



## OFFICE OF THE DIRECTOR OF FINANCE

505 TRAVIS STREET, SUITE 670 • SHREVEPORT, LA 71101 • (318) 673-5405

**DATE:** February 9, 2026

**To:** Tabatha Taylor, Chairwoman  
Ursula Bowman, Vice Chairwoman  
Grayson Boucher  
Gary Brooks  
James Green  
Dr. Alan Jackson, Jr.  
Jim Taliaferro

**From:** Sheila A Faour, Director of Finance *Sheila A. Faour*

**Subject:** Monthly Financial Reports for the Month ended December 31, 2025

The following summary financial reports for the month ended December 31, 2025, are enclosed:

Year-to-date comparison of Sales and Use Tax Collections  
Year-to-date comparison of General Fund Departmental Revenues  
Year-to-date comparison of General Fund Departmental Expenditures and Encumbrances  
Year-to-date comparison of Major Non-General Fund Revenues  
Year-to-date comparison of General Fund and Major Non-General Fund Expenditures and Encumbrances  
Year-to-date General Fund Budget Performance Report  
Report on 2024 Audit Findings and Corrective Plan of Action  
Report on 2024 Management Letter Compliance Observations

**cc:** Tom Arceneaux, Mayor  
Tom Dark, Chief Administrative Officer  
Stephen Terese, Assistant Chief Administrative Officer  
LaTonya Bogan, Clerk of Council  
Leanis Steward, City Internal Auditor  
Arlene Adger, Deputy Director of Finance  
April Jordan, City Controller  
LaShawntra (Shawna) Hawkins, Revenue Administrator  
Renee Anderson, Purchasing Agent

Attachments

**CITY OF SHREVEPORT  
SALES and USE TAX COLLECTIONS  
FOR THE MONTH ENDED DECEMBER 31, 2025**

	<u>2024 Actual</u>		<u>2025 Monthly</u>			<u>2025 YTD</u>			<u>2025 vs 2024</u>
	<u>2024 Actual (Month)</u>	<u>2024 Actual (Cumulative)</u>	<u>2025 Budget (Month)</u>	<u>2025 Actual (Month)</u>	<u>% of Actuals To Monthly Budget</u>	<u>2025 Budget (Cumulative)</u>	<u>2025 Actual (Cumulative)</u>	<u>% To Total Budget YTD</u>	<u>Cumulative % Change</u>
January	15,295,448	15,295,448	15,391,486	15,312,283	99%	15,391,486	15,312,283	9.3%	0.1%
February	12,689,243	27,984,691	12,768,917	12,929,640	101%	28,160,403	28,241,923	17.2%	0.9%
March	12,518,705	40,503,396	12,597,309	12,377,525	98%	40,757,712	40,619,448	24.8%	0.3%
April	13,771,767	54,275,163	13,858,238	14,529,104	105%	54,615,950	55,148,552	33.6%	1.6%
May	13,063,733	67,338,896	13,145,759	13,977,648	106%	67,761,709	69,126,200	42.2%	2.7%
June	13,614,663	80,953,559	13,700,148	13,964,146	102%	81,461,857	83,090,346	50.7%	2.6%
July	12,955,360	93,908,919	13,036,705	14,086,580	108%	94,498,562	97,176,926	59.3%	3.5%
August	14,627,832	108,536,751	14,719,678	14,296,023	97%	109,218,240	111,472,949	68.0%	2.7%
September	13,356,316	121,893,067	13,440,179	13,535,760	101%	122,658,419	125,008,709	76.3%	2.6%
October	13,728,392	135,621,459	13,814,591	14,458,455	105%	136,473,010	139,467,164	85.1%	2.8%
November	13,984,328	149,605,787	14,072,134	14,043,720	100%	150,545,144	153,510,884	93.7%	2.6%
<b>December</b>	<b>13,271,526</b>	<b>162,877,313</b>	<b>13,354,856</b>	<b>13,041,862</b>	<b>98%</b>	<b>163,900,000</b>	<b>166,552,746</b>	<b>101.6%</b>	<b>2.3%</b>
	<b>162,877,313</b>		<b>163,900,000</b>	<b>166,552,746</b>					

Data Source: Caddo-Shreveport Sales and Use Tax Commission Report and LOGOS Financial System

