

City of Hallettsville Fiscal Year 2026 Budget Cover Page

July 30, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,654, which is a 1.18 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$7,347.

The members of the governing body voted on the budget as follows:

FOR:	AUDREY BARRERA	DEAN MADDEN
	BILLY BARRERA	TRENT SKELTON
	CHASTITY CARTER	
AGAINST:	NONE	
PRESENT and not voting:	ALICE JO SUMMERS	
ABSENT:	NONE	

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.4542/100	\$0.4581/100
No-New-Revenue Tax Rate:	\$0.4463/100	\$0.2537/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.2510/100	\$0.2597/100
Voter-Approval Tax Rate:	\$0.4629/100	\$0.4757/100
Debt Rate:	\$0.1859/100	\$0.2044/100

Total debt obligation for City of Hallettsville secured by property taxes:
\$330,850

2026 Proposed Budget

Fund	Dept	Expense	Revenue	Grand Total
10 - Gen	Revenue	\$ -	\$ (3,176,612.73)	\$ (3,176,612.73)
	Admin	\$ 469,849.14		\$ 469,849.14
	Streets	\$ 443,580.52		\$ 443,580.52
	Court	\$ 122,854.55		\$ 122,854.55
	Police	\$ 1,601,012.43	\$ (411,299.27)	\$ 1,189,713.16
	Fire	\$ 99,735.00		\$ 99,735.00
	Airport	\$ 69,535.00	\$ (76,085.00)	\$ (6,550.00)
	Library	\$ 538,942.79	\$ (134,416.00)	\$ 404,526.79
	Fire Insp	\$ -		\$ -
	Park	\$ 227,302.17		\$ 227,302.17
	Golf	\$ 225,601.40		\$ 225,601.40
	Gen Total	\$ 3,798,413.00	\$ (3,798,413.00)	\$ -
	20 - W&L	Revenue		\$ (550,128.11)
Admin		\$ 1,463,463.89	\$ (19,200.00)	\$ 1,444,263.89
Electric		\$ 3,980,494.77	\$ (4,881,169.75)	\$ (900,674.98)
Water		\$ 467,232.82	\$ (665,543.01)	\$ (198,310.19)
WasteWater		\$ 444,724.33	\$ (457,560.06)	\$ (12,835.73)
Public Works		\$ 276,880.11		\$ 276,880.11
Solid Waste		\$ 800,845.00	\$ (860,040.00)	\$ (59,195.00)
W&L Total		\$ 7,433,640.93	\$ (7,433,640.93)	\$ -
Grand Total		\$ 11,232,053.92	\$ (11,232,053.92)	\$ -
34	HOT	\$ 123,440.27	\$ (123,440.27)	\$ -
30	4A - EDC	\$ 537,474.00	\$ (451,900.00)	\$ 85,574.00
32	4B - EDC	\$ 1,398,547.00	\$ (442,750.00)	\$ 955,797.00
40	Debt Project	\$ 600,000.00	\$ (175,000.00)	\$ 425,000.00
45	Debt Services	\$ 430,850.00	\$ (431,491.00)	\$ (641.00)

Additional Budget Notes for Council

Revenue Pulled from Reserves			
10	General		\$ 301,742.73
20	Water & Light		\$ 358,728.11
			\$ 660,470.84
Budgeted Capital Expenditures			
10	General		\$ 561,396.00
20	Water & Light		\$ 527,600.00
			\$ 1,088,996.00



City of Hallettsville, TX

Budget Comparison Report

Account Detail

Account Number	Fund: 10 - GENERAL FUND	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	Comparison 1 to Parent Budget	Increase / (Decrease)	%
					Parent Budget					
					2025 APPROVED	2026 PROPOSED				
Revenue										
10-00-2146		LYDF - Local Youth Diversion F	4,334.07	4,952.76	2,253.63	0.00	0.00	0.00	0.00%	
10-00-2421		LMCTF-Local Municipal Ct Tech	3,467.39	3,962.46	1,682.20	0.00	0.00	0.00	0.00%	
10-00-2426		LMCBSF-Local Municipal Ct Bid	4,247.55	4,853.97	2,062.91	0.00	0.00	0.00	0.00%	
10-00-2428		LMJF-Local Municipal Jury Fun	86.63	98.89	42.01	0.00	0.00	0.00	0.00%	
10-00-3010		Current Taxes	374,201.43	493,923.34	204,960.04	373,440.00	438,160.02	64,720.02	17.33%	
10-00-3020		Delinquent Taxes	105,727.37	9,191.85	1,996.31	82,431.11	28,255.98	-54,175.13	-65.72%	
10-00-3030		Delinquent Tax Penalty & Inter	7,375.24	6,515.67	7,640.73	7,000.00	7,000.00	0.00	0.00%	
10-00-3040		Tax Refund	428.13	0.00	1,864.54	0.00	0.00	0.00	0.00%	
10-00-3110		Sales & Use Tax	783,451.23	771,479.47	465,940.35	735,000.00	800,000.00	65,000.00	8.84%	
10-00-3120		Telephone Access Line Fee	22,301.19	24,050.01	11,413.04	27,500.00	25,500.00	-2,000.00	-7.27%	
10-00-3130		Mixed Beverage Tax	11,233.17	10,062.81	5,180.23	8,000.00	8,000.00	0.00	0.00%	
10-00-3160		Grant Revenue	0.00	0.00	121.00	0.00	0.00	0.00	0.00%	
10-00-3210		Licenses	7,657.50	6,797.00	5,167.34	8,000.00	7,500.00	-500.00	-6.25%	
10-00-3220		Building Permits	25,652.93	48,485.96	42,001.56	30,000.00	50,000.00	20,000.00	66.67%	
10-00-3310		TPRF-Time Payment Reimburse	155,777.57	181,952.63	86,104.48	175,000.00	150,000.00	-25,000.00	-14.29%	
10-00-3320		Fines - Child Safety Program	1,369.36	1,900.47	595.98	1,500.00	1,500.00	0.00	0.00%	
10-00-3325		Municipal Court Costs Gain	6,202.21	7,270.31	4,184.55	7,500.00	6,000.00	-1,500.00	-20.00%	
10-00-3340		Fees to Unlock Vehicles	300.00	280.00	280.00	300.00	360.00	60.00	20.00%	
10-00-3342		Accident Reports	222.40	233.60	200.35	250.00	240.00	-10.00	-4.00%	
10-00-3343		Animal Control Revenue	0.00	23.00	0.00	50.00	40.00	-10.00	-20.00%	
10-00-3450		Machine Rental & Labor	1,077.00	2,603.75	762.00	1,000.00	1,500.00	500.00	50.00%	
10-00-3466		Revenue from Unrestricted Re	0.00	0.00	0.00	131,212.03	301,742.73	170,530.70	129.97%	
10-00-3520		Street Rental -(Entex) CenterP	39,785.72	35,626.71	20,285.55	40,000.00	37,500.00	-2,500.00	-6.25%	
10-00-3540		Other Leases	10,393.00	5,893.00	3,445.00	0.00	0.00	0.00	0.00%	
10-00-3550		Other Rentals	48,384.82	47,038.10	27,825.41	57,782.50	60,000.00	2,217.50	3.84%	
10-00-3560		Pole Rentals - TV Cable	23,499.00	15,714.00	50.00	19,649.00	19,564.00	-85.00	-0.43%	
10-00-3570		R&I - Sulphur River	16,850.82	0.00	0.00	0.00	0.00	0.00	0.00%	
10-00-3595		R&I Capital Star Oil & Gas, Inc.	12,720.26	24,758.96	13,266.27	27,500.00	25,000.00	-2,500.00	-9.09%	
10-00-3630		Service Charges - General Reve	5,725.99	4,785.18	2,970.31	0.00	0.00	0.00	0.00%	
10-00-3660		Lease Interest Revenue	971.18	2,317.90	0.00	0.00	0.00	0.00	0.00%	
10-00-3670		Interest Earned	75,927.85	133,287.76	70,152.64	106,875.00	111,250.00	4,375.00	4.09%	

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget / Increase / (Decrease)	%			
				Budget						
				2025 APPROVED	2026 PROPOSED					
10-00-3700	Library Misc. Revenue	3,704.61	3,427.05	1,721.35	4,000.00	3,500.00	-500.00	-12.50%		
10-00-3705	Parks Revenue	258.09	430.00	0.00	150.00	0.00	-150.00	-100.00%		
10-00-3708	Copies	49.50	54.54	284.71	50.00	200.00	150.00	300.00%		
10-00-3709	Insurance Reimbursement	4,600.73	21,650.68	14,044.59	0.00	0.00	0.00	0.00%		
10-00-3710	Miscellaneous Revenue	-4,888.78	12,364.46	0.00	0.00	0.00	0.00	0.00%		
10-00-3720	Material Sales	307.28	0.00	0.00	0.00	0.00	0.00	0.00%		
10-00-3740	Cash Short/Over	12.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-00-3744	Transfer from Other Funds	0.00	0.00	63,877.28	0.00	0.00	0.00	0.00%		
10-00-3745	Transfer from Water & Light F	900,603.71	724,383.29	0.00	977,841.03	1,000,000.00	22,158.97	2.27%		
10-00-3750	Revenue - Assets Sold	48,104.01	4,694.38	22.00	0.00	4,500.00	4,500.00	0.00%		
10-00-3760	Youth Center Revenue	2,480.00	2,040.00	1,695.00	2,500.00	2,000.00	-500.00	-20.00%		
10-00-3768	Golf Course Revenue	37,237.92	46,237.04	8,005.00	35,000.00	45,000.00	10,000.00	28.57%		
10-00-3810	Lavaca County Fire Protection	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%		
10-00-3840	4A & 4B REIMBURSEMENT	32,800.08	32,800.08	19,133.38	32,800.00	32,800.00	0.00	0.00%		
10-00-3860	TV Cable Franchise Tax	5,474.58	4,161.16	1,803.95	6,200.00	3,500.00	-2,700.00	-43.55%		
10-00-3865	Electric Franchise Fee-Coops	3,332.64	3,033.71	1,641.09	3,500.00	3,500.00	0.00	0.00%		
10-40-3456	Revenue-Reserve Capital Impr	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%		
10-40-3630	Service Charges - General Reve	40.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-55-3630	Service Charges - General Reve	1,515.58	0.00	0.00	0.00	0.00	0.00	0.00%		
10-60-3160	Grant Revenue	1,000.00	144,025.76	0.00	70,396.00	217,087.00	146,691.00	208.38%		
10-60-3162	Lonestar TaskForce Revenue	0.00	0.00	100,006.00	230,259.50	172,512.27	-57,747.23	-25.08%		
10-60-3165	PD Gifts & Donations	2,700.00	1,890.00	1,800.00	1,700.00	1,700.00	0.00	0.00%		
10-60-3170	Grant - Dickson-Allen Foundati	19,450.00	20,000.00	10,000.00	20,000.00	20,000.00	0.00	0.00%		
10-60-3172	Oploid Abatement Grant Rever	2,164.64	421.12	2,054.42	0.00	0.00	0.00	0.00%		
10-70-3160	Grant Revenue	967.12	2,226.30	20,216.28	4,000.00	13,185.00	9,185.00	229.63%		
10-70-3550	Other Rentals	4,050.00	8,775.00	4,725.00	8,100.00	8,100.00	0.00	0.00%		
10-70-3555	T-Hanger Rental	18,950.00	17,300.00	12,100.00	19,800.00	19,800.00	0.00	0.00%		
10-70-3755	Airport Fuel Revenue	49,164.47	21,281.21	8,850.96	35,000.00	35,000.00	0.00	0.00%		
10-75-3165	Donations & Local Grants	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00%		
10-75-3199	Unclaimed Property Capital Cr	5,340.56	0.00	0.00	0.00	0.00	0.00	0.00%		
10-75-3466	Revenue-Reserve Capital Impr	0.00	0.00	0.00	66,111.98	134,416.00	68,304.02	103.32%		
10-75-3744	Transfer from Other Funds	0.00	227.00	0.00	0.00	0.00	0.00	0.00%		
10-90-3193	Intergovernmental Fund Transf	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%		
10-90-3705	Parks Revenue	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%		
10-95-3466	Revenue-Reserve Capital Impr	0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%		
Total Revenue:				2,892,289.75	2,931,972.34	1,256,429.44	3,398,398.15	3,798,413.00	400,014.85	11.77%
Expense										
10-00-8170	Service Charges	0.00	30.70	0.00	0.00	0.00	0.00	0.00	0.00%	
10-40-4010	Salaries	65,882.90	80,912.13	43,229.68	85,440.99	117,844.21	32,403.22	37.92%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1	
		Total Activity	Total Activity	YTD Activity	APPROVED	PROPOSED	2025	2026	2025	2026	Increase /	Budget	%
				Through Jul					(Decrease)				
10-40-4020	Overtime Salaries	868.16	1,942.91	744.38	1,695.44	2,258.98	563.54	33.24%					
10-40-4040	Council Fee	7,800.00	7,800.00	3,900.00	15,600.00	8,400.00	-7,200.00	-46.15%					
10-40-4050	Retirement	8,661.93	12,484.67	6,266.57	12,329.14	14,643.23	2,314.09	18.77%					
10-40-4070	FICA	4,082.22	5,417.39	2,707.06	5,297.34	7,306.34	2,009.00	37.92%					
10-40-4075	Medicare	955.05	1,267.47	633.27	1,238.89	1,708.74	469.85	37.93%					
10-40-4080	Health Insurance	11,187.72	14,092.63	6,453.26	13,619.97	18,281.24	4,661.27	34.22%					
10-40-4090	Workers Compensation	242.08	15.91	103.88	417.39	880.88	463.49	111.04%					
10-40-4100	TWC	11.35	215.08	61.67	85.44	1,178.44	1,093.00	1,279.26%					
10-40-4165	Section 125 Cafeteria Expense	42.55	21.47	27.75	44.40	66.60	22.20	50.00%					
10-40-4175	Medical Transport Insurance	210.00	217.00	98.00	210.00	294.00	84.00	40.00%					
10-40-5010	General Office Supplies	2,723.28	2,052.05	1,183.37	2,500.00	2,500.00	0.00	0.00%					
10-40-5020	Books/Periodicals/Micro.	151.00	83.82	0.00	200.00	200.00	0.00	0.00%					
10-40-5030	Postage	3,824.04	14.68	-2,156.43	4,200.00	2,000.00	-2,200.00	-52.38%					
10-40-5035	Vehicles & Equipment <\$5,000	598.94	150.00	132.14	125.00	0.00	-125.00	-100.00%					
10-40-5040	Furniture & Fixtures	524.86	116.87	5,173.43	275.00	0.00	-275.00	-100.00%					
10-40-5050	Janitorial Supplies	172.97	437.30	68.51	200.00	200.00	0.00	0.00%					
10-40-5080	Tools	0.00	0.00	174.85	1,000.00	1,000.00	0.00	0.00%					
10-40-5100	Fuel, Oil, Grease	0.00	0.00	0.00	250.00	250.00	0.00	0.00%					
10-40-5110	Wearing Apparel	61.81	65.46	97.85	62.50	87.50	25.00	40.00%					
10-40-5120	General Maintenance Supplies	0.00	5.63	0.00	0.00	0.00	0.00	0.00%					
10-40-5340	Safety Equipment & Supplies	55.00	32.50	0.00	55.00	55.00	0.00	0.00%					
10-40-6010	Legal	14,981.80	14,255.32	1,648.00	25,000.00	20,000.00	-5,000.00	-20.00%					
10-40-6030	Appraisals	12,162.64	15,534.88	11,266.86	11,031.62	23,590.48	12,558.86	113.84%					
10-40-6035	Ad Valorem Collection Fee	5,791.40	7,382.30	3,986.16	5,750.00	8,000.00	2,250.00	39.13%					
10-40-6040	Auditing	15,675.00	14,600.00	15,850.00	16,500.00	16,500.00	0.00	0.00%					
10-40-6050	General Liability Insurance	2,941.35	3,042.65	2,527.08	3,144.00	3,700.00	556.00	17.68%					
10-40-6055	Cyber Liability	99.37	487.68	919.05	1,250.00	1,313.00	63.00	5.04%					
10-40-6060	Auto Liability/Collision Insuran	0.00	0.00	0.00	892.50	337.00	-555.50	-62.24%					
10-40-6080	Errors & Omissions Liability	5,374.97	5,970.87	5,185.57	6,061.00	7,410.00	1,349.00	22.25%					
10-40-6090	Buildings & Contents Insurance	41,577.97	48,980.38	38,336.38	50,138.00	54,664.50	4,526.50	9.03%					
10-40-6110	Utility Billing	2,748.16	2,650.99	1,303.59	3,255.00	3,418.00	163.00	5.01%					
10-40-6130	Telephone	1,309.90	1,386.42	823.18	1,365.00	1,433.50	68.50	5.02%					
10-40-6135	Internet Services	336.75	376.51	227.86	400.00	420.00	20.00	5.00%					
10-40-6180	Election Expenses	5,434.62	3,389.48	3,971.22	6,500.00	6,500.00	0.00	0.00%					
10-40-6225	Credit Card Charges	117.92	118.02	249.58	675.00	600.00	-75.00	-11.11%					
10-40-6230	Building & Grounds	668.94	0.00	0.00	0.00	0.00	0.00	0.00%					
10-40-7010	Building & Grounds	170.72	8,918.95	2,364.98	200.00	1,500.00	1,300.00	650.00%					
10-40-7020	Communications Equipment	0.00	0.00	70.50	0.00	0.00	0.00	0.00%					
10-40-7030	Maintenance Contracts	9,720.73	9,813.23	644.98	15,100.00	18,050.00	2,950.00	19.50%					

