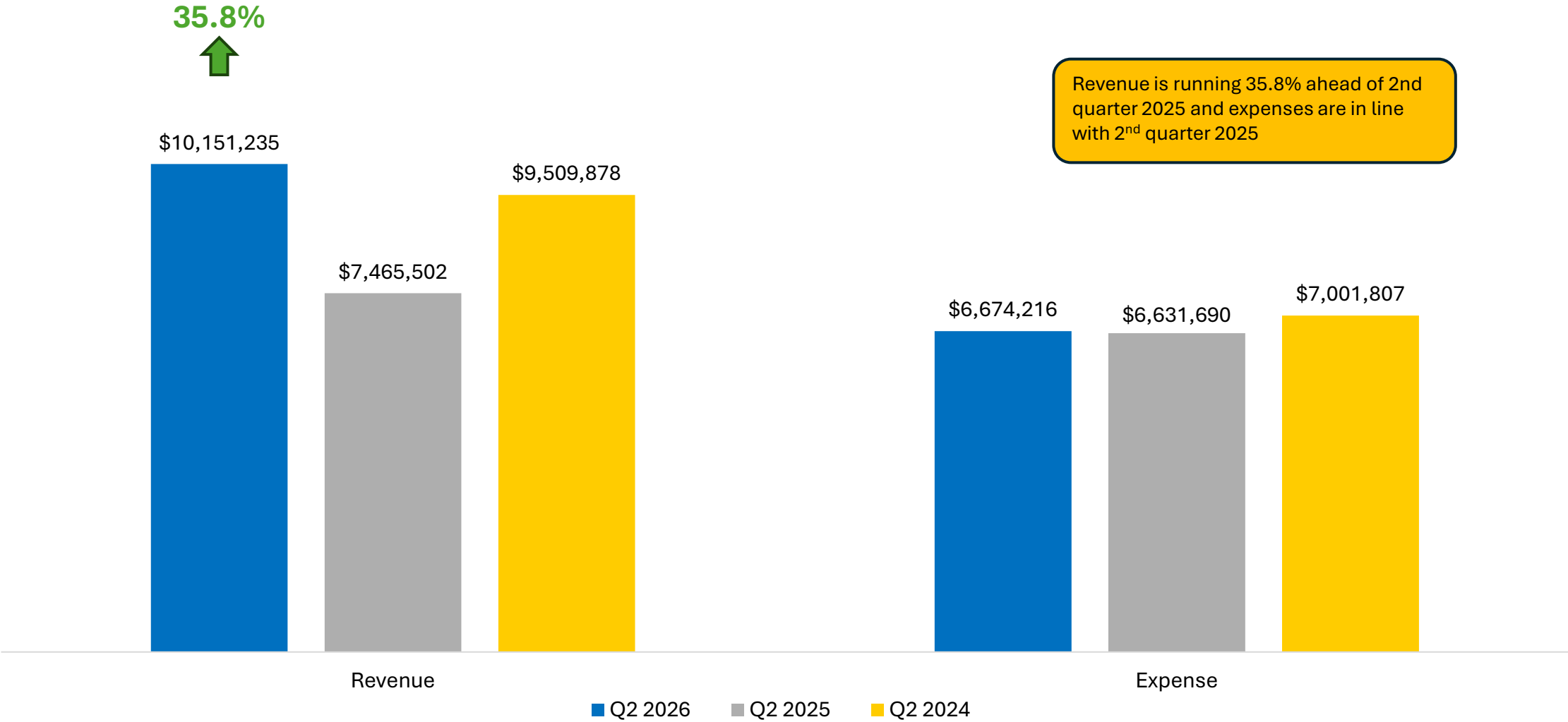




Second Quarter Financials

April – June 2026

Q2 Year-Over-Year Financial Comparison

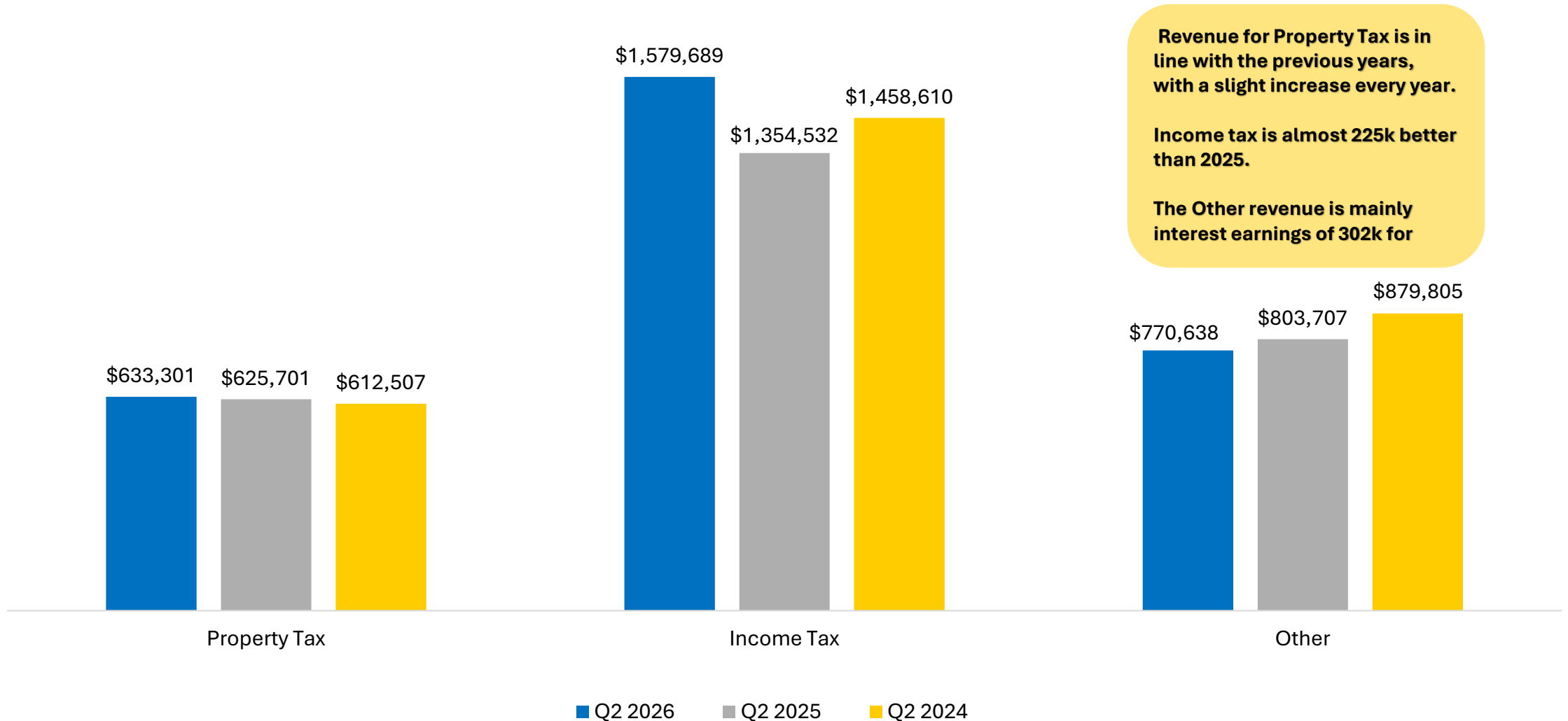


% change shows increase or decrease from the previous year's Q1

Revenue

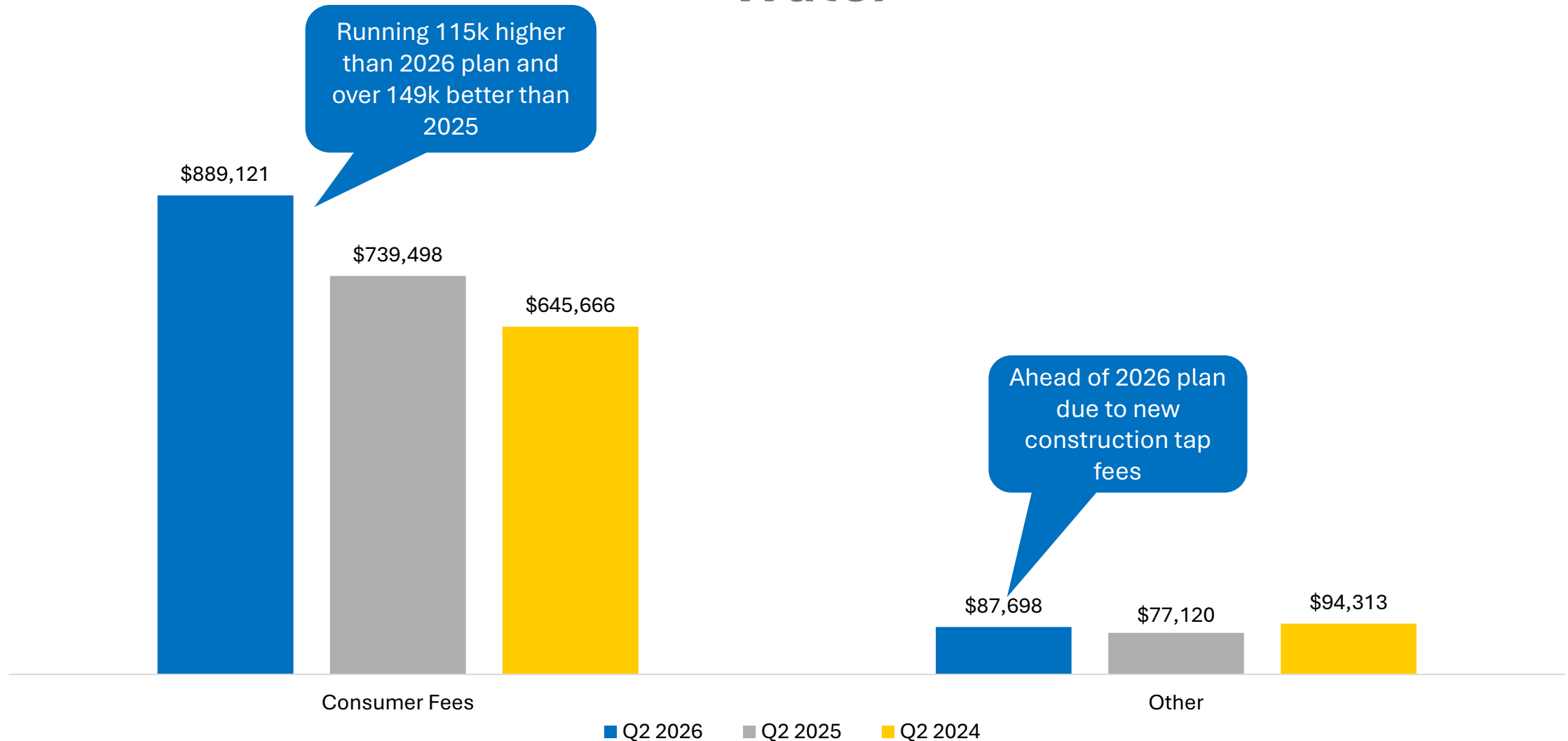
Revenue – 3 Year Comparison

General Fund



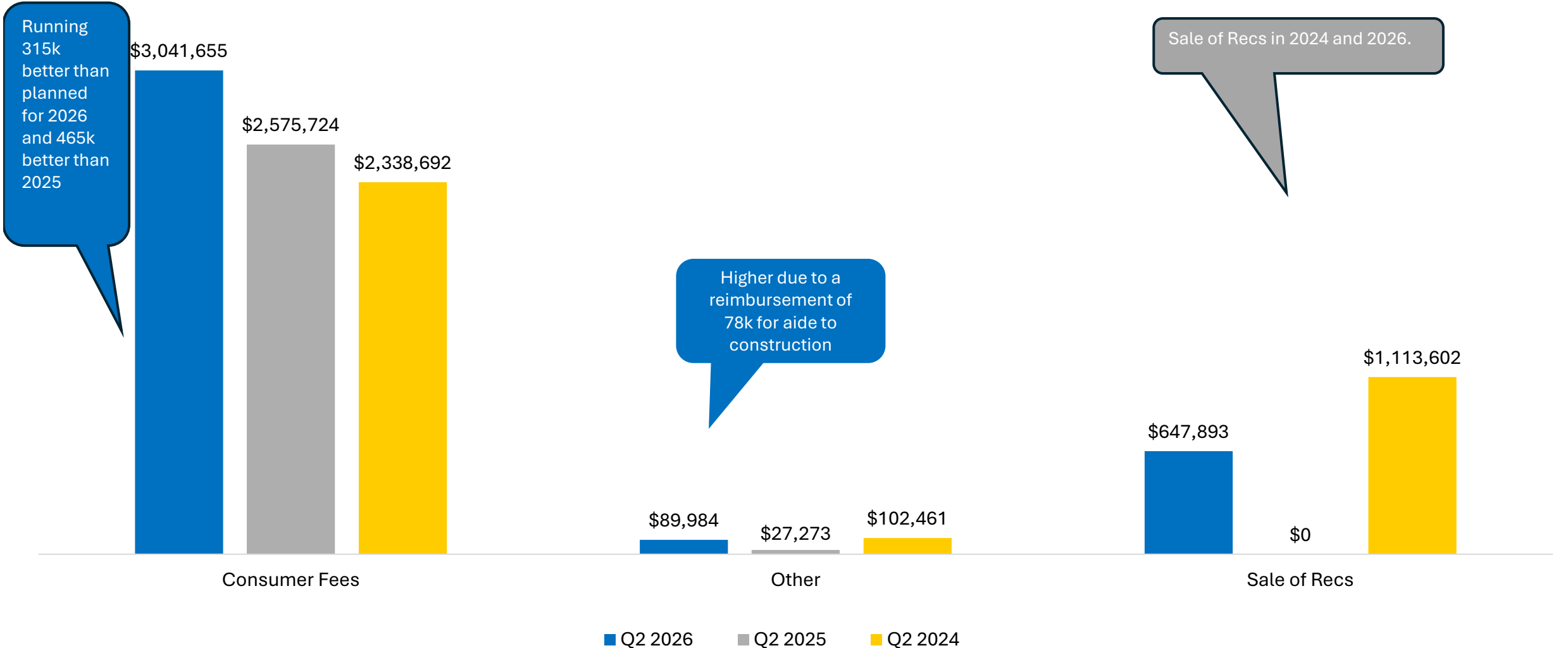