CITY OF SHREVEPORT  
GENERAL FUND REVENUES  
YEAR-TO-DATE  
BUDGET-TO-ACTUAL  
FOR THE MONTH ENDED December 31, 2025

Department Description	Department Number	2024			2025		
		Ending Budget	YTD Revenue	Revenue/Budget	Budget	YTD Revenue	Revenue/Budget
Mayor's Office	10	\$ -	\$ -	0%	\$ -	\$ -	0%
City Attorney	11	\$ -	\$ 2,655	0%	\$ -	\$ 57,417	0%
Property Standards	12	\$ 386,000	\$ 1,341,332	347%	\$ 20,000	\$ 1,478,433	7392%
Parks & Recreation	15	\$ 885,700	\$ 869,585	98%	\$ 232,100	\$ 242,318	104%
Finance							
Sales Taxes		\$ 163,240,000	\$ 155,746,070	95%	\$ 166,934,000	\$ 164,221,126	98%
Property Taxes		\$ 29,037,000	\$ 31,223,590	108%	\$ 30,410,000	\$ 32,713,514	108%
Franchise Taxes		\$ 9,840,000	\$ 9,176,002	93%	\$ 9,755,000	\$ 7,537,294	77%
Local Share State Tax		\$ 230,000	\$ 176,049	77%	\$ 185,000	\$ 83,071	45%
Business Licenses		\$ 7,535,000	\$ 7,511,242	100%	\$ 7,550,000	\$ 7,391,650	98%
Other		\$ 50,000	\$ 66,928	134%	\$ 70,000	\$ 25,512	36%
<b>Total Finance</b>	20	<b>\$ 209,932,000</b>	<b>\$ 203,899,881</b>	<b>97%</b>	<b>\$ 214,904,000</b>	<b>\$ 211,972,167</b>	<b>99%</b>
General Government	23	\$ 93,546,639	\$ 60,520,681	65%	\$ 75,396,600	\$ 55,393,812	73%
Police	25	\$ 7,011,000	\$ 8,661,274	124%	\$ 3,964,000	\$ 3,860,116	97%
Fire							
Emergency Medical Service		\$ 17,639,600	\$ 16,646,094	94%	\$ 16,836,000	\$ 14,400,800	86%
Other		\$ 2,470,200	\$ 5,669,728	230%	\$ 1,147,000	\$ 1,310,654	114%
<b>Total Fire</b>	30	<b>\$ 20,109,800</b>	<b>\$ 22,315,822</b>	<b>111%</b>	<b>\$ 17,983,000</b>	<b>\$ 15,711,454</b>	<b>87%</b>
Public Works							
Permits		\$ 2,736,000	\$ 2,833,085	104%	\$ 2,558,500	\$ 2,964,346	116%
Intergovernmental		\$ 694,000	\$ 694,740	100%	\$ 699,000	\$ 347,520	50%
Other		\$ 2,528,000	\$ 2,363,240	93%	\$ 927,000	\$ 272,211	29%
<b>Total Public Works</b>	33 and 35	<b>\$ 5,958,000</b>	<b>\$ 5,891,065</b>	<b>99%</b>	<b>\$ 4,184,500</b>	<b>\$ 3,584,077</b>	<b>86%</b>
Information Technology	14	\$ -	\$ -	-	\$ -	\$ -	-
City Court	90	\$ 1,700,000	\$ 1,767,785	104%	\$ 1,800,000	\$ 1,976,393	110%
City Marshal	95	\$ 79,200	\$ 75,900	96%	\$ 158,400	\$ 154,520	98%
<b>Grand Totals</b>		<b>\$ 339,608,339</b>	<b>\$ 305,345,980</b>	<b>90%</b>	<b>\$ 318,642,600</b>	<b>\$ 294,430,707</b>	<b>92%</b>

**CITY OF SHREVEPORT**  
**GENERAL FUND EXPENDITURES and ENCUMBRANCES**  
**YEAR-TO-DATE BUDGET-TO-ACTUAL**  
**BY DEPARTMENT**  
**FOR THE MONTH ENDED December 31, 2025**

<u>Department</u>	<u>Dept Number</u>	<u>Expenditure Budget</u>	<u>YTD Expenditures &amp; Encumbrances</u>	<u>YTD % to Budget</u>
Mayor's Office	10	\$ 973,900	\$ 941,074	97%
City Attorney	11	1,516,900	1,364,512	90%
Property Standards	12	8,009,300	8,037,037	100%
Human Resources	13	1,091,700	989,240	91%
Information Technology	14	4,845,000	4,603,567	95%
Parks & Recreation	15	21,700,000	22,412,603	103%
Finance	20	4,118,800	4,116,234	100%
General Government	23	96,215,800	93,615,084	97%
Police	25	77,138,900	77,955,996	101%
Fire	30	68,285,000	64,502,627	94%
Public Works	33/35	26,497,800	25,034,190	94%
City Council	50	1,795,600	1,605,691	89%
City Courts	90	4,224,500	4,351,542	103%
City Marshal	95	3,201,400	3,101,277	97%
<b>TOTALS</b>	<b>(b)</b>	<b>\$ 319,614,600</b>	<b>\$ 312,630,674</b>	<b>98% (a)</b>

