

# Town of Carthage



Sam Gray  
Mayor

Carthage, Tennessee 37030

P.O. Box 259  
314 Spring Street  
(615) 735-1881

## Finance Report-February 5th, 2026

- a. **Financial Statements:** Please find attached the following financial statements prepared for the General, Special Revenue, and Water & Sewer Funds: **All Funds: Balance Sheet(s) Pages 1 to 6.**
- b. **All Funds: Statement of Revenue and Expenses Pages 7 to 17.**
- c. **Year-To-Date Statutory Change in Net Position for Water and Sewer Enterprise Fund. Page 18.**

### 2) Key Financial Metrics as of January 31<sup>st</sup>, 2026:

- a. General Fund Cash: **\$5,290,258**; Street Aid Cash: **\$243,149**; W/S Fund Cash: **\$1,785,783**  
Total W/S Fund State Revolving Fund Loan Debt: **\$1,481,513**  
Operating Water & Sewer Fund Profit/(Loss) through 1/31/2026: **\$45,944**
- b. General Fund Cash Ratio (*Our Goal => 10:1*)      **118:1 Very Solvent.**  
*Cash/Current Liabilities A cash ratio above one (1:1) means that the Town could pay off current liabilities and debts (due in one year or less) while still having cash left over.*
- c. Water & Sewer Fund Cash Ratio (*Our Goal=> 5:1*)      **9:1 Good.**  
*Cash/Current Liabilities A cash ratio above one (1:1) means that the Town could pay off current debts (due in one year or less) while still having cash left over.*
- d. Water & Sewer Fund Debt Service Ratio (*Our Goal => 1.5:1*)      **3:1 Good.** *Annualized Operating Income/Annual Debt Service A result of more than one (1:1) demonstrates an ability to pay off debt and still profit. A ratio below one (1:1) demonstrates an inability to pay off debt.*

3) Net Gain/(Loss) in Leak Protection Insurance: **(8)** Net Gain/(Loss) in Line Protection Insurance: **20**

4) FY26/27 Budget Preparations have begun.

Respectfully,

*Cindy Glidwell, CMFO*

Cindy Glidwell, CMFO  
Chief Financial Officer



Town of Carthage, TN

Balance Sheet
Account Summary
As Of 01/31/2026

Table with columns: Account, Name, Balance. Includes sections for Assets (CASH, CURRENT RECEIVABLES, DUE FROM) and Liability (CURRENT LIABILITIES, DEFERRED INFLOWS OF RESOURCES, DUE TO). Total Assets and Total Liability both equal 5,790,681.23.



Town of Carthage, TN

# Balance Sheet

## Account Summary

As Of 01/31/2026

| Account                              | Name  | Balance           |
|--------------------------------------|---|-------------------|
| <b>Fund: 121 - Street Aid</b>        |   |                   |
| <b>Assets</b>                        |   |                   |
| <b>BalCategory: 01 - Asset</b>       |   |                   |
| <b>BalSubCat: 100 - CASH</b>         |   |                   |
| <u>121-00000-11211</u>               | Checking-Citizens Bank-4.18%-46086                              | 243,148.75        |
|                                      | <b>Total BalSubCat 100 - CASH:</b>                              | <b>243,148.75</b> |
| <b>BalSubCat: 140 - DUE FROM</b>     |   |                   |
| <u>121-00000-13700</u>               | Taxes Accounts Receivable Intergovernme                         | 7,580.26          |
|                                      | <b>Total BalSubCat 140 - DUE FROM:</b>                          | <b>7,580.26</b>   |
|                                      | <b>Total BalCategory 01 - Asset:</b>                            | <b>250,729.01</b> |
|                                      | <b>Total Assets:</b>  | <b>250,729.01</b> |
|                                      |   | <b>250,729.01</b> |
| <b>Liability</b>                     |   |                   |
|                                      | <b>Total Liability:</b>   | <b>0.00</b>       |
| <b>Equity</b>                        |   |                   |
| <b>BalCategory: 03 - Equity</b>      |   |                   |
| <b>BalSubCat: 300 - FUND BALANCE</b> |   |                   |
| <u>121-00000-27100</u>               | Fund Balance - Street Aid Fund                                  | 309,426.13        |
|                                      | <b>Total BalSubCat 300 - FUND BALANCE:</b>                      | <b>309,426.13</b> |
|                                      | <b>Total BalCategory 03 - Equity:</b>                           | <b>309,426.13</b> |
|                                      | <b>Total Beginning Equity:</b>                                  | <b>309,426.13</b> |
| Total Revenue                        |   | 58,907.88         |
| Total Expense                        |   | 117,605.00        |
| Revenues Over/Under Expenses         |   | (58,697.12)       |
|                                      | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>250,729.01</b> |
|                                      | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>250,729.01</b> |



Town of Carthage, TN

# Balance Sheet

## Account Summary

As Of 01/31/2026

| Account                                     | Name  | Balance          |
|---|---|------------------|
| <b>Fund: 125 - Sanitation Fund</b>          |   |                  |
| <b>Assets</b>                               |   |                  |
| <b>BalCategory: 01 - Asset</b>              |   |                  |
| <b>BalSubCat: 100 - CASH</b>                |   |                  |
| <u>125-00000-14241</u>                      | Checking-Wellworth Bank-4194                                    | 22,138.74        |
|   | <b>Total BalSubCat 100 - CASH:</b>                              | <b>22,138.74</b> |
| <b>BalSubCat: 110 - CURRENT RECEIVABLES</b> |   |                  |
| <u>125-00000-13230</u>                      | Unbilled Accounts Receivable-Two (2) mo                         | 31,698.50        |
|   | <b>Total BalSubCat 110 - CURRENT RECEIVABLES:</b>               | <b>31,698.50</b> |
|   | <b>Total BalCategory 01 - Asset:</b>                            | <b>53,837.24</b> |
|   | <b>Total Assets:</b>  | <b>53,837.24</b> |
| <b>Liability</b>                            |   |                  |
| <b>BalCategory: 02 - Liability</b>          |   |                  |
| <b>BalSubCat: 200 - CURRENT LIABILITIES</b> |   |                  |
| <u>125-00000-21120</u>                      | Accounts Payable  | 15,683.47        |
|   | <b>Total BalSubCat 200 - CURRENT LIABILITIES:</b>               | <b>15,683.47</b> |
|   | <b>Total BalCategory 02 - Liability:</b>                        | <b>15,683.47</b> |
|   | <b>Total Liability:</b>   | <b>15,683.47</b> |
| <b>Equity</b>                               |   |                  |
| <b>BalCategory: 03 - Equity</b>             |   |                  |
| <b>BalSubCat: 300 - FUND BALANCE</b>        |   |                  |
| <u>125-00000-27100</u>                      | Fund Balance - Sanitation Fund                                  | 36,499.62        |
|   | <b>Total BalSubCat 300 - FUND BALANCE:</b>                      | <b>36,499.62</b> |
|   | <b>Total BalCategory 03 - Equity:</b>                           | <b>36,499.62</b> |
|   | <b>Total Beginning Equity:</b>                                  | <b>36,499.62</b> |
| Total Revenue                               |   | 110,550.44       |
| Total Expense                               |   | 108,896.29       |
| Revenues Over/Under Expenses                |   | 1,654.15         |
|   | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>38,153.77</b> |
|   | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>53,837.24</b> |



Town of Carthage, TN

# Balance Sheet

## Account Summary

As Of 01/31/2026

| Account                               | Name  | Balance          |
|---------------------------------------|---|------------------|
| <b>Fund: 127 - Drug Proceeds Fund</b> |   |                  |
| <b>Assets</b>                         |   |                  |
| <b>BalCategory: 01 - Asset</b>        |   |                  |
| <b>BalSubCat: 100 - CASH</b>          |   |                  |
| <u>127-00000-11211</u>                | Checking-Wellworth Bank-4186                                    | 15,681.02        |
|                                       | <b>Total BalSubCat 100 - CASH:</b>                              | <b>15,681.02</b> |
|                                       | <b>Total BalCategory 01 - Asset:</b>                            | <b>15,681.02</b> |
|                                       | <b>Total Assets:</b>  | <b>15,681.02</b> |
|                                       |   | <b>15,681.02</b> |
| <b>Liability</b>                      |   |                  |
|                                       | <b>Total Liability:</b>   | <b>0.00</b>      |
| <b>Equity</b>                         |   |                  |
| <b>BalCategory: 03 - Equity</b>       |   |                  |
| <b>BalSubCat: 300 - FUND BALANCE</b>  |   |                  |
| <u>127-00000-27100</u>                | Fund Balance - Drug Fund  | 15,928.54        |
|                                       | <b>Total BalSubCat 300 - FUND BALANCE:</b>                      | <b>15,928.54</b> |
|                                       | <b>Total BalCategory 03 - Equity:</b>                           | <b>15,928.54</b> |
|                                       | <b>Total Beginning Equity:</b>                                  | <b>15,928.54</b> |
| Total Revenue                         |   | 1,465.14         |
| Total Expense                         |   | 1,712.66         |
| Revenues Over/Under Expenses          |   | (247.52)         |
|                                       | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>15,681.02</b> |
|                                       | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>15,681.02</b> |



