

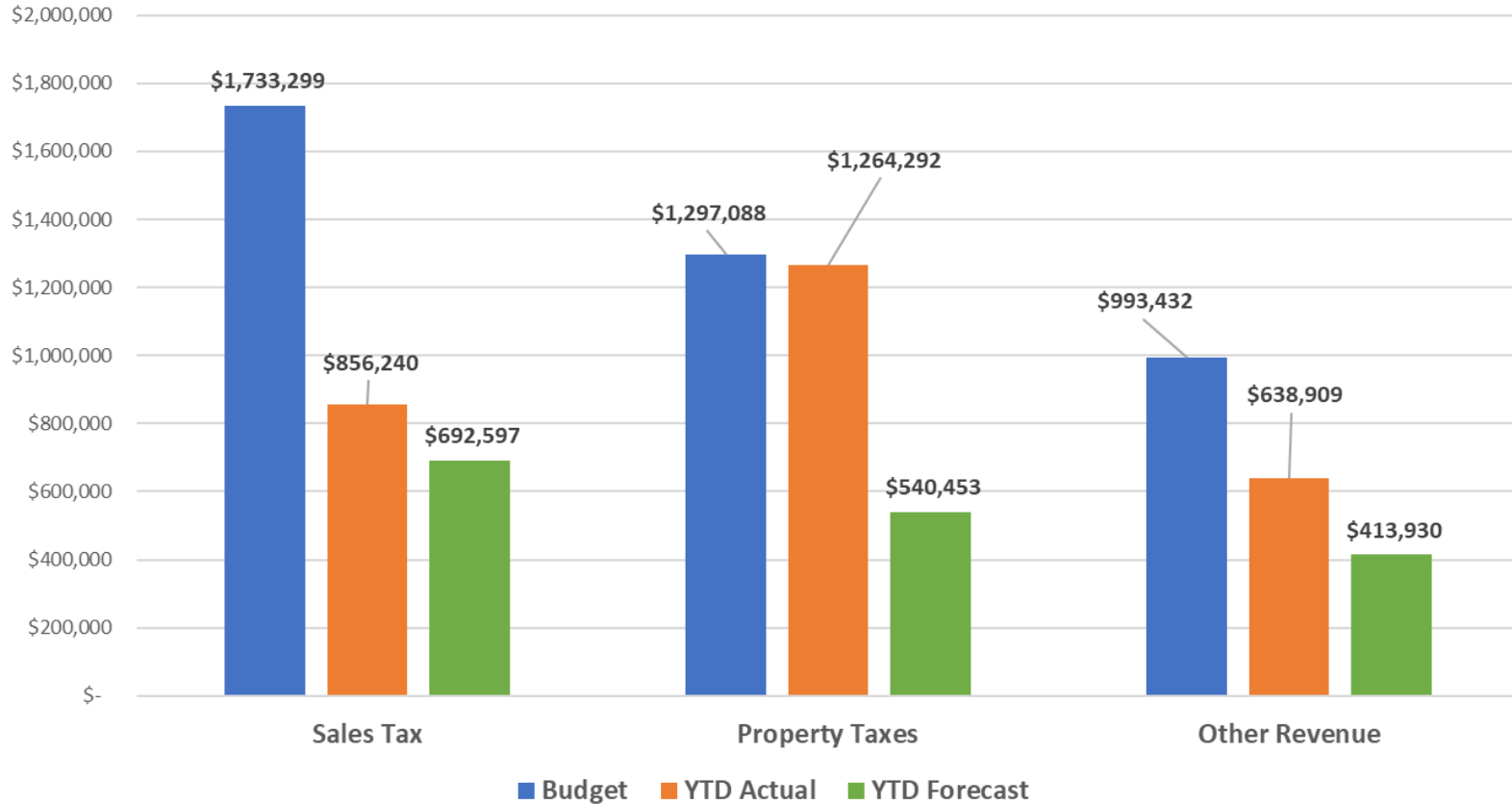
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# General Fund