(a) Percentages shown on this line are **Expenditures & Encumbrances Total/Budget Total**

(b) Data Source: Financial System LOGOS Budget Performance Report as of December 31, 2025  
2025 Financial Final Close and Audit are in process

**CITY OF SHREVEPORT**  
**NON-GENERAL FUND MAJOR REVENUES**  
**YEAR-TO-DATE**  
**BUDGET-TO-ACTUAL**  
**FOR THE MONTH ENDED December 31, 2025**

<u>Department</u>	<u>Fund</u>	<u>Revenue Budget</u>	<u>Revenue YTD Actuals</u>	<u>Revenue YTD Actuals/ Budget</u>	
Riverfront Development	20	10,344,500	7,367,419	71%	
Metropolitan Planning Commission	25	1,870,600	1,506,317	81%	
Community Development	26	23,014,338	8,367,209	36%	
Public Safety	27	2,703,100	1,673,525	62%	
Debt Service	30	77,595,200	23,774,822	31%	
Retained Risk Fund	38	20,934,700	17,194,163	82%	
Golf Enterprise Fund	60	3,933,200	3,838,598	98%	
Airport Enterprise Fund	61	35,049,000	16,673,887	48%	
Water & Sewer Enterprise Fund	65	197,489,500	161,098,255	82%	
Solid Waste Enterprise Fund	75	20,489,500	20,474,076	100%	
<b>TOTALS</b>	<b>(b)</b>	<b><u>393,423,638</u></b>	<b><u>261,968,271</u></b>	<b>67%</b>	<b>(a)</b>

(a) Percentage shown on this line is **Revenue YTD Actuals Total / Revenue Budget Total**

(b) Data Source: Financial System LOGOS Budget Performance Reports as of December 31, 2025  
2025 Financial Final Close and Audit are in process

**CITY OF SHREVEPORT  
MAJOR FUNDS  
YEAR-TO-DATE  
BUDGET-TO-ACTUAL  
EXPENSES and ENCUMBRANCES  
FOR THE MONTH ENDED December 31, 2025**

<u>Fund Description</u>	<u>Fund</u>	<u>Expenditure Budget</u>	<u>YTD Expenses &amp; Encumbrances</u>	<u>YTD % to Budget</u>
General Fund	10	\$ 319,614,600	\$ 312,630,674	98%
Riverfront Development	20	\$ 10,344,500	\$ 7,701,211	74%
Metropolitan Planning Commission	25	\$ 1,870,600	\$ 1,825,581	98%
Community Development	26	\$ 23,014,338	\$ 7,352,852	32%
Public Safety Special Revenue	27	\$ 2,703,100	\$ 2,079,986	77%
Debt Service	30	\$ 77,595,200	\$ 23,177,160	30%
Retained Risk Fund	38	\$ 20,934,700	\$ 20,567,332	98%
Golf Enterprise Fund	60	\$ 4,048,800	\$ 2,683,791	66%
Airport Enterprise Fund	61	\$ 35,049,000	\$ 29,928,527	85%
Water & Sewer Enterprise Fund	65	\$ 197,489,500	\$ 153,868,848	78%
Solid Waste Enterprise Fund	75	\$ 20,489,500	\$ 20,927,838	102%
		<b>\$ 393,539,238</b>	<b>\$ 270,113,126</b>	<b>69%</b>
<b>TOTALS</b>	<b>(b)</b>	<b>\$ 713,153,838</b>	<b>\$ 582,743,800</b>	<b>82% (a)</b>

(a) Percentage shown on this line is **Expenses & Encumbrances Total / Expenditure Budget Total**

(b) Data Source: Financial System LOGOS Budget Performance Reports as of December 31, 2025