Revenue – 3 Year Comparison

Water



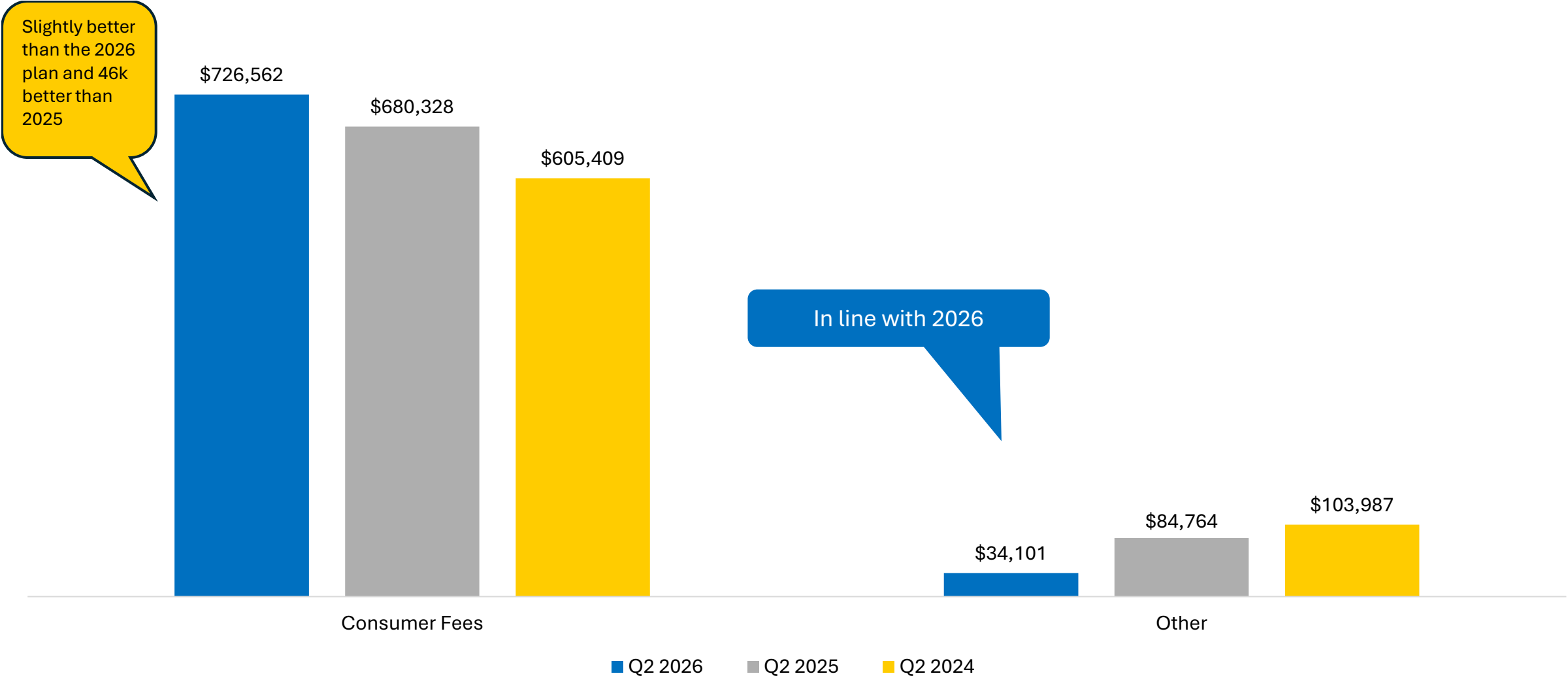
Revenue – 3 Year Comparison

Electric



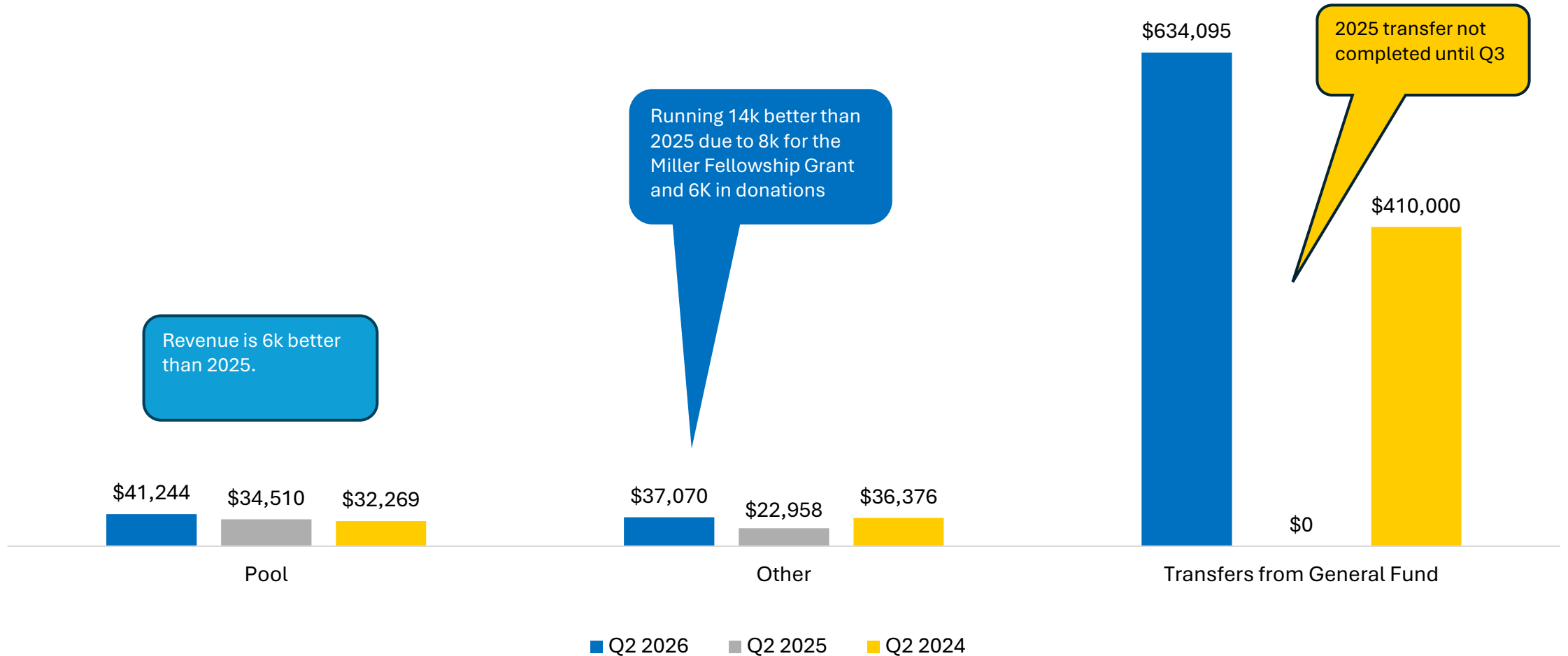
Revenue – 3 Year Comparison

Sewer



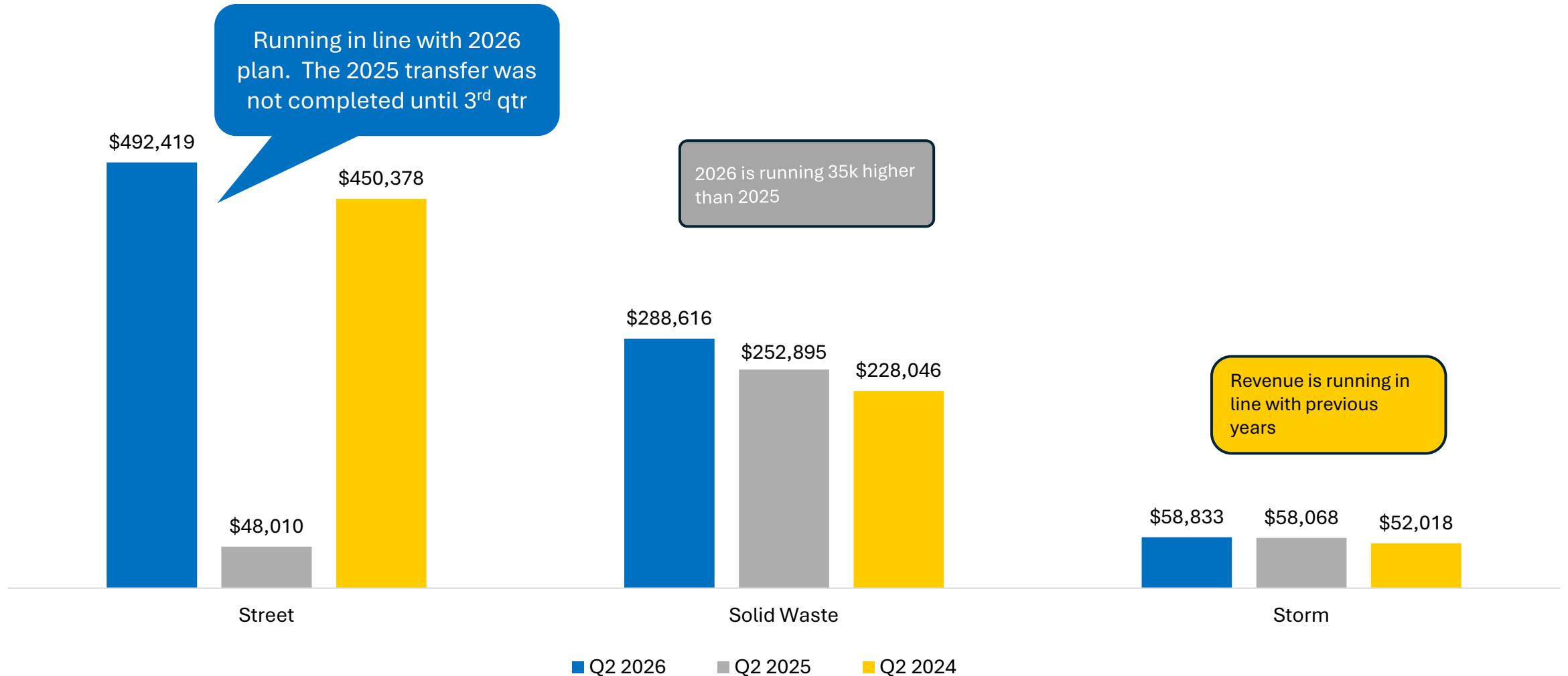
Revenue – 3 Year Comparison

Parks



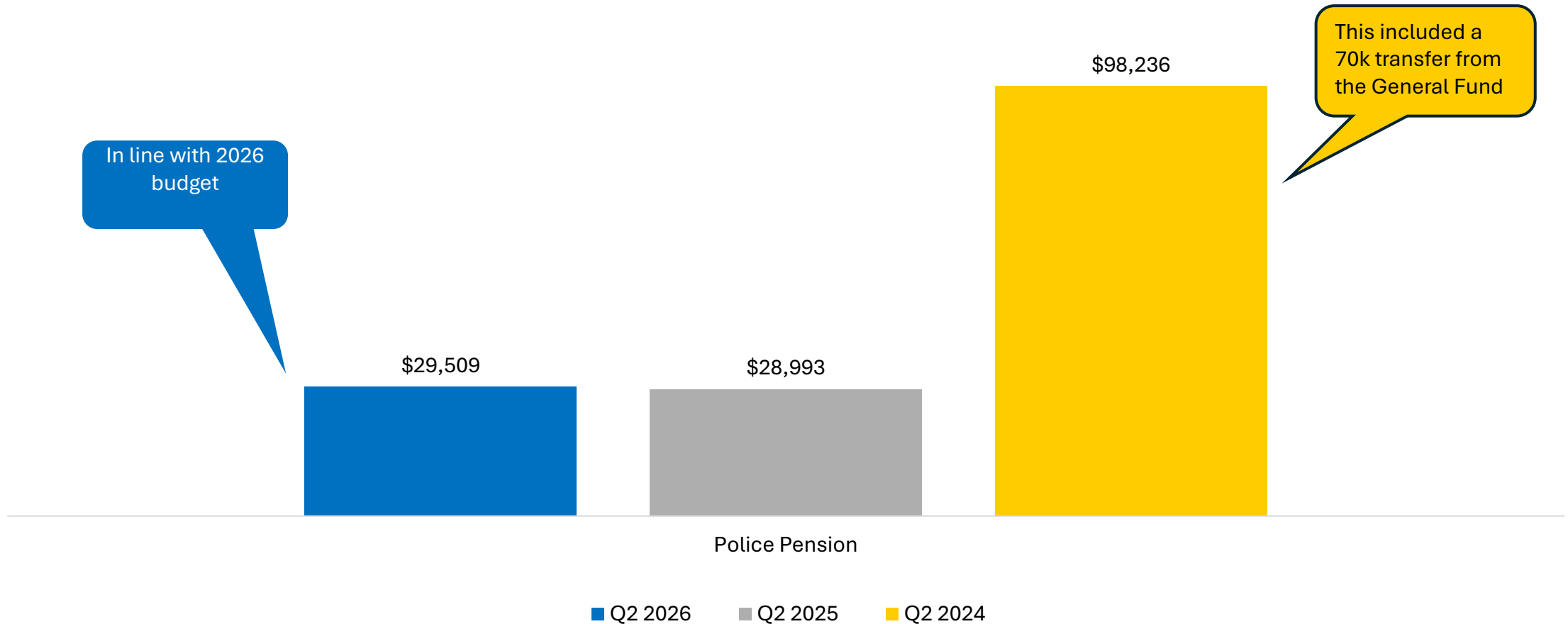
Revenue – 3 Year Comparison