Town of Carthage, TN

**Balance Sheet**  
**Account Summary**  
 As Of 01/31/2026

| Account   | Name                                     | Balance             |
|---|--|---------------------|
| <b>Fund: 413 - Water &amp; Sewer Assets</b>                 |  |                     |
| <b>BalCategory: 01 - Asset</b>                              |  |                     |
| <b>BalSubCat: 100 - CASH</b>                                |  |                     |
| <u>413-00000-11211</u>                                      | Checking-Regular-Citizens Bank-3.74%-20  | 1,785,783.19        |
| <b>Total BalSubCat 100 - CASH:</b>                          |  | <b>1,785,783.19</b> |
| <b>BalSubCat: 110 - CURRENT RECEIVABLES</b>                 |  |                     |
| <u>413-00000-13221</u>                                      | Accounts Receivable or (Overpayments)    | 12,057.44           |
| <u>413-00000-13223</u>                                      | Unbilled W/S Utility Receivables-Two Mor | 300,177.79          |
| <b>Total BalSubCat 110 - CURRENT RECEIVABLES:</b>           |  | <b>312,235.23</b>   |
| <b>BalSubCat: 120 - FIXED ASSETS</b>                        |  |                     |
| <u>413-00000-16100</u>                                      | Land                                     | 34,995.00           |
| <u>413-00000-16610</u>                                      | Water Plant Operational                  | 2,219,488.58        |
| <u>413-00000-16620</u>                                      | Sewer Plant Operational                  | 2,321,253.00        |
| <u>413-00000-16630</u>                                      | Water and Sewer Line Maintenance         | 9,786,038.68        |
| <u>413-00000-16631</u>                                      | Allowance for Depreciation               | (7,864,915.01)      |
| <b>Total BalSubCat 120 - FIXED ASSETS:</b>                  |  | <b>6,496,860.25</b> |
| <b>BalSubCat: 130 - DEFERRED OUTFLOWS</b>                   |  |                     |
| <u>413-00000-19050</u>                                      | Deferred Outflows of resources-Pension   | 364,288.00          |
| <u>413-00000-19051</u>                                      | Deferred Outflows of resources - OPEB    | 29,174.00           |
| <b>Total BalSubCat 130 - DEFERRED OUTFLOWS:</b>             |  | <b>393,462.00</b>   |
| <b>Total BalCategory 01 - Asset:</b>                        |  | <b>8,988,340.67</b> |
| <b>Total Assets:</b>  |  | <b>8,988,340.67</b> |
| <b>Liability</b>  |  |                     |
| <b>BalCategory: 02 - Liability</b>                          |  |                     |
| <b>BalSubCat: 200 - CURRENT LIABILITIES</b>                 |  |                     |
| <u>413-00000-21120</u>                                      | Accounts Payable-Water and Sewer Fund    | 26,144.79           |
| <u>413-00000-21210</u>                                      | Unclaimed Deposit Refunds                | 722.01              |
| <u>413-00000-21840</u>                                      | Accrued Vacation Payable                 | 24,822.00           |
| <u>413-00000-21901</u>                                      | Current Portion of Long Term Debt        | 140,448.00          |
| <b>Total BalSubCat 200 - CURRENT LIABILITIES:</b>           |  | <b>192,136.80</b>   |
| <b>BalSubCat: 215 - LONG TERM LIABILITY</b>                 |  |                     |
| <u>413-00000-19001</u>                                      | Total OPEB Liability                     | 70,436.00           |
| <u>413-00000-19002</u>                                      | Net Pension Liability                    | 140,890.00          |
| <u>413-00000-21910</u>                                      | Customer Water Deposits Payable          | 105,579.00          |
| <u>413-00000-23114</u>                                      | SRF DG3-2016-169-Water Meter             | 168,020.50          |
| <u>413-00000-23115</u>                                      | SRF Drinking Water 4-2016-170-Water Tai  | 756,082.00          |
| <u>413-00000-23116</u>                                      | SRF-Clean Water 3-2014-344-Lift Station  | 318,717.25          |
| <u>413-00000-23117</u>                                      | SRF- Drinking Water F 2018-199-Water Ta  | 42,827.00           |
| <u>413-00000-23118</u>                                      | SRF-Clean Water 7-2020-445-Inflow & Infi | 102,067.50          |
| <u>413-00000-23119</u>                                      | SRF-Drinking Water 7-2021-223-Futtrell A | 93,799.00           |
| <u>413-00000-23120</u>                                      | TMBF-Wilson Bank & Trust Loan            | 51,000.00           |
| <u>413-00000-23231</u>                                      | Less: Current Portion of Long Term Debt  | (140,448.00)        |
| <b>Total BalSubCat 215 - LONG TERM LIABILITY:</b>           |  | <b>1,708,970.25</b> |
| <b>BalSubCat: 220 - DEFERRED INFLOWS OF RESOURCES</b>       |  |                     |
| <u>413-00000-24000</u>                                      | Deferred Inflows-Pensions                | 20,687.00           |
| <u>413-00000-24001</u>                                      | Deferred Inflow - OPEB                   | 17,214.00           |
| <b>Total BalSubCat 220 - DEFERRED INFLOWS OF RESOURCES:</b> |  | <b>37,901.00</b>    |

Balance Sheet

As Of 01/31/2026

| Account                        | Name  | Balance             |
|--------------------------------|---|---------------------|
| <b>BalSubCat: 240 - DUE TO</b> |   |                     |
| <u>413-00000-21411</u>         | Due to Sanitation Fund for Refuse Billing-7 | 31,698.50           |
|                                | <b>Total BalSubCat 240 - DUE TO:</b>        | <b>31,698.50</b>    |
|                                | <b>Total BalCategory 02 - Liability:</b>    | <b>1,970,706.55</b> |
|                                | <b>Total Liability:</b>                     | <b>1,970,706.55</b> |

Equity

|                                      |   |                            |
|--------------------------------------|---|----------------------------|
| <b>BalCategory: 03 - Equity</b>      |   |                            |
| <b>BalSubCat: 300 - FUND BALANCE</b> |   |                            |
| <u>413-00000-27100</u>               | Fund Balance - Water & Sewer                                    | 7,850,831.77               |
|                                      | <b>Total BalSubCat 300 - FUND BALANCE:</b>                      | <b>7,850,831.77</b>        |
|                                      | <b>Total BalCategory 03 - Equity:</b>                           | <b>7,850,831.77</b>        |
|                                      | <b>Total Beginning Equity:</b>                                  | <b>7,850,831.77</b>        |
| Total Revenue                        |   | 1,421,439.90               |
| Total Expense                        |   | 2,254,637.55               |
| Revenues Over/Under Expenses         |   | <u>(833,197.65)</u>        |
|                                      | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>7,017,634.12</b>        |
|                                      | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>8,988,340.67</u></b> |



Town of Carthage, TN

# Statement of Revenues and Expenditures Account Summary

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|   |   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity        | Budget<br>Remaining |
|---|---|--------------------------|-------------------------|-------------------|---------------------|---------------------|
| <b>Fund: 110 - General</b>                                      |   |                          |                         |                   |                     |                     |
| <b>Revenue</b>  |   |                          |                         |                   |                     |                     |
| <b>Department: 41000 - General Government</b>                   |   |                          |                         |                   |                     |                     |
| <b>RevCategory: 310 - Local Tax Revenues</b>                    |   |                          |                         |                   |                     |                     |
| 110-41000-31100   | 2025 (Oct 25) Property Taxes                    | 580,121.00               | 589,123.00              | 42,888.00         | 316,918.00          | 272,205.00          |
| 110-41000-31120   | Public Utility Property Tax                     | 27,341.00                | 30,354.00               | 0.00              | 0.00                | 30,354.00           |
| 110-41000-31200   | Property Taxes (Delinquent)                     | 16,480.00                | 16,480.00               | 1,736.00          | 14,800.00           | 1,680.00            |
| 110-41000-31300   | Penalties on Delinquent Tax Payment             | 1,300.00                 | 1,300.00                | 290.72            | 2,092.88            | (792.88)            |
| 110-41000-31600   | County & Town Local Option Sales Tax            | 1,755,000.00             | 1,755,000.00            | 219,011.68        | 1,069,296.84        | 685,703.16          |
| 110-41000-31710   | Wholesale Beer Tax                              | 135,000.00               | 135,000.00              | 11,808.77         | 79,986.19           | 55,013.81           |
| 110-41000-31720   | Privilege Tax on Liquor Sales                   | 1,000.00                 | 1,000.00                | 100.00            | 900.00              | 100.00              |
| 110-41000-31730   | Wholesale Liquor Tax                            | 62,000.00                | 62,000.00               | 4,803.80          | 28,999.97           | 33,000.03           |
| 110-41000-31740   | Mixed Drink Tax                                 | 2,500.00                 | 2,500.00                | 291.66            | 1,360.60            | 1,139.40            |
| 110-41000-31750   | Telecommunications Privilege Tax                | 4,511.00                 | 4,511.00                | 361.60            | 2,554.97            | 1,956.03            |
| 110-41000-31800   | Business Tax                                    | 60,000.00                | 60,000.00               | 21.00             | 12,503.15           | 47,496.85           |
| 110-41000-31912   | Cable TV Franchise Tax                          | 30,000.00                | 30,000.00               | 2,336.82          | 15,348.17           | 14,651.83           |
| 110-41000-31920   | Room Occupancy Tax                              | 3,800.00                 | 3,800.00                | 288.10            | 2,018.89            | 1,781.11            |
| 110-41000-33310   | Gallatin Housing Authority in Lieu of Prop T... | 17,476.00                | 17,476.00               | 0.00              | 14,081.00           | 3,395.00            |
| <b>RevCategory: 310 - Local Tax Revenues Total:</b>             |   | <b>2,696,529.00</b>      | <b>2,708,544.00</b>     | <b>283,938.15</b> | <b>1,560,860.66</b> | <b>1,147,683.34</b> |
| <b>RevCategory: 320 - Licenses and Permits Revenues</b>         |   |                          |                         |                   |                     |                     |
| 110-41000-32210   | Beer Licenses                                   | 250.00                   | 250.00                  | 0.00              | 500.00              | (250.00)            |
| 110-41000-32610   | Building, Sign, and Demo Permits                | 5,000.00                 | 5,000.00                | 0.00              | 2,578.47            | 2,421.53            |
| 110-41000-32660   | Zoning & Planning Permits                       | 100.00                   | 100.00                  | 100.00            | 100.00              | 0.00                |
| 110-41000-34250   | Business License                                | 300.00                   | 300.00                  | 30.00             | 135.00              | 165.00              |
| 110-41000-37990   | Firework Permits                                | 700.00                   | 700.00                  | 0.00              | 0.00                | 700.00              |
| <b>RevCategory: 320 - Licenses and Permits Revenues Total:</b>  |   | <b>6,350.00</b>          | <b>6,350.00</b>         | <b>130.00</b>     | <b>3,313.47</b>     | <b>3,036.53</b>     |
| <b>RevCategory: 340 - Charges for Service Revenues</b>          |   |                          |                         |                   |                     |                     |
| 110-41000-34240   | Accident Reports                                | 400.00                   | 400.00                  | 60.00             | 306.00              | 94.00               |
| 110-41000-34310   | Billed by City                                  | 100.00                   | 100.00                  | 0.00              | 0.00                | 100.00              |
| 110-41000-34722   | Pool Admittance                                 | 15,000.00                | 15,000.00               | 0.00              | 11,210.00           | 3,790.00            |
| 110-41000-34724   | Pool Rental                                     | 5,000.00                 | 5,000.00                | 0.00              | 5,500.00            | (500.00)            |
| 110-41000-34725   | Pool Concessions                                | 2,500.00                 | 2,500.00                | 0.00              | 2,764.35            | (264.35)            |
| 110-41000-34727   | Pool Season Pass                                | 500.00                   | 500.00                  | 0.00              | 0.00                | 500.00              |
| 110-41000-36991   | Tourism, Market Fest, & Special Events Rev...   | 250.00                   | 250.00                  | 0.00              | 0.00                | 250.00              |
| <b>RevCategory: 340 - Charges for Service Revenues Total:</b>   |   | <b>23,750.00</b>         | <b>23,750.00</b>        | <b>60.00</b>      | <b>19,780.35</b>    | <b>3,969.65</b>     |
| <b>RevCategory: 350 - Intergovernmental Revenues</b>            |   |                          |                         |                   |                     |                     |
| 110-41000-33510   | State Shared Sales Tax                          | 265,000.00               | 265,000.00              | 24,381.94         | 171,838.44          | 93,161.56           |
| 110-41000-33530   | State Shared Beer Tax                           | 750.00                   | 750.00                  | 0.00              | 497.82              | 252.18              |
| 110-41000-33552   | State-City Streets and Transportation           | 4,600.00                 | 4,600.00                | 0.00              | 0.00                | 4,600.00            |
| 110-41000-33591   | Gross Receipts: TVA                             | 28,076.00                | 28,076.00               | 7,712.64          | 15,425.28           | 12,650.72           |
| 110-41000-33593   | Corporate/LLC Excise Tax                        | 120,000.00               | 120,000.00              | 0.00              | 0.00                | 120,000.00          |
| 110-41000-33594   | Non-depository Financial Inst Excise Tax        | 900.00                   | 900.00                  | 0.00              | 0.00                | 900.00              |
| 110-41000-34260   | Police Supplement                               | 7,200.00                 | 7,200.00                | 0.00              | 0.00                | 7,200.00            |
| 110-41000-36992   | W/S Shared Expense Reimbursement                | 16,464.00                | 16,464.00               | 1,438.00          | 10,066.00           | 6,398.00            |
| <b>RevCategory: 350 - Intergovernmental Revenues Total:</b>     |   | <b>442,990.00</b>        | <b>442,990.00</b>       | <b>33,532.58</b>  | <b>197,827.54</b>   | <b>245,162.46</b>   |
| <b>RevCategory: 360 - Fines &amp; Penalties Revenues</b>        |   |                          |                         |                   |                     |                     |
| 110-41000-35110   | City Court/Police Fines & Litigation Tax        | 10,000.00                | 10,000.00               | 782.36            | 6,957.36            | 3,042.64            |
| 110-41000-35120   | DUI Revenue                                     | 1,000.00                 | 1,000.00                | 0.00              | 410.87              | 589.13              |
| 110-41000-35150   | Arrest Fees                                     | 1,500.00                 | 1,500.00                | 302.10            | 1,290.10            | 209.90              |
| <b>RevCategory: 360 - Fines &amp; Penalties Revenues Total:</b> |   | <b>12,500.00</b>         | <b>12,500.00</b>        | <b>1,084.46</b>   | <b>8,658.33</b>     | <b>3,841.67</b>     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity        | Budget<br>Remaining |
|---|--------------------------|-------------------------|-------------------|---------------------|---------------------|
| <b>RevCategory: 370 - Non-Operating Revenues</b>              |                          |                         |                   |                     |                     |
| <u>110-41000-36100</u> Interest Earnings                      | 191,054.00               | 191,054.00              | 1,136.61          | 100,531.55          | 90,522.45           |
| <b>RevCategory: 370 - Non-Operating Revenues Total:</b>       | <b>191,054.00</b>        | <b>191,054.00</b>       | <b>1,136.61</b>   | <b>100,531.55</b>   | <b>90,522.45</b>    |
| <b>RevCategory: 380 - Miscellaneous Revenues</b>              |                          |                         |                   |                     |                     |
| <u>110-41000-34320</u> Cemetery Deeds Sold                    | 1,500.00                 | 1,500.00                | 0.00              | 15,300.00           | (13,800.00)         |
| <u>110-41000-34321</u> Ridgewood Cemetery Trust Distributions | 0.00                     | 0.00                    | 0.00              | 19,298.21           | (19,298.21)         |
| <u>110-41000-36215</u> Mineral Rights Lease                   | 25.00                    | 25.00                   | 0.00              | 21.15               | 3.85                |
| <u>110-41000-36500</u> Sale of Equipment & Surplus Property   | 5,000.00                 | 5,000.00                | 0.00              | 4,850.00            | 150.00              |
| <u>110-41000-36990</u> Miscellaneous General Fund Revenues    | 5,000.00                 | 5,000.00                | 119.22            | 563.22              | 4,436.78            |
| <u>110-41000-37980</u> Premium Refunds & Insurance Claims     | 10,000.00                | 10,000.00               | 0.00              | 14,613.97           | (4,613.97)          |
| <b>RevCategory: 380 - Miscellaneous Revenues Total:</b>       | <b>21,525.00</b>         | <b>21,525.00</b>        | <b>119.22</b>     | <b>54,646.55</b>    | <b>(33,121.55)</b>  |
| <b>Department: 41000 - General Government Total:</b>          | <b>3,394,698.00</b>      | <b>3,406,713.00</b>     | <b>320,001.02</b> | <b>1,945,618.45</b> | <b>1,461,094.55</b> |
| <b>Revenue Total:</b>   | <b>3,394,698.00</b>      | <b>3,406,713.00</b>     | <b>320,001.02</b> | <b>1,945,618.45</b> | <b>1,461,094.55</b> |

