

February 2025 Budget to Actual (Target = 16.7%)

001 - Current Expense

| <u>Account</u> | <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|----------------|---|--------------------|--------------------|---------------------|------------------------------|---|
| 308 | Beginning Fund Balance | 294,212 | 212,873 | 254,852 | | |
| 310 | Property Tax | 550,145 | 547,200 | 41,798 | 7.6% | Okay, first half due April 30 |
| 313 | Sales Tax | 138,760 | 115,600 | 21,988 | 19.0% | |
| 316 | Utility Tax | 468,967 | 534,800 | 89,047 | 16.7% | |
| 320 | Licenses & Permits | 12,606 | 15,200 | 2,349 | 15.5% | |
| 330 | Intergovernmental Revenues | 117,792 | 78,200 | 4,337 | 5.5% | |
| 340 | Charges For Services | 8,361 | 9,300 | 1,116 | 12.0% | |
| 350 | Fines & Forfeitures | 33,658 | 39,700 | 3,770 | 9.5% | |
| 360 | Misc Revenues | 65,959 | 135,660 | 23,652 | 17.4% | |
| 380 | Non Revenues | 9,702 | 9,800 | 2,015 | 20.6% | |
| | Total Revenues | 1,405,950 | 1,485,460 | 190,072 | 12.8% | |
| 511 | Legislative | 3,066 | 3,221 | 316 | 9.8% | |
| 512 | Judicial | 19,825 | 21,000 | 775 | 3.7% | |
| 513 | Executive | 7,075 | 5,515 | 604 | 11.0% | |
| 514 | Administration | 140,791 | 138,181 | 34,772 | 25.2% | Includes annual payment for Springbrook (\$7K) and AKTIVOV (\$2K) |
| 515 | Legal Services | 55,168 | 77,000 | 8,352 | 10.8% | |
| 518 | Central Services | 268 | - | 34 | -- | |
| 519 | General Government Services | 42,134 | 38,570 | 29,375 | 76.2% | Includes annual WCIA payment (\$22K) |
| 521 | Law Enforcement | 906,396 | 869,423 | 199,362 | 22.9% | Includes \$55K WCIA annual pmt |
| 522 | Fire Control | 96,259 | 112,317 | 29,124 | 25.9% | Includes annual WCIA payment (\$21K) |
| 523 | Jail Costs | - | 1,000 | - | 0.0% | |
| 524 | Protective Inspections | 34,615 | 46,577 | 10,353 | 22.2% | Includes annual WCIA payment (\$6K) |
| 528 | Communications & Dispatch | 23,692 | 27,500 | 3,172 | 11.5% | |
| 531 | Storm Water | 1,885 | 2,030 | 2,027 | 99.8% | Annual payment to Olympic Region Clean Air |
| 536 | Cemetery | 25,167 | 25,866 | 7,320 | 28.3% | Includes annual WCIA payment (\$3K) |
| 538 | Other Utilities | 276 | 250 | 46 | 18.5% | |
| 572 | Libraries | 5,221 | 9,000 | 925 | 10.3% | |
| 576 | Park Facilities | 53,090 | 56,043 | 17,674 | 31.5% | Includes annual WCIA payment (\$10K) |
| 580 | Non Expenditures | 8,691 | - | (9,567) | -- | |
| 591 | Debt Service | 21,691 | 37,000 | - | 0.0% | |
| | Total Expenditures | 1,445,310 | 1,470,493 | 334,665 | 22.8% | |
| | Revenues less expenditures | (39,360) | 14,967 | (144,593) | | |
| 508 | Ending Fund Balance | 254,852 | 227,840 | 110,259 | | |
| | Ending Fund Balance as % of Expenditures | 18% | 15% | | | |

| Current Expense - By Object | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|------------------------------------|--------------------|--------------------|---------------------|----------------|----------------------|
| Salaries & Benefits | 894,687 | 844,088 | 148,601 | 17.6% | |
| Supplies | 84,868 | 78,175 | 10,742 | 13.7% | |
| Services | 441,020 | 496,230 | 175,051 | 35.3% | Includes WCIA \$117K |
| Debt Service | 21,691 | 37,000 | - | 0.0% | |
| Capital Outlay | 3,044 | 15,000 | 271 | 1.8% | |
| Total | 1,445,310 | 1,470,493 | 334,665 | 22.8% | |