Streets, Solid Waste, Storm



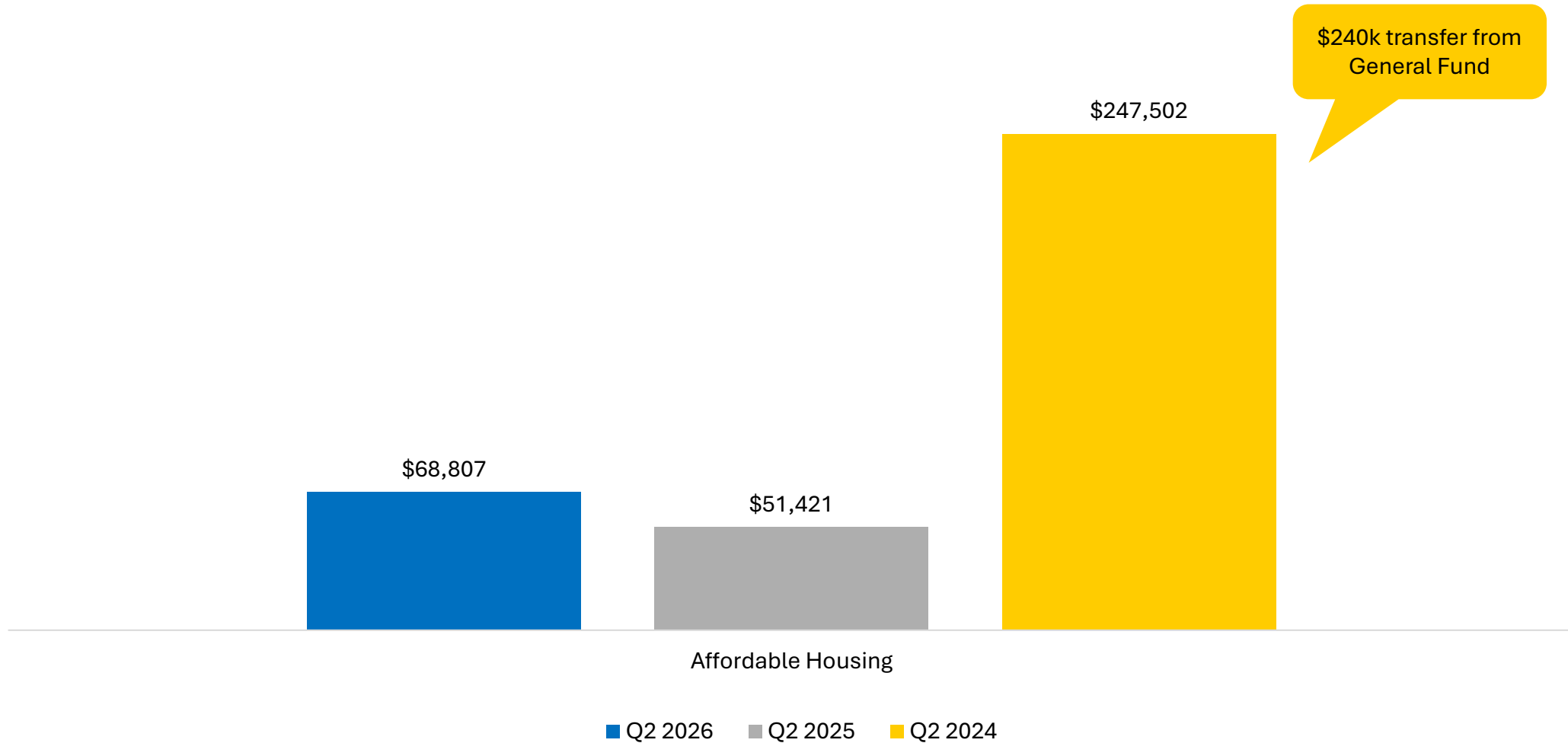
Revenue – 3 Year Comparison

Police Pension



Revenue – 3 Year Comparison

Affordable Housing



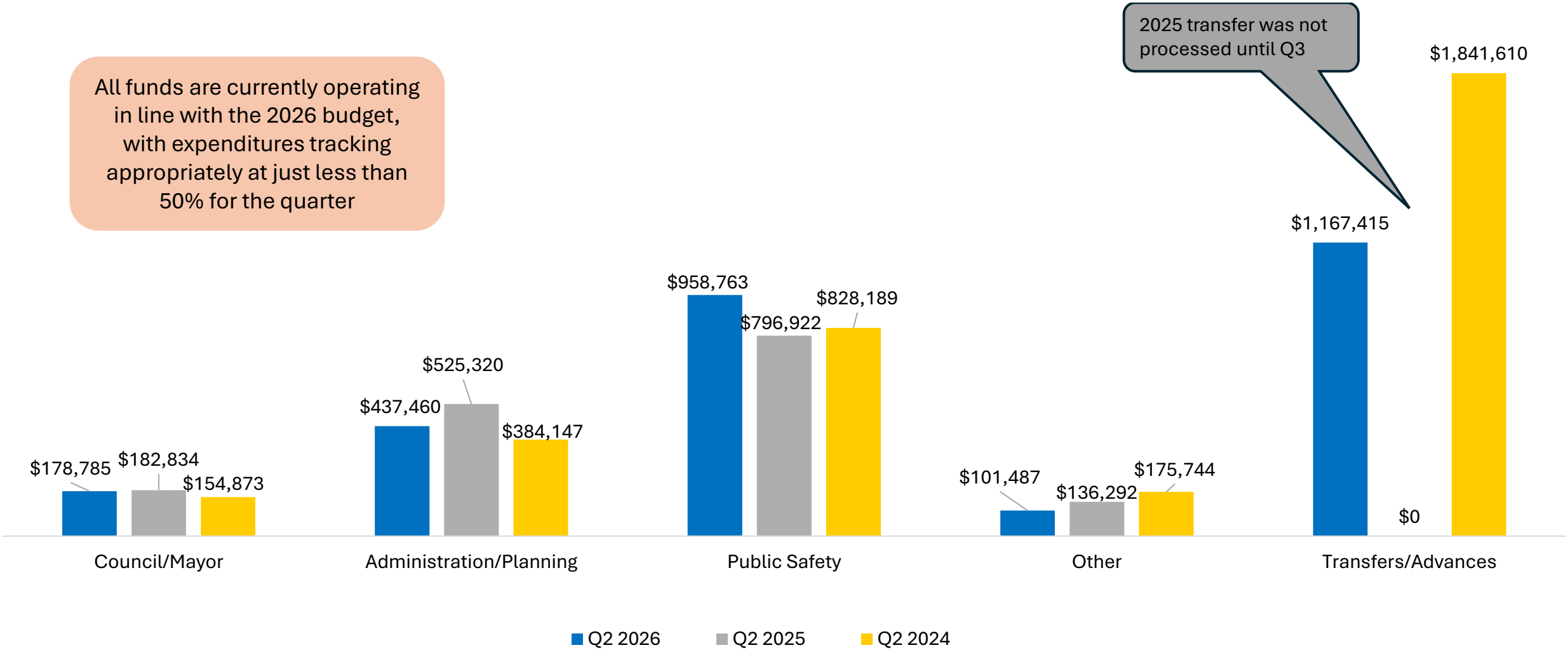
Expense

Expense – 3 Year Comparison

General Fund

All funds are currently operating in line with the 2026 budget, with expenditures tracking appropriately at just less than 50% for the quarter

