



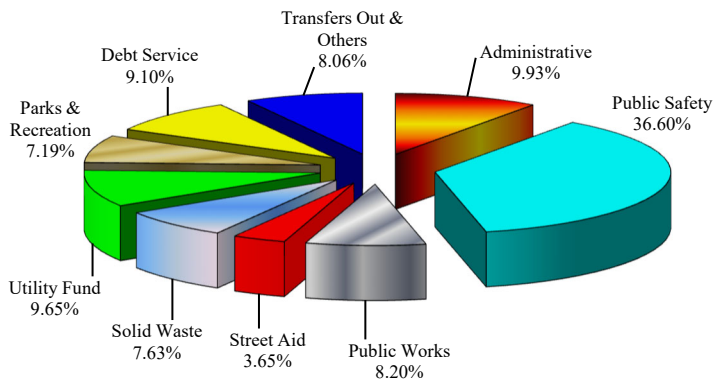
City of Bartlett

# FINANCIAL REPORT

*May 31, 2025*

Total Expenditures, FY 2025 Budget: \$100,937,114

## WHERE THE \$ GOES (Does not include School)

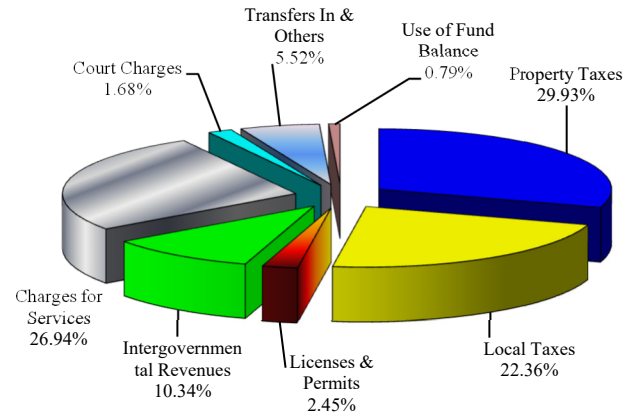


## BUDGET HIGHLIGHTS

- Property, Sales taxes and Building & Development Fees are below budgeted. Court fees and interests are exceeding budget. Other revenues are within budget. Overall, General Fund is within budget.
- 2nd delinquent property tax notices will be sent at the end of June.
- Fiscal Year 2026 budget were presented to the Board of Mayor and Aldermen on May 13.

Total Revenues, FY 2025 Budget: \$100,937,114

## WHERE THE \$ COMES FROM (Does not include School)



## FY 2025 YEAR-TO-DATE For The Period Ending May 31, 2025

|                                          | Adopted<br>Budget     | Year-to-Date<br>Actual |
|------------------------------------------|-----------------------|------------------------|
| <b>General Fund Expenditures</b>         |                       |                        |
| Administrative                           | \$ 8,929,661          | \$ 8,045,887           |
| Public Safety                            | 36,477,170            | 34,378,645             |
| Public Works                             | 7,488,894             | 6,566,386              |
| Parks and Recreation                     | 6,269,135             | 5,563,416              |
| Performing Arts                          | 861,880               | 813,843                |
| Transfers & Other Gen. Fund Items        | 5,046,519             | 4,931,019              |
| <b>Subtotal</b>                          | <b>\$ 65,073,258</b>  | <b>\$ 60,299,196</b>   |
| <b>General Fund Revenues</b>             |                       |                        |
| Property Taxes                           | \$ 30,212,000         | \$ 29,878,167          |
| Local Taxes                              | 17,700,000            | 14,308,314             |
| Building and Development Fees            | 2,477,000             | 1,876,237              |
| Intergovernmental                        | 8,415,000             | 6,347,557              |
| Charges for Services                     | 3,371,870             | 3,221,719              |
| Court Charges                            | 1,437,000             | 1,630,104              |
| Other Revenue                            | 1,460,388             | 1,345,323              |
| <b>Subtotal</b>                          | <b>\$ 65,073,258</b>  | <b>\$ 58,607,421</b>   |
| <b>Special Rev. Funds - Expenditures</b> | <b>\$ 13,909,195</b>  | <b>\$ 12,027,323</b>   |
| <b>Special Rev. Funds - Revenues</b>     | <b>\$ 13,909,195</b>  | <b>\$ 16,510,722</b>   |
| <b>Utility Expenses</b>                  | <b>\$ 13,345,921</b>  | <b>\$ 10,847,977</b>   |
| <b>Utility Revenues</b>                  | <b>\$ 13,345,921</b>  | <b>\$ 11,947,291</b>   |
| <b>Debt Service Expenditures</b>         | <b>\$ 8,608,740</b>   | <b>\$ 8,533,195</b>    |
| <b>Debt Service Revenues</b>             | <b>\$ 8,608,740</b>   | <b>\$ 7,147,849</b>    |
| <b>Total Expenditures</b>                | <b>\$ 100,937,114</b> | <b>\$ 91,707,690</b>   |
| <b>Total Revenues</b>                    | <b>\$ 100,937,114</b> | <b>\$ 94,213,283</b>   |