511 - Legislative

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|--------------|--------------|--------------|-------------|-------|
| Salaries & Benefits | 2,837 | 2,971 | 316 | 10.6% | |
| Services | 229 | 250 | - | 0.0% | |
| Total | 3,066 | 3,221 | 316 | 9.8% | |

512 - Judicial

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|---------------|---------------|--------------|-------------|-------|
| Services | 19,825 | 21,000 | 775 | 3.7% | |
| Total | 19,825 | 21,000 | 775 | 3.7% | |

513 - Executive

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|--------------|--------------|--------------|--------------|-------|
| Salaries & Benefits | 3,427 | 3,565 | 374 | 10.5% | |
| Supplies | 16 | 600 | - | 0.0% | |
| Services | 3,632 | 1,350 | 230 | 17.0% | |
| Total | 7,075 | 5,515 | 604 | 11.0% | |

514 - Administration

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|----------------|----------------|---------------|--------------|---------------------------------------|
| Salaries & Benefits | 84,540 | 74,881 | 16,687 | 22.3% | |
| Supplies | 1,870 | 2,550 | 217 | 8.5% | |
| Services | 54,381 | 60,750 | 17,869 | 29.4% | Springbrook (\$7K) and AKTIVOV (\$2K) |
| Total | 140,791 | 138,181 | 34,772 | 25.2% | |

515 - Legal Services

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|---------------|---------------|--------------|--------------|-------|
| Services | 55,168 | 77,000 | 8,352 | 10.8% | |
| Total | 55,168 | 77,000 | 8,352 | 10.8% | |

518 - Central Services

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|-------------|-------------|--------------|-----------|-------|
| Services | 268 | - | 34 | -- | |
| Total | 268 | - | 34 | -- | |

519 - General Government

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|---------------|---------------|---------------|--------------|------------|
| Services | 42,134 | 38,570 | 29,375 | 76.2% | WCIA \$22K |
| Total | 42,134 | 38,570 | 29,375 | 76.2% | |

521 - Law Enforcement

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|----------------|----------------|----------------|--------------|------------|
| Salaries & Benefits | 737,066 | 700,693 | 125,201 | 17.9% | |
| Supplies | 65,785 | 57,000 | 7,104 | 12.5% | |
| Services | 103,545 | 111,730 | 67,057 | 60.0% | WCIA \$55K |
| Total | 906,396 | 869,423 | 199,362 | 22.9% | |

522 - Fire Control

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|---------------|----------------|---------------|--------------|------------|
| Salaries & Benefits | 31,809 | 29,017 | 792 | 2.7% | |
| Supplies | 7,676 | 7,000 | 2,990 | 42.7% | |
| Services | 53,731 | 61,300 | 25,071 | 40.9% | WCIA \$21K |
| Capital Outlay | 3,044 | 15,000 | 271 | 1.8% | |
| Total | 96,259 | 112,317 | 29,124 | 25.9% | |

523 - Jail Costs

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|-------------|--------------|--------------|-------------|-------|
| Services | - | 1,000 | - | 0.0% | |
| Total | - | 1,000 | - | 0.0% | |

524 - Protective Inspections

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|---------------|---------------|---------------|--------------|-----------|
| Salaries & Benefits | 8,537 | 7,497 | 1,120 | 14.9% | |
| Supplies | 297 | 700 | - | 0.0% | |
| Services | 25,781 | 38,380 | 9,233 | 24.1% | WCIA \$6K |
| Total | 34,615 | 46,577 | 10,353 | 22.2% | |

528 - Communications & Dispatch

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|---------------|---------------|--------------|--------------|-------|
| Services | 23,692 | 27,500 | 3,172 | 11.5% | |
| Total | 23,692 | 27,500 | 3,172 | 11.5% | |

