

# **CITY OF PINEHURST PROPOSED ANNUAL BUDGET FISCAL YEAR 2025-2026**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$30,840, which is a 3.66 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 \$4,369

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

**FOR:** Cynthia Adams, J. Michael Shahan, Troy Pierce, Greg Willis, Joey Vance

**AGAINST:** None

**PRESENT AND NOT VOTING:** Sarah McClendon

**ABSENT:** None

| <b>Property Tax Rate Comparision</b> | <b>2025-2026</b> | <b>2024-2025</b> |
|--------------------------------------|------------------|------------------|
| Property Tax Rate:                   | \$0.695461/100   | \$0.696965/100   |
| No New Revenue Tax Rate:             | \$0.672192/100   | \$0.646192/100   |
| No New Revenue Maintenan Operations  | \$0.606314/100   | \$0.588960/100   |
| Voter Approval Tax Rate:             | \$0.695464/100   | \$0.696967/100   |
| Debt Rate:                           | \$0.062016/100   | \$0.070295/100   |

**Total debt obligation for this fiscal year secured by property taxes is \$85,369**

**Filed with City Secretary: AUGUST 4, 2025**  
**Presentation of Proposed Budget to Full Council: August 4, 2025**

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

a & b

|                             | BUDGET<br>2025-2026 | BUDGET<br>2024-2025 | BUDGET<br>DIFFERENCE |                                  |
|-----------------------------|---------------------|---------------------|----------------------|----------------------------------|
| <b>GENERAL FUND</b>         |                     |                     |                      |                                  |
| REVENUES                    |                     |                     |                      |                                  |
| Property Taxes              | 884,324             | 832,021             | 52,303               |                                  |
| Sales Taxes                 | 710,000             | 710,000             | 0                    |                                  |
| Franchise Taxes             | 115,000             | 115,000             | 0                    |                                  |
| Non-Tax Sources             | 223,433             | 196,345             | 27,087               |                                  |
| Transfer from other funds   | 245,000             | 245,000             | 0                    |                                  |
| Transfer from Reserves      | 0                   | 0                   | 0                    |                                  |
| TOTAL REVENUES              | 2,177,756           | 2,098,367           | 79,390               |                                  |
| PRIOR YEAR FUND BALANCE     | 2,326,668           | 2,008,952           | 317,716              |                                  |
| AVAILABLE FUNDS             | 4,504,425           | 4,107,319           | 397,106              |                                  |
|                             |                     |                     | 0                    |                                  |
| EXPENDITURES                |                     |                     | 0                    |                                  |
| Operating                   | 2,110,124           | 1,962,877           | 147,247              |                                  |
| Capital Outlay              | 0                   | 60,211              | (60,211)             |                                  |
| Transfers                   | 0                   | 60,000              | (60,000)             |                                  |
| TOTAL EXPENDITURES          | 2,110,124           | 2,083,088           | 27,036               | 2,110,124                        |
| <b>WATER AND SEWER FUND</b> |                     |                     |                      |                                  |
| REVENUES                    |                     |                     |                      |                                  |
| Water and Sewer Service     | 1,007,000           | 915,000             | 92,000               |                                  |
| Grant Revenue               | 660,000             | 650,000             | 10,000               |                                  |
| Other Revenue               | 55,000              | 30,000              | 25,000               |                                  |
| TOTAL REVENUES              | 1,722,000           | 1,595,000           | 127,000              |                                  |
| PRIOR YEAR FUND BALANCE     | 1,191,043           | 1,540,208           | (349,164)            |                                  |
| AVAILABLE FUNDS             | 2,913,043           | 3,135,208           | (222,164)            |                                  |
|                             |                     |                     | 0                    |                                  |
| EXPENDITURES                |                     |                     | 0                    |                                  |
| Operating                   | 993,022             | 847,144             | 145,878              |                                  |
| Capital Outlay              | 0                   | 24,000              | (24,000)             |                                  |
| Grant Expenses              | 660,000             | 650,000             | 10,000               |                                  |
| Transfers                   | 47,000              | 47,000              | 0                    |                                  |
| TOTAL EXPENDITURES          | 1,700,022           | 1,568,144           | 131,878              | 1,040,022 (minus Grant expenses) |

CITY OF PINEHURST  
CONSOLIDATED STATEMENT OF  
REVENUES AND EXPENDITURES

a & b

|                           | BUDGET<br>2025-2026 | BUDGET<br>2024-2025 | BUDGET<br>DIFFERENCE |                               |
|---------------------------|---------------------|---------------------|----------------------|-------------------------------|
| <b>GARBAGE FUND</b>       |                     |                     |                      |                               |
| REVENUES                  |                     |                     | 0                    |                               |
| Garbage Collection        | 565,000             | 565,000             | 0                    |                               |
| Other Revenue             | 33,050              | 31,550              | 1,500                |                               |
| TOTAL REVENUE             | 598,050             | 596,550             | 1,500                |                               |
| PRIOR YEAR FUND BALANCE   | 730,297             | 662,168             | 68,129               |                               |
| TOTAL FUNDS AVAILABLE     | 1,328,347           | 1,258,718           | 69,629               |                               |
|                           |                     |                     | 0                    |                               |
| EXPENDITURES              |                     |                     | 0                    |                               |
| Operating                 | 386,043             | 374,128             | 11,915               |                               |
| Capital Outlay            | 0                   | 0                   | 0                    |                               |
| Transfers                 | 165,000             | 165,000             | 0                    |                               |
| TOTAL EXPENDITURES        | 551,043             | 539,128             | 11,915               | 551,043                       |
| <b>DEBT SERVICE FUND</b>  |                     |                     |                      |                               |
| REVENUES                  |                     |                     |                      |                               |
| Property Taxes            | 89,757              | 95,266              | (5,509)              |                               |
| Transfer from other funds | 51,999              | 51,721              | 278                  |                               |
| TOTAL REVENUES            | 141,756             | 146,987             | (5,231)              |                               |
| PRIOR YEAR FUND BALANCE   | 8,585               | 665                 | 7,920                |                               |
| AVAILABLE FUNDS           | 150,341             | 147,652             | 2,689                |                               |
| EXPENDITURES              | 139,368             | 137,431             | 1,937                | 139,368                       |
|                           |                     |                     | 0                    | 3,840,557                     |
|                           |                     |                     |                      | Total Budget Excluding Grants |



**GENERAL FUND RECAP**  
**FISCAL YEAR 2025-2026**

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|                              | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | YTD<br>2023-2024 | ADOPTED<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|------------------------------|-----------------------|------------------------|------------------|----------------------|------------------|----------------------|---------------------|---------------------|
| <b>BEGINNING CASH BALAI</b>  | 2,326,668.49          | 2,008,952.34           | 2,008,952.34     | 2,008,952.34         | 1,711,450.97     | 1,711,450.97         | 1,645,401.15        | 1,645,401.15        |
| <b>Revenues:</b>             |                       |                        |                  |                      |                  |                      |                     |                     |
| Property Taxes               | 884,323.84            | 775,375.00             | 806,044.70       | 832,021.25           | 786,049.49       | 794,776.24           | 729,725.06          | 767,465.96          |
| Sales Taxes                  | 710,000.00            | 719,545.49             | 539,659.12       | 710,000.00           | 705,948.48       | 665,000.00           | 668,081.88          | 655,000.00          |
| Franchise Taxes              | 115,000.00            | 115,000.00             | 49,128.92        | 115,000.00           | 128,429.73       | 115,000.00           | 136,176.32          | 135,000.00          |
| Fines & Fees                 | 150,150.00            | 329,789.20             | 247,229.40       | 122,150.00           | 127,461.95       | 120,000.00           | 111,982.42          | 110,000.00          |
| Permit, Lic. & Insp. Fees    | 30,000.00             | 80,000.00              | 112,237.21       | 30,000.00            | 79,777.01        | 30,000.00            | 33,399.63           | 25,000.00           |
| Interest                     | 32,000.00             | 49,407.23              | 25,412.15        | 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                 | 18,030.13           | 149,924.06          |
| Coronavirus Local FRF/ARI    | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00             | 0.00                 | 67,225.13           | 0.00                |
| Other Revenue                | 10,845.28             | 100,123.74             | 174,616.19       | 39,937.50            | 157,399.96       | 25,850.00            | 46,964.25           | 20,850.00           |
| Total Operating Revenues     | 1,932,319.12          | 2,169,240.66           | 1,954,327.69     | 1,881,108.75         | 2,022,122.04     | 1,775,626.24         | 1,845,617.44        | 1,866,240.02        |
| Transfers from Other Funds   | 245,000.00            | 245,100.00             | 138,825.00       | 245,000.00           | 190,874.86       | 245,000.00           | 165,000.00          | 165,000.00          |
| Transfer from Reserves       | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00             | 0.00                 | 0.00                | 0.00                |
| Bond Proceeds                | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00             | 0.00                 | 0.00                | 0.00                |
| Grant Funds                  | 437.50                | 138,148.23             | 139,008.78       | 25,850.00            | 58,637.33        | 1,500.00             | 1,847.50            | 1,500.00            |
| Intergovernmental Revenue    | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00             | 0.00                 | 0.00                | 0.00                |
| Total Funds Available        | 4,504,425.11          | 4,561,441.23           | 4,241,113.81     | 4,160,911.09         | 3,983,085.20     | 3,733,577.21         | 3,657,866.09        | 3,678,141.17        |
| <b>Expenditures</b>          |                       |                        |                  |                      |                  |                      |                     |                     |
| CITY ADMINISTRATOR           | 39,860.00             | 104,096.77             | 83,367.19        | 104,204.77           | 98,863.25        | 98,647.51            | 91,122.23           | 112,009.26          |
| CITY SECRETARY               | 105,127.46            | 156,496.77             | 127,114.50       | 157,529.01           | 104,944.05       | 102,496.00           | 99,653.82           | 99,205.38           |
| LEGAL                        | 35,435.66             | 35,427.70              | 25,755.65        | 35,427.70            | 33,663.07        | 35,007.14            | 33,128.43           | 34,290.50           |
| MUNICIPAL COURT              | 146,960.86            | 158,720.89             | 119,644.21       | 95,664.28            | 87,312.62        | 95,237.74            | 88,025.37           | 108,365.88          |
| FIRE PROTECTION              | 84,200.48             | 71,088.99              | 52,968.87        | 54,075.00            | 61,241.43        | 57,390.00            | 54,018.63           | 63,200.00           |
| CODE ENFORCEMENT             | 115,720.30            | 137,840.46             | 97,445.27        | 127,033.82           | 98,930.33        | 117,898.63           | 103,950.98          | 104,758.00          |
| FLEET SERVICES               | 0.00                  | 87,302.01              | 47,584.70        | 84,472.17            | 74,718.61        | 77,434.74            | 72,552.12           | 75,459.39           |
| GENERAL GOVERNMENT           | 123,571.46            | 108,912.68             | 233,092.27       | 123,598.00           | 171,741.86       | 120,199.00           | 171,700.39          | 114,980.83          |
| POLICE DEPARTMENT            | 1,052,491.24          | 998,503.48             | 734,361.82       | 1,015,134.60         | 910,681.97       | 935,745.13           | 841,109.22          | 888,550.45          |
| STREET DEPARTMENT            | 328,105.68            | 346,104.86             | 148,885.26       | 331,401.41           | 313,222.38       | 208,310.29           | 209,676.36          | 358,613.54          |
| ANIMAL CONTROL               | 78,651.03             | 28,992.54              | 15,978.13        | 18,524.32            | 16,295.59        | 18,194.32            | 16,453.82           | 20,605.68           |
| Total Operating Expenditures | 2,110,124.17          | 2,233,487.14           | 1,686,197.87     | 2,147,065.08         | 1,971,615.16     | 1,866,560.50         | 1,781,391.37        | 1,980,038.91        |
| Transfer to Other Funds      | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00             | 60,000.00            | 56,500.00           | 24,500.00           |
| Capital Outlay               | 0.00                  | 1,285.60               | 642.80           | 0.00                 | 2,517.70         | 87,500.00            | 108,523.75          | 129,809.27          |
| Total Expenses               | 2,110,124.17          | 2,234,772.74           | 1,686,840.67     | 2,147,065.08         | 1,974,132.86     | 2,014,060.50         | 1,946,415.12        | 2,134,348.18        |
| Net Gain (Loss)              | 67,632.45             | 317,716.15             | 545,320.80       | 4,893.67             | 297,501.37       | 8,065.74             | 66,049.82           | (101,608.16)        |
| Ending Balance               | 2,394,300.94          | 2,326,668.49           | 2,554,273.14     | 2,013,846.01         | 2,008,952.34     | 1,719,516.71         | 1,711,450.97        | 1,543,792.99        |

