City of Hallettsville Fiscal Year 2027 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $148,016, which is a 17.86 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 $8,293.

Property Tax Rate Comparison	**2026-2027**	**2025-2026**
Property Tax Rate:	$0.5408/100	$0.4542/100
No-New-Revenue Tax Rate:	$0.4353/100	$0.4463/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.2733/100	$0.2510/100
Voter-Approval Tax Rate:	$0.4854/100	$0.4629/100
Debt Rate:	$0.1877/100	$0.1859/100

Total debt obligation for City of Hallettsville secured by property taxes: $329,725.

	FOR	AGAINST	ABSTAIN	ABSENT
Mayor Alice Jo Summers			X	
Councilperson Place #1 Chastity Carter	X			
Councilperson Place #2 Audrey Barrera	X			
Councilperson Place #3 Trent Skelton	X			
Councilperson Place #4 Peter Murphy	X			
Councilperson Place #5 William Barrera	X			

Budget Comparison Report
Account Detail

City of Hallettsville, TX

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 10 - GENERAL FUND								
Revenue								
10-00-2146	LYDF - Local Youth Diversion Fu	4,952.76	3,497.62	1,783.97	0.00	0.00	0.00	0.00%
10-00-2421	LMCTF-Local Municipal Ct Tech	3,962.46	1,282.58	0.00	0.00	0.00	0.00	0.00%
10-00-2426	LMCBSF-Local Municipal Ct Bld	4,853.97	1,585.84	1,748.29	0.00	0.00	0.00	0.00%
10-00-2428	LMJF-Local Municipal Jury Fund	98.89	65.90	35.69	0.00	0.00	0.00	0.00%
10-00-2429	Consolidated Security/Technol	0.00	3,001.95	1,464.10	0.00	0.00	0.00	0.00%
10-00-3010	Current Taxes	493,923.34	457,775.48	242,687.82	438,160.02	552,623.00	114,462.98	26.12%
10-00-3020	Delinquent Taxes	9,191.85	21,628.81	2,214.52	28,255.98	28,000.00	-255.98	-0.91%
10-00-3030	Delinquent Tax Penalty & Inter	6,515.67	8,033.96	6,431.44	7,000.00	8,250.00	1,250.00	17.86%
10-00-3040	Tax Refund	0.00	1,864.54	1,434.46	0.00	0.00	0.00	0.00%
10-00-3110	Sales & Use Tax	771,479.47	898,822.62	457,040.50	800,000.00	800,000.00	0.00	0.00%
10-00-3120	Telephone Access Line Fee	24,050.01	21,773.02	10,247.30	25,500.00	20,500.00	-5,000.00	-19.61%
10-00-3130	Mixed Beverage Tax	10,062.81	10,407.12	6,192.61	8,000.00	10,000.00	2,000.00	25.00%
10-00-3143	Other Financing Source	0.00	120,021.75	0.00	0.00	0.00	0.00	0.00%
10-00-3160	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-00-3210	Licenses	6,797.00	6,551.09	4,936.00	7,500.00	7,000.00	-500.00	-6.67%
10-00-3220	Building Permits	48,485.96	82,869.15	17,990.92	50,000.00	50,000.00	0.00	0.00%
10-00-3310	TPRF-Time Payment Reimburse	181,952.63	134,746.25	71,477.88	150,000.00	120,000.00	-30,000.00	-20.00%
10-00-3320	Fines - Child Safety Program	1,900.47	1,420.98	864.37	1,500.00	1,500.00	0.00	0.00%
10-00-3325	Municipal Court Costs Gain	7,270.31	5,416.59	3,228.85	6,000.00	5,000.00	-1,000.00	-16.67%
10-00-3340	Fees to Unlock Vehicles	280.00	340.00	300.00	360.00	360.00	0.00	0.00%
10-00-3342	Accident Reports	233.60	278.35	150.00	240.00	240.00	0.00	0.00%
10-00-3343	Animal Control Revenue	23.00	0.00	0.00	40.00	0.00	-40.00	-100.00%
10-00-3450	Machine Rental & Labor	2,603.75	1,761.00	453.00	1,500.00	1,750.00	250.00	16.67%
10-00-3466	Revenue from Unrestricted Res	0.00	0.00	0.00	301,742.73	247,178.40	-54,564.33	-18.08%
10-00-3520	Street Rental -(Entex) CenterP	35,626.71	33,734.49	19,881.95	37,500.00	35,000.00	-2,500.00	-6.67%
10-00-3540	Other Leases	5,893.00	4,161.00	3,263.00	0.00	0.00	0.00	0.00%
10-00-3550	Other Rentals	47,038.10	55,365.95	35,000.00	60,000.00	12,258.06	-47,741.94	-79.57%
10-00-3560	Pole Rental - TV Cable	15,714.00	19,564.00	50.00	19,564.00	21,750.00	2,186.00	11.17%
10-00-3595	R&I Capital Star Oil & Gas, Inc.	24,758.96	20,085.21	14,692.64	25,000.00	20,000.00	-5,000.00	-20.00%
10-00-3630	Service Charges - General Reve	4,785.18	6,057.28	2,895.57	0.00	5,000.00	5,000.00	0.00%
10-00-3660	Lease Interest Revenue	2,317.90	1,572.46	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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10-00-3670	Interest Earned	133,287.76	130,848.30	65,569.06	111,250.00	105,000.00	-6,250.00	-5.62%
10-00-3700	Library Misc. Revenue	3,427.05	3,000.85	1,650.50	3,500.00	3,000.00	-500.00	-14.29%
10-00-3705	Parks Revenue	430.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-00-3708	Copies	54.54	979.33	387.38	200.00	750.00	550.00	275.00%
10-00-3709	Insurance Reimbursement	21,650.68	15,401.39	4,220.78	0.00	0.00	0.00	0.00%
10-00-3710	Miscellaneous Revenue	12,364.46	0.00	173.21	0.00	0.00	0.00	0.00%
10-00-3712	Admin Fee-Dangerous Bldgs/Lc	0.00	19,350.00	0.00	0.00	0.00	0.00	0.00%
10-00-3744	Transfer from Other Funds	0.00	693.47	60,000.00	0.00	0.00	0.00	0.00%
10-00-3745	Transfer from Water & Light Fu	724,383.29	782,716.76	0.00	1,000,000.00	900,000.00	-100,000.00	-10.00%
10-00-3750	Revenue - Assets Sold	4,694.38	402.00	4,860.00	4,500.00	0.00	-4,500.00	-100.00%
10-00-3760	Youth Center Revenue	2,040.00	2,460.00	1,530.00	2,000.00	2,500.00	500.00	25.00%
10-00-3768	Golf Course Revenue	46,237.04	33,250.61	19,184.67	45,000.00	35,000.00	-10,000.00	-22.22%
10-00-3770	Purchasing Coop Rebate	0.00	412.00	0.00	0.00	0.00	0.00	0.00%
10-00-3810	Lavaca County Fire Protection	2,500.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
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	4,161.16	3,664.39	894.24	3,500.00	3,500.00	0.00	0.00%
10-00-3865	Electric Franchise Fee-Coops	3,033.71	3,228.26	1,783.95	3,500.00	3,225.00	-275.00	-7.86%
10-40-3165	City Hall Gifs & Donations	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
10-55-3630	Service Charges - General Reve	0.00	4.00	0.00	0.00	0.00	0.00	0.00%
10-60-3160	Grant Revenue	144,025.76	1,133.34	10,517.39	217,087.00	126,486.10	-90,600.90	-41.73%
10-60-3162	LoneStar TaskForce Revenue	0.00	98,432.89	30,020.68	172,512.27	138,826.09	-33,686.18	-19.53%
10-60-3163	287G Revenue	0.00	0.00	145,008.00	0.00	0.00	0.00	0.00%
10-60-3165	PD Gifts & Donations	1,880.00	12,250.00	2,460.00	1,700.00	1,700.00	0.00	0.00%
10-60-3170	Grant - Local Grant Revenue	20,000.00	10,000.00	2,518.50	20,000.00	20,000.00	0.00	0.00%
10-60-3172	Opioid Abatement Grant Rever	421.12	2,054.42	532.63	0.00	0.00	0.00	0.00%
10-70-3160	Grant Revenue	2,226.30	20,216.28	0.00	13,185.00	0.00	-13,185.00	-100.00%
10-70-3550	Other Rentals	8,775.00	8,100.00	4,050.00	8,100.00	9,100.00	1,000.00	12.35%
10-70-3555	T-Hanger Rental	17,300.00	17,600.00	10,000.00	19,800.00	19,800.00	0.00	0.00%
10-70-3755	Airport Fuel Revenue	21,281.21	24,111.12	15,595.30	35,000.00	30,000.00	-5,000.00	-14.29%
10-75-3160	Grant Revenue	0.00	564.00	0.00	0.00	300.00	300.00	0.00%
10-75-3165	Donations & Local Grants	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
10-75-3466	Revenue-Reserve Capital Impro	0.00	0.00	0.00	134,416.00	0.00	-134,416.00	-100.00%
10-75-3744	Transfer from Other Funds	227.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-3193	Intergovernmental Fund Transf	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-95-3170	Grant - Local Grant Revenue	0.00	0.00	20,000.00	0.00	45,000.00	45,000.00	0.00%
	Total Revenue:	**2,931,972.34**	**3,149,458.48**	**1,326,554.55**	**3,798,413.00**	**3,423,396.65**	**-375,016.35**	**-9.87%**
Expense								
10-00-8170	Service Charges	30.70	51.33	-12.33	0.00	0.00	0.00	0.00%
10-40-4010	Salaries	80,912.13	81,774.21	60,425.11	117,844.21	132,276.91	14,432.70	12.25%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-40-4020	Overtime Salaries	1,942.91	1,550.00	697.66	2,258.98	2,476.67	217.69	9.64%
10-40-4040	Council Fee	7,800.00	7,800.00	3,999.99	8,400.00	9,100.00	700.00	8.33%
10-40-4060	Retirement	12,484.67	11,807.57	7,408.86	14,643.23	17,848.14	3,204.91	21.89%
10-40-4070	FICA	5,417.39	5,165.72	3,730.54	7,306.34	8,201.17	894.83	12.25%
10-40-4075	Medicare	1,267.47	1,208.48	872.82	1,708.74	1,918.02	209.28	12.25%
10-40-4080	Health Insurance	14,092.63	12,529.01	9,361.69	18,281.24	23,172.71	4,891.47	26.76%
10-40-4090	Workers Compensation	15.91	37.58	162.89	880.88	941.39	60.51	6.87%
10-40-4100	TWC	215.08	100.10	607.39	1,178.44	1,322.77	144.33	12.25%
10-40-4165	Section 125 Cafeteria Expense	21.47	42.55	35.15	66.60	44.40	-22.20	-33.33%
10-40-4175	Medical Transport Insurance	217.00	203.00	157.50	294.00	336.00	42.00	14.29%
10-40-5010	General Office Supplies	2,052.05	2,645.16	335.99	2,500.00	2,500.00	0.00	0.00%
10-40-5020	Books/Periodicals/Micro.	83.82	50.00	0.00	200.00	200.00	0.00	0.00%
10-40-5030	Postage	14.68	-121.28	-1,987.22	2,000.00	3,000.00	1,000.00	50.00%
10-40-5035	Vehicles & Equipment <$5,000	150.00	177.31	0.00	0.00	0.00	0.00	0.00%
10-40-5040	Furniture & Fixtures	116.87	5,173.43	0.00	0.00	60.00	60.00	0.00%
10-40-5060	Janitorial Supplies	437.30	165.83	94.66	200.00	250.00	50.00	25.00%
10-40-5080	Tools	0.00	269.33	0.00	1,000.00	150.00	-850.00	-85.00%
10-40-5100	Fuel, Oil, Grease	0.00	132.73	270.86	250.00	400.00	150.00	60.00%
10-40-5110	Wearing Apparel	65.46	131.22	107.60	87.50	137.50	50.00	57.14%
10-40-5120	General Maintenance Supplies	5.63	0.00	0.00	0.00	50.00	50.00	0.00%
10-40-5340	Safety Equipment & Supplies	32.50	40.00	0.00	55.00	60.00	5.00	9.09%
10-40-6010	Legal	14,255.32	6,378.65	3,729.50	20,000.00	15,000.00	-5,000.00	-25.00%
10-40-6030	Appraisals	15,534.88	23,227.13	12,653.66	23,590.48	25,786.73	2,196.25	9.31%
10-40-6035	Ad Valorem Collection Fee	7,382.30	6,153.82	4,263.45	8,000.00	9,500.00	1,500.00	18.75%
10-40-6040	Auditing	14,600.00	19,850.00	10,975.00	16,500.00	17,325.00	825.00	5.00%
10-40-6050	General Liability Insurance	3,042.65	3,279.67	2,257.77	3,700.00	4,240.76	540.76	14.62%
10-40-6055	Cyber Liability	487.68	1,372.30	1,359.75	1,313.00	1,850.00	537.00	40.90%
10-40-6060	Auto Liability/Collision Insuran	0.00	146.76	440.27	337.00	720.00	383.00	113.65%
10-40-6080	Errors & Omissions Liability	5,970.87	6,516.21	3,991.94	7,410.00	5,702.76	-1,707.24	-23.04%
10-40-6090	Buildings & Contents Insurance	48,980.38	52,669.86	43,006.32	54,664.50	61,429.20	6,764.70	12.37%
10-40-6110	Utility Billing	2,650.99	2,877.96	1,240.31	3,418.00	3,589.00	171.00	5.00%
10-40-6130	Telephone	1,386.42	1,391.16	859.89	1,433.50	1,200.00	-233.50	-16.29%
10-40-6135	Internet Services	376.51	465.72	203.88	420.00	441.00	21.00	5.00%
10-40-6150	Surety Bonds	0.00	68.00	0.00	0.00	0.00	0.00	0.00%
10-40-6180	Election Expenses	3,389.48	3,971.22	0.00	6,500.00	6,500.00	0.00	0.00%
10-40-6225	Mobile Phone	118.02	544.69	295.14	600.00	620.00	20.00	3.33%
10-40-7010	Building & Grounds	8,918.95	-360.08	44.74	1,500.00	9,500.00	8,000.00	533.33%
10-40-7020	Communications Equipment	0.00	105.49	0.00	0.00	0.00	0.00	0.00%
10-40-7030	Maintenance Contracts	9,813.23	13,295.96	13,805.98	18,060.00	17,698.00	-362.00	-2.00%

