




## Year End Fund Balances and Benchmarks





### Fund Balance Scorecard

**Icon**





 when value is

 when < 0.95 and



 when < 0.8

	2025 Surplus/Deficit	2025 Adjusted Balance	Benchmark	2025 Performance	2025% of Benchmark	2025 Over/ (Under) Benchmark	Status
and Working Capital Reserve	\$ 1,784,008	\$ 15,140,269	60 days expenses (subsequent year budget)	71.46	117%	\$ 2,251,575	
General Fund - Amortization Fund	NA	\$ 9,161,125	125% of Levy Funded Principal and Interest	107%	85%	\$ (1,554,084)	
General Fund - Contingency Reserve	NA	\$ 333,767	.5% of expenses (subsequent year budget)	0.43%	86%	\$ (52,894)	
General Fund - Capital Improvements	NA	\$ 1,202,572	N/A		N/A	N/A	
General Fund - Plant Beds/ Medians	NA	\$ 15,914	N/A		N/A	N/A	
General Fund - Recycling Stabilization	NA	\$ 413,483	Current Year Estimated Total Annual Commodity Value X 2		84%	\$ (81,517)	
Debt Service	\$ (247,528)	\$ 1,873,696	N/A		N/A	N/A	
Capital Projects - Working Capital	\$ 3,795,610	\$ 8,288,615	20% above 3 year average of max monthly cash deficit	34%	170%	\$ 2,101,942	
CDBG Program	\$ (10,206)	\$ (17,096)	N/A		N/A	N/A	
Revolving Fund	\$ 47,739	\$ 254,966					
Agency Fund	\$ (238)	\$ 712,315			N/A	N/A	
Firefighters Endowment	\$ 332	\$ 10,743			N/A	N/A	
Dick Bachman Flag Fund	\$ -	\$ 1,661			N/A	N/A	
Land Conservation Fund	\$ -	\$ 187,770			N/A	N/A	
Automated License Plate Reader	\$ 4,200	\$ 35,051			N/A	N/A	
Hart Park Senior Center	\$ (9,971)	\$ 82,765			N/A	N/A	
Cemetery Trust	\$ 11,500	\$ 48,988			N/A	N/A	
Library Trust	\$ 1,512	\$ 344,066			N/A	N/A	
Health/Life	\$ (204,207)	\$ 7,132,708	claims expense + sick time payout liability	91%	133%	\$ 1,779,671	

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	2025 Surplus/Deficit	2025 Adjusted Balance	Benchmark	2025 Performance	2025% of Benchmark	2025 Over/ (Under) Benchmark	Status
Dental Reserve	\$ 6,627	\$ 252,551	30% of most recent 3-year average claims expense	107%	403%	\$ 169,150	
General Liability	\$ (2,541,431)	\$ 3,244,578	SIR amount + contingency		TBD	TBD	TBD
Worker Comp	\$ (78,249)	\$ 479,895	1.5 X SIR amount - \$750,000	0.96	74%	\$ (270,105)	
Fleet	\$ (97,323)	\$ 176,319	30% of avg. fuel cost of past 3 years	29%	97%	\$ (4,533)	
Fleet Equipment Reserve	\$ 406,119	\$ 1,175,195	Based on 5-year purchase plan			TBD	
Muni Complex	\$ 179,414	\$ 604,939	TBD - Depends on Munic Complex Plan			TBD	
Information Systems	\$ (112,664)	\$ 1,187,047	TBD - related to cyber security and fiber			TBD	
Information Systems Capital Reserve	\$ 79,915	\$ 1,806,243	Five year Information Systems capital plan			TBD	
Public Works Building	\$ (22,691)	\$ 255,466	TBD - related to maintenance			TBD	
Public Works Building Improvements	\$ (236,265)	\$ 76,862	Five year capital plan			TBD	
Redevelopment Reserve	\$ 9,049	\$ 1,024,104	NA - Designated for TIF closure surplus funds			TBD	
Community Development Authority	\$ (3,762,710)	\$ 1,370,395				TBD	
Affordable Housing	\$ -	\$ 619,023	Affordable Housing long-term plan			NA	
Housing	\$ -	\$ 81,341	Affordable Housing long-term plan			NA	
Revolving Loans	\$ 3,774	\$ 485,256	NA			NA	
Home Repair Loans	\$ -	\$ -	NA			NA	
Encumbrances	\$ (23,236)	\$ 23,236	NA			NA	
Unrestricted	\$ (3,743,248)	\$ 161,539	Available for property aquisition			NA	
Tourism	\$ 65,592	\$ 1,265,445	Fully funded Operating Reserve		100%	\$ -	
Special Assessments	\$ -	\$ -				NA	
Parks	\$ 424,448	\$ 1,571,816	Prefunding of track and turf			TBD	
Library	\$ 3,280	\$ -	Suprlus is transferred to Library Trust				

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<b>TIF Funds</b>	\$ 2,133,986	\$ 8,589,779	Maintain 1.25 Debt Coverage Ratio and work towards cash financing			TBD	
<b>Hospital Policing</b>	\$ (17,833)	\$ 22,876	TBD			TBD	
<b>Special Grants</b>	\$ (34,027)	\$ 0	Dependent on grant status	NA	NA	NA	
<b>Water</b>	\$ 5,170,821	\$ 9,189,320	funding for next ten years of tank paintings	244	272%	TBD	
<b>Sanitary Reserve</b>	\$ 2,859,514	\$ 18,949,460	financing for East Tosa Sewershed project	553	614%	TBD	
<b>Stormwater</b>	\$ 2,765,608	\$ 5,877,191	financing for East Tosa Sewershed project	306	340%	TBD	