

COMPARISON OF 2026 Year-to-Date to Budget and 2025

Account #	Description	All Funds: YTD 01/31/2025	All Funds: YTD 01/31/2026	% to 2025	All Funds: Budget to Date 01/31/2026	% to Budget
Beginning Cash and Investments						
308.21	Nonspendable	-	-			
308.31	Restricted	991,552	970,779			
308.41	Committed	45,487	52,612			
308.51	Assigned	471,107	733,358			
308.91	Unassigned	2,198,445	(272,028)			
388/588	Net Adjustments	-	-			
	Cash and Investments - Beginning of Year	3,706,591	1,484,721		2,054,568	
Revenues						
310	Taxes	155,884	148,331	-4.8%	154,418	-3.9%
320	Licenses and Permits	6,667	5,345	-19.8%	3,042	75.7%
330	Intergovernmental Revenues	7,766	8,675	11.7%	341,877	-97.5%
340	Charges for Goods and Services	69,592	85,722	23.2%	87,410	-1.9%
350	Fines and Penalties	-	301	#DIV/0!	208	44.7%
360	Miscellaneous Revenues	23,794	203	-99.1%	23,146	-99.1%
	Total Revenues:	263,703	248,577	-5.7%	610,101	-59.3%
Expenditures						
510	General Government	42,897	102,783	139.6%	57,924	77.4%
520	Public Safety	1,405	28,995	1963.7%	30,694	-5.5%
530	Utilities	40,431	95,083	135.2%	84,491	12.5%
540	Transportation	34,824	67,095	92.7%	46,090	45.6%
550	Natural and Economic Environment	8,471	12,722	50.2%	15,153	-16.0%
560	Social Services	142	-	-100.0%	42	-100.0%
570	Culture and Recreation	8,432	4,781	-43.3%	15,921	-70.0%
	Total Expenditures:	136,602	311,459	128.0%	250,315	24.4%
	Excess (Deficiency) Revenues over Expenditures:	127,101	(62,882)	-149.5%	359,786	-117.5%
Other Increases						
391-393, 596	Debt Proceeds	-	-		-	
397	Transfers-In	-	-		-	
385	Special or Extraordinary Items	-	-		-	
386, 389	Custodial Activities	1,272	(4,830)	-479.7%	-	
381,382,395,398	Other Increases	-	-		-	
	Total Other Increases	1,272	(4,830)	-479.7%	-	
Other Decreases						
594-595	Capital Expenditures	-	97	#DIV/0!	211,107	-100.0%
591-593	Debt Service	-	-		1,744	-100.0%
597	Transfers-Out	-	-		-	
586, 589	Custodial Activities	444	(8,514)	-2017.6%	-	
585	Special or Extraordinary Items	-	-		-	
580,596,599	Other Decreases	-	-		-	
	Total Other Decreases	444	(8,417)	-1995.8%	212,851	-104.0%
	Increase (Decrease) in Cash and Investments	127,929	(59,295)	-146.3%	146,935	-140.4%
	Estimated Ending Cash and Investments	3,834,520	1,425,427		2,201,503	

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 - Restricted		441,340.84			\$ 441,340.84
REET 2 - Restricted			445,929.30		445,929.30
Water Op. Reserve (12.5%OE) - Restricted				53,293.00	53,293.00
Water Loan Payment - Restricted				22,500.00	22,500.00
Water Cap. & Emergency Reserve - Restricted				99,000.00	99,000.00
Water Cap. Improvement Fee - Assigned				160,477.55	160,477.55
Water Capital Improvement Fee - Assigned				61,949.43	61,949.43
Utility Fund - Assigned				313,601.64	313,601.64
Sewer Reserve - Committed				60,738.46	60,738.46
General Fund Restricted	99,881.34				99,881.34
General Fund Unassigned	(333,285.34)				(333,285.34)
Total Cash	(233,404.00)	441,340.84	445,929.30	771,560.08	\$ 1,425,426.22

Fund balances are under review for proper classification