531 - Storm Water

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|--------------|--------------|--------------|--------------|--|
| Services | 1,885 | 2,030 | 2,027 | 99.8% | Annual payment to Olympic Region Clean Air |
| Total | 1,885 | 2,030 | 2,027 | 99.8% | |

536 - Cemetery

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|---------------------|---------------|---------------|--------------|--------------|-----------|
| Salaries & Benefits | 13,350 | 12,851 | 2,056 | 16.0% | |
| Supplies | 2,971 | 4,725 | 216 | 4.6% | |
| Services | 8,846 | 8,290 | 5,048 | 60.9% | WCIA \$3K |
| Total | 25,167 | 25,866 | 7,320 | 28.3% | |

572 - Libraries

| Description | 2024 Actual | 2025 Budget | YTD February | % Spent | Notes |
|--------------|--------------|--------------|--------------|--------------|-------|
| Services | 5,221 | 9,000 | 925 | 10.3% | |
| Total | 5,221 | 9,000 | 925 | 10.3% | |

576 - Park Facilities

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Spent</u> | <u>Notes</u> |
|---------------------|--------------------|--------------------|---------------------|----------------|--------------|
| Salaries & Benefits | 13,120 | 12,613 | 2,055 | 16.3% | |
| Supplies | 6,254 | 5,600 | 215 | 3.8% | |
| Services | 33,716 | 37,830 | 15,404 | 40.7% | WCIA \$10K |
| Total | 53,090 | 56,043 | 17,674 | 31.5% | |

February 2025 Budget to Actual (Target = 16.7%)

002 - Current Expense Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|---|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 235,018 | 241,181 | 242,614 | | |
| Misc Revenues | 7,596 | - | - | -- | |
| Total Revenues | 7,596 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 7,596 | - | - | | |
| Ending Fund Balance | 242,614 | 241,181 | 242,614 | | |
| Percent of General Fund Expenditures | 17% | 16% | | | |

February 2025 Budget to Actual (Target = 16.7%)

102 - Street Fund

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|----------------------------------|
| Beginning Fund Balance | 12,110 | 33,493 | 44,562 | | |
| Licenses & Permits | 406 | - | - | -- | |
| Intergovernmental Revenues | 69,697 | 475,555 | 5,515 | 1.2% | Budget includes \$435K TIB grant |
| Misc Revenues | 933 | - | - | -- | |
| Interfund Transfers | 100,000 | 147,500 | - | 0.0% | |
| Total Revenues | 171,036 | 623,055 | 5,515 | 0.9% | |
| Salaries & Benefits | 37,975 | 37,716 | 6,323 | 16.8% | |
| Supplies | 8,033 | 45,950 | 766 | 1.7% | |
| Services | 86,878 | 105,254 | 10,663 | 10.1% | |
| Debt Service | 5,698 | 5,700 | - | 0.0% | |
| Capital Outlay | - | 435,000 | - | 0.0% | |
| Total Expenditures | 138,584 | 629,620 | 17,752 | 2.8% | |
| Revenues less expenditures | 32,452 | (6,565) | (12,237) | | |
| Ending Fund Balance | 44,562 | 26,928 | 32,325 | | |

February 2025 Budget to Actual (Target = 16.7%)

120 - Street Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 55,680 | 57,140 | 57,480 | | |
| Misc Revenues | 1,800 | - | - | -- | |
| Total Revenues | 1,800 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 1,800 | - | - | | |
| Ending Fund Balance | 57,480 | 57,140 | 57,480 | | |

February 2025 Budget to Actual (Target = 16.7%)

122 - Fire Levy LID Lift

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|----------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 211,901 | 211,901 | 211,901 | | |
| Total Revenues | - | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | - | - | - | | |
| Ending Fund Balance | 211,901 | 211,901 | 211,901 | | |

February 2025 Budget to Actual (Target = 16.7%)