# General Fund YTD Comparison

Budget to Actual Revenues - February 2025

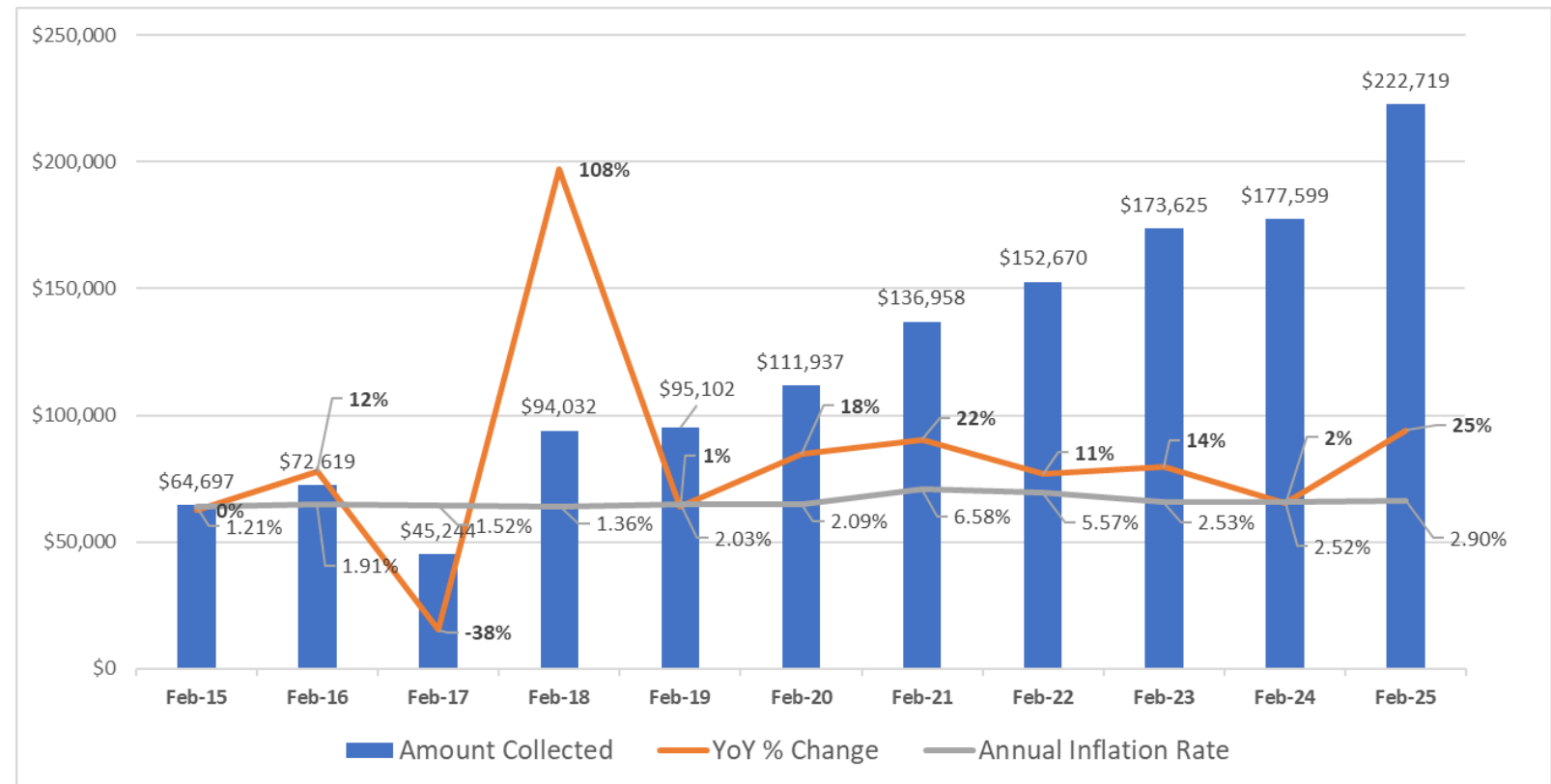


- **Blue** = Total amount budgeted for the year
  - **Orange** = YTD amount received
  - **Green** = Amount anticipated YTD
- Sales tax collections for the month of February totaled \$229,347 (includes sales and liquor tax) compared to last year, total collected for the month of February 2024 was \$182,140
  - Property tax collections for the month of February totaled \$140,896 compared to last February 2024, total collected was \$211,215
  - Other Revenue includes municipal court, parks and recreation and other misc. revenue.

## Comparison of Annual Collections for the month of February.

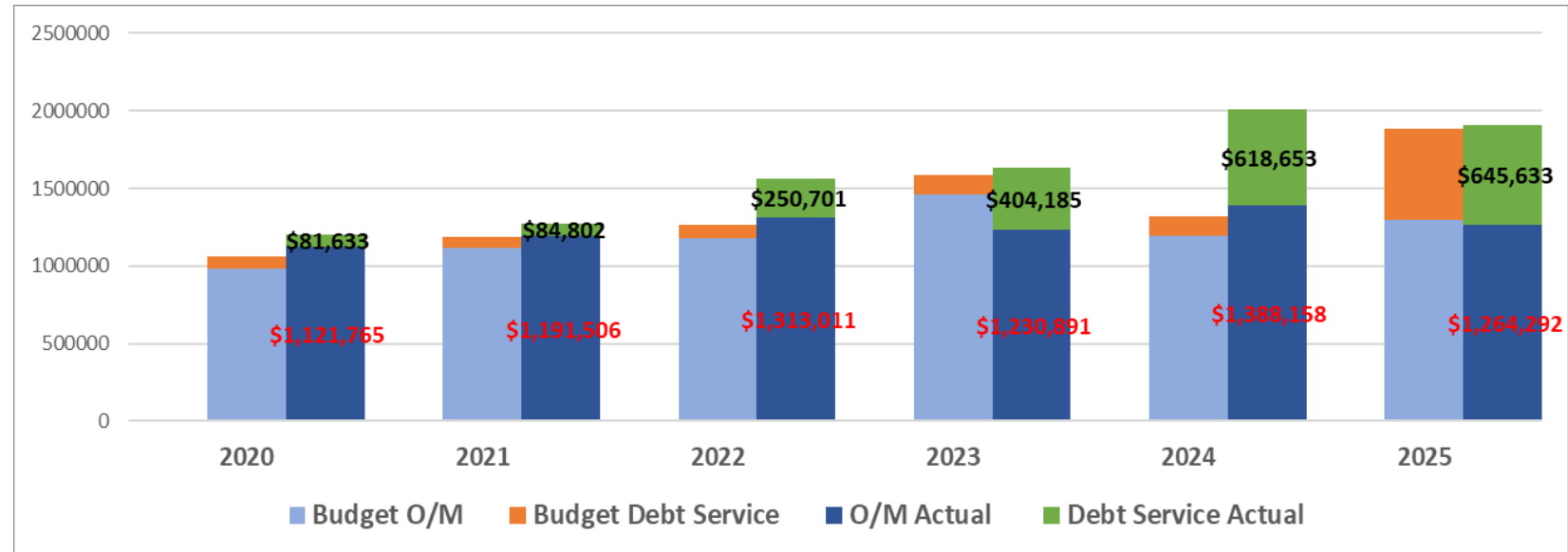
# Sales taxes up 25.4% in February

- Sales tax collections for the month of February totaled \$222,719. This amount is true sales tax (does not include liquor tax). This represents an increase of 25.41%, or \$45,119, compared to last year.
- Through February, sales tax collections are up \$79,975, or 10.73%, from the prior year.
- Collections for this month represent sales that took place in December.