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Budget	Comparison 1 to Parent	%
		Total Activity	YTD Activity Through Jul	Total Activity	YTD Activity Through Jul	APPROVED	PROPOSED	Budget	PROPOSED	Increase / (Decrease)				
10-40-7100	Vehicle Parts and Repairs	0.00	0.00	0.00	0.00	150.00	150.00	150.00	150.00	0.00	0.00	0.00%		
10-40-7120	Rental Property R&M	3,425.77	3,337.97	151.98	151.98	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00%		
10-40-7400	Bad Debt Write-Off Expense	1,555.79	-1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-40-8010	Advertising	782.26	1,339.20	0.00	0.00	175.00	175.00	175.00	175.00	0.00	0.00	0.00%		
10-40-8020	Medical Service - New Employee	0.55	70.00	73.05	73.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-40-8030	Rentals	0.00	83.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-40-8070	Janitorial Service	1,511.03	1,900.19	728.38	728.38	1,800.00	2,000.00	2,000.00	2,000.00	200.00	11.11%			
10-40-8120	Membership	1,720.50	1,745.50	1,051.50	1,051.50	2,100.00	2,100.00	2,100.00	2,100.00	0.00	0.00%			
10-40-8130	Travel/Training	783.42	2,775.93	137.50	137.50	2,650.00	3,500.00	3,500.00	3,500.00	850.00	32.08%			
10-40-8150	Permit Fees	10,616.86	20,354.78	42,131.90	42,131.90	16,725.00	42,500.00	42,500.00	42,500.00	25,775.00	154.11%			
10-40-8160	Professional Services	6,020.94	8,916.72	3,640.69	3,640.69	1,800.00	3,000.00	3,000.00	3,000.00	1,200.00	66.67%			
10-40-8175	Flood Control	1,250.00	1,250.00	0.00	0.00	1,250.00	1,250.00	1,250.00	1,250.00	0.00	0.00%			
10-40-8180	Programming	17,308.62	10,927.00	5,878.50	5,878.50	12,000.00	35,510.00	35,510.00	23,510.00	100.00	11.11%			
10-40-8190	Morale/Welfare	859.41	903.60	12.50	12.50	900.00	1,000.00	1,000.00	1,000.00	100.00	11.11%			
10-40-8220	Service & Safety Awards/Banquet	82.09	437.00	0.00	0.00	398.75	1,500.00	1,500.00	1,500.00	1,101.25	276.18%			
10-40-8250	Promotions/P.R.	0.00	0.00	0.00	0.00	300.00	300.00	300.00	300.00	0.00	0.00%			
10-40-8295	City Fire Truck Fund	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%			
10-40-8310	Public Welfare Contributions	284.49	12,807.45	0.00	0.00	0.00	12,150.00	12,150.00	12,150.00	12,150.00	0.00%			
10-40-8320	Public Welfare Utilities-Sr Cit/F	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-40-8340	Travel - Council	859.03	1,554.63	0.00	0.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00%			
10-40-8350	Property Tax	2,754.68	3,178.21	0.00	0.00	3,250.00	3,412.50	3,412.50	3,412.50	162.50	5.00%			
10-40-8510	Code Enforcement Expenses	0.00	0.00	17,500.00	17,500.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-40-9020	Fixed Capital	0.00	4,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-50-4010	Salaries	76,279.13	74,545.10	46,473.20	46,473.20	87,285.12	88,635.89	88,635.89	1,350.77	1,350.77	1.55%			
10-50-4020	Overtime Salaries	2,844.46	2,844.54	220.90	220.90	881.24	2,789.35	2,789.35	1,908.11	216.53%				
10-50-4060	Retirement	10,724.72	11,355.26	6,653.89	6,653.89	12,595.24	11,921.53	11,921.53	-673.71	-5.35%				
10-50-4070	FICA	4,876.36	4,789.41	2,826.99	2,826.99	5,411.68	5,495.42	5,495.42	83.74	1.55%				
10-50-4075	Medicare	1,140.48	1,120.15	661.15	661.15	1,285.63	1,285.22	1,285.22	19.59	1.55%				
10-50-4080	Health Insurance	16,636.09	19,607.34	10,950.52	10,950.52	21,791.95	19,221.42	19,221.42	-2,570.53	-11.80%				
10-50-4090	Workers Compensation	2,992.06	1,949.96	1,706.17	1,706.17	6,651.13	6,071.20	6,071.20	-579.93	-8.72%				
10-50-4100	TWC	18.17	526.40	83.36	83.36	87.29	886.36	886.36	799.07	915.42%				
10-50-4110	Contract Labor	0.00	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-50-4165	Section 125 Cafeteria Expense	0.00	0.00	29.60	29.60	0.00	0.00	0.00	0.00	0.00	0.00%			
10-50-4175	Medical Transport Insurance	308.00	182.00	84.00	84.00	336.00	309.12	309.12	-26.88	-8.00%				
10-50-5010	General Office Supplies	15.91	25.35	0.00	0.00	50.00	50.00	50.00	0.00	0.00%				
10-50-5030	Postage	0.00	60.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-50-5035	Vehicles & Equipment <\$5,000	611.98	698.24	375.00	375.00	2,000.00	2,000.00	2,000.00	0.00	0.00%				
10-50-5080	Tools	65.11	238.27	60.11	60.11	500.00	500.00	500.00	0.00	0.00%				
10-50-5090	Chemicals	396.00	270.85	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00%				

Budget Comparison Report

Account Number	Total Activity	2023	Total Activity	2024	YTD Activity Through Jul	Parent Budget		Comparison 1		Comparison 1 Budget	Comparison 1 to Parent Budget	Increase / (Decrease)	%
						2025	2026	2025	2026				
						APPROVED	PROPOSED	APPROVED	PROPOSED				
10-50-5100	Fuel, Oil, Grease	6,577.55	4,607.10	1,901.93	9,000.00	7,000.00	-2,000.00	-22.22%					
10-50-5110	Wearing Apparel	511.68	637.19	299.63	1,200.00	1,200.00	0.00	0.00%					
10-50-5120	General Maintenance Supplies	15.04	23.99	0.00	200.00	200.00	0.00	0.00%					
10-50-5150	Road Material, Culverts, Grates	13,553.87	6,207.10	4,575.28	16,000.00	12,000.00	-4,000.00	-25.00%					
10-50-5170	Signs, Posts, Hardware	3,192.45	2,705.38	1,681.90	6,000.00	5,000.00	-1,000.00	-16.67%					
10-50-5340	Safety Equipment & Supplies	307.89	119.99	266.00	800.00	500.00	-300.00	-37.50%					
10-50-6060	Auto Liability/Collision Insuran	4,498.44	3,718.62	3,123.02	3,826.00	4,915.00	1,089.00	28.46%					
10-50-6100	Equipment Insurance	1,480.68	1,227.94	896.70	1,327.00	1,150.00	-177.00	-13.34%					
10-50-6110	Utility Billing	1,632.47	1,570.05	911.14	2,200.00	2,200.00	0.00	0.00%					
10-50-6160	Street Lights	53,315.69	53,354.44	26,749.64	59,000.00	62,000.00	3,000.00	5.08%					
10-50-7025	Mobile Phone	90.00	0.00	0.00	0.00	0.00	0.00	0.00%					
10-50-7050	Building & Grounds	148.58	36.85	8.99	3,000.00	1,500.00	-1,500.00	-50.00%					
10-50-7050	Street & Drainage Systems	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%					
10-50-7100	Vehicle Parts and Repairs	4,185.79	5,739.39	2,604.93	7,000.00	6,000.00	-1,000.00	-14.29%					
10-50-7110	Other Equip. Parts & Repairs	239.59	623.28	1,229.77	1,000.00	1,000.00	0.00	0.00%					
10-50-7125	Heavy Equipment Parts and Re	9,223.29	3,953.16	3,079.84	15,000.00	15,000.00	0.00	0.00%					
10-50-8010	Advertising	0.00	54.00	0.00	0.00	0.00	0.00	0.00%					
10-50-8020	Medical Service - New Employe	1.15	466.07	1.10	0.00	0.00	0.00	0.00%					
10-50-8050	D.O.T. Mandatory Drug	75.00	110.00	75.00	250.00	250.00	0.00	0.00%					
10-50-8130	Travel/Training	1,225.00	0.00	550.00	0.00	0.00	0.00	0.00%					
10-50-8190	Moral/Welfare	350.00	300.00	0.00	300.00	0.00	-300.00	-100.00%					
10-50-8220	Service & Safety Awards/Banq	96.09	234.95	0.00	250.00	0.00	-250.00	-100.00%					
10-50-8360	Disposal Fees	0.00	0.00	0.00	500.00	500.00	0.00	0.00%					
10-50-9010	Mobile Capital	4,964.00	0.00	0.00	0.00	180,000.00	180,000.00	0.00%					
10-50-9020	Fixed Capital	296,318.35	1,790.69	0.00	0.00	0.00	0.00	0.00%					
10-55-4010	Salaries	39,297.05	43,422.12	25,661.70	44,583.55	46,327.56	1,744.01	3.91%					
10-55-4020	Overtime Salaries	350.04	278.24	180.59	771.64	799.23	27.59	3.58%					
10-55-4060	Retirement	5,252.73	6,497.92	3,632.44	6,433.41	6,231.06	-202.35	-3.15%					
10-55-4070	FICA	2,350.69	2,643.03	1,527.81	2,764.18	2,872.31	108.13	3.91%					
10-55-4075	Medicare	549.75	618.17	357.28	646.46	671.75	25.29	3.91%					
10-55-4080	Health Insurance	8,836.19	10,768.21	4,852.94	10,895.98	10,446.42	-449.56	-4.13%					
10-55-4090	Workers Compensation	138.82	102.71	70.38	200.63	189.94	-10.69	-5.33%					
10-55-4100	TWC	8.79	139.15	48.54	44.58	463.28	418.70	939.21%					
10-55-4110	Contract Labor	10,325.00	11,400.00	5,200.00	11,500.00	12,000.00	500.00	4.35%					
10-55-4165	Section 125 Cafeteria Expense	0.00	22.20	29.60	44.40	0.00	-44.40	-100.00%					
10-55-4175	Medical Transport Insurance	168.00	168.00	70.00	168.00	168.00	0.00	0.00%					
10-55-5010	General Office Supplies	1,244.03	1,259.88	678.11	1,500.00	1,000.00	-500.00	-33.33%					
10-55-5020	Books/Periodicals/Micro.	85.95	0.00	0.00	150.00	200.00	50.00	33.33%					
10-55-5030	Postage	803.08	931.66	333.96	1,000.00	1,000.00	0.00	0.00%					