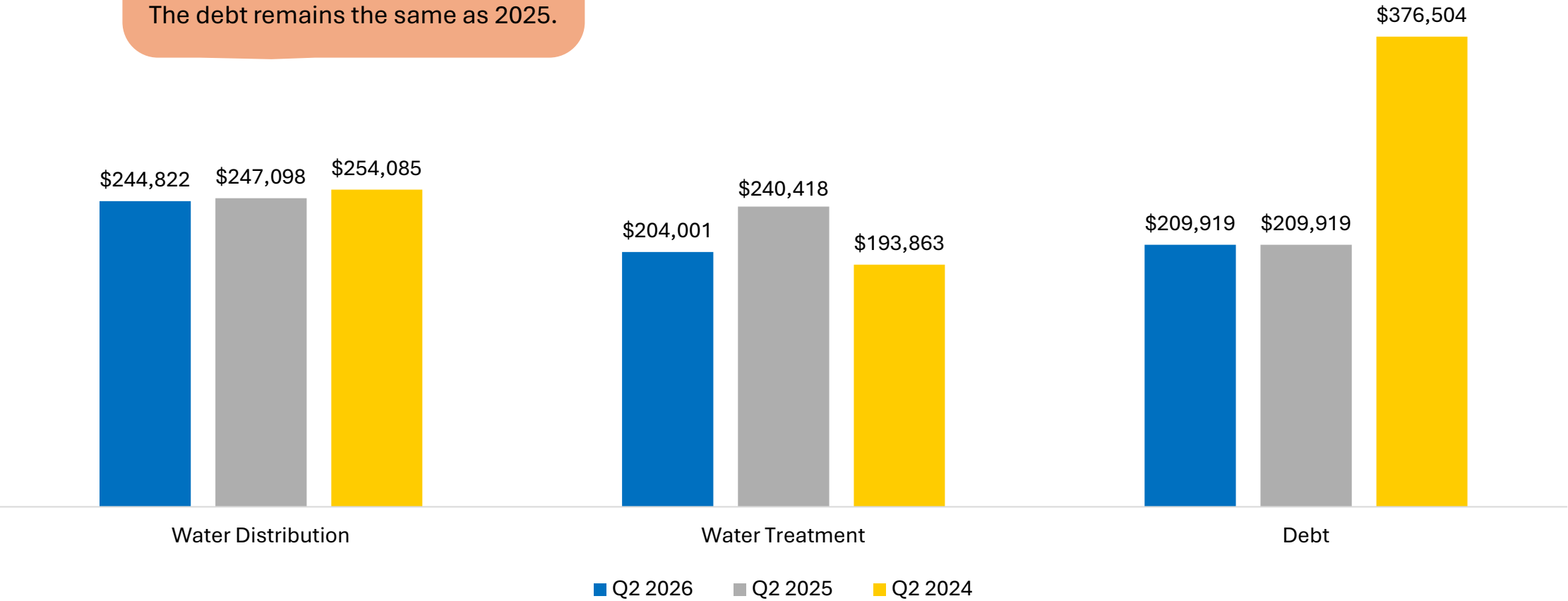
2025 transfer was not processed until Q3



Expense – 3 Year Comparison

Water

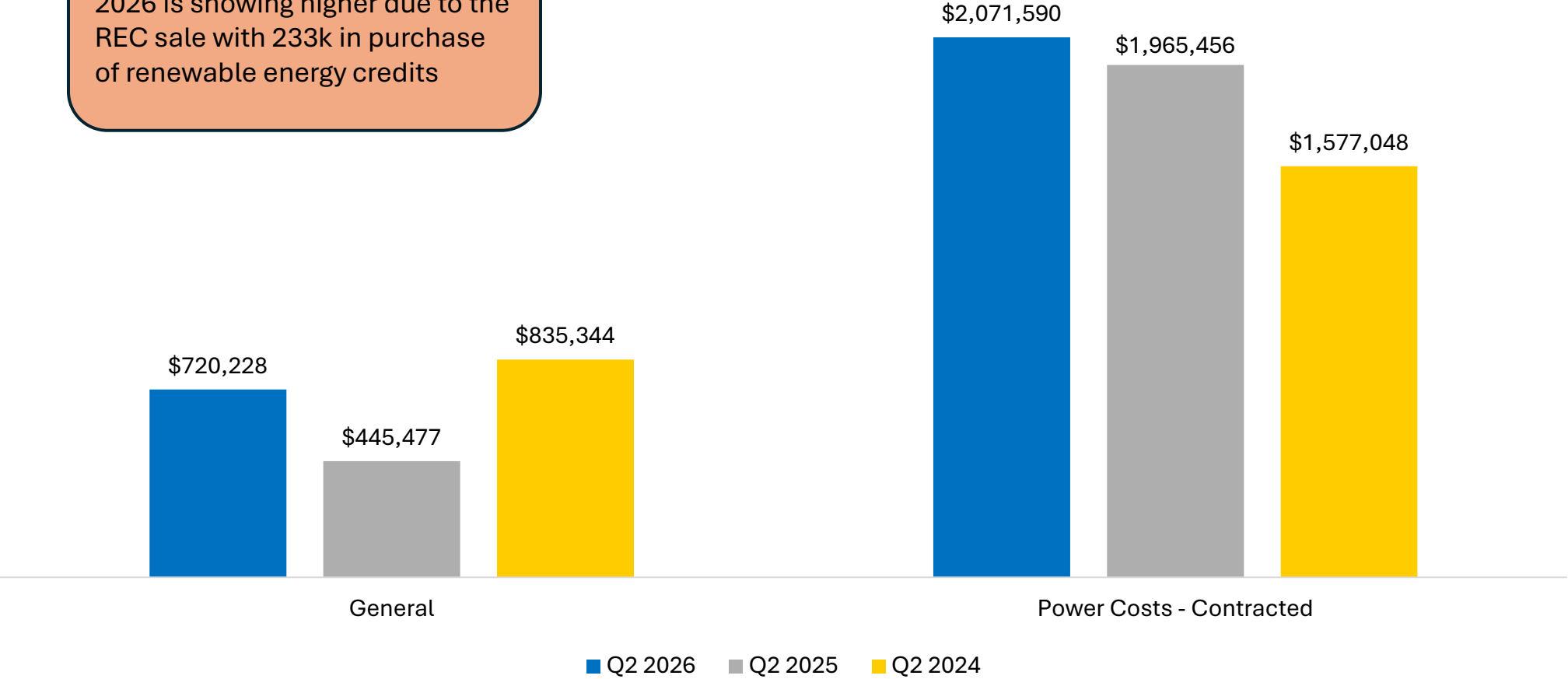
All expenses for distribution and treatment are running slightly under previous years due to a staff vacancy.
The debt remains the same as 2025.