# Property Tax Collections

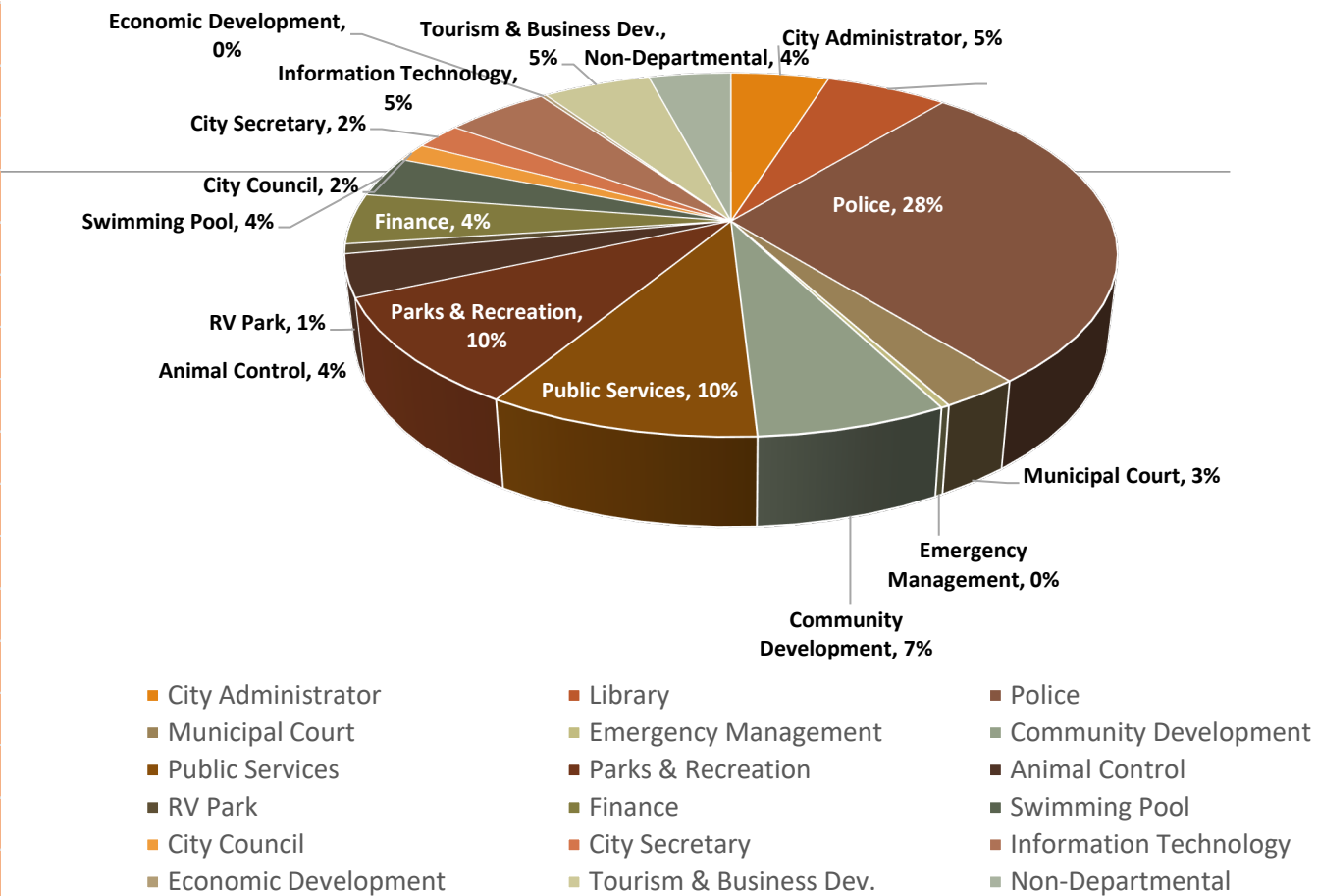
- Current property tax collections are 97.47% of the original budget at this point of the fiscal year. This includes ad valorem, delinquent and penalties and interest. We have collected 94.19% of the total tax levy.
- Taxes become delinquent on February 1<sup>st</sup>. January is the last month to pay without penalties.
- Delinquent property taxes represent collections on prior year levies. Penalty and interest are being collected on prior year taxes.
- Total property tax collections year to date including prior year collections, as well as penalties and interest for February are \$1,264,292.

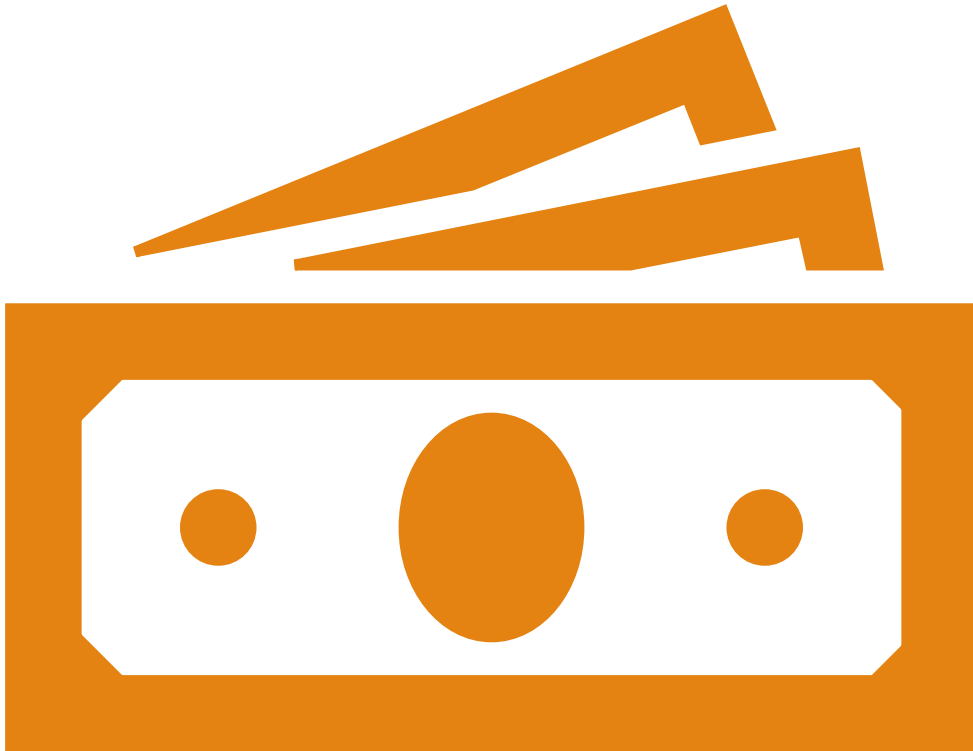


# General Fund by Department

Section XI, Item d.