## 400 GENERAL FUND REVENUES

JUNE 2025

FY25-26 M&amp;O Rate=0.633445

FY25-26 I&amp;S Rate=0.062016

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|                                         | FISCAL YEAR 2025-26 | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-----------------------------------------|---------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-000-4100 Property Taxes - M&O        |                     | 873,948.84            | 765,000.00             | 792,693.60       | 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              | 9,000.00               | 12,329.38        | 9,000.00             | 16,457.45           | 9,000.00            | 11,904.16           | 18,000.00           |
| 01-000-4120 Rendition Penalty           |                     | 1,375.00              | 1,375.00               | 1,021.72         | 1,375.00             | 1,386.99            | 150.00              | 16.61               | 1,500.00            |
| 01-000-4200 Sales Tax                   |                     | 710,000.00            | 719,545.49             | 539,659.12       | 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             | 49,128.92        | 115,000.00           | 110,280.47          | 115,000.00          | 136,176.32          | 135,000.00          |
| 01-000-4310 Licenses & Permits          |                     | 30,000.00             | 80,000.00              | 112,237.21       | 30,000.00            | 79,815.06           | 30,000.00           | 33,399.63           | 25,000.00           |
| 01-000-4400 Court Fines                 |                     | 150,000.00            | 329,639.20             | 247,229.40       | 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               | 150.00              | 0.00                | 0.00                | 0.00                |
| 01-000-4610 Fire Dept Grant             |                     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 1,400.00            | 0.00                |
| 01-000-4745 FMFR Towing                 |                     | 500.00                | 500.00                 | 755.00           | 0.00                 |                     |                     |                     |                     |
| 01-000-4750 State PD Training Income    |                     | 850.00                | 2,189.82               | 2,196.09         | 850.00               | 2,189.82            | 850.00              | 859.81              | 850.00              |
| 01-000-4755 Law Enforcement Grant Fund  |                     | 437.50                | 437.50                 | 0.00             | 437.50               | 437.50              | 1,500.00            | 447.50              | 1,500.00            |
| 01-000-4760 Narcotic Seizures           |                     | 0.00                  | 18,448.00              | 18,448.00        | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-000-4780 Opioid Abatement Trust Fund |                     | 1,995.28              | 9,734.04               | 9,734.04         | 1,995.28             | 1,995.28            | 0.00                | 10,256.27           | 0.00                |
| 01-000-4790 Misc Income                 |                     | 7,500.00              | 26,850.59              | 20,137.94        | 7,500.00             | 5,934.95            | 25,000.00           | 35,120.53           | 10,000.00           |
| 01-000-4850 Interest                    |                     | 32,000.00             | 49,407.23              | 25,412.15        | 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                |
| 01-000-4890 Gain on Sale of Assets      |                     | 0.00                  | 4,980.43               | 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                |
| 01-000-4896 Donations to Animal Shelter |                     | 0.00                  | 0.00                   | 854.28           | 0.00                 | 1,116.28            | 0.00                | 727.64              | 0.00                |
| 01-000-4920 Disaster Grant Funds        |                     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-000-4927 Hurricane Harvey FEMA Rein  |                     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-000-4928 TxCDBG 20-065-034-C113      |                     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 18,030.13           | 149,924.06          |
| 01-000-4931 Hurricane Laura FEMA Reimt  |                     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-000-4932 Coronavirus Local FRF/ARPA  |                     | 0.00                  | 135,958.41             | 135,958.41       | 25,000.00            | 58,637.33           | 0.00                | 67,225.13           | 0.00                |
| Total Operating Revenues                |                     | 1,932,756.62          | 2,268,215.71           | 1,972,775.69     | 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          |
| 01-000-4950 Transfer from W&S           |                     | 20,000.00             | 20,100.00              | 15,075.00        | 20,000.00            | 25,251.24           | 20,000.00           | 0.00                | 0.00                |
| 01-000-4975 Transfer from Capital Fund  |                     | 60,000.00             | 60,000.00              | 0.00             | 60,000.00            | 0.00                | 60,000.00           | 0.00                | 0.00                |
| Transfer from Reserves                  |                     | 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                |
| Total Revenues                          |                     | 2,177,756.62          | 2,513,315.71           | 2,111,600.69     | 2,121,954.03         | 2,142,509.14        | 2,022,126.24        | 2,012,464.94        | 2,032,740.02        |



| ACCOUNT #   | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|---------------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-710-5101 | Salaries                        | 39,560.00             | 81,242.50              | 65,745.20        | 81,242.50            | 77,733.30           | 77,757.50           | 72,694.99           | 75,282.50           |
| 01-710-5110 | Payroll Taxes - FICA            | 0.00                  | 6,215.05               | 4,771.01         | 6,215.05             | 5,946.60            | 5,949.76            | 5,474.12            | 5,759.11            |
| 01-710-5120 | Payroll Taxes - TEC             | 0.00                  | 63.00                  | 63.00            | 171.00               | 117.00              | 126.00              | 9.00                | 171.00              |
| 01-710-5130 | Hospitalization/Dental/Life Ins | 0.00                  | 206.45                 | 154.80           | 206.45               | 184.80              | 184.80              | 184.80              | 15,647.68           |
| 01-710-5140 | Retirement                      | 0.00                  | 16,069.77              | 12,633.18        | 16,069.77            | 14,682.34           | 14,682.85           | 12,638.23           | 13,548.97           |
| 01-710-5210 | Office Supplies                 | 100.00                | 100.00                 | 0.00             | 100.00               | 32.48               | 100.00              | 38.20               | 100.00              |
| 01-710-5321 | Equipment Repair & Maint.       | 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                | 82.89               | 600.00              |
| 01-710-5350 | Gasoline                        | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-710-5360 | Training                        | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-710-5361 | Dues/Subscriptions              | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 200.00              |
| 01-710-5387 | Vehicle Insurance               | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-710-5370 | Meeting & conferences           | 200.00                | 200.00                 | 0.00             | 200.00               | 166.73              | 200.00              | 0.00                | 500.00              |
|             | Total Operating Expense         | 39,860.00             | 104,096.77             | 83,367.19        | 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                |
| 01-710-5400 | Capital Outlay                  | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
|             | Total Expenses                  | 39,860.00             | 104,096.77             | 83,367.19        | 104,204.77           | 98,863.25           | 99,000.91           | 91,122.23           | 112,009.26          |

| ACCOUNT #   | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|---------------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-711-5101 | Salaries                        | 69,649.20             | 108,291.28             | 89,907.62        | 108,291.28           | 71,834.24           | 71,837.12           | 68,989.66           | 68,124.00           |
| 01-711-5110 | Payroll Taxes - FICA            | 5,328.16              | 8,284.28               | 6,748.47         | 8,284.28             | 5,428.13            | 5,432.51            | 5,135.90            | 5,143.51            |
| 01-711-5120 | Payroll Taxes - TEC             | 100.00                | 63.00                  | 63.00            | 171.00               | 117.00              | 171.00              | 9.00                | 151.00              |
| 01-711-5130 | Hospitalization/Dental/Life Ins | 11,619.10             | 14,369.48              | 10,514.98        | 14,369.48            | 10,883.76           | 10,883.86           | 10,533.12           | 10,533.22           |
| 01-711-5140 | Retirement                      | 13,090.57             | 21,221.97              | 18,072.61        | 21,221.97            | 13,269.51           | 13,269.51           | 12,233.84           | 12,253.65           |
| 01-711-5210 | Office Supplies                 | 350.00                | 308.66                 | 308.66           | 250.00               | 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             | 2,028.59            | 2,057.00            | 1,803.58            | 1,850.00            |
| 01-711-5321 | Equipment Repair & Maint.       | 1,790.43              | 1,741.00               | 0.00             | 1,741.00             | 0.00                | 0.00                | 0.00                | 50.00               |
| 01-711-5333 | Cell Phone                      | 0.00                  | 32.10                  | 32.10            | 0.00                 | 692.57              | 695.00              | 542.30              | 600.00              |
| 01-711-5360 | Training                        | 2,000.00              | 1,000.00               | 1,282.06         | 2,000.00             | 389.00              | 500.00              | 0.00                | 0.00                |
| 01-711-5361 | Dues, Subscriptions, & Membr    | 200.00                | 185.00                 | 185.00           | 200.00               | 125.00              | 200.00              | 172.90              | 200.00              |
|             | Total Operating Expenses        | 105,127.46            | 156,496.77             | 127,114.50       | 157,529.01           | 104,944.05          | 105,346.00          | 99,653.82           | 99,205.38           |
| 01-711-5400 | Capital Outlay                  | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
|             | Total Expenses                  | 105,127.46            | 156,496.77             | 127,114.50       | 157,529.01           | 104,944.05          | 105,346.00          | 99,653.82           | 99,205.38           |

| ACCOUNT<br># | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>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           |
| 01-712-5110  | Payroll Taxes - FICA            | 866.96                | 866.96                 | 650.16           | 866.96               | 866.88              | 866.96              | 866.88              | 866.96              |
| 01-712-5120  | Payroll Taxes - TEC             | 100.00                | 171.00                 | 63.17            | 171.00               | 76.99               | 171.00              | 8.99                | 171.00              |
| 01-712-5130  | Hospitalization/Dental/Life Ins | 22,135.90             | 22,056.94              | 16,542.72        | 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                |
| 01-712-5218  | Extral Legal Fees               | 1,000.00              | 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                |
|              | Total Operating Expenses        | 35,435.66             | 35,427.70              | 25,755.65        | 35,427.70            | 33,663.07           | 35,007.14           | 33,128.43           | 34,290.50           |



| ACCOUNT #   | ACCOUNT TITLE               | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|-----------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-713-5101 | Salary-Court Clerk          | 25,105.60             | 25,105.60              | 18,573.90        | 25,105.60            | 27,185.60           | 27,187.06           | 24,315.20           | 24,315.20           |
| 01-713-5103 | Salary-Judge                | 7,598.40              | 7,598.40               | 1,962.92         | 7,598.40             | 3,846.69            | 5,083.40            | 5,255.56            | 7,598.40            |
| 01-713-5110 | Payroll Tax - FICA          | 2,501.86              | 581.28                 | 150.23           | 581.28               | 294.29              | 581.28              | 402.04              | 581.28              |
| 01-713-5120 | Payroll Tax - TEC           | 100.00                | 75.00                  | 24.97            | 171.00               | 24.92               | 61.00               | 5.50                | 171.00              |
| 01-713-5210 | Office Supplies             | 1,500.00              | 852.35                 | 968.35           | 750.00               | 856.78              | 860.00              | 535.92              | 750.00              |
| 01-713-5212 | Computer Related Expense    | 500.00                | 5,300.26               | 5,314.24         | 250.00               | 2,761.52            | 2,765.00            | 85.00               | 250.00              |
| 01-713-5218 | Extra Fees-Legal            | 1,000.00              | 500.00                 | 700.00           | 1,000.00             | 0.00                | 255.00              | 700.00              | 1,150.00            |
| 01-713-5219 | Warrant Collection Expense  | 0.00                  | 11,000.00              | 11,518.46        | 0.00                 | 11,930.56           | 0.00                | 11,788.41           | 0.00                |
| 01-713-5321 | Equipment Repairs and Maint | 5,455.00              | 5,508.00               | 0.00             | 5,508.00             | 5,245.00            | 5,245.00            | 5,000.00            | 5,000.00            |
| 01-713-5360 | Training                    | 3,000.00              | 2,000.00               | 1,954.14         | 4,500.00             | 1,589.54            | 3,000.00            | 3,324.67            | 3,350.00            |
| 01-713-5361 | Dues, Subs., & Membership   | 200.00                | 200.00                 | 0.00             | 200.00               | 150.00              | 200.00              | 188.60              | 200.00              |
| 01-713-5395 | State Tax on fines          | 100,000.00            | 100,000.00             | 78,477.00        | 50,000.00            | 33,427.72           | 50,000.00           | 36,424.47           | 65,000.00           |
|             | Total Operating Expense     | 146,960.86            | 158,720.89             | 119,644.21       | 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                |
|             | Total Expenses              | 146,960.86            | 158,720.89             | 119,644.21       | 95,664.28            | 87,312.62           | 95,237.74           | 88,025.37           | 108,365.88          |

