

**CITY OF PINEHURST
PROPOSED ANNUAL BUDGET
FISCAL YEAR 2026-2027**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$39,352, which is a 4.52 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 \$0.00

The members of the governing body voted to adopt the budget as follows:

FOR:

AGAINST:

PRESENT AND NOT VOTING:

ABSENT: None

Property Tax Rate Comparision	2025-2026	2025-2026
Property Tax Rate:	\$0.751386/100	\$0.695461/100
No New Revenue Tax Rate:	\$0.683364/100	\$0.672192/100
No New Revenue Maintenance Operations	\$0.654782/100	\$0.606314/100
Voter Approval Tax Rate:	\$0.751388/100	\$0.695464/100
Debt Rate:	\$0.060761/100	\$0.062016/100

Total debt obligation for this fiscal year secured by property taxes is \$86,069

Filed with City Secretary: AUGUST 11, 2026
Presentation of Proposed Budget to Full Council: August 11, 2026
Approved by City Council:

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

GENERAL FUND

	BUDGET 2026-2027	BUDGET 2025-2026	BUDGET DIFFERENCE	
REVENUES				
Property Taxes	922,490	884,324	38,166	
Sales Taxes	710,000	710,000	0	
Franchise Taxes	115,000	115,000	0	
Non-Tax Sources	405,174	222,995	182,178	
Transfer from other funds	245,000	245,000	0	
Grant Revenue	795,000	438	794,563	
Transfer from Reserves	0	0	0	
TOTAL REVENUES	3,192,664	2,177,319	1,015,345	
PRIOR YEAR FUND BALANCE	2,481,092	1,916,675	564,417	
AVAILABLE FUNDS	5,673,756	4,093,994	1,579,762	
EXPENDITURES				
Operating	2,307,626	2,265,907	41,719	
Grant Expenses	795,000	0	795,000	
Capital Outlay	0	0	0	
Transfers	60,000	60,000	0	
TOTAL EXPENDITURES	3,162,626	2,325,907	836,719	2,367,626 (minus Grant expenses)

WATER AND SEWER FUND

REVENUES				
Water and Sewer Service	1,087,000	1,062,000	25,000	
Grant Revenue	171,191	660,000	(488,809)	
Other Revenue	0	0	0	
TOTAL REVENUES	1,258,191	1,722,000	(463,809)	
PRIOR YEAR FUND BALANCE	1,679,961	1,191,043	488,917	
AVAILABLE FUNDS	2,938,152	2,913,043	25,109	
EXPENDITURES				
Operating	974,185	993,022	(18,838)	
Capital Outlay	0	0	0	
Grant Expenses	171,191	660,000	(488,809)	
Transfers	47,000	47,000	0	
TOTAL EXPENDITURES	1,192,376	1,040,022	152,354	1,021,185 (minus Grant expenses)

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

	BUDGET 2026-2027	BUDGET 2025-2026	BUDGET DIFFERENCE
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GARBAGE FUND

REVENUES				
Garbage Collection	575,000	565,000	10,000	
Other Revenue	12,175	33,050	(20,875)	
TOTAL REVENUE	587,175	598,050	(10,875)	
PRIOR YEAR FUND BALANCE	780,656	730,297	50,359	
TOTAL FUNDS AVAILABLE	1,367,831	1,328,347	39,484	
EXPENDITURES				
Operating	396,421	386,043	10,379	
Capital Outlay	0	0	0	
Transfers	165,000	165,000	0	
TOTAL EXPENDITURES	561,421	551,043	10,379	561,421

DEBT SERVICE FUND

REVENUES				
Property Taxes	93,863	89,757		
Transfer from other funds	53,026	51,999		
TOTAL REVENUES	146,890	141,756		
PRIOR YEAR FUND BALANCE	7,434	8,585		
AVAILABLE FUNDS	154,324	150,341		
EXPENDITURES	141,096	139,368		
			141,096	
			4,091,328	Total Budget Excluding Grants

GENERAL FUND RECAP

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FISCAL YEAR 2026-2027

	PROPOSED 2026-2027	PROJECTED 2025-2026	JUNE 2026 YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
BEGINNING CASH BALANCE	2,481,092.07	1,916,675.13	1,916,675.13	1,916,675.13	2,008,952.34	2,008,952.34	1,711,450.97	1,711,450.97	1,645,401.15	1,645,401.15
Revenues:										
Property Taxes	922,489.70	894,990.66	881,565.04	884,323.84	821,187.18	832,021.25	786,049.49	794,776.24	729,725.06	767,465.96
Sales Taxes	710,000.00	710,000.00	517,564.86	710,000.00	710,838.98	710,000.00	705,948.48	665,000.00	668,081.88	655,000.00
Franchise Taxes	115,000.00	115,000.00	31,488.71	115,000.00	102,710.56	115,000.00	128,429.73	115,000.00	136,176.32	135,000.00
Fines & Fees	175,150.00	400,150.00	368,551.54	150,150.00	305,694.31	122,150.00	127,461.95	120,000.00	111,982.42	110,000.00
Permit, Lic. & Insp. Fees	50,000.00	130,000.00	125,459.85	30,000.00	123,341.36	30,000.00	79,777.01	30,000.00	33,399.63	25,000.00
Interest	32,000.00	32,000.00	22,128.97	32,000.00	33,885.96	32,000.00	37,055.42	25,000.00	34,032.62	3,000.00
GLO 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,030.13	149,924.06
Coronavirus Local FRF/AR	0.00	0.00	0.00	0.00	138,808.41	0.00	0.00	0.00	67,225.13	0.00
Other Revenue	148,023.63	292,495.50	292,495.50	55,197.74	59,819.12	39,937.50	157,399.96	25,850.00	46,964.25	20,850.00
Total Operating Revenues	2,152,663.33	2,574,636.16	2,239,254.47	1,976,671.58	2,296,285.88	1,881,108.75	2,022,122.04	1,775,626.24	1,845,617.44	1,866,240.02
Transfers from Other Fund:	245,000.00	255,000.00	208,825.00	245,000.00	185,100.00	245,000.00	190,874.86	245,000.00	165,000.00	165,000.00
Transfer from Reserves	0.00	85,143.04	85,143.04	85,143.04	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funds	795,000.00	40,928.99	40,928.99	2,845.28	9,734.04	25,850.00	58,637.33	1,500.00	1,847.50	1,500.00
Flood/Drainage 25147006f360		49,965.50	49,965.50							
Total Funds Available	5,673,755.40	4,922,348.82	4,540,792.13	4,226,335.03	4,500,072.26	4,160,911.09	3,983,085.20	3,733,577.21	3,657,866.09	3,678,141.17
Expenditures										
CITY ADMINISTRATOR	130,784.44	106,951.70	78,081.01	106,844.58	99,776.70	104,204.77	98,863.25	98,647.51	91,122.23	112,009.26
CITY SECRETARY	123,974.53	104,477.46	78,868.42	105,127.46	157,027.53	157,529.01	104,944.05	102,496.00	99,653.82	99,205.38
LEGAL	40,675.02	40,185.66	31,578.87	35,435.66	34,339.64	35,427.70	33,663.07	35,007.14	33,128.43	34,290.50
MUNICIPAL COURT	191,577.68	208,706.33	170,302.39	145,040.28	164,790.90	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88
FIRE PROTECTION	208,187.59	102,514.40	81,809.26	84,200.48	97,955.79	54,075.00	61,241.43	57,390.00	54,018.63	63,200.00
CODE ENFORCEMENT	129,071.17	130,370.90	86,763.62	115,720.30	119,427.03	127,033.82	98,930.33	117,898.63	103,950.98	104,758.00
FLEET	0.00	0.00	0.00	0.00	81,788.48	84,472.17	74,718.61	77,434.74	72,552.12	75,459.39
HR/SPECIALTY	71,026.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT	440,939.62	143,879.90	138,223.63	128,910.18	276,901.89	123,598.00	171,741.86	120,199.00	171,700.39	114,980.83
POLICE DEPARTMENT	1,148,436.85	1,025,800.55	786,936.05	1,055,381.16	1,181,767.45	1,015,134.60	910,681.97	935,745.13	841,109.22	888,550.45
STREET DEPARTMENT	531,686.49	313,097.04	382,172.41	328,105.69	255,828.23	331,401.38	313,222.38	208,310.29	209,676.36	358,613.54
ANIMAL CONTROL	86,265.69	89,922.82	63,080.22	78,651.03	17,151.07	18,524.32	16,295.59	18,194.32	16,453.82	20,605.68
Total Operating Expenditures	3,102,625.63	2,265,906.76	1,897,815.88	2,183,416.82	2,486,754.71	2,147,065.05	1,971,615.16	1,866,560.50	1,781,391.37	1,980,038.91
Transfer to Other Funds	60,000.00	60,000.00	45,000.00	60,000.00	60,000.00	0.00	0.00	60,000.00	56,500.00	24,500.00
Capital Outlay	0.00	115,350.00	115,350.00	115,350.00	36,642.42	0.00	2,517.70	87,500.00	108,523.75	129,809.27
Total Expenses	3,162,625.63	2,441,256.76	2,058,165.88	2,358,766.82	2,583,397.13	2,147,065.05	1,974,132.86	2,014,060.50	1,946,415.12	2,134,348.18
Net Gain (Loss)	30,037.70	564,416.93	565,951.12	10,893.08	\$ (92,277.21)	4,893.70	297,501.37	8,065.74	66,049.82	\$ (101,608.16)
Ending Balance	2,511,129.77	2,481,092.07	2,482,626.25	1,927,568.21	1,916,675.13	2,013,846.04	2,008,952.34	1,719,516.71	1,711,450.97	1,543,792.99