2025 Financial Final Close and Audit are in process

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 10 - General Fund</b>									
<b>REVENUE</b>									
Department <b>11 - City Attorney</b>									
95	FINES AND FORFEITS	.00	.00	.00	12,400.67	.00	57,416.64	(57,416.64)	+++
Department 11 - City Attorney Totals		\$0.00	\$0.00	\$0.00	\$12,400.67	\$0.00	\$57,416.64	(\$57,416.64)	+++
Department <b>12 - Property Standards</b>									
90	TAXES AND SPECIAL ASSESSMENTS	10,000.00	.00	10,000.00	159.81	.00	10,222.71	(222.71)	102
95	FINES AND FORFEITS	10,000.00	.00	10,000.00	10,039.62	.00	1,468,210.61	(1,458,210.61)	14682
Department 12 - Property Standards Totals		\$20,000.00	\$0.00	\$20,000.00	\$10,199.43	\$0.00	\$1,478,433.32	(\$1,458,433.32)	7392%
Department <b>15 - Parks &amp; Recreation</b>									
92	EXTERNAL SERVICE CHARGES	122,900.00	.00	122,900.00	35,962.50	.00	180,457.50	(57,557.50)	147
93	Internal Service Charges	40,000.00	.00	40,000.00	.00	.00	43,467.59	(3,467.59)	109
98	OTHER REVENUES	69,200.00	.00	69,200.00	208.75	.00	18,393.39	50,806.61	27
Department 15 - Parks & Recreation Totals		\$232,100.00	\$0.00	\$232,100.00	\$36,171.25	\$0.00	\$242,318.48	(\$10,218.48)	104%
Department <b>20 - Finance</b>									
90	TAXES AND SPECIAL ASSESSMENTS	203,350,000.00	3,934,000.00	207,284,000.00	52,951,377.37	.00	204,555,004.13	2,728,995.87	99
91	LICENSES AND PERMITS	7,650,000.00	(100,000.00)	7,550,000.00	36,214.90	.00	7,391,649.76	158,350.24	98
92	EXTERNAL SERVICE CHARGES	50,000.00	.00	50,000.00	.00	.00	413.75	49,586.25	1
93	Internal Service Charges	20,000.00	.00	20,000.00	2,144.59	.00	22,609.89	(2,609.89)	113
98	OTHER REVENUES	.00	.00	.00	1,438.00	.00	2,488.00	(2,488.00)	+++
Department 20 - Finance Totals		\$211,070,000.00	\$3,834,000.00	\$214,904,000.00	\$52,991,174.86	\$0.00	\$211,972,165.53	\$2,931,834.47	99%
Department <b>23 - General Government</b>									
90	TAXES AND SPECIAL ASSESSMENTS	1,100,000.00	.00	1,100,000.00	106,315.81	.00	1,106,479.60	(6,479.60)	101
92	EXTERNAL SERVICE CHARGES	130,000.00	.00	130,000.00	29,241.14	.00	74,575.40	55,424.60	57
93	Internal Service Charges	2,804,600.00	.00	2,804,600.00	99,049.93	.00	2,310,600.00	494,000.00	82
94	INTEREST AND DIVIDENDS	350,000.00	350,000.00	700,000.00	519,246.48	.00	1,342,368.28	(642,368.28)	192
98	OTHER REVENUES	61,015,300.00	9,646,700.00	70,662,000.00	782,714.98	.00	50,559,788.59	20,102,211.41	72
Department 23 - General Government Totals		\$65,399,900.00	\$9,996,700.00	\$75,396,600.00	\$1,536,568.34	\$0.00	\$55,393,811.87	\$20,002,788.13	73%
Department <b>25 - Police Department</b>									
91	LICENSES AND PERMITS	72,000.00	.00	72,000.00	1,676.00	.00	71,157.00	843.00	99
92	EXTERNAL SERVICE CHARGES	626,000.00	.00	626,000.00	74,179.58	.00	545,510.33	80,489.67	87
93	Internal Service Charges	245,000.00	.00	245,000.00	6,700.00	.00	198,819.00	46,181.00	81
98	OTHER REVENUES	33,000.00	.00	33,000.00	7,254.70	.00	19,829.63	13,170.37	60
99	GRANTS / CAPITAL PROJECTS	2,988,000.00	.00	2,988,000.00	497,680.00	.00	3,024,800.00	(36,800.00)	101
Department 25 - Police Department Totals		\$3,964,000.00	\$0.00	\$3,964,000.00	\$587,490.28	\$0.00	\$3,860,115.96	\$103,884.04	97%
Department <b>30 - Fire Department</b>									
91	LICENSES AND PERMITS	19,000.00	.00	19,000.00	2,500.00	.00	18,550.00	450.00	98
92	EXTERNAL SERVICE CHARGES	4,000.00	.00	4,000.00	206.00	.00	3,665.00	335.00	92
98	OTHER REVENUES	17,960,000.00	.00	17,960,000.00	1,365,293.68	.00	15,689,239.04	2,270,760.96	87
Department 30 - Fire Department Totals		\$17,983,000.00	\$0.00	\$17,983,000.00	\$1,367,999.68	\$0.00	\$15,711,454.04	\$2,271,545.96	87%