301 - Real Estate Excise Tax

| <u>Description</u> | <u>2023 Actual</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 235,145 | 275,017 | 203,647 | 212,533 | | |
| Taxes | 33,533 | 29,554 | 35,000 | 4,796 | 13.7% | |
| Misc Revenues | 6,339 | 7,962 | - | - | -- | |
| Total Revenues | 39,872 | 37,516 | 35,000 | 4,796 | 13.7% | |
| Interfund Transfers | - | 100,000 | 147,500 | - | 0.0% | |
| Total Expenditures | - | 100,000 | 147,500 | - | 0.0% | |
| Revenues less expenditures | 39,872 | (62,484) | (112,500) | 4,796 | | |
| Ending Fund Balance | 275,017 | 212,533 | 91,147 | 217,329 | | |

February 2025 Budget to Actual (Target = 16.7%)

302 - Street Managerial Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 16,507 | 16,940 | 17,041 | | |
| Misc Revenues | 533 | - | - | -- | |
| Interfund Transfers | - | - | - | -- | |
| Total Revenues | 533 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 533 | - | - | | |
| Ending Fund Balance | 17,041 | 16,940 | 17,041 | | |

February 2025 Budget to Actual (Target = 16.7%)

401 - Light and Power

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|---|--------------------|--------------------|---------------------|------------------------------|--------------------------------|
| Beginning Fund Balance | 552,644 | 650,245 | 487,565 | | |
| Intergovernmental Revenues | 82,628 | - | - | -- | |
| Charges for Services | 3,299,054 | 3,830,440 | 639,590 | 16.7% | |
| Misc Revenues | 44,141 | 28,000 | - | 0.0% | |
| Total Revenues | 3,425,823 | 3,858,440 | 639,590 | 16.6% | |
| Salaries & Benefits | 1,350,617 | 1,410,868 | 236,077 | 16.7% | |
| Supplies | 311,047 | 391,800 | 48,131 | 12.3% | |
| Power - purchased for resale | 1,063,874 | 1,420,000 | 257,016 | 18.1% | |
| Services | 639,038 | 722,783 | 190,909 | 26.4% | Includes annual WCIA \$100K |
| Debt Service | 56,953 | 67,200 | - | 0.0% | |
| Capital Expenditures | 69,373 | - | 120,916 | -- | 2024 F550, not budgeted |
| Interfund Transfers | - | - | - | -- | |
| Total Expenditures | 3,490,902 | 4,012,651 | 853,050 | 21.3% | |
| Revenues less expenditures | (65,079) | (154,211) | (213,460) | | |
| Ending Fund Balance | 487,565 | 496,034 | 274,105 | | |
| Ending Fund Balance as % of Expenditures | 14% | 12% | | | |

February 2025 Budget to Actual (Target = 16.7%)

304 - Light & Power Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 240,907 | 220,558 | 228,693 | | |
| Misc Revenues | 7,786 | - | - | -- | |
| Total Revenues | 7,786 | - | - | -- | |
| Capital Expenditures | 20,000 | - | - | -- | |
| Total Expenditures | 20,000 | - | - | -- | |
| Revenues less expenditures | (12,214) | - | - | | |
| Ending Fund Balance | 228,693 | 220,558 | 228,693 | | |

February 2025 Budget to Actual (Target = 16.7%)

410 - Light and Power Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 348,402 | 357,539 | 359,663 | | |
| Misc Revenues | 11,260 | - | - | -- | |
| Total Revenues | 11,260 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 11,260 | - | - | | |
| Ending Fund Balance | 359,663 | 357,539 | 359,663 | | |

February 2025 Budget to Actual (Target = 16.7%)

405 - Water

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|---|--------------------|--------------------|---------------------|------------------------------|---------------------|
| Beginning Fund Balance | 478,325 | 730,213 | 703,561 | | |
| Charges for Services | 1,033,459 | 1,117,900 | 157,499 | 14.1% | |
| Misc Revenues | 15,983 | - | - | -- | |
| Total Revenues | 1,049,442 | 1,117,900 | 157,499 | 14.1% | |
| Salaries & Benefits | 400,396 | 375,102 | 68,319 | 18.2% | |
| Supplies | 58,035 | 16,300 | 6,304 | 38.7% | |
| Services | 240,463 | 375,993 | 85,764 | 22.8% | Includes WCIA \$45K |
| Debt Service | 121,762 | 121,850 | - | 0.0% | |
| Capital Expenditures | 3,551 | - | 451 | -- | |
| Total Expenditures | 824,207 | 889,245 | 160,838 | 18.1% | |
| Revenues less expenditures | 225,235 | 228,655 | (3,339) | | |
| Ending Fund Balance | 703,561 | 958,868 | 700,222 | | |
| Ending Fund Balance as % of Expenditures | 85% | 108% | | | |