Department	% of Budget	Adopted	Actual YTD	Difference
City Administrator	5%	\$ 232,418	\$ 88,414	\$ 144,004
Library	6%	\$ 289,897	\$ 90,982	\$ 198,915
Police	28%	\$ 1,341,322	\$ 657,600	\$ 683,722
Municipal Court	3%	\$ 133,979	\$ 65,493	\$ 68,486
Emergency Management	0%	\$ 14,700	\$ 2,169	\$ 12,531
Community Development	7%	\$ 320,767	\$ 169,491	\$ 151,276
Public Services	10%	\$ 456,851	\$ 168,310	\$ 288,541
Parks & Recreation	10%	\$ 459,653	\$ 203,493	\$ 256,160
Animal Control	4%	\$ 177,632	\$ 74,438	\$ 103,194
RV Park	1%	\$ 40,900	\$ 16,582	\$ 24,318
Finance	4%	\$ 213,385	\$ 191,358	\$ 22,027
Swimming Pool	4%	\$ 173,008	\$ 54,567	\$ 118,441
City Council	2%	\$ 76,606	\$ 14,638	\$ 61,968
City Secretary	2%	\$ 111,998	\$ 44,188	\$ 67,810
Information Technology	5%	\$ 246,000	\$ 118,665	\$ 127,335
Economic Development	0%	\$ 12,100	\$ 5,535	\$ 6,565
Tourism & Business Dev.	5%	\$ 256,286	\$ 112,759	\$ 143,527
Non-Departmental	4%	\$ 195,200	\$ 168,661	\$ 26,539
100%		\$ 4,752,702	\$ 2,247,343	





# Utility Fund

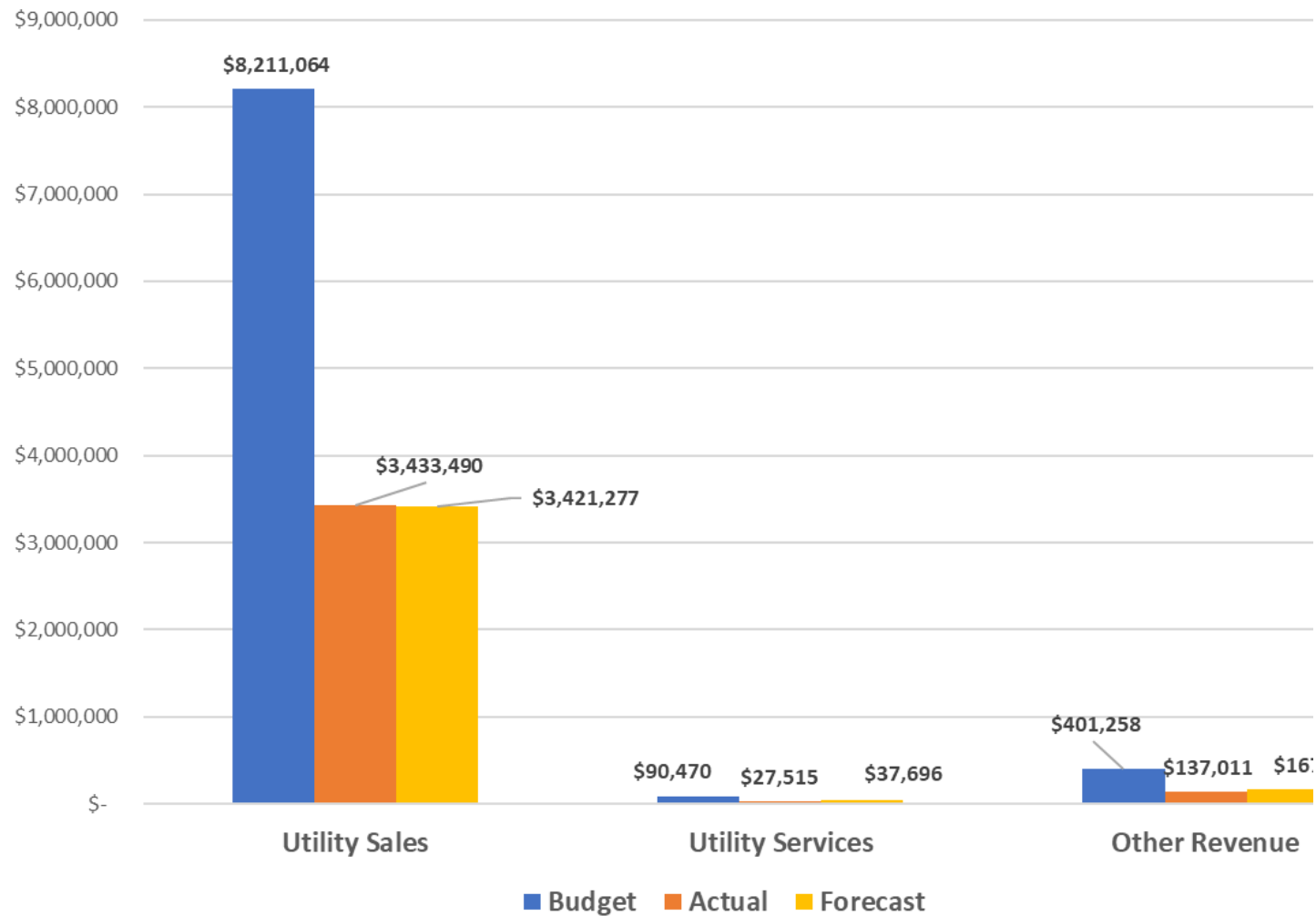
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# YTD Utility Fund Revenues

