

Budget Position Report

The Budget Position Report details each Fund and each main account within each fund.

- Revenues – details the totals for each revenue account of each fund.
- Expenditures – details the totals for each expenditure account of each fund.

Column explanations:

- Amount Budgeted – This is the combined beginning balance of each account within fund.
- March – Details the revenues and expenditures for the month.
- YTD – Details the revenues and expenditures Year to Date.
- Remaining – Details the remaining balance of the accounts within the funds.
 - Revenues – if the remaining balance shows as a negative (x.xx), then that means that the account has received more than the budgeted revenue amount.
 - Expenditures – if the remaining balance shows as a negative (x.xx), then that means the account has expended more than the budgeted expenditure amount.
- Percentages – Details the amount of the budget that is left to utilize. This is not the amount used.

The City's budget is adopted at the Fund level, which means that the accounts within each fund are allowed to show a negative balance.

The Fund balance must remain positive, except for capital project funds that can show a negative balance due to the reimbursement process.

This is beneficial because there can be accounts within the funds that do not have full utilization; thus, the unutilized funds will cover the accounts that have a negative balance.

In the General Fund, there are some sub-accounts that have a negative balance. These account balances are balanced out by sub-accounts that are not utilized or are under-utilized.

Sub-Accounts and balances:

It is a common and acceptable practice for budgets that are adopted at the fund level to have accounts and/or sub-accounts that report a negative balance. As long as the ending fund balance is positive.

Example 1: The Elections sub-account was over utilized and has a negative balance of -\$28,826.48; this can be offset by other lines in the General Fund that are not utilized such as the Planning Salary which has a balance of \$49,733.80. No budget amendment is needed since these are sub-accounts and not funds with negative balances.

Example 2: Some sub-accounts do not have an initial starting budget. This is common as not all expenditures can be anticipated for the budget year. These sub-accounts end each year with a negative sub-account balance. The sub-account Promotion Supplies from the Tourism Fund has an ending balance of -\$103.68; the utilization of this sub-account varies by year. It is pays for various supplies related to tourism tasks completed by staff.

Budget Position Totals

The Budget Position Totals report details the health and activity of each fund from the beginning of the year through the prior month's reconciled totals. The presented report details January through March. This report does not detail the fund balances.

- Fund – Details which fund is being reported
- Revenue – Details the budgeted revenues for the year for the fund.
- March – Details the revenue received for the month.
- Received – Details the revenues received year to date.
- Percentage – shows the remaining amount of revenue to receive to achieve the budgeted amount.
- Expenditures – Details the budgeted expenditures for the year for the fund.
- March – Details the expenditures for the month.
- Spent – Details the expenditures year to date.
- Percentage – shows the remaining percentage to utilize from the fund.

Below is a breakdown of the sub-accounts that show a negative balance:

514 41410000	Elections				29,826.48	1,000.00	General Expense Fund	-28,826.48	Unanticipated expenses for election costs from 2025. Account is over budget, however fund is not.
515 41410000	Advisory Board Services	5,541.18	2,800.00	7,525.00	23,071.18	15,000.00	General Expense Fund	-8,071.18	Expenses related to legal services. \$\$ Varies depending upon litigation each year. Budget has not changed since 2022, set at \$15,000. Average amount spent is \$21,000 per year.
518 20 44 0000	DNR Fire Control Assessment			23.50	23.50		General Expense Fund	-23.50	No starting budget, always over budget each year.
518 30 45 0099	Eq Svc Internal-Bldg Repair	4,840.93	3,009.00	5,146.91	12,996.84	1,000.00	General Expense Fund	-11,996.84	Related to internal transfers.
518 30 46 0000	Insurance - Liability	31,792.64			31,792.64	26,560.00	General Expense Fund	-5,232.64	Increased insurance rates, which we do not know until after the budget has been created. Consider increasing this account budget for 2027.
518 30 48 0000	Building Repair Services		68.42	148.65	261.06		General Expense Fund	-261.06	No starting budget, always over budget each year.
522 20 46 0000	Fire Truck Insurance	2,771.99			2,771.99	2,545.00	General Fire Fund	-226.99	Increased insurance rates, which we do not know until after the budget has been created. Consider increasing this account budget for 2027.
535 20 410000	Ww-Admin Planning Sewer - Consulting	6,294.15	8,548.22	676.92	33,541.22	18,000.00	Water/Sewer Fund	-15,541.22	Expense varies based upon services used each year. Average is \$35K per year, only budgeted \$18K. Consider increasing this account budget for 2027.
535 80 46 0000	Sewer Insurance	45,134.38			45,134.38	44,310.16	Water/Sewer Fund	-824.22	Increased insurance rates, which we do not know until after the budget has been created. Consider increasing this account budget for 2027.
535 85 45 0000	Ww Sampling Equipment Rental		141.60		141.60		Water/Sewer Fund	-141.60	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
542 40 45 0099	Eq Svc Internal - Storm Drain Maint	8,047.26	920.40	4,810.51	13,778.17	10,500.00	Street Fund	-3,278.17	Related to internal transfers.
543 3143 0001	Misc/Recording Fees/Dues-Street Genera		840.00		1,453.00	1,000.00	Street Fund	-453.00	EDA will be reimbursing costs for recording the UCC documents.
548 65 47 0000	Heat & Lights		2,332.98	2,063.56	6,307.09	6,270.00	Equipment Service Fund	-37.09	Budget needs to increase, it has been the same amount since 2025. The cost of utilities has increased, but the budget has not.
553 70 410000	Air Pollution Authority				667.60	521.00	General Expense Fund	-146.60	Budget needs to increase, it has been the same amount since 2025. The cost of utilities has increased, but the budget has not.
573 90 310000	Promotion Supplies	103.68			103.68		Tourism Promo & Develop Fund	-103.68	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
573 90 410021	Computer Services	208.17	341.89	187.99	936.02		Tourism Promo & Develop Fund	-936.02	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
573 90 410100	TAC - Professional Services		175.00	910.00	1,085.00		Tourism Promo & Develop Fund	-1,085.00	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
573 90 45 0099	Eq Svc Internal - Promotion Field			134.56	134.56		Tourism Promo & Develop Fund	-134.56	Related to internal transfers.
586 90 00 0000	Agency Disbursement - Court Remit		320.72	136.74	687.34		Stevenson Municipal Court	-687.34	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
586 90 00 0001	Agency Disbursement - CVC		3.67	6.30	13.95		Stevenson Municipal Court	-13.95	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
589 99 00 0000	Payroll Clearing	2,088.39	-1,136.36	-1,106.38	3,426.02		General Expense Fund	-3,426.02	No starting budget, always over budget each year. Consider adding a starting budget amount for the 2027 budget cycle.
594 18 64 0001	Computer Equipment		8,748.00		8,748.00		General Expense Fund	-8,748.00	No starting budget, was used for Council Laptops. Not an account we normally use.
594 34 63 0000	WA Reservoir Improvement		3,769.58	20,714.90	24,484.48		Water/Sewer Fund	-24,484.48	No starting budget, new account for the Water Reservoir logging.
594 35 414110	WwTP-Consultant Services		2,570.00		2,570.00		Wastewater System Upgrades	-2,570.00	No starting budget, always over budget each year. Covers Legal and Engineering expenses.