| ACCOUNT #   | ACCOUNT TITLE              | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|----------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-714-5210 | Office Supplies            | 200.00                | 151.89                 | 88.60            | 200.00               | 350.65              | 375.00              | 1,091.52            | 1,100.00            |
| 01-714-5211 | Field Supplies             | 23,000.00             | 407.93                 | 237.96           | 2,000.00             | 12,901.83           | 12,915.00           | 6,430.50            | 6,450.00            |
| 01-714-5212 | Computer Related Expense   | 500.00                | 0.00                   | 0.00             | 500.00               | 662.74              | 670.00              | 230.98              | 700.00              |
| 01-714-5220 | Fire House Program         | 2,500.00              | 1,952.06               | 1,952.06         | 2,500.00             | 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             | 6,000.00            | 6,000.00            | 6,000.00            | 6,000.00            |
| 01-714-5321 | Equipment Repair           | 4,500.00              | 4,000.00               | 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             | 26,125.37              | 26,125.37        | 8,000.00             | 10,172.48           | 10,175.00           | 11,618.17           | 12,000.00           |
| 01-714-5325 | Building Maintenance       | 2,000.00              | 1,700.00               | 1,640.29         | 2,000.00             | 1,414.42            | 2,000.00            | 434.97              | 500.00              |
| 01-714-5328 | Generator Maintenance      | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 26.90               | 50.00               |
| 01-714-5330 | Natural Gas                | 700.00                | 700.00                 | 598.39           | 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             | 810.00              | 1,000.00            | 810.00              | 1,000.00            |
| 01-714-5345 | Miscellaneous Expense      | 2,500.00              | 2,500.00               | 2,552.38         | 2,500.00             | 2,427.24            | 2,500.00            | 2,570.19            | 2,575.00            |
| 01-714-5350 | Gasoline                   | 1,500.00              | 1,500.00               | 685.85           | 1,500.00             | 955.53              | 1,160.00            | 683.18              | 1,100.00            |
| 01-714-5351 | Diesel                     | 1,500.00              | 1,500.00               | 771.05           | 1,500.00             | 1,311.46            | 1,500.00            | 1,166.91            | 1,500.00            |
| 01-714-5360 | Training                   | 1,500.00              | 1,500.00               | 0.00             | 1,500.00             | 162.76              | 1,500.00            | 0.00                | 0.00                |
| 01-714-5361 | Dues & Subscriptions       | 1,500.00              | 1,500.00               | 959.00           | 1,500.00             | 767.00              | 1,000.00            | 673.50              | 750.00              |
| 01-714-5362 | Fire Prevention Program    | 800.00                | 800.00                 | 0.00             | 800.00               | 243.02              | 1,500.00            | 231.79              | 2,500.00            |
| 01-714-5382 | Contract Dispatch Services | 12,200.00             | 10,000.00              | 0.00             | 10,000.00            | 10,000.00           | 10,000.00           | 10,000.00           | 14,100.00           |
| 01-714-5386 | Workers Compensation       | 1,575.00              | 1,539.58               | 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              | 3,886.68               | 3,886.68         | 4,400.00             | 4,043.06            | 4,400.00            | 3,925.88            | 4,000.00            |
| 01-714-5389 | 800MHZ Radio System Lease  | 2,925.48              | 2,925.48               | 2,925.48         | 1,000.00             | 2,857.26            | 2,860.00            | 2,112.18            | 2,500.00            |
|             | Total Operating Expense    | 84,200.48             | 71,088.99              | 52,968.87        | 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                |
| 01-714-5400 | Capital Outlay             | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
|             | Total Expenses             | 84,200.48             | 71,088.99              | 52,968.87        | 54,075.00            | 61,241.43           | 68,305.00           | 54,018.63           | 63,200.00           |



| ACCOUNT<br># | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|--------------|---------------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-715-5101  | Salaries                        | 60,072.00             | 75,198.21              | 52,060.30        | 61,049.50            | 50,308.54           | 57,518.47           | 61,743.01           | 59,661.60           |
| 01-715-5110  | Payroll Tax - FICA              | 4,595.51              | 5,532.74               | 3,830.36         | 4,670.29             | 3,929.03            | 4,676.71            | 4,356.82            | 4,376.76            |
| 01-715-5120  | Payroll Tax - TEC               | 100.00                | 117.00                 | 63.00            | 171.00               | 117.00              | 171.00              | 9.00                | 171.00              |
| 01-715-5130  | Hospitalization/Dental/Life Ins | 11,619.10             | 21,274.44              | 15,955.83        | 21,274.36            | 20,629.56           | 20,629.60           | 18,552.30           | 18,587.80           |
| 01-715-5140  | Retirement                      | 11,290.53             | 16,077.51              | 12,058.13        | 12,075.59            | 11,874.07           | 11,887.85           | 12,240.84           | 12,255.84           |
| 01-715-5210  | Office Supplies                 | 200.00                | 100.00                 | 176.33           | 100.00               | 40.18               | 100.00              | 252.70              | 260.00              |
| 01-715-5212  | Computer Related Expense        | 350.00                | 350.00                 | 0.00             | 350.00               | 476.47              | 480.00              | 463.62              | 475.00              |
| 01-715-5310  | Contract Labor                  | 0.00                  | 4,000.00               | 1,760.00         | 0.00                 | 3,800.00            | 0.00                | 1,920.00            | 2,000.00            |
| 01-715-5321  | Equipment Repairs & Maint.      | 900.00                | 750.00                 | 750.00           | 750.00               | 750.00              | 750.00              | 725.00              | 750.00              |
| 01-715-5324  | Vehicle Repair/Maintenance      | 500.00                | 500.00                 | 122.49           | 500.00               | 303.49              | 305.00              | 0.00                | 250.00              |
| 01-715-5333  | Cell Phones                     | 600.00                | 600.00                 | 361.84           | 600.00               | 562.46              | 600.00              | 542.30              | 600.00              |
| 01-715-5350  | Gasoline                        | 1,500.00              | 1,500.00               | 1,010.68         | 1,500.00             | 1,120.24            | 1,500.00            | 1,206.20            | 1,500.00            |
| 01-715-5360  | Training                        | 2,000.00              | 1,200.00               | 1,831.18         | 2,000.00             | 663.85              | 2,000.00            | 525.00              | 1,520.00            |
| 01-715-5361  | Dues & Subscriptions            | 1,800.00              | 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              | 200.00                 | 215.00           | 1,000.00             | 47.07               | 1,000.00            | 0.00                | 500.00              |
| 01-715-5372  | Building Demolition             | 10,000.00             | 0.00                   | 261.50           | 10,000.00            | 0.00                | 0.00                | 0.00                | 100.00              |
| 01-715-5377  | Financed Vehicles - Principal   | 5,577.48              | 5,616.24               | 4,023.67         | 5,616.24             | 890.48              | 895.00              |                     |                     |
| 01-715-5380  | Uniforms                        | 500.00                | 250.00                 | 0.00             | 500.00               | 200.25              | 500.00              | 339.91              | 350.00              |
| 01-715-5385  | Interest Expense                | 1,905.68              | 1,866.84               | 1,588.68         | 1,866.84             | 356.70              | 360.00              |                     |                     |
| 01-715-5387  | Vehicle Insurance               | 1,210.00              | 907.48                 | 907.48           | 1,210.00             | 1,009.55            | 1,100.00            | 819.28              | 1,000.00            |
|              | Total Operating Expense         | 115,720.30            | 137,840.46             | 97,445.27        | 127,033.82           | 98,930.33           | 106,333.63          | 103,950.98          | 104,758.00          |
| 01-715-5399  | Capital Lease Payments          | 0.00                  | 1,285.60               | 642.80           | 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                |
|              | Total Expenses                  | 115,720.30            | 139,126.06             | 98,088.07        | 127,033.82           | 99,573.13           | 106,983.63          | 103,950.98          | 110,308.88          |



| ACCOUNT #   | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|---------------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-716-5101 | Salary                          | 0.00                  | 59,524.46              | 32,051.63        | 55,855.00            | 49,155.60           | 50,481.85           | 48,438.65           | 48,466.60           |
| 01-716-5110 | Payroll Taxes - FICA            | 0.00                  | 4,491.48               | 2,418.49         | 4,272.91             | 3,677.44            | 3,861.86            | 3,582.01            | 3,707.69            |
| 01-716-5120 | Payroll Taxes - TEC             | 0.00                  | 117.00                 | 63.00            | 171.00               | 117.00              | 171.00              | 9.00                | 171.00              |
| 01-716-5130 | Hospitalization/Dental/Life Ins | 0.00                  | 11,225.04              | 6,547.94         | 11,225.14            | 11,201.16           | 11,201.20           | 10,841.16           | 10,841.32           |
| 01-716-5140 | Retirement                      | 0.00                  | 10,594.03              | 6,179.85         | 11,048.12            | 9,267.14            | 9,568.83            | 8,624.78            | 8,722.78            |
| 01-716-5210 | Office Supplies                 | 0.00                  | 100.00                 | 51.55            | 100.00               | 35.22               | 100.00              | 84.48               | 100.00              |
| 01-716-5214 | Health & Safety                 | 0.00                  | 250.00                 | 0.00             | 250.00               | 152.78              | 250.00              | 100.00              | 250.00              |
| 01-716-5233 | Small Tools & Equipment         | 0.00                  | 500.00                 | 35.28            | 1,000.00             | 1,027.64            | 1,030.00            | 451.65              | 1,800.00            |
| 01-716-5319 | Equipment Rental                | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 220.00              | 0.00                | 250.00              |
| 01-716-5333 | Cell Phone                      | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 79.89               | 600.00              |
| 01-716-5360 | Training                        | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-716-5380 | Uniform Maintenance             | 0.00                  | 500.00                 | 236.96           | 550.00               | 84.63               | 550.00              | 340.50              | 550.00              |
|             | Total Operating Expense         | 0.00                  | 87,302.01              | 47,584.70        | 84,472.17            | 74,718.61           | 77,434.74           | 72,552.12           | 75,459.39           |
| 01-716-5400 | Capital Outlay                  |                       | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
|             | Total Expenses                  | 0.00                  | 87,302.01              | 47,584.70        | 84,472.17            | 74,718.61           | 77,434.74           | 72,552.12           | 75,459.39           |

