

## MURRAY CITY

## BALANCE SHEET - GOVERNMENTAL FUNDS (Unaudited)

**As of June 30, 2025, 100% of year complete**

	GENERAL FUND			CAPITAL PROJECTS FUND			REDEVELOPMENT AGENCY FUND			LIBRARY FUND		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
<b>ASSETS</b>												
Cash and investments	\$ 15,764,105	\$ 15,692,281		\$ 33,395,250	\$ 39,248,037		\$ 8,446,140	\$ 8,784,801		\$ 7,291,617	\$ 6,341,353	
Restricted cash	155	703		0	10,000		70	79		20,118	19,173	
Receivables	7,338,864	5,889,726		2,985	958		-	-		26,660	40,237	
Other	69,064	7,089		-	-		710,482	-		25,364	27,734	
Capital assets, net	-	-		-	-		-	-		-	-	
Total assets	<b>23,172,189</b>	<b>21,589,799</b>	<b>7%</b>	<b>33,398,235</b>	<b>39,258,994</b>	<b>-15%</b>	<b>9,156,692</b>	<b>8,784,880</b>	<b>4%</b>	<b>7,363,759</b>	<b>6,428,498</b>	<b>15%</b>
<b>LIABILITIES</b>												
Payables and other liabilities	(2,846,600)	(3,056,850)		(1,371,965)	(1,239,046)		(5,060)	(56,275)		(65,872)	(56,418)	
OPEB & pension liabilities	-	-		-	-		-	-		-	-	
Total liabilities	<b>(2,846,600)</b>	<b>(3,056,850)</b>	<b>-7%</b>	<b>(1,371,965)</b>	<b>(1,239,046)</b>	<b>11%</b>	<b>(5,060)</b>	<b>(56,275)</b>	<b>-91%</b>	<b>(65,872)</b>	<b>(56,418)</b>	
<b>FUND BALANCE</b>	<b>\$ 20,325,589</b>	<b>\$ 18,532,949</b>	<b>10%</b>	<b>\$ 32,026,270</b>	<b>\$ 38,019,949</b>	<b>-16%</b>	<b>\$ 9,151,632</b>	<b>\$ 8,728,605</b>	<b>5%</b>	<b>\$ 7,297,888</b>	<b>\$ 6,372,079</b>	<b>15%</b>

	MUNICIPAL BUILDING AUTHORITY			CEMETERY FUND			TOTAL		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
<b>ASSETS</b>									
Cash and investments	\$ 1,264,460	\$ 488,407		\$ 1,669,325	\$ 1,574,862	6%	\$ 67,830,898	\$ 72,129,740	
Restricted cash	20,114,377	20,348,785		-	-		20,134,720	20,378,741	
Receivables	23,615	-		-	-		7,392,124	5,930,921	
Other	-	-		-	-		804,910	34,823	
Capital assets, net	-	-		-	-		-	-	
Total assets	<b>21,402,451</b>	<b>20,837,192</b>		<b>1,669,325</b>	<b>1,574,862</b>	6%	<b>96,162,652</b>	<b>98,474,225</b>	-2%
<b>LIABILITIES</b>									
Payables and other liabilities	(488,051)	(19,510)		-	(1,440)		(4,777,548)	(4,429,539)	
OPEB & pension liabilities	-	-		-	-		-	-	
Total liabilities	<b>(488,051)</b>	<b>(19,510)</b>		<b>-</b>	<b>(1,440)</b>		<b>(4,777,548)</b>	<b>(4,429,539)</b>	8%
<b>FUND BALANCE</b>	<b>\$ 20,914,400</b>	<b>\$ 20,817,682</b>		<b>\$ 1,669,325</b>	<b>\$ 1,573,422</b>	6%	<b>\$ 91,385,104</b>	<b>\$ 94,044,686</b>	-3%