Note: FY 2025 Adopted Budget includes use of fund balance in the General Fund, Special Revenue Funds, Utility Fund and the Debt Service Fund.



# City of Bartlett -- Financial Summary

## For The Period Ending For The Period Ending May 31, 2025



|                                             | FY 2024<br>Audited Actual | FY 2025<br>Adopted<br>Budget | Increase/<br>Decrease<br>in \$ | Year-to-Date<br>Actual<br>FY 2024 | Year-to-Date<br>Actual<br>FY 2025 | Increase/<br>Decrease<br>in \$ | Percent<br>of FY 2024<br>Actual | Percent<br>of FY 2025<br>Budget | Increase/<br>Decrease<br>in % |
|---------------------------------------------|---------------------------|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|--------------------------------|---------------------------------|---------------------------------|-------------------------------|
| <b>General Fund Expenditures</b>            |                           |                              |                                |                                   |                                   |                                |                                 |                                 |                               |
| Administrative                              | \$ 7,853,574              | \$ 8,929,661                 | \$ 1,076,087                   | \$ 6,533,894                      | \$ 8,045,887                      | \$ 1,511,993                   | 83.20%                          | 90.10%                          | 6.91%                         |
| Public Safety                               | 33,969,752                | 36,477,170                   | 2,507,418                      | 32,161,287                        | 34,378,645                        | 2,217,358                      | 94.68%                          | 94.25%                          | -0.43%                        |
| Public Works                                | 7,170,493                 | 7,488,894                    | 318,401                        | 6,353,761                         | 6,566,386                         | 212,625                        | 88.61%                          | 87.68%                          | -0.93%                        |
| Parks and Recreation                        | 7,045,366                 | 6,269,135                    | (776,231)                      | 6,707,844                         | 5,563,416                         | (1,144,429)                    | 95.21%                          | 88.74%                          | -6.47%                        |
| Performing Arts                             | 862,087                   | 861,880                      | (207)                          | 763,770                           | 813,843                           | 50,073                         | 88.60%                          | 94.43%                          | 5.83%                         |
| Transfers & Other Gen. Fund Items           | 6,835,242                 | 5,046,519                    | (1,788,723)                    | 6,728,665                         | 4,931,019                         | (1,797,646)                    | 98.44%                          | 97.71%                          | -0.73%                        |
| <b>Total General Fund Expenditures</b>      | <b>\$ 63,736,513</b>      | <b>\$ 65,073,258</b>         | <b>\$ 1,336,746</b>            | <b>\$ 59,249,221</b>              | <b>\$ 60,299,196</b>              | <b>\$ 1,049,974</b>            | <b>92.96%</b>                   | <b>92.66%</b>                   | <b>-0.30%</b>                 |
| <b>General Fund Revenues</b>                |                           |                              |                                |                                   |                                   |                                |                                 |                                 |                               |
| Property Taxes                              | \$ 29,420,768             | \$ 30,212,000                | \$ 791,232                     | \$ 29,270,876                     | \$ 29,878,167                     | \$ 607,291                     | 99.49%                          | 98.90%                          | -0.60%                        |
| Local Taxes                                 | 17,532,028                | 17,700,000                   | 167,972                        | 14,360,746                        | 14,308,314                        | (52,432)                       | 81.91%                          | 80.84%                          | -1.07%                        |