Expense – 3 Year Comparison

Electric

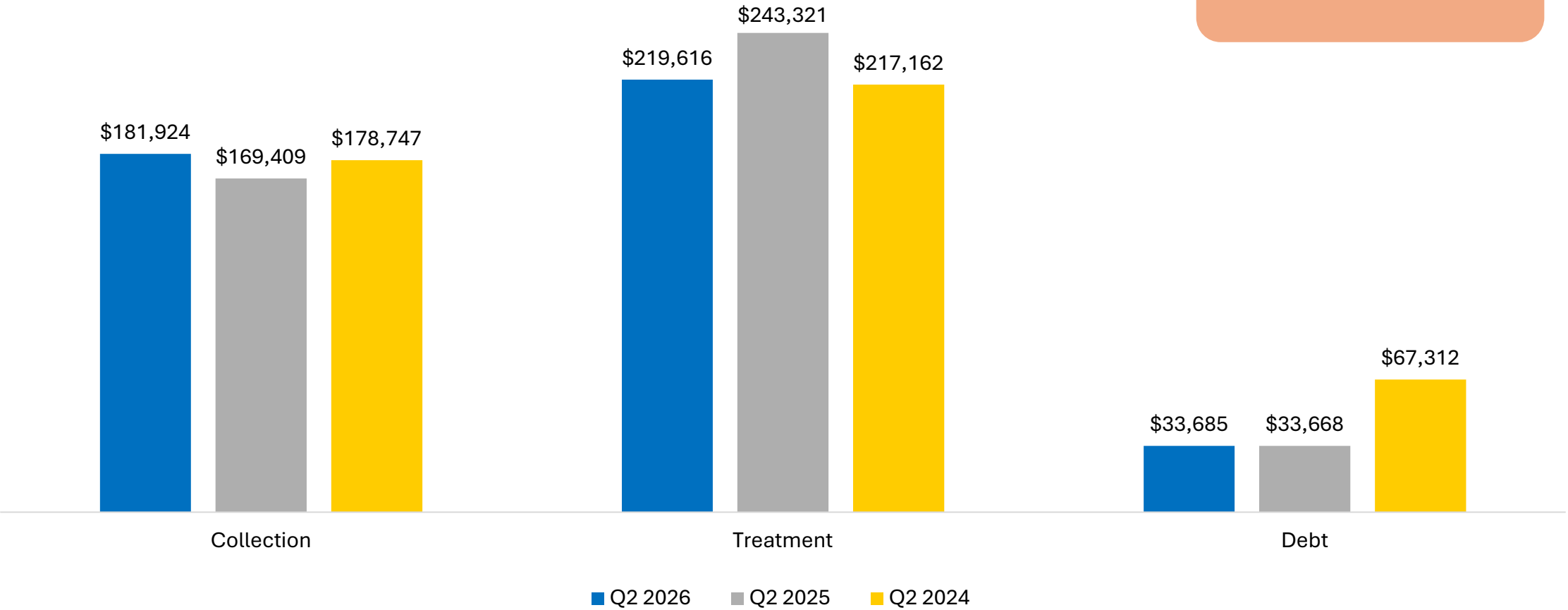
All Electric expenses in line with 2026 budget.
2026 is showing higher due to the REC sale with 233k in purchase of renewable energy credits



Expense – 3 Year Comparison

Sewer

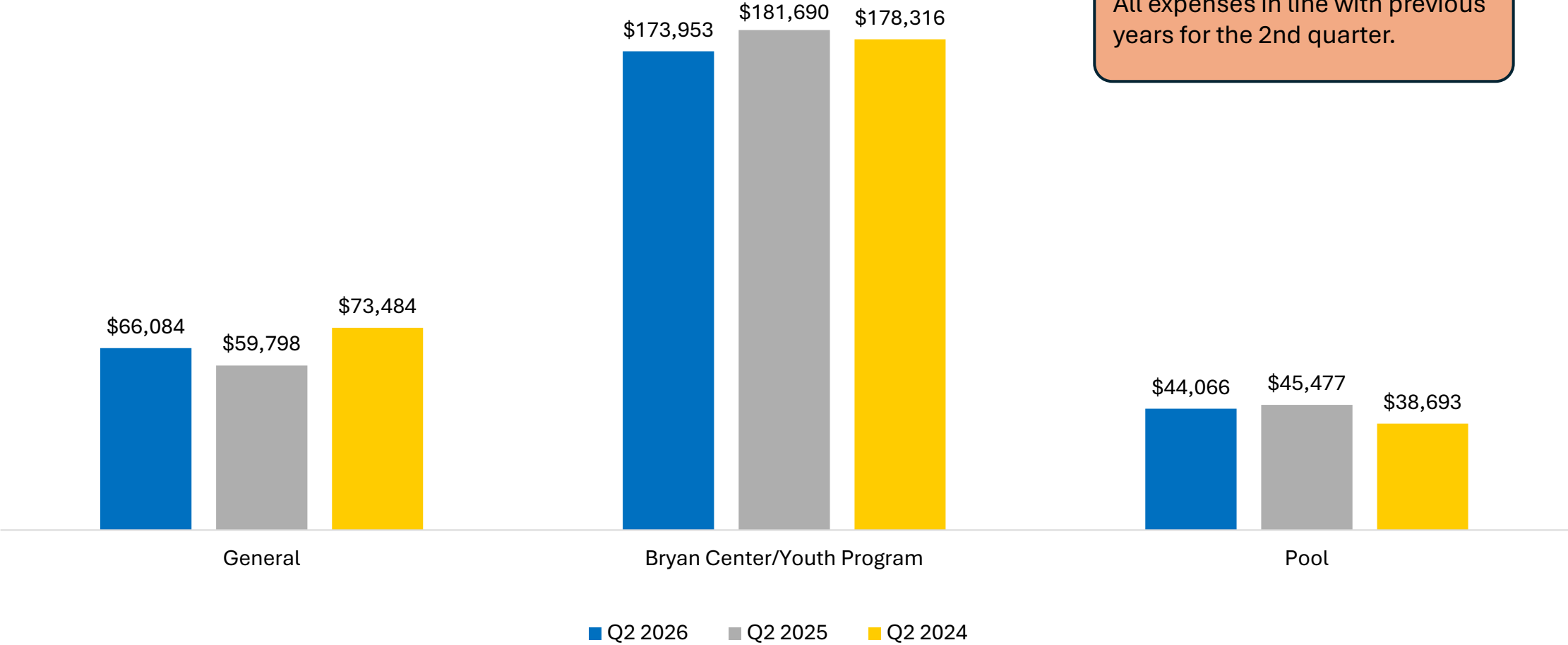
All expenses for the sewer fund are running in line with previous years.



Expense – 3 Year Comparison

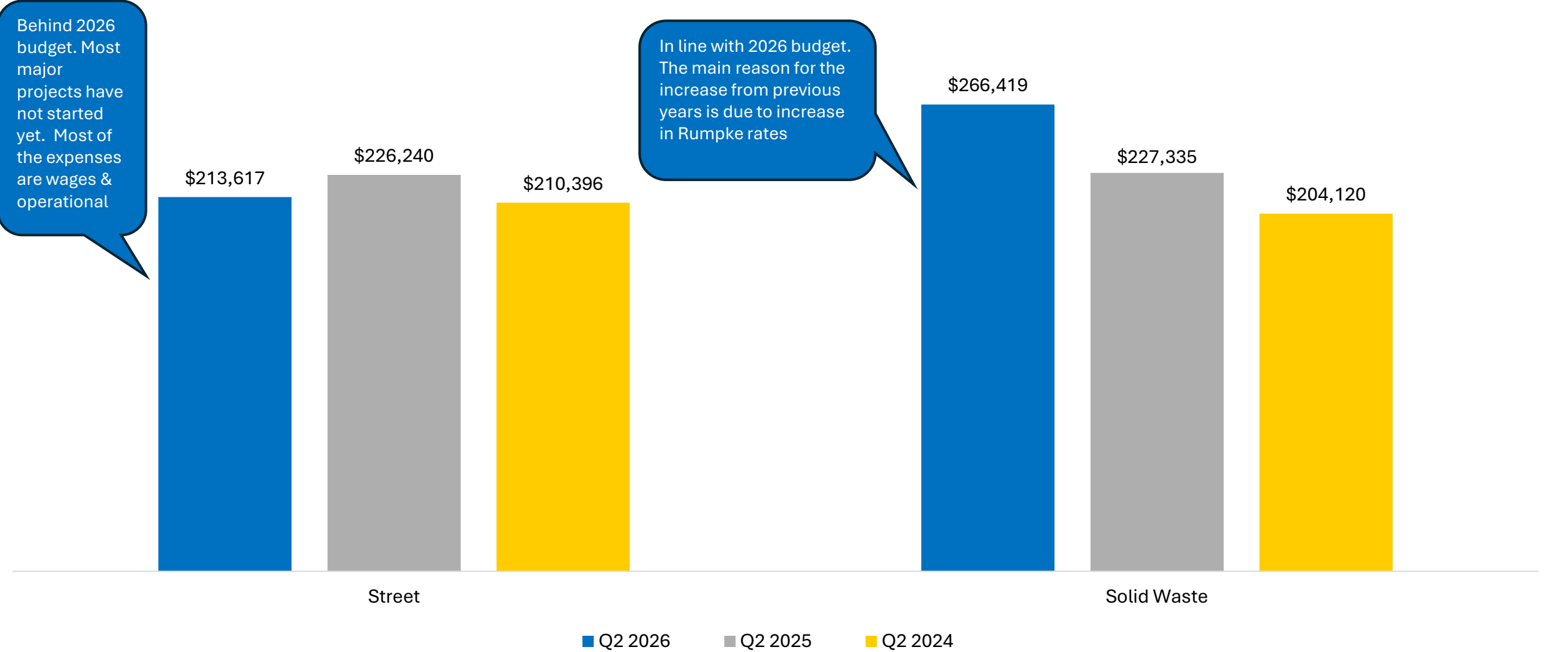
Parks

All expenses in line with previous years for the 2nd quarter.



