

# Town of Carthage



Sam Gray  
Mayor

Carthage, Tennessee 37030

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

## Finance Report-April 2<sup>nd</sup>, 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 March 31<sup>st</sup>, 2026:

- a. General Fund Cash: **\$5,617,164**; Street Aid Cash: **\$258,799**; W/S Fund Cash: **\$1,970,922**  
Total W/S Fund State Revolving Fund Loan Debt: **\$1,458,105**  
Operating Water & Sewer Fund Profit/(Loss) through 3/31/2026: **\$94,788**
- b. General Fund Cash Ratio (*Our Goal => 10:1*)      **153:1 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*)      **8:1 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*)      **2.8:1 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) Community Development Block Grant (CDBG) for Jefferson W Waterline awaiting Environmental Review then can begin bid process.
- 4) Property Tax Implementation to new software (Tyler Tech) beginning this week. Property tax is the last transition into the new software. Finance and Administration is very pleased overall with the functionality of ERP Pro 10.

Respectfully,

Cindy Glidwell, CMFO  
Chief Financial Officer



Town of Carthage, TN

# Balance Sheet

## Account Summary

As Of 03/31/2026

Account	Name	Balance
<b>Fund: 110 - General</b>		
<b>Assets</b>		
<b>BalCategory: 01 - Asset</b>		
<b>BalSubCat: 100 - CASH</b>		
110-00000-11211	Checking-Regular-WB & T-11329679-2.00	1,010,789.40
110-00000-11241	Checking-Wellworth Bank-Health Ins-420	25.83
110-00000-11250	LGIP-Local Government Investment Pool-2	4,606,076.43
110-00000-11401	Cashier's Drawer	272.00
<b>Total BalSubCat 100 - CASH:</b>		<b>5,617,163.66</b>
<b>BalSubCat: 110 - CURRENT RECEIVABLES</b>		
110-00000-13100	Prior Years Property Tax Receivable	6,358.00
110-00000-13101	2025 Current Year Property Tax Receivable	63,028.00
<b>Total BalSubCat 110 - CURRENT RECEIVABLES:</b>		<b>69,386.00</b>
<b>BalSubCat: 140 - DUE FROM</b>		
110-00000-13700	Taxes Accounts Receivable - Intergovernm	186,459.82
<b>Total BalSubCat 140 - DUE FROM:</b>		<b>186,459.82</b>
<b>Total BalCategory 01 - Asset:</b>		<b>5,873,009.48</b>
<b>Total Assets:</b>		<b>5,873,009.48</b>
		<b><u>5,873,009.48</u></b>
<b>Liability</b>		
<b>BalCategory: 02 - Liability</b>		
<b>BalSubCat: 200 - CURRENT LIABILITIES</b>		
110-00000-21120	Accounts Payable-General Fund	36,547.36
110-00000-21222	Health, Dental, Vision Insurance Payable	221.35
110-00000-21223	Sunlife Life Insurance Withheld Payable	25.92
<b>Total BalSubCat 200 - CURRENT LIABILITIES:</b>		<b>36,794.63</b>
<b>BalSubCat: 220 - DEFERRED INFLOWS OF RESOURCES</b>		
110-00000-22200	Deferred Property Tax	69,386.00
<b>Total BalSubCat 220 - DEFERRED INFLOWS OF RESOURCES:</b>		<b>69,386.00</b>
<b>BalSubCat: 240 - DUE TO</b>		
110-00000-21412	Due to Street Aid Fund	7,580.26
<b>Total BalSubCat 240 - DUE TO:</b>		<b>7,580.26</b>
<b>Total BalCategory 02 - Liability:</b>		<b>113,760.89</b>
<b>Total Liability:</b>		<b>113,760.89</b>
<b>Equity</b>		
<b>BalCategory: 03 - Equity</b>		
<b>BalSubCat: 300 - FUND BALANCE</b>		
110-00000-27100	Fund Balance - General Fund	5,319,256.54
<b>Total BalSubCat 300 - FUND BALANCE:</b>		<b>5,319,256.54</b>
<b>Total BalCategory 03 - Equity:</b>		<b>5,319,256.54</b>
<b>Total Beginning Equity:</b>		<b>5,319,256.54</b>
Total Revenue		2,702,318.23
Total Expense		2,262,326.18
Revenues Over/Under Expenses		439,992.05
<b>Total Equity and Current Surplus (Deficit):</b>		<b>5,759,248.59</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>5,873,009.48</u></b>

