1,651,691	1,847,265	(195,574)	
Expenses							
Materials and Services	1,277,036	(65,894)	-5%	1,211,142	1,324,465	(113,323)	91%
Capital Outlay	28,424	34,122	120%	62,546	30,000	32,546	208%
Transfers Out	176,686	(114,790)	-65%	61,896	82,528	(20,632)	75%
Current Expenses	1,482,146	(146,562)	-10%	1,335,584	1,436,993	(101,409)	93%
Contingencies	-	-	0%	-	150,000	(150,000)	0%
Unappropriated Ending Fund Balance	272,619	43,489	16%	316,108	260,272	55,836	121%
Total Expenditures (Current Expenses + Contingency + EFB)	1,754,764	(103,073)		1,651,691	1,847,265	(195,574)	