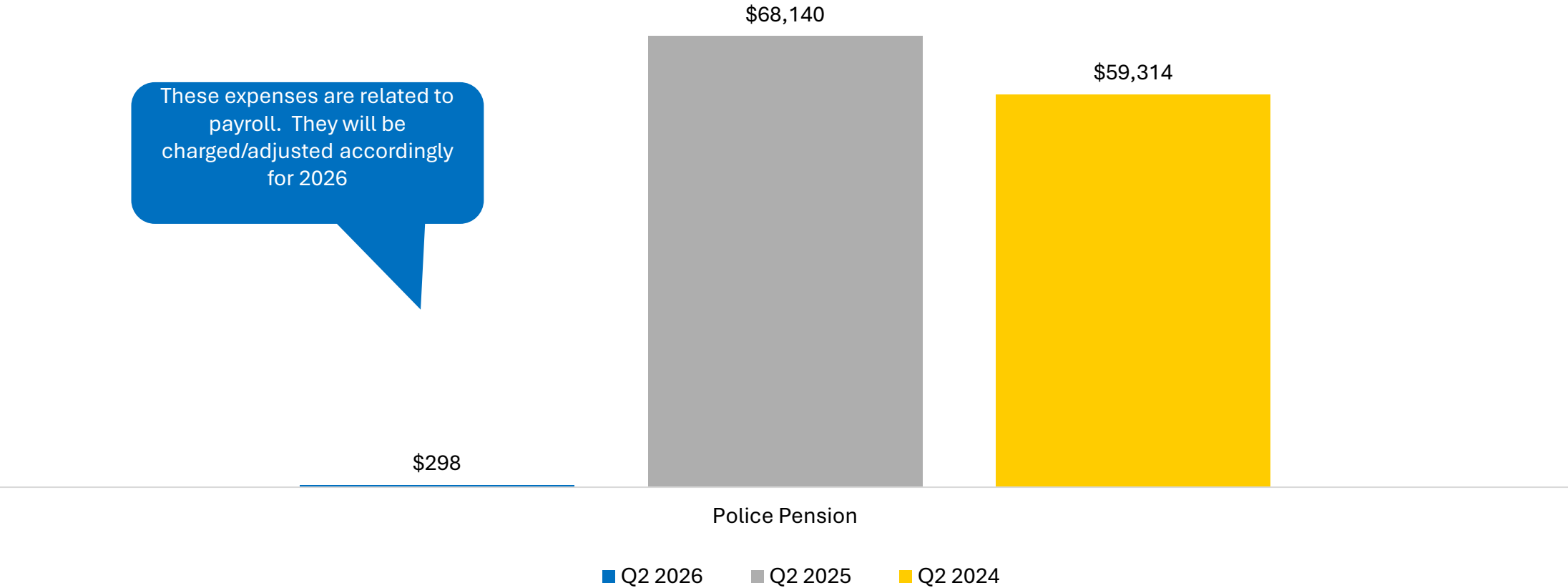
Expense – 3 Year Comparison

Streets & Solid Waste



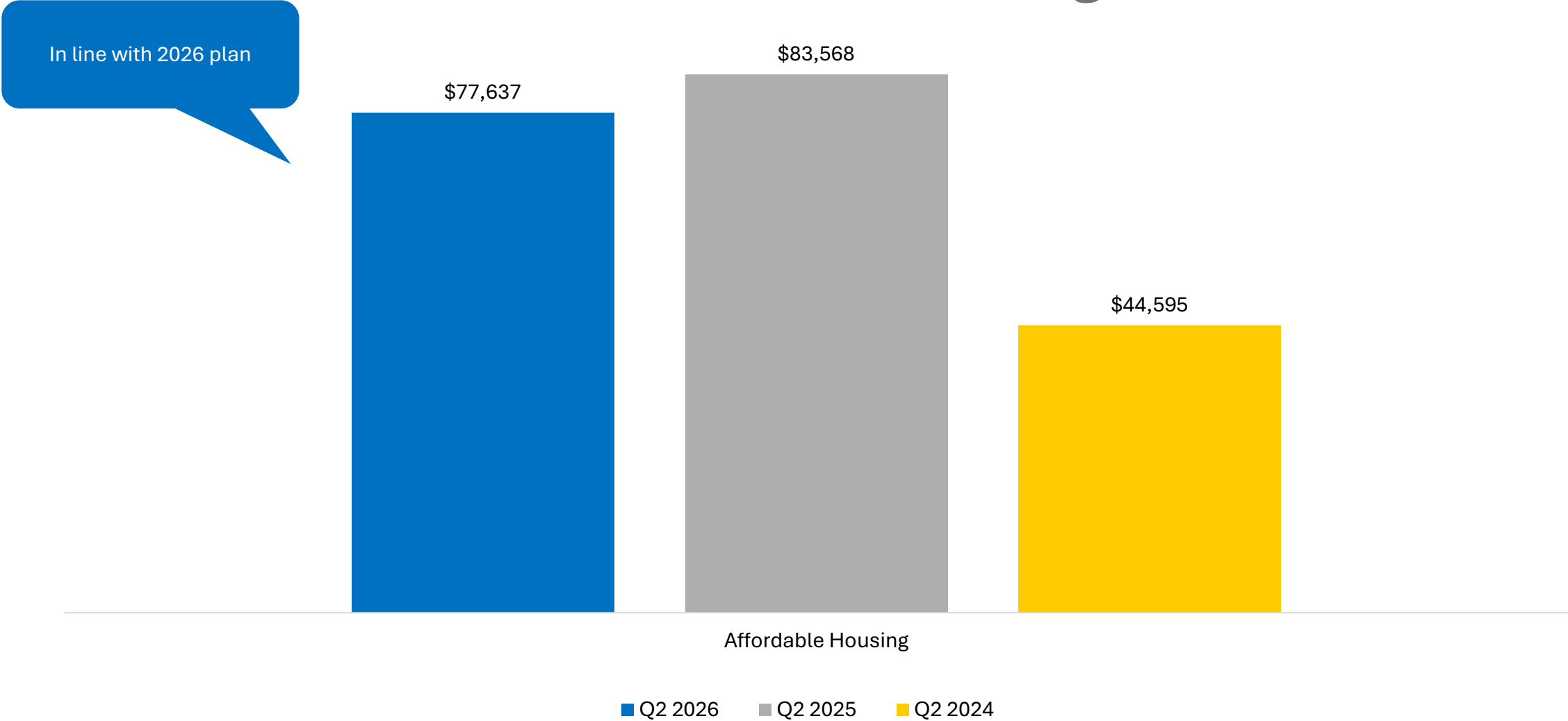
Expense – 3 Year Comparison

Police Pension



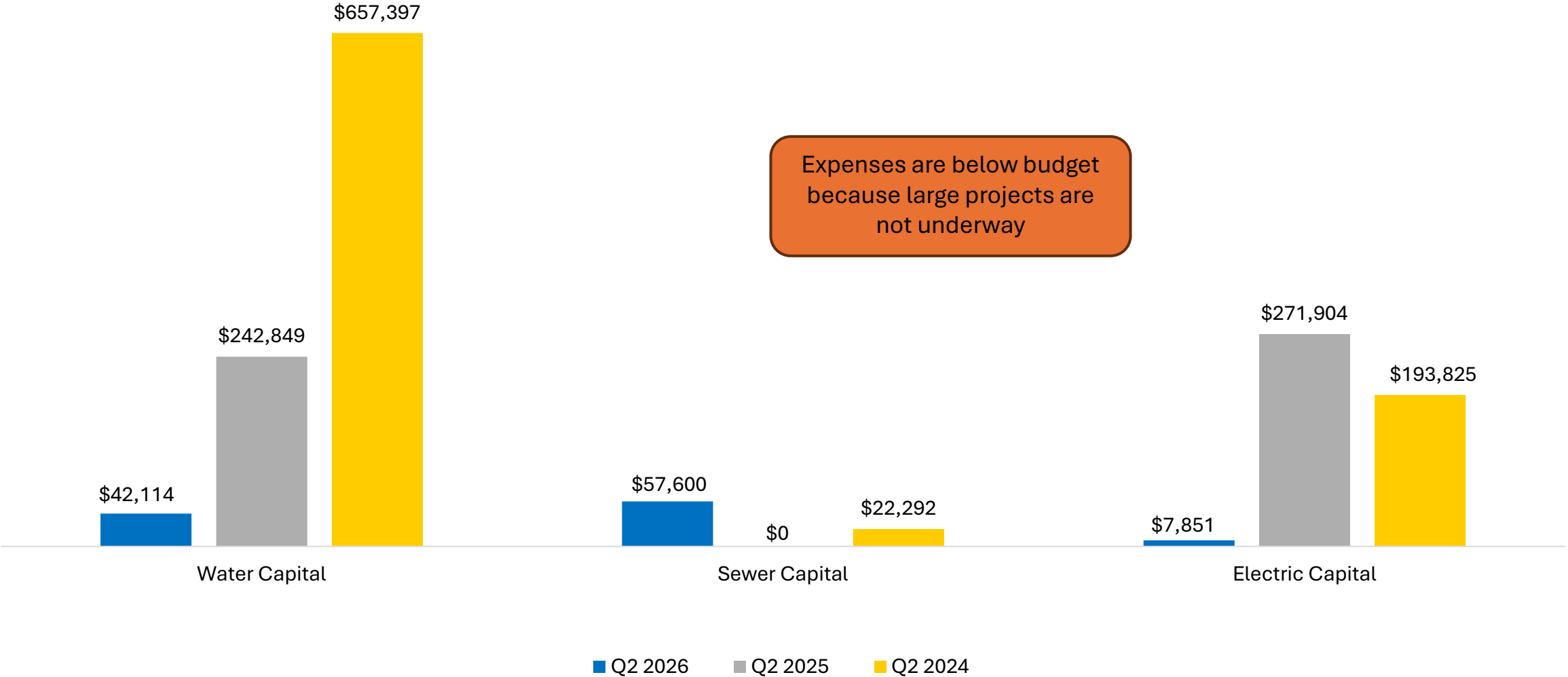
Expense – 3 Year Comparison

Affordable Housing



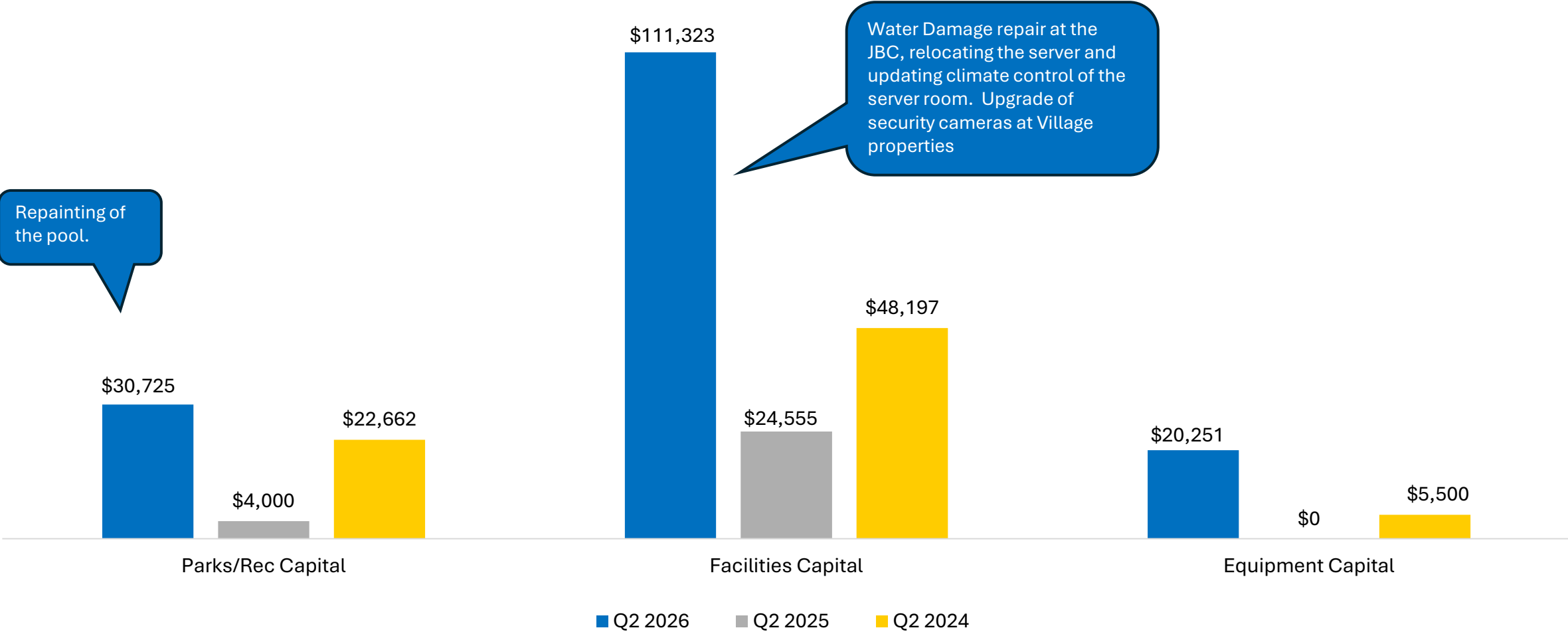
Expense – 3 Year Comparison

Capital Fund



Expense – 3 Year Comparison

Capital Fund





Fiscal Year 2026 Financial Breakdown - Operating and Enterprise Funds

GENERAL FUND - Revenue	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Property Tax/Allocation	633,301	1,257,914	50.3%	624,613	625,701	1,269,467	49.3%	612,507	1,235,899	49.6%	612,507	1,235,899	In line with plan.
Income Tax	1,579,689	2,655,830	59.5%	1,076,141	1,354,532	2,655,830	51.0%	1,458,610	2,623,729	55.6%	1,458,610	2,623,729	Running better than plan (~225k)
Other	770,638	1,079,460	71.4%	308,822	803,707	1,432,455	56.1%	879,805	1,612,098	54.6%	879,805	1,612,098	Interest earnings @ 302k vs. plan for the year of 315k
Total	2,983,628	4,993,204	59.8%	2,009,577	2,783,940	5,829,752	52.0%	2,950,923	5,471,726	53.9%	2,950,923	5,471,726	
GENERAL FUND - Expense	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Council/Mayor	178,785	370,370	48.3%	191,585	182,834	377,148	48.5%	154,873	297,075	52.1%	154,873	297,075	In line with plan.
Admin/Planning	437,460	1,023,148	42.8%	585,688	525,320	1,239,433	42.4%	384,147	817,913	47.0%	384,147	817,913	In line with plan.
Public Safety	958,763	2,200,786	43.6%	1,242,023	796,922	1,735,525	45.5%	828,189	1,734,982	47.7%	828,189	1,734,982	Running better than plan. Staffing not at 100%
Other	101,487	557,193	18.2%	455,706	136,292	255,698	53.3%	175,744	260,908	67.4%	175,744	260,908	Running better: 200k Reserves for budget preservation.
Transfers/Advances	1,167,415	1,167,415		-	-	1,337,500		1,841,610	1,505,642	122.3%	1,841,610	1,505,642	
Total	2,843,910	5,318,912	53.5%	2,475,002	1,641,367	4,945,304	33.2%	3,384,562	4,616,520	73.3%	3,384,562	4,616,520	

WATER - Revenue	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Consumer Fees	889,121	1,651,444	53.8%	762,324	739,498	1,595,598	46.3%	645,666	1,407,753	45.9%	645,666	1,407,753	Much better than plan: ~115k
Other	87,698	52,525	167.0%	(35,173)	77,120	174,722	44.1%	94,313	141,816	66.5%	94,313	141,816	Tap Fees @ ~80k current, 50k annually planned.
Total	976,819	1,703,969	57.3%	727,151	816,618	1,770,320	46.1%	739,979	1,549,569	47.8%	739,979	1,549,569	
WATER - Expense	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Water Distribution	244,822	568,623	43.1%	323,801	247,098	502,348	49.2%	254,085	521,259	48.7%	254,085	521,259	Running much better than plan: Salaries/Benefits