# MURRAY CITY

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

As of June 30, 2025, 100% of year complete

### GENERAL FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
<b>REVENUES</b>					
Sales tax	\$ 21,638,322	104%	\$ 22,578,529	\$ 22,051,065	2.4%
Sales tax (option)	4,974,300	109%	5,442,073	5,351,184	1.7%
Sales tax (Transportation)	1,962,000	105%	2,051,824	2,010,620	2.0%
Property tax	13,417,740	98%	13,142,698	12,400,110	6%
Franchise tax	4,786,000	101%	4,823,084	4,986,775	-3%
Charges for services					
Permits and licensing	1,773,000	131%	2,324,381	1,910,352	22%
Public safety	2,451,807	122%	2,989,212	2,503,691	19%
Parks & recreation	1,930,200	112%	2,159,822	2,107,790	2%
Intergovernmental	3,721,927	118%	4,389,967	3,265,112	34%
Fines and forfeitures	901,500	127%	1,144,103	1,023,289	12%
Other	1,276,068	119%	1,519,476	1,921,154	-21%
<b>Total revenues</b>	<b>58,832,864</b>	<b>106%</b>	<b>62,565,169</b>	<b>59,531,142</b>	<b>5.1%</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>					
General government	(3,396,174)	97%	(3,306,187)	(3,187,310)	3.7%
Police	(14,595,891)	99%	(14,380,830)	(13,653,433)	5%
Fire	(11,237,497)	99%	(11,112,509)	(9,590,113)	16%
Other public safety	(1,350,574)	90%	(1,214,910)	(1,228,345)	-1%
Public works	(2,902,072)	91%	(2,644,875)	(2,642,389)	0%
Parks and recreation	(7,131,307)	91%	(6,512,346)	(6,091,693)	7%
Development services	(1,461,819)	95%	(1,386,225)	(1,171,433)	18%
	(42,075,334)	96%	(40,557,882)	(37,564,717)	8%
<i>Operations</i>					
General government	(1,950,898)	83%	(1,620,168)	(1,577,290)	3%
Police	(3,292,561)	86%	(2,823,086)	(2,748,128)	3%
Fire	(1,863,913)	95%	(1,774,658)	(1,498,378)	18%
Other public safety	(264,585)	73%	(192,779)	(190,695)	1%
Public works	(4,455,136)	50%	(2,225,704)	(1,954,717)	14%
Parks and recreation	(3,807,461)	87%	(3,309,375)	(3,046,320)	9%
Development services	(590,422)	86%	(509,085)	(615,792)	-17%
	(16,224,976)	77%	(12,454,854)	(11,631,321)	7%
<b>UTOPIA</b>	<b>(1,428,533)</b>	<b>100%</b>	<b>(1,428,525)</b>	<b>(1,428,527)</b>	<b>0%</b>
Debt service	(2,861,903)	101%	(2,888,972)	(2,893,706)	
Capital outlay	(10,000)	0%	-	(233,595)	
<b>Total expenditures</b>	<b>(62,600,746)</b>	<b>92%</b>	<b>(57,330,234)</b>	<b>(53,751,866)</b>	<b>7%</b>
Transfers in	4,785,025	99%	4,753,594	4,632,919	3%
Transfers out	(8,195,888)	100%	(8,195,889)	(9,482,157)	-14%
Change in fund balance	(7,178,745)		1,792,640	930,038	
Fund balance, beginning	18,532,949		18,532,949	17,602,910	5%
Fund balance, ending	\$ 11,354,204		\$ 20,325,589	\$ 18,532,949	10%

### CAPITAL PROJECTS FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 4,822,043		\$ 6,705,836	\$ 5,493,496	22%
Expenditures					
Maintenance	(10,527,264)	61%	(6,448,254)	(3,015,360)	114%
Capital	(25,699,514)	52%	(13,434,958)	(12,242,382)	10%
Transfer in	7,995,888	0%	8,000,485	10,113,361	0%
Transfers out	(816,788)	100%	(816,788)	(206,405)	
Change in fund balance	\$ (24,225,635)		\$ (5,993,679)	\$ 142,709	
Fund balance, beginning	38,019,949		38,019,949	37,877,240	0%
Fund balance, ending	\$ 13,794,314		\$ 32,026,270	\$ 38,019,949	-16%

### REDEVELOPMENT FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 2,968,855	103%	\$ 3,045,501	\$ 4,244,005	-28%
Expenditures					
Administration	(118,504)	53%	(63,170)	(236,380)	-73%
Redevelopment	(2,432,399)	80%	(1,953,718)	(2,081,607)	-6%
Capital	(70,000)	0%	-	(328,556)	
Debt	(550,150)	103%	(565,250)	(564,750)	0%
Transfers in	325,000	100%	325,000	325,000	0%
Transfers out	(360,741)	101%	(365,337)	(1,381,354)	0%
Change in fund balance	\$ (237,939)		\$ 423,027	\$ (23,642)	
Fund balance, beginning	8,728,605		8,728,605	8,752,247	0%
Fund balance, ending	\$ 8,490,666		\$ 9,151,632	\$ 8,728,605	5%