| ACCOUNT #   | ACCOUNT TITLE                 | PROPOSED 2025-2026 | PROJECTED 2024-2025 | YTD 2024-2025 | ADOPTED 2024-2025 | ACTUAL 2023-2024 | BUDGET 2023-2024 | ACTUAL 2022-2023 | BUDGET 2022-2023 |
|-------------|-------------------------------|--------------------|---------------------|---------------|-------------------|------------------|------------------|------------------|------------------|
| 01-717-5130 | Hospitalization Ins           | 1,000.00           | 960.00              | 740.00        | 960.00            | 960.00           | 960.00           | 960.00           | 960.00           |
| 01-717-5145 | Employee Related Expense      | 2,000.00           | 1,000.00            | 2,151.53      | 1,000.00          | 195.00           | 1,000.00         | 910.00           | 920.00           |
| 01-717-5210 | Office Supplies               | 2,000.00           | 2,000.00            | 2,120.24      | 2,000.00          | 1,882.93         | 2,000.00         | 2,120.18         | 2,125.00         |
| 01-717-5215 | Postage                       | 4,500.00           | 4,000.00            | 1,546.63      | 4,500.00          | 2,627.90         | 4,000.00         | 3,349.05         | 3,600.00         |
| 01-717-5217 | Janitorial Supplies           | 1,600.00           | 1,478.25            | 1,108.69      | 1,600.00          | 1,491.02         | 1,600.00         | 1,343.98         | 1,700.00         |
| 01-717-5226 | COVID-19 Expense              | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5227 | Coronavirus Local FRF/ARPA    | 0.00               | 0.00                | 135,958.41    | 0.00              | 63,788.57        | 0.00             | 67,225.13        | 0.00             |
| 01-717-5228 | Drug Abuse Prevention Exper   | 0.00               | 731.71              | 731.71        | 0.00              | 2,965.25         | 0.00             |                  |                  |
| 01-717-5233 | Small Equipment               | 0.00               | 0.00                | 0.00          | 0.00              | 554.87           | 560.00           | 0.00             | 250.00           |
| 01-717-5309 | Bank Fees                     | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 2,275.00         |
| 01-717-5311 | Audit Fees                    | 8,000.00           | 5,000.00            | 5,000.00      | 8,000.00          | 5,000.00         | 6,150.00         | 8,000.00         | 8,000.00         |
| 01-717-5312 | Council Allowance             | 1,800.00           | 1,800.00            | 580.00        | 1,800.00          | 1,280.00         | 1,800.00         | 1,420.00         | 1,800.00         |
| 01-717-5313 | Mayor Allowance               | 1,560.00           | 1,560.00            | 780.00        | 1,560.00          | 1,560.00         | 1,560.00         | 1,560.00         | 1,560.00         |
| 01-717-5319 | Equipment Rental              | 4,300.00           | 4,000.00            | 3,367.03      | 4,000.00          | 3,831.27         | 3,835.00         | 3,181.66         | 3,200.00         |
| 01-717-5325 | Building Maintenance          | 5,000.00           | 5,000.00            | 5,295.49      | 5,000.00          | 5,617.73         | 5,625.00         | 3,746.24         | 3,800.00         |
| 01-717-5330 | Gas-Entex                     | 1,250.00           | 937.84              | 703.38        | 1,250.00          | 811.14           | 1,600.00         | 1,237.19         | 1,250.00         |
| 01-717-5331 | Electricity                   | 17,000.00          | 16,297.47           | 12,223.10     | 17,000.00         | 17,050.92        | 17,223.00        | 19,541.18        | 19,550.00        |
| 01-717-5332 | Telephone                     | 8,700.00           | 7,988.95            | 5,991.71      | 8,700.00          | 8,703.52         | 8,705.00         | 8,275.34         | 8,500.00         |
| 01-717-5335 | Holiday Market Expense        | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5345 | Miscellaneous Expense         | 6,000.00           | 6,000.00            | 8,007.35      | 4,500.00          | 4,370.58         | 5,500.00         | 4,643.13         | 4,695.00         |
| 01-717-5361 | Memberships/Dues/Subs.        | 3,500.00           | 2,000.00            | 2,365.43      | 3,500.00          | 2,060.73         | 3,000.00         | 2,702.73         | 2,750.00         |
| 01-717-5363 | Property Tax Collection Fees  | 350.00             | 247.00              | 246.15        | 350.00            | 247.00           | 350.00           | 321.40           | 325.00           |
| 01-717-5364 | Building Maintenance Contrac  | 6,800.00           | 5,000.00            | 4,797.00      | 6,800.00          | 6,564.61         | 6,575.00         | 6,211.00         | 6,500.00         |
| 01-717-5365 | Election Expense              | 5,000.00           | 0.00                | 20.00         | 5,000.00          | 0.00             | 0.00             | 0.00             | 138.83           |
| 01-717-5366 | Orange County Appraisal Dist  | 14,893.00          | 14,893.00           | 10,909.98     | 14,893.00         | 12,822.88        | 12,840.00        | 12,621.60        | 13,000.00        |
| 01-717-5370 | Meetings and Conferences      | 500.00             | 500.00              | 297.60        | 500.00            | 485.00           | 485.00           | 151.87           | 500.00           |
| 01-717-5373 | Employee Bonds                | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5374 | Notary Fees                   | 142.00             | 142.00              | 0.00          | 142.00            | 284.00           | 284.00           | 142.00           | 142.00           |
| 01-717-5375 | Insurance-General & Liability | 10,293.92          | 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         |
| 01-717-5384 | Advertising                   | 1,500.00           | 1,500.00            | 2,274.38      | 1,500.00          | 459.90           | 3,000.00         | 973.74           | 3,000.00         |
| 01-717-5386 | Workers Compensation Ins      | 12,762.54          | 12,762.54           | 12,762.54     | 8,973.00          | 8,068.59         | 8,384.00         | 5,413.79         | 8,000.00         |
| 01-717-5420 | Unclaimed Property Expense    | 300.00             | 0.00                | 0.00          | 300.00            | 0.00             | 300.00           | 0.00             | 100.00           |
|             | Total Operating Expense       | 123,571.46         | 108,912.68          | 233,092.27    | 123,598.00        | 171,741.86       | 115,399.00       | 171,700.39       | 114,980.83       |
| 01-717-5397 | Flood Mitigation Assistance   | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5399 | Capital Lease Payments        | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5400 | Capital Outlay                | 0.00               | 0.00                | 36,642.42     | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-717-5401 | Transfer to Debt Service      | 0.00               | 2,900.00            | 0.00          | 0.00              | 2,950.00         | 2,950.00         | 12,500.00        | 12,500.00        |
| 01-717-5404 | Transfer to Capital Replacem  | 60,000.00          | 60,000.00           | 45,000.00     | 60,000.00         | 60,000.00        | 60,000.00        | 44,000.00        | 12,000.00        |
| 01-717-5406 | Contra Account - Trf fm Oper  | (60,000.00)        | (60,000.00)         | (45,000.00)   | (60,000.00)       | (60,000.00)      | 0.00             |                  |                  |
|             | Total Expenses                | 123,571.46         | 111,812.68          | 269,734.69    | 123,598.00        | 174,691.86       | 178,349.00       | 228,200.39       | 131,280.83       |



| ACCOUNT #               | ACCOUNT TITLE                   | PROPOSED 2025-2026 | PROJECTED 2024-2025 | YTD 2024-2025 | ADOPTED 2024-2025 | ACTUAL 2023-2024 | BUDGET 2023-2024 | ACTUAL 2022-2023 | BUDGET 2022-2023 |
|-------------------------|---------------------------------|--------------------|---------------------|---------------|-------------------|------------------|------------------|------------------|------------------|
| 01-718-5101             | Salaries-Dispatchers            | 94,279.60          | 92,410.15           | 63,976.26     | 91,301.20         | 91,938.39        | 99,983.14        | 113,209.73       | 113,426.20       |
| 01-718-5102             | Salaries-Police Officers        | 528,988.00         | 504,599.54          | 349,338.14    | 489,811.00        | 459,075.13       | 462,276.90       | 399,700.80       | 410,865.58       |
| 01-718-5103             | Salaries-Extra Police           | 11,904.00          | 5,000.00            | 1,116.00      | 11,904.00         | 2,380.00         | 2,380.00         | 6,400.00         | 11,520.00        |
| 01-718-5104             | Salaries- Drug Interdiction     | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-718-5105             | Salaries-Extra Dispatchers      | 880.00             | 880.00              | 753.50        | 880.00            | 638.00           | 638.00           | 0.00             | 380.00           |
| 01-718-5110             | Payroll Taxes-FICA              | 48,393.38          | 42,834.99           | 29,654.99     | 45,211.21         | 39,465.10        | 43,442.82        | 37,478.83        | 40,865.67        |
| 01-718-5120             | Payroll Taxes-TEC               | 1,500.00           | 1,500.00            | 1,263.47      | 1,710.00          | 1,097.10         | 1,710.00         | 96.03            | 460.00           |
| 01-718-5130             | Hospitalization/Dental/Life Ins | 100,423.52         | 102,430.79          | 76,823.09     | 135,803.48        | 90,749.28        | 90,751.98        | 90,347.42        | 97,341.54        |
| 01-718-5140             | Retirement                      | 116,662.29         | 110,195.43          | 82,646.57     | 114,548.39        | 101,305.29       | 102,779.29       | 90,606.84        | 91,499.46        |
| 01-718-5160             | Uniforms                        | 3,500.00           | 3,000.00            | 3,238.84      | 3,500.00          | 9,337.76         | 9,350.00         | 5,474.95         | 5,500.00         |
| 01-718-5210             | Office Supplies                 | 2,500.00           | 2,500.00            | 3,013.59      | 2,500.00          | 2,929.64         | 2,950.00         | 3,242.39         | 3,250.00         |
| 01-718-5211             | Field Supplies                  | 3,500.00           | 3,500.00            | 3,239.62      | 3,500.00          | 2,561.30         | 3,000.00         | 844.68           | 3,000.00         |
| 01-718-5212             | Computer Related Expense        | 500.00             | 3,000.00            | 3,422.52      | 500.00            | 1,470.79         | 1,500.00         | 295.08           | 1,500.00         |
| 01-718-5317             | LESO Equipment Repair           | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 1,694.88         | 2,000.00         |
| 01-718-5321             | Equipment & Repair              | 1,750.00           | 500.00              | 416.20        | 750.00            | 785.18           | 800.00           | 179.00           | 1,500.00         |
| 01-718-5323             | Radio Repairs                   | 250.00             | 250.00              | 0.00          | 250.00            | 0.00             | 500.00           | 0.00             | 500.00           |
| 01-718-5324             | Vehicle Repair & Maintenance    | 8,000.00           | 12,016.92           | 9,012.69      | 8,000.00          | 13,844.04        | 13,850.00        | 17,736.82        | 17,750.00        |
| 01-718-5328             | Generator Maintenance           | 1,000.00           | 1,000.00            | 8,356.96      | 1,000.00          | 2,172.27         | 2,175.00         | 1,000.25         | 2,000.00         |
| 01-718-5333             | Cell Phones                     | 4,200.00           | 3,000.00            | 1,809.20      | 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            | 2,700.00      | 7,500.00          | 5,155.00         | 7,500.00         | 4,040.00         | 7,500.00         |
| 01-718-5342             | Maintenance Contract            | 22,593.74          | 8,000.00            | 7,739.70      | 7,550.00          | 7,525.08         | 7,530.00         | 4,049.37         | 4,050.00         |
| 01-718-5343             | State Funded Training Expen     | 1,000.00           | 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                | 885.00             | 885.00              | 0.00          | 885.00            | 0.00             | 885.00           | 0.00             | 885.00           |
| 01-718-5350             | Gasoline                        | 25,000.00          | 24,648.40           | 18,486.30     | 17,500.00         | 18,544.91        | 18,550.00        | 17,356.37        | 17,500.00        |
| 01-718-5351             | Diesel                          | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 1,000.00         | 0.00             | 1,000.00         |
| 01-718-5360             | Training/Meetings               | 2,500.00           | 3,500.00            | 3,596.26      | 2,000.00          | 2,427.30         | 2,450.00         | 585.00           | 1,500.00         |
| 01-718-5361             | Dues & Subscriptions            | 4,300.00           | 3,100.00            | 3,150.73      | 3,000.00          | 3,464.00         | 3,475.00         | 3,000.00         | 3,000.00         |
| 01-718-5376             | Law Officers Liability Ins      | 6,011.32           | 6,011.32            | 6,011.32      | 6,000.00          | 5,991.72         | 5,993.00         | 5,310.62         | 5,425.00         |
| 01-718-5377             | Police Cars - Principal         | 10,945.44          | 10,379.04           | 7,923.19      | 10,379.04         | 2,524.96         | 2,525.00         | 0.00             | 0.00             |
| 01-718-5378             | Narcotic Seizure Expense        | 0.00               | 3,270.56            | 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        |
| 01-718-5385             | Interest Expense                | 2,234.88           | 2,801.28            | 1,962.05      | 2,801.28          | 770.12           | 775.00           | 0.00             | 0.00             |
| 01-718-5386             | Workers compensation Ins        | 10,511.48          | 10,511.48           | 10,511.48     | 10,730.00         | 11,108.06        | 12,200.00        | 10,468.51        | 10,475.00        |
| 01-718-5387             | Vehicle Ins                     | 10,171.42          | 10,171.42           | 10,171.42     | 13,420.00         | 11,209.19        | 12,200.00        | 7,208.88         | 10,657.00        |
| 01-718-5389             | 800MHZ Radio System Lease       | 5,607.17           | 5,607.17            | 5,607.17      | 3,200.00          | 3,129.38         | 3,200.00         | 2,313.34         | 3,200.00         |
| Total Operating Expense |                                 | 1,052,491.24       | 998,503.48          | 734,361.82    | 1,015,134.60      | 910,681.97       | 935,745.13       | 841,109.22       | 888,550.45       |
| 01-718-5400             | Capital Outlay                  | 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              | 1,232.10         | 2,000.00         | 0.00             | 8,183.76         |
| Total Expenses          |                                 | 1,052,491.24       | 998,503.48          | 734,361.82    | 1,015,134.60      | 911,914.07       | 937,745.13       | 949,632.97       | 1,005,257.96     |