Expense

Department: 41000 - General Government

ExpCategory: 100 - Salaries & Benefits

|   |                   |                   |                  |                   |                   |
|---|-------------------|-------------------|------------------|-------------------|-------------------|
| <u>110-41000-11100</u> F & A Wages                                  | 306,847.00        | 306,847.00        | 29,699.37        | 181,860.91        | 124,986.09        |
| <u>110-41000-11105</u> Mayor's Wages                                | 75,296.00         | 75,296.00         | 9,427.50         | 35,405.60         | 39,890.40         |
| <u>110-41000-11106</u> City Court Wages                             | 4,800.00          | 4,800.00          | 400.00           | 2,800.00          | 2,000.00          |
| <u>110-41000-11200</u> Overtime & Mayor Days                        | 2,000.00          | 2,000.00          | 0.00             | 808.35            | 1,191.65          |
| <u>110-41000-13400</u> Longevity Bonus Paid                         | 2,500.00          | 2,500.00          | 0.00             | 2,500.00          | 0.00              |
| <u>110-41000-13405</u> Mayor Longevity Bonus                        | 200.00            | 200.00            | 0.00             | 200.00            | 0.00              |
| <u>110-41000-14100</u> F & A Payroll Taxes                          | 23,923.00         | 23,923.00         | 2,301.10         | 13,885.12         | 10,037.88         |
| <u>110-41000-14105</u> Mayor Payroll Taxes                          | 5,796.00          | 5,796.00          | 714.13           | 2,682.96          | 3,113.04          |
| <u>110-41000-14106</u> City Court Payroll Taxes                     | 388.00            | 388.00            | 30.60            | 214.20            | 173.80            |
| <u>110-41000-14200</u> F & A Health Insurance Benefit               | 47,480.00         | 47,480.00         | 4,160.00         | 27,620.00         | 19,860.00         |
| <u>110-41000-14205</u> Mayor Health Insurance                       | 9,496.00          | 9,496.00          | 832.00           | 3,015.00          | 6,481.00          |
| <u>110-41000-14300</u> TCRS Employer Participation Expense          | 23,787.00         | 23,787.00         | 2,436.10         | 14,837.05         | 8,949.95          |
| <u>110-41000-14305</u> Mayor's TCRS Employer Participation Expen... | 5,768.00          | 5,768.00          | 0.00             | 546.63            | 5,221.37          |
| <u>110-41000-14400</u> F & A Life Insurance Benefit                 | 660.00            | 660.00            | 55.00            | 385.00            | 275.00            |
| <u>110-41000-14405</u> Mayor Life Insurance Benefit                 | 132.00            | 132.00            | 7.16             | 36.45             | 95.55             |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>            | <b>509,073.00</b> | <b>509,073.00</b> | <b>50,062.96</b> | <b>286,797.27</b> | <b>222,275.73</b> |