**Balance Sheet**

As Of 03/31/2026

Account Name Balance

Fund: 121 - Street Aid  
Assets

BalCategory: 01 - Asset  
BalSubCat: 100 - CASH

121-00000-11211	Checking-Citizens Bank-4.18%-46086	258,798.95
<b>Total BalSubCat 100 - CASH:</b>		<b>258,798.95</b>

BalSubCat: 140 - DUE FROM  
121-00000-13700

Taxes Accounts Receivable Intergovernme	7,580.26
<b>Total BalSubCat 140 - DUE FROM:</b>	<b>7,580.26</b>

**Total BalCategory 01 - Asset: 266,379.21**

**Total Assets: 266,379.21**      **266,379.21**

Liability

**Total Liability: 0.00**

Equity

BalCategory: 03 - Equity  
BalSubCat: 300 - FUND BALANCE

121-00000-27100	Fund Balance - Street Aid Fund	309,426.13
<b>Total BalSubCat 300 - FUND BALANCE:</b>		<b>309,426.13</b>

**Total BalCategory 03 - Equity: 309,426.13**

**Total Beginning Equity: 309,426.13**

Total Revenue 75,608.08

Total Expense 118,655.00

Revenues Over/Under Expenses **(43,046.92)**

**Total Equity and Current Surplus (Deficit): 266,379.21**

**Total Liabilities, Equity and Current Surplus (Deficit): 266,379.21**

**Balance Sheet**

As Of 03/31/2026

Account Name Balance

**Fund: 125 - Sanitation Fund**

**Assets**

**BalCategory: 01 - Asset**

**BalSubCat: 100 - CASH**

125-00000-11211	Checking-Wellworth Bank-4194	23,050.22
<b>Total BalSubCat 100 - CASH:</b>		<b>23,050.22</b>

**BalSubCat: 110 - CURRENT RECEIVABLES**

125-00000-13230	Unbilled Accounts Receivable-Two (2) mo	31,384.00
<b>Total BalSubCat 110 - CURRENT RECEIVABLES:</b>		<b>31,384.00</b>

**Total BalCategory 01 - Asset:** 54,434.22

**Total Assets:** 54,434.22 54,434.22

**Liability**

**BalCategory: 02 - Liability**

**BalSubCat: 200 - CURRENT LIABILITIES**

125-00000-21120	Accounts Payable	30,904.44
<b>Total BalSubCat 200 - CURRENT LIABILITIES:</b>		<b>30,904.44</b>

**Total BalCategory 02 - Liability:** 30,904.44

**Total Liability:** 30,904.44

**Equity**

**BalCategory: 03 - Equity**

**BalSubCat: 300 - FUND BALANCE**

125-00000-27100	Fund Balance - Sanitation Fund	36,499.62
<b>Total BalSubCat 300 - FUND BALANCE:</b>		<b>36,499.62</b>

**Total BalCategory 03 - Equity:** 36,499.62

**Total Beginning Equity:** 36,499.62

Total Revenue 142,070.36

Total Expense 155,040.20

Revenues Over/Under Expenses (12,969.84)

**Total Equity and Current Surplus (Deficit):** 23,529.78

**Total Liabilities, Equity and Current Surplus (Deficit):** 54,434.22

Balance Sheet

As Of 03/31/2026

Account	Name	Balance
<b>Fund: 127 - Drug Proceeds Fund</b>		
<b>Assets</b>		
BalCategory: 01 - Asset		
BalSubCat: 100 - CASH		
127-00000-11211	Checking-Wellworth Bank-4186	15,806.38
	<b>Total BalSubCat 100 - CASH:</b>	<b>15,806.38</b>
	<b>Total BalCategory 01 - Asset:</b>	<b>15,806.38</b>
	<b>Total Assets:</b>	<b>15,806.38</b>
		<b>15,806.38</b>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
BalCategory: 03 - Equity		
BalSubCat: 300 - FUND BALANCE		
127-00000-27100	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		1,590.50
Total Expense		1,712.66
Revenues Over/Under Expenses		(122.16)
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>15,806.38</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>15,806.38</b>