### LIBRARY FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 3,135,960	100%	\$ 3,139,976	\$ 3,100,554	1%
Expenditures					
Personnel	(1,565,370)	92%	(1,441,709)	(1,342,348)	7%
Operations	(789,582)	91%	(718,888)	(727,295)	-1%
Capital	(251,404)	21%	(53,571)	(45,665)	17%
Change in fund balance	\$ 529,604		\$ 925,808	\$ 985,245	
Fund balance, beginning	6,372,079		6,372,079	5,386,835	18%
Fund balance, ending	\$ 6,901,683		\$ 7,297,888	\$ 6,372,079	15%

### CEMETERY FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 73,000	131%	\$ 95,904	\$ 95,675	0%
Transfers out	-		-	-	-
Change in fund balance	\$ 73,000		\$ 95,904	\$ 95,675	
Fund balance, beginning	1,573,422		1,573,422	1,477,747	6%
Fund balance, ending	\$ 1,646,422		\$ 1,669,325	\$ 1,573,422	6%

**MURRAY CITY****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**

As of June 30, 2025, 100% of year complete

**MUNICIPAL BUILDING AUTHORITY FUND**

	<b>Annual Budget</b>	<b>YTD to Budget</b>	<b>Current YTD</b>	<b>Prior YTD</b>	<i>Chg</i>
Revenue	\$ 3,112,959	125%	\$ 3,897,418	\$ 22,440,733	
Expenditures					
Operations	(121,425)	60%	(73,056)	(140,003)	
Capital	(21,185,964)	8%	(1,636,034)	(722,879)	
Debt Service	(3,102,959)	100%	(3,103,609)	(2,033,790)	
Total expenditures	<u>(24,410,348)</u>		<u>(4,812,699)</u>	<u>(2,896,672)</u>	
Transfers in	1,012,000		1,012,000		-
Transfers out	-		-		-
Change in fund balance	\$ (20,285,389)		\$ 96,719	\$ 19,544,060	
Fund balance, beginning	<u>20,817,682</u>		<u>20,817,682</u>	<u>1,273,621</u>	
Fund balance, ending	<u>\$ 532,293</u>		<u>\$ 20,914,400</u>	<u>\$ 20,817,682</u>	