ExpCategory: 200 - Contracted Services, Supplies & Materials

|  |           |           |          |           |            |
|--|-----------|-----------|----------|-----------|------------|
| <u>110-41000-11900</u> Building Inspector                              | 11,000.00 | 11,000.00 | 0.00     | 0.00      | 11,000.00  |
| <u>110-41000-13401</u> Council Compensation                            | 2,500.00  | 2,500.00  | 0.00     | 975.00    | 1,525.00   |
| <u>110-41000-14800</u> F & A Training/CEU/CPE                          | 5,000.00  | 5,000.00  | 0.00     | 699.00    | 4,301.00   |
| <u>110-41000-21100</u> Postage   | 4,000.00  | 4,000.00  | 150.00   | 2,800.10  | 1,199.90   |
| <u>110-41000-22500</u> Tax Notice Preparation by State Comptroller     | 1,150.00  | 1,150.00  | 0.00     | 1,072.00  | 78.00      |
| <u>110-41000-23500</u> Membership Dues & Subscriptions                 | 3,500.00  | 3,500.00  | 75.00    | 2,881.42  | 618.58     |
| <u>110-41000-23700</u> Website and Advertising                         | 9,500.00  | 9,500.00  | 347.50   | 4,395.28  | 5,104.72   |
| <u>110-41000-24500</u> Telephone                                       | 6,500.00  | 6,500.00  | 267.28   | 1,657.11  | 4,842.89   |
| <u>110-41000-24600</u> Electricity, Natural Gas, Water Utility         | 16,000.00 | 16,000.00 | 1,371.22 | 8,271.74  | 7,728.26   |
| <u>110-41000-25000</u> Elected/Appointed Officials Academy & Util...   | 2,000.00  | 2,000.00  | 0.00     | 0.00      | 2,000.00   |
| <u>110-41000-25200</u> Prof Serv: Legal, Engineer, Accounting, Arch... | 35,000.00 | 35,500.00 | 800.00   | 21,799.09 | 13,700.91  |
| <u>110-41000-25300</u> Annual Financial Statement Audit                | 9,600.00  | 9,600.00  | 0.00     | 9,600.00  | 0.00       |
| <u>110-41000-25400</u> Accounting Services                             | 500.00    | 0.00      | 0.00     | 0.00      | 0.00       |
| <u>110-41000-25500</u> IT Support, MS Office, Watchguard Firewall      | 6,500.00  | 6,500.00  | 362.95   | 8,443.45  | (1,943.45) |
| <u>110-41000-25700</u> City Planner                                    | 6,750.00  | 6,750.00  | 1,687.50 | 3,375.00  | 3,375.00   |
| <u>110-41000-26000</u> Repairs and Maintenance                         | 6,500.00  | 6,500.00  | 0.00     | 2,350.00  | 4,150.00   |
| <u>110-41000-28300</u> Travel, Meals, and Mileage Reimbursements       | 1,000.00  | 1,000.00  | 31.90    | 736.96    | 263.04     |
| <u>110-41000-29100</u> Christmas Lights Electricity                    | 200.00    | 200.00    | 27.28    | 27.28     | 172.72     |
| <u>110-41000-29600</u> Christmas Banquet & Volunteer Fireman Gif..     | 1,950.00  | 1,950.00  | 0.00     | 2,516.74  | (566.74)   |
| <u>110-41000-29800</u> Mayor's Discretionary & Office Expenses         | 2,500.00  | 2,500.00  | 9.57     | 1,909.00  | 591.00     |
| <u>110-41000-31000</u> Office Supplies                                 | 4,000.00  | 4,000.00  | 607.95   | 2,968.84  | 1,031.16   |
| <u>110-41000-32000</u> Operating Supplies                              | 10,500.00 | 10,500.00 | 409.30   | 6,319.71  | 4,180.29   |
| <u>110-41000-33301</u> Tourism, Market Fest, & Special Events Exp...   | 2,500.00  | 2,500.00  | 0.00     | 96.00     | 2,404.00   |
| <u>110-41000-41990</u> Property Assessor Reappraisal Fee               | 7,500.00  | 7,500.00  | 0.00     | 0.00      | 7,500.00   |
| <u>110-41000-69100</u> Bank Service Charges                            | 850.00    | 850.00    | 70.60    | 430.10    | 419.90     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  |  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity      | Budget<br>Remaining |
|--|--|--------------------------|-------------------------|-------------------|-------------------|---------------------|
| 110-41000-70000  | Non-profit 501(c)(3) & Civic (c)(6) Support  | 28,000.00                | 28,000.00               | 0.00              | 22,000.00         | 6,000.00            |
| 110-41000-71200  | Flowers, Gifts, Sympathy for Employees/Ret.. | 750.00                   | 750.00                  | 0.00              | 150.00            | 600.00              |
| 110-41000-79601  | Miscellaneous Expenses                       | 1,000.00                 | 1,000.00                | 0.00              | 0.00              | 1,000.00            |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |  | <b>186,750.00</b>        | <b>186,750.00</b>       | <b>6,218.05</b>   | <b>105,473.82</b> | <b>81,276.18</b>    |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |  |                          |                         |                   |                   |                     |
| 110-41000-51000  | General Liability Insurance                  | 23,000.00                | 23,000.00               | 6,060.76          | 15,960.18         | 7,039.82            |
| 110-41000-51001  | Buildings and Personal Property Insurance    | 7,900.00                 | 7,900.00                | 2,051.42          | 5,505.15          | 2,394.85            |
| 110-41000-51002  | Workman's Compensation Insurance             | 3,100.00                 | 3,100.00                | 594.02            | 1,590.82          | 1,509.18            |
| 110-41000-51200  | Bonding Insurance for Public Officials       | 1,000.00                 | 1,000.00                | 0.00              | 0.00              | 1,000.00            |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      |  | <b>35,000.00</b>         | <b>35,000.00</b>        | <b>8,706.20</b>   | <b>23,056.15</b>  | <b>11,943.85</b>    |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |  |                          |                         |                   |                   |                     |
| 110-41000-90001  | Computers & Network Hardware & Software      | 4,000.00                 | 4,000.00                | 0.00              | 0.00              | 4,000.00            |
| 110-41000-93210  | Tyler ERP Software Implementation            | 32,000.00                | 32,000.00               | 0.00              | 0.00              | 32,000.00           |
| 110-41000-94700  | Office Equipment                             | 3,000.00                 | 3,000.00                | 0.00              | 0.00              | 3,000.00            |
| 110-41000-94802  | Police and Administration Building           | 3,500,000.00             | 3,500,000.00            | 0.00              | 0.00              | 3,500,000.00        |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      |  | <b>3,539,000.00</b>      | <b>3,539,000.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>3,539,000.00</b> |
| <b>Department: 41000 - General Government Total:</b>                           |  | <b>4,269,823.00</b>      | <b>4,269,823.00</b>     | <b>64,987.21</b>  | <b>415,327.24</b> | <b>3,854,495.76</b> |
| <b>Department: 42100 - Police Department</b>                                   |  |                          |                         |                   |                   |                     |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                              |  |                          |                         |                   |                   |                     |
| 110-42100-11100  | Police Wages                                 | 725,136.00               | 725,136.00              | 80,054.31         | 452,607.53        | 272,528.47          |
| 110-42100-11200  | Overtime, Mayor Days, & Holiday Bonus Pay    | 65,000.00                | 65,000.00               | 3,125.33          | 14,341.77         | 50,658.23           |
| 110-42100-13400  | Longevity Bonus                              | 16,100.00                | 16,100.00               | 0.00              | 16,200.00         | (100.00)            |
| 110-42100-14100  | Payroll Taxes                                | 61,973.00                | 61,973.00               | 6,568.75          | 36,868.94         | 25,104.06           |
| 110-42100-14200  | Health Insurance Benefit                     | 123,448.00               | 123,448.00              | 10,816.00         | 71,363.79         | 52,084.21           |
| 110-42100-14300  | TCRS Employer Participation Expense          | 61,597.00                | 61,597.00               | 6,354.96          | 36,200.19         | 25,396.81           |
| 110-42100-14400  | Life Insurance Benefit                       | 1,848.00                 | 1,848.00                | 154.00            | 1,069.75          | 778.25              |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       |  | <b>1,055,102.00</b>      | <b>1,055,102.00</b>     | <b>107,073.35</b> | <b>628,651.97</b> | <b>426,450.03</b>   |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |  |                          |                         |                   |                   |                     |
| 110-42100-11901  | Property Codes Official                      | 9,600.00                 | 9,600.00                | 833.25            | 5,683.13          | 3,916.87            |
| 110-42100-14800  | Training                                     | 4,000.00                 | 4,000.00                | 0.00              | 0.00              | 4,000.00            |
| 110-42100-23500  | Memberships & Dues                           | 1,000.00                 | 1,000.00                | 0.00              | 0.00              | 1,000.00            |
| 110-42100-23700  | Advertising                                  | 250.00                   | 250.00                  | 0.00              | 0.00              | 250.00              |
| 110-42100-23900  | TBI Investigation Software & Connections     | 7,500.00                 | 7,500.00                | 560.00            | 5,673.50          | 1,826.50            |
| 110-42100-23901  | Litigation Tax, Fines and Fees               | 1,500.00                 | 1,500.00                | 59.85             | 927.10            | 572.90              |
| 110-42100-24500  | Telephone                                    | 3,500.00                 | 3,500.00                | 371.60            | 2,079.20          | 1,420.80            |
| 110-42100-24600  | Electricity & Natural Gas Utility            | 700.00                   | 700.00                  | 44.00             | 296.00            | 404.00              |
| 110-42100-25100  | Veterinary Services                          | 250.00                   | 250.00                  | 0.00              | 0.00              | 250.00              |
| 110-42100-26000  | Repairs and Maintenance                      | 16,500.00                | 16,500.00               | 660.17            | 7,791.06          | 8,708.94            |
| 110-42100-28300  | Travel, Meals, & Mileage Reimbursements      | 450.00                   | 450.00                  | 0.00              | 0.00              | 450.00              |
| 110-42100-31000  | Office Supplies                              | 3,000.00                 | 3,000.00                | 805.65            | 1,915.39          | 1,084.61            |
| 110-42100-32000  | Operating Supplies & Small Equipment         | 9,000.00                 | 9,000.00                | 507.78            | 4,035.13          | 4,964.87            |
| 110-42100-32600  | Uniforms                                     | 5,000.00                 | 5,000.00                | 671.64            | 1,279.03          | 3,720.97            |
| 110-42100-33101  | Gas/Fuel/Propane                             | 35,000.00                | 35,000.00               | 2,135.95          | 14,638.05         | 20,361.95           |
| 110-42100-33102  | Community Outreach                           | 500.00                   | 500.00                  | 0.00              | 216.72            | 283.28              |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |  | <b>97,750.00</b>         | <b>97,750.00</b>        | <b>6,649.89</b>   | <b>44,534.31</b>  | <b>53,215.69</b>    |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |  |                          |                         |                   |                   |                     |
| 110-42100-51000  | General Liability Insurance                  | 14,800.00                | 14,800.00               | 3,931.30          | 14,136.43         | 663.57              |
| 110-42100-51001  | Buildings and Personal Property Insurance    | 650.00                   | 650.00                  | 157.80            | 826.12            | (176.12)            |
| 110-42100-51002  | Workman's Compensation Insurance             | 17,500.00                | 17,500.00               | 3,712.62          | 12,508.77         | 4,991.23            |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      |  | <b>32,950.00</b>         | <b>32,950.00</b>        | <b>7,801.72</b>   | <b>27,471.32</b>  | <b>5,478.68</b>     |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |  |                          |                         |                   |                   |                     |
| 110-42100-90000  | Fully Equipped Patrol Car                    | 70,000.00                | 70,000.00               | 0.00              | 69,541.00         | 459.00              |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      |  | <b>70,000.00</b>         | <b>70,000.00</b>        | <b>0.00</b>       | <b>69,541.00</b>  | <b>459.00</b>       |
| <b>Department: 42100 - Police Department Total:</b>                            |  | <b>1,255,802.00</b>      | <b>1,255,802.00</b>     | <b>121,524.96</b> | <b>770,198.60</b> | <b>485,603.40</b>   |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  | Original<br>Total Budget                       | Current<br>Total Budget | MTD Activity      | YTD Activity     | Budget<br>Remaining |                   |
|--|--|-------------------------|-------------------|------------------|---------------------|-------------------|
| <b>Department: 42200 - Fire Department</b>                                     |  |                         |                   |                  |                     |                   |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                              |  |                         |                   |                  |                     |                   |
| 110-42200-11100  | Fire Wages                                     | 67,184.00               | 67,184.00         | 6,460.00         | 40,021.76           | 27,162.24         |
| 110-42200-13400  | Longevity Bonus                                | 200.00                  | 200.00            | 0.00             | 200.00              | 0.00              |
| 110-42200-14100  | Payroll Taxes                                  | 5,176.00                | 5,176.00          | 511.55           | 3,082.12            | 2,093.88          |
| 110-42200-14200  | Health Insurance                               | 9,496.00                | 9,496.00          | 832.00           | 5,524.00            | 3,972.00          |
| 110-42200-14300  | TCRS Employer Participation Expense            | 5,148.00                | 5,148.00          | 493.55           | 3,048.54            | 2,099.46          |
| 110-42200-14400  | Life Insurance                                 | 85.00                   | 85.00             | 4.64             | 35.00               | 50.00             |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       |  | <b>87,289.00</b>        | <b>87,289.00</b>  | <b>8,301.74</b>  | <b>51,911.42</b>    | <b>35,377.58</b>  |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |  |                         |                   |                  |                     |                   |
| 110-42200-14800  | Training/CEU/CPE                               | 7,500.00                | 7,500.00          | 0.00             | 96.97               | 7,403.03          |
| 110-42200-16200  | Volunteer Firemen and Medical First Respo...   | 39,000.00               | 39,000.00         | 0.00             | 19,057.11           | 19,942.89         |
| 110-42200-16400  | Fire Investigator Fees                         | 500.00                  | 500.00            | 0.00             | 103.00              | 397.00            |
| 110-42200-23500  | Membership Dues & Subscriptions                | 2,350.00                | 2,350.00          | 0.00             | 212.00              | 2,138.00          |
| 110-42200-24500  | Telephone                                      | 1,600.00                | 1,600.00          | 203.13           | 1,418.91            | 181.09            |
| 110-42200-24600  | Electricity & Natural Gas Utility              | 5,500.00                | 5,500.00          | 551.70           | 3,010.22            | 2,489.78          |
| 110-42200-26000  | Repairs and Maintenance                        | 23,000.00               | 23,000.00         | 755.73           | 7,229.83            | 15,770.17         |
| 110-42200-28300  | Travel, Meals, and Mileage Reimbursements      | 250.00                  | 250.00            | 0.00             | 47.67               | 202.33            |
| 110-42200-32000  | Operating Supplies & Small Equipment           | 7,000.00                | 7,000.00          | 57.02            | 965.98              | 6,034.02          |
| 110-42200-32500  | Turnout Gear                                   | 35,000.00               | 35,000.00         | 0.00             | 26,471.95           | 8,528.05          |
| 110-42200-33101  | Gas/Fuel/Propane                               | 2,200.00                | 2,200.00          | 41.22            | 741.04              | 1,458.96          |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |  | <b>123,900.00</b>       | <b>123,900.00</b> | <b>1,608.80</b>  | <b>59,354.68</b>    | <b>64,545.32</b>  |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |  |                         |                   |                  |                     |                   |
| 110-42200-51000  | General Liability Insurance                    | 10,100.00               | 10,100.00         | 2,620.87         | 8,224.22            | 1,875.78          |
| 110-42200-51001  | Buildings and Personal Property Insurance      | 2,100.00                | 2,100.00          | 473.40           | 1,785.56            | 314.44            |
| 110-42200-51002  | Workman's Compensation Insurance               | 7,700.00                | 7,700.00          | 1,633.55         | 4,464.54            | 3,235.46          |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      |  | <b>19,900.00</b>        | <b>19,900.00</b>  | <b>4,727.82</b>  | <b>14,474.32</b>    | <b>5,425.68</b>   |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |  |                         |                   |                  |                     |                   |
| 110-42200-90000  | Capital Asset Purchases                        | 8,800.00                | 8,800.00          | 0.00             | 0.00                | 8,800.00          |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      |  | <b>8,800.00</b>         | <b>8,800.00</b>   | <b>0.00</b>      | <b>0.00</b>         | <b>8,800.00</b>   |
| <b>Department: 42200 - Fire Department Total:</b>                              |  | <b>239,889.00</b>       | <b>239,889.00</b> | <b>14,638.36</b> | <b>125,740.42</b>   | <b>114,148.58</b> |
| <b>Department: 43100 - Public Works</b>  |  |                         |                   |                  |                     |                   |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                              |  |                         |                   |                  |                     |                   |
| 110-43100-11100  | Public Works Wages                             | 261,102.00              | 261,102.00        | 26,977.66        | 156,066.33          | 105,035.67        |
| 110-43100-11200  | Overtime & Mayor Days                          | 2,000.00                | 2,000.00          | 0.00             | 514.07              | 1,485.93          |
| 110-43100-11405  | Pool Part Time Wages                           | 65,760.00               | 65,760.00         | 0.00             | 33,138.99           | 32,621.01         |