		Budget Forecast	ACTUAL	% Change	Over/Under	Forecast (FLAT)	Forecast (-2%)	Forecast (+9%)
<b>October</b>	7.55%	\$ 629,005.97	\$ 681,046	8%	\$ 52,039.58	\$ 681,046	\$ 681,046	\$ 681,046
<b>November</b>	7.29%	\$ 606,691.59	\$ 693,685	14%	\$ 86,993.77	\$ 693,685	\$ 693,685	\$ 693,685
<b>December</b>	7.42%	\$ 617,510.61	\$ 649,728	5%	\$ 32,217.06	\$ 649,728	\$ 649,728	\$ 649,728
<b>January</b>	8.22%	\$ 684,552.45	\$ 827,004	0%	\$ 142,452.01	\$ 827,004	\$ 827,004	\$ 827,004
<b>February</b>	8.22%	\$ 684,740.90	\$ 740,152	0%	\$ 55,410.72	\$ 740,152	\$ 740,152	\$ 740,152
<b>March</b>	7.05%	\$ 586,889.22	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>April</b>	7.31%	\$ 608,923.47	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>May</b>	8.48%	\$ 706,147.45	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>June</b>	8.89%	\$ 740,367.46	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>July</b>	9.41%	\$ 783,225.70	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>August</b>	10.01%	\$ 833,167.65	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>September</b>	10.15%	\$ 845,381.51	\$ -	0%	\$ -	\$ -	\$ -	\$ -
	100.00%	\$ 8,326,604	\$ 3,591,615	43%	\$ 369,113	\$ 3,591,615	\$ 3,591,615	\$ 3,591,615

- YTD Actuals collected \$3,598,317
- Percentage of budget collected is 41.35%

Budget to Actual Revenues - February 2025



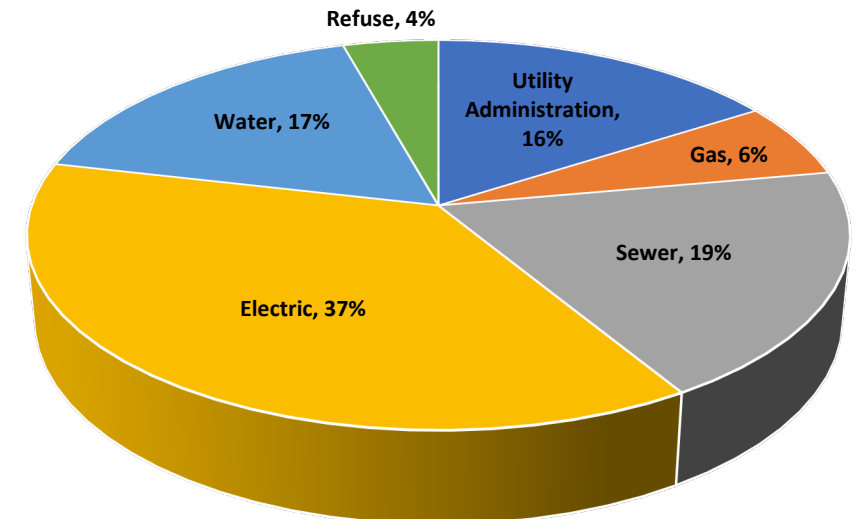
## Utility Fund Revenues (February 2025)

- Currently collected \$740,152 in utility revenues for the month of February 2025.
- Total YTD Collections are \$3,598,317. This includes utility sales, utility services and other misc. revenue.
- Last year (2024) total collections during the month of February was \$593,360. This is a 24.74% increase compared to last year.



# Utility Fund Expenditures by Department

Department	% of Budget	Adopted	Actual YTD	Difference
Utility Administration	16%	\$ 1,389,163	\$ 521,495	\$ 867,668
Gas	6%	\$ 539,852	\$ 262,193	\$ 277,659
Sewer	19%	\$ 1,665,406	\$ 434,433	\$ 1,230,973
Electric	37%	\$ 3,246,083	\$ 1,024,990	\$ 2,221,093
Water	17%	\$ 1,485,137	\$ 604,909	\$ 880,228
Refuse	4%	\$ 377,152	\$ 144,108	\$ 233,044
	<b>100%</b>	<b>\$ 8,702,793</b>	<b>\$ 2,992,129</b>	



- The above graph represents YTD actual expenditures by department.
- The largest portion of the budget is allocated to Electric (37%), followed by Sewer (19.1%), Water, Utility Administration and Gas
- The percentage of actual YTD spending compared to the adopted budget is about 33.43% overall
- Most departments still have over 60% of their budget unspent.
- Electric and Sewer have spent the lowest percentage of their budget so far while Water, Gas and Refuse have a relatively high percentage of their budget spent.