400 GENERAL FUND REVENUES

FISCAL YEAR 2026-27

	PROPOSED	PROJECTED	JUNE 2026 YTD	ADOPTED	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
	2026-2027	2025-2026	2025-2026	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023
01-000-4100 Property Taxes - M&O	912,114.70	873,948.84	860,523.22	873,948.84	805,183.17	821,646.25	768,205.05	785,626.24	717,804.29	747,965.96
01-000-4110 Penalty & Interest - M&O	9,000.00	19,238.38	19,238.38	9,000.00	14,980.44	9,000.00	16,457.45	9,000.00	11,904.16	18,000.00
01-000-4120 Rendition Penalty	1,375.00	1,803.44	1,803.44	1,375.00	1,023.57	1,375.00	1,386.99	150.00	16.61	1,500.00
01-000-4200 Sales Tax	710,000.00	710,000.00	517,564.86	710,000.00	710,838.98	710,000.00	706,624.67	665,000.00	668,081.88	655,000.00
01-000-4300 Franchise Tax	115,000.00	115,000.00	31,488.71	115,000.00	102,710.56	115,000.00	110,280.47	115,000.00	136,176.32	135,000.00
01-000-4310 Licenses & Permits	50,000.00	130,000.00	125,459.85	30,000.00	123,341.36	30,000.00	79,815.06	30,000.00	33,399.63	25,000.00
01-000-4400 Court Fines	175,000.00	400,000.00	368,551.54	150,000.00	305,694.31	122,000.00	127,461.95	120,000.00	111,982.42	110,000.00
01-000-4600 Impounding Fees	150.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00	0.00	0.00
01-000-4610 Fire Dept Grant	325,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	0.00
01-000-4745 FMFR Towing	1,000.00	5,800.00	5,800.00	500.00	1,160.00	0.00	0.00	0.00	0.00	0.00
01-000-4750 State PD Training Income	2,000.00	2,562.18	2,562.18	850.00	2,196.09	850.00	2,189.82	850.00	859.81	850.00
01-000-4755 Law Enforcement Grant Funds	0.00	35,070.18	35,070.18	47,197.74	300.00	437.50	437.50	1,500.00	447.50	1,500.00
01-000-4760 Narcotic Seizures	0.00	773.00	773.00	0.00	18,853.37	0.00	0.00	0.00	0.00	0.00
01-000-4780 Opioid Abatement Trust Fund	2,523.63	2,523.63	2,523.63	1,995.28	9,734.04	1,995.28	1,995.28	0.00	10,256.27	0.00
01-000-4790 Misc Income	7,500.00	81,597.53	81,597.53	7,500.00	31,474.95	7,500.00	5,934.95	25,000.00	35,120.53	10,000.00
01-000-4850 Interest	32,000.00	32,000.00	22,128.97	32,000.00	33,885.96	32,000.00	37,055.42	25,000.00	34,032.62	3,000.00
01-000-4870 Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4890 Gain on Sale of Assets	0.00	0.00	0.00	0.00	4,980.43	0.00	34,509.68	0.00	0.00	10,000.00
01-000-4895 Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4896 Donations to Animal Shelter	0.00	602.97	602.97	0.00	854.28	0.00	1,116.28	0.00	727.64	0.00
01-000-4915 Police Dept. Federal	135,000.00	160,000.00	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4916 Police Dept. Equipment	0.00	44,495.00	44,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4932 Coronavirus Local FRF/ARPA	0.00	0.00	0.00	0.00	138,808.41	25,000.00	58,637.33	0.00	67,225.13	0.00
Total Operating Revenues	2,477,663.33	2,615,565.15	2,280,183.46	1,979,516.86	2,306,019.92	1,876,954.03	1,952,257.90	1,777,126.24	1,847,464.94	1,867,740.02
01-000-4940 Transfer from Garbage	165,000.00	165,000.00	123,750.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
01-000-4950 Transfer from W&S	20,000.00	20,000.00	15,075.00	20,000.00	20,100.00	20,000.00	25,251.24	20,000.00	0.00	0.00
01-000-4975 Transfer from Capital Fund	60,000.00	70,000.00	70,000.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00	0.00
Transfer from Reserves	0.00	85,143.04	85,143.04	85,143.04	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4979 Flood/Drainage 25147006f360	200,000.00	49,965.50	49,965.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RCP Grant	270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,192,663.33	3,005,673.69	2,624,117.00	2,309,659.90	2,491,119.92	2,121,954.03	2,142,509.14	2,022,126.24	2,012,464.94	2,032,740.02

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-709-5101	Salary	35,000.00									
01-709-5110	Payroll Taxes - FICA	5,355.00									
01-709-5120	Payroll Taxes - TEC	171.00									
01-709-5130	Hospitalization/Dental/Life Ins.	12,988.30									
01-709-5140	Retirement	13,312.25									
01-709-5210	Office Supplies	1,000.00									
01-709-5212	Computer related expense	1,000.00									
01-709-5321	Equipment Repair & Maint.	1,000.00									
01-709-5360	Training	1,000.00									
01-709-5361	Dues, Subscriptions,& Member	200.00									
	Total Operating Expense	71,026.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-709-5400	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	71,026.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-710-5101	Salaries	85,000.00	72,000.00	54,007.20	72,000.00	81,956.80	81,956.80	77,733.30	77,757.50	72,694.99	75,282.50
01-710-5110	Payroll Taxes - FICA	6,521.63	5,508.00	3,935.38	5,508.00	4,929.92	5,500.75	5,946.60	5,949.76	5,474.12	5,759.11
01-710-5120	Payroll Taxes - TEC	200.00	100.00	234.00	100.00	63.00	171.00	117.00	126.00	9.00	171.00
01-710-5130	Hospitalization/Dental/Life Ins.	18,900.40	15,404.18	8,985.69	15,404.18	154.80	206.45	184.80	184.80	184.80	15,647.68
01-710-5140	Retirement	16,212.42	13,532.40	10,496.22	13,532.40	12,633.18	16,069.77	14,682.34	14,682.85	12,638.23	13,548.97
01-710-5210	Office Supplies	250.00	100.00	115.40	100.00	39.00	100.00	32.48	100.00	38.20	100.00
01-710-5321	Equipment Repair & Maint.	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5333	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.89	600.00
01-710-5350	Gasoline	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5360	Training	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5361	Dues/Subscriptions	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5370	Meeting & conferences	200.00	307.12	307.12	200.00	0.00	200.00	166.73	200.00	0.00	500.00
Total Operating Expense		130,784.44	106,951.70	78,081.01	106,844.58	99,776.70	104,204.77	98,863.25	99,000.91	91,122.23	112,009.26
01-710-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		130,784.44	106,951.70	78,081.01	106,844.58	99,776.70	104,204.77	98,863.25	99,000.91	91,122.23	112,009.26

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-711-5101	Salaries	80,870.00	69,649.20	53,979.00	69,649.20	109,769.02	109,769.02	71,834.24	71,837.12	68,989.66	68,124.00
01-711-5110	Payroll Taxes - FICA	6,186.56	5,328.16	4,015.47	5,328.16	8,230.31	8,284.28	5,428.13	5,432.51	5,135.90	5,143.51
01-711-5120	Payroll Taxes - TEC	200.00	100.00	171.00	100.00	63.00	171.00	117.00	171.00	9.00	151.00
01-711-5130	Hospitalization/Dental/Life Ins.	14,169.04	11,619.10	8,714.25	11,619.10	13,405.75	13,405.73	10,883.76	10,883.86	10,533.12	10,533.22
01-711-5140	Retirement	15,379.45	13,090.57	10,503.74	13,090.57	21,713.37	21,713.37	13,269.51	13,269.51	12,233.84	12,253.65
01-711-5210	Office Supplies	1,000.00	700.00	698.16	350.00	556.49	556.49	176.25	300.00	233.52	300.00
01-711-5212	Computer related expense	1,000.00	1,000.00	0.00	1,000.00	1,790.43	1,790.43	2,028.59	2,057.00	1,803.58	1,850.00
01-711-5321	Equipment Repair & Maint.	2,969.48	1,790.43	0.00	1,790.43	0.00	356.63	0.00	0.00	0.00	50.00
01-711-5333	Cell Phones	0.00	0.00			32.10					
01-711-5360	Training	2,000.00	1,000.00	661.80	2,000.00	1,282.06	1,282.06	389.00	500.00	0.00	0.00
01-711-5361	Dues, Subscriptions, & Member	200.00	200.00	125.00	200.00	185.00	200.00	125.00	200.00	172.90	200.00
	Total Operating Expenses	123,974.53	104,477.46	78,868.42	105,127.46	157,027.53	157,529.01	104,251.48	104,651.00	99,111.52	98,605.38
01-711-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	123,974.53	104,477.46	78,868.42	105,127.46	157,027.53	157,529.01	104,251.48	104,651.00	99,111.52	98,605.38

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-712-5101	Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,332.80	11,332.80	11,332.80	11,332.80	11,332.80	11,332.80
01-712-5110	Payroll Taxes - FICA	866.96	866.96	650.16	866.96	866.88	866.96	866.88	866.96	866.88	866.96
01-712-5120	Payroll Taxes - TEC	200.00	100.00	77.17	100.00	83.00	171.00	76.99	171.00	8.99	171.00
01-712-5130	Hospitalization/Dental/Life Ins.	27,275.26	22,135.90	16,601.94	22,135.90	22,056.96	22,056.94	21,386.40	21,386.38	20,669.76	20,669.74
01-712-5210	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-712-5218	Extral Legal Fees	1,000.00	5,750.00	5,750.00	1,000.00	0.00	1,000.00	0.00	1,250.00	250.00	1,250.00
01-712-5370	Meetings & Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	40,675.02	40,185.66	31,578.87	35,435.66	34,339.64	35,427.70	33,663.07	35,007.14	33,128.43	34,290.50