| 110-43100-13400  | Longevity Bonus                                | 6,500.00                | 6,500.00          | 0.00             | 6,700.00            | (200.00)          |
| 110-43100-13405  | Pool Longevity Bonus                           | 200.00                  | 200.00            | 0.00             | 200.00              | 0.00              |
| 110-43100-14100  | Payroll Taxes                                  | 20,730.00               | 20,730.00         | 2,130.91         | 12,564.31           | 8,165.69          |
| 110-43100-14105  | Payroll Taxes for Pool Employees               | 5,424.00                | 5,424.00          | 0.00             | 2,557.11            | 2,866.89          |
| 110-43100-14200  | Health Insurance Benefit                       | 47,480.00               | 47,480.00         | 4,160.00         | 27,041.00           | 20,439.00         |
| 110-43100-14300  | TCRS Employer Participation Expense            | 20,598.00               | 20,598.00         | 1,708.59         | 10,370.73           | 10,227.27         |
| 110-43100-14400  | Life Insurance Benefit                         | 660.00                  | 660.00            | 55.00            | 376.75              | 283.25            |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       |  | <b>430,454.00</b>       | <b>430,454.00</b> | <b>35,032.16</b> | <b>249,529.29</b>   | <b>180,924.71</b> |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |  |                         |                   |                  |                     |                   |
| 110-43100-14801  | Lifeguard Training Assistance                  | 1,500.00                | 1,500.00          | 0.00             | 0.00                | 1,500.00          |
| 110-43100-24200  | Water for Pool                                 | 8,000.00                | 8,000.00          | 330.14           | 11,761.30           | (3,761.30)        |
| 110-43100-24300  | Water for Field House & Dog Park               | 600.00                  | 600.00            | 23.97            | 166.38              | 433.62            |
| 110-43100-24500  | Telephone                                      | 2,200.00                | 2,200.00          | 255.17           | 862.03              | 1,337.97          |
| 110-43100-24505  | Telephone, Internet Security for Pool & Cou... | 2,510.00                | 2,510.00          | 179.98           | 1,348.76            | 1,161.24          |
| 110-43100-24600  | Electricity & Natural Gas Utility              | 46,500.00               | 46,500.00         | 4,110.00         | 26,376.00           | 20,124.00         |
| 110-43100-24605  | Pool Electricity & Natural Gas Utility         | 14,500.00               | 14,500.00         | 1,667.79         | 8,942.76            | 5,557.24          |
| 110-43100-26000  | Repairs and Maintenance                        | 42,000.00               | 42,000.00         | 4,580.68         | 32,540.23           | 9,459.77          |
| 110-43100-26005  | Pool Repairs and Maintenance                   | 5,000.00                | 5,000.00          | 0.00             | 4,516.16            | 483.84            |
| 110-43100-27000  | Pool Lab and Chemicals                         | 6,000.00                | 6,000.00          | 0.00             | 2,322.58            | 3,677.42          |
| 110-43100-28001  | Pool Concessions                               | 4,100.00                | 4,100.00          | 0.00             | 986.36              | 3,113.64          |
| 110-43100-29500  | Landfill Services                              | 2,500.00                | 2,500.00          | 147.20           | 1,917.20            | 582.80            |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  |   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity        | Budget<br>Remaining |
|--|---|--------------------------|-------------------------|-------------------|---------------------|---------------------|
| <u>110-43100-29505</u>   | Town Mowing Contract                      | 43,600.00                | 43,600.00               | 0.00              | 24,923.81           | 18,676.19           |
| <u>110-43100-29506</u>   | Cemetery Contracted Mowing                | 32,000.00                | 32,000.00               | 0.00              | 19,199.96           | 12,800.04           |
| <u>110-43100-29507</u>   | Preventia Security Camera Contract        | 6,600.00                 | 6,600.00                | 788.60            | 2,438.60            | 4,161.40            |
| <u>110-43100-32000</u>   | Operating Supplies & Small Equipment      | 27,000.00                | 27,000.00               | 3,067.80          | 19,294.57           | 7,705.43            |
| <u>110-43100-32005</u>   | Pool Operating Supplies & Small Equipment | 4,500.00                 | 4,500.00                | 0.00              | 1,188.36            | 3,311.64            |
| <u>110-43100-32600</u>   | Uniforms                                  | 8,500.00                 | 8,500.00                | 1,369.34          | 5,405.88            | 3,094.12            |
| <u>110-43100-33101</u>   | Gas/Fuel/Propane                          | 14,500.00                | 14,500.00               | 1,366.19          | 9,456.22            | 5,043.78            |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |   | <b>272,110.00</b>        | <b>272,110.00</b>       | <b>17,886.86</b>  | <b>173,647.16</b>   | <b>98,462.84</b>    |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |   |                          |                         |                   |                     |                     |
| <u>110-43100-51000</u>   | General Liability Insurance               | 3,300.00                 | 3,300.00                | 819.02            | 2,351.84            | 948.16              |
| <u>110-43100-51001</u>   | Buildings and Personal Property Insurance | 3,200.00                 | 3,200.00                | 789.01            | 3,052.92            | 147.08              |
| <u>110-43100-51002</u>   | Workman's Compensation Insurance          | 27,000.00                | 27,000.00               | 5,940.18          | 16,370.58           | 10,629.42           |
| <u>110-43100-51005</u>   | Pool General Liability Insurance          | 1,300.00                 | 1,300.00                | 327.61            | 796.74              | 503.26              |
| <u>110-43100-51010</u>   | Pool Workman's Compensation Insurance     | 2,000.00                 | 2,000.00                | 297.01            | 978.92              | 1,021.08            |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      |   | <b>36,800.00</b>         | <b>36,800.00</b>        | <b>8,172.83</b>   | <b>23,551.00</b>    | <b>13,249.00</b>    |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |   |                          |                         |                   |                     |                     |
| <u>110-43100-90000</u>   | Capital Asset Purchases                   | 131,000.00               | 131,000.00              | 0.00              | 82,873.59           | 48,126.41           |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      |   | <b>131,000.00</b>        | <b>131,000.00</b>       | <b>0.00</b>       | <b>82,873.59</b>    | <b>48,126.41</b>    |
| <b>Department: 43100 - Public Works Total:</b>                                 |   | <b>870,364.00</b>        | <b>870,364.00</b>       | <b>61,091.85</b>  | <b>529,601.04</b>   | <b>340,762.96</b>   |
| <b>Expense Total:</b>  |   | <b>6,635,878.00</b>      | <b>6,635,878.00</b>     | <b>262,242.38</b> | <b>1,840,867.30</b> | <b>4,795,010.70</b> |
| <b>Fund: 110 - General Surplus (Deficit):</b>                                  |   | <b>(3,241,180.00)</b>    | <b>(3,229,165.00)</b>   | <b>57,758.64</b>  | <b>104,751.15</b>   |                     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity     | YTD Activity       | Budget<br>Remaining |
|---|--------------------------|-------------------------|------------------|--------------------|---------------------|
| <b>Fund: 121 - Street Aid</b>   |                          |                         |                  |                    |                     |
| <b>Revenue</b>  |                          |                         |                  |                    |                     |
| <b>Department: 43100 - Public Works</b>                                   |                          |                         |                  |                    |                     |
| <b>RevCategory: 350 - Intergovernmental Revenues</b>                      |                          |                         |                  |                    |                     |
| 121-43100-33551 Gas Motor Fuel & Petroleum Tax                            | 42,530.00                | 42,530.00               | 6,632.05         | 24,569.06          | 17,960.94           |
| 121-43100-33553 Gas 1989 City   | 6,710.00                 | 6,710.00                | 1,052.65         | 3,853.03           | 2,856.97            |
| 121-43100-33554 Gas Improvement City                                      | 21,420.00                | 21,420.00               | 3,334.89         | 12,377.75          | 9,042.25            |
| 121-43100-33555 City Street Petroleum Special Tax                         | 4,200.00                 | 4,200.00                | 693.78           | 2,430.00           | 1,770.00            |
| 121-43100-33556 Gas 3 Cent City   | 12,385.00                | 12,385.00               | 1,943.70         | 7,114.58           | 5,270.42            |
| 121-43100-33558 Transportation Modernization Cty Revenue                  | 960.00                   | 960.00                  | 190.48           | 740.49             | 219.51              |
| 121-43100-33595 Sportsbetting Tax Revenue                                 | 3,800.00                 | 3,800.00                | 0.00             | 2,281.60           | 1,518.40            |
| <b>RevCategory: 350 - Intergovernmental Revenues Total:</b>               | <b>92,005.00</b>         | <b>92,005.00</b>        | <b>13,847.55</b> | <b>53,366.51</b>   | <b>38,638.49</b>    |
| <b>RevCategory: 370 - Non-Operating Revenues</b>                          |                          |                         |                  |                    |                     |
| 121-43100-36100 Interest Earnings   | 8,500.00                 | 8,500.00                | 1,248.89         | 5,541.37           | 2,958.63            |
| <b>RevCategory: 370 - Non-Operating Revenues Total:</b>                   | <b>8,500.00</b>          | <b>8,500.00</b>         | <b>1,248.89</b>  | <b>5,541.37</b>    | <b>2,958.63</b>     |
| <b>Department: 43100 - Public Works Total:</b>                            | <b>100,505.00</b>        | <b>100,505.00</b>       | <b>15,096.44</b> | <b>58,907.88</b>   | <b>41,597.12</b>    |
| <b>Revenue Total:</b>   | <b>100,505.00</b>        | <b>100,505.00</b>       | <b>15,096.44</b> | <b>58,907.88</b>   | <b>41,597.12</b>    |
| <b>Expense</b>  |                          |                         |                  |                    |                     |
| <b>Department: 43100 - Public Works</b>                                   |                          |                         |                  |                    |                     |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>        |                          |                         |                  |                    |                     |
| 121-43100-90000 New Street Paving   | 260,000.00               | 260,000.00              | 0.00             | 117,605.00         | 142,395.00          |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b> | <b>260,000.00</b>        | <b>260,000.00</b>       | <b>0.00</b>      | <b>117,605.00</b>  | <b>142,395.00</b>   |
| <b>Department: 43100 - Public Works Total:</b>                            | <b>260,000.00</b>        | <b>260,000.00</b>       | <b>0.00</b>      | <b>117,605.00</b>  | <b>142,395.00</b>   |
| <b>Expense Total:</b>   | <b>260,000.00</b>        | <b>260,000.00</b>       | <b>0.00</b>      | <b>117,605.00</b>  | <b>142,395.00</b>   |
| <b>Fund: 121 - Street Aid Surplus (Deficit):</b>                          | <b>(159,495.00)</b>      | <b>(159,495.00)</b>     | <b>15,096.44</b> | <b>(58,697.12)</b> |                     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity     | YTD Activity      | Budget<br>Remaining |
|--|--------------------------|-------------------------|------------------|-------------------|---------------------|
| <b>Fund: 125 - Sanitation Fund</b>   |                          |                         |                  |                   |                     |
| <b>Revenue</b>   |                          |                         |                  |                   |                     |
| <b>Department: 43100 - Public Works</b>  |                          |                         |                  |                   |                     |
| <b>RevCategory: 340 - Charges for Service Revenues</b>                         |                          |                         |                  |                   |                     |
| <u>125-43100-34410</u> Sanitation Refuse Collection Charges                    | 198,000.00               | 198,000.00              | 16,107.50        | 110,528.50        | 87,471.50           |
| <b>RevCategory: 340 - Charges for Service Revenues Total:</b>                  | <b>198,000.00</b>        | <b>198,000.00</b>       | <b>16,107.50</b> | <b>110,528.50</b> | <b>87,471.50</b>    |
| <b>RevCategory: 370 - Non-Operating Revenues</b>                               |                          |                         |                  |                   |                     |
| <u>125-43100-36100</u> Interest Earnings                                       | 50.00                    | 50.00                   | 3.42             | 21.94             | 28.06               |
| <b>RevCategory: 370 - Non-Operating Revenues Total:</b>                        | <b>50.00</b>             | <b>50.00</b>            | <b>3.42</b>      | <b>21.94</b>      | <b>28.06</b>        |
| <b>Department: 43100 - Public Works Total:</b>                                 | <b>198,050.00</b>        | <b>198,050.00</b>       | <b>16,110.92</b> | <b>110,550.44</b> | <b>87,499.56</b>    |
| <b>Revenue Total:</b>  | <b>198,050.00</b>        | <b>198,050.00</b>       | <b>16,110.92</b> | <b>110,550.44</b> | <b>87,499.56</b>    |
| <b>Expense</b>   |                          |                         |                  |                   |                     |
| <b>Department: 43100 - Public Works</b>  |                          |                         |                  |                   |                     |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |                          |                         |                  |                   |                     |
| <u>125-43100-43230</u> Contract for TDS Waste Pickup                           | 197,000.00               | 197,000.00              | 15,683.47        | 108,896.29        | 88,103.71           |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> | <b>197,000.00</b>        | <b>197,000.00</b>       | <b>15,683.47</b> | <b>108,896.29</b> | <b>88,103.71</b>    |
| <b>Department: 43100 - Public Works Total:</b>                                 | <b>197,000.00</b>        | <b>197,000.00</b>       | <b>15,683.47</b> | <b>108,896.29</b> | <b>88,103.71</b>    |
| <b>Expense Total:</b>  | <b>197,000.00</b>        | <b>197,000.00</b>       | <b>15,683.47</b> | <b>108,896.29</b> | <b>88,103.71</b>    |
| <b>Fund: 125 - Sanitation Fund Surplus (Deficit):</b>                          | <b>1,050.00</b>          | <b>1,050.00</b>         | <b>427.45</b>    | <b>1,654.15</b>   |                     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity  | YTD Activity    | Budget<br>Remaining |
|---|--------------------------|-------------------------|---------------|-----------------|---------------------|
| <b>Fund: 127 - Drug Proceeds Fund</b>                                     |                          |                         |               |                 |                     |
| <b>Revenue</b>  |                          |                         |               |                 |                     |
| <b>Department: 42100 - Police Department</b>                              |                          |                         |               |                 |                     |
| <b>RevCategory: 360 - Fines &amp; Penalties Revenues</b>                  |                          |                         |               |                 |                     |
| 127-42100-35140 Drug Related Fines for Drug Fund                          | 4,000.00                 | 4,000.00                | 418.00        | 1,451.60        | 2,548.40            |
| <b>RevCategory: 360 - Fines &amp; Penalties Revenues Total:</b>           | <b>4,000.00</b>          | <b>4,000.00</b>         | <b>418.00</b> | <b>1,451.60</b> | <b>2,548.40</b>     |
| <b>RevCategory: 370 - Non-Operating Revenues</b>                          |                          |                         |               |                 |                     |
| 127-42100-36100 Interest Earnings   | 25.00                    | 25.00                   | 2.04          | 13.54           | 11.46               |
| <b>RevCategory: 370 - Non-Operating Revenues Total:</b>                   | <b>25.00</b>             | <b>25.00</b>            | <b>2.04</b>   | <b>13.54</b>    | <b>11.46</b>        |
| <b>Department: 42100 - Police Department Total:</b>                       | <b>4,025.00</b>          | <b>4,025.00</b>         | <b>420.04</b> | <b>1,465.14</b> | <b>2,559.86</b>     |
| <b>Revenue Total:</b>   | <b>4,025.00</b>          | <b>4,025.00</b>         | <b>420.04</b> | <b>1,465.14</b> | <b>2,559.86</b>     |
| <b>Expense</b>  |                          |                         |               |                 |                     |
| <b>Department: 42100 - Police Department</b>                              |                          |                         |               |                 |                     |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>        |                          |                         |               |                 |                     |
| 127-42100-95200 Drug Fund Capital Expenditures                            | 9,000.00                 | 9,000.00                | 0.00          | 1,712.66        | 7,287.34            |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b> | <b>9,000.00</b>          | <b>9,000.00</b>         | <b>0.00</b>   | <b>1,712.66</b> | <b>7,287.34</b>     |
| <b>Department: 42100 - Police Department Total:</b>                       | <b>9,000.00</b>          | <b>9,000.00</b>         | <b>0.00</b>   | <b>1,712.66</b> | <b>7,287.34</b>     |
| <b>Expense Total:</b>   | <b>9,000.00</b>          | <b>9,000.00</b>         | <b>0.00</b>   | <b>1,712.66</b> | <b>7,287.34</b>     |
| <b>Fund: 127 - Drug Proceeds Fund Surplus (Deficit):</b>                  | <b>(4,975.00)</b>        | <b>(4,975.00)</b>       | <b>420.04</b> | <b>(247.52)</b> |                     |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|   | Original<br>Total Budget                     | Current<br>Total Budget | MTD Activity        | YTD Activity      | Budget<br>Remaining |                     |
|---|--|-------------------------|---------------------|-------------------|---------------------|---------------------|
| <b>Fund: 413 - Water &amp; Sewer</b>  |  |                         |                     |                   |                     |                     |
| <b>Revenue</b>  |  |                         |                     |                   |                     |                     |
| <b>Department: 52000 - Water &amp; Sewer Fund Revenues</b>                    |  |                         |                     |                   |                     |                     |