# MURRAY CITY

## BALANCE SHEET - PROPRIETARY FUNDS (Unaudited)

As of June 30, 2025, 100% of year complete

	WATER FUND			WASTEWATER FUND			POWER FUND			STORM WATER FUND		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
<b>ASSETS</b>												
Cash and investments	\$ 2,693,307	\$ 2,820,232		\$ 5,430,059	\$ 3,306,810		\$ 11,410,059	\$ 13,717,041		\$ 2,963,565	\$ 1,967,352	
Restricted cash	39,541	938		291,947	285,502		19,032,075	-		978	969	
Receivables	1,716,477	1,211,608		1,200,921	1,039,155		7,280,779	5,309,030		288,972	226,291	
Other (including inventory)	2,402	397		-	-		4,648,906	3,334,835		-	-	
Investment in joint venture	-			14,385,307	13,752,520		-	-		-	-	
Capital assets, net	38,014,050	38,066,885		10,551,829	11,033,406		19,742,527	18,888,458		14,701,520	14,972,286	
Total assets	<u>42,465,776</u>	<u>42,100,060</u>	<u>1%</u>	<u>31,860,063</u>	<u>29,417,393</u>	<u>8%</u>	<u>62,114,347</u>	<u>41,249,364</u>	<u>51%</u>	<u>17,955,035</u>	<u>17,166,898</u>	<u>5%</u>
<b>LIABILITIES</b>												
Payables and other liabilities	(699,971)	(796,085)		(602,193)	(492,939)		(9,081,760)	(7,747,330)		(160,155)	(153,696)	
OPEB & pension liabilities	122,427	209,508		54,911	93,966		387,369	649,264		48,283	84,208	
Bonds payable	(8,054,000)	(8,054,000)		(1,227,203)	(1,376,880)		(19,188,172)	-		(2,668,528)	(2,951,514)	
Total liabilities	<u>(8,631,544)</u>	<u>(8,640,577)</u>	<u>0%</u>	<u>(1,774,485)</u>	<u>(1,775,853)</u>	<u>0%</u>	<u>(27,882,563)</u>	<u>(7,098,066)</u>	<u>293%</u>	<u>(2,780,400)</u>	<u>(3,021,001)</u>	<u>-8%</u>
<b>NET POSITION</b>												
Net investment, capital assets	29,960,050	30,012,885		23,709,933	23,409,046		554,355	18,888,458		12,032,993	12,020,773	
Net position, unrestricted	3,874,183	3,446,597		6,375,645	4,232,494		33,677,428	15,262,841		3,141,642	2,125,124	
Total net position	<u>\$ 33,834,232</u>	<u>\$ 33,459,482</u>	<u>1.12%</u>	<u>\$ 30,085,578</u>	<u>\$ 27,641,540</u>	<u>9%</u>	<u>\$ 34,231,783</u>	<u>\$ 34,151,299</u>	<u>0%</u>	<u>\$ 15,174,635</u>	<u>\$ 14,145,896</u>	<u>7%</u>
PARKWAY FUND			SOLID WASTE FUND			TELECOM FUND			TOTAL			
Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	
<b>ASSETS</b>												
Cash and investments	\$ 2,894,553	\$ 2,210,067		\$ 2,109,243	\$ 1,891,048		\$ 129,947	\$ 126,576		\$ 27,630,732	\$ 26,039,127	6%
Restricted cash	-	-		-	-		-	-		19,364,541	287,409	6638%
Receivables	4,150	0		325,510	301,435		77,245	89,466		10,894,055	8,176,985	33%
Other (including inventory)	80,293	67,445		(0)	(0)		-	-		4,731,601	3,402,676	39%
Investment in joint venture	-	-		3,660,541	3,413,716		-	-		18,045,848	17,166,236	5%
Capital assets, net	2,372,001	2,429,067		336,029	135,063		-	-		85,717,956	85,525,165	0%
Total assets	<u>5,350,996</u>	<u>4,706,579</u>	<u>14%</u>	<u>6,431,322</u>	<u>5,741,262</u>	<u>12%</u>	<u>207,192</u>	<u>216,042</u>	<u>-4%</u>	<u>166,384,733</u>	<u>140,597,597</u>	<u>18%</u>
<b>LIABILITIES</b>												
Payables and other liabilities	(382,189)	(314,575)		(177,059)	(169,336)		(75,655)	(87,784)		(11,178,983)	(9,761,744)	15%
OPEB & pension liabilities	39,604	69,694		11,244	19,913		-	-		663,838	1,126,553	-41%
Interfund loans payable	(515,532)	(689,117)		-	-		-	-		(31,653,434)	(13,071,510)	142%
Total liabilities	<u>(858,117)</u>	<u>(933,997)</u>	<u>-8%</u>	<u>(165,815)</u>	<u>(149,423)</u>	<u>11%</u>	<u>(75,655)</u>	<u>(87,784)</u>	<u>-14%</u>	<u>(42,168,579)</u>	<u>(21,706,702)</u>	<u>94%</u>
<b>NET POSITION</b>												
Net investment, capital assets	2,372,001	2,429,067	-2%	3,996,570	3,548,779	13%	-	-		54,064,521	72,453,655	-25%
Net position, unrestricted	2,120,879	1,343,515	58%	2,268,938	2,043,060	11%	131,537	128,259	3%	70,151,632	46,437,241	51%
Total net position	<u>\$ 4,492,879</u>	<u>\$ 3,772,581</u>	<u>19%</u>	<u>\$ 6,265,508</u>	<u>\$ 5,591,839</u>	<u>12%</u>	<u>\$ 131,537</u>	<u>\$ 128,259</u>	<u>3%</u>	<u>\$ 124,216,153</u>	<u>\$ 118,890,895</u>	<u>4%</u>

# MURRAY CITY

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PROPRIETARY FUNDS

As of June 30, 2025, 100% of year complete

This statement excludes Net investment in capital assets and depreciation expense.

