

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

Account #	Description	All Funds: YTD 12/31/2024	All Funds: YTD 12/31/2025	% to 2024	All Funds: Budget to Date 12/31/2025	% 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	1,831,132	1,793,612	-2.0%	1,717,842	4.4%
320	Licenses and Permits	35,175	33,976	-3.4%	34,500	-1.5%
330	Intergovernmental Revenues	329,983	1,517,569	359.9%	3,511,254	-56.8%
340	Charges for Goods and Services	853,037	983,536	15.3%	951,394	3.4%
350	Fines and Penalties	1,229	2,748	123.6%	1,500	83.2%
360	Miscellaneous Revenues	56,500	100,565	78.0%	11,150	801.9%
	Total Revenues:	3,107,056	4,432,006	42.6%	6,227,640	-28.8%
Expenditures						
510	General Government	582,497	714,503	22.7%	587,700	21.6%
520	Public Safety	428,509	337,509	-21.2%	345,370	-2.3%
530	Utilities	806,356	861,115	6.8%	949,300	-9.3%
540	Transportation	415,038	409,300	-1.4%	554,100	-26.1%
550	Natural and Economic Environment	119,380	157,155	31.6%	129,333	21.5%
560	Social Services	414	557	34.5%	750	-25.7%
570	Culture and Recreation	143,067	144,853	1.2%	184,350	-21.4%
	Total Expenditures:	2,495,261	2,624,992	5.2%	2,750,903	-4.6%
	Excess (Deficiency) Revenues over Expenditures:	611,795	1,807,014	195.4%	3,476,737	-48.0%
Other Increases						
391-393, 596	Debt Proceeds	-	-		-	
397	Transfers-In	698	-		246	
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		246	
Other Decreases						
594-595	Capital Expenditures	922,659	3,798,082		3,947,388	
591-593	Debt Service	21,505	21,232		20,625	
597	Transfers-Out	698	-		226	
586, 589	Custodial Activities	(2,440)	(9,651)		-	
585	Special or Extraordinary Items	-	-		-	
580,596,599	Other Decreases	-	-		-	
	Total Other Decreases	942,422	3,809,663	304.2%	3,968,239	
	Increase (Decrease) in Cash and Investments	(329,929)	(1,990,214)	503.2%	(491,256)	
	Estimated Ending Cash and Investments	3,706,590	1,716,377		3,237,941	

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		438,562.89			\$ 438,562.89
REET 2			443,151.36		443,151.36
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				61,949.43	61,949.43
Utility Fund - Assigned				342,529.82	342,529.82
Sewer Reserve				47,782.40	47,782.40
General Fund Unrestricted	52,377.90				52,377.90
Total Cash	52,377.90	438,562.89	443,151.36	782,284.85	\$ 1,716,377.00