| <b>RevCategory: 200 - Operating Metered Sales Revenue</b>                     |  |                         |                     |                   |                     |                     |
| 413-52000-31810   | Reconnect Fees                               | 4,000.00                | 4,000.00            | 250.00            | 1,900.00            | 2,100.00            |
| 413-52000-34125   | Return Check Service Charges                 | 280.00                  | 280.00              | 60.00             | 150.00              | 130.00              |
| 413-52000-34420   | Water Leak Protection Insurance              | 25,807.00               | 25,807.00           | 2,009.10          | 14,138.25           | 11,668.75           |
| 413-52000-34430   | Water Line Protection Insurance              | 2,300.00                | 2,300.00            | 172.00            | 1,062.40            | 1,237.60            |
| 413-52000-37100   | Water Billed to Customers                    | 735,103.00              | 735,103.00          | 53,240.46         | 430,429.57          | 304,673.43          |
| 413-52000-37180   | Meter Maintenance Services                   | 15,000.00               | 15,000.00           | 1,800.00          | 10,400.00           | 4,600.00            |
| 413-52000-37190   | Cordell Hull Utility Booster Station Revenue | 324,000.00              | 324,000.00          | 22,449.18         | 178,156.26          | 145,843.74          |
| 413-52000-37200   | Sewer Operating Revenues                     | 621,000.00              | 621,000.00          | 45,911.39         | 360,768.82          | 260,231.18          |
| 413-52000-37240   | Service to South Carthage                    | 135,000.00              | 135,000.00          | 11,529.00         | 86,020.00           | 48,980.00           |
| 413-52000-37291   | Late Payment & Other Penalties               | 20,000.00               | 20,000.00           | 1,604.57          | 11,527.79           | 8,472.21            |
| 413-52000-37299   | Miscellaneous Revenues                       | 1,000.00                | 1,000.00            | (69.07)           | 2,606.52            | (1,606.52)          |
| <b>RevCategory: 200 - Operating Metered Sales Revenue Total:</b>              |  | <b>1,883,490.00</b>     | <b>1,883,490.00</b> | <b>138,956.63</b> | <b>1,097,159.61</b> | <b>786,330.39</b>   |
| <b>RevCategory: 210 - Non-Operating W &amp; S Revenue</b>                     |  |                         |                     |                   |                     |                     |
| 413-52000-36101   | Interest Earnings                            | 45,000.00               | 45,000.00           | 13,819.29         | 54,460.84           | (9,460.84)          |
| 413-52000-36501   | Sale of Equipment & Surplus Property         | 1,500.00                | 1,500.00            | 0.00              | 0.00                | 1,500.00            |
| <b>RevCategory: 210 - Non-Operating W &amp; S Revenue Total:</b>              |  | <b>46,500.00</b>        | <b>46,500.00</b>    | <b>13,819.29</b>  | <b>54,460.84</b>    | <b>(7,960.84)</b>   |
| <b>RevCategory: 220 - Operating New Taps &amp; Meters Revenues</b>            |  |                         |                     |                   |                     |                     |
| 413-52000-37195   | Meter Installation Charges                   | 5,350.00                | 5,350.00            | 290.50            | 3,270.50            | 2,079.50            |
| 413-52000-37196   | New Water Tap Fees                           | 11,700.00               | 11,700.00           | 0.00              | 45,924.50           | (34,224.50)         |
| 413-52000-37296   | New Sewer Tap Fees                           | 6,000.00                | 6,000.00            | 0.00              | 6,000.00            | 0.00                |
| <b>RevCategory: 220 - Operating New Taps &amp; Meters Revenues Total:</b>     |  | <b>23,050.00</b>        | <b>23,050.00</b>    | <b>290.50</b>     | <b>55,195.00</b>    | <b>(32,145.00)</b>  |
| <b>RevCategory: 230 - Capital Contributions W&amp;S Revenue</b>               |  |                         |                     |                   |                     |                     |
| 413-52000-33401   | South Carthage-Capital Reimbursements        | 220,891.00              | 220,891.00          | 0.00              | 0.00                | 220,891.00          |
| 413-52000-38102   | Corps of Engineers Erosion Grant             | 31,775.00               | 1,604,850.00        | 0.00              | 0.00                | 1,604,850.00        |
| 413-52000-38103   | Meter, W/S Tap Fees (17%)                    | 1,604,850.00            | 9,000.00            | 59.50             | 11,305.00           | (2,305.00)          |
| 413-52000-38104   | Clean Water 21 2025-499 SRF Loan & Forgi...  | 540,000.00              | 2,700,000.00        | 0.00              | 0.00                | 2,700,000.00        |
| 413-52000-38105   | DW 2024-10330 Lead Service Line Inventory..  | 9,000.00                | 31,775.00           | 0.00              | 0.00                | 31,775.00           |
| 413-52000-38106   | DW 2022-8790 Drinking Water SWIG/ARPA        | 0.00                    | 726,532.00          | 0.00              | 203,319.45          | 523,212.55          |
| <b>RevCategory: 230 - Capital Contributions W&amp;S Revenue Total:</b>        |  | <b>2,406,516.00</b>     | <b>5,293,048.00</b> | <b>59.50</b>      | <b>214,624.45</b>   | <b>5,078,423.55</b> |
| <b>Department: 52000 - Water &amp; Sewer Fund Revenues Total:</b>             |  | <b>4,359,556.00</b>     | <b>7,246,088.00</b> | <b>153,125.92</b> | <b>1,421,439.90</b> | <b>5,824,648.10</b> |
| <b>Revenue Total:</b>   |  | <b>4,359,556.00</b>     | <b>7,246,088.00</b> | <b>153,125.92</b> | <b>1,421,439.90</b> | <b>5,824,648.10</b> |
| <b>Expense</b>  |  |                         |                     |                   |                     |                     |
| <b>Department: 52001 - W&amp;S Shared Expenses</b>                            |  |                         |                     |                   |                     |                     |
| <b>ExpCategory: 400 - Administrative Expense For W/S Department Expense</b>   |  |                         |                     |                   |                     |                     |
| 413-52001-32201   | IT, Supplies, Materials                      | 8,000.00                | 8,000.00            | 0.00              | 799.99              | 7,200.01            |
| 413-52001-32202   | Bank Charges & Service Fees                  | 0.00                    | 0.00                | 30.00             | 6,050.00            | (6,050.00)          |
| 413-52001-52123   | Depreciation for Water & Sewer Operations    | 365,593.00              | 354,848.00          | 29,571.00         | 206,997.08          | 147,850.92          |
| 413-52001-52316   | Bad Debt Expense                             | 2,000.00                | 2,000.00            | 0.00              | 0.00                | 2,000.00            |
| 413-52001-52317   | Water Leak Adjustments                       | 2,000.00                | 2,000.00            | 0.00              | 651.06              | 1,348.94            |
| 413-52001-64000   | SRF Administrative Fee                       | 1,200.00                | 1,200.00            | 100.00            | 700.00              | 500.00              |
| 413-52001-64001   | Interest on State Revolving Fund Debt        | 20,420.00               | 20,420.00           | 1,472.00          | 10,304.00           | 10,116.00           |
| 413-52001-64002   | Shared GF Salary/Benefits/Professional Fee   | 16,464.00               | 16,464.00           | 1,438.00          | 10,066.00           | 6,398.00            |
| 413-52001-79602   | Sales A/R Adjmts, Rounding, Expense          | 2,000.00                | 2,000.00            | 2,023.15          | (13,903.87)         | 15,903.87           |
| <b>ExpCategory: 400 - Administrative Expense For W/S Department Expense..</b> |  | <b>417,677.00</b>       | <b>406,932.00</b>   | <b>34,634.15</b>  | <b>221,664.26</b>   | <b>185,267.74</b>   |
| <b>Department: 52001 - W&amp;S Shared Expenses Total:</b>                     |  | <b>417,677.00</b>       | <b>406,932.00</b>   | <b>34,634.15</b>  | <b>221,664.26</b>   | <b>185,267.74</b>   |
| <b>Department: 52100 - Drinking Water</b>                                     |  |                         |                     |                   |                     |                     |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                             |  |                         |                     |                   |                     |                     |
| 413-52100-11100   | Water Plant Wages                            | 180,502.00              | 180,502.00          | 19,476.00         | 114,375.44          | 66,126.56           |
| 413-52100-11200   | Overtime, Mayor Days & Holiday Bonus Pay     | 25,000.00               | 25,000.00           | 2,756.00          | 13,515.00           | 11,485.00           |
| 413-52100-13400   | Longevity Bonuses Paid                       | 2,500.00                | 2,500.00            | 0.00              | 2,500.00            | 0.00                |
| 413-52100-14100   | Payroll Taxes                                | 15,976.00               | 15,976.00           | 1,755.26          | 9,967.11            | 6,008.89            |
| 413-52100-14200   | Health Insurance Benefits Paid               | 28,488.00               | 28,488.00           | 2,496.00          | 16,572.00           | 11,916.00           |
| 413-52100-14300   | TCRS Employer Participation Expense          | 15,891.00               | 15,891.00           | 1,698.51          | 9,890.98            | 6,000.02            |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  |   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity     | YTD Activity      | Budget<br>Remaining |
|--|---|--------------------------|-------------------------|------------------|-------------------|---------------------|
| 413-52100-14400  | Life Insurance Benefits                   | 396.00                   | 396.00                  | 33.00            | 231.00            | 165.00              |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       |   | <b>268,753.00</b>        | <b>268,753.00</b>       | <b>28,214.77</b> | <b>167,051.53</b> | <b>101,701.47</b>   |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |   |                          |                         |                  |                   |                     |
| 413-52100-14800  | Training/CEU/CPE                          | 500.00                   | 500.00                  | 0.00             | 0.00              | 500.00              |
| 413-52100-21100  | Postage                                   | 6,700.00                 | 6,700.00                | 679.39           | 4,830.83          | 1,869.17            |
| 413-52100-23500  | Membership Dues & Subscriptions           | 3,000.00                 | 3,000.00                | 0.00             | 1,983.00          | 1,017.00            |
| 413-52100-23510  | Telemetry Contract Fee                    | 3,150.00                 | 3,150.00                | 0.00             | 4,036.40          | (886.40)            |
| 413-52100-24500  | Telephone                                 | 1,500.00                 | 1,500.00                | 186.07           | 1,302.49          | 197.51              |
| 413-52100-24600  | Electricity & Natural Gas Utility         | 60,500.00                | 60,500.00               | 6,141.00         | 36,464.00         | 24,036.00           |
| 413-52100-26000  | Repairs and Maintenance                   | 32,000.00                | 32,000.00               | 7,460.00         | 16,064.98         | 15,935.02           |
| 413-52100-27000  | Lab Expenses                              | 9,000.00                 | 9,000.00                | 44.00            | 4,330.42          | 4,669.58            |
| 413-52100-28300  | Travel, Meals, and Mileage Reimbursements | 500.00                   | 500.00                  | 0.00             | 0.00              | 500.00              |
| 413-52100-32000  | Operating Supplies & Small Equipment      | 4,500.00                 | 4,500.00                | 82.62            | 528.36            | 3,971.64            |
| 413-52100-32200  | Chemicals                                 | 56,000.00                | 56,000.00               | 3,618.00         | 31,657.07         | 24,342.93           |
| 413-52100-32600  | Uniforms                                  | 4,400.00                 | 4,400.00                | 721.35           | 2,458.10          | 1,941.90            |
| 413-52100-33101  | Gas/Fuel/Propane                          | 300.00                   | 300.00                  | 45.25            | 155.61            | 144.39              |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |   | <b>182,050.00</b>        | <b>182,050.00</b>       | <b>18,977.68</b> | <b>103,811.26</b> | <b>78,238.74</b>    |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |   |                          |                         |                  |                   |                     |
| 413-52100-51000  | General Liability Insurance               | 9,200.00                 | 9,200.00                | 2,457.07         | 8,004.14          | 1,195.86            |
| 413-52100-51001  | Buildings and Personal Property Insurance | 25,800.00                | 25,800.00               | 6,943.26         | 20,838.48         | 4,961.52            |
| 413-52100-51002  | Workman's Compensation Insurance          | 8,200.00                 | 8,200.00                | 1,782.05         | 6,998.49          | 1,201.51            |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      |   | <b>43,200.00</b>         | <b>43,200.00</b>        | <b>11,182.38</b> | <b>35,841.11</b>  | <b>7,358.89</b>     |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |   |                          |                         |                  |                   |                     |
| 413-52100-94012  | Pump Stations and Equipment               | 0.00                     | 290,000.00              | 0.00             | 193,101.50        | 96,898.50           |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      |   | <b>0.00</b>              | <b>290,000.00</b>       | <b>0.00</b>      | <b>193,101.50</b> | <b>96,898.50</b>    |
| <b>Department: 52100 - Drinking Water Total:</b>                               |   | <b>494,003.00</b>        | <b>784,003.00</b>       | <b>58,374.83</b> | <b>499,805.40</b> | <b>284,197.60</b>   |
| <b>Department: 52200 - Clean Water</b>   |   |                          |                         |                  |                   |                     |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                              |   |                          |                         |                  |                   |                     |
| 413-52200-11100  | Sewer Plant Wages                         | 186,535.00               | 186,535.00              | 17,936.00        | 115,916.21        | 70,618.79           |
| 413-52200-11200  | Overtime & Mayor Days                     | 3,000.00                 | 3,000.00                | 0.00             | 1,263.41          | 1,736.59            |
| 413-52200-13400  | Longevity Bonuses                         | 4,000.00                 | 4,000.00                | 0.00             | 4,000.00          | 0.00                |
| 413-52200-14100  | Payroll Taxes                             | 14,870.00                | 14,870.00               | 1,416.78         | 9,097.14          | 5,772.86            |
| 413-52200-14200  | Health Insurance Benefits                 | 28,488.00                | 28,488.00               | 2,496.00         | 16,572.00         | 11,916.00           |
| 413-52200-14300  | TCRS Employer Participation Expense       | 14,786.00                | 14,786.00               | 1,370.35         | 9,181.29          | 5,604.71            |
| 413-52200-14400  | Life Insurance Benefits                   | 396.00                   | 396.00                  | 25.32            | 177.24            | 218.76              |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       |   | <b>252,075.00</b>        | <b>252,075.00</b>       | <b>23,244.45</b> | <b>156,207.29</b> | <b>95,867.71</b>    |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |   |                          |                         |                  |                   |                     |
| 413-52200-14800  | Training/CEU/CPE                          | 600.00                   | 600.00                  | 0.00             | 0.00              | 600.00              |
| 413-52200-23500  | Membership Dues & Subscriptions           | 4,200.00                 | 4,200.00                | 0.00             | 250.00            | 3,950.00            |
| 413-52200-24100  | Permit Tests                              | 1,000.00                 | 1,000.00                | 0.00             | 625.40            | 374.60              |
| 413-52200-24500  | Telephone                                 | 2,200.00                 | 2,200.00                | 186.07           | 1,302.49          | 897.51              |
| 413-52200-24600  | Electricity and Natural Gas Utility       | 65,000.00                | 65,000.00               | 5,738.61         | 38,309.15         | 26,690.85           |
| 413-52200-26000  | Repairs & Maintenance                     | 39,000.00                | 39,000.00               | 825.43           | 2,757.16          | 36,242.84           |
| 413-52200-27000  | Lab Expenses                              | 7,500.00                 | 7,500.00                | 0.00             | 4,565.67          | 2,934.33            |
| 413-52200-28300  | Travel, Meals, and Mileage Reimbursements | 300.00                   | 300.00                  | 0.00             | 0.00              | 300.00              |
| 413-52200-29900  | Collections                               | 15,000.00                | 15,000.00               | 75.00            | 739.00            | 14,261.00           |
| 413-52200-32000  | Operating Supplies                        | 3,500.00                 | 3,500.00                | 8.40             | 3,218.20          | 281.80              |
| 413-52200-32200  | Chemicals                                 | 13,000.00                | 13,000.00               | 800.26           | 3,253.76          | 9,746.24            |
| 413-52200-32600  | Uniforms                                  | 3,000.00                 | 3,000.00                | 554.74           | 2,080.46          | 919.54              |
| 413-52200-33101  | Gas/Fuel/Propane                          | 1,500.00                 | 1,500.00                | 0.00             | 696.85            | 803.15              |
| 413-52200-53200  | Real Estate Rent for Sludge Distribution  | 6,000.00                 | 6,000.00                | 0.00             | 6,000.00          | 0.00                |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> |   | <b>161,800.00</b>        | <b>161,800.00</b>       | <b>8,188.51</b>  | <b>63,798.14</b>  | <b>98,001.86</b>    |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>             |   |                          |                         |                  |                   |                     |
| 413-52200-51000  | General Liability Insurance               | 650.00                   | 650.00                  | 163.80           | 415.32            | 234.68              |
| 413-52200-51001  | Buildings and Personal Property Insurance | 19,900.00                | 19,900.00               | 5,365.24         | 17,118.90         | 2,781.10            |
| 413-52200-51002  | Workman's Compensation Insurance          | 4,100.00                 | 4,100.00                | 891.03           | 2,725.87          | 1,374.13            |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 01/31/2026

