

COMPARISON OF 2025 Year-to-Date to Budget and 2024

Account #	Description	All Funds: YTD 11/30/2024	All Funds: YTD 11/30/2025	% to 2024	All Funds: Budget to Date 11/30/2025	% to Budget
Beginning Cash and Investments						
308.21	Nonspendable	-	-			
308.31	Restricted	958,272	991,552			
308.41	Committed	45,487	45,487			
308.51	Assigned	639,532	471,107			
308.91	Unassigned	2,393,228	2,198,445			
388/588	Net Adjustments	-	-			
	Cash and Investments - Beginning of Year	4,036,519	3,706,591		3,729,197	
Revenues						
310	Taxes	1,666,580	1,696,790	1.8%	1,574,689	7.8%
320	Licenses and Permits	34,209	32,899	-3.8%	31,625	4.0%
330	Intergovernmental Revenues	304,377	1,495,459	391.3%	3,160,129	-52.7%
340	Charges for Goods and Services	783,522	901,993	15.1%	872,111	3.4%
350	Fines and Penalties	1,229	2,305	87.6%	1,375	67.6%
360	Miscellaneous Revenues	9,886	81,703	726.5%	10,221	699.4%
	Total Revenues:	2,799,803	4,211,149	50.4%	5,650,150	-25.5%
Expenditures						
510	General Government	482,890	628,108	30.1%	538,725	16.6%
520	Public Safety	392,657	309,088	-21.3%	316,589	-2.4%
530	Utilities	715,623	785,286	9.7%	870,192	-9.8%
540	Transportation	360,003	379,692	5.5%	507,925	-25.2%
550	Natural and Economic Environment	113,274	143,798	26.9%	118,555	21.3%
560	Social Services	414	557	34.5%	688	-19.0%
570	Culture and Recreation	132,744	136,533	2.9%	168,988	-19.2%
	Total Expenditures:	2,197,605	2,383,062	8.4%	2,521,662	-5.5%
	Excess (Deficiency) Revenues over Expenditures:	602,198	1,828,087	203.6%	3,128,488	-41.6%
Other Increases						
391-393, 596	Debt Proceeds	-	-		-	
397	Transfers-In	698	-		226	
385	Special or Extraordinary Items	-	-		-	
386,389	Custodial Activities	-	6,435		-	
381,382,395,398	Other Increases	-	6,000		-	
	Total Other Increases	698	12,435		226	
Other Decreases						
594-595	Capital Expenditures	846,328	3,548,940		3,552,649	
591-593	Debt Service	21,505	21,232		20,625	
597	Transfers-Out	698	-		226	
586, 589	Custodial Activities	(2,566)	(16,499)		-	
585	Special or Extraordinary Items	-	-		-	
580,596,599	Other Decreases	-	-		-	
	Total Other Decreases	865,965	3,553,673	310.4%	3,573,500	
	Increase (Decrease) in Cash and Investments	(263,069)	(1,713,151)	551.2%	(444,786)	
	Estimated Ending Cash and Investments	3,773,450	1,993,440		3,284,411	

CASH BALANCES by Fund

Restricted / Reserved / Assigned Cash Accounts	Fund 001 General	Fund 301 Capital	Fund 302 Special Capital	Fund 401, 402, 403 Utilities	Total
REET 1		437,877.31			\$ 437,877.31
REET 2			442,465.79		442,465.79
Water Op. Reserve (12.5%OE)				53,293.00	53,293.00
Water Loan Payment Reserve				22,500.00	22,500.00
Water Cap. & Emergency Reserve				99,000.00	99,000.00
Water Cap. Improvement Fee - Assigned				155,230.20	155,230.20
Water Capital Improvement Fee - Assigned				56,384.08	56,384.08
Utility Fund - Assigned				345,411.31	345,411.31
Sewer Reserve				44,977.74	44,977.74
General Fund Unrestricted	336,300.57				336,300.57
Total Cash	336,300.57	437,877.31	442,465.79	776,796.33	\$ 1,993,440.00