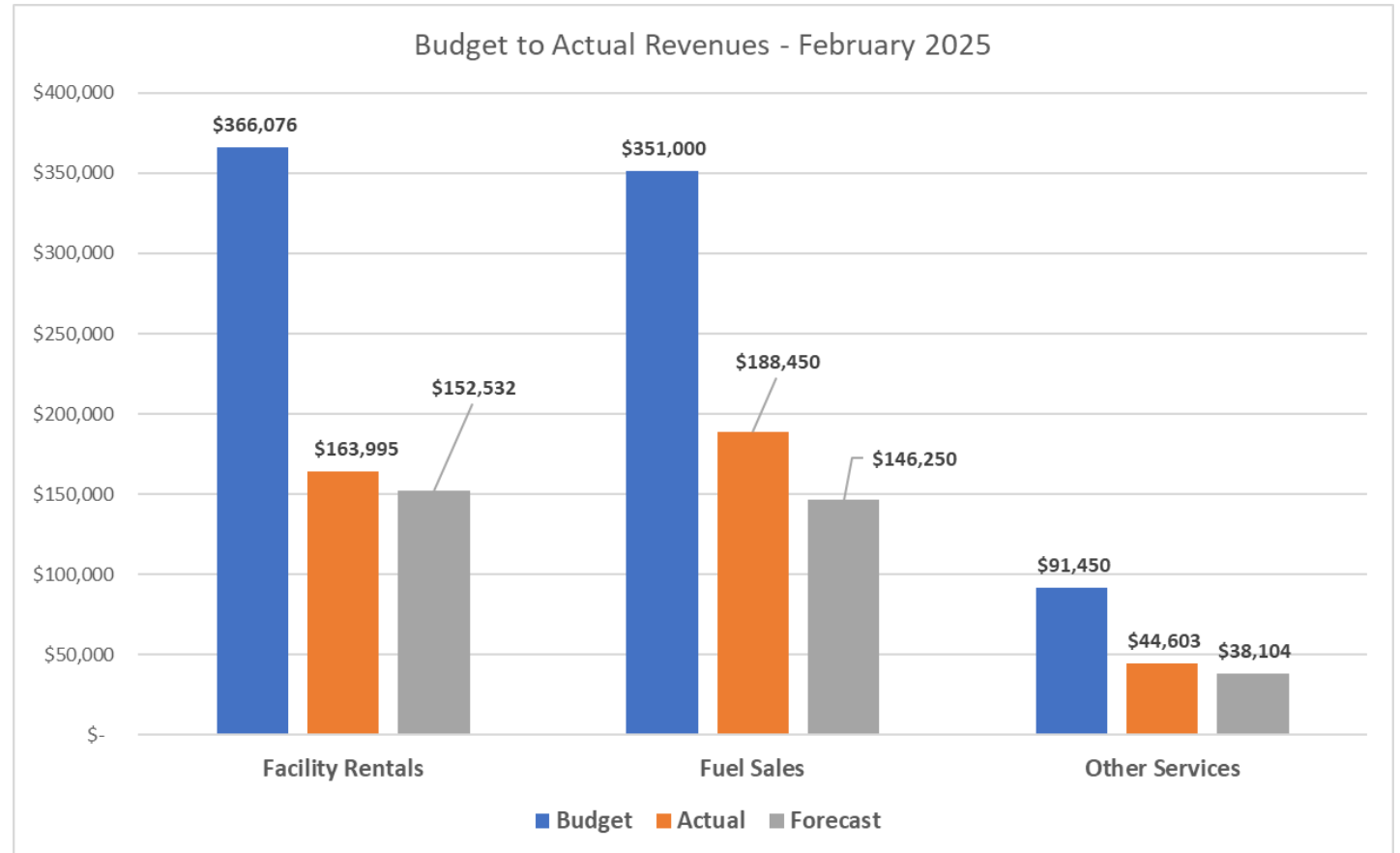


# Airport Fund

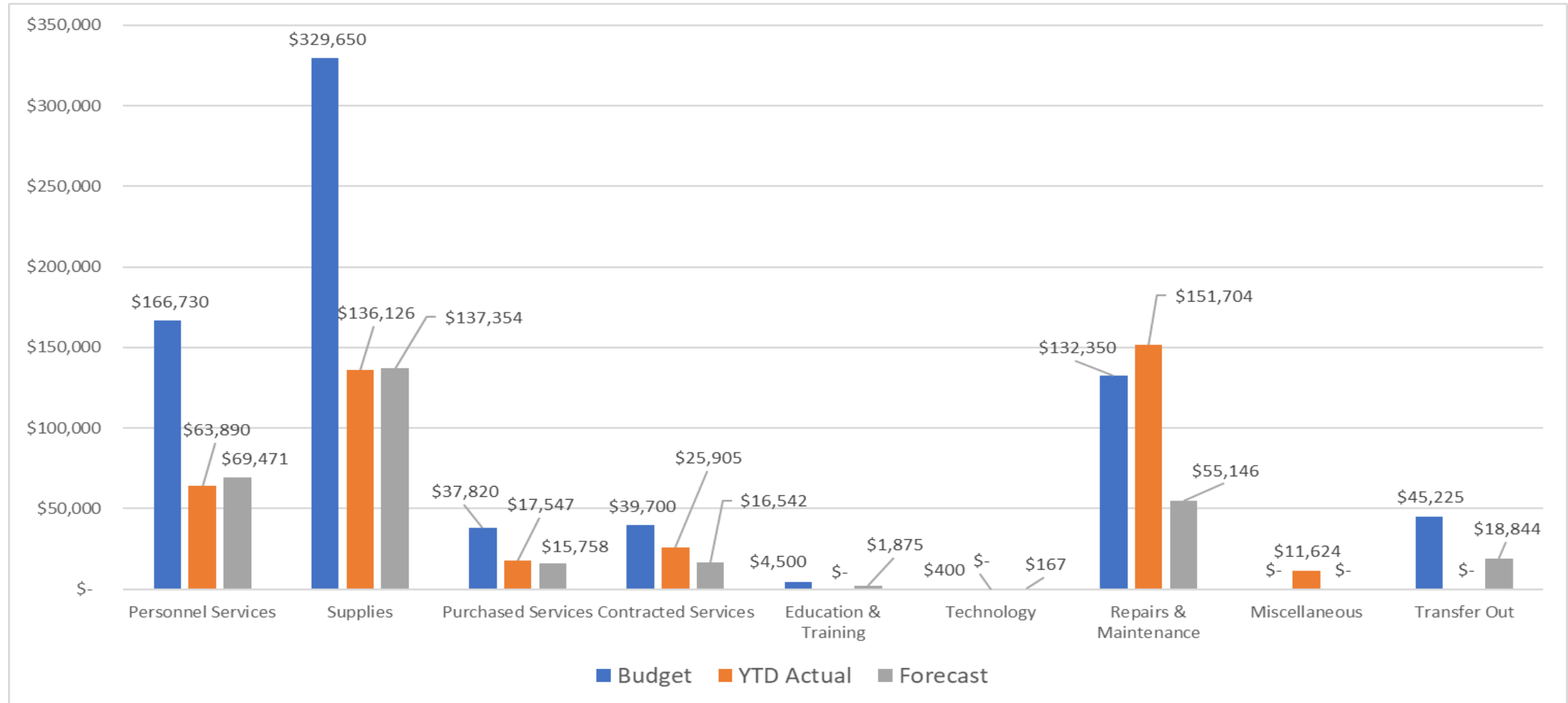
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# Airport Fund YTD Comparison