ACCOUNT		PROPOSED	PROJECTED	YTD	ADOPTED	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
#	ACCOUNT TITLE	2026-2027	2025-2026	2025-2026	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2022-2023	2022-2023
01-713-5101	Salary-Court Clerk	28,548.00	25,105.60	20,769.50	25,105.60	25,333.10	25,333.10	27,185.60	27,187.06	24,315.20	24,315.20
01-713-5103	Salary-Judge	7,598.40	3,000.00	2,152.88	7,598.40	2,881.06	7,598.40	3,846.69	5,083.40	5,255.56	7,598.40
01-713-5110	Payroll Tax - FICA	581.28	200.00	164.74	581.28	220.49	220.49	294.29	581.28	402.04	581.28
01-713-5120	Payroll Tax - TEC	100.00	100.00	21.13	100.00	29.85	161.79	24.92	61.00	5.50	171.00
01-713-5210	Office Supplies	2,000.00	1,800.00	1,725.52	1,500.00	1,336.26	1,336.26	856.78	860.00	535.92	750.00
01-713-5212	Computer Related Expense	500.00	4,468.36	4,468.36	500.00	5,314.24	5,314.24	2,761.52	2,765.00	85.00	250.00
01-713-5218	Extra Fees-Legal	1,000.00	250.00	250.00	1,000.00	700.00	1,000.00	0.00	255.00	700.00	1,150.00
01-713-5219	Warrant Collection Expense	0.00	20,631.01	20,631.01	0.00	15,454.17	0.00	11,930.56	0.00	11,788.41	0.00
01-713-5321	Equipment Repairs and Maint	8,000.00	9,951.36	9,951.36	5,455.00	0.00	0.00	5,245.00	5,245.00	5,000.00	5,000.00
01-713-5360	Training	3,000.00	3,000.00	2,067.70	3,000.00	1,954.14	4,500.00	1,589.54	3,000.00	3,324.67	3,350.00
01-713-5361	Dues, Subs,& Membership	250.00	200.00	162.40	200.00	75.00	200.00	150.00	200.00	188.60	200.00
01-713-5395	State Tax on fines/OMNI	140,000.00	140,000.00	107,937.79	100,000.00	111,492.59	50,000.00	33,427.72	50,000.00	36,424.47	65,000.00
	Total Operating Expense	191,577.68	208,706.33	170,302.39	145,040.28	164,790.90	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88
01-713-5400	Capital Outlay			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	191,577.68	208,706.33	170,302.39	145,040.28	164,790.90	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-714-5210	Office Supplies	300.00	200.00	1,083.03	200.00	88.60	88.60	350.65	375.00	1,091.52	1,100.00
01-714-5211	Field Supplies	3,000.00	21,000.00	20,907.28	23,000.00	28,545.96	2,000.00	12,901.83	12,915.00	6,430.50	6,450.00
01-714-5212	Computer Related Expense	500.00	500.00	0.00	500.00	0.00	500.00	662.74	670.00	230.98	700.00
01-714-5220	Fire House Program	2,500.00	2,500.00	2,010.62	2,500.00	1,952.06	1,952.06	1,895.20	1,900.00	1,931.22	1,950.00
01-714-5315	Fees-Fire Runs	7,200.00	7,200.00	5,400.00	7,200.00	7,200.00	7,200.00	6,000.00	6,000.00	6,000.00	6,000.00
01-714-5321	Equipment Repair	4,500.00	2,000.00	1,481.01	4,500.00	3,606.18	3,500.00	2,178.05	3,500.00	1,309.88	1,500.00
01-714-5324	Vehicle Repair & Maint	12,000.00	9,000.00	8,111.77	12,000.00	26,770.91	14,475.52	10,172.48	10,175.00	11,618.17	12,000.00
01-714-5325	Building Maintenance	2,000.00	1,000.00	300.48	2,000.00	1,785.29	1,785.29	1,414.42	2,000.00	434.97	500.00
01-714-5328	Generator Maintenance	100.00	13.98	13.98	0.00	0.00	0.00	0.00	0.00	26.90	50.00
01-714-5330	Natural Gas	700.00	700.00	581.87	700.00	787.63	700.00	654.62	660.00	722.71	725.00
01-714-5339	Dispatch Texting Services	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00	810.00	1,000.00	810.00	1,000.00
01-714-5344	Grant Expense	25,000.00	25,068.80	25,068.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-714-5345	Miscellaneous Expense	1,500.00	3,000.00	2,514.28	2,500.00	3,755.57	2,500.00	2,427.24	2,500.00	2,570.19	2,575.00
01-714-5334	Cable/Internet	2,550.00	0.00	0.00	0.00						
01-714-	Fire Truck - Principal	85,786.17	0.00	0.00	0.00						
01-714-	Fire Truck - Interest	28,351.42	0.00	0.00	0.00						
01-714-5350	Gasoline	1,500.00	1,500.00	383.19	1,500.00	771.87	771.87	955.53	1,160.00	683.18	1,100.00
01-714-5351	Diesel	2,000.00	1,500.00	1,008.22	1,500.00	880.98	880.98	1,311.46	1,500.00	1,166.91	1,500.00
01-714-5360	Training	3,000.00	2,000.00	1,857.00	1,500.00	300.00	300.00	162.76	1,500.00	0.00	0.00
01-714-5361	Dues & Subscriptions	1,500.00	1,500.00	991.48	1,500.00	959.00	959.00	767.00	1,000.00	673.50	750.00
01-714-5362	Fire Prevention Program	800.00	800.00	0.00	800.00	0.00	0.00	243.02	1,500.00	231.79	2,500.00
01-714-5382	Contract Dispatch Services	12,200.00	12,200.00	0.00	12,200.00	12,200.00	10,000.00	10,000.00	10,000.00	10,000.00	14,100.00
01-714-5386	Workers Compensation	1,600.00	1,575.00	1,539.63	1,575.00	1,539.58	1,575.00	1,434.11	2,690.00	2,048.15	2,200.00
01-714-5387	Vehicle Insurance	4,400.00	4,295.34	4,295.34	4,400.00	3,886.68	3,886.68	4,043.06	4,400.00	3,925.88	4,000.00
01-714-5389	800MHZ Radio System Lease	4,000.00	3,761.28	3,761.28	2,925.48	2,925.48	1,000.00	2,857.26	2,860.00	2,112.18	2,500.00
	Total Operating Expense	208,187.59	102,514.40	81,309.26	84,200.48	97,955.79	54,075.00	61,241.43	68,305.00	54,018.63	63,200.00
01-714-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-714-5400	Capital Outlay	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	208,187.59	102,514.40	81,809.26	84,200.48	97,955.79	54,075.00	61,241.43	68,305.00	54,018.63	63,200.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-715-5101	Salaries	66,922.40	64,291.37	44,509.41	60,072.00	62,489.35	62,489.35	50,308.54	57,518.47	61,743.01	59,661.60
01-715-5110	Payroll Tax - FICA	5,119.56	5,513.78	3,817.23	4,595.51	5,335.81	5,335.81	3,929.03	4,676.71	4,356.82	4,376.76
01-715-5120	Payroll Tax - TEC	200.00	100.00	171.00	100.00	63.00	171.00	117.00	171.00	9.00	171.00
01-715-5130	Hospitalization/Dental/Life Ins.	14,169.04	11,619.00	8,714.25	11,619.10	17,883.01	21,274.36	20,629.56	20,629.60	18,552.30	18,587.80
01-715-5140	Retirement	12,726.97	12,990.05	9,742.54	11,290.53	14,435.29	14,435.29	11,874.07	11,887.85	12,240.84	12,255.84
01-715-5210	Office Supplies	500.00	500.00	421.34	200.00	176.33	176.33	40.18	100.00	252.70	260.00
01-715-5212	Computer Related Expense	350.00	200.00	154.22	350.00	87.90	350.00	476.47	480.00	463.62	475.00
01-715-5310	Contract Labor	0.00	8,420.00	8,420.00	0.00	2,500.00	0.00	3,800.00	0.00	1,920.00	2,000.00
01-715-5321	Equipment Repairs & Maint.	2,700.00	600.00	564.25	900.00	750.00	750.00	750.00	750.00	725.00	750.00
01-715-5324	Vehicle Repair/Maintenance	500.00	300.00	297.29	500.00	143.00	500.00	303.49	305.00	0.00	250.00
01-715-5333	Cell Phones	600.00	600.00	372.11	600.00	483.03	600.00	562.46	600.00	542.30	600.00
01-715-5350	Gasoline	1,500.00	1,500.00	1,355.77	1,500.00	1,607.54	1,607.54	1,120.24	1,500.00	1,206.20	1,500.00
01-715-5360	Training	3,300.00	2,000.00	1,072.00	2,000.00	3,090.84	3,090.84	663.85	2,000.00	525.00	1,520.00
01-715-5361	Dues & Subscriptions	500.00	1,800.00	107.48	1,800.00	468.80	1,800.00	1,851.39	1,860.00	255.00	400.00
01-715-5371	Property Maint. Enforcement	1,000.00	1,000.00	0.00	1,000.00	215.00	1,000.00	47.07	1,000.00	0.00	500.00
01-715-5372	Building Demolition	10,000.00	10,000.00	0.00	10,000.00	901.50	4,079.26	0.00	0.00	0.00	100.00
01-715-5377	Financed Vehicles - Principal	5,933.28	5,577.48	4,374.78	5,577.48	5,435.35	5,616.24	890.48	895.00		
01-715-5380	Uniforms	500.00	500.00	478.83	500.00	406.00	500.00	200.25	500.00	339.91	350.00
01-715-5385	Interest Expense	1,549.92	1,905.68	1,237.58	1,905.68	2,047.80	2,047.80	356.70	360.00		
01-715-5387	Vehicle Insurance	1,000.00	953.54	953.54	1,210.00	907.48	1,210.00	1,009.55	1,100.00	819.28	1,000.00
	Total Operating Expense	129,071.17	130,370.90	86,763.62	115,720.30	119,427.03	127,033.82	98,930.33	106,333.63	103,950.98	104,758.00
01-715-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	642.80	650.00	0.00	5,550.88
01-715-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	129,071.17	130,370.90	86,763.62	115,720.30	119,427.03	127,033.82	99,573.13	106,983.63	103,950.98	110,308.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-716-5101	Salary	0.00	0.00	0.00	0.00	54,125.13	55,855.00				
01-716-5110	Payroll Taxes - FICA	0.00	0.00	0.00	0.00	4,083.19	4,272.91				
01-716-5120	Payroll Taxes - TEC	0.00	0.00	0.00	0.00	63.00	136.51				
01-716-5130	Hospitalization/Dental/Life Ins.	0.00	0.00	0.00	0.00	11,225.04	11,225.14				
01-716-5140	Retirement	0.00	0.00	0.00	0.00	10,943.12	11,048.12				
01-716-5210	Office Supplies	0.00	0.00	0.00	0.00	134.49	134.49				
01-716-5214	Health & Safety	0.00	0.00	0.00	0.00	159.95	250.00				
01-716-5233	Small Tools & Equipment	0.00	0.00	0.00	0.00	817.60	1,000.00				
01-716-5319	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00				
01-716-5333	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00				
01-716-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00				
01-716-5380	Uniform Maintenance	0.00	0.00	0.00	0.00	236.96	550.00				
	Total Operating Expense	0.00	0.00	0.00	0.00	81,788.48	84,472.17	0.00	0.00	0.00	0.00
01-716-5400	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	0.00	0.00	0.00	0.00	81,788.48	84,472.17	0.00	0.00	0.00	0.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-717-5130	Hospitalization Ins	1,000.00	1,000.00	770.00	1,000.00	1,010.00	1,010.00	960.00	960.00	960.00	960.00
01-717-5145	Employee Related Expense	1,500.00	1,500.00	1,429.53	2,000.00	3,180.06	3,180.06	195.00	1,000.00	910.00	920.00
01-717-5210	Office Supplies	2,000.00	2,000.00	1,484.12	2,000.00	2,661.27	2,661.27	1,882.93	2,000.00	2,120.18	2,125.00
01-717-5215	Postage	5,000.00	4,500.00	2,425.50	4,500.00	3,756.38	3,756.38	2,627.90	4,000.00	3,349.05	3,600.00
01-717-5217	Janitorial Supplies	2,000.00	1,600.00	1,276.51	1,600.00	1,577.76	1,577.76	1,491.02	1,600.00	1,343.98	1,700.00
01-717-5227	Coronavirus Local FRF/ARPA	0.00	0.00	0.00	0.00	138,808.41	0.00	63,788.57	0.00	67,225.13	0.00
01-717-5311	Audit Fees	8,000.00	5,000.00	5,000.00	8,000.00	5,000.00	5,000.00	5,000.00	6,150.00	8,000.00	8,000.00
01-717-5312	Council Allowance	1,800.00	1,800.00	1,350.00	1,800.00	980.00	980.00	1,280.00	1,800.00	1,420.00	1,800.00
01-717-5313	Mayor Allowance	1,560.00	1,560.00	1,170.00	1,560.00	1,170.00	1,170.00	1,560.00	1,560.00	1,560.00	1,560.00
01-717-5319	Equipment Rental	4,500.00	4,300.00	3,556.81	4,300.00	4,456.98	4,456.98	3,831.27	3,835.00	3,181.66	3,200.00
01-717-5325	Building Maintenance	5,000.00	14,906.84	14,906.84	5,000.00	5,842.52	5,842.52	5,617.73	5,625.00	3,746.24	3,800.00
01-717-5330	Gas-Entex	1,300.00	809.97	607.48	1,250.00	896.32	896.32	811.14	1,600.00	1,237.19	1,250.00
01-717-5331	Electricity	17,000.00	18,847.95	14,135.96	17,000.00	17,155.85	17,155.85	17,050.92	17,223.00	19,541.18	19,550.00
01-717-5332	Telephone	8,700.00	8,765.63	6,574.22	8,700.00	8,337.74	8,337.74	8,703.52	8,705.00	8,275.34	8,500.00
01-717-5334	Cable/Internet	3,750.00	0.00	0.00	0.00						
01-717-5335	Holiday Expense	5,000.00	8,608.62	8,608.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5345	Miscellaneous Expense	5,000.00	6,610.23	6,610.23	6,000.00	28,500.50	6,592.04	4,370.58	5,500.00	4,643.13	4,695.00
01-717-5361	Memberships/Dues/Subs.	9,000.00	9,003.45	9,003.45	8,838.72	2,365.43	2,365.43	2,060.73	3,000.00	2,702.73	2,750.00
01-717-5363	Property Tax Collection Fees	350.00	243.75	243.75	350.00	246.15	350.00	247.00	350.00	321.40	325.00
01-717-5364	Building Maintenance Contract	6,800.00	6,800.00	5,106.00	6,800.00	6,406.00	6,800.00	6,564.61	6,575.00	6,211.00	6,500.00
01-717-5365	Election Expense	5,000.00	2,137.94	2,137.94	5,000.00	20.00	20.00	0.00	0.00	0.00	138.83
01-717-5366	Orange County Appraisal Dist.	11,892.00	14,893.00	12,253.35	14,893.00	14,546.64	14,893.00	12,822.88	12,840.00	12,621.60	13,000.00
01-717-5370	Meetings and Conferences	500.00	800.00	783.27	500.00	297.60	500.00	485.00	485.00	151.87	500.00
01-717-5374	Notary Fees	142.00	142.00	0.00	142.00	0.00	142.00	284.00	284.00	142.00	142.00
01-717-5375	Insurance-General & Liability	11,925.62	11,925.62	11,925.62	10,293.92	10,293.92	16,950.00	15,238.45	15,243.00	12,829.18	13,520.00
01-717-5379	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
01-717-5384	Advertising	1,500.00	1,000.00	339.53	1,500.00	3,078.11	3,078.11	459.90	3,000.00	973.74	3,000.00
01-717-5386	Workers Compensation Ins	12,100.00	12,004.90	12,004.90	12,762.54	12,762.54	12,762.54	8,068.59	8,384.00	5,413.79	8,000.00
01-717-5420	Unclaimed Property Expense	300.00	300.00	0.00	300.00	0.00	300.00	0.00	300.00	0.00	100.00
	Total Operating Expense	135,439.62	143,879.90	126,523.63	128,910.18	276,901.89	123,598.00	171,741.86	115,399.00	171,700.39	114,980.83
01-717-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5400	Capital Outlay	35,500.00	0.00	11,700.00	0.00	36,642.42	0.00	0.00	0.00	0.00	0.00
	RCP Grant	270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5401	Transfer to Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	2,950.00	2,950.00	12,500.00	12,500.00
01-717-5404	Transfer to Capital Replaceme	60,000.00	60,000.00	45,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	44,000.00	12,000.00
01-717-5406	Contra Account - Trf fm Oper A	(60,000.00)	(60,000.00)	(45,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	(60,000.00)	0.00		
	Total Expenses	440,939.62	143,879.90	138,223.63	128,910.18	313,544.31	123,598.00	174,691.86	178,349.00	228,200.39	139,480.83