| Building and Development Fees               | 2,672,237                 | 2,477,000                    | (195,237)                      | 2,328,774                         | 1,876,237                         | (452,537)                      | 87.15%                          | 75.75%                          | -11.40%                       |
| Intergovernmental                           | 8,300,946                 | 8,415,000                    | 114,054                        | 6,219,385                         | 6,347,557                         | 128,172                        | 74.92%                          | 75.43%                          | 0.51%                         |
| Charges for Services                        | 4,301,747                 | 3,371,870                    | (929,877)                      | 3,917,660                         | 3,221,719                         | (695,941)                      | 91.07%                          | 95.55%                          | 4.48%                         |
| Court Charges                               | 1,357,313                 | 1,437,000                    | 79,687                         | 1,264,301                         | 1,630,104                         | 365,803                        | 93.15%                          | 113.44%                         | 20.29%                        |
| Other Revenue                               | 1,306,563                 | 1,460,388                    | 153,825                        | 1,016,076                         | 1,345,323                         | 329,247                        | 77.77%                          | 92.12%                          | 14.35%                        |
| <b>Total General Fund Revenues</b>          | <b>\$ 64,891,601</b>      | <b>\$ 65,073,258</b>         | <b>\$ 181,658</b>              | <b>\$ 58,377,819</b>              | <b>\$ 58,607,421</b>              | <b>\$ 229,602</b>              | <b>89.96%</b>                   | <b>90.06%</b>                   | <b>0.10%</b>                  |
| <b>Special Revenue Funds</b>                |                           |                              |                                |                                   |                                   |                                |                                 |                                 |                               |
| Street Aid Fund                             | \$ 2,814,903              | \$ 3,680,000                 | \$ 865,097                     | \$ 1,972,718                      | \$ 2,431,383                      | \$ 458,665                     | 70.08%                          | 66.07%                          | -4.01%                        |
| Solid Waste Fund                            | 7,878,391                 | 7,758,377                    | (120,014)                      | 7,058,402                         | 6,679,270                         | (379,132)                      | 89.59%                          | 86.09%                          | -3.50%                        |
| General Improvement Fund                    | 1,110,482                 | 1,090,800                    | (19,682)                       | 813,820                           | 637,797                           | (176,023)                      | 73.29%                          | 58.47%                          | -14.81%                       |
| Drug Enforcement Fund                       | 184,004                   | 334,500                      | 150,496                        | 159,722                           | 153,813                           | (5,909)                        | 86.80%                          | 45.98%                          | -40.82%                       |
| DEA Enforcement Fund                        | 18,726                    | 134,994                      | 116,268                        | 18,555                            | 41,387                            | 22,832                         | 99.08%                          | 30.66%                          | -68.43%                       |
| Drainage Control Fund                       | 133,691                   | 785,524                      | 651,833                        | 122,417                           | 771,300                           | 648,883                        | 91.57%                          | 98.19%                          | 6.62%                         |
| Park Improvement Fund                       | 0                         | 125,000                      | 125,000                        | 0                                 | 0                                 | 0                              | 0.00%                           | 0.00%                           | 0.00%                         |