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 10 - General Fund</b>									
<b>REVENUE</b>									
Department 33 - Engineering & Env Services									
92	EXTERNAL SERVICE CHARGES	.00	.00	.00	1,500.00	.00	21,668.15	(21,668.15)	+++
Department 33 - Engineering & Env Services Totals		\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$21,668.15	(\$21,668.15)	+++
Department 35 - Public Works									
91	LICENSES AND PERMITS	2,923,500.00	(365,000.00)	2,558,500.00	447,268.33	.00	2,957,133.19	(398,633.19)	116
92	EXTERNAL SERVICE CHARGES	350,000.00	.00	350,000.00	4,262.50	.00	127,805.43	222,194.57	37
93	Internal Service Charges	650,000.00	(250,000.00)	400,000.00	.00	.00	.00	400,000.00	0
96	INTERGOVERNMENTAL	699,000.00	.00	699,000.00	.00	.00	347,370.00	351,630.00	50
98	OTHER REVENUES	177,000.00	.00	177,000.00	9,746.30	.00	130,099.92	46,900.08	74
Department 35 - Public Works Totals		\$4,799,500.00	(\$615,000.00)	\$4,184,500.00	\$461,277.13	\$0.00	\$3,562,408.54	\$622,091.46	85%
Department 90 - City Courts									
95	FINES AND FORFEITS	1,800,000.00	.00	1,800,000.00	121,004.61	.00	1,976,393.33	(176,393.33)	110
Department 90 - City Courts Totals		\$1,800,000.00	\$0.00	\$1,800,000.00	\$121,004.61	\$0.00	\$1,976,393.33	(\$176,393.33)	110%
Department 95 - City Marshal									
99	GRANTS / CAPITAL PROJECTS	158,400.00	.00	158,400.00	31,500.00	.00	154,520.00	3,880.00	98
Department 95 - City Marshal Totals		\$158,400.00	\$0.00	\$158,400.00	\$31,500.00	\$0.00	\$154,520.00	\$3,880.00	98%
<b>REVENUE TOTALS</b>		<b>\$305,426,900.00</b>	<b>\$13,215,700.00</b>	<b>\$318,642,600.00</b>	<b>\$57,157,286.25</b>	<b>\$0.00</b>	<b>\$294,430,705.86</b>	<b>\$24,211,894.14</b>	<b>92%</b>
<b>EXPENSE</b>									
Department 10 - Mayor's Office									
10	Personal Services	922,200.00	.00	922,200.00	88,177.58	.00	890,028.41	32,171.59	97
20	Materials and Supplies	8,700.00	.00	8,700.00	231.78	735.67	7,273.78	690.55	92
30	Contractual Services	36,000.00	.00	36,000.00	4,623.15	.00	39,942.66	(3,942.66)	111
40	Other Charges	5,000.00	.00	5,000.00	415.79	.00	1,459.35	3,540.65	29
45	Improvements and Equipment	2,000.00	.00	2,000.00	.00	951.67	682.68	365.65	82
Department 10 - Mayor's Office Totals		\$973,900.00	\$0.00	\$973,900.00	\$93,448.30	\$1,687.34	\$939,386.88	\$32,825.78	97%
Department 11 - City Attorney									
10	Personal Services	1,408,400.00	.00	1,408,400.00	106,383.72	.00	1,262,248.35	146,151.65	90
20	Materials and Supplies	13,500.00	.00	13,500.00	654.94	.00	9,535.60	3,964.40	71
30	Contractual Services	88,000.00	.00	88,000.00	14,037.49	.00	82,848.20	5,151.80	94
40	Other Charges	3,000.00	.00	3,000.00	.00	.00	5,857.20	(2,857.20)	195
45	Improvements and Equipment	4,000.00	.00	4,000.00	40.12	.00	4,022.81	(22.81)	101
Department 11 - City Attorney Totals		\$1,516,900.00	\$0.00	\$1,516,900.00	\$121,116.27	\$0.00	\$1,364,512.16	\$152,387.84	90%
Department 12 - Property Standards									
10	Personal Services	3,448,700.00	.00	3,448,700.00	288,897.96	.00	3,323,330.17	125,369.83	96
20	Materials and Supplies	240,900.00	.00	240,900.00	17,719.83	8,005.36	262,139.51	(29,244.87)	112
30	Contractual Services	1,121,700.00	1,200,000.00	2,321,700.00	12,784.20	.00	2,790,040.66	(468,340.66)	120
40	Other Charges	925,000.00	988,000.00	1,913,000.00	208,328.54	.00	1,559,895.38	353,104.62	82
45	Improvements and Equipment	85,000.00	.00	85,000.00	30,931.06	3,001.30	90,624.68	(8,625.98)	110
51	TRANSFER TO DEBT SERVICE FUND	88,000.00	(88,000.00)	.00	.00	.00	.00	.00	+++