Budget Comparison Report

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10-40-7100	Vehicle Parts and Repairs	0.00	1,237.01	50.00	150.00	150.00	0.00	0.00%
10-40-7120	Rental Property R&M	3,337.97	5,682.83	342.50	2,000.00	500.00	-1,500.00	-75.00%
10-40-7400	Bad Debt Write-Off Expense	-1.26	0.00	-1,327.20	0.00	0.00	0.00	0.00%
10-40-8010	Advertising	1,339.20	2,670.76	-177.83	175.00	1,000.00	825.00	471.43%
10-40-8020	Medical Service - New Employe	70.00	73.05	228.54	0.00	0.00	0.00	0.00%
10-40-8030	Rentals	83.76	0.00	0.00	0.00	0.00	0.00	0.00%
10-40-8070	Janitorial Service	1,900.19	1,898.14	874.08	2,000.00	1,900.00	-100.00	-5.00%
10-40-8120	Membership	1,745.50	2,075.62	1,004.00	2,100.00	2,195.00	95.00	4.52%
10-40-8130	Travel/Training	2,775.93	549.57	141.39	3,500.00	2,000.00	-1,500.00	-42.86%
10-40-8150	Permit Fees	20,354.78	48,976.58	42,710.08	42,500.00	50,000.00	7,500.00	17.65%
10-40-8160	Professional Services	8,916.72	3,990.59	1,570.95	3,000.00	1,840.29	-1,159.71	-38.66%
10-40-8175	Flood Control	1,250.00	1,250.00	0.00	1,250.00	1,250.00	0.00	0.00%
10-40-8180	Programming	10,927.00	11,814.34	13,373.22	35,510.00	11,880.00	-23,630.00	-66.54%
10-40-8185	Tariffs	0.00	44.20	0.00	0.00	0.00	0.00	0.00%
10-40-8190	Morale/Welfare	903.60	1,182.95	0.00	1,000.00	100.00	-900.00	-90.00%
10-40-8220	Service & Safety Awards/Banqu	437.00	394.49	0.00	1,500.00	2,500.00	1,000.00	66.67%
10-40-8250	Promotions/P.R.	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
10-40-8295	City Fire Truck Fund	10,000.00	10,000.00	0.00	10,000.00	0.00	-10,000.00	-100.00%
10-40-8310	Public Welfare Contributions	12,807.45	134.98	0.00	12,150.00	5,600.00	-6,550.00	-53.91%
10-40-8320	Public Welfare Utilities-Sr Cit/F	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-40-8340	Travel - Council	1,554.63	574.75	0.00	2,700.00	1,000.00	-1,700.00	-62.96%
10-40-8350	Property Tax	3,178.21	3,307.20	0.00	3,412.50	3,500.00	87.50	2.56%
10-40-8510	Code Enforcement Expenses	0.00	17,500.00	0.00	0.00	0.00	0.00	0.00%
10-40-9010	Mobile Capital	0.00	0.00	2,464.91	0.00	10,900.00	10,900.00	0.00%
10-40-9020	Fixed Capital	4,775.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-4010	Salaries	74,545.10	74,740.22	25,998.95	88,635.89	80,737.96	-7,897.93	-8.91%
10-50-4020	Overtime Salaries	2,844.54	1,267.41	1,868.26	2,789.35	2,425.55	-363.80	-13.04%
10-50-4060	Retirement	11,355.26	10,787.54	3,748.20	11,921.53	11,682.78	-238.75	-2.00%
10-50-4070	FICA	4,789.41	4,596.26	1,662.65	5,495.42	5,005.75	-489.67	-8.91%
10-50-4075	Medicare	1,120.15	1,074.94	388.86	1,285.22	1,170.70	-114.52	-8.91%
10-50-4080	Health Insurance	19,607.34	16,251.47	6,305.61	19,221.42	21,318.89	2,097.47	10.91%
10-50-4090	Workers Compensation	1,949.96	3,015.45	2,506.66	6,071.20	4,997.68	-1,073.52	-17.68%
10-50-4100	TWC	526.40	104.51	194.35	886.36	807.38	-78.98	-8.91%
10-50-4110	Contract Labor	1,250.00	28,775.00	0.00	0.00	0.00	0.00	0.00%
10-50-4165	Section 125 Cafeteria Expense	0.00	37.08	10.08	0.00	15.10	15.10	0.00%
10-50-4175	Medical Transport Insurance	182.00	144.76	63.00	309.12	309.12	0.00	0.00%
10-50-5010	General Office Supplies	25.35	45.19	0.00	50.00	100.00	50.00	100.00%
10-50-5030	Postage	60.78	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-5035	Vehicles & Equipment <$5,000	698.24	375.00	563.38	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

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10-50-5060	Janitorial Supplies	0.00	156.88	0.00	0.00	0.00	0.00	0.00%
10-50-5080	Tools	238.27	528.80	0.00	500.00	750.00	250.00	50.00%
10-50-5090	Chemicals	270.85	247.50	0.00	3,000.00	2,500.00	-500.00	-16.67%
10-50-5100	Fuel, Oil, Grease	4,607.10	4,108.24	1,559.44	7,000.00	7,000.00	0.00	0.00%
10-50-5110	Wearing Apparel	637.19	545.02	219.65	1,200.00	1,200.00	0.00	0.00%
10-50-5120	General Maintenance Supplies	23.99	0.00	0.00	200.00	100.00	-100.00	-50.00%
10-50-5150	Road Material, Culverts, Grate:	6,207.10	10,197.02	1,450.12	12,000.00	12,000.00	0.00	0.00%
10-50-5170	Signs, Posts, Hardware	2,705.38	3,407.10	3,326.88	5,000.00	6,000.00	1,000.00	20.00%
10-50-5340	Safety Equipment & Supplies	119.99	521.13	89.67	500.00	600.00	100.00	20.00%
10-50-6060	Auto Liability/Collision Insuran	3,718.62	4,342.39	3,658.09	4,915.00	5,637.45	722.45	14.70%
10-50-6100	Equipment Insurance	1,227.94	1,211.04	943.01	1,150.00	1,347.15	197.15	17.14%
10-50-6110	Utility Billing	1,570.05	1,825.67	934.93	2,200.00	2,200.00	0.00	0.00%
10-50-6160	Street Lights	53,364.44	54,614.29	27,629.28	62,000.00	62,000.00	0.00	0.00%
10-50-6225	Mobile Phone	0.00	20.20	20.40	0.00	40.80	40.80	0.00%
10-50-7010	Building & Grounds	36.85	8.99	5.00	1,500.00	1,000.00	-500.00	-33.33%
10-50-7050	Street & Drainage Systems	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
10-50-7100	Vehicle Parts and Repairs	5,739.39	6,572.49	495.33	6,000.00	6,000.00	0.00	0.00%
10-50-7110	Other Equip. Parts & Repairs	623.28	1,317.44	639.39	1,000.00	1,500.00	500.00	50.00%
10-50-7125	Heavy Equipment Parts and Re	3,953.16	8,369.66	10,576.01	15,000.00	15,000.00	0.00	0.00%
10-50-8010	Advertising	54.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-8020	Medical Service - New Employe	466.07	74.72	2.08	0.00	0.00	0.00	0.00%
10-50-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-50-8050	D.O.T. Mandatory Drug	110.00	185.00	0.00	250.00	200.00	-50.00	-20.00%
10-50-8120	Membership	0.00	153.88	0.00	0.00	250.00	250.00	0.00%
10-50-8130	Travel/Training	0.00	1,010.94	887.41	0.00	500.00	500.00	0.00%
10-50-8190	Morale/Welfare	300.00	351.00	0.00	0.00	0.00	0.00	0.00%
10-50-8220	Service & Safety Awards/Banqu	234.95	184.11	0.00	0.00	0.00	0.00	0.00%
10-50-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-50-8360	Disposal Fees	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
10-50-9010	Mobile Capital	0.00	0.00	0.00	180,000.00	25,000.00	-155,000.00	-86.11%
10-50-9020	Fixed Capital	1,790.69	0.00	0.00	0.00	75,000.00	75,000.00	0.00%
10-55-4010	Salaries	43,422.12	46,276.37	28,230.63	46,327.56	42,803.44	-3,524.12	-7.61%
10-55-4020	Overtime Salaries	278.24	660.64	432.71	799.23	721.10	-78.13	-9.78%
10-55-4060	Retirement	6,497.92	6,603.45	3,856.08	6,231.06	6,193.66	-37.40	-0.60%
10-55-4070	FICA	2,643.03	2,783.34	1,719.68	2,872.31	2,653.81	-218.50	-7.61%
10-55-4075	Medicare	618.17	650.89	402.21	671.75	620.65	-51.10	-7.61%
10-55-4080	Health Insurance	10,768.21	9,553.81	6,020.23	10,446.42	11,586.36	1,139.94	10.91%
10-55-4090	Workers Compensation	102.71	99.13	86.26	189.94	175.49	-14.45	-7.61%
10-55-4100	TWC	139.15	60.82	159.82	463.28	428.03	-35.25	-7.61%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-55-4110	Contract Labor	11,400.00	10,700.00	6,000.00	12,000.00	12,000.00	0.00	0.00%
10-55-4165	Section 125 Cafeteria Expense	22.20	44.40	22.20	0.00	0.00	0.00	0.00%
10-55-4175	Medical Transport Insurance	168.00	154.00	98.00	168.00	168.00	0.00	0.00%
10-55-5010	General Office Supplies	1,259.88	692.38	224.00	1,000.00	500.00	-500.00	-50.00%
10-55-5020	Books/Periodicals/Micro.	0.00	114.95	0.00	200.00	200.00	0.00	0.00%
10-55-5030	Postage	931.66	705.25	299.08	1,000.00	1,100.00	100.00	10.00%
10-55-5035	Vehicles & Equipment <$5,000	455.50	0.00	0.00	125.00	0.00	-125.00	-100.00%
10-55-5040	Furniture & Fixtures	0.00	1,365.48	0.00	0.00	0.00	0.00	0.00%
10-55-5110	Wearing Apparel	595.59	27.80	0.00	50.00	50.00	0.00	0.00%
10-55-6010	Legal	22,203.23	5,780.40	3,455.50	25,000.00	20,000.00	-5,000.00	-20.00%
10-55-6130	Telephone	70.14	48.21	11.98	75.00	0.00	-75.00	-100.00%
10-55-6135	Internet Services	123.90	132.64	67.98	135.00	135.00	0.00	0.00%
10-55-7030	Maintenance Contracts	7,500.32	10,045.82	9,814.20	10,100.00	10,245.00	145.00	1.44%
10-55-8020	Medical Service - New Employe	105.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-55-8055	Jury Fees	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
10-55-8120	Membership	205.00	0.00	0.00	300.00	215.00	-85.00	-28.33%
10-55-8130	Travel/Training	1,810.05	1,876.40	40.00	3,500.00	3,000.00	-500.00	-14.29%
10-55-8180	Programming	86.59	0.00	0.00	700.00	0.00	-700.00	-100.00%
10-55-8190	Morale/Welfare	150.00	150.00	0.00	0.00	0.00	0.00	0.00%
10-55-8220	Service & Safety Awards/Banqu	117.48	92.05	0.00	0.00	0.00	0.00	0.00%
10-55-8250	Promotions/P.R.	485.85	0.00	0.00	500.00	600.00	100.00	20.00%
10-55-9010	Mobile Capital	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
10-55-9020	Fixed Capital	870.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-4010	Salaries	556,148.46	562,981.53	301,857.07	595,491.40	592,410.32	-3,081.08	-0.52%
10-60-4020	Overtime Salaries	28,548.91	37,089.61	36,744.83	66,071.05	102,325.39	36,254.34	54.87%
10-60-4060	Retirement	87,570.92	85,059.53	45,541.94	80,093.59	83,408.02	3,314.43	4.14%
10-60-4070	FICA	35,081.65	34,683.16	19,597.15	36,920.47	36,729.44	-191.03	-0.52%
10-60-4075	Medicare	8,204.41	8,111.36	4,583.22	8,634.63	8,589.95	-44.68	-0.52%
10-60-4080	Health Insurance	94,460.68	89,649.57	43,876.80	94,017.82	92,690.84	-1,326.98	-1.41%
10-60-4090	Workers Compensation	18,037.16	14,836.97	11,908.67	26,439.82	26,303.02	-136.80	-0.52%
10-60-4100	TWC	1,360.35	477.36	1,226.20	5,954.91	5,924.10	-30.81	-0.52%
10-60-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	3,640.00	3,635.76	-4.24	-0.12%
10-60-4165	Section 125 Cafeteria Expense	24.10	0.00	55.50	88.80	88.80	0.00	0.00%
10-60-4175	Medical Transport Insurance	1,484.00	1,442.00	770.00	1,512.00	1,512.00	0.00	0.00%
10-60-5010	General Office Supplies	2,306.07	1,478.82	535.15	4,000.00	3,500.00	-500.00	-12.50%
10-60-5020	Books/Periodicals/Micro.	0.00	314.00	0.00	0.00	350.00	350.00	0.00%
10-60-5030	Postage	231.26	264.51	62.95	300.00	300.00	0.00	0.00%
10-60-5040	Furniture & Fixtures	0.00	0.00	159.99	0.00	0.00	0.00	0.00%
10-60-5060	Janitorial Supplies	265.43	334.58	115.28	650.00	500.00	-150.00	-23.08%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-60-5080	Tools	91.23	572.93	0.00	500.00	500.00	0.00	0.00%
10-60-5100	Fuel, Oil, Grease	33,467.61	29,844.37	15,053.39	42,500.00	40,000.00	-2,500.00	-5.88%
10-60-5110	Wearing Apparel	1,099.42	6,302.49	769.28	5,000.00	5,000.00	0.00	0.00%
10-60-5120	General Maintenance Supplies	167.37	65.22	0.00	500.00	300.00	-200.00	-40.00%
10-60-5330	Ammunition, Weapons Supplie	4,625.96	2,684.49	339.43	4,000.00	4,000.00	0.00	0.00%
10-60-5340	Safety Equipment & Supplies	1,033.00	270.00	556.39	500.00	500.00	0.00	0.00%
10-60-5350	Animal Control	1,075.37	1,949.65	1,033.30	2,000.00	2,000.00	0.00	0.00%
10-60-5370	K-9 UNIT DRUG DOG	1,737.79	1,625.29	1,037.51	3,000.00	3,000.00	0.00	0.00%
10-60-5433	Police Grant Expense	55,850.00	56,255.00	122,360.19	363,517.27	218,100.35	-145,416.92	-40.00%
10-60-5463	287G Expenses	0.00	0.00	10,780.00	0.00	0.00	0.00	0.00%
10-60-6060	Auto Liability/Collision Insuran	5,568.61	6,382.99	5,235.40	7,350.00	8,035.95	685.95	9.33%
10-60-6070	Law Enforcement Liability	6,682.62	7,265.97	4,896.57	9,000.00	6,662.00	-2,338.00	-25.98%
10-60-6100	Equipment Insurance	46.07	46.80	36.75	50.00	52.50	2.50	5.00%
10-60-6110	Utility Billing	9,413.56	10,942.17	4,337.34	12,150.00	11,900.00	-250.00	-2.06%
10-60-6130	Telephone	2,548.87	2,598.66	1,572.58	2,760.00	3,101.00	341.00	12.36%
10-60-6135	Internet Services	3,005.92	3,078.92	1,578.61	3,200.00	1,807.00	-1,393.00	-43.53%
10-60-6140	Natural Gas	699.41	1,262.83	566.67	1,150.00	1,200.00	50.00	4.35%
10-60-6170	Dispatching	13,259.25	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-6225	Mobile Phone	4,241.83	4,554.53	2,253.48	5,000.00	5,000.00	0.00	0.00%
10-60-7010	Building & Grounds	675.25	643.57	466.95	3,000.00	2,750.00	-250.00	-8.33%
10-60-7020	Communications Equipment	21,315.60	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
10-60-7030	Maintenance Contracts	30,082.57	46,080.52	23,490.09	61,370.67	60,321.36	-1,049.31	-1.71%
10-60-7100	Vehicle Parts and Repairs	19,422.53	42,024.53	13,668.06	20,000.00	20,000.00	0.00	0.00%
10-60-7110	Other Equip. Parts & Repairs	884.00	1,237.74	326.30	1,000.00	750.00	-250.00	-25.00%
10-60-8020	Medical Service - New Employe	145.00	300.84	420.00	0.00	300.00	300.00	0.00%
10-60-8050	D.O.T. Mandatory Drug	260.00	255.00	0.00	0.00	300.00	300.00	0.00%
10-60-8070	Janitorial Service	0.00	0.00	80.34	0.00	0.00	0.00	0.00%
10-60-8080	Investigation	2,223.62	639.45	653.43	2,700.00	2,500.00	-200.00	-7.41%
10-60-8090	Crime Prevention	529.00	841.56	0.00	2,500.00	2,500.00	0.00	0.00%
10-60-8120	Membership	306.00	541.00	220.00	550.00	600.00	50.00	9.09%
10-60-8130	Travel/Training	6,346.51	7,185.31	4,637.09	9,500.00	9,000.00	-500.00	-5.26%
10-60-8160	Professional Services	273.42	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-8180	Programming	19,741.17	19,557.34	11,025.00	23,100.00	21,200.00	-1,900.00	-8.23%
10-60-8190	Morale/Welfare	1,350.00	1,350.00	0.00	0.00	0.00	0.00	0.00%
10-60-8220	Service & Safety Awards/Banqu	1,049.85	863.46	0.00	0.00	0.00	0.00	0.00%
10-60-8250	Promotions/P.R.	1,046.95	1,056.43	0.00	1,300.00	1,300.00	0.00	0.00%
10-60-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-60-8345	Confidential Funds	1,000.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
10-60-9010	Mobile Capital	100,521.00	44,091.38	71,655.31	80,000.00	0.00	-80,000.00	-100.00%