Budget Comparison Report

Account Number	Total Activity	2023	2024	2025	Parent Budget		Comparison 1		%	
					YTD Activity Through Jul	APPROVED	PROPOSED	to Parent Budget		
								Increase / (Decrease)		
10-55-5035	Vehicles & Equipment <\$5,000	0.00	455.50	0.00	0.00	125.00	125.00	0.00%		
10-55-5040	Furniture & Fixtures	0.00	0.00	1,365.48	1,000.00	0.00	-1,000.00	-100.00%		
10-55-5110	Wearing Apparel	47.45	595.59	0.00	50.00	50.00	0.00	0.00%		
10-55-5120	General Maintenance Supplies	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%		
10-55-6010	Legal	17,460.46	22,203.23	4,322.40	30,000.00	25,000.00	-5,000.00	-16.67%		
10-55-6130	Telephone	43.48	70.14	31.19	50.00	75.00	25.00	50.00%		
10-55-6135	Internet Services	114.87	123.90	75.99	121.00	135.00	14.00	11.57%		
10-55-6230	Credit Card Charges	2,290.74	0.00	0.00	0.00	0.00	0.00	0.00%		
10-55-7030	Maintenance Contracts	9,782.55	7,500.32	-319.13	9,700.00	10,100.00	400.00	4.12%		
10-55-8020	Medical Service - New Employee	0.00	105.00	0.00	0.00	0.00	0.00	0.00%		
10-55-8055	Jury Fees	54.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-55-8120	Membership	130.00	205.00	0.00	250.00	300.00	50.00	20.00%		
10-55-8130	Travel/Training	1,756.74	1,810.05	-83.60	6,550.00	3,500.00	-3,050.00	-46.56%		
10-55-8180	Programming	637.04	86.59	0.00	0.00	700.00	700.00	0.00%		
10-55-8190	Morale/Welfare	150.00	150.00	0.00	190.00	0.00	-190.00	-100.00%		
10-55-8220	Service & Safety Awards/Banquet	48.88	117.48	0.00	175.00	0.00	-175.00	-100.00%		
10-55-8250	Promotions/P.R.	0.00	485.85	0.00	500.00	500.00	0.00	0.00%		
10-55-9020	Fixed Capital	7,231.00	870.00	0.00	0.00	0.00	0.00	0.00%		
10-60-4010	Salaries	547,913.40	556,148.46	299,572.87	580,680.21	595,491.40	14,811.19	2.55%		
10-60-4020	Overtime Salaries	26,207.06	28,548.91	16,926.00	66,387.84	66,071.05	-316.79	-0.48%		
10-60-4060	Retirement	76,653.19	87,570.92	45,101.08	83,792.15	80,093.59	-3,698.56	-4.41%		
10-60-4070	FICA	33,356.37	35,081.65	18,311.14	36,002.17	36,920.47	918.30	2.55%		
10-60-4075	Medicare	7,801.20	8,204.41	4,282.46	8,419.86	8,634.63	214.77	2.55%		
10-60-4080	Health Insurance	71,597.76	94,460.68	41,846.63	98,063.78	94,017.82	-4,045.96	-4.13%		
10-60-4090	Workers Compensation	18,263.56	18,037.16	10,872.95	25,782.20	26,439.82	657.62	2.55%		
10-60-4100	TWC	92.48	1,360.35	303.95	580.68	5,954.91	5,374.23	925.51%		
10-60-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	3,640.00	3,640.00	0.00	0.00%		
10-60-4165	Section 125 Cafeteria Expense	59.20	24.10	0.00	88.80	88.80	0.00	0.00%		
10-60-4175	Medical Transport Insurance	1,442.00	1,484.00	700.00	1,512.00	1,512.00	0.00	0.00%		
10-60-5010	General Office Supplies	3,283.59	2,306.07	592.87	5,000.00	4,000.00	-1,000.00	-20.00%		
10-60-5020	Books/Periodicals/Micro.	335.92	0.00	0.00	350.00	0.00	-350.00	-100.00%		
10-60-5030	Postage	231.90	231.26	96.06	300.00	300.00	0.00	0.00%		
10-60-5035	Vehicles & Equipment <\$5,000	480.00	0.00	0.00	0.00	0.00	0.00	0.00%		
10-60-5080	Janitorial Supplies	457.23	265.43	254.71	850.00	650.00	-200.00	-23.53%		
10-60-5100	Tools	0.00	91.23	491.95	500.00	500.00	0.00	0.00%		
10-60-5110	Fuel Oil, Grease	34,660.27	33,467.61	13,559.55	42,500.00	42,500.00	0.00	0.00%		
10-60-5120	Wearing Apparel	4,566.23	1,099.42	6,093.54	5,000.00	5,000.00	0.00	0.00%		
10-60-5330	General Maintenance Supplies	112.82	167.37	34.90	500.00	500.00	0.00	0.00%		
10-60-5330	Ammunition, Weapons Supplie	3,404.48	4,625.96	1,627.29	4,000.00	4,000.00	0.00	0.00%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1	
		Total Activity	Total Activity	YTD Activity	APPROVED	PROPOSED	Budget	Budget	Increase /	Increase /	%	%	
				Through Jul					(Decrease)	(Decrease)			
10-60-5340	Safety Equipment & Supplies	209.00	1,033.00	0.00	500.00	500.00	500.00	0.00	0.00%				
10-60-5350	Animal Control	1,071.67	1,075.37	454.69	2,000.00	2,000.00	2,000.00	0.00	0.00%				
10-60-5370	K-9 UNIT DRUG DOG	0.00	1,737.79	680.28	3,000.00	3,000.00	3,000.00	0.00	0.00%				
10-60-5433	Police Grant Expense	27,886.72	55,850.00	0.00	67,896.00	363,517.27	0.00	295,621.27	435.40%				
10-60-5435	Opioid Abatement Grant Exper	570.00	0.00	0.00	600.00	0.00	0.00	-600.00	-100.00%				
10-60-6060	Auto Liability/Collision Insuran	5,112.17	5,568.61	4,637.85	5,747.00	7,350.00	0.00	1,603.00	27.89%				
10-60-6070	Law Enforcement Liability	6,107.84	6,682.62	5,633.78	6,864.00	9,000.00	0.00	2,136.00	31.12%				
10-60-6100	Equipment Insurance	46.06	46.07	34.55	50.00	50.00	50.00	0.00	0.00%				
10-60-6110	Utility Billing	10,960.04	9,413.56	5,005.35	11,800.00	12,150.00	0.00	350.00	2.97%				
10-60-6130	Telephone	2,423.52	2,548.87	1,507.18	2,760.00	2,760.00	0.00	0.00	0.00%				
10-60-6135	Internet Services	2,949.42	3,005.92	1,779.37	3,200.00	3,200.00	0.00	0.00	0.00%				
10-60-6140	Natural Gas	770.52	699.41	850.07	1,000.00	1,150.00	0.00	150.00	15.00%				
10-60-6170	Dispatching	17,679.00	13,259.25	0.00	0.00	0.00	0.00	0.00	0.00%				
10-60-6225	Mobile Phone	4,410.38	4,241.83	2,258.20	5,000.00	5,000.00	0.00	0.00	0.00%				
10-60-7010	Building & Grounds	2,869.86	675.25	421.00	3,000.00	3,000.00	0.00	0.00	0.00%				
10-60-7020	Communications Equipment	550.92	21,315.60	0.00	21,680.00	10,000.00	0.00	-11,680.00	-53.87%				
10-60-7030	Maintenance Contracts	19,450.17	30,082.57	31,810.22	67,802.00	61,370.57	0.00	-6,431.33	-9.49%				
10-60-7100	Vehicle Parts and Repairs	23,510.88	19,422.53	25,513.38	20,000.00	20,000.00	0.00	0.00	0.00%				
10-60-7110	Other Equip. Parts & Repairs	1,143.00	884.00	287.99	1,500.00	1,000.00	0.00	-500.00	-33.33%				
10-60-8020	Medical Service - New Employe	440.00	145.00	165.42	0.00	0.00	0.00	0.00	0.00%				
10-60-8050	D.O.T. Mandatory Drug	185.00	260.00	75.00	0.00	0.00	0.00	0.00	0.00%				
10-60-8080	Investigation	1,090.67	2,223.62	141.80	3,000.00	2,700.00	0.00	-300.00	-10.00%				
10-60-8090	Crime Prevention	3,080.08	529.00	558.00	3,000.00	2,500.00	0.00	-500.00	-16.67%				
10-60-8120	Membership	604.95	306.00	220.00	550.00	550.00	0.00	0.00	0.00%				
10-60-8130	Travel/Training	9,826.62	6,346.51	2,258.19	10,500.00	9,500.00	0.00	-1,000.00	-9.52%				
10-60-8160	Professional Services	0.00	273.42	0.00	0.00	0.00	0.00	0.00	0.00%				
10-60-8190	Programming	32,826.66	19,741.17	9,750.00	21,900.00	23,100.00	0.00	1,200.00	5.48%				
10-60-8210	Morale/Welfare	1,375.00	1,350.00	0.00	1,710.00	0.00	0.00	-1,710.00	-100.00%				
10-60-8220	Service & Safety Awards/Banq	410.82	1,049.85	0.00	1,575.00	0.00	0.00	-1,575.00	-100.00%				
10-60-8250	Promotions/P.R.	1,211.06	1,046.95	0.00	1,500.00	1,300.00	0.00	-200.00	-13.33%				
10-60-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%				
10-60-8345	Confidential Funds	0.00	1,000.00	1,500.00	0.00	0.00	0.00	0.00	0.00%				
10-60-9010	Mobile Capital	54,617.39	100,521.00	44,091.38	204,280.00	80,000.00	0.00	-121,280.00	-60.25%				
10-60-9020	Fixed Capital	28,551.00	0.00	24,889.30	0.00	0.00	0.00	0.00	0.00%				
10-65-4060	Retirement	21,950.00	19,800.00	9,300.00	22,750.00	22,750.00	0.00	0.00	0.00%				
10-65-4090	Workers Compensation	17,087.87	15,478.58	2,107.27	11,500.00	11,500.00	0.00	0.00	0.00%				
10-65-4150	Administrative Expenses	3,600.00	6,000.00	3,600.00	4,800.00	4,800.00	0.00	0.00	0.00%				
10-65-5030	Postage	5.40	5.00	2.07	0.00	25.00	0.00	25.00	0.00%				
10-65-5060	Janitorial Supplies	0.00	35.26	0.00	200.00	100.00	0.00	-100.00	-50.00%				

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget / Increase / (Decrease)	%	
				Budget				
				2025 APPROVED	2026 PROPOSED			
10-65-5100	Fuel, Oil, Grease	3,114.06	2,735.26	2,001.00	3,500.00	4,000.00	500.00	14.29%
10-65-5340	Safety Equipment & Supplies	3,528.37	4,428.56	0.00	5,000.00	5,500.00	500.00	10.00%
10-65-6060	Auto Liability/Collision Insuran	3,690.68	6,331.05	6,561.35	5,920.00	8,370.00	2,450.00	41.39%
10-65-6085	Auto Liability - Rural	8,447.71	6,172.78	4,754.72	6,555.00	6,620.00	65.00	0.99%
10-65-6100	Equipment Insurance	123.97	204.83	153.62	221.00	220.00	-1.00	-0.45%
10-65-6110	Utility Billing	6,981.07	7,638.55	4,673.32	9,000.00	10,000.00	1,000.00	11.11%
10-65-6130	Telephone	1,295.12	1,399.68	891.29	1,400.00	1,500.00	100.00	7.14%
10-65-6135	Internet Services	734.90	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
10-65-6140	Natural Gas	630.04	672.27	282.58	700.00	750.00	50.00	7.14%
10-65-6225	Mobile Phone	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-65-7010	Building & Grounds	53.18	37.99	0.00	2,000.00	0.00	-2,000.00	-100.00%
10-65-7020	Communications Equipment	1,135.22	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
10-65-7100	Vehicle Parts and Repairs	1,827.50	884.98	0.00	3,500.00	3,500.00	0.00	0.00%
10-65-8070	Janitorial Service	378.03	99.71	43.32	75.00	100.00	25.00	33.33%
10-65-8296	Capital Improvement Fund	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
10-65-9020	Fixed Capital	0.00	0.00	0.00	18,000.00	15,000.00	-3,000.00	-16.67%
10-70-5030	Postage	17.91	13.33	6.21	15.00	20.00	5.00	33.33%
10-70-5060	Janitorial Supplies	74.06	0.00	73.68	100.00	150.00	50.00	50.00%
10-70-5090	Chemicals	670.00	262.50	0.00	1,000.00	1,000.00	0.00	0.00%
10-70-5100	Fuel, Oil, Grease	46,770.95	18,420.41	0.00	50,000.00	50,000.00	0.00	0.00%
10-70-5340	Safety Equipment & Supplies	15.00	360.00	0.00	350.00	350.00	0.00	0.00%
10-70-6050	General Liability Insurance	1,168.16	1,168.16	876.12	1,252.00	1,515.00	263.00	21.01%
10-70-6110	Utility Billing	2,304.00	2,114.00	1,070.00	3,000.00	3,000.00	0.00	0.00%
10-70-7010	Building & Grounds	848.63	7,709.35	12,874.44	4,000.00	10,000.00	6,000.00	150.00%
10-70-7030	Maintenance Contracts	1,425.00	1,675.00	0.00	1,600.00	1,800.00	200.00	12.50%
10-70-7110	Other Equip. Parts & Repairs	0.00	8.07	632.30	1,500.00	1,500.00	0.00	0.00%
10-70-8010	Advertising	0.00	177.25	102.60	0.00	0.00	0.00	0.00%
10-70-8030	Rentals	369.80	314.80	0.00	0.00	0.00	0.00	0.00%
10-70-8150	Permit Fees	0.00	0.00	127.00	150.00	0.00	-150.00	-100.00%
10-70-8350	Property Tax	105.19	118.40	0.00	200.00	200.00	0.00	0.00%
10-75-4010	Salaries	93,427.20	130,995.11	71,317.46	136,244.22	143,299.87	7,055.65	5.18%
10-75-4020	Overtime Salaries	3,607.90	2,980.01	1,494.15	4,014.19	4,110.62	96.43	2.40%
10-75-4060	Retirement	12,155.85	19,299.21	10,047.35	19,053.98	18,628.23	-425.75	-2.23%
10-75-4070	FICA	5,863.78	8,230.21	4,315.20	8,186.74	8,586.99	400.25	4.89%
10-75-4075	Healthcare	1,371.32	1,924.72	1,009.23	1,914.64	2,008.25	93.61	4.89%
10-75-4080	Health Insurance	21,582.05	32,304.63	15,643.60	32,687.93	31,339.27	-1,348.66	-4.13%
10-75-4090	Workers Compensation	432.27	331.92	277.94	877.44	934.55	57.11	6.51%
10-75-4100	TWC	52.62	507.55	128.98	132.04	1,385.00	1,252.96	948.92%
10-75-4165	Section 125 Cafeteria Expense	92.50	122.10	81.40	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2023		2024		2025		2025		2026		Comparison 1	
		Total Activity	Total Activity	YTD Activity	Parent Budget	APPROVED	PROPOSED	Comparison 1	Comparison 1	Increase /	Budget	to Parent	%
				Through Jul					Budget	(Decrease)			
10-75-4175	Medical Transport Insurance	434.00	504.00	252.00	504.00	504.00	504.00	504.00	0.00	0.00	0.00%		
10-75-5010	General Office Supplies	3,376.82	1,921.15	1,705.80	5,000.00	5,000.00	4,000.00	4,000.00	-1,000.00	-20.00%			
10-75-5020	Books/Periodicals/Micro.	9,883.94	11,398.66	9,706.11	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00%			
10-75-5030	Postage	219.70	487.48	370.51	350.00	350.00	500.00	500.00	150.00	42.86%			
10-75-5035	Vehicles & Equipment <\$5,000	0.00	7,003.20	10,504.80	12,500.00	12,500.00	700.00	700.00	-11,800.00	-94.40%			
10-75-5040	Furniture & Fixtures	0.00	0.00	1,362.00	2,000.00	2,000.00	0.00	0.00	-2,000.00	-100.00%			
10-75-5060	Janitorial Supplies	327.15	347.27	335.06	400.00	400.00	700.00	700.00	300.00	75.00%			
10-75-5110	Wearing Apparel	0.00	0.00	0.00	150.00	150.00	150.00	150.00	0.00	0.00%			
10-75-5164	Local Grant & Donation Expend	0.00	0.00	1,960.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-75-5199	Unclaimed Property Capital Cr	5,245.43	74.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-75-5340	Safety Equipment & Supplies	87.00	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00%			
10-75-6110	Utility Billing	11,439.25	11,078.99	4,755.89	12,300.00	12,300.00	12,900.00	12,900.00	600.00	4.88%			
10-75-6130	Telephone	1,276.71	1,351.62	811.09	1,500.00	1,500.00	1,450.00	1,450.00	-50.00	-3.33%			
10-75-6135	Internet Services	864.21	987.88	574.64	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%			
10-75-6140	Natural Gas	1,531.72	1,533.72	885.32	2,000.00	2,000.00	2,300.00	2,300.00	300.00	15.00%			
10-75-6225	Mobile Phone	0.00	0.00	210.25	540.00	540.00	600.00	600.00	60.00	11.11%			
10-75-7010	Building & Grounds	2,649.18	7,458.26	2,496.32	2,200.00	2,200.00	1,100.00	1,100.00	-1,100.00	-50.00%			
10-75-7030	Maintenance Contracts	2,301.34	2,350.62	1,550.42	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00%			
10-75-7110	Other Equip. Parts & Repairs	0.00	67.42	0.00	300.00	300.00	300.00	300.00	0.00	0.00%			
10-75-8010	Advertising	420.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-75-8020	Medical Service - New Employe	282.15	0.00	0.00	150.00	150.00	150.00	150.00	0.00	0.00%			
10-75-8070	Janitorial Service	4,400.00	5,100.00	2,100.00	5,200.00	5,200.00	5,200.00	5,200.00	0.00	0.00%			
10-75-8130	Travel/Training	165.65	0.00	25.90	500.00	500.00	500.00	500.00	0.00	0.00%			
10-75-8180	Programming	18,480.80	16,110.00	8,355.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%			
10-75-8190	Morale/Welfare	450.00	450.00	0.00	570.00	570.00	0.00	0.00	-570.00	-100.00%			
10-75-8226	Service & Safety Awards/Banqu	159.03	359.93	0.00	525.00	525.00	0.00	0.00	-525.00	-100.00%			
10-75-9020	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-85-4175	Fixed Capital	29,973.90	56,595.00	959.00	180,000.00	180,000.00	261,396.00	261,396.00	81,396.00	45.22%			
10-85-5110	Medical Transport Insurance	12.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-85-5110	Wearing Apparel	27.04	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-85-6130	Telephone	667.52	719.35	359.28	0.00	0.00	0.00	0.00	0.00	0.00%			
10-85-8130	Travel/Training	0.00	59.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
10-90-4010	Salaries	101,777.66	87,008.84	42,780.47	105,823.74	105,823.74	102,242.58	102,242.58	-3,581.16	-3.38%			
10-90-4020	Overtime Salaries	3,702.76	1,291.59	1,949.95	3,054.12	3,054.12	3,310.59	3,310.59	256.47	8.40%			
10-90-4060	Retirement	14,043.41	13,076.65	6,373.99	15,270.37	15,270.37	13,751.63	13,751.63	-1,518.74	-9.95%			
10-90-4070	FICA	6,272.15	5,315.19	2,615.49	6,561.07	6,561.07	6,339.04	6,339.04	-222.03	-3.38%			
10-90-4075	Medicare	1,466.88	1,243.04	611.62	1,534.44	1,534.44	1,482.52	1,482.52	-51.92	-3.38%			
10-90-4080	Health Insurance	26,344.77	24,349.07	11,273.05	27,239.94	27,239.94	24,340.17	24,340.17	-2,899.77	-10.65%			
10-90-4090	Workers Compensation	2,910.50	2,462.64	1,014.84	4,247.43	4,247.43	4,061.78	4,061.78	-185.65	-4.37%			