| ACCOUNT #               | ACCOUNT TITLE                   | PROPOSED 2025-2026 | PROJECTED 2024-2025 | YTD 2024-2025 | ADOPTED 2024-2025 | ACTUAL 2023-2024 | BUDGET 2023-2024 | ACTUAL 2022-2023 | BUDGET 2022-2023 |
|-------------------------|---------------------------------|--------------------|---------------------|---------------|-------------------|------------------|------------------|------------------|------------------|
| 01-719-5101             | Salaries                        | 92,926.50          | 111,072.53          | 76,896.37     | 96,670.50         | 97,246.41        | 97,251.31        | 97,038.82        | 94,546.10        |
| 01-719-5110             | Payroll Tax - FICA              | 7,070.63           | 8,418.60            | 5,828.26      | 7,395.29          | 7,368.53         | 7,375.47         | 6,823.99         | 7,194.53         |
| 01-719-5120             | Payroll Tax - TEC               | 200.00             | 200.00              | 126.00        | 342.00            | 234.00           | 342.00           | 18.00            | 342.00           |
| 01-719-5130             | Hospitalization/Dental/Life Ins | 22,877.24          | 22,788.12           | 17,091.09     | 22,788.26         | 22,084.92        | 27,065.18        | 25,780.22        | 26,180.90        |
| 01-719-5140             | Retirement                      | 17,465.54          | 22,347.26           | 15,471.18     | 19,121.42         | 18,372.04        | 18,376.33        | 17,003.53        | 17,025.95        |
| 01-719-5210             | Office Supplies                 | 200.00             | 200.00              | 155.44        | 200.00            | 160.34           | 200.00           | 105.44           | 200.00           |
| 01-719-5211             | Field Supplies                  | 400.00             | 400.00              | 124.69        | 400.00            | 615.51           | 620.00           | 193.83           | 400.00           |
| 01-719-5214             | Health & Safety                 | 500.00             | 500.00              | 409.99        | 500.00            | 409.99           | 500.00           | 300.00           | 500.00           |
| 01-719-5217             | Janitorial Supplies             | 200.00             | 200.00              | 97.51         | 200.00            | 150.52           | 200.00           | 119.85           | 200.00           |
| 01-719-5221             | Weed Control                    | 1,350.00           | 1,350.00            | 0.00          | 1,350.00          | 1,354.98         | 1,360.00         | 1,275.00         | 1,350.00         |
| 01-719-5233             | Small Tools & Equipment         | 1,000.00           | 250.00              | 46.25         | 250.00            | 701.94           | 705.00           | 119.94           | 250.00           |
| 01-719-5234             | Limestone, Sand                 | 4,000.00           | 4,000.00            | 810.00        | 4,000.00          | 2,297.10         | 4,000.00         | 3,554.35         | 4,000.00         |
| 01-719-5240             | Asphalt - Tack Oil - Street Ma  | 2,500.00           | 2,500.00            | 1,096.25      | 2,500.00          | 0.00             | 0.00             | 2,104.51         | 2,500.00         |
| 01-719-5242             | Signs                           | 2,500.00           | 1,200.00            | 0.00          | 2,500.00          | 2,493.19         | 2,500.00         | 2,258.65         | 2,400.00         |
| 01-719-5243             | Street Paving                   | 3,000.00           | 3,000.00            | 0.00          | 3,000.00          | 41.60            | 6,000.00         | 50.29            | 8,000.00         |
| 01-719-5244             | Parks Maintenance               | 500.00             | 250.00              | 0.00          | 500.00            | 0.00             | 500.00           | 111.21           | 2,000.00         |
| 01-719-5245             | Easement/Drainage, Debris E     | 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             | 18,030.13        | 149,924.06       |
| 01-719-5251             | Gradall - Principal             | 63,325.38          | 59,645.26           | 0.00          | 59,645.26         | 56,179.02        | 56,229.02        |                  |                  |
| 01-719-5252             | Gradall- Interest               | 22,099.99          | 25,780.11           | 0.00          | 25,780.11         | 29,246.35        | 29,270.98        |                  |                  |
| 01-719-5257             | Slope Mower - Principal         | 30,993.63          | 29,222.12           | 0.00          | 29,222.12         | 27,551.88        | 27,551.88        |                  |                  |
| 01-719-5258             | Slope Mower - Interest          | 3,871.74           | 5,643.25            | 0.00          | 5,643.25          | 7,313.49         | 7,313.49         |                  |                  |
| 01-719-5317             | Rescue Vehicles Repair & Ma     | 2,000.00           | 0.00                | 0.00          | 2,000.00          | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-719-5318             | Electricity-Street Lights       | 20,000.00          | 22,818.94           | 13,311.05     | 17,500.00         | 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             | 500.00           |
| 01-719-5321             | Equipment Repair & Maint        | 2,500.00           | 2,500.00            | 3,045.10      | 2,500.00          | 2,122.34         | 2,125.00         | 1,393.53         | 5,000.00         |
| 01-719-5324             | Vehicle Repair & Maintenance    | 6,000.00           | 2,500.00            | 573.05        | 7,000.00          | 4,571.22         | 4,575.00         | 7,239.13         | 7,250.00         |
| 01-719-5325             | Building Maintenance            | 500.00             | 200.00              | 112.87        | 500.00            | 82.20            | 135.00           | 147.94           | 500.00           |
| 01-719-5333             | Cell Phones/Pagers              | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-719-5350             | Gasoline                        | 3,500.00           | 4,294.46            | 2,505.10      | 3,000.00          | 3,881.10         | 3,885.00         | 3,091.42         | 3,400.00         |
| 01-719-5351             | Diesel                          | 5,000.00           | 3,199.13            | 1,866.16      | 5,000.00          | 4,098.42         | 4,100.00         | 3,857.28         | 4,000.00         |
| 01-719-5360             | Training                        | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| 01-719-5377             | Financed Vehicles - Principal   | 5,577.48           | 5,616.24            | 4,023.70      | 5,616.24          | 1,358.50         | 1,360.00         |                  |                  |
| 01-719-5380             | Uniforms                        | 1,000.00           | 1,000.00            | 564.62        | 1,000.00          | 733.30           | 1,000.00         | 735.93           | 1,000.00         |
| 01-719-5385             | Interest Expense                | 1,905.68           | 1,866.96            | 1,588.70      | 1,866.96          | 512.28           | 515.00           | 9.01             | 0.00             |
| 01-719-5387             | Vehicle Insurance               | 3,141.88           | 3141.88             | 3141.88       | 3410.00           | 2847.09          | 3100.00          | 2729.30          | 2800.00          |
| Total Operating Expense |                                 | 328,105.68         | 346,104.86          | 148,885.26    | 331,401.41        | 313,222.38       | 327,655.66       | 209,676.36       | 358,613.54       |
| 01-719-5399             | Capital Lease Payments          | 0.00               | 0.00                | 0.00          | 0.00              | 642.80           | 645.00           | 0.00             | 7,550.88         |
| 01-719-5400             | Capital Outlay                  | 0.00               | 0.00                | 0.00          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| Total Expenses          |                                 | 328,105.68         | 346,104.86          | 148,885.26    | 331,401.41        | 313,865.18       | 328,300.66       | 209,676.36       | 366,164.42       |

| ACCOUNT #   | ACCOUNT TITLE                   | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|---------------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 01-720-5101 | Salaries                        | 48,190.40             | 23,358.88              | 12,577.86        | 12,244.32            | 12,224.32           | 12,246.15           | 11,915.68           | 11,915.68           |
| 01-720-5110 | Payroll Tax - FICA              | 3,667.44              | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-720-5120 | Payroll Tax - TEC               | 100.00                | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-720-5130 | Hospitalization/Dental/Life Ins | 11,258.14             | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-720-5140 | Retirement                      | 9,057.39              | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 01-720-5210 | Office Supplies                 | 100.00                | 75.00                  | 21.67            | 75.00                | 21.67               | 75.00               | 0.00                | 150.00              |
| 01-720-5211 | Field Supplies                  | 550.00                | 250.00                 | 84.84            | 550.00               | 78.99               | 550.00              | 609.96              | 625.00              |
| 01-720-5212 | Computer Related Expense        | 75.00                 | 75.00                  | 0.00             | 75.00                | 0.00                | 75.00               | 0.00                | 75.00               |
| 01-720-5214 | Health Safety                   | 250.00                | 250.00                 | 199.99           | 250.00               | 199.99              | 250.00              | 199.99              | 250.00              |
| 01-720-5224 | Animal Food                     | 1,000.00              | 750.00                 | 851.84           | 750.00               | 646.12              | 650.00              | 103.96              | 275.00              |
| 01-720-5225 | Drugs                           | 200.00                | 200.00                 | 110.70           | 200.00               | 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                | 30.96               | 200.00              |
| 01-720-5324 | Vehicle Repair & Maintenance    | 1,000.00              | 106.00                 | 155.99           | 0.00                 | 0.00                | 0.00                | 0.00                | 700.00              |
| 01-720-5325 | Building Maintenance            | 600.00                | 500.00                 | 191.80           | 600.00               | 438.84              | 600.00              | 190.00              | 1,200.00            |
| 01-720-5333 | Cell Phone                      | 0.00                  | 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                | 248.00              | 250.00              |
| 01-720-5350 | Gasoline                        | 1,000.00              | 2,000.00               | 734.65           | 2,000.00             | 1,427.41            | 1,850.00            | 1,551.23            | 2,000.00            |
| 01-720-5360 | Training                        | 250.00                | 75.00                  | 75.00            | 250.00               | 150.00              | 250.00              | 0.00                | 250.00              |
| 01-720-5368 | Inspection Fees                 | 150.00                | 150.00                 | 0.00             | 150.00               | 0.00                | 150.00              | 430.00              | 450.00              |
| 01-720-5380 | Uniforms                        | 500.00                | 500.00                 | 271.13           | 500.00               | 372.27              | 500.00              | 368.54              | 500.00              |
| 01-720-5387 | Vehicle Insurance               | 702.66                | 702.66                 | 702.66           | 880.00               | 735.98              | 800.00              | 601.72              | 615.00              |
|             | Total Operating Expense         | 78,651.03             | 28,992.54              | 15,978.13        | 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                |
|             | Total Expenses                  | 78,651.03             | 28,992.54              | 15,978.13        | 18,524.32            | 16,295.59           | 18,196.15           | 16,453.82           | 20,605.68           |