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-718-5101	Salaries-Dispatchers	101,276.80	103,478.63	71,639.05	94,279.60	90,859.41	90,859.41	91,938.39	99,983.14	113,209.73	113,426.20
01-718-5102	Salaries-Police Officers	533,540.00	447,966.31	310,130.52	498,898.00	629,141.87	489,811.00	459,075.13	462,276.90	399,700.80	410,865.58
01-718-5103	Salaries-Extra Police	11,904.00	11,904.00	7,385.75	11,904.00	2,356.00	2,356.00	2,380.00	2,380.00	6,400.00	11,520.00
01-718-5105	Salaries-Extra Dispatchers	880.00	220.00	220.00	880.00	753.50	753.50	638.00	638.00	0.00	380.00
01-718-5110	Payroll Taxes-FICA	49,263.22	40,765.15	28,222.03	45,378.10	51,076.99	51,076.99	39,465.10	43,442.82	37,478.83	40,865.67
01-718-5120	Payroll Taxes-TEC	1,500.00	1,526.17	1,526.17	1,400.00	1,278.03	1,278.03	1,097.10	1,710.00	96.03	460.00
01-718-5130	Hospitalization/Dental/Life Ins.	150,309.65	72,416.16	54,312.12	94,933.04	90,834.88	90,834.88	90,749.28	90,751.98	90,347.42	97,341.54
01-718-5140	Retirement	120,205.74	94,393.00	70,794.75	111,487.73	143,090.44	120,729.37	101,305.29	102,779.29	90,606.84	91,499.46
01-718-5160	Uniforms	3,500.00	3,500.00	2,593.07	3,500.00	4,412.50	4,412.50	9,337.76	9,350.00	5,474.95	5,500.00
01-718-5380	Uniforms (Contract)	2,700.00	0.00	0.00	0.00						
01-718-5308	PD Equipment Federal	0.00	0.00	0.00	0.00						
01-718-5210	Office Supplies	3,000.00	2,500.00	2,440.71	2,500.00	4,322.91	4,322.91	2,929.64	2,950.00	3,242.39	3,250.00
01-718-5211	Field Supplies	5,000.00	8,500.00	8,341.22	3,500.00	7,044.64	7,044.64	2,561.30	3,000.00	844.68	3,000.00
01-718-5212	Computer Related Expense	500.00	3,100.00	3,010.64	500.00	9,560.12	9,560.12	1,470.79	1,500.00	295.08	1,500.00
01-718-5308	Equipment Fund	0.00	8,871.30	8,871.30	0.00						
01-718-5321	Equipment & Repair	2,000.00	1,000.00	723.20	1,750.00	851.18	851.18	785.18	800.00	179.00	1,500.00
01-718-5323	Radio Repairs	300.00	250.00	97.07	250.00	0.00	250.00	0.00	500.00	0.00	500.00
01-718-5324	Vehicle Repair & Maintenance	9,000.00	8,000.00	5,182.40	8,000.00	20,558.69	20,558.69	13,844.04	13,850.00	17,736.82	17,750.00
01-718-5328	Generator Maintenance	1,000.00	2,947.44	2,947.44	1,000.00	8,356.96	8,356.96	2,172.27	2,175.00	1,000.25	2,000.00
01-718-5333	Cell Phones	4,100.00	4,200.00	3,560.44	4,200.00	2,905.35	3,000.00	2,712.90	3,000.00	2,871.28	4,000.00
01-718-5341	Jail Expense	7,500.00	5,000.00	4,250.00	7,500.00	3,775.00	3,775.00	5,155.00	7,500.00	4,040.00	7,500.00
01-718-5342	Maintenance Contract	35,000.00	33,358.38	33,358.38	22,593.74	7,739.70	7,739.70	7,525.08	7,530.00	4,049.37	4,050.00
01-718-5343	State Funded Training Expense	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,370.08	1,375.00	542.15	1,000.00
01-718-5344	PD Grant Expense	0.00	61,642.05	61,642.05	47,645.24	0.00	885.00	0.00	885.00	0.00	885.00
01-718-5350	Gasoline	14,000.00	19,683.95	14,762.96	25,000.00	23,743.34	23,743.34	18,544.91	18,550.00	17,356.37	17,500.00
01-718-5352	Ammo	2,000.00	0.00	0.00	0.00						
01-718-5348	Equipment - Principal	10,196.49	12,477.13	12,477.13	0.00						
01-718-5349	Equipment - Interest	2,280.64	0.00	0.00	0.00						
01-718-5360	Training/Meetings	3,500.00	8,000.00	7,553.97	2,500.00	4,083.26	4,083.26	2,427.30	2,450.00	585.00	1,500.00
01-718-5361	Dues & Subscriptions	4,300.00	2,500.00	2,449.68	4,300.00	7,370.41	7,370.41	3,464.00	3,475.00	3,000.00	3,000.00
01-718-5376	Law Officers Liability Ins	5,000.00	4,358.06	4,358.06	6,011.32	6,011.32	6,011.32	5,991.72	5,993.00	5,310.62	5,425.00
01-718-5377	Police Cars - Principal	11,596.68	10,945.44	8,516.65	10,945.44	10,685.22	10,685.22	2,524.96	2,525.00	0.00	0.00
01-718-5378	Narcotic Seizure Expense	0.00	0.00	8,888.20	0.00	7,170.56	0.00	0.00	0.00	56.00	0.00
01-718-5382	Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-718-5385	Interest Expense	1,583.64	2,234.88	1,368.59	2,234.88	2,495.10	2,495.10	770.12	775.00	0.00	0.00
01-718-5386	Workers compensation Ins	18,000.00	17,490.52	17,490.52	10,511.48	10,511.48	10,511.48	11,108.06	12,200.00	10,468.51	10,475.00
01-718-5387	Vehicle Ins	12,000.00	11,165.14	11,165.14	10,171.42	10,171.42	10,171.42	11,209.19	12,200.00	7,208.88	10,657.00
01-718-5389	800MHZ Radio System Lease	5,500.00	5,406.84	5,406.84	5,607.17	5,607.17	5,607.17	3,129.38	3,200.00	2,313.34	3,200.00
Total Operating Expense		1,148,436.85	1,025,800.55	786,936.05	1,055,381.16	1,181,767.45	1,015,134.60	910,681.97	934,745.13	839,414.34	885,550.45
01-718-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,523.75	108,523.75
01-718-5399	Capital Lease Payment	0.00	0.00	0.00	0.00	0.00	0.00	1,232.10	2,000.00	0.00	8,183.76
Total Expenses		1,148,436.85	1,025,800.55	786,936.05	1,055,381.16	1,181,767.45	1,015,134.60	911,914.07	936,745.13	947,938.09	1,002,257.96