| E-Citation Fund                             | 12,907                    | 0                            | (12,907)                       | 12,907                            | 23,154                            | 10,248                         | 0.00%                           | 0.00%                           | 0.00%                         |
| Grant Funds                                 | 7,541,552                 | 0                            | (7,541,552)                    | 5,327,483                         | 1,289,218                         | (4,038,265)                    | 70.64%                          | 0.00%                           | -70.64%                       |
| <b>Special Revenue Funds - Expenditures</b> | <b>\$ 19,694,656</b>      | <b>\$ 13,909,195</b>         | <b>\$ (5,785,461)</b>          | <b>\$ 15,486,023</b>              | <b>\$ 12,027,323</b>              | <b>\$ (3,458,700)</b>          | <b>78.63%</b>                   | <b>86.47%</b>                   | <b>7.84%</b>                  |
| <b>Special Revenue Funds - Revenues</b>     | <b>\$ 17,542,819</b>      | <b>\$ 13,909,195</b>         | <b>\$ (3,633,624)</b>          | <b>\$ 14,071,208</b>              | <b>\$ 16,510,722</b>              | <b>\$ 2,439,514</b>            | <b>80.21%</b>                   | <b>118.70%</b>                  | <b>38.49%</b>                 |
| <b>Utility Fund</b>                         |                           |                              |                                |                                   |                                   |                                |                                 |                                 |                               |
| Total Utility Operations                    | \$ 13,951,499             | \$ 12,771,741                | \$ (1,179,758)                 | \$ 12,474,346                     | \$ 10,323,996                     | \$ (2,150,350)                 | 89.41%                          | 80.83%                          | -8.58%                        |
| Total Utility Debt Expenses                 | 1,132,204                 | 574,180                      | (558,024)                      | 1,157,953                         | 523,981                           | (633,972)                      | 102.27%                         | 91.26%                          | -11.02%                       |
| <b>Total Utility Expenses</b>               | <b>\$ 15,083,703</b>      | <b>\$ 13,345,921</b>         | <b>\$ (1,737,782)</b>          | <b>\$ 13,632,299</b>              | <b>\$ 10,847,977</b>              | <b>\$ (2,784,322)</b>          | <b>90.38%</b>                   | <b>81.28%</b>                   | <b>-9.09%</b>                 |
| <b>Total Utility Revenues</b>               | <b>\$ 14,715,845</b>      | <b>\$ 13,345,921</b>         | <b>\$ (1,369,924)</b>          | <b>\$ 11,813,078</b>              | <b>\$ 11,947,291</b>              | <b>\$ 134,213</b>              | <b>80.27%</b>                   | <b>89.52%</b>                   | <b>9.25%</b>                  |
| <b>Debt Service Fund</b>                    |                           |                              |                                |                                   |                                   |                                |                                 |                                 |                               |
| Total Debt Service Expenditures             | \$ 11,802,966             | \$ 8,608,740                 | \$ (3,194,226)                 | \$ 11,802,966                     | \$ 8,533,195                      | \$ (3,269,771)                 | 100.00%                         | 99.12%                          | -0.88%                        |
| Total Debt Service Revenues                 | \$ 9,526,476              | \$ 8,608,740                 | \$ (917,736)                   | \$ 8,312,274                      | \$ 7,147,849                      | \$ (1,164,425)                 | 87.25%                          | 83.03%                          | -4.22%                        |
| <b>Total Expenditures</b>                   | <b>\$ 110,317,838</b>     | <b>\$ 100,937,114</b>        | <b>\$ (9,380,724)</b>          | <b>\$ 100,170,510</b>             | <b>\$ 91,707,690</b>              | <b>\$ (8,462,819)</b>          | <b>90.80%</b>                   | <b>90.86%</b>                   | <b>0.05%</b>                  |
| <b>Total Revenues</b>                       | <b>\$ 106,676,741</b>     | <b>\$ 100,937,114</b>        | <b>\$ (5,739,626)</b>          | <b>\$ 92,574,379</b>              | <b>\$ 94,213,283</b>              | <b>\$ 1,638,904</b>            | <b>86.78%</b>                   | <b>93.34%</b>                   | <b>6.56%</b>                  |