FISCAL YEAR 2025-20206

|                                             | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025    | ADOPTED<br>2024-2025 | YTD<br>2023-2024    | ADOPTED<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|---------------------------------------------|-----------------------|------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE</b>                    | <b>1,191,043.31</b>   | <b>1,582,016.52</b>    | <b>1,582,016.52</b> | <b>1,582,016.52</b>  | <b>1,615,069.90</b> | <b>1,615,069.90</b>  | <b>1,425,225.48</b> | <b>1,425,225.48</b> |
| 02-000-4700 Water & Sewer Sales             | 975,000.00            | 1,198,927.25           | 771,750.92          | 886,000.00           | 899,195.44          | 860,000.00           | 893,206.91          | 825,000.00          |
| 02-000-4710 Late Fees                       | 20,000.00             | 24,311.93              | 13,438.86           | 19,000.00            | 18,233.95           | 15,000.00            | 16,406.15           | 14,000.00           |
| 02-000-4715 Service Connection Fees         | 12,000.00             | 12,000.00              | 11,665.00           | 10,000.00            | 15,620.00           | 5,000.00             | 5,215.00            | 10,000.00           |
| 02-000-4790 Other Income                    | 25,000.00             | 25,000.00              | 21,451.25           | 25,000.00            | 28,722.53           | 25,000.00            | 26,183.79           | 25,000.00           |
| 02-000-4850 Interest                        | 30,000.00             | 46,219.64              | 20,549.84           | 30,000.00            | 34,664.73           | 25,000.00            | 32,708.00           | 2,500.00            |
| 02-000-4927 Hurricane Harvey FEMA Reimburse | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                 | 0.00                | 0.00                |
| 02-000-4931 Hurricane Laura FEMA Reimburse  | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                 | 0.00                | 0.00                |
| 02-000-4932 Coronavirus Local FRF/ARPA      | 0.00                  | (50,000.00)            | (137,683.41)        | (25,000.00)          | (60,602.06)         | 0.00                 | 94,020.83           | 0.00                |
| 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                  | 2,210.00               | 2,440.00            | 0.00                 | 0.00                | 0.00                 | 0.00                | 0.00                |
| <b>TOTAL OPERATING REVENUE</b>              | <b>1,062,000.00</b>   | <b>1,258,668.83</b>    | <b>703,612.46</b>   | <b>945,000.00</b>    | <b>935,834.59</b>   | <b>930,000.00</b>    | <b>1,067,740.68</b> | <b>876,500.00</b>   |
| <b>492 GRANTS</b>                           |                       |                        |                     |                      |                     |                      |                     |                     |
| 02-000-4928 GLO #20-065-034-C113            | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                 | 598,044.13          | 948,455.89          |
| 02-000-4929 TxCDBG# 7220351                 | 0.00                  | 0.00                   | 0.00                | 0.00                 | 4,176.00            | 0.00                 | 0.00                | 97,143.12           |
| 02-000-4910 Grant Funds                     | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                 | 0.00                | 0.00                |
| 02-000-4939 TXCDBG CDV21-0385 Revenue       | 250,000.00            | 250,000.00             | 198,750.00          | 250,000.00           | 126,163.00          | 0.00                 | 3,080.00            | 0.00                |
| 02-000-4933 CDBG# 24-067-011-E198_Coll Syst | 200,000.00            | 200,000.00             | 116,407.00          | 200,000.00           | 56,532.00           | 0.00                 |                     |                     |
| 02-000-4934 CDBG# 24-067-012-E199_Lift Stat | 200,000.00            | 200,000.00             | 37,934.00           | 200,000.00           | 50,916.00           | 0.00                 |                     |                     |
| 02-000-4938 2017 Sewer Rehab - Trunk Line   | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                 | 0.00                | 0.00                |
| 02-000-4976 CDBG CDV23-0265 PIPE BURSTING   | 10,000.00             | 10,000.00              | 1,725.00            |                      |                     |                      |                     |                     |
| <b>TOTAL OTHER REVENUE</b>                  | <b>660,000.00</b>     | <b>660,000.00</b>      | <b>354,816.00</b>   | <b>650,000.00</b>    | <b>237,787.00</b>   | <b>0.00</b>          | <b>601,124.13</b>   | <b>1,045,599.01</b> |
| <b>TOTAL FUNDS AVAILABLE</b>                | <b>2,913,043.31</b>   | <b>3,500,685.35</b>    | <b>2,640,444.98</b> | <b>3,177,016.52</b>  | <b>2,788,691.49</b> | <b>2,545,069.90</b>  | <b>3,094,090.29</b> | <b>3,347,324.49</b> |
| <b>EXPENDITURES RECAP</b>                   |                       |                        |                     |                      |                     |                      |                     |                     |
| OPERATING EXPENSE                           | 923,946.35            | 1,585,344.79           | 1,147,586.70        | 1,430,781.05         | 1,005,158.15        | 787,415.53           | 763,276.58          | 767,760.12          |
| BILLING                                     | 69,075.86             | 67,297.25              | 47,359.58           | 66,662.76            | 71,175.07           | 71,279.42            | 68,699.68           | 69,714.54           |
| <b>TOTAL OPERATING EXPENSES</b>             | <b>993,022.20</b>     | <b>1,652,642.04</b>    | <b>1,194,946.28</b> | <b>1,497,443.81</b>  | <b>1,076,333.22</b> | <b>858,694.95</b>    | <b>831,976.26</b>   | <b>837,474.66</b>   |
| Capital Outlay                              | 0.00                  | 24,000.00              | 0.00                | 24,000.00            | 45,437.80           | 14,200.00            | 0.00                | 101.76              |
| 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             | (27,000.00)            | (5,175.00)          | 47,000.00            | (1,748.76)          | 47,000.00            | 38,000.00           | 38,000.00           |
| <b>TOTAL NON OPERATING EXPENSE</b>          | <b>47,000.00</b>      | <b>(3,000.00)</b>      | <b>(5,175.00)</b>   | <b>71,000.00</b>     | <b>43,689.04</b>    | <b>61,200.00</b>     | <b>38,000.00</b>    | <b>38,101.76</b>    |
| <b>TOTAL EXPENSES</b>                       | <b>1,040,022.20</b>   | <b>1,649,642.04</b>    | <b>1,189,771.28</b> | <b>1,568,443.81</b>  | <b>1,120,022.26</b> | <b>919,894.95</b>    | <b>869,976.26</b>   | <b>875,576.42</b>   |
| Sewer Rehab - 7220351                       | 0.00                  | 0.00                   | 0.00                | 100,000.00           | 82,009.18           | 90,000.00            | 11,000.00           | 97,143.12           |
| GLO# 20-065-034-C113                        | 0.00                  | 0.00                   | 0.00                | 3,000.00             | 1,979.94            | 3,000.00             | 598,044.13          | 948,455.89          |
| TxCDBG CDV21-0385                           | 250,000.00            | 250,000.00             | 198,750.00          | 0.00                 | 0.00                | 0.00                 |                     |                     |
| CDBG# 24-067-011-E198                       | 200,000.00            | 200,000.00             | 116,407.00          | 0.00                 | 1,085.16            | 0.00                 |                     |                     |
| CDBG# 24-067-011-E199_Lift St               | 200,000.00            | 200,000.00             | 37,934.00           | 0.00                 | 1,578.43            | 0.00                 |                     |                     |
| CDBG CDV23-0265 Pipe Bursting               | 10,000.00             | 10,000.00              | 1,725.00            |                      |                     |                      |                     |                     |
| <b>TOTAL GRANT EXPENSES</b>                 | <b>660,000.00</b>     | <b>660,000.00</b>      | <b>354,816.00</b>   | <b>103,000.00</b>    | <b>86,652.71</b>    | <b>93,000.00</b>     | <b>609,044.13</b>   | <b>1,045,599.01</b> |
| <b>NET GAIN (LOSS)</b>                      | <b>21,977.80</b>      | <b>(390,973.21)</b>    | <b>(486,158.82)</b> | <b>(76,443.81)</b>   | <b>(33,053.38)</b>  | <b>(82,894.95)</b>   | <b>189,844.42</b>   | <b>923.58</b>       |
| <b>BALANCE</b>                              | <b>1,213,021.10</b>   | <b>1,191,043.31</b>    | <b>1,095,857.70</b> | <b>1,505,572.71</b>  | <b>1,582,016.52</b> | <b>1,532,174.95</b>  | <b>1,615,069.90</b> | <b>1,426,149.06</b> |
| DEPRECIATION EXPENSE                        | 212,196.00            | 212,196.00             | 159,147.00          | 205,528.50           | 205,887.00          | 198,000.00           | 198,000.00          | 198,000.00          |



## TREATMENT &amp; PRODUCTION OPERATIONS

JUNE 2025

| ACCOUNT #   | ACCOUNT TITLE              | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|----------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 02-510-5101 | Salaries                   | 277,141.60            | 272,126.20             | 188,395.06       | 254,150.88           | 246,461.37          | 246,463.74          | 248,929.11          | 249,887.22          |
| 02-510-5110 | Payroll Taxes-FICA         | 21,201.33             | 20,798.61              | 14,399.04        | 20,379.23            | 18,741.40           | 18,831.49           | 18,765.99           | 19,982.02           |
| 02-510-5120 | Payroll Taxes-TEC          | 500.00                | 500.00                 | 360.23           | 855.00               | 655.08              | 855.00              | 54.00               | 855.00              |
| 02-510-5130 | Hospitalization Ins        | 72,013.38             | 67,568.19              | 50,676.14        | 70,177.22            | 62,303.25           | 62,326.20           | 63,567.03           | 63,593.24           |
| 02-510-5140 | Retirement                 | 52,088.76             | 58,728.03              | 40,657.87        | 52,692.97            | 48,880.86           | 48,888.03           | 46,480.73           | 47,009.99           |
| 02-510-5145 | Employee Related Expense   | 400.00                | 400.00                 | 0.00             | 400.00               | 30.00               | 400.00              | 0.00                | 400.00              |
| 02-510-5210 | Office Supplies            | 400.00                | 400.00                 | 216.24           | 400.00               | 278.10              | 400.00              | 356.22              | 400.00              |
| 02-510-5211 | Field Supplies             | 1,000.00              | 1,000.00               | 814.93           | 1,500.00             | 611.51              | 1,500.00            | 2,023.57            | 2,050.00            |
| 02-510-5212 | Computer Related Expense   | 1,300.00              | 300.00                 | 157.40           | 300.00               | 212.78              | 300.00              | 174.40              | 300.00              |
| 02-510-5213 | Lab Supplies & Materials   | 1,500.00              | 1,000.00               | 279.01           | 1,500.00             | 1,377.22            | 2,000.00            | 1,761.63            | 2,000.00            |
| 02-510-5214 | Health & Safety            | 2,250.00              | 1,500.00               | 861.93           | 1,500.00             | 1,381.41            | 2,000.00            | 1,009.51            | 2,000.00            |
| 02-510-5216 | O&M Maintenance            | 1,000.00              | 1,000.00               | 1,129.04         | 1,500.00             | 1,811.76            | 1,825.00            | 3,644.97            | 3,650.00            |
| 02-510-5217 | Janitorial Supplies        | 500.00                | 500.00                 | 475.77           | 500.00               | 416.95              | 500.00              | 664.69              | 675.00              |
| 02-510-5226 | COVID-19 Expense           | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5227 | Coronavirus Local FRF/ARPA | 0.00                  | 0.00                   | 14,702.96        | 0.00                 | 55,450.82           | 0.00                | 26,795.70           | 0.00                |
| 02-510-5231 | Meters                     | 5,000.00              | 5,000.00               | 921.60           | 5,000.00             | 7,498.45            | 7,500.00            | 6,041.16            | 6,050.00            |
| 02-510-5232 | Chemicals-Water            | 24,500.00             | 24,500.00              | 21,980.42        | 24,500.00            | 21,838.92           | 23,500.00           | 21,680.75           | 23,500.00           |
| 02-510-5233 | Small Tools & Equipment    | 2,000.00              | 3,000.00               | 453.43           | 3,000.00             | 1,063.31            | 3,000.00            | 4,583.46            | 5,000.00            |
| 02-510-5234 | Sand, Cement, Fill         | 4,000.00              | 4,000.00               | 0.00             | 4,000.00             | 3,173.93            | 4,000.00            | 2,041.15            | 4,000.00            |
| 02-510-5235 | Water & Sewer Line Repair  | 135,000.00            | 26,881.51              | 20,161.13        | 25,000.00            | 31,209.16           | 31,210.00           | 33,316.73           | 33,350.00           |
| 02-510-5236 | Sludge Disposal            | 12,500.00             | 10,000.00              | 5,327.85         | 10,000.00            | 5,262.50            | 5,265.00            | 7,330.00            | 7,925.00            |
| 02-510-5237 | Wastewater System Maint.   | 35,000.00             | 35,000.00              | 72,409.74        | 35,000.00            | 15,317.45           | 45,000.00           | 25,744.42           | 33,650.00           |
| 02-510-5238 | Chemicals-Wastewater       | 10,000.00             | 10,000.00              | 10,249.17        | 10,000.00            | 10,101.26           | 10,110.00           | 9,208.02            | 9,225.00            |
| 02-510-5239 | SSOI-I&I                   | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5247 | Sewer Rehab-Trunk Line     | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5248 | GLO 20-065-034-C113        | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 598,044.13          | 948,455.89          |
| 02-510-5249 | TxCDBG #7220351            | 0.00                  | 0.00                   | 0.00             | 0.00                 | 4,176.00            | 0.00                | 11,000.00           | 97,143.12           |
| 02-510-5250 | TxCDBG CDV21-0385          | 250,000.00            | 250,000.00             | 198,750.00       | 250,000.00           | 138,413.00          | 0.00                | 3,080.00            | 3,080.00            |
| 02-510-5255 | CDBG# 24-067-011-E198      | 200,000.00            | 200,000.00             | 116,407.00       | 200,000.00           | 56,532.00           | 0.00                |                     |                     |
| 02-510-5256 | CDBG# 24-067-011-E199_Lift | 200,000.00            | 200,000.00             | 37,934.00        | 200,000.00           | 50,916.00           | 0.00                |                     |                     |
| 02-510-5259 | CDBG CDV23-0265 pipe burst | 10,000.00             | 0.00                   | 1,725.00         | 0.00                 |                     |                     |                     |                     |
| 02-510-5310 | Contract Labor             | 1,000.00              | 1,000.00               | 0.00             | 1,000.00             | 1,000.00            | 1,000.00            | 0.00                | 0.00                |
| 02-510-5316 | Permit Fees                | 7,000.00              | 7,000.00               | 6,712.17         | 7,000.00             | 6,075.41            | 7,000.00            | 6,075.41            | 7,000.00            |
| 02-510-5319 | Equipment Rental           | 1,000.00              | 1,000.00               | 0.00             | 1,000.00             | 0.00                | 1,000.00            | 0.00                | 550.00              |
| 02-510-5320 | Water System Maint.        | 10,000.00             | 166,725.91             | 166,725.91       | 10,000.00            | 6,356.45            | 6,400.00            | 3,244.09            | 4,075.00            |
| 02-510-5322 | Lark St. Water Tower       | 13,515.80             | 13,515.80              | 13,515.80        | 14,002.86            | 12,176.40           | 12,176.40           | 12,176.40           | 12,176.40           |
| 02-510-5324 | Vehicle Maintenance        | 3,500.00              | 3,500.00               | 2,020.26         | 3,500.00             | 4,529.92            | 4,535.00            | 4,923.27            | 4,950.00            |
| 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            | 8,656.14            | 8,656.14            |
| 02-510-5327 | O&M Elevated Water Tank    | 11,845.13             | 11,433.12              | 11,433.12        | 11,845.13            | 10,300.11           | 10,300.11           | 10,300.11           | 10,300.11           |
| 02-510-5328 | Generator Maint            | 5,000.00              | 5,000.00               | 0.00             | 5,000.00             | 4,807.58            | 5,000.00            | 12,915.04           | 12,925.00           |
| 02-510-5329 | Heavy Equipmnt Expense     | 3,500.00              | 2,500.00               | 2,237.38         | 2,500.00             | 3,486.67            | 3,500.00            | 1,789.62            | 2,500.00            |
| 02-510-5330 | Natural Gas                | 3,000.00              | 3,000.00               | 1,348.40         | 3,000.00             | 1,979.94            | 3,000.00            | 3,116.08            | 3,125.00            |