Budget Comparison Report

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10-60-9020	Fixed Capital	0.00	167,381.80	0.00	0.00	0.00	0.00	0.00%
10-65-4060	Retirement	19,800.00	18,100.00	8,050.00	22,750.00	22,750.00	0.00	0.00%
10-65-4090	Workers Compensation	15,478.58	8,600.28	7,311.09	11,500.00	10,444.42	-1,055.58	-9.18%
10-65-4150	Administrative Expenses	6,000.00	4,800.00	0.00	4,800.00	4,800.00	0.00	0.00%
10-65-5030	Postage	5.00	3.55	0.74	25.00	5.00	-20.00	-80.00%
10-65-5060	Janitorial Supplies	35.26	107.53	56.50	100.00	150.00	50.00	50.00%
10-65-5100	Fuel, Oil, Grease	2,735.26	4,181.83	2,019.76	4,000.00	4,000.00	0.00	0.00%
10-65-5340	Safety Equipment & Supplies	4,428.56	5,000.00	0.00	5,500.00	5,500.00	0.00	0.00%
10-65-6060	Auto Liability/Collision Insuran	6,331.05	8,282.97	5,164.84	8,370.00	4,519.05	-3,850.95	-46.01%
10-65-6085	Auto Liability - Rural	6,172.78	7,472.51	8,153.35	6,620.00	15,630.75	9,010.75	136.11%
10-65-6100	Equipment Insurance	204.83	207.52	161.70	220.00	231.00	11.00	5.00%
10-65-6110	Utility Billing	7,638.55	8,427.02	3,806.04	10,000.00	11,000.00	1,000.00	10.00%
10-65-6130	Telephone	1,399.68	1,700.00	381.16	1,500.00	2,100.00	600.00	40.00%
10-65-6135	Internet Services	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
10-65-6140	Natural Gas	672.27	659.43	399.22	750.00	900.00	150.00	20.00%
10-65-7010	Building & Grounds	37.99	2,581.24	141.79	0.00	15,000.00	15,000.00	0.00%
10-65-7020	Communications Equipment	4,000.00	948.78	0.00	4,000.00	4,000.00	0.00	0.00%
10-65-7100	Vehicle Parts and Repairs	884.98	1,077.36	0.00	3,500.00	3,500.00	0.00	0.00%
10-65-8070	Janitorial Service	99.71	103.94	51.96	100.00	125.00	25.00	25.00%
10-65-8130	Travel/Training	0.00	0.00	716.76	0.00	0.00	0.00	0.00%
10-65-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-65-9020	Fixed Capital	0.00	739.31	2,909.93	15,000.00	0.00	-15,000.00	-100.00%
10-70-5030	Postage	13.33	11.39	1.48	20.00	20.00	0.00	0.00%
10-70-5060	Janitorial Supplies	0.00	73.68	0.00	150.00	100.00	-50.00	-33.33%
10-70-5090	Chemicals	262.50	247.50	0.00	1,000.00	1,000.00	0.00	0.00%
10-70-5100	Fuel, Oil, Grease	18,420.41	18,921.22	26,815.86	50,000.00	30,000.00	-20,000.00	-40.00%
10-70-5340	Safety Equipment & Supplies	360.00	28.18	0.00	350.00	350.00	0.00	0.00%
10-70-6050	General Liability Insurance	1,168.16	1,212.26	1,008.42	1,515.00	1,440.60	-74.40	-4.91%
10-70-6110	Utility Billing	2,114.00	2,204.00	962.00	3,000.00	3,000.00	0.00	0.00%
10-70-7010	Building & Grounds	7,709.35	13,331.53	0.00	10,000.00	10,000.00	0.00	0.00%
10-70-7030	Maintenance Contracts	1,675.00	1,675.00	0.00	1,800.00	1,800.00	0.00	0.00%
10-70-7110	Other Equip. Parts & Repairs	8.07	632.30	137.34	1,500.00	1,500.00	0.00	0.00%
10-70-8010	Advertising	177.25	102.60	0.00	0.00	0.00	0.00	0.00%
10-70-8030	Rentals	314.80	0.00	0.00	0.00	0.00	0.00	0.00%
10-70-8150	Permit Fees	0.00	127.00	0.00	0.00	0.00	0.00	0.00%
10-70-8350	Property Tax	118.40	119.27	0.00	200.00	200.00	0.00	0.00%
10-75-4010	Salaries	130,995.11	121,195.50	74,395.77	143,299.87	150,288.47	6,988.60	4.88%
10-75-4020	Overtime Salaries	2,980.01	4,298.94	2,516.98	4,110.62	6,824.10	2,713.48	66.01%
10-75-4060	Retirement	19,299.21	17,114.99	10,125.27	18,628.23	21,052.18	2,423.95	13.01%