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 10 - General Fund</b>									
<b>EXPENSE</b>									
Department 12 - Property Standards Totals		\$5,909,300.00	\$2,100,000.00	\$8,009,300.00	\$558,661.59	\$11,006.66	\$8,026,030.40	(\$27,737.06)	100%
Department 13 - Human Resources									
10	Personal Services	935,200.00	.00	935,200.00	110,299.41	3,534.60	838,667.35	92,998.05	90
20	Materials and Supplies	17,100.00	.00	17,100.00	754.88	1,201.36	6,718.10	9,180.54	46
30	Contractual Services	135,200.00	.00	135,200.00	8,829.99	575.10	134,510.52	114.38	100
40	Other Charges	200.00	.00	200.00	.00	.00	.00	200.00	0
45	Improvements and Equipment	4,000.00	.00	4,000.00	53.98	158.14	3,874.56	(32.70)	101
Department 13 - Human Resources Totals		\$1,091,700.00	\$0.00	\$1,091,700.00	\$119,938.26	\$5,469.20	\$983,770.53	\$102,460.27	91%
Department 14 - Information Technology									
10	Personal Services	3,023,300.00	.00	3,023,300.00	256,602.39	.00	2,745,914.46	277,385.54	91
20	Materials and Supplies	48,800.00	.00	48,800.00	12,142.40	2,210.05	31,203.96	15,385.99	68
30	Contractual Services	1,495,900.00	(120,000.00)	1,375,900.00	203,088.39	330,906.10	1,099,120.91	(54,127.01)	104
45	Improvements and Equipment	277,000.00	120,000.00	397,000.00	3,856.07	146,809.28	247,402.58	2,788.14	99
Department 14 - Information Technology Totals		\$4,845,000.00	\$0.00	\$4,845,000.00	\$475,689.25	\$479,925.43	\$4,123,641.91	\$241,432.66	95%
Department 15 - Parks & Recreation									
10	Personal Services	10,585,300.00	349,900.00	10,935,200.00	885,132.14	.00	10,797,206.96	137,993.04	99
20	Materials and Supplies	770,500.00	.00	770,500.00	44,611.00	79,940.19	786,579.15	(96,019.34)	112
30	Contractual Services	7,623,000.00	700,000.00	8,323,000.00	986,665.94	602,479.18	8,758,781.78	(1,038,260.96)	112
40	Other Charges	385,800.00	556,000.00	941,800.00	190,610.18	20,907.82	713,540.08	207,352.10	78
45	Improvements and Equipment	729,500.00	.00	729,500.00	96,712.42	10,889.71	642,277.65	76,332.64	90
51	TRANSFER TO DEBT SERVICE FUND	556,000.00	(556,000.00)	.00	.00	.00	.00	.00	+++
Department 15 - Parks & Recreation Totals		\$20,650,100.00	\$1,049,900.00	\$21,700,000.00	\$2,203,731.68	\$714,216.90	\$21,698,385.62	(\$712,602.52)	103%
Department 20 - Finance									
10	Personal Services	3,303,000.00	.00	3,303,000.00	247,125.10	.00	3,032,643.37	270,356.63	92
20	Materials and Supplies	69,400.00	.00	69,400.00	32,211.91	(145.62)	75,603.90	(6,058.28)	109
30	Contractual Services	739,900.00	.00	739,900.00	57,590.58	.00	983,204.98	(243,304.98)	133
45	Improvements and Equipment	6,500.00	.00	6,500.00	208.96	.00	24,927.41	(18,427.41)	383
Department 20 - Finance Totals		\$4,118,800.00	\$0.00	\$4,118,800.00	\$337,136.55	(\$145.62)	\$4,116,379.66	\$2,565.96	100%
Department 23 - General Government									
10	Personal Services	8,630,000.00	10,000.00	8,640,000.00	814,358.95	.00	9,638,082.40	(998,082.40)	112
30	Contractual Services	821,300.00	.00	821,300.00	35,389.10	61,176.88	778,533.71	(18,410.59)	102
40	Other Charges	2,888,500.00	.00	2,888,500.00	211,711.50	54,083.80	2,366,341.48	468,074.72	84
42	Operating Reserves	41,174,000.00	(20,758,400.00)	20,415,600.00	.00	.00	.00	20,415,600.00	0
50	TRANSFER TO CAP PROJ FUND	.00	1,084,700.00	1,084,700.00	6,397,502.83	.00	10,171,686.66	(9,086,986.66)	938
54	TRANSFER TO WATER & SEWER FUND	1,450,000.00	25,000,000.00	26,450,000.00	25,000,000.00	.00	26,087,500.00	362,500.00	99
56	TRANSFER TO MPC	1,216,800.00	.00	1,216,800.00	.00	.00	978,285.06	238,514.94	80
59	TRANSFER TO SPORTRAN	11,425,000.00	.00	11,425,000.00	3,294,363.44	.00	23,133,402.55	(11,708,402.55)	202
61	TRANSFER TO RETAINED RISK FUND	12,959,400.00	1,874,000.00	14,833,400.00	.00	.00	13,516,866.56	1,316,533.44	91
62	TRANSFER TO COMMUNITY DEVELOPMENT	1,995,000.00	.00	1,995,000.00	166,250.00	.00	1,995,000.00	.00	100