### WATER FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 7,671,000	116%	\$ 8,934,647	\$ 7,785,339	15%
Bond proceeds	-	-	-	-	-
Expenditures					
Personnel	(3,215,254)	97%	(3,123,629)	(2,842,580)	10%
Ops	(2,726,129)	98%	(2,663,669)	(2,709,551)	-2%
Capital	(1,779,187)	76%	(1,358,507)	(3,700,990)	-63%
Debt	(513,434)	99%	(506,271)	(475,979)	6%
Transfer in	8,000	100%	8,000	-	-
Transfers out	(895,520)	100%	(895,520)	(573,590)	56%
Change in net position	\$ (1,450,524)		\$ 395,052	\$ (2,517,351)	-116%
Net position, beginning	3,672,049		3,672,049	5,432,412	-32%
Net position, ending	\$ 2,221,525		\$ 4,067,101	\$ 2,915,061	40%

### WASTEWATER FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 8,877,000	119%	\$ 10,521,482	\$ 9,564,172	10%
Bond proceeds	-	-	-	-	-
Expenditures					
Personnel	(1,743,183)	99%	(1,732,391)	(1,602,950)	8%
Ops	(2,685,892)	108%	(2,896,724)	(2,745,397)	6%
Capital	(4,228,000)	11%	(459,174)	(1,333,509)	-66%
Debt	(2,230,632)	110%	(2,446,897)	(2,116,853)	16%
Transfer in	220,569	100%	220,569	21,125	-
Transfers out	(842,600)	100%	(842,600)	(655,481)	29%
Change in net position	\$ (2,632,738)		\$ 2,364,265	\$ 1,131,108	109%
Net position, beginning	4,122,393		4,122,393	3,498,257	18%
Net position, ending	\$ 1,489,655		\$ 6,486,658	\$ 4,629,364	40%
				\$ 1,857,294	

### POWER FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 64,876,392	103%	\$ 66,611,321	\$ 42,068,633	58%
Expenditures					
Personnel	(9,616,195)	96%	(9,224,966)	(8,449,483)	9%
Ops	(32,203,990)	101%	(32,650,674)	(34,038,155)	-4%
Capital	(12,941,968)	22%	(2,837,853)	(453,815)	-
Debt	(90,000)		(191,149)	(8,648)	-
Transfer in	3,907	100%	3,907	21,125	-
Transfers out	(3,510,640)	99%	(3,479,209)	(3,063,543)	14%
Change in net position	\$ 6,517,506		\$ 18,231,377	\$ (3,923,885)	-565%
Net position, beginning	15,682,744		15,682,744	19,454,893	-19%
Net position, ending	\$ 22,200,250		\$ 33,914,121	\$ 15,531,008	118%
				\$ 18,383,113	

### STORM WATER FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 3,511,180	104%	\$ 3,647,542	\$ 3,359,169	9%
Expenditures					
Personnel	(1,358,420)	98%	(1,328,264)	(1,193,912)	11%
Ops	(732,749)	71%	(521,675)	(485,380)	7%
Capital	(910,000)	13%	(115,455)	(1,328,757)	-91%
Debt	(542,683)	97%	(524,643)	(358,790)	46%
Transfer in	-	-	-	-	-
Transfers out	(128,000)		(128,000)	-	-
Change in net position	\$ (160,672)	-641%	\$ 1,029,505	\$ (7,670)	#####
Net position, beginning	2,142,917		2,142,917	2,153,969	-1%
Net position, ending	\$ 1,982,245		\$ 3,172,422	\$ 2,146,299	48%

### PARKWAY FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 1,703,500	139%	\$ 2,359,569	\$ 2,198,364	7%
Expenditures					
Personnel	(1,032,420)	99%	(1,023,929)	(915,483)	12%
Ops	(544,855)	100%	(544,968)	(529,256)	3%
Capital	(308,766)	74%	(230,026)	(145,798)	58%
Debt	(187,368)	100%	(187,368)	(187,368)	-
Transfer in	230,500	100%	230,500	249,000	-
Transfers out	-	-	-	-	-
Change in net position	\$ (139,409)		\$ 603,779	\$ 669,460	-10%
Net position, beginning	1,343,515		1,343,515	503,873	167%
Net position, ending	\$ 1,204,106		\$ 1,947,294	\$ 1,173,333	66%

### SOLID WASTE FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 2,574,000	114%	\$ 2,928,236	\$ 2,988,781	-2%
Expenditures					
Personnel	(590,328)	83%	(487,135)	(485,823)	0%
Ops	(2,010,542)	98%	(1,961,102)	(1,863,686)	5%
Capital	(515,000)	47%	(239,584)	(63,894)	-
Debt	-	-	-	-	-
Transfer in	292,288	100%	292,288	-	-
Transfers out	(60,000)	100%	(60,000)	-	-
Change in net position	\$ (309,582)		\$ 472,703	\$ 575,377	-18%
Net position, beginning	2,043,060		2,043,060	1,839,294	11%
Net position, ending	\$ 1,733,478		\$ 2,515,763	\$ 2,414,672	4%

## MURRAY CITY

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PROPRIETARY FUNDS

As of June 30, 2025, 100% of year complete

This statement excludes Net investment in capital assets and depreciation expense.