February 2025 Budget to Actual (Target = 16.7%)

305 - Water Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 291,266 | 285,571 | 290,680 | | |
| Misc Revenues | 9,414 | - | - | | -- |
| Total Revenues | 9,414 | - | - | | -- |
| Capital Expenditures | 10,000 | - | - | | -- |
| Total Expenditures | 10,000 | - | - | | -- |
| Revenues less expenditures | (586) | - | - | | |
| Ending Fund Balance | 290,680 | 285,571 | 290,680 | | |

February 2025 Budget to Actual (Target = 16.7%)

422 - Water Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 486,128 | 498,877 | 501,840 | | |
| Misc Revenues | 15,712 | - | - | -- | |
| Total Revenues | 15,712 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 15,712 | - | - | | |
| Ending Fund Balance | 501,840 | 498,877 | 501,840 | | |

February 2025 Budget to Actual (Target = 16.7%)

407 - Sewer

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|---|--------------------|--------------------|---------------------|------------------------------|---------------------|
| Beginning Fund Balance | 90,800 | 230,979 | 78,086 | | |
| Charges for Services | 1,065,672 | 1,167,800 | 167,447 | 14.3% | |
| Misc Revenues | 2,451 | - | - | -- | |
| Total Revenues | 1,068,122 | 1,167,800 | 167,447 | 14.3% | |
| Salaries & Benefits | 352,501 | 327,419 | 59,052 | 18.0% | |
| Supplies | 122,969 | 64,000 | 9,949 | 15.5% | |
| Services | 377,313 | 401,300 | 134,130 | 33.4% | Includes WCIA \$86K |
| Debt Service | 8,512 | 10,000 | - | 0.0% | |
| Capital Expenditures | 73,141 | - | 5,096 | -- | |
| Interfund Transfers | 146,400 | 146,400 | - | 0.0% | |
| Total Expenditures | 1,080,837 | 949,119 | 208,228 | 21.9% | |
| Revenues less expenditures | (12,714) | 218,681 | (40,780) | | |
| Ending Fund Balance | 78,086 | 449,660 | 37,305 | | |
| Ending Fund Balance as % of Expenditures | 7% | 47% | | | |

February 2025 Budget to Actual (Target = 16.7%)

307 - Sewer Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 30,938 | 18,416 | 21,938 | | |
| Misc Revenues | 1,000 | - | - | -- | |
| Interfund Transfers | - | - | - | -- | |
| Total Revenues | 1,000 | - | - | -- | |
| Capital Expenditures | 10,000 | - | - | -- | |
| Total Expenditures | 10,000 | - | - | -- | |
| Revenues less expenditures | (9,000) | - | - | | |
| Ending Fund Balance | 21,938 | 18,416 | 21,938 | | |

February 2025 Budget to Actual (Target = 16.7%)

423 - Sewer Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 149,047 | 152,956 | 153,864 | | |
| Misc Revenues | 4,817 | - | - | -- | |
| Interfund Transfers | - | - | - | -- | |
| Total Revenues | 4,817 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 4,817 | - | - | | |
| Ending Fund Balance | 153,864 | 152,956 | 153,864 | | |

February 2025 Budget to Actual (Target = 16.7%)

421 - Sewer Bond Reserve

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 6,453 | 8,422 | 9,557 | | |
| Misc Revenues | 216 | - | - | -- | |
| Interfund Transfers | 146,400 | 146,400 | - | 0.0% | |
| Total Revenues | 146,616 | 146,400 | - | 0.0% | |
| Debt Service | 143,512 | 143,700 | - | 0.0% | |
| Total Expenditures | 143,512 | 143,700 | - | 0.0% | |
| Revenues less expenditures | 3,104 | 2,700 | - | | |
| Ending Fund Balance | 9,557 | 11,122 | 9,557 | | |