|  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity        | Budget<br>Remaining |
|--|--------------------------|-------------------------|---------------------|---------------------|---------------------|
| 413-52200-51003 FEMA Flood Insurance   | 3,900.00                 | 3,900.00                | 0.00                | 3,833.00            | 67.00               |
| <b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>      | <b>28,550.00</b>         | <b>28,550.00</b>        | <b>6,420.07</b>     | <b>24,093.09</b>    | <b>4,456.91</b>     |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |                          |                         |                     |                     |                     |
| 413-52200-94021 Cumberland River Bank Erosion                                  | 0.00                     | 2,344,030.00            | 750,050.00          | 750,050.00          | 1,593,980.00        |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      | <b>0.00</b>              | <b>2,344,030.00</b>     | <b>750,050.00</b>   | <b>750,050.00</b>   | <b>1,593,980.00</b> |
| <b>Department: 52200 - Clean Water Total:</b>                                  | <b>442,425.00</b>        | <b>2,786,455.00</b>     | <b>787,903.03</b>   | <b>994,148.52</b>   | <b>1,792,306.48</b> |
| <b>Department: 52300 - Water &amp; Sewer Line Maintenance</b>                  |                          |                         |                     |                     |                     |
| <b>ExpCategory: 100 - Salaries &amp; Benefits</b>                              |                          |                         |                     |                     |                     |
| 413-52300-11100 Water & Sewer Wages  | 349,509.00               | 349,509.00              | 34,342.89           | 204,511.20          | 144,997.80          |
| 413-52300-11200 Overtime & Mayor Days  | 4,000.00                 | 4,000.00                | 266.16              | 983.94              | 3,016.06            |
| 413-52300-13400 Longevity Bonuses  | 3,200.00                 | 3,200.00                | 0.00                | 3,200.00            | 0.00                |
| 413-52300-14100 Payroll Taxes  | 27,436.00                | 27,436.00               | 2,741.73            | 16,027.84           | 11,408.16           |
| 413-52300-14200 Health Insurance Benefits                                      | 56,976.00                | 56,976.00               | 4,160.00            | 28,777.40           | 28,198.60           |
| 413-52300-14300 TCRS Employer Participation Expense                            | 24,217.00                | 24,217.00               | 2,374.12            | 13,063.30           | 11,153.70           |
| 413-52300-14400 Life Insurance Benefit   | 792.00                   | 792.00                  | 62.16               | 418.62              | 373.38              |
| <b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>                       | <b>466,130.00</b>        | <b>466,130.00</b>       | <b>43,947.06</b>    | <b>266,982.30</b>   | <b>199,147.70</b>   |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>        |                          |                         |                     |                     |                     |
| 413-52300-14800 Training/CEU   | 1,000.00                 | 1,000.00                | 0.00                | 0.00                | 1,000.00            |
| 413-52300-23500 Membership Dues & Subscriptions                                | 650.00                   | 650.00                  | 0.00                | 702.44              | (52.44)             |
| 413-52300-24500 Telephone  | 2,750.00                 | 2,750.00                | 608.51              | 3,034.32            | (284.32)            |
| 413-52300-24600 Electricity, Natural Gas, Water Utility                        | 11,000.00                | 11,000.00               | 1,490.11            | 7,472.31            | 3,527.69            |
| 413-52300-25501 Municipal Software & Badger Meter Updat...                     | 6,000.00                 | 6,000.00                | 0.00                | 1,020.00            | 4,980.00            |
| 413-52300-26000 Repairs & Maintenance  | 45,000.00                | 45,000.00               | 4,900.31            | 25,417.99           | 19,582.01           |
| 413-52300-28300 Travel, Meals, and Mileage Reimbursements                      | 250.00                   | 250.00                  | 0.00                | 0.00                | 250.00              |
| 413-52300-32000 Operating Supplies & Small Equipment                           | 25,000.00                | 25,000.00               | 96.87               | 11,320.85           | 13,679.15           |
| 413-52300-32600 Uniforms   | 5,600.00                 | 5,600.00                | 1,651.15            | 5,657.24            | (57.24)             |
| 413-52300-33101 Gas/Fuel/Propane   | 4,000.00                 | 4,000.00                | 326.20              | 1,479.70            | 2,520.30            |
| <b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b> | <b>101,250.00</b>        | <b>101,250.00</b>       | <b>9,073.15</b>     | <b>56,104.85</b>    | <b>45,145.15</b>    |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>             |                          |                         |                     |                     |                     |
| 413-52300-93911 Drinking Water Lines   | 0.00                     | 378,420.00              | 33,915.71           | 130,065.77          | 248,354.23          |
| 413-52300-93912 Fire Suppression Meters Installed                              | 0.00                     | 63,050.00               | 0.00                | 33,950.00           | 29,100.00           |
| 413-52300-93913 Sewer Rehabilitation CW Lines Phase I                          | 0.00                     | 3,245,697.00            | 0.00                | 51,916.45           | 3,193,780.55        |
| <b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>      | <b>0.00</b>              | <b>3,687,167.00</b>     | <b>33,915.71</b>    | <b>215,932.22</b>   | <b>3,471,234.78</b> |
| <b>Department: 52300 - Water &amp; Sewer Line Maintenance Total:</b>           | <b>567,380.00</b>        | <b>4,254,547.00</b>     | <b>86,935.92</b>    | <b>539,019.37</b>   | <b>3,715,527.63</b> |
| <b>Expense Total:</b>  | <b>1,921,485.00</b>      | <b>8,231,937.00</b>     | <b>967,847.93</b>   | <b>2,254,637.55</b> | <b>5,977,299.45</b> |
| <b>Fund: 413 - Water &amp; Sewer Surplus (Deficit):</b>                        | <b>2,438,071.00</b>      | <b>(985,849.00)</b>     | <b>(814,722.01)</b> | <b>(833,197.65)</b> |                     |
| <b>Total Surplus (Deficit):</b>  | <b>(966,529.00)</b>      | <b>(4,378,434.00)</b>   | <b>(741,019.44)</b> | <b>(785,736.99)</b> |                     |