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Comparison 1 to Parent Budget	Comparison 1 Budget	Increase / (Decrease)	%
				2025	2026	2025	2026				
				APPROVED	PROPOSED	APPROVED	PROPOSED				
10-90-4100	TWC	21.61	244.56	138.63	105.82	1,022.43	916.61	866.20%			
10-90-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	312.50	0.00	-312.50	-100.00%			
10-90-4165	Section 125 Cafeteria Expense	10.42	44.06	29.60	22.20	0.00	-22.20	-100.00%			
10-90-4175	Medical Transport Insurance	431.20	389.20	176.40	420.00	391.44	-28.56	-6.80%			
10-90-5010	General Office Supplies	0.00	0.00	14.27	50.00	50.00	0.00	0.00%			
10-90-5035	Vehicles & Equipment <\$5,000	340.19	296.36	843.73	2,000.00	1,500.00	-500.00	-25.00%			
10-90-5060	Janitorial Supplies	4,016.12	3,142.82	1,473.45	5,000.00	5,000.00	0.00	0.00%			
10-90-5080	Tools	171.25	66.07	154.99	1,000.00	1,000.00	0.00	0.00%			
10-90-5090	Chemicals	385.37	427.27	83.92	2,000.00	2,000.00	0.00	0.00%			
10-90-5100	Fuel, Oil, Grease	3,451.73	3,872.20	1,648.69	6,000.00	4,000.00	-2,000.00	-33.33%			
10-90-5110	Wearing Apparel	712.21	397.98	182.42	1,500.00	1,500.00	0.00	0.00%			
10-90-5120	General Maintenance Supplies	0.00	5.99	0.00	100.00	100.00	0.00	0.00%			
10-90-5340	Safety Equipment & Supplies	128.64	163.96	252.61	800.00	500.00	-300.00	-37.50%			
10-90-6060	Auto Liability/Collision Insuran-	1,038.80	1,031.35	677.67	1,151.00	1,350.00	199.00	17.29%			
10-90-6100	Equipment Insurance	328.79	250.40	193.31	267.00	300.00	33.00	12.36%			
10-90-6110	Utility Billing	9,016.43	8,639.34	3,462.11	15,000.00	11,000.00	-4,000.00	-26.67%			
10-90-6140	Natural Gas	1,098.72	978.43	543.27	1,500.00	1,200.00	-300.00	-20.00%			
10-90-6225	Mobile Phone	18.00	18.00	3.00	60.00	60.00	0.00	0.00%			
10-90-7010	Building & Grounds	2,527.89	4,039.99	1,843.15	10,000.00	10,000.00	0.00	0.00%			
10-90-7015	GARDEN CENTER BUILDING & (1.47	871.42	140.55	1,500.00	2,000.00	500.00	33.33%			
10-90-7018	Little League Field Exp	1,084.87	171.11	3,816.18	2,500.00	4,000.00	1,500.00	60.00%			
10-90-7100	Vehicle Parts and Repairs	766.58	1,072.82	608.28	5,000.00	3,500.00	-1,500.00	-30.00%			
10-90-7110	Other Equip. Parts & Repairs	3,144.83	4,729.13	2,875.40	8,000.00	7,000.00	-1,000.00	-12.50%			
10-90-7125	Heavy Equipment Parts and Re	240.10	69.72	0.00	5,000.00	5,000.00	0.00	0.00%			
10-90-8010	Advertising	0.00	40.50	0.00	0.00	0.00	0.00	0.00%			
10-90-8020	Medical Service - New Employe	2.15	3.23	0.00	450.00	150.00	-300.00	-66.67%			
10-90-8050	D.O.T. Mandatory Drug	645.00	201.50	110.00	150.00	150.00	0.00	0.00%			
10-90-8070	Janitorial Service	6,864.00	6,814.00	3,366.00	8,500.00	8,500.00	0.00	0.00%			
10-90-8130	Travel/Training	71.07	0.00	0.00	500.00	500.00	0.00	0.00%			
10-90-8184	Summer Rec Expense	0.00	0.00	0.00	7,500.00	0.00	-7,500.00	-100.00%			
10-90-8190	Morale/Welfare	472.50	322.50	0.00	600.00	0.00	-600.00	-100.00%			
10-90-8220	Service & Safety Awards/Banq	143.30	271.52	0.00	300.00	0.00	-300.00	-100.00%			
10-90-9020	Fixed Capital	0.00	10,000.00	49,350.00	55,000.00	0.00	-55,000.00	-100.00%			
10-95-4010	Salaries	43,188.73	52,847.86	29,501.32	92,217.22	89,712.76	-2,504.46	-2.72%			
10-95-4020	Overtime Salaries	3,940.05	4,866.34	1,837.92	4,052.65	2,864.16	-1,188.49	-29.33%			
10-95-4060	Retirement	6,997.55	8,707.68	4,465.73	13,306.94	12,066.37	-1,240.57	-9.32%			
10-95-4070	FICA	2,700.68	3,711.57	1,918.10	5,717.47	5,562.19	-155.28	-2.72%			
10-95-4075	Medicare	631.62	868.01	448.58	1,337.15	1,300.84	-36.31	-2.72%			
10-95-4080	Health Insurance	11,384.48	13,248.26	6,186.70	27,239.94	24,340.17	-2,899.77	-10.65%			

Budget Comparison Report

Account Number	Total Activity	2023	2024	2025	Comparison 1		%	
					Budget			Increase / Decrease
					2025 APPROVED	2026 PROPOSED		
10-95-4090	Workers Compensation	1,747.32	284.43	295.60	3,705.88	3,571.35	-134.53	-3.63%
10-95-4100	TW/C	12.04	731.75	61.50	92.22	897.13	804.91	872.82%
10-95-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	312.50	0.00	-312.50	-100.00%
10-95-4155	Section 125 Cafeteria Expense	6.72	3.36	0.00	22.20	0.00	-22.20	-100.00%
10-95-4175	Medical Transport Insurance	193.20	277.20	134.40	420.00	391.44	-28.56	-6.80%
10-95-5010	General Office Supplies	0.00	35.35	28.38	35.00	50.00	15.00	42.86%
10-95-5035	Vehicles & Equipment <\$5,000	340.19	296.37	1,215.96	1,500.00	1,500.00	0.00	0.00%
10-95-5060	Janitorial Supplies	30.96	0.00	0.00	50.00	0.00	-50.00	-100.00%
10-95-5080	Tools	216.57	54.71	176.17	500.00	500.00	0.00	0.00%
10-95-5090	Chemicals	3,086.12	3,618.46	785.43	7,500.00	5,000.00	-2,500.00	-33.33%
10-95-5100	Fuel, Oil, Grease	3,149.84	1,869.90	995.06	5,500.00	5,000.00	-500.00	-9.09%
10-95-5110	Wearing Apparel	351.73	748.25	307.82	1,500.00	1,500.00	0.00	0.00%
10-95-5120	General Maintenance Supplies	1.78	5.99	0.00	500.00	500.00	0.00	0.00%
10-95-5340	Safety Equipment & Supplies	135.88	163.97	118.42	500.00	400.00	-100.00	-20.00%
10-95-6060	Auto Liability/Collision Insuran-	329.03	357.27	306.50	365.00	470.00	105.00	28.77%
10-95-6100	Equipment Insurance	474.32	509.80	462.32	508.00	825.00	317.00	62.40%
10-95-6110	Utility Billing	12,990.43	9,909.09	5,738.00	15,500.00	14,000.00	-1,500.00	-9.68%
10-95-6225	Mobile Phone	18.00	18.00	3.00	60.00	0.00	-60.00	-100.00%
10-95-7010	Building & Grounds	6,871.26	9,213.76	3,315.83	12,000.00	15,000.00	3,000.00	25.00%
10-95-7100	Vehicle Parts and Repairs	31.65	824.08	135.90	4,000.00	3,000.00	-1,000.00	-25.00%
10-95-7110	Other Equip. Parts & Repairs	3,774.95	4,011.68	1,609.05	7,000.00	7,000.00	0.00	0.00%
10-95-7125	Heavy Equipment Parts and Re	240.10	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
10-95-8020	Medical Service - New Employe	202.18	642.16	210.00	500.00	0.00	-500.00	-100.00%
10-95-8050	D.O.T. Mandatory Drug	0.00	16.50	0.00	150.00	150.00	0.00	0.00%
10-95-8190	Morale/Welfare	222.50	322.50	0.00	300.00	0.00	-300.00	-100.00%
10-95-8220	Service & Safety Awards/Banqu	146.52	249.02	0.00	200.00	0.00	-200.00	-100.00%
10-95-9010	Mobile Capital	0.00	49,587.38	60,139.63	64,000.00	0.00	-64,000.00	-100.00%
10-95-9020	Fixed Capital	0.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
	Total Expense:	2,656,001.07	2,641,375.79	1,483,618.37	3,398,398.15	3,798,413.00	400,014.85	11.77%
	Total Fund: 10 - GENERAL FUND:	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%
	Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT							
	Revenue							
12-00-3670	Interest Earned	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00%
	Total Revenue:	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00%
	Expense							
12-00-4060	Retirement	200.04	200.04	100.02	0.00	0.00	0.00	0.00%
	Total Expense:	200.04	200.04	100.02	0.00	0.00	0.00	0.00%
	Total Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREM...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number