Budget Comparison Report

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10-75-4070	FICA	8,230.21	7,466.79	4,568.25	8,586.99	9,020.29	433.30	5.05%
10-75-4075	Medicare	1,924.72	1,746.30	1,068.42	2,008.25	2,109.58	101.33	5.05%
10-75-4080	Health Insurance	32,304.63	26,226.40	17,600.32	31,339.27	34,759.07	3,419.80	10.91%
10-75-4090	Workers Compensation	331.92	354.90	338.08	934.55	972.98	38.43	4.11%
10-75-4100	TWC	507.55	194.26	564.71	1,385.00	1,502.88	117.88	8.51%
10-75-4165	Section 125 Cafeteria Expense	122.10	111.00	88.80	0.00	133.20	133.20	0.00%
10-75-4175	Medical Transport Insurance	504.00	490.00	294.00	504.00	504.00	0.00	0.00%
10-75-5010	General Office Supplies	1,921.15	2,386.01	2,032.46	4,000.00	3,000.00	-1,000.00	-25.00%
10-75-5020	Books/Periodicals/Micro.	11,398.66	12,682.68	6,447.13	15,000.00	15,000.00	0.00	0.00%
10-75-5030	Postage	487.48	671.72	36.26	500.00	800.00	300.00	60.00%
10-75-5035	Vehicles & Equipment <$5,000	7,003.20	10,504.80	405.72	700.00	0.00	-700.00	-100.00%
10-75-5040	Furniture & Fixtures	0.00	2,453.53	0.00	0.00	1,000.00	1,000.00	0.00%
10-75-5060	Janitorial Supplies	347.27	433.58	570.20	700.00	400.00	-300.00	-42.86%
10-75-5110	Wearing Apparel	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
10-75-5164	Local Grant & Donation Expens	0.00	1,960.00	0.00	0.00	0.00	0.00	0.00%
10-75-5199	Unclaimed Property Capital Cre	74.43	0.00	0.00	0.00	0.00	0.00	0.00%
10-75-5340	Safety Equipment & Supplies	0.00	40.00	0.00	200.00	50.00	-150.00	-75.00%
10-75-6110	Utility Billing	11,078.99	10,802.12	4,424.49	12,900.00	12,000.00	-900.00	-6.98%
10-75-6130	Telephone	1,351.62	1,381.55	850.43	1,450.00	1,020.00	-430.00	-29.66%
10-75-6135	Internet Services	987.88	997.97	923.81	1,000.00	1,800.00	800.00	80.00%
10-75-6140	Natural Gas	1,533.72	1,326.82	695.86	2,300.00	2,000.00	-300.00	-13.04%
10-75-6225	Mobile Phone	0.00	446.35	236.13	600.00	500.00	-100.00	-16.67%
10-75-7010	Building & Grounds	7,458.26	8,858.17	81.36	1,100.00	1,000.00	-100.00	-9.09%
10-75-7030	Maintenance Contracts	2,350.62	3,288.87	1,991.35	3,000.00	3,000.00	0.00	0.00%
10-75-7110	Other Equip. Parts & Repairs	67.42	0.00	6.08	300.00	300.00	0.00	0.00%
10-75-8010	Advertising	0.00	269.33	0.00	0.00	0.00	0.00	0.00%
10-75-8020	Medical Service - New Employe	0.00	151.07	0.00	150.00	150.00	0.00	0.00%
10-75-8070	Janitorial Service	5,100.00	5,100.00	2,500.00	5,200.00	5,200.00	0.00	0.00%
10-75-8130	Travel/Training	0.00	25.90	0.00	500.00	0.00	-500.00	-100.00%
10-75-8180	Programming	16,110.00	16,710.00	9,450.00	17,000.00	17,000.00	0.00	0.00%
10-75-8190	Morale/Welfare	450.00	300.00	0.00	0.00	0.00	0.00	0.00%
10-75-8220	Service & Safety Awards/Banqu	359.93	826.18	0.00	0.00	0.00	0.00	0.00%
10-75-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-75-9010	Mobile Capital	0.00	0.00	2,399.16	0.00	0.00	0.00	0.00%
10-75-9020	Fixed Capital	56,595.00	28,207.50	135,814.86	261,396.00	70,000.00	-191,396.00	-73.22%
10-85-5110	Wearing Apparel	0.76	0.00	0.00	0.00	0.00	0.00	0.00%
10-85-6130	Telephone	719.35	426.94	0.00	0.00	0.00	0.00	0.00%
10-85-8130	Travel/Training	59.10	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-4010	Salaries	87,008.84	85,273.67	51,811.63	102,242.58	105,781.01	3,538.43	3.46%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-90-4020	Overtime Salaries	1,291.59	3,870.85	1,979.40	3,310.59	4,470.66	1,160.07	35.04%
10-90-4060	Retirement	13,076.65	12,623.64	7,234.97	13,751.63	15,306.51	1,554.88	11.31%
10-90-4070	FICA	5,315.19	5,215.30	3,160.23	6,339.04	6,558.42	219.38	3.46%
10-90-4075	Medicare	1,243.04	1,219.62	739.01	1,482.52	1,533.82	51.30	3.46%
10-90-4080	Health Insurance	24,349.07	21,839.29	13,011.47	24,340.17	26,996.21	2,656.04	10.91%
10-90-4090	Workers Compensation	2,462.64	963.59	1,623.73	4,061.78	4,857.63	795.85	19.59%
10-90-4100	TWC	244.56	178.85	421.67	1,022.43	1,057.81	35.38	3.46%
10-90-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-4165	Section 125 Cafeteria Expense	44.06	48.06	39.36	0.00	59.05	59.05	0.00%
10-90-4175	Medical Transport Insurance	389.20	349.02	196.00	391.44	391.44	0.00	0.00%
10-90-5010	General Office Supplies	0.00	66.32	0.00	50.00	100.00	50.00	100.00%
10-90-5035	Vehicles & Equipment <$5,000	296.36	843.73	408.31	1,500.00	2,000.00	500.00	33.33%
10-90-5060	Janitorial Supplies	3,142.82	2,667.08	1,723.11	5,000.00	5,000.00	0.00	0.00%
10-90-5080	Tools	66.07	209.97	22.30	1,000.00	750.00	-250.00	-25.00%
10-90-5090	Chemicals	427.27	400.31	59.88	2,000.00	2,000.00	0.00	0.00%
10-90-5100	Fuel, Oil, Grease	3,872.20	2,788.13	1,337.14	4,000.00	4,000.00	0.00	0.00%
10-90-5110	Wearing Apparel	397.98	386.13	114.87	1,500.00	1,500.00	0.00	0.00%
10-90-5120	General Maintenance Supplies	5.99	0.00	0.00	100.00	100.00	0.00	0.00%
10-90-5340	Safety Equipment & Supplies	163.96	498.97	89.68	500.00	500.00	0.00	0.00%
10-90-6060	Auto Liability/Collision Insuran	1,031.35	931.74	762.19	1,350.00	1,180.95	-169.05	-12.52%
10-90-6100	Equipment Insurance	250.40	306.26	203.60	300.00	290.85	-9.15	-3.05%
10-90-6110	Utility Billing	8,639.34	6,917.92	4,104.96	11,000.00	10,000.00	-1,000.00	-9.09%
10-90-6140	Natural Gas	978.43	907.88	551.16	1,200.00	1,200.00	0.00	0.00%
10-90-6225	Mobile Phone	18.00	12.90	19.80	60.00	60.00	0.00	0.00%
10-90-7010	Building & Grounds	4,039.99	6,164.77	1,400.34	10,000.00	12,000.00	2,000.00	20.00%
10-90-7015	GARDEN CENTER BUILDING & (	871.42	219.39	0.00	2,000.00	10,000.00	8,000.00	400.00%
10-90-7018	Little League Field Exp	171.11	3,816.18	1.68	4,000.00	3,000.00	-1,000.00	-25.00%
10-90-7100	Vehicle Parts and Repairs	1,072.82	634.38	168.48	3,500.00	3,000.00	-500.00	-14.29%
10-90-7110	Other Equip. Parts & Repairs	4,729.13	5,056.62	2,136.06	7,000.00	7,000.00	0.00	0.00%
10-90-7125	Heavy Equipment Parts and Re	69.72	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
10-90-8010	Advertising	40.50	0.00	0.00	0.00	0.00	0.00	0.00%
10-90-8020	Medical Service - New Employe	3.23	69.30	1.04	150.00	150.00	0.00	0.00%
10-90-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-90-8050	D.O.T. Mandatory Drug	201.50	375.00	0.00	150.00	400.00	250.00	166.67%
10-90-8070	Janitorial Service	6,814.00	6,864.00	3,366.00	8,500.00	8,000.00	-500.00	-5.88%
10-90-8130	Travel/Training	0.00	280.00	212.00	500.00	500.00	0.00	0.00%
10-90-8190	Morale/Welfare	322.50	349.50	0.00	0.00	0.00	0.00	0.00%
10-90-8220	Service & Safety Awards/Banqu	271.52	232.73	0.00	0.00	0.00	0.00	0.00%
10-90-9010	Mobile Capital	0.00	10,800.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-90-9020	Fixed Capital	10,000.00	49,350.00	0.00	0.00	50,000.00	50,000.00	0.00%
10-95-4010	Salaries	52,847.86	65,173.44	27,288.41	89,712.76	90,471.70	758.94	0.85%
10-95-4020	Overtime Salaries	4,866.34	4,415.35	1,104.25	2,864.16	3,373.30	509.14	17.78%
10-95-4060	Retirement	8,707.68	9,851.23	3,818.85	12,066.37	13,091.26	1,024.89	8.49%
10-95-4070	FICA	3,711.57	4,210.51	1,724.91	5,562.19	5,609.25	47.06	0.85%
10-95-4075	Medicare	868.01	984.67	403.50	1,300.84	1,311.84	11.00	0.85%
10-95-4080	Health Insurance	13,248.26	16,645.56	7,135.58	24,340.17	26,996.21	2,656.04	10.91%
10-95-4090	Workers Compensation	284.43	36.67	1,695.08	3,571.35	3,159.28	-412.07	-11.54%
10-95-4100	TWC	731.75	133.61	231.91	897.13	904.72	7.59	0.85%
10-95-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-95-4165	Section 125 Cafeteria Expense	3.36	3.66	9.76	0.00	14.65	14.65	0.00%
10-95-4175	Medical Transport Insurance	277.20	307.02	112.00	391.44	391.44	0.00	0.00%
10-95-5010	General Office Supplies	35.35	38.91	0.00	50.00	50.00	0.00	0.00%
10-95-5035	Vehicles & Equipment <$5,000	296.37	1,215.96	408.31	1,500.00	1,500.00	0.00	0.00%
10-95-5060	Janitorial Supplies	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
10-95-5080	Tools	54.71	251.60	0.00	500.00	250.00	-250.00	-50.00%
10-95-5090	Chemicals	3,618.46	1,032.93	1,126.72	5,000.00	4,000.00	-1,000.00	-20.00%
10-95-5100	Fuel, Oil, Grease	1,869.90	1,896.13	1,460.73	5,000.00	5,500.00	500.00	10.00%
10-95-5110	Wearing Apparel	748.25	613.77	61.79	1,500.00	1,200.00	-300.00	-20.00%
10-95-5120	General Maintenance Supplies	5.99	0.00	0.00	500.00	200.00	-300.00	-60.00%
10-95-5180	Pipes, Valves, Fittings, Hardwa	0.00	0.00	419.31	0.00	0.00	0.00	0.00%
10-95-5340	Safety Equipment & Supplies	163.97	180.01	89.68	400.00	250.00	-150.00	-37.50%
10-95-6060	Auto Liability/Collision Insuran	357.27	415.28	326.34	470.00	505.20	35.20	7.49%
10-95-6100	Equipment Insurance	509.80	667.14	614.46	825.00	877.80	52.80	6.40%
10-95-6110	Utility Billing	9,909.09	14,190.27	5,291.05	14,000.00	14,000.00	0.00	0.00%
10-95-6225	Mobile Phone	18.00	12.90	19.80	0.00	40.00	40.00	0.00%
10-95-7010	Building & Grounds	9,213.76	8,843.95	7,019.18	15,000.00	16,000.00	1,000.00	6.67%
10-95-7100	Vehicle Parts and Repairs	824.08	135.90	258.03	3,000.00	3,000.00	0.00	0.00%
10-95-7110	Other Equip. Parts & Repairs	4,011.68	2,421.16	2,320.64	7,000.00	10,000.00	3,000.00	42.86%
10-95-7125	Heavy Equipment Parts and Re	0.00	36.95	224.31	5,000.00	5,000.00	0.00	0.00%
10-95-8020	Medical Service - New Employe	642.16	369.30	2.08	0.00	0.00	0.00	0.00%
10-95-8030	Rentals	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
10-95-8050	D.O.T. Mandatory Drug	16.50	0.00	80.50	150.00	150.00	0.00	0.00%
10-95-8130	Travel/Training	0.00	0.00	20.00	0.00	0.00	0.00	0.00%
10-95-8190	Morale/Welfare	322.50	349.50	0.00	0.00	0.00	0.00	0.00%
10-95-8220	Service & Safety Awards/Banq	249.02	197.78	0.00	0.00	0.00	0.00	0.00%
10-95-9010	Mobile Capital	49,587.38	60,139.63	0.00	0.00	45,000.00	45,000.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10-95-9020	Fixed Capital	0.00	0.00	12,985.00	25,000.00	0.00	-25,000.00	-100.00%
	Total Expense:	**2,641,375.79**	**2,862,637.93**	**1,691,250.95**	**3,798,413.00**	**3,423,396.65**	**-375,016.35**	**-9.87%**
	Total Fund: 10 - GENERAL FUND:	**290,596.55**	**286,820.55**	**-364,696.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT								
Revenue								
12-00-3670	Interest Earned	2,044.36	1,732.86	753.34	0.00	0.00	0.00	0.00%
	Total Revenue:	**2,044.36**	**1,732.86**	**753.34**	**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...	**1,844.32**	**1,532.82**	**653.32**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 20 - WATER & LIGHT FUND								
Revenue								
20-00-3160	Grant Revenue	0.00	78,556.95	0.00	0.00	140,000.00	140,000.00	0.00%
20-00-3200	Capital Contribution	342,537.51	169,838.00	0.00	0.00	0.00	0.00	0.00%
20-00-3450	Machine Rental & Labor	4,871.28	2,573.67	128.00	4,000.00	2,750.00	-1,250.00	-31.25%
20-00-3466	Revenue from Unrestricted Re:	0.00	0.00	0.00	358,728.11	483,630.91	124,902.80	34.82%
20-00-3550	Other Rentals	2,323.77	2,366.79	1,168.29	2,400.00	3,600.00	1,200.00	50.00%
20-00-3670	Interest Earned	264,135.40	247,208.30	102,390.13	185,000.00	193,000.00	8,000.00	4.32%
20-00-3709	Insurance Reimbursement	12,014.92	8,400.00	0.00	0.00	0.00	0.00	0.00%
20-00-3710	Miscellaneous Revenue	8,764.42	779.16	0.00	0.00	0.00	0.00	0.00%
20-00-3740	Cash Short/Over	-2.08	-8.95	-0.61	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%
20-00-3749	Transfer from 4A or 4B	51,664.22	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-3750	Revenue - Assets Sold	15,547.80	987.00	0.00	0.00	0.00	0.00	0.00%