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-719-5101	Salaries	101,504.10	97,679.83	67,624.50	92,926.50	113,502.66	103,641.98	97,246.41	97,251.31	97,038.82	94,546.10
01-719-5110	Payroll Tax - FICA	7,726.81	7,428.85	5,143.05	7,070.63	8,609.93	8,498.42	7,368.53	7,375.47	6,823.99	7,194.53
01-719-5120	Payroll Tax - TEC	500.00	430.97	430.97	200.00	163.03	163.00	234.00	342.00	18.00	342.00
01-719-5130	Hospitalization/Dental/Life Ins.	14,928.09	11,779.53	8,834.65	22,877.24	23,723.54	23,723.54	22,084.92	27,065.18	25,780.22	26,180.90
01-719-5140	Retirement	19,303.54	19,312.94	13,370.50	17,465.54	22,137.94	22,137.94	18,372.04	18,376.33	17,003.53	17,025.95
01-719-5210	Office Supplies	500.00	200.00	62.57	200.00	261.18	261.18	160.34	200.00	105.44	200.00
01-719-5211	Field Supplies	400.00	400.00	391.09	400.00	140.69	140.69	615.51	620.00	193.83	400.00
01-719-5214	Health & Safety	500.00	500.00	109.99	500.00	409.99	409.99	409.99	500.00	300.00	500.00
01-719-5217	Janitorial Supplies	200.00	100.00	40.92	200.00	97.51	97.51	150.52	200.00	119.85	200.00
01-719-5221	Weed Control	1,350.00	1,350.00	0.00	1,350.00	0.00	0.00	1,354.98	1,360.00	1,275.00	1,350.00
01-719-5233	Small Tools & Equipment	1,000.00	1,000.00	447.30	1,000.00	189.55	189.55	701.94	705.00	119.94	250.00
01-719-5234	Limestone, Sand	4,000.00	4,000.00	2,377.53	4,000.00	2,848.05	2,848.05	2,297.10	4,000.00	3,554.35	4,000.00
01-719-5240	Asphalt - Tack Oil - Street Maint	2,500.00	2,500.00	0.00	2,500.00	1,096.25	1,096.25	0.00	0.00	2,104.51	2,500.00
01-719-5242	Signs	2,500.00	2,500.00	1,136.20	2,500.00	0.00	0.00	2,493.19	2,500.00	2,258.65	2,400.00
01-719-5243	Street Resurfacing & Maint	3,000.00	3,000.00	1,700.00	3,000.00	1,530.56	1,530.56	41.60	6,000.00	50.29	8,000.00
01-719-5244	Park Repair & Maint	500.00	500.00	0.00	500.00	0.00	0.00	0.00	500.00	111.21	2,000.00
01-719-5245	Easement/Drainage, Debris	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	325.28	350.00
01-719-5248	TxCDBG 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,030.13	149,924.06
01-719-5251	Gradall - Principal	67,232.55	63,325.38	63,325.38	63,325.38	0.00	59,645.26	56,179.02	56,229.02		
01-719-5252	Gradall- Interest	18,192.82	22,099.99	22,099.99	22,099.99	0.00	25,780.11	29,246.35	29,270.98		
01-719-5257	Slope Mower - Principal	32,872.52	30,993.63	0.00	30,993.63	29,222.12	29,222.12	27,551.88	27,551.88		
01-719-5258	Slope Mower - Interest	1,992.85	3,871.74	0.00	3,871.74	5,643.25	5,643.25	7,313.49	7,313.49		
01-719-5317	Rescue Repair & Maint.	2,000.00	1,000.00	902.76	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5318	Electricity-Street Lights	20,000.00	18,369.15	13,776.86	20,000.00	18,043.04	18,043.04	17,194.12	17,500.00	15,259.78	16,800.00
01-719-5319	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
01-719-5321	Equipment Repair & Maint	2,500.00	2,500.00	1,162.99	2,500.00	3,588.41	3,708.41	2,122.34	2,125.00	1,393.53	5,000.00
01-719-5324	Vehicle Repair & Maintenance	6,000.00	2,500.00	1,873.73	6,000.00	7,055.28	7,055.28	4,571.22	4,575.00	7,239.13	7,250.00
01-719-5325	Building Maintenance	500.00	500.00	0.00	500.00	112.87	112.87	82.20	135.00	147.94	500.00
01-719-5350	Gasoline	3,500.00	1,498.13	1,123.60	3,500.00	3,451.50	3,451.50	3,881.10	3,885.00	3,091.42	3,400.00
01-719-5351	Diesel	5,000.00	2,747.29	2,060.47	5,000.00	2,639.87	2,639.87	4,098.42	4,100.00	3,857.28	4,000.00
01-719-5377	Financed Vehicles - Principal	5,933.28	5,577.48	4,374.78	5,577.48	5,435.38	5,435.38	1,358.50	1,360.00		
01-719-5380	Uniforms	1,000.00	1,000.00	723.06	1,000.00	735.93	735.93	733.30	1,000.00	735.93	1,000.00
01-719-5385	Interest Expense	1,549.92	1,905.68	1,237.58	1,905.68	2,047.82	2,047.82	512.28	515.00	9.01	0.00
01-719-5387	Vehicle Insurance	3,000.00	2526.44	2526.44	3141.88	3141.88	3141.88	2847.09	3100.00	2729.30	2800.00
Total Operating Expense		331,686.49	313,097.04	216,856.91	328,105.69	255,828.23	331,401.38	313,222.38	327,655.66	209,676.36	358,613.54
01-719-5262	25-147-006-F360 Flood/Drain	200,000.00	49,965.50	49,965.50	0.00						
01-719-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	642.80	645.00	0.00	7,550.88
01-719-5400	Capital Outlay	0.00	115,350.00	115,350.00	115,350.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		531,686.49	478,412.54	382,172.41	443,455.69	255,828.23	331,401.38	313,865.18	328,300.66	209,676.36	366,164.42