Fund: 20 - WATER & LIGHT FUND

	2023	2024	2025	Parent Budget		Comparison 1		%
				Total Activity	Total Activity	YTD Activity Through Jul	APPROVED	
Revenue								
20-00-3160 Grant Revenue	0.00	0.00	78,556.95	0.00	0.00	0.00	0.00	0.00%
20-00-3200 Capital Contribution	1,587,167.70	342,537.51	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3450 Machine Rental & Labor	2,774.50	4,871.28	112.50	4,000.00	4,000.00	0.00	0.00	0.00%
20-00-3466 Revenue from Unrestricted Re	0.00	0.00	0.00	17,324.01	358,728.11	341,404.10	1,970.70%	6.67%
20-00-3550 Other Rentals	1,686.00	2,323.77	1,430.25	2,250.00	2,400.00	150.00	6.67%	6.67%
20-00-3670 Interest Earned	282,262.14	264,135.40	120,535.71	213,750.00	185,000.00	-28,750.00	-13.45%	-13.45%
20-00-3709 Insurance Reimbursement	13,025.00	12,014.92	8,400.00	0.00	0.00	0.00	0.00	0.00%
20-00-3710 Miscellaneous Revenue	2,072.90	8,764.42	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3720 Material Sales	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3740 Cash Short/Over	38.69	-2.08	-8.95	0.00	0.00	0.00	0.00	0.00%
20-00-3743 Transfer From Fund 60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3749 Revenue from 4A or 4B	0.00	51,664.22	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3750 Revenue - Assets Sold	-6,837.68	15,547.80	305.00	0.00	0.00	0.00	0.00	0.00%
20-40-3466 Revenue-Reserve Capital Impr	0.00	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%	-100.00%
20-40-3650 Service Charges - General Reve	17,645.00	20,220.00	12,325.00	17,750.00	19,200.00	1,450.00	8.17%	8.17%
20-41-3406 Electric Sales	2,542,662.10	2,516,066.60	1,441,372.15	2,474,321.52	2,561,809.59	87,488.07	3.54%	3.54%
20-41-3410 Utility Service Charges	14,457.83	14,146.86	9,238.75	14,000.00	16,000.00	2,000.00	14.29%	14.29%
20-41-3416 Fuel Charges	2,055,835.06	2,007,498.74	1,182,383.02	1,992,296.39	2,258,360.16	266,063.77	13.35%	13.35%
20-41-3420 Utility Penalties	49,009.61	43,615.18	25,277.40	48,500.00	45,000.00	-3,500.00	-7.22%	-7.22%
20-42-3410 Utility Service Charges	2,730.00	2,407.50	1,580.00	3,000.00	3,000.00	0.00	0.00%	0.00%
20-42-3425 Water Sales	663,447.36	658,732.79	401,828.86	617,561.27	647,543.01	29,981.74	4.85%	4.85%
20-42-3430 Water Connections	8,670.00	15,375.00	7,695.00	20,000.00	15,000.00	-5,000.00	-25.00%	-25.00%
20-42-3745 Transfer to Water & Light Fund	0.00	0.00	23,501.06	0.00	0.00	0.00	0.00	0.00%
20-43-3435 Sewer Charges	461,181.60	466,990.46	272,300.15	429,317.85	443,935.06	14,617.21	3.40%	3.40%
20-43-3440 Industrial Sewer Charges	3,587.86	3,631.31	2,138.94	3,720.00	3,625.00	-95.00	-2.55%	-2.55%
20-43-3445 Sewer Connections	4,969.50	9,967.50	13,375.00	7,000.00	10,000.00	3,000.00	42.86%	42.86%
20-45-3455 Refuse Collection - Commercial	454,627.69	479,274.86	293,436.02	504,250.00	522,060.00	17,810.00	3.53%	3.53%
20-45-3460 Refuse Collection - Residential	288,405.52	298,256.86	178,997.66	304,950.00	312,120.00	7,170.00	2.35%	2.35%
20-45-3820 Revenue - Recyclable Products	22,982.51	24,370.23	14,793.35	25,000.00	25,860.00	860.00	3.44%	3.44%
Total Revenue:	8,472,341.74	7,262,411.13	4,089,572.82	6,711,491.04	7,433,640.93	722,149.89	10.76%	10.76%
Expense								
20-00-8022 Amortization Expense	0.00	-730.80	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-8045 Bond Issuance Costs	0.00	19,347.86	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-8200 Depreciation Expense	540,227.22	516,971.86	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-8330 Interest Expense	0.00	2,438.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-40-4010 Salaries	175,660.18	202,022.81	105,942.93	211,137.06	209,337.51	-1,799.55	-0.85%	-0.85%
20-40-4020 Overtime Salaries	1,458.99	2,374.18	1,548.73	2,526.65	2,661.24	134.59	5.33%	5.33%

Budget Comparison Report

Account Number	Description	2023			2024			2025			Comparison 1		Comparison 1	
		Total Activity	Total Activity	YTD Activity Through Jul	Parent Budget APPROVED	2026 PROPOSED	Increase / (Decrease)	Budget to Parent	Budget Increase / (Decrease)	%				
20-40-4040	Council Fee	7,800.00	7,800.00	3,900.00	15,600.00	8,400.00	-7,200.00	-46.15%						
20-40-4060	Retirement	38,319.14	25,871.08	15,317.34	30,467.08	26,949.08	-3,518.00	-11.55%						
20-40-4070	FICA	10,292.64	11,958.40	6,204.19	13,090.50	12,978.93	-111.57	-0.85%						
20-40-4075	Medicare	2,406.94	2,796.20	1,450.75	3,061.49	3,035.39	-26.10	-0.85%						
20-40-4080	Health Insurance	33,962.46	40,679.70	18,742.55	40,859.91	33,950.88	-6,909.03	-16.91%						
20-40-4090	Workers Compensation	537.44	527.66	372.48	932.74	1,269.98	337.24	36.16%						
20-40-4100	TWC	42.69	664.23	176.29	211.14	2,093.38	1,882.24	891.47%						
20-40-4155	Section 125 Cafeteria Expense	129.01	109.83	98.05	88.80	111.00	22.20	25.00%						
20-40-4175	Medical Transport Insurance	616.00	623.00	294.00	630.00	546.00	-84.00	-13.33%						
20-40-5010	General Office Supplies	2,571.56	2,164.73	3,245.91	4,100.00	5,000.00	900.00	21.95%						
20-40-5020	Books/Periodicals/Micro.	51.00	33.84	0.00	200.00	200.00	0.00	0.00%						
20-40-5030	Postage	11,604.11	8,805.66	8,951.13	15,000.00	10,000.00	-5,000.00	-33.33%						
20-40-5035	Vehicles & Equipment <\$5,000	3,155.31	-519.50	132.14	125.00	2,000.00	1,875.00	1,500.00%						
20-40-5040	Furniture & Fixtures	524.86	119.28	6,217.51	640.00	0.00	-640.00	-100.00%						
20-40-5060	Janitorial Supplies	172.95	437.32	68.51	300.00	300.00	0.00	0.00%						
20-40-5080	Tools	0.00	0.00	177.11	1,000.00	1,000.00	0.00	0.00%						
20-40-5100	Fuel, Oil, Grease	0.00	0.00	0.00	250.00	250.00	0.00	0.00%						
20-40-5110	Wearing Apparel	187.94	181.03	97.85	187.50	162.50	-25.00	-13.33%						
20-40-5120	General Maintenance Supplies	0.00	0.00	0.00	25.00	25.00	0.00	0.00%						
20-40-5140	Safety Equipment & Supplies	32.50	32.50	0.00	50.00	50.00	0.00	0.00%						
20-40-6010	Legal	1,625.25	5,995.60	1,643.00	7,500.00	7,500.00	0.00	0.00%						
20-40-6040	Auditing	15,675.00	14,600.00	15,850.00	16,500.00	16,500.00	0.00	0.00%						
20-40-6110	Auto Liability/Collision Insuran	0.00	0.00	0.00	892.50	337.00	-555.50	-62.24%						
20-40-6124	Utility Billing	2,747.99	2,651.14	1,303.62	2,950.00	2,950.00	0.00	0.00%						
20-40-6130	Utility Collection Agency Fee E	45.53	0.00	0.00	300.00	300.00	0.00	0.00%						
20-40-6135	Telephone	1,286.39	1,455.18	869.65	1,500.00	1,600.00	100.00	6.67%						
20-40-6225	Internet Services	445.64	500.41	303.85	575.00	600.00	25.00	4.35%						
20-40-6230	Mobile Phone	353.79	354.00	407.02	945.00	870.00	-75.00	-7.94%						
20-40-7010	Credit Card Charges	15,567.81	14,146.59	6,566.28	15,000.00	15,000.00	0.00	0.00%						
20-40-7020	Building & Grounds	170.72	8,918.95	2,364.99	200.00	1,500.00	1,300.00	650.00%						
20-40-7030	Communications Equipment	0.00	0.00	70.50	0.00	0.00	0.00	0.00%						
20-40-7090	Maintenance Contracts	18,954.71	20,617.33	-2,748.41	35,000.00	37,724.00	2,724.00	7.78%						
20-40-7100	Vehicle Parts and Repairs	0.00	0.00	0.00	150.00	150.00	0.00	0.00%						
20-40-7400	Bad Debt Write-Off Expense	7,224.04	13,408.70	-816.93	0.00	0.00	0.00	0.00%						
20-40-8010	Advertising	732.74	471.75	0.00	175.00	175.00	0.00	0.00%						
20-40-8020	Medical Service - New Employe	141.63	356.07	224.17	0.00	0.00	0.00	0.00%						
20-40-8050	D.O.T. Mandatory Drug	0.00	0.00	110.00	0.00	0.00	0.00	0.00%						
20-40-8070	Janitorial Service	1,510.94	1,900.10	728.30	1,800.00	2,000.00	200.00	11.11%						
20-40-8120	Membership	2,511.00	2,524.50	871.50	3,100.00	3,325.00	225.00	7.26%						

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Budget Increase / Decrease	%
		Total Activity	Total Activity	YTD Activity Through Jul	APPROVED	PROPOSED	Budget	to Parent					
20-40-8130	Travel/Training	1,241.24	3,905.15	137.50	6,400.00	4,500.00	-1,900.00	-29.69%					
20-40-8150	Permit Fees	51.38	51.38	51.38	52.00	52.00	0.00	0.00%					
20-40-8160	Professional Services	6,020.93	3,916.67	2,540.76	1,800.00	3,000.00	1,200.00	66.67%					
20-40-8180	Programming	17,308.62	11,067.00	5,878.50	12,000.00	35,510.00	23,510.00	195.92%					
20-40-8185	Tariffs	0.00	0.00	67.14	0.00	0.00	0.00	0.00%					
20-40-8190	Morale/Welfare	1,009.40	1,278.59	12.50	1,207.50	1,000.00	-207.50	-17.18%					
20-40-8210	Transfer to General Fund	900,603.71	724,383.29	0.00	977,841.03	1,000,000.00	22,158.97	2.27%					
20-40-8215	Transfer from W&L Fund to Ctl	0.00	100,000.00	11,750.00	0.00	0.00	0.00	0.00%					
20-40-8220	Service & Safety Awards/Banqu	192.25	725.06	0.00	836.25	1,500.00	663.75	79.37%					
20-40-8250	Promotions/P.R.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%					
20-40-8310	Public Welfare Contributions	145.00	172.45	0.00	0.00	4,150.00	4,150.00	0.00%					
20-40-8340	Travel - Council	859.02	1,554.63	0.00	2,605.00	2,600.00	-5.00	-0.19%					
20-40-9020	Fixed Capital	0.00	4,775.00	0.00	0.00	0.00	0.00	0.00%					
20-41-4010	Salaries	151,562.26	163,954.95	86,874.79	161,764.10	181,473.69	19,709.59	12.18%					
20-41-4020	Overtime Salaries	13,180.64	16,970.15	6,409.40	14,758.38	19,771.38	5,013.00	33.97%					
20-41-4060	Retirement	34,371.70	22,787.02	13,293.02	23,342.56	24,408.21	1,065.65	4.57%					
20-41-4070	FICA	10,165.19	11,126.72	5,723.44	10,029.37	11,251.37	1,222.00	12.18%					
20-41-4075	Medicare	2,377.38	2,602.31	1,338.56	2,345.58	2,631.37	285.79	12.18%					
20-41-4080	Health Insurance	26,849.16	32,304.63	16,425.78	32,687.93	33,950.88	1,262.95	3.86%					
20-41-4090	Workers Compensation	4,960.17	4,885.71	2,975.60	6,599.98	7,772.59	1,172.61	17.77%					
20-41-4100	TWC	27.00	341.98	103.84	161.76	1,814.74	1,652.98	1,021.87%					
20-41-4110	Contract Labor	0.00	19,376.00	5,745.50	25,000.00	20,000.00	-5,000.00	-20.00%					
20-41-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	435.00	435.00	0.00	0.00%					
20-41-4155	Section 125 Cafeteria Expense	0.00	0.00	3.70	0.00	0.00	0.00	0.00%					
20-41-4175	Medical Transport Insurance	504.00	504.00	252.00	504.00	546.00	42.00	8.33%					
20-41-5010	General Office Supplies	31.82	53.89	0.00	75.00	75.00	0.00	0.00%					
20-41-5020	Books/Periodicals/Micro.	0.00	0.00	140.00	0.00	0.00	0.00	0.00%					
20-41-5035	Vehicles & Equipment <\$5,000	0.00	824.99	0.00	26,000.00	5,000.00	-21,000.00	-80.77%					
20-41-5080	Tools	816.00	3,275.24	908.38	2,000.00	2,000.00	0.00	0.00%					
20-41-5090	Chemicals	0.00	8.35	0.00	150.00	200.00	50.00	33.33%					
20-41-5100	Fuel Oil, Grease	7,673.89	7,977.16	4,208.95	10,000.00	10,000.00	0.00	0.00%					
20-41-5110	Wearing Apparel	1,201.95	1,159.76	700.93	2,000.00	2,000.00	0.00	0.00%					
20-41-5120	General Maintenance Supplies	59.87	534.07	394.53	500.00	500.00	0.00	0.00%					
20-41-5150	Road Material, Culverts, Grater	1,937.93	350.00	1,616.64	2,500.00	1,500.00	-1,000.00	-40.00%					
20-41-5200	Electrical Meters, Boxes, Hardw	5,924.31	7,883.27	3,603.85	35,000.00	35,000.00	0.00	0.00%					
20-41-5210	Transformers-Inventory	4,660.31	8,698.55	47,940.85	25,000.00	25,000.00	0.00	0.00%					
20-41-5220	Electrical Wiring	1,489.34	5,583.60	729.79	25,000.00	25,000.00	0.00	0.00%					
20-41-5230	Power Poles, Cross Arms, Hard	603.00	9,127.48	1,457.93	25,000.00	25,000.00	0.00	0.00%					
20-41-5240	Electrical System, Hardware	19,743.09	9,838.90	3,738.85	15,000.00	15,000.00	0.00	0.00%					