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 10 - General Fund</b>									
<b>EXPENSE</b>									
<b>Department 23 - General Government</b>									
71	Transfer to Solid Waste	6,445,500.00	.00	6,445,500.00	.00	.00	4,834,125.00	1,611,375.00	75
Department 23 - General Government Totals		\$89,005,500.00	\$7,210,300.00	\$96,215,800.00	\$35,919,575.82	\$115,260.68	\$93,499,823.42	\$2,600,715.90	97%
<b>Department 25 - Police Department</b>									
10	Personal Services	65,403,900.00	300,000.00	65,703,900.00	5,704,861.34	148,051.75	64,892,040.05	663,808.20	99
20	Materials and Supplies	1,257,800.00	250,000.00	1,507,800.00	196,184.64	109,147.32	1,610,755.13	(212,102.45)	114
30	Contractual Services	3,486,500.00	600,000.00	4,086,500.00	338,045.02	896,898.15	3,612,877.57	(423,275.72)	110
40	Other Charges	239,000.00	1,136,700.00	1,375,700.00	1,054,216.40	.00	2,291,726.40	(916,026.40)	167
45	Improvements and Equipment	3,065,000.00	1,400,000.00	4,465,000.00	(249,571.83)	1,738,324.46	2,656,174.89	70,500.65	98
51	TRANSFER TO DEBT SERVICE FUND	1,136,700.00	(1,136,700.00)	.00	.00	.00	.00	.00	+++
Department 25 - Police Department Totals		\$74,588,900.00	\$2,550,000.00	\$77,138,900.00	\$7,043,735.57	\$2,892,421.68	\$75,063,574.04	(\$817,095.72)	101%
<b>Department 30 - Fire Department</b>									
10	Personal Services	61,453,200.00	.00	61,453,200.00	5,083,456.01	69,126.94	58,823,691.45	2,560,381.61	96
20	Materials and Supplies	1,868,200.00	.00	1,868,200.00	182,883.74	180,261.09	1,363,380.74	324,558.17	83
30	Contractual Services	1,897,500.00	.00	1,897,500.00	224,583.17	322,508.47	1,882,149.48	(307,157.95)	116
40	Other Charges	.00	320,600.00	320,600.00	160,316.42	.00	320,632.84	(32.84)	100
45	Improvements and Equipment	645,500.00	.00	645,500.00	109,142.31	317,474.11	323,662.11	4,363.78	99
51	TRANSFER TO DEBT SERVICE FUND	320,600.00	(320,600.00)	.00	.00	.00	.00	.00	+++
70	Transfer to Other Governments	2,100,000.00	.00	2,100,000.00	.00	.00	899,739.75	1,200,260.25	43
Department 30 - Fire Department Totals		\$68,285,000.00	\$0.00	\$68,285,000.00	\$5,760,381.65	\$889,370.61	\$63,613,256.37	\$3,782,373.02	94%
<b>Department 35 - Public Works</b>									
10	Personal Services	11,372,000.00	.00	11,372,000.00	1,029,661.50	1,254.18	11,383,548.06	(12,802.24)	100
20	Materials and Supplies	3,121,500.00	.00	3,121,500.00	125,205.12	99,370.69	2,836,561.78	185,567.53	94
30	Contractual Services	8,706,500.00	.00	8,706,500.00	591,855.90	313,363.76	7,681,972.81	711,163.43	92
40	Other Charges	.00	1,065,000.00	1,065,000.00	449,510.88	.00	899,021.75	165,978.25	84
45	Improvements and Equipment	1,260,800.00	972,000.00	2,232,800.00	141,184.87	171,082.79	1,648,014.51	413,702.70	81
51	TRANSFER TO DEBT SERVICE FUND	1,065,000.00	(1,065,000.00)	.00	.00	.00	.00	.00	+++
Department 35 - Public Works Totals		\$25,525,800.00	\$972,000.00	\$26,497,800.00	\$2,337,418.27	\$585,071.42	\$24,449,118.91	\$1,463,609.67	94%
<b>Department 50 - City Council</b>									
10	Personal Services	1,424,000.00	15,000.00	1,439,000.00	109,763.28	.00	1,341,123.65	97,876.35	93
20	Materials and Supplies	21,700.00	(2,500.00)	19,200.00	623.01	49.70	8,894.83	10,255.47	47
30	Contractual Services	237,400.00	(7,500.00)	229,900.00	3,361.15	.00	185,140.71	44,759.29	81
45	Improvements and Equipment	112,500.00	(5,000.00)	107,500.00	.00	.00	70,482.24	37,017.76	66
Department 50 - City Council Totals		\$1,795,600.00	\$0.00	\$1,795,600.00	\$113,747.44	\$49.70	\$1,605,641.43	\$189,908.87	89%
<b>Department 90 - City Courts</b>									
10	Personal Services	4,123,000.00	.00	4,123,000.00	359,997.51	.00	4,236,286.83	(113,286.83)	103
20	Materials and Supplies	48,000.00	.00	48,000.00	219.10	.00	51,963.48	(3,963.48)	108
30	Contractual Services	53,500.00	.00	53,500.00	4,460.18	.00	63,070.37	(9,570.37)	118
45	Improvements and Equipment	.00	.00	.00	.00	.00	221.72	(221.72)	+++