## TREATMENT &amp; PRODUCTION OPERATIONS

JUNE 2025

| ACCOUNT #                        | ACCOUNT TITLE                 | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025    | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|----------------------------------|-------------------------------|-----------------------|------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 02-510-5331                      | Electricity                   | 100,000.00            | 78,464.43              | 58,848.32           | 100,000.00           | 82,009.18           | 90,000.00           | 106,144.04          | 106,500.00          |
| 02-510-5332                      | Telephone                     | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5333                      | Pagers/Cell Phone             | 1,500.00              | 1,200.00               | 899.49              | 1,200.00             | 1,085.16            | 1,200.00            | 1,085.12            | 1,100.00            |
| 02-510-5345                      | Miscellaneous Expense         | 1,500.00              | 1,500.00               | 1,211.55            | 1,500.00             | 1,578.43            | 2,065.00            | 1,574.35            | 1,875.00            |
| 02-510-5350                      | Gasoline                      | 8,000.00              | 6,376.05               | 4,782.04            | 8,000.00             | 7,732.06            | 8,000.00            | 8,140.60            | 8,150.00            |
| 02-510-5351                      | Diesel                        | 1,500.00              | 1,000.00               | 446.96              | 1,500.00             | 638.16              | 1,500.00            | 750.28              | 900.00              |
| 02-510-5353                      | Engineering Fees              | 2,500.00              | 2,500.00               | 780.00              | 2,500.00             | 0.00                | 0.00                | 1,035.00            | 2,300.00            |
| 02-510-5354                      | Engineering Fees SSOI         | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5357                      | Storm Water Runoff Complian   | 14,000.00             | 13,000.00              | 9,769.68            | 13,000.00            | 14,793.99           | 14,800.00           | 12,530.95           | 13,000.00           |
| 02-510-5360                      | Training                      | 2,500.00              | 2,500.00               | 2,078.50            | 1,800.00             | 395.00              | 400.00              | 2,523.25            | 2,550.00            |
| 02-510-5361                      | Dues & Subscriptions          | 2,300.00              | 750.00                 | 621.00              | 400.00               | 381.00              | 500.00              | 180.00              | 900.00              |
| 02-510-5367                      | Bond Fees                     | 0.00                  | 0.00                   | 0.00                | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 02-510-5375                      | Gen Liab & Mobile Equip Ins.  | 26,037.62             | 26,037.62              | 26,037.62           | 24,475.00            | 22,005.47           | 22,010.00           | 17,440.08           | 17,450.00           |
| 02-510-5377                      | Financed Vehicle - Principal  | 5,577.48              | 5,616.24               | 4,023.68            | 5,616.24             | 1,826.53            | 1,830.00            |                     |                     |
| 02-510-5380                      | Uniforms                      | 2,450.00              | 1,900.00               | 1,322.26            | 1,900.00             | 1,501.08            | 1,900.00            | 1,827.17            | 1,900.00            |
| 02-510-5381                      | Chemical Analysis             | 12,500.00             | 12,500.00              | 10,846.00           | 12,500.00            | 13,783.73           | 13,800.00           | 12,403.95           | 12,450.00           |
| 02-510-5384                      | Advertising                   | 2,000.00              | 200.00                 | 136.80              | 2,000.00             | 2,535.40            | 2,540.00            | 619.20              | 800.00              |
| 02-510-5385                      | Interest Expense              | 1,905.68              | 1,866.96               | 1,588.68            | 1,866.96             | 667.88              | 675.00              |                     |                     |
| 02-510-5386                      | Workers Compensation          | 5,840.00              | 5,718.30               | 5,718.30            | 5,840.00             | 5,078.50            | 5,200.00            | 2,936.41            | 4,000.00            |
| 02-510-5387                      | Vehicle Insurance             | 5,225.00              | 5,083.26               | 5,083.26            | 5,225.00             | 4,365.05            | 4,750.00            | 3,636.78            | 4,750.00            |
| <b>Total Operating Expenses</b>  |                               | <b>1,583,946.35</b>   | <b>1,585,044.79</b>    | <b>1,147,586.70</b> | <b>1,430,481.05</b>  | <b>1,005,158.15</b> | <b>750,910.53</b>   | <b>1,372,320.71</b> | <b>1,809,064.13</b> |
| 02-510-5399                      | Capital Lease Payments        | 0.00                  | 0.00                   | 0.00                | 0.00                 | 1,248.40            | 1,250.00            | 0.00                | 101.76              |
| 02-510-5400                      | Capital Outlay                | 0.00                  | 24,000.00              | 0.00                | 24,000.00            | 44,189.40           | 44,200.00           | 0.00                | 0.00                |
| 02-510-5403                      | Transfer to General fund      | 20,000.00             | 20,000.00              | 15,075.00           | 20,000.00            | 25,251.24           | 25,255.00           | 0.00                | 0.00                |
| 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                | 11,000.00           | 11,000.00           |
| 02-510-5406                      | Contra Account-Trf fm OP Acc  | (47,000.00)           | (47,000.00)            | (20,250.00)         | (47,000.00)          | (27,000.00)         | (47,000.00)         | (38,000.00)         | (27,000.00)         |
| 02-510-5420                      | Unclaimed Property Expense    | 300.00                | 300.00                 | 0.00                | 300.00               | 0.00                | 300.00              | 0.00                | 300.00              |
| <b>Total Department Expenses</b> |                               | <b>1,584,246.35</b>   | <b>1,609,344.79</b>    | <b>1,162,661.70</b> | <b>1,454,781.05</b>  | <b>1,075,847.19</b> | <b>801,915.53</b>   | <b>1,361,320.71</b> | <b>1,820,465.89</b> |
| 02-510-5500                      | Depreciation                  | 212,196.00            | 212,196.00             | 159,147.00          | 205,528.50           | 205,887.00          | 198,000.00          | 198,000.00          | 198,000.00          |
|                                  | Fund Expense                  | 1,796,442.35          | 1,821,540.79           | 1,321,808.70        | 1,660,309.55         | 1,281,734.19        | 999,915.53          | 1,559,320.71        | 2,018,465.89        |

FY2025-2026

JUNE

| ACCOUNT #   | ACCOUNT TITLE            | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | ACTUAL<br>2023-2024 | BUDGET<br>2023-2024 | ACTUAL<br>2022-2023 | BUDGET<br>2022-2023 |
|-------------|--------------------------|-----------------------|------------------------|------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 02-511-5101 | Salaries                 | 26,199.96             | 25,503.95              | 17,656.58        | 26,139.96            | 29,836.61           | 29,839.45           | 28,060.69           | 28,070.20           |
| 02-511-5110 | Payroll Taxes-fica       | 3,924.88              | 3,931.79               | 2,722.01         | 3,920.29             | 4,213.46            | 4,216.90            | 3,789.43            | 3,844.92            |
| 02-511-5120 | Payroll Taxes-TEC        | 100.00                | 63.00                  | 63.00            | 171.00               | 117.00              | 171.00              | 9.00                | 171.00              |
| 02-511-5130 | Hospitalization Ins      | 11,258.14             | 12,201.15              | 8,446.95         | 11,225.14            | 11,201.16           | 11,201.20           | 12,013.63           | 12,262.80           |
| 02-511-5140 | Retirement               | 9,642.88              | 10,567.41              | 7,315.90         | 10,136.37            | 10,789.14           | 10,795.87           | 9,406.56            | 9,445.62            |
| 02-511-5210 | Office Supplies          | 2,500.00              | 1,000.00               | 1,271.29         | 1,000.00             | 1,480.72            | 1,500.00            | 538.11              | 745.00              |
| 02-511-5212 | Computer Expenses        | 250.00                | 250.00                 | 0.00             | 250.00               | 221.37              | 225.00              | 1,036.86            | 1,050.00            |
| 02-511-5215 | Postage                  | 6,000.00              | 4,500.00               | 3,950.00         | 4,500.00             | 4,000.00            | 4,000.00            | 4,790.00            | 4,800.00            |
| 02-511-5222 | Utilities Bankcard Fee   | 0.00                  | 60.40                  | 60.40            | 120.00               | 125.10              | 130.00              | 121.65              | 125.00              |
| 02-511-5310 | Contract Labor           | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 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 | 1,200.00              | 1,200.00               | 853.90           | 1,200.00             | 1,191.50            | 1,200.00            | 923.50              | 1,200.00            |
| 02-511-5390 | Cash Over/Short          | 0.00                  | 19.55                  | 19.55            | 0.00                 | (0.99)              | 0.00                | 10.25               | 0.00                |
| 02-511-5393 | Bad Debt Expense         | 3,000.00              | 3,000.00               | 0.00             | 3,000.00             | 3,000.00            | 3,000.00            | 3,000.00            | 3,000.00            |
|             | Total Operating Expense  | 69,075.86             | 67,297.25              | 47,359.58        | 66,662.76            | 71,175.07           | 71,279.42           | 68,699.68           | 69,714.54           |
| 02-511-5400 | Capital Outlay           | 0.00                  | 0.00                   | 0.00             | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00                |
|             | Total Expenses           | 69,075.86             | 67,297.25              | 47,359.58        | 66,662.76            | 71,175.07           | 71,279.42           | 68,699.68           | 69,714.54           |