Budget Comparison Report

Account Number	Description	2023		2024		2025		Comparison 1		Comparison 1	
		Total Activity	Total Activity	Total Activity	YTD Activity	2025	2026	Budget	Budget	Increase /	%
					Through Jul	APPROVED	PROPOSED		(Decrease)		
20-41-5250	Street Lights & Parts	6,469.20	4,236.36	4,495.00	12,000.00	15,000.00	3,000.00	25.00%			
20-41-5310	Electrical System Equipment P	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%			
20-41-5340	Safety Equipment & Supplies	421.60	1,094.38	1,058.25	1,500.00	1,500.00	0.00	0.00%			
20-41-5500	Inventory Gain/Loss	-11,420.80	8,531.96	0.00	0.00	0.00	0.00	0.00%			
20-41-6020	Engineering	0.00	0.00	0.00	3,000.00	2,000.00	-1,000.00	-33.33%			
20-41-6060	Auto Liability/Collision Insuran	3,052.70	3,853.90	3,899.91	3,360.00	4,835.00	1,475.00	43.90%			
20-41-6120	Electrical-Generation	1,946,282.02	1,980,911.86	1,102,363.18	1,991,860.30	2,252,668.27	260,807.97	13.09%			
20-41-6122	Transmission of Electricity	718,473.77	599,826.67	355,412.75	804,872.41	782,651.28	-22,221.13	-2.76%			
20-41-6123	Electrical Substation	2,596.40	1,839.91	857.92	4,500.00	3,000.00	-1,500.00	-33.33%			
20-41-6225	Mobile Phone	360.00	360.00	210.00	360.00	360.00	0.00	0.00%			
20-41-7090	Electrical System	37,785.00	3,250.00	0.00	25,000.00	5,000.00	-20,000.00	-80.00%			
20-41-7100	Vehicle Parts and Repairs	2,377.51	4,842.22	227.90	2,500.00	3,000.00	500.00	20.00%			
20-41-7110	Other Equip. Parts & Repairs	464.67	377.43	0.00	1,000.00	1,000.00	0.00	0.00%			
20-41-7125	Heavy Equipment Parts and Re	672.19	39,070.02	60,747.53	15,000.00	20,000.00	5,000.00	33.33%			
20-41-8010	Advertising	0.00	243.00	0.00	0.00	0.00	0.00	0.00%			
20-41-8020	Medical Service - New Employe	0.00	0.00	0.00	0.00	150.00	150.00	0.00%			
20-41-8030	Rentals	0.00	21,931.00	1,265.00	0.00	0.00	0.00	0.00%			
20-41-8050	D.O.T. Mandatory Drug	740.00	705.00	253.99	400.00	800.00	400.00	100.00%			
20-41-8130	Travel/Training	90.00	122.40	0.00	1,000.00	200.00	-800.00	-80.00%			
20-41-8160	Professional Services	685.00	14,247.50	325.00	1,000.00	1,000.00	0.00	0.00%			
20-41-8180	Programming	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%			
20-41-8190	Morale/Welfare	475.00	450.00	0.00	450.00	0.00	-450.00	-100.00%			
20-41-8220	Service & Safety Awards/Banq	178.25	333.53	0.00	300.00	0.00	-300.00	-100.00%			
20-41-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
20-41-9010	Mobile Capital	0.00	0.00	18,110.00	0.00	165,000.00	165,000.00	0.00%			
20-41-9020	Fixed Capital	129,391.35	5,907.18	440,032.75	180,000.00	276,000.00	96,000.00	53.33%			
20-42-4010	Salaries	93,808.11	107,461.01	40,751.55	109,036.10	126,721.16	17,685.06	16.22%			
20-42-4020	Overtime Salaries	9,438.03	11,626.09	2,134.27	5,850.99	12,160.47	6,309.48	107.84%			
20-42-4060	Retirement	21,848.85	15,862.46	6,111.37	15,733.91	17,044.00	1,310.09	8.33%			
20-42-4070	FICA	6,189.00	7,493.42	2,572.89	6,760.24	7,856.71	1,096.47	16.22%			
20-42-4075	Medicare	1,447.42	1,752.57	601.81	1,581.02	1,837.46	256.44	16.22%			
20-42-4080	Health Insurance	17,899.44	24,766.74	8,213.05	27,239.94	28,727.67	1,487.73	5.46%			
20-42-4090	Workers Compensation	4,202.86	2,706.61	1,498.97	6,181.59	7,511.14	1,329.55	21.51%			
20-42-4100	TWC	18.95	393.49	57.71	109.04	1,267.21	1,158.17	1,062.15%			
20-42-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,260.00	1,260.00	0.00	0.00%			
20-42-4165	Section 125 Cafeteria Expense	0.00	24.05	0.00	0.00	0.00	0.00	0.00%			
20-42-4175	Medical Transport Insurance	421.82	392.00	154.00	420.00	462.00	42.00	10.00%			
20-42-5010	General Office Supplies	23.51	20.35	28.93	50.00	75.00	25.00	50.00%			
20-42-5035	Vehicles & Equipment <\$5,000	816.55	2,385.87	737.88	3,000.00	2,000.00	-1,000.00	-33.33%			

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1	
		Total Activity	YTD Activity Through Jul	Total Activity	YTD Activity Through Jul	APPROVED	PROPOSED	Budget	PROPOSED	Increase / (Decrease)	%		
20-42-5080	Tools	268.55	307.00	930.60	1,619.64	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%		
20-42-5090	Chemicals	13,296.87	4,440.53	9,259.73	4,440.53	15,500.00	15,500.00	15,500.00	15,500.00	0.00	0.00%		
20-42-5100	Fuel, Oil, Grease	4,440.30	1,981.64	5,629.95	1,981.64	8,500.00	7,000.00	7,000.00	7,000.00	-1,500.00	-17.65%		
20-42-5110	Wearing Apparel	794.27	273.22	978.45	273.22	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%		
20-42-5120	General Maintenance Supplies	176.40	374.32	473.35	374.32	800.00	500.00	500.00	500.00	-300.00	-37.50%		
20-42-5140	Concrete, Cement, Mortar Mix	44.00	0.00	34.50	0.00	200.00	200.00	200.00	200.00	0.00	0.00%		
20-42-5150	Road Material, Culverts, Grates	1,937.93	1,619.64	350.00	1,619.64	2,500.00	2,000.00	2,000.00	2,000.00	-500.00	-20.00%		
20-42-5180	Pipes, Valves, Fittings, Hardwa	5,831.32	5,902.18	6,866.74	5,902.18	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%		
20-42-5190	Water Meters, Boxes, Hardwar	7,857.70	9,373.52	13,350.52	9,373.52	5,000.00	8,000.00	8,000.00	8,000.00	3,000.00	60.00%		
20-42-5290	Water System Equipment Parts	16,588.02	15,958.96	14,749.29	15,958.96	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%		
20-42-5340	Safety Equipment & Supplies	127.74	113.65	124.98	113.65	850.00	500.00	500.00	500.00	-350.00	-41.18%		
20-42-5500	Inventory Gain/Loss	-3,157.10	0.00	11,368.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-6020	Engineering	0.00	0.00	14,844.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-6060	Auto Liability/Collision Insuran	864.36	1,972.74	1,418.31	1,972.74	1,086.75	1,875.00	1,875.00	1,875.00	788.25	72.53%		
20-42-6100	Equipment Insurance	24.50	18.38	24.50	18.38	26.00	25.00	25.00	25.00	-1.00	-3.85%		
20-42-6110	Utility Billing	58,212.41	25,884.60	59,697.98	25,884.60	60,500.00	68,000.00	68,000.00	68,000.00	7,500.00	12.40%		
20-42-6135	Internet Services	1,152.00	576.00	1,152.00	576.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%		
20-42-6225	Mobile Phone	240.00	105.00	240.00	105.00	360.00	360.00	360.00	360.00	0.00	0.00%		
20-42-7010	Building & Grounds	0.00	1,749.35	1,572.24	1,749.35	300.00	1,500.00	1,500.00	1,500.00	1,200.00	400.00%		
20-42-7030	Maintenance Contracts	480.00	0.00	15,431.12	0.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00	0.00%		
20-42-7070	Water System	0.00	0.00	264.60	0.00	7,000.00	62,500.00	62,500.00	62,500.00	55,500.00	792.86%		
20-42-7100	Vehicle Parts and Repairs	2,956.29	9.32	552.06	9.32	3,000.00	2,500.00	2,500.00	2,500.00	-500.00	-16.67%		
20-42-7110	Other Equip. Parts & Repairs	912.38	30.91	1,475.69	30.91	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%		
20-42-7125	Heavy Equipment Parts and Re	125.57	712.56	2,155.12	712.56	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%		
20-42-8020	Medical Service - New Employe	205.53	0.00	139.68	0.00	0.00	150.00	150.00	150.00	150.00	0.00%		
20-42-8050	D.O.T. Mandatory Drug	350.00	0.00	260.00	0.00	200.00	200.00	200.00	200.00	0.00	0.00%		
20-42-8120	Membership	151.94	203.75	262.94	203.75	600.00	600.00	600.00	600.00	0.00	0.00%		
20-42-8130	Travel/Training	0.00	405.00	187.50	405.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00%		
20-42-8140	Laboratory Testing	3,932.10	1,516.50	5,205.87	1,516.50	7,500.00	8,000.00	8,000.00	8,000.00	500.00	6.67%		
20-42-8150	Permit Fees	4,579.05	0.00	3,726.45	0.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00%		
20-42-8160	Professional Services	49,500.00	555.00	258.75	555.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%		
20-42-8180	Programming	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%		
20-42-8190	Morale/Welfare	325.00	0.00	400.00	0.00	600.00	0.00	0.00	0.00	-600.00	-100.00%		
20-42-8220	Service & Safety Awards/Banqu	162.52	0.00	297.45	0.00	350.00	0.00	0.00	0.00	-350.00	-100.00%		
20-42-9010	Mobile Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
20-42-9020	Fixed Capital	-3,230.81	17,600.00	0.00	17,600.00	12,000.00	0.00	0.00	0.00	-12,000.00	-100.00%		
20-43-4010	Salaries	35,064.63	41,694.31	49,516.08	41,694.31	76,177.09	89,807.49	89,807.49	89,807.49	13,630.40	17.89%		
20-43-4020	Overtime Salaries	3,445.21	1,951.70	5,345.74	1,951.70	7,552.16	9,543.76	9,543.76	9,543.76	1,991.60	26.37%		
20-43-4060	Retirement	7,594.16	6,219.72	7,155.75	6,219.72	10,992.35	12,079.11	12,079.11	12,079.11	1,086.76	9.89%		

Budget Comparison Report

Account Number	Description	2023		2024		2025		Parent Budget		Comparison 1		Comparison 1	
		Total Activity	Total Activity	YTD Activity	APPROVED	PROPOSED	Budget	Budget	Increase /	%			
				Through Jul					(Decrease)				
20-43-4070	FICA	2,291.86	3,193.15	2,581.98	4,722.98	5,568.06	845.08	17.89%					
20-43-4075	Medicare	535.94	746.73	603.77	1,104.57	1,302.21	197.64	17.89%					
20-43-4080	Health Insurance	6,264.92	11,158.87	7,567.67	16,343.96	15,669.64	-674.32	-4.13%					
20-43-4090	Workers Compensation	1,763.10	1,716.14	1,097.33	4,702.94	5,480.58	777.64	16.54%					
20-43-4100	TWC	6.29	259.89	29.16	76.18	898.07	821.89	1,078.88%					
20-43-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	625.00	625.00	0.00%					
20-43-4165	Section 125 Cafeteria Expense	0.00	17.33	29.60	0.00	44.40	44.40	0.00%					
20-43-4175	Medical Transport Insurance	117.60	159.60	81.20	252.00	252.00	0.00	0.00%					
20-43-5010	General Office Supplies	20.92	8.50	19.31	50.00	50.00	0.00	0.00%					
20-43-5030	Postage	0.00	100.97	0.00	0.00	0.00	0.00	0.00%					
20-43-5060	Janitorial Supplies	15.28	15.87	29.66	75.00	50.00	-25.00	-33.33%					
20-43-5080	Tools	111.66	275.62	151.05	500.00	500.00	0.00	0.00%					
20-43-5090	Chemicals	8,336.54	6,601.81	4,916.38	12,000.00	13,200.00	1,200.00	10.00%					
20-43-5100	Fuel, Oil, Grease	2,313.44	1,677.79	1,005.95	3,000.00	3,000.00	0.00	0.00%					
20-43-5110	Wearing Apparel	209.30	361.04	49.94	500.00	500.00	0.00	0.00%					
20-43-5120	General Maintenance Supplies	148.26	159.90	87.93	300.00	300.00	0.00	0.00%					
20-43-5140	Concrete, Cement, Mortar Mix	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%					
20-43-5150	Road Material, Culverts, Grate	2,469.93	882.00	1,619.64	3,500.00	2,500.00	-1,000.00	-28.57%					
20-43-5180	Pipes, Valves, Fittings, Hardwa	936.07	411.23	693.87	1,000.00	1,500.00	500.00	50.00%					
20-43-5300	Sewer System Equipment Parts	32,731.86	18,423.35	6,116.96	30,000.00	30,000.00	0.00	0.00%					
20-43-5340	Safety Equipment & Supplies	160.16	70.39	102.89	400.00	300.00	-100.00	-25.00%					
20-43-5500	Inventory Gain/Loss	96.35	952.48	0.00	0.00	0.00	0.00	0.00%					
20-43-6020	Engineering	0.00	5,680.00	0.00	0.00	0.00	0.00	0.00%					
20-43-6060	Auto Liability/Collision Insuran	1,558.94	1,383.27	1,146.60	1,430.10	1,825.00	394.90	27.61%					
20-43-6100	Equipment Insurance	333.15	333.20	249.90	358.00	335.00	-23.00	-6.42%					
20-43-6130	Utility Billing	104,731.44	108,087.49	53,852.10	120,000.00	125,000.00	5,000.00	4.17%					
20-43-6225	Telephone	379.15	0.00	0.00	0.00	0.00	0.00	0.00%					
20-43-7010	Mobile Phone	84.00	84.00	59.00	120.00	144.00	24.00	20.00%					
20-43-7010	Building & Grounds	98.43	149.45	556.35	500.00	500.00	0.00	0.00%					
20-43-7080	Sewer System	3,492.00	10,360.47	0.00	8,000.00	10,000.00	2,000.00	25.00%					
20-43-7100	Vehicle Parts and Repairs	54.67	494.69	654.31	2,000.00	2,000.00	0.00	0.00%					
20-43-7110	Other Equip. Parts & Repairs	1,554.66	3,338.00	0.00	4,000.00	4,000.00	0.00	0.00%					
20-43-7125	Heavy Equipment Parts and Re	269.06	2,161.79	880.98	3,000.00	3,000.00	0.00	0.00%					
20-43-8010	Advertising	0.00	1,470.00	0.00	0.00	0.00	0.00	0.00%					
20-43-8020	Medical Service - New Employe	0.00	102.50	0.00	0.00	150.00	150.00	0.00%					
20-43-8050	D.O.T. Mandatory Drug	0.00	77.00	75.00	100.00	100.00	0.00	0.00%					
20-43-8120	Membership	75.00	186.00	90.00	300.00	300.00	0.00	0.00%					
20-43-8130	Travel/Training	928.75	1,047.50	0.00	1,200.00	1,200.00	0.00	0.00%					
20-43-8140	Laboratory Testing	7,687.23	9,614.43	5,623.70	10,800.00	12,000.00	1,200.00	11.11%					