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-720-5101	Salaries	51,587.92	56,935.96	39,417.20	48,190.40	12,577.86	14,035.56	12,224.32	12,246.15	11,915.68	11,915.68
01-720-5110	Payroll Tax - FICA	3,858.50	4,319.11	2,990.15	3,667.44	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5120	Payroll Tax - TEC	200.00	100.00	171.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5130	Hospitalization/Dental/Life Ins.	13,783.54	11,258.04	8,443.53	11,258.14	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5140	Retirement	9,810.73	10,674.14	7,389.79	9,057.39	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5210	Office Supplies	100.00	75.00	0.00	100.00	21.67	21.67	21.67	75.00	0.00	150.00
01-720-5211	Field Supplies	550.00	1,700.00	1,614.28	550.00	109.34	109.34	78.99	550.00	609.96	625.00
01-720-5212	Computer Related Expense	75.00	75.00	0.00	75.00	0.00	0.00	0.00	75.00	0.00	75.00
01-720-5214	Health Safety	250.00	250.00	169.99	250.00	199.99	199.00	199.99	250.00	199.99	250.00
01-720-5224	Animal Food	1,000.00	750.00	552.25	1,000.00	1,295.66	1,212.20	646.12	650.00	103.96	275.00
01-720-5225	Drugs	200.00	200.00	0.00	200.00	110.70	110.70	0.00	200.00	44.00	200.00
01-720-5321	Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.96	200.00
01-720-5324	Vehicle Repair & Maintenance	1,000.00	106.00	27.50	1,000.00	106.00	106.00	0.00	0.00	0.00	700.00
01-720-5325	Building Maintenance	600.00	500.00	321.94	600.00	473.80	473.80	438.84	600.00	190.00	1,200.00
01-720-5333	Cell Phone	500.00	450.00	214.85	0.00	0.00	0.00	0.00	0.00	159.78	950.00
01-720-5345	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.00	250.00
01-720-5350	Gasoline	1,000.00	1,000.00	601.63	1,000.00	952.92	952.92	1,427.41	1,850.00	1,551.23	2,000.00
01-720-5360	Training	250.00	75.00	0.00	250.00	75.00	75.00	150.00	250.00	0.00	250.00
01-720-5368	Inspection Fees	150.00	150.00	0.00	150.00	150.00	150.00	0.00	150.00	430.00	450.00
01-720-5380	Uniforms	500.00	500.00	361.53	500.00	375.47	375.47	372.27	500.00	368.54	500.00
01-720-5387	Vehicle Insurance	850.00	804.58	804.58	702.66	702.66	702.66	735.98	800.00	601.72	615.00
	Total Operating Expense	86,265.69	89,922.82	63,080.22	78,651.03	17,151.07	18,524.32	16,295.59	18,196.15	16,453.82	20,605.68
01-720-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024
BEGINNING BALANCE	1,679,960.67	1,615,728.67	1,615,728.67	1,615,728.67	1,582,016.52	1,843,906.82	1,615,069.90	1,615,069.90
02-000-4700 Water & Sewer Sales	1,000,000.00	1,044,967.24	783,725.43	975,000.00	1,030,585.86	886,000.00	899,195.44	860,000.00
02-000-4710 Late Fees	20,000.00	19,022.71	14,267.03	20,000.00	18,443.90	19,000.00	18,233.95	15,000.00
02-000-4715 Service Connection Fees	12,000.00	12,000.00	12,490.00	12,000.00	13,285.00	10,000.00	15,620.00	5,000.00
02-000-4790 Other Income	25,000.00	25,000.00	448.00	25,000.00	21,601.25	25,000.00	28,722.53	25,000.00
02-000-4850 Interest	30,000.00	29,766.72	17,363.92	30,000.00	27,353.68	30,000.00	34,664.73	25,000.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4890 Gain on Sale of Assets	0.00	0.00	0.00	0.00	2,440.00	0.00	0.00	0.00
TOTAL OPERATING REVENUE	1,087,000.00	1,130,756.67	828,294.38	1,062,000.00	1,113,709.69	970,000.00	996,436.65	930,000.00
GRANTS								
02-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4933 CDBG# 24-067-011-E198_Coll Syst	0.00	363,310.00	363,310.00	200,000.00	581,809.20	200,000.00	56,532.00	0.00
02-000-4934 CDBG# 24-067-012-E199 Lift Stat	0.00	844,450.00	844,450.00	200,000.00	117,109.00	200,000.00	50,916.00	0.00
02-000-4939 TXCDBG CDV21-0385 Revenue	0.00	2,022.97	2,022.97	250,000.00	220,757.00	250,000.00	126,163.00	0.00
02-000-4976 CDBG CDV23-0265 PIPE BURSTING	0.00	351,783.53	351,783.53	10,000.00	3,450.00	0.00		
02-000-4977 DR 4485 - GENERATORS -SEWER	57,555.00	68,362.87	68,362.87	0.00	4,995.53	0.00		
FIRE HYDRANTS F359	113,636.37	151,256.91	151,256.91					
TOTAL OTHER REVENUE	171,191.37	1,781,186.28	1,781,186.28	660,000.00	928,120.73	650,000.00	237,787.00	0.00
TOTAL FUNDS AVAILABLE	2,938,152.04	4,527,671.62	4,225,209.33	3,337,728.67	3,623,846.94	3,463,906.82	2,849,293.55	2,545,069.90
EXPENDITURES RECAP								
OPERATING EXPENSE	855,426.44	900,766.56	646,538.08	924,246.34	946,670.21	781,410.35	755,121.15	787,415.53
BILLING/HR - Special Projects	118,758.11	118,758.11	118,758.11		63,084.97	66,691.10	71,175.07	71,279.42
TOTAL OPERATING EXPENSES	974,184.55	1,019,524.66	765,296.19	924,246.34	1,009,755.18	848,101.45	826,296.22	858,694.95
Capital Outlay	0.00	0.00	0.00	0.00	23,242.36	23,242.36	45,437.80	14,200.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Other Funds	47,000.00	47,000.00	35,325.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00
TOTAL NON OPERATING EXPENSE	47,000.00	47,000.00	35,325.00	47,000.00	70,242.36	70,242.36	92,437.80	61,200.00
TOTAL EXPENSES	1,021,184.55	1,066,524.66	800,621.19	971,246.34	1,079,997.54	918,343.81	918,734.02	919,894.95
Sewer Rehab - 7220351	0.00	0.00	0.00	0.00	0.00	0.00	82,009.18	0.00
GLO# 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	1,979.94	0.00
TxCDBG CDV21-0385	0.00	2,022.97	2,022.97	0.00	220,757.00	250,000.00	0.00	0.00
CDBG# 24-067-011-E198	0.00	363,310.00	363,310.00	0.00	581,809.20	200,000.00	1,085.16	0.00
CDBG# 24-067-011-E199_Lift St	0.00	844,450.00	844,450.00	0.00	117,109.00	200,000.00	1,578.43	0.00
CDBG CDV23-0265 Pipe Bursting	0.00	351,783.53	351,783.53	0.00	3,450.00	0.00	0.00	0.00
DR 4485 - GENERATORS - SEWER	57,555.00	68,362.87	68,362.87	0.00	4,995.53	0.00	0.00	0.00
FIRE HYDRANTS F359	113,636.37	151,256.91	151,256.91	0.00	0.00	0.00	0.00	0.00
TOTAL GRANT EXPENSES	171,191.37	1,781,186.28	1,781,186.28	0.00	928,120.73	650,000.00	86,652.71	0.00
NET GAIN (LOSS)	65,815.45	64,232.00	27,673.19	750,753.66	33,712.15	51,656.19	228,836.92	10,105.05
BALANCE	1,745,776.12	1,679,960.67	1,643,401.86	2,366,482.33	1,615,728.67	1,895,563.01	1,843,906.82	1,625,174.95
DEPRECIATION EXPENSE	225,991.20	225,991.20	169,493.40	282,928.00	212,196.00	205,528.50	205,887.00	198,000.00