20-40-3630	Service Charges - General Reve	20,220.00	21,895.00	11,835.00	19,200.00	21,750.00	2,550.00	13.28%
20-41-3406	Electric Sales	2,516,066.60	2,603,290.07	1,472,935.49	2,561,809.59	2,581,365.55	19,555.96	0.76%
20-41-3410	Utility Service Charges	14,146.86	16,443.75	6,688.34	16,000.00	16,000.00	0.00	0.00%
20-41-3416	Fuel Charges	2,007,498.74	2,225,117.52	1,258,662.05	2,258,360.16	2,277,031.18	18,671.02	0.83%
20-41-3420	Utility Penalties	43,615.18	47,552.86	23,719.64	45,000.00	47,000.00	2,000.00	4.44%
20-41-3450	Machine Rental & Labor	0.00	1,419.00	878.00	0.00	0.00	0.00	0.00%
20-41-3710	Miscellaneous Revenue	0.00	4,053.50	0.00	0.00	0.00	0.00	0.00%
20-42-3410	Utility Service Charges	2,407.50	2,442.49	1,040.00	3,000.00	2,400.00	-600.00	-20.00%
20-42-3425	Water Sales	658,732.79	715,929.67	391,505.90	647,543.01	670,021.52	22,478.51	3.47%
20-42-3430	Water Connections	15,375.00	17,796.94	0.00	15,000.00	15,000.00	0.00	0.00%
20-42-3745	Transfer to Water & Light Fund	0.00	23,501.06	0.00	0.00	0.00	0.00	0.00%
20-43-3435	Sewer Charges	466,990.46	486,040.30	274,270.61	443,935.06	448,234.31	4,299.25	0.97%
20-43-3440	Industrial Sewer Charges	3,631.31	3,601.57	2,014.46	3,625.00	3,718.45	93.45	2.58%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-43-3445	Sewer Connections	9,967.50	14,635.00	1,575.00	10,000.00	10,000.00	0.00	0.00%
20-45-3455	Refuse Collection - Commercia	479,274.86	504,203.47	310,561.43	522,060.00	532,501.20	10,441.20	2.00%
20-45-3460	Refuse Collection - Residential	298,256.86	307,526.13	183,176.92	312,120.00	318,362.40	6,242.40	2.00%
20-45-3710	Miscellaneous Revenue	0.00	7,512.74	0.00	0.00	0.00	0.00	0.00%
20-45-3820	Revenue - Recyclable Products	24,370.23	25,468.64	14,528.78	25,860.00	26,377.20	517.20	2.00%
	Total Revenue:	**7,262,411.13**	**7,539,130.63**	**4,057,077.43**	**7,433,640.93**	**7,792,742.72**	**359,101.79**	**4.83%**
Expense								
20-00-8022	Amortization Expense	-730.80	-730.80	0.00	0.00	0.00	0.00	0.00%
20-00-8045	Bond Issuance Costs	19,347.86	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-8200	Depreciation Expense	516,971.86	542,610.37	0.00	0.00	0.00	0.00	0.00%
20-00-8330	Interest Expense	2,438.00	32,245.09	0.00	0.00	0.00	0.00	0.00%
20-40-4010	Salaries	202,022.81	205,222.51	98,288.63	209,337.51	260,406.21	51,068.70	24.40%
20-40-4020	Overtime Salaries	2,374.18	2,733.58	748.64	2,661.24	3,343.97	682.73	25.65%
20-40-4040	Council Fee	7,800.00	7,800.00	3,999.99	8,400.00	9,100.00	700.00	8.33%
20-40-4060	Retirement	25,871.08	34,480.16	13,319.60	26,949.08	36,388.45	9,439.37	35.03%
20-40-4070	FICA	11,958.40	11,817.55	5,763.20	12,978.93	16,145.18	3,166.25	24.40%
20-40-4075	Medicare	2,796.20	2,763.32	1,347.57	3,035.39	3,775.89	740.50	24.40%
20-40-4080	Health Insurance	40,679.70	36,171.15	16,129.60	33,950.88	46,345.42	12,394.54	36.51%
20-40-4090	Workers Compensation	527.66	505.05	397.71	1,269.98	1,483.92	213.94	16.85%
20-40-4100	TWC	664.23	262.22	665.78	2,093.38	2,604.06	510.68	24.39%
20-40-4165	Section 125 Cafeteria Expense	109.83	142.45	68.45	111.00	44.40	-66.60	-60.00%
20-40-4175	Medical Transport Insurance	623.00	609.00	290.50	546.00	672.00	126.00	23.08%
20-40-5010	General Office Supplies	2,164.73	4,511.42	297.44	5,000.00	5,000.00	0.00	0.00%
20-40-5020	Books/Periodicals/Micro.	33.84	0.00	0.00	200.00	200.00	0.00	0.00%
20-40-5030	Postage	8,805.66	17,840.81	2,155.87	10,000.00	10,000.00	0.00	0.00%
20-40-5035	Vehicles & Equipment <$5,000	-519.50	177.33	0.00	2,000.00	0.00	-2,000.00	-100.00%
20-40-5040	Furniture & Fixtures	119.28	6,217.51	0.00	0.00	0.00	0.00	0.00%
20-40-5060	Janitorial Supplies	437.32	165.82	94.66	300.00	350.00	50.00	16.67%
20-40-5080	Tools	0.00	271.60	0.00	1,000.00	150.00	-850.00	-85.00%
20-40-5100	Fuel, Oil, Grease	0.00	0.00	42.54	250.00	500.00	250.00	100.00%
20-40-5110	Wearing Apparel	181.03	131.23	0.00	162.50	162.50	0.00	0.00%
20-40-5120	General Maintenance Supplies	0.00	0.00	0.00	25.00	50.00	25.00	100.00%
20-40-5340	Safety Equipment & Supplies	32.50	40.00	0.00	50.00	60.00	10.00	20.00%
20-40-6010	Legal	5,995.60	2,657.60	427.00	7,500.00	5,000.00	-2,500.00	-33.33%
20-40-6040	Auditing	14,600.00	19,850.00	10,975.00	16,500.00	17,325.00	825.00	5.00%
20-40-6060	Auto Liability/Collision Insuran	0.00	0.00	0.00	337.00	334.00	-3.00	-0.89%
20-40-6110	Utility Billing	2,651.14	2,877.98	1,240.30	2,950.00	3,097.50	147.50	5.00%
20-40-6124	Utility Collection Agency Fee E	0.00	119.48	96.62	300.00	300.00	0.00	0.00%
20-40-6130	Telephone	1,455.18	1,463.16	936.11	1,600.00	1,200.00	-400.00	-25.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-40-6135	Internet Services	500.41	598.37	271.86	600.00	600.00	0.00	0.00%
20-40-6150	Surety Bonds	0.00	133.00	0.00	0.00	0.00	0.00	0.00%
20-40-6225	Mobile Phone	354.00	820.30	413.25	870.00	870.00	0.00	0.00%
20-40-6230	Credit Card Charges	14,146.59	16,876.15	7,762.22	15,000.00	16,537.00	1,537.00	10.25%
20-40-7010	Building & Grounds	8,918.95	-360.09	41.99	1,500.00	9,500.00	8,000.00	533.33%
20-40-7020	Communications Equipment	0.00	105.50	0.00	0.00	0.00	0.00	0.00%
20-40-7030	Maintenance Contracts	20,617.33	27,440.02	33,047.20	37,724.00	37,901.00	177.00	0.47%
20-40-7100	Vehicle Parts and Repairs	0.00	1,237.00	52.74	150.00	150.00	0.00	0.00%
20-40-7400	Bad Debt Write-Off Expense	13,408.70	10,901.09	-897.28	0.00	0.00	0.00	0.00%
20-40-8010	Advertising	471.75	42.75	179.55	175.00	175.00	0.00	0.00%
20-40-8020	Medical Service - New Employe	356.07	224.17	78.56	0.00	0.00	0.00	0.00%
20-40-8070	Janitorial Service	1,900.10	1,897.92	873.96	2,000.00	1,900.00	-100.00	-5.00%
20-40-8120	Membership	2,524.50	2,757.63	811.00	3,325.00	3,638.33	313.33	9.42%
20-40-8130	Travel/Training	3,905.15	955.55	392.50	4,500.00	3,000.00	-1,500.00	-33.33%
20-40-8150	Permit Fees	51.38	51.38	50.00	52.00	52.50	0.50	0.96%
20-40-8160	Professional Services	3,916.67	2,890.68	1,571.00	3,000.00	1,840.29	-1,159.71	-38.66%
20-40-8180	Programming	11,067.00	11,814.34	13,373.21	35,510.00	11,880.00	-23,630.00	-66.54%
20-40-8185	Tariffs	0.00	67.14	0.00	0.00	0.00	0.00	0.00%
20-40-8190	Morale/Welfare	1,278.59	1,257.94	0.00	1,000.00	25.00	-975.00	-97.50%
20-40-8210	Transfer to General Fund	724,383.29	782,716.76	0.00	1,000,000.00	900,000.00	-100,000.00	-10.00%
20-40-8215	Transfer from W&L Fund to Otl	100,000.00	13,500.00	6,500.00	0.00	0.00	0.00	0.00%
20-40-8220	Service & Safety Awards/Banqu	725.06	657.78	0.00	1,500.00	2,500.00	1,000.00	66.67%
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	172.45	134.98	0.00	4,150.00	2,350.00	-1,800.00	-43.37%
20-40-8340	Travel - Council	1,554.63	574.75	0.00	2,600.00	1,000.00	-1,600.00	-61.54%
20-40-9010	Mobile Capital	0.00	0.00	2,464.91	0.00	10,900.00	10,900.00	0.00%
20-40-9020	Fixed Capital	4,775.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-41-4010	Salaries	163,954.95	168,575.06	81,131.30	181,473.69	178,560.43	-2,913.26	-1.61%
20-41-4020	Overtime Salaries	16,970.15	18,533.85	5,514.73	19,771.38	19,135.77	-635.61	-3.21%
20-41-4060	Retirement	22,787.02	31,375.60	11,629.81	24,408.21	25,837.69	1,429.48	5.86%
20-41-4070	FICA	11,126.72	11,260.64	5,294.77	11,251.37	11,070.75	-180.62	-1.61%
20-41-4075	Medicare	2,602.31	2,633.55	1,238.29	2,631.37	2,589.13	-42.24	-1.61%
20-41-4080	Health Insurance	32,304.63	30,528.39	17,284.84	33,950.88	37,655.65	3,704.77	10.91%
20-41-4090	Workers Compensation	4,885.71	3,932.34	2,824.96	7,772.59	7,239.31	-533.28	-6.86%
20-41-4100	TWC	341.98	161.94	798.06	1,814.74	1,785.60	-29.14	-1.61%
20-41-4110	Contract Labor	19,376.00	7,545.50	12,765.00	20,000.00	15,000.00	-5,000.00	-25.00%
20-41-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	435.00	0.00	-435.00	-100.00%
20-41-4165	Section 125 Cafeteria Expense	0.00	0.00	0.00	0.00	44.40	44.40	0.00%
20-41-4175	Medical Transport Insurance	504.00	504.00	280.00	546.00	546.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-41-5010	General Office Supplies	53.89	34.70	13.95	75.00	100.00	25.00	33.33%
20-41-5020	Books/Periodicals/Micro.	0.00	140.00	0.00	0.00	0.00	0.00	0.00%
20-41-5035	Vehicles & Equipment <$5,000	824.99	2,313.00	0.00	5,000.00	5,000.00	0.00	0.00%
20-41-5080	Tools	3,275.24	1,242.43	1,288.43	2,000.00	2,000.00	0.00	0.00%
20-41-5090	Chemicals	8.35	0.00	0.00	200.00	200.00	0.00	0.00%
20-41-5100	Fuel, Oil, Grease	7,977.16	7,470.39	2,491.67	10,000.00	8,500.00	-1,500.00	-15.00%
20-41-5110	Wearing Apparel	1,159.76	1,547.00	814.91	2,000.00	2,000.00	0.00	0.00%
20-41-5120	General Maintenance Supplies	534.07	622.41	157.87	500.00	500.00	0.00	0.00%
20-41-5150	Road Material, Culverts, Grates	350.00	2,575.08	1,450.10	1,500.00	1,000.00	-500.00	-33.33%
20-41-5200	Electrical Meters, Boxes, Hardv	7,883.27	2,475.48	1,583.39	20,000.00	20,000.00	0.00	0.00%
20-41-5210	Transformers-Inventory	8,698.55	51,860.85	3,005.00	35,000.00	35,000.00	0.00	0.00%
20-41-5220	Electrical Wiring	5,583.60	1,070.25	1,061.26	25,000.00	20,000.00	-5,000.00	-20.00%
20-41-5230	Power Poles, Cross Arms, Hard	9,127.48	2,594.92	1,268.94	25,000.00	20,000.00	-5,000.00	-20.00%
20-41-5240	Electrical System, Hardware	9,838.90	5,541.98	4,864.91	15,000.00	15,000.00	0.00	0.00%
20-41-5250	Street Lights & Parts	4,236.36	11,156.19	4,415.40	15,000.00	20,000.00	5,000.00	33.33%
20-41-5340	Safety Equipment & Supplies	1,094.38	1,313.37	611.48	1,500.00	1,500.00	0.00	0.00%
20-41-5500	Inventory Gain/Loss	8,531.96	1,279.77	0.00	0.00	0.00	0.00	0.00%
20-41-6020	Engineering	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
20-41-6060	Auto Liability/Collision Insuran	3,853.90	5,189.10	3,867.57	4,835.00	5,538.00	703.00	14.54%
20-41-6120	Electrical-Generation	1,980,911.86	2,176,684.68	1,222,532.04	2,252,668.27	2,266,148.71	13,480.44	0.60%
20-41-6122	Transmission of Electricity	599,826.67	566,461.54	405,499.47	782,651.28	861,196.69	78,545.41	10.04%
20-41-6123	Electrical Substation	1,839.91	1,802.99	429.02	3,000.00	2,500.00	-500.00	-16.67%
20-41-6225	Mobile Phone	360.00	360.00	130.00	360.00	360.00	0.00	0.00%
20-41-7020	Communications Equipment	0.00	0.00	124.51	0.00	0.00	0.00	0.00%
20-41-7030	Maintenance Contracts	0.00	0.00	1,000.00	0.00	35,000.00	35,000.00	0.00%
20-41-7090	Electrical System	3,250.00	0.00	0.00	5,000.00	64,000.00	59,000.00	1,180.00%
20-41-7100	Vehicle Parts and Repairs	4,842.22	272.52	457.20	3,000.00	3,000.00	0.00	0.00%
20-41-7110	Other Equip. Parts & Repairs	377.43	155.00	550.87	1,000.00	1,000.00	0.00	0.00%
20-41-7125	Heavy Equipment Parts and Re	39,070.02	73,999.09	2,059.03	20,000.00	20,000.00	0.00	0.00%
20-41-8010	Advertising	243.00	0.00	136.80	0.00	0.00	0.00	0.00%
20-41-8020	Medical Service - New Employe	0.00	0.00	151.06	150.00	150.00	0.00	0.00%
20-41-8030	Rentals	21,931.00	1,265.00	0.00	0.00	0.00	0.00	0.00%
20-41-8050	D.O.T. Mandatory Drug	705.00	513.99	115.50	800.00	740.00	-60.00	-7.50%
20-41-8130	Travel/Training	122.40	100.00	0.00	200.00	200.00	0.00	0.00%
20-41-8160	Professional Services	14,247.50	6,410.60	0.00	1,000.00	20,000.00	19,000.00	1,900.00%
20-41-8180	Programming	0.00	0.00	123.01	1,000.00	1,000.00	0.00	0.00%
20-41-8190	Morale/Welfare	450.00	450.00	0.00	0.00	0.00	0.00	0.00%
20-41-8220	Service & Safety Awards/Banqu	353.53	347.15	0.00	0.00	0.00	0.00	0.00%
20-41-8296	Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