Water Treatment	204,001	543,555	37.5%	339,554	240,418	484,113	49.7%	193,863	420,102	46.1%	193,863	420,102	Running much better than plan: Salaries/Benefits
Debt	209,919	376,505	55.8%	166,586	209,919	376,504	55.8%	376,504	376,504	100.0%	376,504	376,504	In line with plan.
Transfers OUT - Capital	-	-		-	697,434	1,362,965	51.2%	-	824,452	49.4%	-	350,000	
Total	658,741	1,488,683	44.2%	829,942	697,434	1,362,965	51.2%	824,452	1,667,865	49.4%	824,452	1,667,865	

ELECTRIC - Revenue	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Consumer Fees	3,041,655	5,671,275	53.6%	2,629,620	2,575,724	5,587,463	46.1%	2,338,692	4,933,617	47.4%	2,338,692	4,933,617	Running better than plan: ~315k
Other	89,984	55,550	162.0%	(34,434)	27,273	33,608	81.2%	102,461	379,188	27.0%	102,461	379,188	Reimbursements @ ~78k to date, 50k planned annually.
Sale of Recs	647,893	500,000		-	-	-		1,113,602	1,121,996		1,113,602	1,121,996	Much better than plan: will be transferred to capital.
Total	3,779,532	6,226,825	60.7%	2,595,186	2,602,998	5,621,071	46.3%	3,554,755	6,434,801	45.9%	3,554,755	6,434,801	
ELECTRIC - Expense	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
General	720,228	1,300,665	55.4%	580,437	445,477	1,119,103	39.8%	835,344	1,508,826	55.4%	835,344	1,508,826	Running slightly high but within range of plan.
Power Costs-Contracted	2,071,590	4,164,000	49.7%	2,092,410	1,965,456	3,984,642	49.3%	1,577,048	2,975,764	53.0%	1,577,048	2,975,764	In line with plan.
Transfers OUT - Capital	500,000	500,000		-	-	-		-	900,000		-	900,000	
Total	3,291,818	5,964,665	55.2%	2,672,847	2,410,933	5,103,745	47.2%	2,412,391	5,384,590	44.8%	2,412,391	5,384,590	

SEWER - Revenue	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Consumer Fees	726,562	1,445,020	50.3%	718,458	680,328	1,409,776	48.3%	605,409	1,298,185	46.6%	605,409	1,298,185	Slightly better than plan.
Other	34,101	51,510	66.2%	17,409	84,764	117,702	72.0%	103,987	150,438	69.1%	103,987	150,438	In line with plan.
Transfers in	-	-		-	-	73,000		-	-		-	-	
Total	760,663	1,496,530	50.8%	735,867	765,092	1,600,478	50.1%	709,396	1,448,623	49.0%	709,396	1,448,623	
SEWER - Expense	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%	To-Date	Total FY	%	To-Date	Total FY	
Collection	181,924	513,298	35.4%	331,374	169,409	362,484	46.7%	178,747	404,647	44.2%	178,747	404,647	Running much better than plan: Salaries/Benefits
Treatment	219,616	607,814	36.1%	388,198	243,321	492,814	49.6%	217,162	459,751	47.2%	217,162	459,751	Running much better than plan: Salaries/Benefits
Debt Service	33,685	67,396	50.0%	33,711	33,668	67,345	50.0%	67,312	67,312	100.0%	67,312	67,312	In line with plan.
Transfers OUT - Capital	317,750	350,000		-	-	700,000		-	140,000		-	140,000	
Total	752,976	1,538,508	48.9%	753,282	446,399	1,622,643	27.5%	463,221	1,071,710	43.2%	463,221	1,071,710	