**GARBAGE FUND**  
**REFUSE COLLECTION**  
**FISCAL YEAR 2025-26**

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|                          |                                     | <b>JUNE</b>      |                  |                  |                  |                  |                  |                  |
|--------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                          |                                     | <b>PROPOSED</b>  | <b>PROJECTED</b> | <b>YTD</b>       | <b>ADOPTED</b>   | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>ACTUAL</b>    |
|                          |                                     | <b>2025-2026</b> | <b>2024-2025</b> | <b>2024-2025</b> | <b>2024-2025</b> | <b>2023-2024</b> | <b>2023-2024</b> | <b>2022-2023</b> |
|                          |                                     |                  |                  |                  |                  |                  |                  | <b>BUDGET</b>    |
|                          |                                     |                  |                  |                  |                  |                  |                  | <b>2022-2023</b> |
| BEGINNING BALANCE        |                                     | 730,297.16       | 661,044.56       | 661,044.56       | 661,044.56       | 604,384.26       | 604,384.26       | 534,809.48       |
| Revenues:                |                                     |                  |                  |                  |                  |                  |                  |                  |
| 03-000-4300              | Franchise Fees-Roll Offs            | 50.00            | 142.75           | 0.00             | 50.00            | 42.75            | 0.00             | 0.00             |
| 03-000-4720              | Garbage Collection Fees             | 565,000.00       | 565,114.91       | 423,836.18       | 565,000.00       | 569,098.29       | 561,826.25       | 564,263.33       |
| 03-000-4730              | Brush/Limb Fees                     | 5,000.00         | 5,513.32         | 4,134.99         | 3,500.00         | 4,910.00         | 5,000.00         | 5,994.12         |
| 03-000-4735              | Bulk Items Fees                     | 850.00           | 813.33           | 610.00           | 850.00           | 675.00           | 1,500.00         | 1,225.00         |
| 03-000-4736              | Temporary Dumpster Fees             | 18,000.00        | 16,398.67        | 12,299.00        | 18,000.00        | 18,578.00        | 25,000.00        | 37,828.38        |
| 03-000-4790              | Miscellaneous Income                | 150.00           | 166.63           | 124.97           | 150.00           | 168.05           | 150.00           | 170.66           |
| 03-000-4850              | Interest                            | 9,000.00         | 9,058.33         | 6,793.75         | 9,000.00         | 10,018.32        | 7,500.00         | 8,882.45         |
| Total Operating Revenues |                                     | 598,050.00       | 597,207.94       | 447,798.89       | 596,550.00       | 603,490.41       | 600,976.25       | 618,363.94       |
| 03-000-4927              | Hurricane Harvey Reimb              | 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             |
| Total Revenues           |                                     | 598,050.00       | 597,207.94       | 447,798.89       | 596,550.00       | 603,490.41       | 600,976.25       | 618,363.94       |
| 610 Expenses:            |                                     |                  |                  |                  |                  |                  |                  |                  |
| 03-610-5101              | Salaries                            | 38,740.00        | 30,006.89        | 20,774.00        | 35,360.00        | 46,512.60        | 46,517.58        | 43,853.12        |
| 03-610-5110              | Payroll Taxes FICA                  | 2,963.61         | 2,289.47         | 1,585.02         | 2,705.04         | 3,491.87         | 3,492.23         | 3,342.54         |
| 03-610-5120              | Payroll Taxes-TEC                   | 100.00           | 117.00           | 116.22           | 171.00           | 117.00           | 171.00           | 9.00             |
| 03-610-5130              | Hospitalization/Dental/Life         | 11,258.14        | 10,809.30        | 7,483.36         | 15,348.16        | 10,883.76        | 10,883.86        | 10,533.12        |
| 03-610-5140              | Retirement                          | 7,281.18         | 5,785.07         | 4,005.05         | 6,994.21         | 8,836.51         | 8,841.25         | 7,888.17         |
| 03-610-5145              | Employee Related Expense            | 250.00           | 0.00             | 0.00             | 250.00           | 0.00             | 0.00             | 0.00             |
| 03-610-5210              | Office Supplies                     | 250.00           | 250.00           | 24.98            | 250.00           | 192.37           | 250.00           | 34.25            |
| 03-610-5212              | Computer Related Expense            | 900.00           | 750.00           | 485.00           | 750.00           | 999.26           | 1,000.00         | 682.73           |
| 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         |
| 03-610-5321              | Equipment Repair & Maint.           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 03-610-5336              | Hazardous Waste Expense             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 150.00           |
| 03-610-5337              | Garbage Collectio/Disposal Expense  | 315,000.00       | 303,647.61       | 177,127.77       | 303,000.00       | 303,084.39       | 303,088.80       | 309,946.23       |
| 03-610-5338              | Brush/Limb Collection Disposal Expe | 1,800.00         | 1,800.00         | 1,350.00         | 1,800.00         | 2,075.00         | 2,075.00         | 0.00             |
| 03-610-5393              | Bad Debt Expense                    | 2,500.00         | 2,500.00         | 0.00             | 2,500.00         | 637.35           | 865.00           | 2,500.00         |
| Total Operating Expense  |                                     | 386,042.93       | 362,955.34       | 217,951.40       | 374,128.41       | 381,830.11       | 382,184.72       | 383,789.16       |
| 03-610-5400              | Capital Outlay                      | 0.00             |                  |                  | 0.00             |                  | 0.00             | 0.00             |
| 03-610-5403              | Transfer To General Fund            | 165,000.00       | 165,000.00       | 96,250.00        | 165,000.00       | 165,000.00       | 165,000.00       | 165,000.00       |
| Total Expenses           |                                     | 551,042.93       | 527,955.34       | 314,201.40       | 539,128.41       | 546,830.11       | 547,184.72       | 548,789.16       |
| Net Gain (Loss)          |                                     | 47,007.07        | 69,252.60        | 133,597.49       | 57,421.59        | 56,660.30        | 53,791.53        | 69,574.78        |
| ENDING CASH BALANCE      |                                     | 777,304.23       | 730,297.16       | 794,642.05       | 718,466.15       | 661,044.56       | 658,175.79       | 604,384.26       |
| 03-610-5500 Depreciation |                                     | 0.00             |                  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Fund Expense             |                                     | 551,042.93       | 527,955.34       | 314,201.40       | 539,128.41       | 546,830.11       | 547,184.72       | 548,789.16       |

## DEBT SERVICE

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FISCAL YEAR 2025-26

|                                    | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | YTD<br>2023-2024 | ADOPTED<br>2023-2024 | ACTUAL<br>2022-2023 | ADOPTED<br>2022-2023 |
|------------------------------------|-----------------------|------------------------|------------------|----------------------|------------------|----------------------|---------------------|----------------------|
| <b>BEGINNING BALANCE</b>           | 8,585.17              | 665.33                 | 665.33           | 665.33               | 850.98           | 850.98               | 10,251.72           | 10,251.72            |
| <b><u>Revenues:</u></b>            |                       |                        |                  |                      |                  |                      |                     |                      |
| Current I & S Taxes                | 86,657.37             | 92,165.96              | 88,817.97        | 92,165.96            | 84,167.61        | 86,357.98            | 63,987.56           | 66,246.92            |
| Penalty & Interest - I&S           | 1,000.00              | 1,324.07               | 1,324.07         | 1,000.00             | 1,562.22         | 1,000.00             | 1,213.73            | 2,000.00             |
| Interest Income                    | 100.00                | 139.56                 | 139.56           | 100.00               | 108.36           | 25.00                | 98.97               | 25.00                |
| <b>Revenues</b>                    | <b>87,757.37</b>      | <b>93,629.59</b>       | <b>90,281.60</b> | <b>93,265.96</b>     | <b>85,838.19</b> | <b>87,382.98</b>     | <b>65,300.26</b>    | <b>68,271.92</b>     |
| <b><u>Interfund Obligation</u></b> |                       |                        |                  |                      |                  |                      |                     |                      |
| Funds to be used from beg. Bal.    | 2,000.00              | 0.00                   | 0.00             | 2,000.00             | 0.00             | 2,000.00             | 7,000.00            | 7,000.00             |
| Transfer From Other Funds          | 0.00                  | 0.00                   | 0.00             | 0.00                 | 2,950.00         | 0.00                 | 12,500.00           | 12,500.00            |
| <b>TOTAL Revenues</b>              | <b>89,757.37</b>      | <b>93,629.59</b>       | <b>90,281.60</b> | <b>95,265.96</b>     | <b>88,788.19</b> | <b>89,382.98</b>     | <b>84,800.26</b>    | <b>87,771.92</b>     |
| <b><u>Expenses:</u></b>            |                       |                        |                  |                      |                  |                      |                     |                      |
| <b>Series 2013 Refunding COs</b>   |                       |                        |                  |                      |                  |                      |                     |                      |
| Principal                          | 74,700.00             | 70,550.00              | 70,550.00        | 70,550.00            | 71,380.00        | 71,380.00            | 67,230.00           | 67,230.00            |
| Interest                           | 12,668.71             | 15,159.75              | 8,157.38         | 15,159.75            | 17,593.84        | 17,593.84            | 19,971.00           | 19,971.00            |
| <b>Total Expenses</b>              | <b>87,368.71</b>      | <b>85,709.75</b>       | <b>78,707.38</b> | <b>85,709.75</b>     | <b>88,973.84</b> | <b>88,973.84</b>     | <b>87,201.00</b>    | <b>87,201.00</b>     |
| Ending Balance                     | 8,973.83              | 8,585.17               | 12,239.55        | 8,221.54             | 665.33           | 1,260.12             | 850.98              | 3,822.64             |
| Net Gain (Loss)                    | 388.66                | 7,919.84               | 11,574.22        | 7,556.21             | (185.65)         | 409.14               | (9,400.74)          | (6,429.08)           |



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[illegible]

DEBT SERVICE  
Water/Sewer  
FISCAL YEAR 2025-2026

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|                                 | PROPOSED<br>2025-2026 | PROJECTED<br>2024-2025 | YTD<br>2024-2025 | ADOPTED<br>2024-2025 | YTD<br>2023-2024 | ADOPTED<br>2023-2024 | ACTUAL<br>2022-2023 | ADOPTED<br>2022-2023 |
|---------------------------------|-----------------------|------------------------|------------------|----------------------|------------------|----------------------|---------------------|----------------------|
| BEGINNING I&S BALANCE           | 94,481.29             | 74,802.30              | 74,802.30        | 74,802.30            | 75,441.30        | 75,441.30            | 75,707.19           | 75,707.19            |
| Interfund Obligation            |                       |                        |                  |                      |                  |                      |                     |                      |
| I&S Funds                       | 36,998.80             | 36,721.01              | 36,721.01        | 36,721.01            | 57,039.00        | 57,039.00            | 56,665.89           | 56,665.89            |
| 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                | 51,998.80             | 51,721.01              | 51,721.01        | 51,721.01            | 72,039.00        | 72,039.00            | 71,665.89           | 71,665.89            |
| Expenses:                       |                       |                        |                  |                      |                  |                      |                     |                      |
| Series 2013 Refunding COs       |                       |                        |                  |                      |                  |                      |                     |                      |
| Principal                       | 15,300.00             | 14,450.00              | 14,450.00        | 14,450.00            | 14,620.00        | 14,620.00            | 13,770.00           | 13,770.00            |
| Interest                        | 2,594.80              | 3,105.01               | 1,676.41         | 3,105.01             | 3,603.56         | 3,603.56             | 4,090.45            | 4,090.45             |
| Total                           | 17,894.80             | 17,555.01              | 16,126.41        | 17,555.01            | 18,223.56        | 18,223.56            | 17,860.45           | 17,860.45            |
| Series 2014 COs-Whippoorwill    |                       |                        |                  |                      |                  |                      |                     |                      |
| Principal                       | 30,000.00             | 29,000.00              | 29,000.00        | 29,000.00            | 28,000.00        | 28,000.00            | 27,000.00           | 27,000.00            |
| Interest                        | 4,104.00              | 5,166.00               | 5,166.00         | 5,166.00             | 6,192.00         | 6,192.00             | 7,182.00            | 7,182.00             |
| Total                           | 34,104.00             | 34,166.00              | 34,166.00        | 34,166.00            | 34,192.00        | 34,192.00            | 34,182.00           | 34,182.00            |
| Case Backhoe PAID OFF 11/3/2023 |                       |                        |                  |                      |                  |                      |                     |                      |
| Principal                       | 0.00                  | 0.00                   | 0.00             | 0.00                 | 19,132.16        | 19,132.16            | 18,620.24           | 18,653.17            |
| Interest                        | 0.00                  | 0.00                   | 0.00             | 0.00                 | 491.28           | 491.28               | 1,003.20            | 970.27               |
| Total                           | 0.00                  | 0.00                   | 0.00             | 0.00                 | 19,623.44        | 19,623.44            | 19,623.44           | 19,623.44            |
| Total Expenses                  | 51,998.80             | 51,721.01              | 50,292.41        | 51,721.01            | 72,039.00        | 72,039.00            | 71,665.89           | 71,665.89            |
| 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                | 200.00               |
| Ending I&S Balance              | 113,882.49            | 94,481.29              | 94,481.29        | 94,481.29            | 74,802.30        | 74,802.30            | 75,441.30           | 75,641.30            |