February 2025 Budget to Actual (Target = 16.7%)

409 - Storm Water

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|---|--------------------|--------------------|---------------------|------------------------------|--------------------|
| Beginning Fund Balance | 9,299 | 47,454 | 38,259 | | |
| Charges for Services | 185,619 | 210,525 | 30,853 | 14.7% | |
| Misc Revenues | 403 | - | - | -- | |
| Total Revenues | 186,022 | 210,525 | 30,853 | 14.7% | |
| Salaries & Benefits | 102,101 | 97,156 | 17,203 | 17.7% | |
| Supplies | 13,125 | 18,800 | 1,844 | 9.8% | |
| Services | 31,558 | 46,420 | 14,262 | 30.7% | Includes WCIA \$9K |
| Debt Service | 7,165 | 8,400 | - | 0.0% | |
| Capital Expenditures | 3,113 | - | 271 | -- | |
| Total Expenditures | 157,062 | 170,776 | 33,580 | 19.7% | |
| Revenues less expenditures | 28,960 | 39,749 | (2,727) | | |
| Ending Fund Balance | 38,259 | 87,203 | 35,532 | | |
| Ending Fund Balance as % of Expenditures | 24% | 51% | | | |

February 2025 Budget to Actual (Target = 16.7%)

309 - Storm Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 20,625 | 21,166 | 21,292 | | |
| Misc Revenues | 667 | - | - | -- | |
| Total Revenues | 667 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 667 | - | - | | |
| Ending Fund Balance | 21,292 | 21,166 | 21,292 | | |

February 2025 Budget to Actual (Target = 16.7%)

321 - Police Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 4,313 | 4,426 | 4,453 | | |
| Misc Revenues | 139 | - | - | | -- |
| Total Revenues | 139 | - | - | | -- |
| Total Expenditures | - | - | - | | -- |
| Revenues less expenditures | 139 | - | - | | |
| Ending Fund Balance | 4,453 | 4,426 | 4,453 | | |

February 2025 Budget to Actual (Target = 16.7%)

322 - Fire Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 104,765 | 107,513 | 108,151 | | |
| Misc Revenues | 3,386 | - | - | -- | |
| Total Revenues | 3,386 | - | - | -- | |
| Total Expenditures | - | - | - | -- | |
| Revenues less expenditures | 3,386 | - | - | | |
| Ending Fund Balance | 108,151 | 107,513 | 108,151 | | |

February 2025 Budget to Actual (Target = 16.7%)

336 - Park & Cemetery Equipment Replacement

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 61,650 | 49,933 | 53,643 | | |
| Misc Revenues | 1,993 | - | - | -- | |
| Total Revenues | 1,993 | - | - | -- | |
| Capital Expenditures | 10,000 | - | - | -- | |
| Total Expenditures | 10,000 | - | - | -- | |
| Revenues less expenditures | (8,007) | - | - | | |
| Ending Fund Balance | 53,643 | 49,933 | 53,643 | | |

February 2025 Budget to Actual (Target = 16.7%)

413 - Ambulance Fund

| <u>Description</u> | <u>2024 Actual</u> | <u>2025 Budget</u> | <u>YTD February</u> | <u>% Received/ Spent</u> | <u>Notes</u> |
|-----------------------------------|--------------------|--------------------|---------------------|------------------------------|--------------|
| Beginning Fund Balance | 43,458 | 47,633 | 49,326 | | |
| Charges for Services | 135,325 | 140,000 | 22,032 | 15.7% | |
| Misc Revenues | 1,431 | - | - | -- | |
| Total Revenues | 136,756 | 140,000 | 22,032 | 15.7% | |
| Salaries & Benefits | 4,235 | 3,919 | 831 | 21.2% | |
| Supplies | 25 | 200 | - | 0.0% | |
| Services | 126,629 | 136,000 | 21,851 | 16.1% | |
| Total Expenditures | 130,888 | 140,119 | 22,682 | 16.2% | |
| Revenues less expenditures | 5,867 | (119) | (649) | | |
| Ending Fund Balance | 49,326 | 47,514 | 48,676 | | |