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Comparison 1	
				2025 APPROVED	2026 PROPOSED	to Parent			
						Increase / (Decrease)	%		
20-43-8150	Permit Fees	4,237.65	5,852.65	0.00	5,500.00	6,000.00	500.00	9.09%	
20-43-8190	Morale/Welfare	105.00	180.00	0.00	225.00	0.00	-225.00	-100.00%	
20-43-8220	Service & Safety Awards/Banquet	50.61	129.28	0.00	200.00	0.00	-200.00	-100.00%	
20-43-8360	Disposal Fees	3,398.20	3,566.65	2,148.29	4,000.00	5,000.00	1,000.00	25.00%	
20-43-9010	Mobile Capital	0.00	0.00	18,295.84	20,000.00	0.00	-20,000.00	-100.00%	
20-43-9020	Fixed Capital	0.00	0.00	9,287.52	0.00	80,000.00	80,000.00	0.00%	
20-44-4010	Salaries	133,665.52	153,419.75	80,720.46	148,914.69	168,328.00	19,413.31	13.04%	
20-44-4020	Overtime Salaries	2,336.01	2,682.89	1,700.93	3,153.60	3,903.23	749.63	23.77%	
20-44-4060	Retirement	28,152.31	19,541.16	11,745.09	21,488.39	22,640.12	1,151.73	5.36%	
20-44-4070	FICA	8,181.59	9,390.87	4,999.99	9,232.71	10,436.34	1,203.63	13.04%	
20-44-4075	Medicare	1,913.50	2,196.26	1,169.37	2,159.26	2,440.76	281.50	13.04%	
20-44-4080	Health Insurance	17,899.44	21,536.42	10,950.52	21,791.95	20,892.85	-899.10	-4.13%	
20-44-4090	Workers Compensation	314.93	351.30	239.74	610.55	690.14	79.59	13.04%	
20-44-4100	TWC	18.00	310.18	60.50	148.91	1,683.28	1,534.37	1,030.40%	
20-44-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,060.00	1,060.00	0.00	0.00%	
20-44-4165	Section 125 Cafeteria Expense	44.40	40.70	25.90	44.40	44.40	0.00	0.00%	
20-44-4175	Medical Transport Insurance	336.00	336.00	168.00	336.00	336.00	0.00	0.00%	
20-44-5010	General Office Supplies	868.84	694.77	554.14	1,000.00	1,000.00	0.00	0.00%	
20-44-5020	Books/Periodicals/Micro.	0.00	0.00	148.00	0.00	200.00	200.00	0.00%	
20-44-5030	Postage	200.49	142.90	53.52	200.00	200.00	0.00	0.00%	
20-44-5035	Vehicles & Equipment <\$5,000	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	
20-44-5040	Furniture & Fixtures	69.82	0.00	429.15	1,000.00	0.00	-1,000.00	-100.00%	
20-44-5060	Janitorial Supplies	477.34	575.58	409.96	1,200.00	1,200.00	0.00	0.00%	
20-44-5080	Tools	68.78	0.00	309.98	400.00	400.00	0.00	0.00%	
20-44-5100	Fuel, Oil, Grease	1,436.68	1,102.17	571.11	2,000.00	2,000.00	0.00	0.00%	
20-44-5105	Bulk Fuel	2,797.89	-3,952.87	4,099.57	4,000.00	4,000.00	0.00	0.00%	
20-44-5110	Wearing Apparel	710.74	671.40	301.48	800.00	800.00	0.00	0.00%	
20-44-5120	General Maintenance Supplies	113.34	95.82	19.86	800.00	800.00	0.00	0.00%	
20-44-5340	Safety Equipment & Supplies	104.00	60.36	44.73	400.00	150.00	-250.00	-62.50%	
20-44-6060	Auto Liability/Collision Insuran	713.75	1,407.83	491.72	1,785.00	1,860.00	75.00	4.20%	
20-44-6110	Utility Billing	5,834.27	6,201.63	2,742.69	8,900.00	8,000.00	-900.00	-10.11%	
20-44-6130	Telephone	1,371.52	1,395.17	868.70	1,500.00	1,500.00	0.00	0.00%	
20-44-6135	Internet Services	445.64	500.34	303.81	550.00	600.00	50.00	9.09%	
20-44-6140	Natural Gas	1,520.06	1,418.61	914.37	2,000.00	2,000.00	0.00	0.00%	
20-44-6225	Mobile Phone	498.19	498.75	249.60	540.00	540.00	0.00	0.00%	
20-44-7010	Building & Grounds	215.36	383.89	384.00	750.00	700.00	-50.00	-6.67%	
20-44-7030	Maintenance Contracts	98.87	39.16	79.90	700.00	700.00	0.00	0.00%	
20-44-7100	Vehicle Parts and Repairs	519.00	664.46	28.00	1,500.00	1,500.00	0.00	0.00%	
20-44-7110	Other Equip. Parts & Repairs	150.60	311.22	438.10	800.00	800.00	0.00	0.00%	

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Increase / (Decrease)	%	
				2025 Parent Budget APPROVED	2026 Budget PROPOSED			
				Comparison 1 to Parent Budget				
20-44-8010	Advertising	0.00	102.60	68.85	0.00	0.00	0.00%	
20-44-8050	D.O.T. Mandatory Drug	110.00	75.00	75.00	150.00	75.00	-75.00	-50.00%
20-44-8070	Janitorial Service	2,340.00	2,340.00	1,170.00	3,000.00	3,000.00	0.00	0.00%
20-44-8120	Membership	468.94	262.94	261.94	600.00	500.00	-100.00	-16.67%
20-44-8130	Travel/Training	560.65	84.00	2.71	1,000.00	1,000.00	0.00	0.00%
20-44-8160	Professional Services	359.70	401.90	331.75	500.00	800.00	300.00	60.00%
20-44-8180	Programming	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
20-44-8190	Morale/Welfare	300.00	325.00	0.00	300.00	0.00	-300.00	-100.00%
20-44-8220	Service & Safety Awards/Banquet	96.12	234.95	0.00	200.00	0.00	-200.00	-100.00%
20-44-9010	Mobile Capital	0.00	0.00	7,500.00	7,500.00	5,600.00	-900.00	-12.00%
20-45-4110	Contract Labor	17,891.78	17,851.00	9,302.00	18,750.00	22,620.00	3,870.00	20.64%
20-45-5090	Chemicals	110.00	0.00	0.00	250.00	250.00	0.00	0.00%
20-45-5100	Fuel, Oil, Grease	74.99	68.50	0.00	200.00	150.00	-50.00	-25.00%
20-45-5285	Post Closure Adjustments for T	496.64	343.01	0.00	0.00	0.00	0.00	0.00%
20-45-5340	Safety Equipment & Supplies	7.50	0.00	0.00	50.00	50.00	0.00	0.00%
20-45-6100	Equipment Insurance	169.53	169.55	127.16	182.00	170.00	-12.00	-6.59%
20-45-6125	Residential Solid Waste Fees	254,143.63	261,706.50	135,759.02	267,930.00	279,260.00	11,330.00	4.23%
20-45-6190	Commercial Solid Waste Fees -	412,189.18	447,681.13	229,306.86	473,025.00	479,560.00	6,535.00	1.38%
20-45-7010	Building & Grounds	0.00	149.99	0.00	500.00	500.00	0.00	0.00%
20-45-7110	Other Equip. Parts & Repairs	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
20-45-7125	Heavy Equipment Parts and Re	328.04	1,896.25	1,530.00	3,000.00	3,000.00	0.00	0.00%
20-45-8010	Advertising	0.00	102.00	0.00	150.00	150.00	0.00	0.00%
20-45-8360	Disposal Fees	0.00	359.50	0.00	29,292.15	14,635.00	-14,657.15	-50.04%
Total Expense:		6,413,070.92	6,375,008.18	3,249,755.29	6,711,491.04	7,433,640.93	722,149.89	10.75%
Total Fund: 20 - WATER & LIGHT FUND:		2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%
Fund: 30 - SALES TAX - MFT. DEV. 4-A								
Revenue								
30-00-3110	Sales & Use Tax	391,725.65	385,739.70	232,970.16	367,500.00	400,000.00	32,500.00	8.84%
30-00-3540	Other Leases	1,118.00	1,118.65	651.52	500.00	1,400.00	900.00	180.00%
30-00-3670	Interest Earned	34,929.16	52,966.49	32,305.52	47,500.00	50,500.00	3,000.00	6.32%
30-00-3710	Miscellaneous Revenue	0.00	9,022.60	0.00	0.00	0.00	0.00	0.00%
30-00-3744	Transfer from Other Funds	0.00	156,083.08	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		427,772.81	604,930.52	265,927.20	415,500.00	451,900.00	36,400.00	8.75%
Expense								
30-00-4110	Contract Labor	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00%
30-00-4150	Administrative Expenses	16,400.04	16,400.04	9,566.69	16,400.00	16,400.00	0.00	0.00%
30-00-5035	Vehicles & Equipment <\$5,000	0.00	0.00	1,220.07	3,000.00	1,000.00	-2,000.00	-66.67%
30-00-6010	Legal	1,878.50	950.00	929.50	5,000.00	5,000.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Parent Budget		Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
				2025 APPROVED	2026 PROPOSED	Budget	Budget		
30-00-6050	General Liability Insurance	659.59	743.09	639.01	701.00	915.00	214.00	30.53%	
30-00-6080	Errors & Omissions Liability	671.87	746.37	648.20	720.00	915.00	195.00	27.08%	
30-00-6150	Surety Bond	0.00	260.00	65.00	300.00	300.00	0.00	0.00%	
30-00-6225	Mobile Phone	271.86	251.16	125.64	278.00	280.00	2.00	0.72%	
30-00-7710	E.D. Marketing & Promotion	5,076.24	10,497.50	7,581.60	36,750.00	40,000.00	3,250.00	8.84%	
30-00-7720	E.D. Direct Business Incentives	69,748.00	123,748.00	75,000.00	125,000.00	125,000.00	0.00	0.00%	
30-00-7760	Affordable / WorkForce Housfr	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00%	
30-00-8010	Advertising	0.00	105.00	29.25	0.00	300.00	300.00	0.00%	
30-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00	0.00%	
30-00-8130	Travel/Training	553.31	325.05	0.00	2,000.00	2,000.00	0.00	0.00%	
30-00-8160	Professional Services	27,000.00	34,260.56	60,831.73	28,500.00	35,000.00	6,500.00	22.81%	
30-00-8180	Programming	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00%	
30-00-8210	Transfer to General Fund	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%	
30-00-8215	Transfer to W&L Fund & Other	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	
30-00-8296	Capital Improvement Fund	0.00	0.00	0.00	116,576.00	88,515.00	-28,061.00	-24.07%	
30-00-8350	Property Tax	0.13	0.16	0.00	0.00	0.00	0.00	0.00%	
30-00-9020	Fixed Capital	1,040,189.40	68,017.27	0.00	0.00	85,574.00	85,574.00	0.00%	
	Total Expense:	1,162,458.94	257,304.20	161,636.69	415,500.00	537,474.00	121,974.00	29.36%	
Total Fund: 30 - SALES TAX - MFP. DEV. 4-A:		-734,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%	
Fund: 31 - EDC GRANT FUND									
Revenue									
31-00-3670	Interest Earned	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00%
31-00-3744	Transfer To/From Other Fund	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total Revenue:	10.00	0.00	0.03	0.00	0.00	0.00	0.00%	
Total Fund: 31 - EDC GRANT FUND:		10.00	0.00	0.03	0.00	0.00	0.00	0.00%	
Fund: 32 - SALES TAX - BUS. DEV. 4-B									
Revenue									
32-00-3110	Sales & Use Tax	391,725.60	385,739.69	232,970.14	367,500.00	400,000.00	32,500.00	8.84%	
32-00-3670	Interest Earned	37,232.27	45,903.24	26,179.05	32,300.00	42,750.00	10,450.00	32.35%	
	Total Revenue:	428,957.87	431,642.93	259,149.19	399,800.00	442,750.00	42,950.00	10.74%	
Expense									
32-00-4150	Administrative Expenses	16,400.04	16,400.04	9,566.69	16,400.00	16,400.00	0.00	0.00%	
32-00-5035	Vehicles & Equipment <\$5,000	0.00	0.00	1,220.09	3,000.00	1,000.00	-2,000.00	-66.67%	
32-00-6010	Legal	2,610.00	1,385.00	273.00	5,000.00	5,000.00	0.00	0.00%	
32-00-6050	General Liability Insurance	659.59	743.09	639.01	701.00	915.00	214.00	30.53%	
32-00-6080	Errors & Omissions Liability	671.87	746.37	648.20	720.00	915.00	195.00	27.08%	
32-00-6150	Surety Bond	0.00	260.00	65.00	300.00	300.00	0.00	0.00%	
32-00-6225	Mobile Phone	230.04	251.04	125.64	278.00	280.00	2.00	0.72%	

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Budget			
				2025 APPROVED	2026 PROPOSED		
32-00-7545	Festival of Lights	20,723.62	0.00	0.00	0.00	0.00%	
32-00-7703	Intergovernmental Trans-Gen	0.00	10,000.00	0.00	0.00	0.00%	
32-00-7704	Parks Project Program	0.00	2,800.00	60,000.00	135,000.00	75,000.00 125.00%	
32-00-7705	Intergovernmental Trans-Scholar	20,000.00	20,000.00	20,000.00	0.00	-20,000.00 -100.00%	
32-00-7710	E.D. Marketing & Promotion	203.43	6,239.91	36,750.00	40,000.00	3,250.00 8.84%	
32-00-7720	E.D. Direct Business Incentives	69,842.56	58,069.00	120,000.00	120,000.00	0.00	
32-00-7760	Affordable / WorkForce Housin	0.00	0.00	20,000.00	20,000.00	0.00	
32-00-8010	Advertising	0.00	0.00	0.00	300.00	300.00	
32-00-8120	Membership	0.00	0.00	275.00	275.00	0.00	
32-00-8130	Travel/Training	553.33	325.04	2,000.00	2,000.00	0.00	
32-00-8160	Professional Services	29,486.40	28,700.56	28,500.00	35,000.00	6,500.00 22.81%	
32-00-8180	Programming	0.00	0.00	5,000.00	5,000.00	0.00	
32-00-8210	Transfer to General Fund	0.00	0.00	0.00	50,000.00	50,000.00	
32-00-8215	Transfer to W&L Fund & Other	0.00	207,747.30	0.00	0.00	0.00	
32-00-8296	Capital Improvement Fund	0.00	0.00	85,876.00	10,365.00	-75,511.00 -87.93%	
32-00-9020	Fixed Capital	0.00	0.00	0.00	955,797.00	955,797.00	
Total Expense:		161,380.88	353,667.35	55,713.38	399,800.00	1,398,547.00	998,747.00 249.81%
Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:		267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00 0.00%
Fund: 34 - MOTEL - HOTEL OCCUPANCY							
Revenue							
34-00-3140	7% Hotel Occupancy Tax	93,050.14	83,618.16	61,007.33	71,200.00	96,160.90	24,960.90 35.05%
34-00-3466	Revenue from Reserves	0.00	0.00	0.00	19,600.00	23,579.37	3,979.37 20.30%
34-00-3670	Interest Earned	4,385.35	6,059.32	3,172.60	4,200.00	3,700.00	-500.00 -11.90%
Total Revenue:		97,445.49	89,687.48	64,179.93	95,000.00	123,440.27	28,440.27 29.94%
Expense							
34-00-7500	Chamber of Commerce Allocat	43,685.00	16,201.33	22,500.00	37,500.00	44,440.27	6,940.27 18.51%
34-00-7510	Christmas Lights	2,001.39	1,881.23	0.00	2,500.00	20,000.00	17,500.00 700.00%
34-00-7520	Tourist & Industry	31.47	20.98	0.00	500.00	500.00	0.00
34-00-7530	Museum Allocation	1,100.00	0.00	0.00	0.00	0.00	0.00
34-00-7535	Lavaca Expo. Assoc.	13,771.35	15,397.50	0.00	15,000.00	15,000.00	0.00
34-00-7545	Festival of Lights	1,950.00	0.00	0.00	0.00	0.00	0.00
34-00-7553	Polka Fest	0.00	3,000.00	3,000.00	3,000.00	4,000.00	1,000.00 33.33%
34-00-7555	Fiddlers Frolics	0.00	35,250.00	0.00	33,000.00	36,000.00	3,000.00 9.09%
34-00-7557	B'ball & S'ball Tourneys	0.00	0.00	0.00	2,000.00	0.00	-2,000.00 -100.00%
34-00-7558	City Support-Festivals, etc.	675.00	240.00	0.00	1,500.00	1,000.00	-500.00 -33.33%
34-00-7559	Hallatt Oak Gallery	5,965.00	1,000.00	0.00	0.00	0.00	0.00