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20-41-9010	Mobile Capital	0.00	0.00	0.00	165,000.00	140,000.00	-25,000.00	-15.15%
20-41-9020	Fixed Capital	5,907.18	0.00	213,356.79	276,000.00	257,000.00	-19,000.00	-6.88%
20-42-4010	Salaries	107,461.01	83,174.12	54,658.64	126,721.16	133,399.44	6,678.28	5.27%
20-42-4020	Overtime Salaries	11,626.09	8,318.05	4,056.64	12,160.47	12,044.14	-116.33	-0.96%
20-42-4060	Retirement	15,862.46	16,410.88	7,907.59	17,044.00	19,302.90	2,258.90	13.25%
20-42-4070	FICA	7,493.42	5,519.97	3,545.24	7,856.71	8,270.77	414.06	5.27%
20-42-4075	Medicare	1,752.57	1,291.18	829.19	1,837.46	1,934.29	96.83	5.27%
20-42-4080	Health Insurance	24,766.74	16,472.39	11,042.29	28,727.67	31,862.48	3,134.81	10.91%
20-42-4090	Workers Compensation	2,706.61	2,450.68	2,254.41	7,511.14	7,979.17	468.03	6.23%
20-42-4100	TWC	393.49	120.11	371.34	1,267.21	1,333.99	66.78	5.27%
20-42-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,260.00	817.00	-443.00	-35.16%
20-42-4165	Section 125 Cafeteria Expense	24.05	0.00	0.00	0.00	0.00	0.00	0.00%
20-42-4175	Medical Transport Insurance	392.00	294.00	196.00	462.00	462.00	0.00	0.00%
20-42-5010	General Office Supplies	20.35	76.58	0.00	75.00	100.00	25.00	33.33%
20-42-5035	Vehicles & Equipment <$5,000	2,385.87	737.88	0.00	2,000.00	2,000.00	0.00	0.00%
20-42-5080	Tools	930.60	523.06	531.73	2,000.00	1,500.00	-500.00	-25.00%
20-42-5090	Chemicals	9,259.73	9,906.78	7,111.33	15,500.00	15,000.00	-500.00	-3.23%
20-42-5100	Fuel, Oil, Grease	5,629.95	4,091.74	1,594.05	7,000.00	7,000.00	0.00	0.00%
20-42-5110	Wearing Apparel	978.45	673.44	310.10	2,500.00	2,000.00	-500.00	-20.00%
20-42-5120	General Maintenance Supplies	473.35	524.79	319.21	500.00	500.00	0.00	0.00%
20-42-5140	Concrete, Cement, Mortar Mix	34.50	41.65	19.20	200.00	200.00	0.00	0.00%
20-42-5150	Road Material, Culverts, Grates	350.00	2,625.10	1,450.12	2,000.00	2,000.00	0.00	0.00%
20-42-5180	Pipes, Valves, Fittings, Hardwa	6,866.74	11,708.31	5,157.47	10,000.00	12,000.00	2,000.00	20.00%
20-42-5190	Water Meters, Boxes, Hardwar	13,350.52	18,473.22	5,718.36	8,000.00	10,000.00	2,000.00	25.00%
20-42-5290	Water System Equipment Parts	14,749.29	16,202.80	24,090.60	20,000.00	20,000.00	0.00	0.00%
20-42-5340	Safety Equipment & Supplies	124.98	267.79	89.68	500.00	400.00	-100.00	-20.00%
20-42-5500	Inventory Gain/Loss	11,368.55	10,512.05	0.00	0.00	0.00	0.00	0.00%
20-42-6020	Engineering	14,844.00	9,896.00	0.00	0.00	0.00	0.00	0.00%
20-42-6060	Auto Liability/Collision Insuran	1,418.31	2,315.99	1,029.74	1,875.00	1,549.05	-325.95	-17.38%
20-42-6100	Equipment Insurance	24.50	24.75	19.11	25.00	27.30	2.30	9.20%
20-42-6110	Utility Billing	59,697.98	57,024.93	28,137.31	68,000.00	72,000.00	4,000.00	5.88%
20-42-6135	Internet Services	1,152.00	1,152.00	576.00	1,200.00	1,200.00	0.00	0.00%
20-42-6225	Mobile Phone	240.00	180.00	90.00	360.00	360.00	0.00	0.00%
20-42-7010	Building & Grounds	1,572.24	1,849.31	0.00	1,500.00	1,000.00	-500.00	-33.33%
20-42-7030	Maintenance Contracts	15,431.12	15,894.05	16,170.87	17,000.00	20,500.00	3,500.00	20.59%
20-42-7070	Water System	264.60	14,887.00	21,027.22	62,500.00	85,000.00	22,500.00	36.00%
20-42-7100	Vehicle Parts and Repairs	552.06	309.34	61.01	2,500.00	2,500.00	0.00	0.00%
20-42-7110	Other Equip. Parts & Repairs	1,475.69	30.91	28.00	10,000.00	10,000.00	0.00	0.00%
20-42-7125	Heavy Equipment Parts and Re	2,155.12	712.56	53.99	7,000.00	7,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-42-8010	Advertising	0.00	945.00	294.00	0.00	0.00	0.00	0.00%
20-42-8020	Medical Service - New Employe	139.68	98.31	2.12	150.00	150.00	0.00	0.00%
20-42-8050	D.O.T. Mandatory Drug	260.00	110.00	0.00	200.00	200.00	0.00	0.00%
20-42-8120	Membership	262.94	203.75	0.00	600.00	400.00	-200.00	-33.33%
20-42-8130	Travel/Training	187.50	415.00	0.00	1,200.00	1,200.00	0.00	0.00%
20-42-8140	Laboratory Testing	5,205.87	3,612.50	4,412.00	8,000.00	8,000.00	0.00	0.00%
20-42-8150	Permit Fees	3,726.45	3,726.45	0.00	6,000.00	4,500.00	-1,500.00	-25.00%
20-42-8160	Professional Services	258.75	13,378.30	0.00	2,500.00	2,500.00	0.00	0.00%
20-42-8180	Programming	0.00	0.00	652.50	1,500.00	1,500.00	0.00	0.00%
20-42-8190	Morale/Welfare	400.00	300.00	0.00	0.00	0.00	0.00	0.00%
20-42-8220	Service & Safety Awards/Banqu	297.45	230.15	0.00	0.00	0.00	0.00	0.00%
20-42-9020	Fixed Capital	0.00	0.00	138,268.53	0.00	253,000.00	253,000.00	0.00%
20-43-4010	Salaries	49,516.08	90,655.21	47,661.42	89,807.49	98,931.59	9,124.10	10.16%
20-43-4020	Overtime Salaries	5,345.74	9,772.83	2,288.79	9,543.76	10,832.73	1,288.97	13.51%
20-43-4060	Retirement	7,155.75	15,816.57	7,279.65	12,079.11	14,315.40	2,236.29	18.51%
20-43-4070	FICA	3,193.15	5,456.48	3,219.52	5,568.06	6,133.76	565.70	10.16%
20-43-4075	Medicare	746.73	1,275.88	752.75	1,302.21	1,434.51	132.30	10.16%
20-43-4080	Health Insurance	11,158.87	14,618.83	8,376.25	15,669.64	17,379.53	1,709.89	10.91%
20-43-4090	Workers Compensation	1,716.14	1,029.31	1,642.99	5,480.58	6,112.74	632.16	11.53%
20-43-4100	TWC	259.89	60.49	225.14	898.07	989.32	91.25	10.16%
20-43-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	625.00	974.23	349.23	55.88%
20-43-4165	Section 125 Cafeteria Expense	17.33	44.40	25.90	44.40	44.40	0.00	0.00%
20-43-4175	Medical Transport Insurance	159.60	207.20	150.70	252.00	252.00	0.00	0.00%
20-43-5010	General Office Supplies	8.50	23.16	20.79	50.00	75.00	25.00	50.00%
20-43-5030	Postage	100.97	0.00	13.54	0.00	0.00	0.00	0.00%
20-43-5060	Janitorial Supplies	15.87	29.66	0.00	50.00	50.00	0.00	0.00%
20-43-5080	Tools	275.62	415.97	0.00	500.00	400.00	-100.00	-20.00%
20-43-5090	Chemicals	6,601.81	8,758.12	4,088.95	13,200.00	12,000.00	-1,200.00	-9.09%
20-43-5100	Fuel, Oil, Grease	1,677.79	2,307.98	1,009.78	3,000.00	3,000.00	0.00	0.00%
20-43-5110	Wearing Apparel	361.04	241.51	199.44	500.00	500.00	0.00	0.00%
20-43-5120	General Maintenance Supplies	159.90	87.93	234.08	300.00	200.00	-100.00	-33.33%
20-43-5150	Road Material, Culverts, Grates	882.00	3,345.07	1,450.12	2,500.00	2,500.00	0.00	0.00%
20-43-5180	Pipes, Valves, Fittings, Hardwar	411.23	718.70	459.21	1,500.00	1,500.00	0.00	0.00%
20-43-5290	Water System Equipment Parts	0.00	175.23	0.00	0.00	0.00	0.00	0.00%
20-43-5300	Sewer System Equipment Parts	18,423.35	12,365.36	1,200.00	30,000.00	30,000.00	0.00	0.00%
20-43-5340	Safety Equipment & Supplies	70.39	178.57	0.00	300.00	300.00	0.00	0.00%
20-43-5500	Inventory Gain/Loss	952.48	629.72	0.00	0.00	0.00	0.00	0.00%
20-43-6020	Engineering	5,680.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-43-6060	Auto Liability/Collision Insuran	1,383.27	1,556.98	1,231.13	1,825.00	1,872.60	47.60	2.61%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-43-6100	Equipment Insurance	333.20	374.61	374.12	335.00	534.45	199.45	59.54%
20-43-6110	Utility Billing	108,087.49	99,394.95	41,004.36	125,000.00	125,000.00	0.00	0.00%
20-43-6225	Mobile Phone	84.00	84.00	30.00	144.00	60.00	-84.00	-58.33%
20-43-7010	Building & Grounds	149.45	607.64	371.50	500.00	5,000.00	4,500.00	900.00%
20-43-7080	Sewer System	10,360.47	0.00	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
20-43-7100	Vehicle Parts and Repairs	494.69	1,268.13	82.67	2,000.00	2,000.00	0.00	0.00%
20-43-7110	Other Equip. Parts & Repairs	3,338.00	700.00	1,450.00	4,000.00	4,000.00	0.00	0.00%
20-43-7125	Heavy Equipment Parts and Re	2,161.79	890.35	529.00	3,000.00	17,000.00	14,000.00	466.67%
20-43-8010	Advertising	1,470.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-43-8020	Medical Service - New Employe	102.50	116.07	0.00	150.00	150.00	0.00	0.00%
20-43-8050	D.O.T. Mandatory Drug	77.00	75.00	0.00	100.00	100.00	0.00	0.00%
20-43-8120	Membership	186.00	90.00	0.00	300.00	150.00	-150.00	-50.00%
20-43-8130	Travel/Training	1,047.50	10.00	0.00	1,200.00	1,200.00	0.00	0.00%
20-43-8140	Laboratory Testing	9,614.43	10,852.34	5,687.37	12,000.00	14,000.00	2,000.00	16.67%
20-43-8150	Permit Fees	5,852.65	4,237.65	0.00	6,000.00	6,000.00	0.00	0.00%
20-43-8190	Morale/Welfare	180.00	175.00	0.00	0.00	0.00	0.00	0.00%
20-43-8220	Service & Safety Awards/Banqu	129.28	110.76	0.00	0.00	0.00	0.00	0.00%
20-43-8360	Disposal Fees	3,566.65	3,394.15	2,238.90	5,000.00	5,000.00	0.00	0.00%
20-43-9010	Mobile Capital	0.00	0.01	0.00	0.00	0.00	0.00	0.00%
20-43-9020	Fixed Capital	0.00	0.00	249,590.42	80,000.00	0.00	-80,000.00	-100.00%
20-44-4010	Salaries	153,419.75	161,358.30	91,964.95	168,328.00	185,602.96	17,274.96	10.26%
20-44-4020	Overtime Salaries	2,682.89	3,158.67	2,784.62	3,903.23	3,366.29	-536.94	-13.76%
20-44-4060	Retirement	19,541.16	28,440.08	12,743.84	22,640.12	25,467.63	2,827.51	12.49%
20-44-4070	FICA	9,390.87	10,369.99	5,854.51	10,436.34	11,507.38	1,071.04	10.26%
20-44-4075	Medicare	2,196.26	2,425.26	1,369.21	2,440.76	2,691.24	250.48	10.26%
20-44-4080	Health Insurance	21,536.42	22,131.63	11,168.64	20,892.85	23,172.71	2,279.86	10.91%
20-44-4090	Workers Compensation	351.30	330.79	273.16	690.14	4,806.05	4,115.91	596.39%
20-44-4100	TWC	310.18	125.66	299.51	1,683.28	1,856.03	172.75	10.26%
20-44-4130	Accrued Sick Leave Balance	0.00	0.00	0.00	1,060.00	0.00	-1,060.00	-100.00%
20-44-4165	Section 125 Cafeteria Expense	40.70	37.00	0.00	44.40	0.00	-44.40	-100.00%
20-44-4175	Medical Transport Insurance	336.00	364.00	196.00	336.00	336.00	0.00	0.00%
20-44-5010	General Office Supplies	694.77	909.88	475.12	1,000.00	1,200.00	200.00	20.00%
20-44-5020	Books/Periodicals/Micro.	0.00	544.69	0.00	200.00	0.00	-200.00	-100.00%
20-44-5030	Postage	142.90	85.35	7.40	200.00	100.00	-100.00	-50.00%
20-44-5035	Vehicles & Equipment <$5,000	0.00	1,445.66	0.00	2,500.00	2,500.00	0.00	0.00%
20-44-5040	Furniture & Fixtures	0.00	429.15	0.00	0.00	500.00	500.00	0.00%
20-44-5060	Janitorial Supplies	575.58	895.49	17.99	1,200.00	1,200.00	0.00	0.00%
20-44-5080	Tools	0.00	154.99	0.00	400.00	500.00	100.00	25.00%
20-44-5100	Fuel, Oil, Grease	1,102.17	955.56	148.28	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
20-44-5105	Bulk Fuel	-3,952.87	-751.94	15,758.94	4,000.00	4,500.00	500.00	12.50%
20-44-5110	Wearing Apparel	671.40	1,627.46	498.47	800.00	1,200.00	400.00	50.00%
20-44-5120	General Maintenance Supplies	95.82	117.12	31.92	800.00	800.00	0.00	0.00%
20-44-5340	Safety Equipment & Supplies	60.36	134.48	0.00	150.00	150.00	0.00	0.00%
20-44-6060	Auto Liability/Collision Insuran	1,407.83	651.95	480.69	1,860.00	732.75	-1,127.25	-60.60%
20-44-6110	Utility Billing	6,201.63	6,031.86	2,765.88	8,000.00	7,000.00	-1,000.00	-12.50%
20-44-6130	Telephone	1,395.17	1,315.63	502.05	1,500.00	1,600.00	100.00	6.67%
20-44-6135	Internet Services	500.34	530.36	271.86	600.00	600.00	0.00	0.00%
20-44-6140	Natural Gas	1,418.61	1,268.73	395.47	2,000.00	1,600.00	-400.00	-20.00%
20-44-6225	Mobile Phone	498.75	540.12	249.63	540.00	550.00	10.00	1.85%
20-44-7010	Building & Grounds	383.89	542.24	800.02	700.00	700.00	0.00	0.00%
20-44-7030	Maintenance Contracts	39.16	262.96	169.43	700.00	500.00	-200.00	-28.57%
20-44-7100	Vehicle Parts and Repairs	664.46	28.00	12.79	1,500.00	1,500.00	0.00	0.00%
20-44-7110	Other Equip. Parts & Repairs	311.22	438.10	25.10	800.00	800.00	0.00	0.00%
20-44-8010	Advertising	102.60	140.85	0.00	0.00	0.00	0.00	0.00%
20-44-8050	D.O.T. Mandatory Drug	75.00	150.00	0.00	75.00	75.00	0.00	0.00%
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	262.94	261.94	0.00	500.00	500.00	0.00	0.00%
20-44-8130	Travel/Training	84.00	2.71	0.00	1,000.00	1,000.00	0.00	0.00%
20-44-8160	Professional Services	401.90	582.45	411.10	800.00	900.00	100.00	12.50%
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	325.00	788.33	0.00	0.00	0.00	0.00	0.00%
20-44-8220	Service & Safety Awards/Banqu	234.95	221.06	0.00	0.00	0.00	0.00	0.00%
20-44-9010	Mobile Capital	0.00	0.00	3,274.54	6,600.00	7,500.00	900.00	13.64%
20-45-4110	Contract Labor	17,851.00	18,956.00	9,852.00	22,620.00	5,500.00	-17,120.00	-75.69%
20-45-5090	Chemicals	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
20-45-5100	Fuel, Oil, Grease	68.50	74.99	0.00	150.00	50.00	-100.00	-66.67%
20-45-5285	Post Closure Adjustments for T	343.01	409.78	0.00	0.00	0.00	0.00	0.00%
20-45-5340	Safety Equipment & Supplies	0.00	28.18	0.00	50.00	50.00	0.00	0.00%
20-45-6100	Equipment Insurance	169.55	172.24	135.24	170.00	193.20	23.20	13.65%
20-45-6125	Residential Solid Waste Fees	261,706.50	271,746.30	136,613.64	279,260.00	275,000.00	-4,260.00	-1.53%
20-45-6190	Commercial Solid Waste Fees -	447,681.13	456,771.71	240,846.11	479,560.00	475,000.00	-4,560.00	-0.95%
20-45-7010	Building & Grounds	149.99	199.99	171.04	500.00	500.00	0.00	0.00%
20-45-7110	Other Equip. Parts & Repairs	0.00	0.00	29.99	500.00	200.00	-300.00	-60.00%
20-45-7125	Heavy Equipment Parts and Re	1,896.25	1,530.00	1,778.02	3,000.00	0.00	-3,000.00	-100.00%
20-45-8010	Advertising	102.00	76.50	0.00	150.00	0.00	-150.00	-100.00%
20-45-8360	Disposal Fees	359.50	0.00	0.00	14,635.00	15,044.94	409.94	2.80%
	Total Expense:	**6,375,008.18**	**6,643,767.99**	**3,505,105.06**	**7,433,640.93**	**7,792,742.72**	**359,101.79**	**4.83%**
	Total Fund: 20 - WATER & LIGHT FUND:	**887,402.95**	**895,362.64**	**551,972.37**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 30 - SALES TAX - MFT. DEV. 4-A								
Revenue								
30-00-3110	Sales & Use Tax	385,739.70	449,411.30	228,520.26	400,000.00	417,500.00	17,500.00	4.38%
30-00-3540	Other Leases	1,118.65	3,176.52	0.00	1,400.00	2,525.00	1,125.00	80.36%
30-00-3670	Interest Earned	52,966.49	62,062.86	31,762.52	50,500.00	53,775.00	3,275.00	6.49%
30-00-3710	Miscellaneous Revenue	9,022.60	0.00	0.00	0.00	0.00	0.00	0.00%
30-00-3744	Transfer from Other Funds	156,083.08	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**604,930.52**	**514,650.68**	**260,282.78**	**451,900.00**	**473,800.00**	**21,900.00**	**4.85%**
Expense								
30-00-4110	Contract Labor	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	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	1,220.07	0.00	1,000.00	1,000.00	0.00	0.00%
30-00-6010	Legal	950.00	3,662.99	1,733.50	5,000.00	10,000.00	5,000.00	100.00%
30-00-6050	General Liability Insurance	743.09	818.50	538.46	915.00	960.00	45.00	4.92%
30-00-6080	Errors & Omissions Liability	746.37	814.53	498.99	915.00	960.00	45.00	4.92%
30-00-6150	Surety Bond	260.00	65.00	0.00	300.00	300.00	0.00	0.00%
30-00-6225	Mobile Phone	251.16	230.37	125.67	280.00	280.00	0.00	0.00%
30-00-7710	E.D. Marketing & Promotion	10,497.50	7,581.60	0.00	40,000.00	0.00	-40,000.00	-100.00%
30-00-7720	E.D. Direct Business Incentives	123,748.00	125,000.00	25,000.00	125,000.00	50,000.00	-75,000.00	-60.00%
30-00-7760	Affordable / WorkForce Housir	0.00	0.00	0.00	80,000.00	0.00	-80,000.00	-100.00%
30-00-8010	Advertising	105.00	63.00	36.00	300.00	1,400.00	1,100.00	366.67%
30-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00	0.00%
30-00-8130	Travel/Training	325.05	1,076.96	10.00	2,000.00	2,000.00	0.00	0.00%
30-00-8160	Professional Services	34,260.56	101,689.58	21,930.00	35,000.00	37,450.00	2,450.00	7.00%
30-00-8180	Programming	0.00	5,000.00	5,400.00	5,000.00	5,832.00	832.00	16.64%
30-00-8210	Transfer to General Fund	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00%
30-00-8296	Capital Improvement Fund	0.00	0.00	0.00	88,515.00	891,180.00	802,665.00	906.81%
30-00-8350	Property Tax	0.16	0.16	0.00	0.00	0.00	0.00	0.00%
30-00-9020	Fixed Capital	68,017.27	0.00	0.00	85,574.00	638,257.00	552,683.00	645.85%
	Total Expense:	**257,304.20**	**264,622.80**	**114,839.31**	**537,474.00**	**1,707,294.00**	**1,169,820.00**	**217.65%**
	Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	**347,626.32**	**250,027.88**	**145,443.47**	**-85,574.00**	**-1,233,494.00**	**-1,147,920.00**	**1,341.44%**
Fund: 31 - EDC GRANT FUND								
Revenue								
31-00-3670	Interest Earned	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
	Total Revenue:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 31 - EDC GRANT FUND:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 32 - SALES TAX - BUS. DEV. 4-B								
Revenue								
32-00-3110	Sales & Use Tax	385,739.69	449,411.27	228,520.21	400,000.00	417,500.00	17,500.00	4.38%
32-00-3670	Interest Earned	45,903.24	46,453.74	27,568.28	42,750.00	46,750.00	4,000.00	9.36%
	Total Revenue:	**431,642.93**	**495,865.01**	**256,088.49**	**442,750.00**	**464,250.00**	**21,500.00**	**4.86%**
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	1,220.09	0.00	1,000.00	1,000.00	0.00	0.00%
32-00-6010	Legal	1,385.00	420.00	637.50	5,000.00	10,000.00	5,000.00	100.00%
32-00-6050	General Liability Insurance	743.09	818.50	538.46	915.00	915.00	0.00	0.00%
32-00-6080	Errors & Omissions Liability	746.37	814.53	498.99	915.00	915.00	0.00	0.00%
32-00-6150	Surety Bond	260.00	65.00	0.00	300.00	300.00	0.00	0.00%
32-00-6225	Mobile Phone	251.04	251.28	125.64	280.00	280.00	0.00	0.00%
32-00-7703	Intergovernmental Trans-Gen	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
32-00-7704	Parks Project Program	2,800.00	2,625.00	10,000.00	135,000.00	60,000.00	-75,000.00	-55.56%
32-00-7705	Intergovernmental Trans-Scho	20,000.00	0.00	20,000.00	0.00	0.00	0.00	0.00%
32-00-7710	E.D. Marketing & Promotion	6,239.91	9,398.46	734.00	40,000.00	40,000.00	0.00	0.00%
32-00-7720	E.D. Direct Business Incentives	58,069.00	86,463.93	43,300.00	120,000.00	225,000.00	105,000.00	87.50%
32-00-7760	Affordable / WorkForce Housir	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
32-00-8010	Advertising	0.00	63.00	36.00	300.00	300.00	0.00	0.00%
32-00-8120	Membership	0.00	0.00	0.00	275.00	275.00	0.00	0.00%
32-00-8130	Travel/Training	325.04	1,076.96	10.00	2,000.00	2,000.00	0.00	0.00%
32-00-8160	Professional Services	28,700.56	35,248.74	20,825.00	35,000.00	37,450.00	2,450.00	7.00%
32-00-8180	Programming	0.00	5,000.00	5,400.00	5,000.00	5,832.00	832.00	16.64%
32-00-8210	Transfer to General Fund	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00%
32-00-8215	Transfer to W&L Fund & Other	207,747.30	0.00	0.00	0.00	0.00	0.00	0.00%
32-00-8296	Capital Improvement Fund	0.00	0.00	0.00	10,365.00	415,409.00	405,044.00	3,907.81%
32-00-9020	Fixed Capital	0.00	0.00	0.00	955,797.00	638,257.00	-317,540.00	-33.22%
	Total Expense:	**353,667.35**	**159,865.53**	**161,672.28**	**1,398,547.00**	**1,504,333.00**	**105,786.00**	**7.56%**
	Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	**77,975.58**	**335,999.48**	**94,416.21**	**-955,797.00**	**-1,040,083.00**	**-84,286.00**	**8.82%**
Fund: 34 - MOTEL - HOTEL OCCUPANCY								
Revenue								
34-00-3140	7% Hotel Occupancy Tax	83,618.16	104,046.14	63,226.53	96,160.90	100,000.00	3,839.10	3.99%
34-00-3466	Revenue from Reserves	0.00	0.00	0.00	23,579.37	5,000.00	-18,579.37	-78.80%
34-00-3670	Interest Earned	6,069.32	6,585.64	2,708.85	3,700.00	6,500.00	2,800.00	75.68%
	Total Revenue:	**89,687.48**	**110,631.78**	**65,935.38**	**123,440.27**	**111,500.00**	**-11,940.27**	**-9.67%**
Expense								
34-00-7500	Chamber of Commerce Allocat	16,201.33	37,500.00	27,080.21	44,440.27	58,500.00	14,059.73	31.64%