Fiscal Year 2026 Financial Breakdown - Other Funds and Capital Summary

PARKS - Revenue	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Transfers In (from GF)	634,095	634,095	100.0%	-	-	742,000	0.0%		410,000	410,000	100.0%		
Pool	41,244	55,000	75.0%	13,756	34,510	55,526	62.2%		32,269	53,672	60.1%		Slightly better than plan
Other	37,070	42,420	87.4%	5,350	22,958	38,840	59.1%		36,376	79,844	45.6%		
Total	712,409	731,515	97.4%	19,106	57,467	836,366	6.9%		478,645	543,516	88.1%		Slightly better than plan
PARKS - Expense	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
General	66,084	161,803	40.8%	95,719	59,798	124,614	48.0%		73,484	165,267	44.5%		
Byron Cntr/Youth Prgm	173,953	379,588	45.8%	205,635	181,690	351,703	51.7%		178,316	340,928	52.3%		
Pool	44,066	147,033	30.0%	102,967	45,477	125,280	36.3%		38,693	118,996	32.5%		
Transfers OUT	86,750	110,000		23,250	-	200,000			-	-			
Total	370,853	798,424	46.4%	427,571	286,965	801,597	35.8%		290,493	625,191	46.5%		In line with plan.
STREET	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Revenue	492,419	620,100	79.4%	127,681	48,010	512,431	9.4%		450,378	607,174	74.2%		In line with plan.
Expense	213,617	804,583	26.6%	590,966	226,240	527,953	42.9%		210,396	655,271	32.1%		Running better than plan but anticipated.
Solid Waste	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Revenue	288,616	533,371	54.1%	244,755	252,895	516,125	49.0%		228,046	428,367	53.2%		Slightly better than plan.
Expense	266,419	465,606	57.2%	199,187	227,335	466,130	48.8%		204,120	392,543	52.0%		Rumpke costs are high; will likely end higher than plan.
Storm	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Revenue	58,833	100,000	58.8%	41,167	58,068	116,895	49.7%		52,018	105,853	49.1%		Slightly better than plan.
Expense	-	92,483	0.0%	92,483	-	-			-	-	#DIV/0!		
Police Pension	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Revenue	29,509	52,125	56.6%	22,616	28,993	52,670	55.0%		98,236	121,363	80.9%		In line.
Expense	298	52,125	0.6%	51,827	68,140	51,688	131.8%		59,314	125,384	47.3%		Accounting adjustment will occur - timing only.
Affordable Housing	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Revenue	68,807	109,181	63.0%	40,374	51,421	393,751	13.1%		247,502	247,502	100.0%		Accounting Change - in line with plan.
Expense	77,637	311,247	24.9%	233,610	83,568	141,517	59.1%		44,595	149,903	29.7%		Accounting Change - in line with plan.
Capital Expenses	Quarterly - June 2026				2025				2024				Notes
	Actual	Plan	%	Remaining	To-Date	Total FY	%		To-Date	Total FY	%		
Water Capital	42,114	79,860	52.7%	37,746	242,849	847,192	28.7%		657,397	2,285,405	28.8%		Encumbered 26k
Sewer Capital	57,600	354,750	16.2%	297,150	-	39,822	0.0%		22,292	201,183	11.1%		Encumbered 12k - Large projects not underway.
Electric Capital	7,851	330,000	2.4%	322,149	271,904	438,940	61.9%		193,825	770,370	25.2%		Encumbered 5k - Large projects not underway.
Parks/Rec Capital	30,725	145,750	21.1%	115,026	4,000	28,796	13.9%		22,662	22,662	100.0%		Encumbered 7k - Large projects not underway.
Facilities Capital	111,323	210,980	52.8%	99,657	24,555	24,555	100.0%		48,197	106,449	45.3%		Encumbered 13k
Equipment Capital	20,251	4,620	438.3%	(15,631)	-	-			5,500	5,500			Carryover Encumbrances. Current Encumbered \$0
Totals	269,863	1,125,960	24.0%	856,097	543,309	1,379,305	39.4%		949,873	3,391,569	28.0%		

GENERAL FUND - Revenue	2026 Q2 Actual	Plan 2026 Q2	Difference	2026 Plan Year	Current	History		
					Q2 2026	Q2 2025	Q2 2024	Q2 2023
Property Tax	633,301	621,689	11,611	1,257,914	633,301	625,701	612,507	
Income Tax	1,579,689	1,415,123	164,566	2,655,830	1,579,689	1,354,532	1,458,610	
Other/Advances	770,638	596,897	173,741	1,079,460	770,638	803,707	879,805	
Water	976,819	798,940	177,878	1,703,969	976,819	816,618	739,979	-
Electric	3,779,532	3,180,462	599,070	6,226,825	3,779,532	2,602,998	3,554,755	-
Sewer	760,663	723,694	36,969	1,496,530	760,663	765,092	709,396	-
GENERAL FUND - Expense	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Council/Mayor	178,785	185,512	(6,727)	370,370	178,785	182,834	154,873	
Admin/Plan	437,460	452,291	(14,831)	1,023,148	437,460	525,320	384,147	
Public Safety	958,763	1,030,547	(71,784)	2,200,786	958,763	796,922	828,189	
Other	101,487	336,550	(235,063)	557,193	101,487	136,292	175,744	
Transfer/Advance	1,167,415	716,044	451,371	1,167,415	1,167,415	-	1,841,610	
Water	658,741	747,520	(88,778)	1,488,683	658,741	697,434	824,452	-
Electric	3,291,818	2,743,001	548,817	5,964,665	3,291,818	2,410,933	2,412,391	-
Sewer	752,976	519,404	233,572	1,538,508	752,976	446,399	463,221	-
Water	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Consumer Fees	889,121	761,656	127,464	1,651,444	889,121	739,498	645,666	
Other	87,698	28,447	59,251	52,525	87,698	77,120	94,313	
Water Revenue	976,819	798,940	177,878	1,703,969	976,819	816,618	739,979	-
WATER - Expense	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Water Distribution	244,822	278,412	(33,590)	568,623	244,822	247,098	254,085	
Water Treatment	204,001	261,061	(57,060)	543,555	204,001	240,418	193,863	
Debt	209,919	293,212	(83,293)	376,505	209,919	209,919	376,504	
Transfers OUT - Capital	-	-	-	-	-	-		
Water Expense	658,741	747,520	(88,779)	1,488,683	658,741	697,434	824,452	-
ELECTRIC - Revenue	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Consumer Fees	3,041,655	2,649,063	392,592	5,671,275	3,041,655	2,575,724	2,338,692	
Other	89,984	17,458	72,526	55,550	89,984	27,273	102,461	
Sale of Recs	647,893	496,259	151,633	500,000	647,893	-	1,113,602	
Total	3,779,532	3,180,462	599,070	6,226,825	3,779,532	2,602,998	3,554,755	-

ELECTRIC - Expense	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
General	720,228	633,928	86,299	1,300,665	720,228	445,477	835,344	
Power Costs - Contracted	2,071,590	2,119,271	(47,681)	4,164,000	2,071,590	1,965,456	1,577,048	
Transfers OUT - Capital	500,000	-	500,000	500,000	500,000	-	-	
Total	3,291,818	2,743,001	548,816	5,964,665	3,291,818	2,410,933	2,412,391	-
SEWER - Revenue	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Consumer Fees	726,562	686,094	40,468	1,445,020	726,562	680,328	605,409	
Other	34,101	36,259	(2,158)	51,510	34,101	84,764	103,987	
Transfers in	-	-	-	-	-	-	-	
Total	760,663	723,694	36,969	1,496,530	760,663	765,092	709,396	-
SEWER - Expense	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Collection	181,924	232,956	(51,032)	513,298	181,924	169,409	178,747	
Treatment	219,616	293,825	(74,209)	607,814	219,616	243,321	217,162	
Debt Service	33,685	50,541	(16,856)	67,396	33,685	33,668	67,312	
Transfers OUT - Capital	317,750	-	317,750	350,000	317,750	-	-	
Total	752,976	519,404	233,572	1,538,508	752,976	446,399	463,221	-
PARKS - Revenue	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Transfers In (from GF)	634,095	225,676	408,419	634,095	634,095	-	410,000	
Pool	41,244	33,634	7,609	55,000	41,244	34,510	32,269	
Other	37,070	21,207	15,863	42,420	37,070	22,958	36,376	
Total	712,409	284,208	428,200	731,515	712,409	57,467	478,645	-
PARKS - Expense	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
General	66,084	74,394	(8,310)	161,803	66,084	59,798	73,484	
Bryan Center/Youth Program	173,953	197,297	(23,343)	379,588	173,953	181,690	178,316	
Pool	44,066	50,664	(6,598)	147,033	44,066	45,477	38,693	
Transfers OUT	86,750	-	86,750	110,000	86,750	-	-	
Total	370,853	323,143	47,710	798,424	370,853	286,965	290,493	-
STREET	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Revenue	492,419	276,036	216,384	620,100	492,419	48,010	450,378	
Expense	213,617	296,909	(83,292)	804,583	213,617	226,240	210,396	
Annual Surplus/(Deficit):	278,802	(11,907)	290,709	(184,483)	278,802	(178,230)	239,982	-
Solid Waste	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Revenue	288,616	262,994	25,622	533,371	288,616	252,895	228,046	
Expense	266,419	228,245	38,174	465,606	266,419	227,335	204,120	
Annual Surplus/(Deficit):	22,197	12,188	10,009	67,765	22,197	25,560	23,925	-

Storm	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Revenue	58,833	49,421	9,411	100,000	58,833	58,068	52,018	
Expense	-	-	-	92,483	-	-	-	
Annual Surplus/(Deficit):	58,833	2,604	56,228	7,517	58,833	58,068	52,018	-
Police Pension	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Revenue	29,509	38,106	(8,598)	52,125	29,509	28,993	98,236	
Expense	298	37,519	(37,221)	52,125	298	68,140	59,314	
Annual Surplus/(Deficit):	29,211	-	29,211	-	29,211	(39,147)	38,922	-
Affordable Housing	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Revenue	68,807	50,895	17,912	109,181	68,807	51,421	247,502	
Expense	77,637	136,883	(59,246)	311,247	77,637	83,568	44,595	
Annual Surplus/(Deficit):	(8,831)	(93,866)	85,036	(202,066)	(8,831)	(32,147)	202,906	-
Capital Fund Expenses	2026 Q2 Actual	Plan 2026 Q2	Difference		Q2 2026	Q2 2025	Q2 2024	Q2 2023
Water Capital	42,114	22,950	19,164	79,860	42,114	242,849	657,397	
Sewer Capital	57,600	32,812	24,788	354,750	57,600	-	22,292	
Electric Capital	7,851	127,089	(119,239)	330,000	7,851	271,904	193,825	
Parks/Rec Capital	30,725	75,518	(44,793)	145,750	30,725	4,000	22,662	
Facilities Capital	111,323	117,167	(5,844)	210,980	111,323	24,555	48,197	
Equipment Capital	20,251	4,620	15,631	4,620	20,251	-	5,500	
Totals	269,863	352,401	(82,538)	1,125,960	269,863	543,309	949,873	-