# Budget Performance Report

Date Range 01/01/25 - 12/31/25

Only Show Rollup Account and Rollup to Character/Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 10 - General Fund</b>									
<b>EXPENSE</b>									
	Department 90 - City Courts Totals	\$4,224,500.00	\$0.00	\$4,224,500.00	\$364,676.79	\$0.00	\$4,351,542.40	(\$127,042.40)	103%
	Department 95 - City Marshal								
10	Personal Services	3,043,000.00	.00	3,043,000.00	254,517.83	848.00	2,937,228.14	104,923.86	97
20	Materials and Supplies	118,000.00	.00	118,000.00	8,138.19	782.45	117,451.86	(234.31)	100
30	Contractual Services	.00	.00	.00	.00	.00	5,154.14	(5,154.14)	+++
45	Improvements and Equipment	15,000.00	25,400.00	40,400.00	25,399.82	.00	39,812.43	587.57	99
	Department 95 - City Marshal Totals	\$3,176,000.00	\$25,400.00	\$3,201,400.00	\$288,055.84	\$1,630.45	\$3,099,646.57	\$100,122.98	97%
	<b>EXPENSE TOTALS</b>	<b>\$305,707,000.00</b>	<b>\$13,907,600.00</b>	<b>\$319,614,600.00</b>	<b>\$55,737,313.28</b>	<b>\$5,695,964.45</b>	<b>\$306,934,710.30</b>	<b>\$6,983,925.25</b>	<b>98%</b>
	Fund 10 - General Fund Totals								
	REVENUE TOTALS	305,426,900.00	13,215,700.00	318,642,600.00	57,157,286.25	.00	294,430,705.86	24,211,894.14	92%
	EXPENSE TOTALS	305,707,000.00	13,907,600.00	319,614,600.00	55,737,313.28	5,695,964.45	306,934,710.30	6,983,925.25	98%
	Fund 10 - General Fund Totals	(\$280,100.00)	(\$691,900.00)	(\$972,000.00)	\$1,419,972.97	(\$5,695,964.45)	(\$12,504,004.44)	\$17,227,968.89	
	Grand Totals								
	REVENUE TOTALS	305,426,900.00	13,215,700.00	318,642,600.00	57,157,286.25	.00	294,430,705.86	24,211,894.14	92%
	EXPENSE TOTALS	305,707,000.00	13,907,600.00	319,614,600.00	55,737,313.28	5,695,964.45	306,934,710.30	6,983,925.25	98%
	Grand Totals	(\$280,100.00)	(\$691,900.00)	(\$972,000.00)	\$1,419,972.97	(\$5,695,964.45)	(\$12,504,004.44)	\$17,227,968.89	