#### TELECOM FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 45,500	93%	\$ 42,258	\$ 51,492	-18%
Expenditures					
Ops	(45,500)	86%	(38,979)	(42,760)	-9%
Transfer in	-		-	-	
Change in net position	\$ -		\$ 3,279	\$ 8,732	
Net position, beginning	128,259		128,259	119,527	
Net position, ending	\$ 128,259		\$ 131,537	\$ 128,259	

#### CENTRAL GARAGE (Internal Service Fund)

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 659,683	101%	\$ 664,260	\$ 625,929	6%
Expenditures					
Personnel	(561,410)	100%	(562,724)	(520,572)	8%
Ops	(135,273)	91%	(123,365)	(80,215)	54%
Capital	-		-	(11,995)	100%
Transfers out	(63,000)		(63,000)	-	-
Change in net position	\$ (100,000)		\$ (84,829)	\$ 13,147	
Net position, beginning	310,408		310,408	297,261	
Net position, ending	\$ 210,408		\$ 225,579	\$ 244,475	

#### RISK MANAGEMENT (Internal Service Fund)

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 2,255,477	102%	\$ 2,293,847	\$ 1,946,178	18%
Expenditures					
Personnel	(445,012)	83%	(369,068)	(252,585)	46%
Ops	(2,398,492)	75%	(1,806,015)	(1,392,518)	30%
Capital	-		-	-	-
Transfers out	-		-	-	-
Change in net position	\$ (588,027)		\$ 118,765	\$ 301,075	
Net position, beginning	2,425,951		2,425,951	2,124,876	
Net position, ending	\$ 1,837,924		\$ 2,544,716	\$ 2,425,951	

**MURRAY CITY**

**BALANCE SHEET - INTERNAL SERVICE FUNDS (Unaudited)**

As of June 30, 2025, 100% of year complete

	CENTRAL GARAGE			RISK MANAGEMENT			TOTAL		
	Current	Prior	Chg	Current	Prior	Chg	Current	Prior	Chg
	YTD	YTD		YTD	YTD		YTD	YTD	
<b>ASSETS</b>									
Cash and investments	\$ 174,674	\$ 239,488		\$ 2,901,062	\$ 2,807,497		\$ 3,075,736	\$ 3,046,985	
Other (including inventory)	107,577	104,481		25,425	25,425		133,002	129,906	
Capital assets, net	66,454	89,787		-	-		66,454	89,787	
Total assets	<u>348,705</u>	<u>433,756</u>	<u>-20%</u>	<u>2,926,487</u>	<u>2,832,922</u>	<u>3%</u>	<u>3,275,193</u>	<u>3,266,678</u>	<u>0%</u>
<b>LIABILITIES</b>									
Payables and other liabilities	(17,294)	(13,868)		(383,883)	(424,580)		(401,177)	(438,448)	
OPEB & pension liabilities	(39,378)	(19,693)		2,111	17,609		(37,267)	(2,084)	
Total liabilities	<u>(56,672)</u>	<u>(33,561)</u>	<u>69%</u>	<u>(381,772)</u>	<u>(406,971)</u>	<u>-6%</u>	<u>(438,444)</u>	<u>(440,532)</u>	<u>0%</u>
<b>NET POSITION</b>									
Net investment, capital assets	66,454	89,787		-	-		66,454	89,787	
Net position, unassigned	225,579	310,408		2,544,716	2,425,951		2,770,295	2,736,359	
Total net position	<u>\$ 292,033</u>	<u>\$ 400,195</u>	<u>-27%</u>	<u>\$ 2,544,716</u>	<u>\$ 2,425,951</u>	<u>5%</u>	<u>\$ 2,836,749</u>	<u>\$ 2,826,146</u>	<u>0.4%</u>