TBOUR evaluates the financial health of a utility using a measure we refer to as the “Statutory Change in Net Position.” This metric is essentially the GAAP-based Change in Net Position minus grant and contribution revenues. It provides a clearer picture of the utility’s operational sustainability, excluding one-time or external funding sources.

This guidance is grounded in Tennessee statute, primarily from two key provisions:

1. T.C.A. § 7-34-115(a)(1) – Establishes the requirement that a utility must operate in a financially self-sufficient manner.
2. T.C.A. § 7-82-702(h) – Defines self-sufficiency by requiring a positive Statutory Change in Net Position (GAAP Net Change minus grants and contributions).

---

**FY 25/26 Carthage W&S Fund Statutory Position at January 31, 2026**

---

|  |                           |
|--|---------------------------|
| <b>Total Revenue from All Sources</b>                              | <b>Total \$ 1,421,440</b> |
| <br>   |                           |
| <b>Less: Grants, Loan Forgiveness, &amp; Contributions</b>         |                           |
| South Carthage-Capital Asset Reimbursements                        | \$ -                      |
| State Revolving Fund Loan Forgiveness                              | -                         |
| Drinking Water (SWIG)(ARP) Grant (Self-Installed)                  | (203,319)                 |
| Drinking Water 2024-10330 Lead Service Line Grant                  | -                         |
| Corps of Engineers Grant   | -                         |
| Tap and Meter Fees in Excess of Costs                              | (11,305)                  |
|  | <b>\$ (214,624)</b>       |
| <br>   |                           |
| <b>Revenue: Less Grants, Loan Forgiveness, &amp; Contributions</b> | <b>\$ 1,206,815</b>       |
| <br>   |                           |
| <b>Total Expenses from All Sources</b>                             | <b>Total \$ 2,254,638</b> |
| <i>Plus Amendment</i>  | -                         |
|  | <b>\$ 2,254,638</b>       |
| <br>   |                           |
| <b>Capital Expenses</b>  |                           |
| Pump Stations and Equipment  | \$ 193,102                |
| Cumberland River Bank Erosion                                      | 750,050                   |
| New Water Lines-Includes Construction in Progress                  | 130,066                   |
| Fire Suppression Meters Installed                                  | 33,950                    |
| Sewer Rehabilitation CW Lines Phase I                              | 51,916                    |
| TDEC Asset Management Plan   | -                         |
|  | <b>\$ 1,159,084</b>       |
| <br>   |                           |
| <b>Expenses: Less Capital</b>                                      | <b>\$ 1,095,554</b>       |
| <br>   |                           |
| <b>Statutory Change in Net Position</b>                            | <b>\$ 111,262</b>         |