- Currently collected \$64,459 in airport revenues for the month of February 2025.
- Total YTD Collections are \$397,048. This includes facility rentals, fuel sales and other misc. revenue.
- Last year (2024) total collections during the month of February was \$307,586. This is a 29.09% increase compared to last year.



# Airport Fund Expenditures Budget vs. Actual February 2025

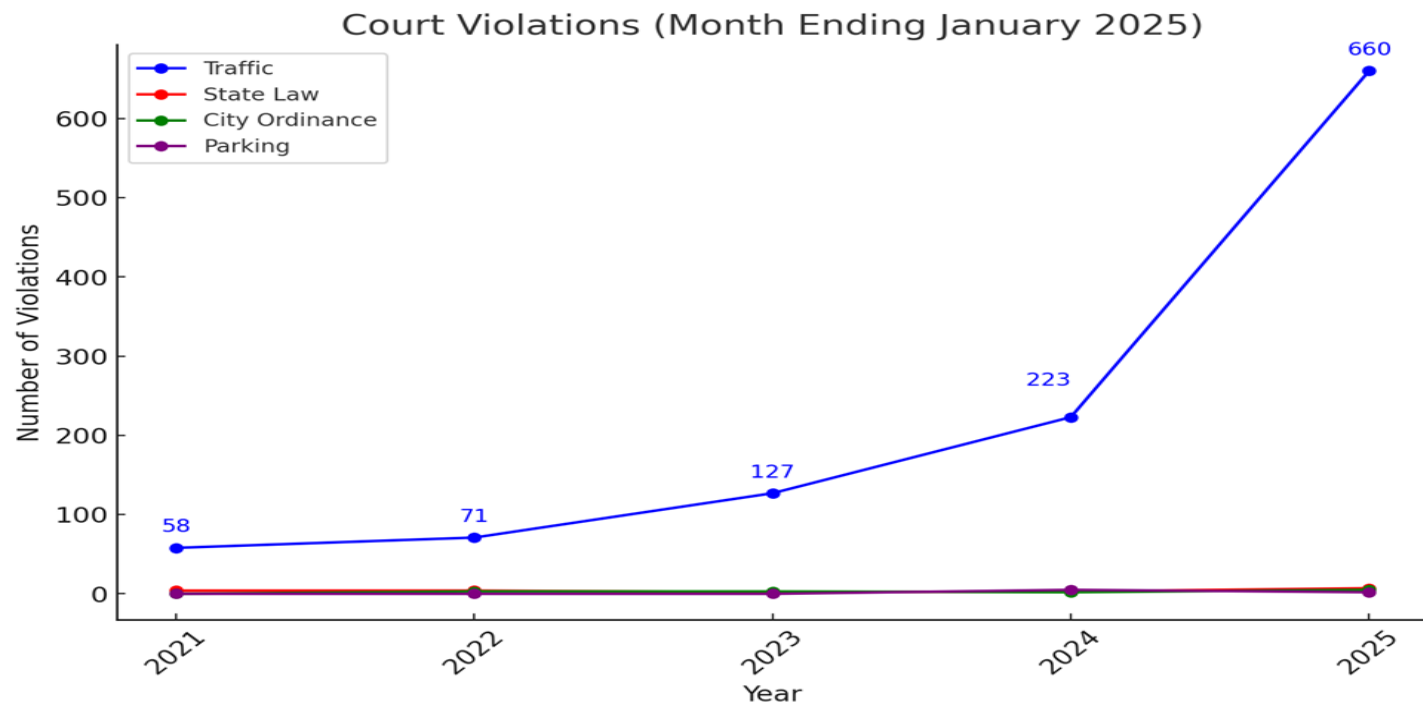




# Municipal Court Report

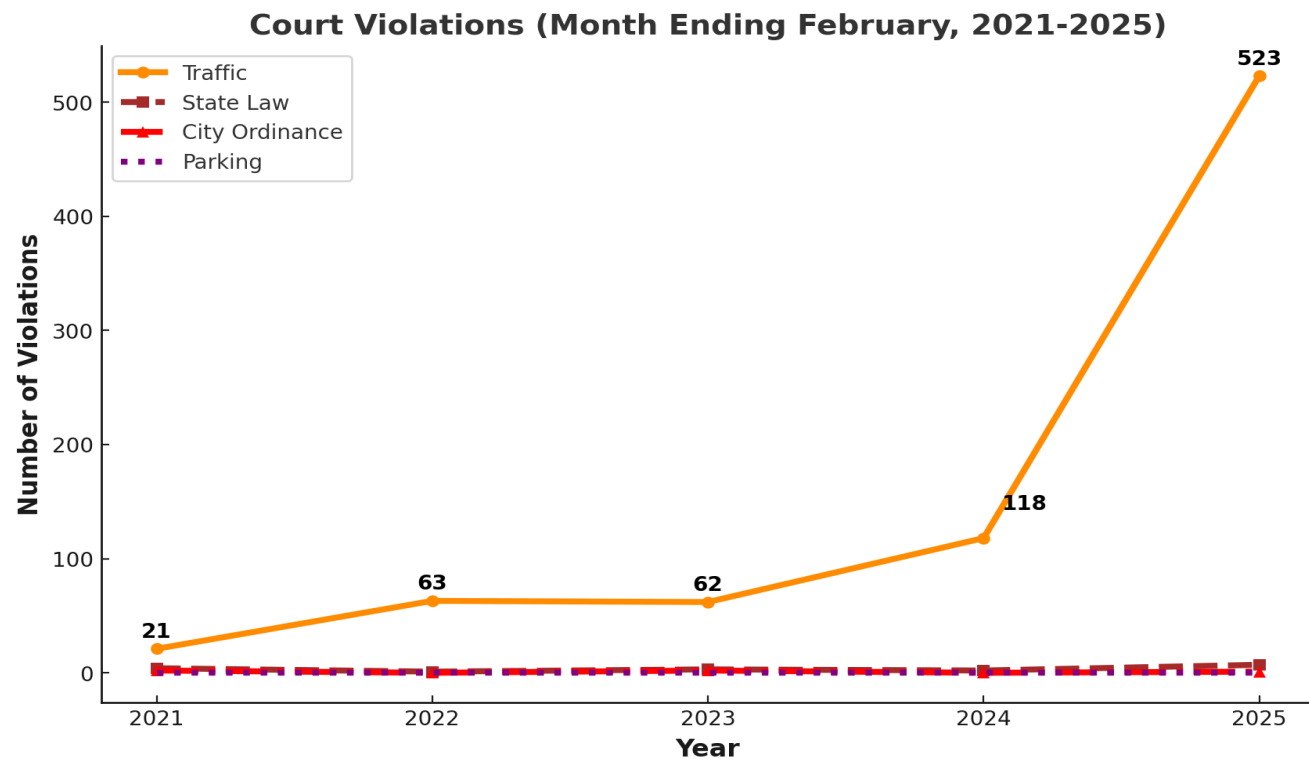
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JANUARY 2025 AND FEBRUARY 2025



- ✓ The above data represents the number of ticket violations for the month of January from 2021 – 2025.
- ✓ The number of traffic violations has surged from 223 in 2024 to 660 in 2025, marking a nearly 3x increase.
- ✓ This upward trend has been consistent since 2021, suggesting growing enforcement, more incidents, or changes in traffic patterns.
- ✓ State law violations have generally remained low, fluctuating slightly between 2 and 7 over the years.
- ✓ A slight increase in 2025 for City Ordinance violations compared to previous years.

	2021	2022	2023	2024	2025
Traffic	58	71	127	223	660
State Law	4	4	2	3	7
City Ordinance	0	3	3	2	5
Parking	0	0	0	5	2



	2021	2022	2023	2024	2025
Traffic	21	63	62	118	523
State Law	4	1	3	2	7
City Ordinance	2	0	2	0	1
Parking	0	0	0	0	0

- The above data represents the number of ticket violations for the month of February 2021-2025.
- From 2021-2024, traffic violations were relatively low and stable, with only minor fluctuations.
- There was a massive increase in 2025 compared to 2024, representing a 343% rise
- This trend suggests either a significant shift in driver behavior, an increase in enforcement measures, or changes in traffic laws or penalties.
- Violations under State Law and City Ordinances remain relatively low, with slight fluctuations.
- These remain low, possibly due to steady enforcement or fewer incidents.

**Initial Planning & Forecasting**

- **March 11, 2025** – City Council Meeting: Budget Methodology & Historical Trends
  - **March 25, 2025**
    - City Council Meeting: Revenue Forecast (Major Revenues)
    - Proposed budget spreadsheet emailed to departments
- 

