

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

| Account #                             | Description  | All Funds:<br>YTD<br>02/28/2025 | All Funds: YTD<br>2/28/2026 | % to 2025      | All Funds: Budget<br>to Date<br>02/28/2026 | % to Budget    |
|---------------------------------------|--|---------------------------------|-----------------------------|----------------|--|----------------|
| <b>Beginning Cash and Investments</b> |  |                                 |                             |                |  |                |
| 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  | -                               | -                           |                |  |                |
|                                       | <b>Cash and Investments - Beginning of Year</b>        | <b>3,706,591</b>                | <b>1,484,721</b>            |                | <b>2,054,568</b>                           |                |
| <b>Revenues</b>                       |  |                                 |                             |                |  |                |
| 310                                   | Taxes  | 252,186                         | 233,256                     | -7.5%          | 308,835                                    | -24.5%         |
| 320                                   | Licenses and Permits                                   | 7,300                           | 6,195                       | -15.1%         | 6,083                                      | 1.8%           |
| 330                                   | Intergovernmental Revenues                             | 10,219                          | 156,187                     | 1428.4%        | 683,753                                    | -77.2%         |
| 340                                   | Charges for Goods and Services                         | 134,561                         | 159,324                     | 18.4%          | 174,819                                    | -8.9%          |
| 350                                   | Fines and Penalties                                    | -                               | 503                         | #DIV/0!        | 417  | 20.6%          |
| 360                                   | Miscellaneous Revenues                                 | 23,990                          | 6,697                       | -72.1%         | 46,292                                     | -85.5%         |
|                                       | <b>Total Revenues:</b>                                 | <b>428,256</b>                  | <b>562,162</b>              | <b>31.3%</b>   | <b>1,220,199</b>                           | <b>-53.9%</b>  |
| <b>Expenditures</b>                   |  |                                 |                             |                |  |                |
| 510                                   | General Government                                     | 86,669                          | 147,661                     | 70.4%          | 115,848                                    | 27.5%          |
| 520                                   | Public Safety  | 55,446                          | 57,446                      | 3.6%           | 61,388                                     | -6.4%          |
| 530                                   | Utilities  | 95,401                          | 141,489                     | 48.3%          | 168,982                                    | -16.3%         |
| 540                                   | Transportation   | 74,441                          | 95,303                      | 28.0%          | 92,180                                     | 3.4%           |
| 550                                   | Natural and Economic Environment                       | 19,357                          | 15,534                      | -19.7%         | 30,307                                     | -48.7%         |
| 560                                   | Social Services  | 142                             | -                           | -100.0%        | 83   | -100.0%        |
| 570                                   | Culture and Recreation                                 | 12,604                          | 8,093                       | -35.8%         | 31,843                                     | -74.6%         |
|                                       | <b>Total Expenditures:</b>                             | <b>344,060</b>                  | <b>465,526</b>              | <b>35.3%</b>   | <b>500,631</b>                             | <b>-7.0%</b>   |
|                                       | <b>Excess (Deficiency) Revenues over Expenditures:</b> | <b>84,196</b>                   | <b>96,636</b>               | <b>14.8%</b>   | <b>719,568</b>                             | <b>-86.6%</b>  |
| <b>Other Increases</b>                |  |                                 |                             |                |  |                |
| 391-393, 596                          | Debt Proceeds  | -                               | -                           |                | -  |                |
| 397                                   | Transfers-In   | -                               | -                           |                | -  |                |
| 385                                   | Special or Extraordinary Items                         | -                               | -                           |                | -  |                |
| 386,389                               | Custodial Activities                                   | 3,797                           | (4,830)                     | -227.2%        | -  |                |
| 381,382,395,398                       | Other Increases  | -                               | 265,000                     | #DIV/0!        | -  |                |
|                                       | <b>Total Other Increases</b>                           | <b>3,797</b>                    | <b>260,170</b>              | <b>6752.0%</b> | <b>-</b>                                   |                |
| <b>Other Decreases</b>                |  |                                 |                             |                |  |                |
| 594-595                               | Capital Expenditures                                   | 76,688                          | 166,988                     | 117.7%         | 422,215                                    | -60.4%         |
| 591-593                               | Debt Service   | -                               | -                           |                | 3,489                                      | -100.0%        |
| 597                                   | Transfers-Out  | -                               | -                           |                | -  |                |
| 586, 589                              | Custodial Activities                                   | 117                             | (10,882)                    | -9400.9%       | -  |                |
| 585                                   | Special or Extraordinary Items                         | -                               | -                           |                | -  |                |
| 580,596,599                           | Other Decreases  | -                               | 265,000                     | #DIV/0!        | -  |                |
|                                       | <b>Total Other Decreases</b>                           | <b>76,805</b>                   | <b>421,106</b>              | <b>448.3%</b>  | <b>425,704</b>                             | <b>-1.1%</b>   |
|                                       | <b>Increase (Decrease) in Cash and Investments</b>     | <b>11,188</b>                   | <b>(64,300)</b>             | <b>-674.7%</b> | <b>293,864</b>                             | <b>-121.9%</b> |
|                                       | <b>Estimated Ending Cash and Investments</b>           | <b>3,717,779</b>                | <b>1,420,421</b>            |                | <b>2,348,432</b>                           |                |

| <b>CASH BALANCES by Fund</b>                              |                             |                             |   |   |                        |
|---|-----------------------------|-----------------------------|---|---|------------------------|
| <b>Restricted / Reserved / Assigned Cash<br/>Accounts</b> | <b>Fund 001<br/>General</b> | <b>Fund 301<br/>Capital</b> | <b>Fund 302<br/>Special<br/>Capital</b> | <b>Fund 401, 402,<br/>403 Utilities</b> | <b>Total</b>           |
| REET 1 - Restricted                                       |                             | 441,959.59                  |   |   | \$ 441,959.59          |
| REET 2 - Restricted                                       |                             |                             | 181,548.05                              |   | 181,548.05             |
| 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                     |                             |                             |   | 157,440.00                              | 157,440.00             |
| Water Capital Improvement Fee - Assigned                  |                             |                             |   | 69,181.49                               | 69,181.49              |
| Utility Fund - Assigned                                   |                             |                             |   | 325,662.98                              | 325,662.98             |
| Sewer Reserve - Committed                                 |                             |                             |   | 69,270.32                               | 69,270.32              |
| General Fund Restricted                                   | 109,952.04                  |                             |   |   | 109,952.04             |
| General Fund Unassigned                                   | (109,383.90)                |                             |   |   | (109,383.90)           |
| <b>Total Cash</b>   | <b>568.14</b>               | <b>441,959.59</b>           | <b>181,548.05</b>                       | <b>796,347.79</b>                       | <b>\$ 1,420,423.57</b> |

Fund balances are under review for proper classification