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
34-00-7510	Christmas Lights	1,881.23	966.30	0.00	20,000.00	0.00	-20,000.00	-100.00%
34-00-7520	Tourist & Industry	20.98	0.00	0.00	500.00	500.00	0.00	0.00%
34-00-7535	Lavaca Expo. Assoc.	15,397.50	12,774.93	0.00	15,000.00	8,500.00	-6,500.00	-43.33%
34-00-7553	Polka Fest	3,000.00	3,000.00	4,000.00	4,000.00	5,000.00	1,000.00	25.00%
34-00-7555	Fiddlers Frolics	35,250.00	33,000.00	36,000.00	36,000.00	35,000.00	-1,000.00	-2.78%
34-00-7557	B'ball & S'ball Tourneys	0.00	1,705.00	0.00	0.00	0.00	0.00	0.00%
34-00-7558	City Support-Festivals, etc.	240.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
34-00-7559	Hallett Oak Gallery	1,000.00	0.00	0.00	0.00	500.00	500.00	0.00%
34-00-7564	SH Athletic Booster Club	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00	0.00%
	Total Expense:	**72,991.04**	**88,946.23**	**69,580.21**	**123,440.27**	**111,500.00**	**-11,940.27**	**-9.67%**
	Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	**16,696.44**	**21,685.55**	**-3,644.83**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 36 - FIRE TRUCK FUND								
Revenue								
36-00-3465	Revenue - Fire Truck	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
36-00-3670	Interest Earned	2,878.99	2,733.13	1,429.91	0.00	0.00	0.00	0.00%
	Total Revenue:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 36 - FIRE TRUCK FUND:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 40 - DEBT PROJECT								
Revenue								
40-00-3050	Bond Proceeds	5,009,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3060	Bond Premium	269,351.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-3670	Interest Earned - Debt Project	80,696.71	248,986.98	94,353.60	175,000.00	15,000.00	-160,000.00	-91.43%
	Total Revenue:	**5,359,547.85**	**248,986.98**	**94,353.60**	**175,000.00**	**15,000.00**	**-160,000.00**	**-91.43%**
Expense								
40-00-7445	Bond Issuance Costs	118,851.14	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-8215	Transfer To/From Other Funds	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-00-9020	Fixed Capital	185,209.60	371,661.18	2,669,930.91	600,000.00	-500,000.00	-1,100,000.00	-183.33%
	Total Expense:	**304,061.74**	**371,661.18**	**2,669,930.91**	**600,000.00**	**-500,000.00**	**-1,100,000.00**	**-183.33%**
	Total Fund: 40 - DEBT PROJECT:	**5,055,486.11**	**-122,674.20**	**-2,575,577.31**	**-425,000.00**	**515,000.00**	**940,000.00**	**-221.18%**
Fund: 45 - DEBT SERVICES								
Revenue								
45-00-3010	Current Taxes	0.00	378,491.74	169,583.00	330,741.00	329,859.00	-882.00	-0.27%
45-00-3020	Delinquent Taxes	0.00	19.83	177.94	0.00	250.00	250.00	0.00%
45-00-3030	Delinquent Tax Penalty & Inter	0.00	4,066.88	102.11	0.00	150.00	150.00	0.00%
45-00-3670	Interest Earned - Debt Services	40.32	515.31	485.84	750.00	750.00	0.00	0.00%
45-00-3710	Miscellaneous Revenue	0.00	2,059.01	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
45-00-3744	Transfer To/From Other Funds	100,001.00	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00%
	Total Revenue:	**100,041.32**	**385,152.77**	**270,348.89**	**431,491.00**	**431,009.00**	**-482.00**	**-0.11%**
Expense								
45-00-6035	Ad Valorem Collection Fee	0.00	3,705.33	173.51	0.00	3,000.00	3,000.00	0.00%
45-00-7730	Expense - Debt Services	0.00	371,666.91	431,350.00	430,850.00	426,725.00	-4,125.00	-0.96%
	Total Expense:	**0.00**	**375,372.24**	**431,523.51**	**430,850.00**	**429,725.00**	**-1,125.00**	**-0.26%**
	Total Fund: 45 - DEBT SERVICES:	**100,041.32**	**9,780.53**	**-161,174.62**	**641.00**	**1,284.00**	**643.00**	**100.31%**
Fund: 50 - LIBRARY ADVISORY BOARD FUND								
Revenue								
50-00-3166	Memorials Restricted	600.00	150.00	0.00	0.00	0.00	0.00	0.00%
50-00-3167	Memorials Unrestricted	1,415.00	1,215.00	730.00	0.00	0.00	0.00	0.00%
50-00-3180	Donations Unrestricted	148.00	618.00	48.00	0.00	0.00	0.00	0.00%
50-00-3670	Interest Revenue	15,849.72	12,900.48	6,083.92	0.00	0.00	0.00	0.00%
	Total Revenue:	**18,012.72**	**14,883.48**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
50-00-4260	Miscellaneous Expense	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
50-00-5020	Books Expense	1,096.83	1,476.71	0.00	0.00	0.00	0.00	0.00%
50-00-5408	Kocurek Grant Expenses	0.00	36.64	0.00	0.00	0.00	0.00	0.00%
50-00-9020	Fixed Capital	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**1,096.83**	**10,613.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	**16,915.89**	**4,270.13**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY FUND								
Revenue								
52-00-3160	Grants Revenue	62,195.00	29,900.00	0.00	0.00	0.00	0.00	0.00%
52-00-3161	Donations for Designated Prog	3,770.00	3,329.00	2,340.00	0.00	0.00	0.00	0.00%
52-00-3670	Interest Earned	794.07	2,378.00	1,115.59	0.00	0.00	0.00	0.00%
	Total Revenue:	**66,759.07**	**35,607.00**	**3,455.59**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
52-00-5400	Dickson Allen Grant Expense	26,923.46	15,402.93	18,378.85	0.00	0.00	0.00	0.00%
52-00-5401	Hancher Grant Expense	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00%
52-00-5408	Kocurek Grant Expense	1,712.50	0.00	0.00	0.00	0.00	0.00	0.00%
52-00-8180	Designated Programming Expe	4,572.12	6,015.74	513.68	0.00	0.00	0.00	0.00%
52-00-9350	Transfer out to Library	0.00	693.47	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**33,208.08**	**60,112.14**	**18,892.53**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR...	**33,550.99**	**-24,505.14**	**-15,436.94**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 60 - GRANT FUND								
Revenue								
60-00-3145	Grant-Home Program	526,208.76	6,245.37	0.00	0.00	0.00	0.00	0.00%
60-00-3160	Grant Revenue	135,239.89	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-3164	E214- GLO RCP	104,900.00	111,700.00	0.00	0.00	0.00	0.00	0.00%
60-00-3165	D267 - GLO-MIT - Revenue	2,276,158.09	4,283,009.14	2,090,572.18	0.00	0.00	0.00	0.00%
60-00-3169	E683-GLO CDBG-MIT MOD	131,402.08	91,338.00	356,311.86	0.00	0.00	0.00	0.00%
60-00-3171	CDV23-0170 TDA Waterline Re	0.00	63,500.00	71,911.50	0.00	0.00	0.00	0.00%
60-00-3670	Interest Earned	331.26	1,282.64	583.14	0.00	0.00	0.00	0.00%
60-00-3744	Transfer To/From Other Funds	0.00	13,500.00	6,500.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**3,174,240.08**	**4,570,575.15**	**2,525,878.68**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
60-00-5160	D267 - GLO-MIT - GA - Expense	0.00	14,188.54	28,377.08	0.00	0.00	0.00	0.00%
60-00-5161	CDV23-0170 TDA Waterline Re	0.00	78,500.00	35,000.00	0.00	0.00	0.00	0.00%
60-00-5163	D267 - GLO-MIT - ENG - Expens	102,756.66	90,419.06	86,802.30	0.00	0.00	0.00	0.00%
60-00-5165	D267 - GLO-MIT - CON - Expens	2,250,439.00	4,227,887.00	2,166,838.98	0.00	0.00	0.00	0.00%
60-00-5167	DR 4332-0094 - HMGP	117,483.97	0.00	0.00	0.00	0.00	0.00	0.00%
60-00-5168	E214-GLO RCP Expenses	89,900.00	111,700.00	60,000.00	0.00	0.00	0.00	0.00%
60-00-5169	E683-GLO CDBG-MIT MOD Exp	131,402.08	91,338.00	718,609.52	0.00	0.00	0.00	0.00%
60-00-5480	Expenses for Home Program	518,251.26	6,124.37	4,286.50	0.00	0.00	0.00	0.00%
60-00-8215	Transfer to Other Funds	227.00	23,501.06	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**3,210,459.97**	**4,643,658.03**	**3,099,914.38**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 60 - GRANT FUND:	**-36,219.89**	**-73,082.88**	**-574,035.70**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**