**Departmental Input & Expenditure Planning**

- **April 2, 2025** – Personnel budgets due to City Administrator & Finance Director
  - **April 8, 2025** – City Council Meeting: Expenditure Forecast (Major Expenditures)
  - **April 16, 2025** – Department budget submissions due to City Administrator & Finance Director
  - **April 22, 2025** – City Council Meeting
- 

**Appraisal & Council Presentations**

- **April 30, 2025** – Chief Appraiser prepares and certifies estimated taxable value
  - **May 1, 2025** – Deadline to mail appraised value notices (non-homesteads) – Medina County Appraisal District
  - **May 5–8 or May 12–16, 2025** – Department Budget Presentations to City Council
  - **May 13, 2025** – City Council Meeting
  - **May 27, 2025** – City Council Meeting: Budget Workshop #1 and City Council Meeting
- 

**Workshops & Hearing Preparation**

- **June 10, 2025** – Budget Workshop #2 (General Fund) and City Council Meeting
  - **June 24, 2025** – City Council Meeting
  - **July 8, 2025** – City Council Meeting: Budget Workshop #3 (Enterprise & Airport Funds)
    - Set hearing dates for Tax Rate & Budget
  - **July 22, 2025** – City Council Meeting: Budget Workshop #4 (if needed)
-



**Certification, Publication & Public Hearings**

- **July 25, 2025** – Certified appraisal rolls due to taxing units
  - **July 31 & August 7, 2025** – Publish Tax Rate Hearing notices
  - **August 8, 2025** – Proposed budget due to City Secretary
  - **August 12, 2025** – City Council Meeting: 1st Tax Rate Hearing and City Council Meeting
  - **August 14 & 21, 2025** – Publish Budget Hearings
  - **August 26, 2025** – City Council Meeting
    - 2nd Tax Rate Hearing
    - 1st Budget Hearing
    - Council approves proposed tax rate and submits it to Melissa Lutz
- 

**Adoption & Finalization**

- **September 9, 2025** – Final Budget Hearing and City Council Meeting
    - Adopt Tax Rate
    - Ratify Tax Rate
    - Adopt 2025–2026 Budget
  - **September 23, 2025** – Council Meeting to adopt:
    - Comprehensive Fee Schedule
    - Investment Policy
    - Financial Policy
- 

**Implementation**

- **October 1, 2025** – Start of Fiscal Year 2025–2026
  - Tax bills mailed by tax assessor (Medina County Tax Office)

***Dates subject to change.***