TREATMENT & PRODUCTION OPERATIONS

June 2026

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024
02-510-5101	Salaries	300,468.40	306,233.40	212,007.74	277,141.60	241,884.51	241,884.51	246,461.37	246,463.74
02-510-5110	Payroll Taxes-FICA	22,985.83	23,427.49	16,219.03	21,201.33	18,299.14	18,299.14	18,741.40	18,831.49
02-510-5120	Payroll Taxes-TEC	1,000.00	1,000.00	918.00	500.00	361.92	361.92	655.08	855.00
02-510-5130	Hospitalization Ins	79,536.92	71,203.44	53,402.58	72,013.38	65,156.90	65,156.90	62,303.25	62,326.20
02-510-5140	Retirement	54,859.48	61,788.47	42,776.63	52,088.76	49,910.05	49,910.05	48,880.86	48,888.03
02-510-5145	Employee Related Expense	200.00	400.00	163.00	400.00	0.00	400.00	30.00	400.00
02-510-5210	Office Supplies	400.00	700.00	679.21	400.00	296.94	400.00	278.10	400.00
02-510-5211	Field Supplies	1,000.00	5,000.00	4,042.44	1,000.00	1,128.00	1,500.00	611.51	1,500.00
02-510-5212	Computer Related Expense	500.00	1,300.00	1,010.27	1,300.00	157.40	300.00	212.78	300.00
02-510-5213	Lab Supplies & Materials	1,500.00	1,500.00	1,566.87	1,500.00	279.01	1,500.00	1,377.22	2,000.00
02-510-5214	Health & Safety	2,250.00	2,250.00	2,123.92	2,250.00	904.41	1,500.00	1,381.41	2,000.00
02-510-5216	O&M Maintenance	1,000.00	1,000.00	847.14	1,000.00	1,555.49	1,555.49	1,811.76	1,825.00
02-510-5217	Janitorial Supplies	750.00	500.00	584.41	500.00	592.57	592.57	416.95	500.00
02-510-5227	Coronavirus Local FRF/ARPA	0.00	0.00	0.00	0.00	14,702.96	0.00	55,450.82	0.00
02-510-5231	Meters	5,000.00	579.31.35	5,791.35	5,000.00	921.60	921.60	7,498.45	7,500.00
02-510-5232	Chemicals-Water	24,500.00	24,500.00	24,174.32	24,500.00	25,886.26	25,886.26	21,838.92	23,500.00
02-510-5233	Small Tools & Equipment	2,000.00	2,000.00	3,005.16	2,000.00	858.57	3,000.00	1,063.31	3,000.00
02-510-5234	Sand, Cement, Fill	4,000.00	4,000.00	53.76	4,000.00	0.00	4,000.00	3,173.93	4,000.00
02-510-5235	Water & Sewer Line Repair	35,000.00	35,000.00	51,547.27	135,000.00	21,277.38	21,277.38	31,209.16	31,210.00
02-510-5236	Sludge Disposal	12,000.00	12,500.00	4,806.85	12,500.00	8,932.80	10,000.00	5,262.50	5,265.00
02-510-5237	Wastewater System Maint.	30,000.00	35,000.00	23,603.33	35,000.00	97,409.74	61,117.71	15,317.45	45,000.00
02-510-5238	Chemicals-Wastewater	10,000.00	10,000.00	6,449.56	10,000.00	12,458.82	12,458.82	10,101.26	10,110.00
02-510-5310	Contract Labor	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
02-510-5316	Permit Fees	7,000.00	7,000.00	6,602.16	7,000.00	6,712.17	7,000.00	6,075.41	7,000.00
02-510-5319	Equipment Rental	1,000.00	1,000.00	60.00	1,000.00	0.00	1,000.00	0.00	1,000.00
02-510-5320	Water System Maint.	10,000.00	10,000.00	2,087.93	10,000.00	166,725.91	10,000.00	6,356.45	6,400.00
02-510-5322	Lark St. Water Tower	13,515.80	13,515.80	13,515.80	13,515.80	13,515.80	14,002.86	12,176.40	12,176.40
02-510-5324	Vehicle Maintenance	3,500.00	3,500.00	1,892.44	3,500.00	2,357.89	3,500.00	4,529.92	4,535.00
02-510-5326	MLK Ground Strg Tank	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56
02-510-5327	O&M Elevated Water Tank	11,845.13	11,433.12	11,433.12	11,845.13	11,433.12	11,845.13	10,300.11	10,300.11
02-510-5328	Generator Maint	5,000.00	5,000.00	1,687.09	5,000.00	1,591.50	5,000.00	4,807.58	5,000.00
02-510-5329	Heavy Equipmnt Expense	3,500.00	3,500.00	227.68	3,500.00	2,441.48	2,500.00	3,486.67	3,500.00
02-510-5330	Natural Gas	3,000.00	3,000.00	889.95	3,000.00	2,777.25	3,000.00	1,979.94	3,000.00
02-510-5331	Electricity	100,000.00	133,333.33	59,796.73	100,000.00	80,433.75	100,000.00	82,009.18	90,000.00
02-510-5334	Cable/Internet	1,650.00							
02-510-5333	Cell Phone	1,500.00	1,500.00	1,116.33	1,500.00	1,253.50	1,253.50	1,085.16	1,200.00
02-510-5345	Miscellaneous Expense	1,500.00	1,500.00	1,191.88	1,500.00	1,606.08	1,606.08	1,578.43	2,065.00
02-510-5350	Gasoline	8,000.00	10,666.67	6,000.14	8,000.00	6,198.57	8,000.00	7,732.06	8,000.00
02-510-5351	Diesel	1,250.00	1,500.00	961.88	1,500.00	488.29	1,500.00	638.16	1,500.00
02-510-5353	Engineering Fees	2,500.00	2,500.00	0.00	2,500.00	780.00	2,500.00	0.00	0.00
02-510-5357	Storm Water Runoff Complian	14,000.00	14,000.00	9,161.97	14,000.00	14,658.23	14,658.23	14,793.99	14,800.00
02-510-5360	Training	2,000.00	2,500.00	1,587.50	2,500.00	2,153.50	2,153.50	395.00	400.00
02-510-5361	Dues & Subscriptions	2,300.00	2,300.00	595.90	2,300.00	1,921.00	1,921.00	381.00	500.00
02-510-5375	Gen Liab & Mobile Equip Ins.	26,037.62	26,037.62	29,069.74	26,037.62	26,037.62	26,037.62	22,005.47	22,010.00

TREATMENT & PRODUCTION OPERATIONS

June 2026

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024
02-510-5377	Financed Vehicle - Principal	5,933.28	5,577.48	4,374.79	5,577.48	5,435.35	5,435.35	1,826.53	1,830.00
02-510-5380	Uniforms	2,450.00	2,450.00	2,374.78	2,450.00	1,629.03	1,629.03	1,501.08	1,900.00
02-510-5381	Chemical Analysis	12,500.00	12,500.00	11,751.00	12,500.00	10,605.00	10,605.00	13,783.73	13,800.00
02-510-5384	Advertising	2,000.00	2,000.00	1,787.40	2,000.00	136.80	136.80	2,535.40	2,540.00
02-510-5385	Interest Expense	1,549.92	1,905.68	1,237.60	1,905.68	2,047.78	2,047.78	667.88	675.00
02-510-5386	Workers Compensation	5,840.00	5,840.00	5,257.37	5,840.00	5,718.30	5,718.30	5,078.50	5,200.00
02-510-5387	Vehicle Insurance	6,149.50	6,149.50	6,149.50	5,225.00	5,083.26	5,083.26	4,365.05	4,750.00
	Total Operating Expenses	855,426.44	900,466.56	646,538.08	923,946.34	946,670.21	781,110.35	755,121.15	750,910.53
02-510-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	1,248.40	1,250.00
02-510-5400	Capital Outlay	0.00	0.00	0.00	0.00	23,242.36	23,242.36	44,189.40	44,200.00
02-510-5403	Transfer to General fund	20,000.00	20,000.00	15,075.00	20,000.00	20,100.00	20,100.00	25,251.24	25,255.00
02-510-5404	Transfer to Capital Replaceme	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
02-510-5405	Transfer to Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5406	Contra Account-Trf fm OP Acc	(47,000.00)	(47,000.00)	(35,325.00)	(47,000.00)	(27,000.00)	(47,000.00)	(27,000.00)	(47,000.00)
02-510-5420	Unclaimed Property Expense	0.00	300.00	0.00	300.00	0.00	300.00	0.00	300.00
	Total Department Expenses	855,426.44	900,766.56	646,538.08	924,246.34	990,012.57	804,752.71	825,810.19	801,915.53
02-510-5500	Depreciation	225,991.20	225,991.20	169,493.40	225,991.20	212,196.00	205,528.50	205,887.00	198,000.00
	Fund Expense	1,081,417.64	1,126,757.76	816,031.48	1,150,237.54	1,202,208.57	1,010,281.21	1,031,697.19	999,915.53

GRANTS

02-510-5250	TxCDBG CDV21-0385	0.00	2,022.97	2,022.97	250,000.00	211,477.03	250,000.00	138,413.00	0.00
02-510-5255	CDBG# 24-067-011-E198	0.00	363,310.00	363,310.00	200,000.00	581,809.20	200,000.00	56,532.00	0.00
02-510-5256	CDBG# 24-067-011-E199_Lift	0.00	844,450.00	844,450.00	200,000.00	117,109.00	200,000.00	50,916.00	0.00
02-510-5259	CDBG CDV23-0265 pipe bursts	0.00	351,783.53	351,783.53	0.00	3,450.00	0.00	0.00	0.00
02-510-5260	DR 4485 - GENERATORS	57,555.00	68,362.87	68,362.87	0.00	6,031.34	0.00	0.00	0.00
	Fire Hydrants F359	113,636.37	151,256.91	151,256.91	0.00	0.00	0.00	0.00	0.00
		171,191.37	1,781,186.28	1,781,186.28	650,000.00	919,876.57	650,000.00		

FY2026-2027

June 2026

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024
02-511-5101	Salaries - Billing	30,031.80	29,125.63	20,163.90	26,199.96	25,622.78	26,139.96	29,836.61	29,839.45
02-511-5101	Salaries - HR/Special Projects	35,000.00							
02-511-5110	Payroll Taxes-fica	4,481.35	4,451.45	3,081.77	3,924.88	3,831.95	3,831.95	4,213.46	4,216.90
02-511-5120	Payroll Taxes-TEC	171.00	171.00	171.00	100.00	63.00	171.00	117.00	171.00
02-511-5130	Hospitalization Ins	13,783.54	12,196.21	8,443.53	11,258.14	11,253.21	11,253.21	11,201.16	11,201.20
02-511-5140	Retirement	11,140.41	11,457.59	7,932.18	9,642.88	10,012.79	10,012.79	10,789.14	10,795.87
02-511-5210	Office Supplies	2,500.00	2,500.00	2,141.77	2,500.00	1,271.29	1,271.79	1,480.72	1,500.00
02-511-5212	Computer Expenses	250.00	250.00	0.00	250.00	250.00	250.00	221.37	225.00
02-511-5215	Postage	7,200.00	6,000.00	5,870.00	6,000.00	4,500.00	4,500.00	4,000.00	4,000.00
02-511-5311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-511-5321	Equipment Repair & Maint	6,200.00	1,200.00	564.25	1,200.00	1,200.00	1,200.00	1,191.50	1,200.00
02-511-5390	Cash Over/Short	0.00	0.00	(45.31)	0.00	19.55	0.00	(0.99)	0.00
02-511-5393	Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Total Operating Expense	118,758.11	75,351.88	53,323.09	69,075.86	63,084.97	66,691.10	71,175.07	71,279.42
02-511-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	118,758.11	75,351.88	53,323.09	69,075.86	63,084.97	66,691.10	71,175.07	71,279.42

GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2026-27

		JUNE 2026							
		PROPOSED	PROJECTED	YTD	ADOPTED	ACTUAL	BUDGET	ACTUAL	BUDGET
		2026-2027	2025-2026	2025-2026	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024
BEGINNING BALANCE		780,656.01	748,436.07	748,436.07	748,436.07	661,044.56	661,044.56	604,384.26	604,384.26
<u>Revenues:</u>									
03-000-4300	Franchise Fees-Roll Offs	0.00	0.00	2,618.01	50.00	0.00	50.00	42.75	0.00
03-000-4720	Garbage Collection Fees	575,000.00	566,925.51	425,194.13	565,000.00	564,675.46	565,000.00	569,098.29	561,826.25
03-000-4730	Brush/Limb Fees	1,000.00	1,466.67	1,100.00	5,000.00	4,925.00	3,500.00	4,910.00	5,000.00
03-000-4735	Bulk Items Fees	1,000.00	2,560.00	1,920.00	850.00	1,385.00	850.00	675.00	1,500.00
03-000-4736	Temporary Dumpster Fees	1,000.00	1,716.00	1,287.00	18,000.00	13,422.50	18,000.00	18,578.00	25,000.00
03-000-4790	Miscellaneous Income	175.00	162.81	122.11	150.00	166.42	150.00	168.05	150.00
03-000-4850	Interest	9,000.00	8,433.43	6,325.07	9,000.00	9,218.59	9,000.00	10,018.32	7,500.00
Total Operating Revenues		587,175.00	581,264.41	438,566.32	598,050.00	593,792.97	596,550.00	603,490.41	600,976.25
03-000-4927	Hurricane Harvey Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disaster Recovery Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		587,175.00	581,264.41	438,566.32	598,050.00	593,792.97	596,550.00	603,490.41	600,976.25
<u>610 Expenses:</u>									
03-610-5101	Salaries	41,200.72	41,701.14	28,870.02	38,740.00	35,654.00	35,654.00	46,512.60	46,517.58
03-610-5110	Payroll Taxes FICA	3,151.86	3,182.34	2,203.16	2,963.61	2,720.34	2,721.04	3,491.87	3,492.23
03-610-5120	Payroll Taxes-TEC	200.00	200.00	168.27	100.00	122.27	171.00	117.00	171.00
03-610-5130	Hospitalization/Dental/Life	13,783.54	12,196.21	8,443.53	11,258.14	12,160.46	14,388.16	10,883.76	10,883.86
03-610-5140	Retirement	7,835.35	8,104.68	5,610.93	7,281.18	6,989.57	6,994.21	8,836.51	8,841.25
03-610-5145	Employee Related Expense	250.00	250.00	0.00	250.00	0.00	250.00	0.00	0.00
03-610-5210	Office Supplies	600.00	600.00	539.60	250.00	209.99	250.00	192.37	250.00
03-610-5212	Computer Related Expense	900.00	900.00	564.26	900.00	750.00	750.00	999.26	1,000.00
03-610-5311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
03-610-5337	Garbage Collectio/Disposal Expense	315,000.00	307,610.11	230,707.58	315,000.00	275,344.83	303,000.00	303,084.39	303,088.80
03-610-5338	Brush/Limb Collection Disposal Expense	6,000.00	1,800.00	2,800.00	1,800.00	2,450.00	2,450.00	2,075.00	2,075.00
03-610-5393	Bad Debt Expense	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00	637.35	865.00
Total Operating Expense		396,421.46	384,044.48	284,907.35	386,042.93	341,401.46	374,128.41	381,830.11	382,184.72
03-610-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5403	Transfer To General Fund	165,000.00	165,000.00	123,750.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
Total Expenses		561,421.46	549,044.48	408,657.35	551,042.93	506,401.46	539,128.41	546,830.11	547,184.72
Net Gain (Loss)		25,753.54	32,219.94	29,908.97	47,007.07	87,391.51	57,421.59	56,660.30	53,791.53
ENDING CASH BALANCE		806,409.55	780,656.01	778,345.04	795,443.14	748,436.07	718,466.15	661,044.56	658,175.79
03-610-5500 Depreciation		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense		561,421.46	549,044.48	408,657.35	551,042.93	506,401.46	539,128.41	546,830.11	547,184.72

FISCAL YEAR 2026-2027

	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	YTD 2024-2025	ADOPTED 2024-2025	YTD 2023-2024	ADOPTED 2023-2024
BEGINNING BALANCE	7,434.13	7,045.57	7,045.57	7,045.57	665.33	665.33	850.98	850.98
Revenues:								
Current I & S Taxes	83,713.80	86,657.37	84,741.06	86,657.37	90,222.48	92,165.96	84,167.61	86,357.98
Penalty & Interest - I&S	10,049.56	1,000.00	2,100.07	1,000.00	1,637.06	1,000.00	1,562.22	1,000.00
Interest Income	100.00	100.00	144.29	100.00	169.63	100.00	108.36	25.00
Revenues	93,863.36	87,757.37	86,985.42	87,757.37	92,029.17	93,265.96	85,838.19	87,382.98
Interfund Obligation								
Funds to be used from beg. Bal.	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Transfer From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	2,950.00	0.00
TOTAL Revenues	93,863.36	87,757.37	86,985.42	87,757.37	94,029.17	95,265.96	88,788.19	89,382.98
Expenses:								
Series 2013 Refunding COs								
Principal	78,020.00	74,700.00	74,700.00	74,700.00	70,550.00	70,550.00	71,380.00	71,380.00
Interest	10,049.56	12,668.81	6,973.94	12,668.81	15,098.93	15,159.75	17,593.84	17,593.84
Total Expenses	88,069.56	87,368.81	81,673.94	87,368.81	85,648.93	85,709.75	88,973.84	88,973.84
Ending Balance	13,227.93	7,434.13	12,357.05	7,434.13	7,045.57	8,221.54	665.33	1,260.12
Net Gain (Loss)	5,793.80	388.56	5,311.48	388.56	6,380.24	7,556.21	(185.65)	409.14

DEBT SERVICE
Water/Sewer
FISCAL YEAR 2026-2027

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	PROPOSED 2026-2027	PROJECTED 2025-2026	YTD 2025-2026	ADOPTED 2025-2026	ACTUAL 2024-2025	BUDGET 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024
BEGINNING I&S BALANCE	113,882.49	94,481.29	94,481.29	94,481.29	74,802.30	74,802.30	75,441.30	75,441.30
Interfund Obligation								
I&S Funds	38,026.34	36,998.80	34,050.20	36,998.80	36,721.01	36,721.01	57,039.00	57,039.00
Water/Sewer Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Sources of Funds	<u>53,026.34</u>	<u>51,998.80</u>	<u>49,050.20</u>	<u>51,998.80</u>	<u>51,721.01</u>	<u>51,721.01</u>	<u>72,039.00</u>	<u>72,039.00</u>
Expenses:								
Series 2013 Refunding COs								
Principal	15,980.00	15,300.00	15,300.00	15,300.00	14,450.00	14,450.00	14,620.00	14,620.00
Interest	2,058.34	2,594.80	1,428.60	2,594.80	1,676.41	3,105.01	3,603.56	3,603.56
Total	<u>18,038.34</u>	<u>17,894.80</u>	<u>16,728.60</u>	<u>17,894.80</u>	<u>16,126.41</u>	<u>17,555.01</u>	<u>18,223.56</u>	<u>18,223.56</u>
Series 2014 COs-Whippoorwill								
Principal	32,000.00	30,000.00	30,000.00	30,000.00	29,000.00	29,000.00	28,000.00	28,000.00
Interest	2,988.00	4,104.00	2,321.60	4,104.00	5,166.00	5,166.00	6,192.00	6,192.00
Total	<u>34,988.00</u>	<u>34,104.00</u>	<u>32,321.60</u>	<u>34,104.00</u>	<u>34,166.00</u>	<u>34,166.00</u>	<u>34,192.00</u>	<u>34,192.00</u>
Total Expenses	53,026.34	51,998.80	49,050.20	51,998.80	50,292.41	51,721.01	72,039.00	72,039.00
I&S transfers	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00
I&S Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending I&S Balance	132,256.15	113,882.49	116,831.09	113,882.49	94,481.29	94,481.29	74,802.30	74,802.30

CAPITAL FUND
General Fund
FISCAL YEAR 2026-2027

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	PROPOSED 2026-2027	YTD 2025-2026	YTD 2024-2025	YTD 2023-2024
BEGINNING Capital Fund BALANCE	75,327.62	85,387.62	95,118.36	95,118.36
Interfund Obligation				
Capital Fund	70,000.00	81,700.00	34,865.37	60,000.00
Reserves	0.00	45,000.00		60,290.74
Sources of Funds	70,000.00	126,700.00	34,865.37	120,290.74
Expenses:				
Mini Excavator	70,000.00			
Dump Truck		70,000.00		
HVAC - City Hall		11,700.00		
2023 Gradall				
Principal	0.00	0.00		56,179.02
Interest	0.00	0.00		29,246.35
Total	0.00	0.00	0.00	85,425.37
2023 Slope Mower				
Principal	0.00	0.00	29,222.12	27,551.88
Interest	0.00	0.00	5,643.25	7,313.49
	0.00	0.00	34,865.37	34,865.37
Total Expenses	0.00	0.00	34,865.37	120,290.74
Capital Fund growth	60,000.00	60,000.00	60,000.00	60,000.00
\$5,000 X 12 mos.				
Repayment		11,640.00		
Ending Capital Fund Balance	65,327.62	75,327.62	85,387.62	95,118.36