Budget Comparison Report

Group Summary

Account Typ…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 10 - GENERAL FUND							
Revenue	2,931,972.34	3,149,458.48	1,326,554.55	3,798,413.00	3,423,396.65	-375,016.35	-9.87%
Expense	2,641,375.79	2,862,637.93	1,691,250.95	3,798,413.00	3,423,396.65	-375,016.35	-9.87%
Total Fund: 10 - GENERAL FUND:	**290,596.55**	**286,820.55**	**-364,696.40**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 12 - VOLUNTEER FIREMAN'S PENSION & RETIREMENT							
Revenue	2,044.36	1,732.86	753.34	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…	**1,844.32**	**1,532.82**	**653.32**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 20 - WATER & LIGHT FUND							
Revenue	7,262,411.13	7,539,130.63	4,057,077.43	7,433,640.93	7,792,742.72	359,101.79	4.83%
Expense	6,375,008.18	6,643,767.99	3,505,105.06	7,433,640.93	7,792,742.72	359,101.79	4.83%
Total Fund: 20 - WATER & LIGHT FUND:	**887,402.95**	**895,362.64**	**551,972.37**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 30 - SALES TAX - MFT. DEV. 4-A							
Revenue	604,930.52	514,650.68	260,282.78	451,900.00	473,800.00	21,900.00	4.85%
Expense	257,304.20	264,622.80	114,839.31	537,474.00	1,707,294.00	1,169,820.00	217.65%
Total Fund: 30 - SALES TAX - MFT. DEV. 4-A:	**347,626.32**	**250,027.88**	**145,443.47**	**-85,574.00**	**-1,233,494.00**	**-1,147,920.00**	**1,341.44%**
Fund: 31 - EDC GRANT FUND							
Revenue	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
Total Fund: 31 - EDC GRANT FUND:	**0.00**	**0.09**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 32 - SALES TAX - BUS. DEV. 4-B							
Revenue	431,642.93	495,865.01	256,088.49	442,750.00	464,250.00	21,500.00	4.86%
Expense	353,667.35	159,865.53	161,672.28	1,398,547.00	1,504,333.00	105,786.00	7.56%
Total Fund: 32 - SALES TAX - BUS. DEV. 4-B:	**77,975.58**	**335,999.48**	**94,416.21**	**-955,797.00**	**-1,040,083.00**	**-84,286.00**	**8.82%**
Fund: 34 - MOTEL - HOTEL OCCUPANCY							
Revenue	89,687.48	110,631.78	65,935.38	123,440.27	111,500.00	-11,940.27	-9.67%
Expense	72,991.04	88,946.23	69,580.21	123,440.27	111,500.00	-11,940.27	-9.67%
Total Fund: 34 - MOTEL - HOTEL OCCUPANCY:	**16,696.44**	**21,685.55**	**-3,644.83**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 36 - FIRE TRUCK FUND							
Revenue	12,878.99	12,733.13	1,429.91	0.00	0.00	0.00	0.00%
Total Fund: 36 - FIRE TRUCK FUND:	**12,878.99**	**12,733.13**	**1,429.91**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 40 - DEBT PROJECT							
Revenue	5,359,547.85	248,986.98	94,353.60	175,000.00	15,000.00	-160,000.00	-91.43%
Expense	304,061.74	371,661.18	2,669,930.91	600,000.00	-500,000.00	-1,100,000.00	-183.33%
Total Fund: 40 - DEBT PROJECT:	**5,055,486.11**	**-122,674.20**	**-2,575,577.31**	**-425,000.00**	**515,000.00**	**940,000.00**	**-221.18%**

Budget Comparison Report

Account Typ…	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 45 - DEBT SERVICES							
Revenue	100,041.32	385,152.77	270,348.89	431,491.00	431,009.00	-482.00	-0.11%
Expense	0.00	375,372.24	431,523.51	430,850.00	429,725.00	-1,125.00	-0.26%
Total Fund: 45 - DEBT SERVICES:	**100,041.32**	**9,780.53**	**-161,174.62**	**641.00**	**1,284.00**	**643.00**	**100.31%**
Fund: 50 - LIBRARY ADVISORY BOARD FUND							
Revenue	18,012.72	14,883.48	6,861.92	0.00	0.00	0.00	0.00%
Expense	1,096.83	10,613.35	0.00	0.00	0.00	0.00	0.00%
Total Fund: 50 - LIBRARY ADVISORY BOARD FUND:	**16,915.89**	**4,270.13**	**6,861.92**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBRARY F…							
Revenue	66,759.07	35,607.00	3,455.59	0.00	0.00	0.00	0.00%
Expense	33,208.08	60,112.14	18,892.53	0.00	0.00	0.00	0.00%
Total Fund: 52 - LIBRARY FRIENCH SIMPSON MEMORIAL LIBR…	**33,550.99**	**-24,505.14**	**-15,436.94**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 60 - GRANT FUND							
Revenue	3,174,240.08	4,570,575.15	2,525,878.68	0.00	0.00	0.00	0.00%
Expense	3,210,459.97	4,643,658.03	3,099,914.38	0.00	0.00	0.00	0.00%
Total Fund: 60 - GRANT FUND:	**-36,219.89**	**-73,082.88**	**-574,035.70**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**

Fund Summary

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jul	Parent Budget 2026 APPROVED	Comparison 1 Budget 2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
10 - GENERAL FUND	290,596.55	286,820.55	-364,696.40	0.00	0.00	0.00	0.00%
12 - VOLUNTEER FIREMAN'S PENSION & R...	1,844.32	1,532.82	653.32	0.00	0.00	0.00	0.00%
20 - WATER & LIGHT FUND	887,402.95	895,362.64	551,972.37	0.00	0.00	0.00	0.00%
30 - SALES TAX - MFT. DEV. 4-A	347,626.32	250,027.88	145,443.47	-85,574.00	-1,233,494.00	-1,147,920.00	1,341.44%
31 - EDC GRANT FUND	0.00	0.09	0.05	0.00	0.00	0.00	0.00%
32 - SALES TAX - BUS. DEV. 4-B	77,975.58	335,999.48	94,416.21	-955,797.00	-1,040,083.00	-84,286.00	8.82%
34 - MOTEL - HOTEL OCCUPANCY	16,696.44	21,685.55	-3,644.83	0.00	0.00	0.00	0.00%
36 - FIRE TRUCK FUND	12,878.99	12,733.13	1,429.91	0.00	0.00	0.00	0.00%
40 - DEBT PROJECT	5,055,486.11	-122,674.20	-2,575,577.31	-425,000.00	515,000.00	940,000.00	-221.18%
45 - DEBT SERVICES	100,041.32	9,780.53	-161,174.62	641.00	1,284.00	643.00	100.31%
50 - LIBRARY ADVISORY BOARD FUND	16,915.89	4,270.13	6,861.92	0.00	0.00	0.00	0.00%
52 - LIBRARY FRIENCH SIMPSON MEMORI...	33,550.99	-24,505.14	-15,436.94	0.00	0.00	0.00	0.00%
60 - GRANT FUND	-36,219.89	-73,082.88	-574,035.70	0.00	0.00	0.00	0.00%
Report Total:	**6,804,795.57**	**1,597,950.58**	**-2,893,788.55**	**-1,465,730.00**	**-1,757,293.00**	**-291,563.00**	**19.89%**