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	Comparison 1 Increase / (Decrease)	%
				Parent Budget 2025 APPROVED	Budget 2026 PROPOSED			
34-00-7554	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%	
	Total Expense:	69,179.21	72,991.04	25,500.00	95,000.00	123,440.27	28,440.27	29.94%
	Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
Fund: 36 - FIRE TRUCK FUND								
Revenue								
36-00-3465	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
36-00-3670	2,696.97	2,878.99	1,312.76	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
	Total Fund: 36 - FIRE TRUCK FUND:	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Fund: 40 - DEBT PROJECT								
Revenue								
40-00-3050	0.00	5,009,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3060	0.00	269,351.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3670	0.00	80,696.71	130,292.03	0.00	175,000.00	175,000.00	175,000.00	0.00%
	Total Revenue:	0.00	5,359,547.85	130,292.03	0.00	175,000.00	175,000.00	0.00%
Expense								
40-00-7445	0.00	118,851.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-8215	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-9020	0.00	185,209.60	325,298.12	0.00	600,000.00	600,000.00	600,000.00	0.00%
	Total Expense:	0.00	304,061.74	325,298.12	0.00	600,000.00	600,000.00	0.00%
	Total Fund: 40 - DEBT PROJECT:	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%
Fund: 45 - DEBT SERVICES								
Revenue								
45-00-3010	0.00	0.00	167,125.61	0.00	330,741.00	330,741.00	330,741.00	0.00%
45-00-3670	0.00	40.32	288.98	0.00	750.00	750.00	750.00	0.00%
45-00-3710	0.00	0.00	2,059.01	0.00	0.00	0.00	0.00	0.00%
45-00-3744	0.00	100,001.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00%
	Total Revenue:	0.00	100,041.32	169,473.60	0.00	431,491.00	431,491.00	0.00%
Expense								
45-00-7730	0.00	0.00	432,522.10	0.00	430,850.00	430,850.00	430,850.00	0.00%
	Total Expense:	0.00	0.00	432,522.10	0.00	430,850.00	430,850.00	0.00%
	Total Fund: 45 - DEBT SERVICES:	0.00	100,041.32	-263,048.50	0.00	641.00	641.00	0.00%
Fund: 50 - LIBRARY ADVISORY BOARD FUND								
Revenue								
50-00-3166	100.00	600.00	150.00	0.00	0.00	0.00	0.00	0.00%
50-00-3167	705.00	1,415.00	350.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget	Budget		
				2025 APPROVED	2026 PROPOSED		
50-00-3180	Donations Unrestricted	771.00	148.00	618.00	0.00	0.00	0.00%
50-00-3670	Interest Revenue	14,212.00	15,849.72	6,364.02	0.00	0.00	0.00%
	Total Revenue:	15,788.00	18,012.72	7,482.02	0.00	0.00	0.00%
Expense							
50-00-4260	Miscellaneous Expense	0.00	0.00	100.00	0.00	0.00	0.00%
50-00-5020	Books Expense	0.00	1,096.83	149.30	0.00	0.00	0.00%
50-00-9020	Fixed Capital	0.00	0.00	9,000.00	0.00	0.00	0.00%
	Total Expense:	0.00	1,096.83	9,249.30	0.00	0.00	0.00%
	Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	15,788.00	- 16,915.89	-1,767.28	0.00	0.00	0.00%
Fund: 52 - LIBRARY FRIENDSHIP SIMPSON MEMORIAL LIBRARY FUND							
Revenue							
52-00-3160	Grants Revenue	22,000.00	62,195.00	0.00	0.00	0.00	0.00%
52-00-3161	Donations for Designated Prog	3,090.00	3,770.00	2,954.00	0.00	0.00	0.00%
52-00-3670	Interest Earned	119.30	794.07	1,206.90	0.00	0.00	0.00%
	Total Revenue:	25,209.30	66,759.07	4,160.90	0.00	0.00	0.00%
Expense							
52-00-5400	Dickson Allen Grant Expense	12,694.08	26,923.46	12,394.14	0.00	0.00	0.00%
52-00-5401	Hancher Grant Expense	0.00	0.00	38,000.00	0.00	0.00	0.00%
52-00-5408	Kocurek Grant Expense	1,006.47	1,712.50	0.00	0.00	0.00	0.00%
52-00-9350	Designated Programming Expe	4,449.74	4,572.12	1,514.76	0.00	0.00	0.00%
	Transfer out to Library	0.00	0.00	693.47	0.00	0.00	0.00%
	Total Expense:	18,150.29	33,208.08	52,602.37	0.00	0.00	0.00%
	Total Fund: 52 - LIBRARY FRIENDSHIP SIMPSON MEMORIAL LIBR...	7,059.01	33,550.99	-48,441.47	0.00	0.00	0.00%
Fund: 60 - GRANT FUND							
Revenue							
60-00-3145	Grant/Home Program	170,108.84	526,208.75	63,000.00	0.00	0.00	0.00%
60-00-3160	Grant Revenue	623,218.52	135,239.89	23,501.06	0.00	0.00	0.00%
60-00-3164	E214- GLO RCP	0.00	104,900.00	45,100.00	0.00	0.00	0.00%
60-00-3165	D267 - GLO-MIT - Revenue	623,839.94	2,276,158.09	2,307,610.19	0.00	0.00	0.00%
60-00-3169	E683-GLO CDBG-MIT MOD	0.00	131,402.08	45,341.28	0.00	0.00	0.00%
60-00-3171	CDV23-0170 TDA Waterline Re	0.00	0.00	26,500.00	0.00	0.00	0.00%
60-00-3670	Interest Earned	771.06	331.26	487.00	0.00	0.00	0.00%
60-00-3744	Transfer To/From Other Funds	0.00	0.00	90,306.95	0.00	0.00	0.00%
	Total Revenue:	1,417,958.36	3,174,240.08	2,601,846.48	0.00	0.00	0.00%
Expense							
60-00-5160	D267 - GLO-MIT - GA - Expense	248,719.44	0.00	14,188.54	0.00	0.00	0.00%
60-00-5161	CDV23-0170 TDA Waterline Re	0.00	0.00	38,250.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	Comparison 1 Increase / Decrease	%
				Parent Budget				
				2025 APPROVED	2026 PROPOSED			
60-00-5163	D267 - GLO-MIT - ENG - Expen:	375,540.50	52,443.06	54,251.44	0.00	0.00	0.00	0.00%
60-00-5165	D267 - GLO-MIT - CON - Expen:	0.00	2,250,439.00	1,920,776.50	0.00	0.00	0.00	0.00%
60-00-5166	CLFRF/ARP Expense	527,683.06	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-5167	DR 4332-0094 - HMG	66,518.48	117,483.97	0.00	0.00	0.00	0.00	0.00%
60-00-5168	E214-GLO RCP Expenses	15,000.00	89,900.00	45,100.00	0.00	0.00	0.00	0.00%
60-00-5169	E683-GLO CD8G-MIT MOD Exp	0.00	131,402.08	45,341.28	0.00	0.00	0.00	0.00%
60-00-5480	Expenses for Home Program	170,970.94	518,251.26	64,379.00	0.00	0.00	0.00	0.00%
60-00-8215	Transfer to Other Funds	0.00	227.00	165,362.82	0.00	0.00	0.00	0.00%
	Total Expense:	1,404,432.42	3,160,146.37	2,347,649.58	0.00	0.00	0.00	0.00%
	Total Fund: 60 - GRANT FUND:	13,505.94	14,093.71	254,196.90	0.00	0.00	0.00	0.00%
	Report Total:	1,897,489.01	6,855,109.17	707,062.18	0.00	-1,465,730.00	-1,465,730.00	0.00%

Account Typ...	2023	2024	2025	Comparison 1		Comparison 1	%
				Parent Budget	Budget		
	Total Activity	Total Activity	YTD Activity Through Jul	2025 APPROVED	2026 PROPOSED	Increase / (Decrease)	
Fund: 10 - GENERAL FUND							
Revenue	2,892,289.75	2,931,972.34	1,256,429.44	3,398,398.15	3,798,413.00	400,014.85	11.77%
Expense	2,656,001.07	2,641,375.79	1,483,618.37	3,398,398.15	3,798,413.00	400,014.85	11.77%
Total Fund: 10 - GENERAL FUND:	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT							
Revenue	1,912.49	2,044.36	883.00	0.00	0.00	0.00	0.00%
Expense	200.04	200.04	100.02	0.00	0.00	0.00	0.00%
Total Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREM...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%
Fund: 20 - WATER & LIGHT FUND							
Revenue	8,472,341.74	7,262,411.13	4,089,572.82	6,711,491.04	7,433,640.93	722,149.89	10.76%
Expense	6,413,070.92	6,375,008.18	3,249,755.29	6,711,491.04	7,433,640.93	722,149.89	10.76%
Total Fund: 20 - WATER & LIGHT FUND:	2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%
Fund: 30 - SALES TAX - MFT. DEV. 4-A							
Revenue	427,772.81	604,930.52	265,927.20	415,500.00	451,900.00	36,400.00	8.76%
Expense	1,162,458.94	257,304.20	161,636.69	415,500.00	537,474.00	121,974.00	29.36%
Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	-734,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%
Fund: 31 - EDC GRANT FUND							
Revenue	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
Expense	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
Total Fund: 31 - EDC GRANT FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 32 - SALES TAX - BUS. DEV. 4-B							
Revenue	428,957.87	431,642.93	259,149.19	399,800.00	442,750.00	42,950.00	10.74%
Expense	161,380.88	353,667.35	55,715.38	399,800.00	1,398,547.00	998,747.00	249.81%
Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00	0.00%
Fund: 34 - MOTEL - HOTEL OCCUPANCY							
Revenue	97,445.49	89,687.48	64,179.93	95,000.00	123,440.27	28,440.27	29.94%
Expense	69,179.21	72,991.04	25,500.00	95,000.00	123,440.27	28,440.27	29.94%
Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
Fund: 36 - FIRE TRUCK FUND							
Revenue	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Expense	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
Total Fund: 36 - FIRE TRUCK FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 40 - DEBT PROJECT							
Revenue	0.00	5,359,547.85	130,292.03	0.00	175,000.00	175,000.00	0.00%
Expense	0.00	304,061.74	325,298.12	0.00	600,000.00	600,000.00	0.00%
Total Fund: 40 - DEBT PROJECT:	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%

Budget Comparison Report

Account Typ...	Fund: 45 - DEBT SERVICES	2024	2025	Comparison 1		Comparison 1	%	
				Parent Budget	Budget			to Parent
		Total Activity	YTD Activity Through Jul	2025 APPROVED	2026 PROPOSED	Budget Increase / (Decrease)		
Revenue		0.00	169,473.60	0.00	431,491.00	431,491.00	0.00%	
Expense		0.00	432,522.10	0.00	430,850.00	430,850.00	0.00%	
Total Fund: 45 - DEBT SERVICES:		0.00	100,041.32	0.00	641.00	641.00	0.00%	
Revenue	Fund: 50 - LIBRARY ADVISORY BOARD FUND	15,788.00	7,482.02	0.00	0.00	0.00	0.00%	
Expense		0.00	1,096.83	0.00	0.00	0.00	0.00%	
Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:		15,788.00	18,012.72	0.00	0.00	0.00	0.00%	
Revenue	Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY F...	25,209.30	4,160.90	0.00	0.00	0.00	0.00%	
Expense		18,150.29	33,208.08	0.00	0.00	0.00	0.00%	
Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...		7,059.01	33,550.99	0.00	0.00	0.00	0.00%	
Revenue	Fund: 60 - GRANT FUND	1,417,938.36	3,174,240.08	2,601,846.48	0.00	0.00	0.00%	
Expense		1,404,432.42	3,160,146.37	2,347,649.58	0.00	0.00	0.00%	
Total Fund: 60 - GRANT FUND:		13,505.94	14,093.71	254,196.90	0.00	0.00	0.00%	
Report Total:		1,897,489.01	6,855,109.17	707,062.18	0.00	-1,465,730.00	-1,465,730.00	0.00%

Fund Summary

Fund	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Jul	Comparison 1		Comparison 1 to Parent Budget	%
				2025 APPROVED	2026 PROPOSED		
10 - GENERAL FUND	236,288.68	290,596.55	-227,188.93	0.00	0.00	0.00	0.00%
12 - VOLUNTEER FIREMAN'S PENSION & R...	1,712.45	1,844.32	782.98	0.00	0.00	0.00	0.00%
20 - WATER & LIGHT FUND	2,059,270.82	887,402.95	839,817.53	0.00	0.00	0.00	0.00%
30 - SALES TAX - MFT. DEV. 4-A	-734,686.13	347,626.32	104,290.51	0.00	-85,574.00	-85,574.00	0.00%
31 - EDC GRANT FUND	10.00	0.00	0.03	0.00	0.00	0.00	0.00%
32 - SALES TAX - BUS. DEV. 4-B	267,576.99	77,975.58	203,433.81	0.00	-955,797.00	-955,797.00	0.00%
34 - MOTEL - HOTEL OCCUPANCY	28,266.28	16,696.44	38,679.93	0.00	0.00	0.00	0.00%
36 - FIRE TRUCK FUND	2,696.97	12,878.99	1,312.76	0.00	0.00	0.00	0.00%
40 - DEBT PROJECT	0.00	5,055,486.11	-195,006.09	0.00	-425,000.00	-425,000.00	0.00%
45 - DEBT SERVICES	0.00	100,041.32	-263,048.50	0.00	641.00	641.00	0.00%
50 - LIBRARY ADVISORY BOARD FUND	15,788.00	16,915.89	-1,767.28	0.00	0.00	0.00	0.00%
52 - LIBRARY FRIENDS SIMPSON MEMORI...	7,059.01	33,550.99	-48,441.47	0.00	0.00	0.00	0.00%
60 - GRANT FUND	13,505.94	14,093.71	254,196.90	0.00	0.00	0.00	0.00%
Report Total:	1,897,489.01	6,855,109.17	707,062.18	0.00	-1,465,730.00	-1,465,730.00	0.00%