

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		3,629,197	
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%	3,461,254	-56.2%
340	Charges for Goods and Services	853,037	982,931	15.2%	951,394	3.3%
350	Fines and Penalties	1,229	2,748	123.6%	1,500	83.2%
360	Miscellaneous Revenues	56,500	105,065	86.0%	11,150	842.3%
	Total Revenues:	3,107,056	4,435,901	42.8%	6,177,640	-28.2%
Expenditures						
510	General Government	582,497	717,390	23.2%	587,700	22.1%
520	Public Safety	428,509	337,509	-21.2%	345,370	-2.3%
530	Utilities	806,356	868,125	7.7%	949,300	-8.6%
540	Transportation	415,038	405,392	-2.3%	554,100	-26.8%
550	Natural and Economic Environment	119,380	153,548	28.6%	129,333	18.7%
560	Social Services	414	557	34.5%	750	-25.7%
570	Culture and Recreation	143,067	144,420	0.9%	184,350	-21.7%
	Total Expenditures:	2,495,261	2,626,942	5.3%	2,750,903	-4.5%
	Excess (Deficiency) Revenues over Expenditures:	611,795	1,808,959	195.7%	3,426,737	-47.2%
Other Increases						
391-393, 596	Debt Proceeds	-	-		-	
397	Transfers-In	698	-		246	-100.0%
385	Special or Extraordinary Items	-	-		-	
386,389	Custodial Activities	-	11,265	#DIV/0!	-	
381,382,395,398	Other Increases	-	6,000	#DIV/0!	-	
	Total Other Increases	698	17,265	2373.4%	246	6918.1%
Other Decreases						
594-595	Capital Expenditures	922,659	4,036,512	337.5%	4,024,388	0.3%
591-593	Debt Service	21,505	21,232	-1.3%	22,500	-5.6%
597	Transfers-Out	698	-		246	-100.0%
586, 589	Custodial Activities	(2,440)	(9,651)	295.5%	-	
585	Special or Extraordinary Items	-	-		-	
580,596,599	Other Decreases	-	-		-	
	Total Other Decreases	942,422	4,048,093	329.5%	4,047,134	0.0%
	Increase (Decrease) in Cash and Investments	(329,929)	(2,221,870)	573.4%	(620,151)	258.3%
	Estimated Ending Cash and Investments	3,706,590	1,484,721		3,009,046	

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		438,562.89			\$ 438,562.89
REET 2 - Restricted			443,151.36		443,151.36
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				154,690.20	154,690.20
Water Capital Improvement Fee - Assigned				61,949.43	61,949.43
Utility Fund - Assigned				341,925.10	341,925.10
Sewer Reserve - Committed				52,612.40	52,612.40
General Fund - Restricted	89,064.93				89,064.93
General Fund Unassigned	(272,028.10)				(272,028.10)
Total Cash	(182,963.17)	438,562.89	443,151.36	785,970.13	\$ 1,484,721.21