Balance Sheet

As Of 03/31/2026

Account Name Balance

Fund: 413 - Water & Sewer

Assets

BalCategory: 01 - Asset

BalSubCat: 100 - CASH

413-00000-11211	Checking-Regular-Citizens Bank-3.74%-20	1,970,922.06
<b>Total BalSubCat 100 - CASH:</b>		<b>1,970,922.06</b>

BalSubCat: 110 - CURRENT RECEIVABLES

413-00000-13221	Accounts Receivable or (Overpayments)	(2,053.64)
413-00000-13223	Unbilled W/S Utility Receivables-Two Mor	275,885.62
<b>Total BalSubCat 110 - CURRENT RECEIVABLES:</b>		<b>273,831.98</b>

BalSubCat: 120 - FIXED ASSETS

413-00000-16100	Land	34,995.00
413-00000-16610	Water Plant Operational	2,219,488.58
413-00000-16620	Sewer Plant Operational	2,321,253.00
413-00000-16630	Water and Sewer Line Maintenance	9,786,038.68
413-00000-16631	Allowance for Depreciation	(7,919,025.01)
<b>Total BalSubCat 120 - FIXED ASSETS:</b>		<b>6,442,750.25</b>

BalSubCat: 130 - DEFERRED OUTFLOWS

413-00000-19050	Deferred Outflows of resources-Pension	364,288.00
413-00000-19051	Deferred Outflows of resources - OPEB	29,174.00
<b>Total BalSubCat 130 - DEFERRED OUTFLOWS:</b>		<b>393,462.00</b>

**Total BalCategory 01 - Asset: 9,080,966.29**

**Total Assets: 9,080,966.29**      **9,080,966.29**

Liability

BalCategory: 02 - Liability

BalSubCat: 200 - CURRENT LIABILITIES

413-00000-21120	Accounts Payable-Water and Sewer Fund	67,156.78
413-00000-21210	Unclaimed Deposit Refunds	722.01
413-00000-21840	Accrued Vacation Payable	24,822.00
413-00000-21901	Current Portion of Long Term Debt	140,448.00
<b>Total BalSubCat 200 - CURRENT LIABILITIES:</b>		<b>233,148.79</b>

BalSubCat: 215 - LONG TERM LIABILITY

413-00000-19001	Total OPEB Liability	70,436.00
413-00000-19002	Net Pension Liability	140,890.00
413-00000-21910	Customer Water Deposits Payable	105,679.00
413-00000-23114	SRF DG3-2016-169-Water Meter	165,802.50
413-00000-23115	SRF-Drinking Water 4-2016-170-Water Tar	746,684.00
413-00000-23116	SRF-Clean Water 3-2014-344-Lift Station	313,793.25
413-00000-23117	SRF- Drinking Water F 2018-199-Water Ta	42,305.00
413-00000-23118	SRF-Clean Water 7-2020-445-Inflow & Infi	96,565.50
413-00000-23119	SRF-Drinking Water 7-2021-223-Futtrell A	92,955.00
413-00000-23120	TMBF-Wilson Bank & Trust Loan	51,000.00
413-00000-23231	Less: Current Portion of Long Term Debt	(140,448.00)
<b>Total BalSubCat 215 - LONG TERM LIABILITY:</b>		<b>1,685,662.25</b>

BalSubCat: 220 - DEFERRED INFLOWS OF RESOURCES

413-00000-24000	Deferred Inflows-Pensions	20,687.00
413-00000-24001	Deferred Inflow - OPEB	17,214.00
<b>Total BalSubCat 220 - DEFERRED INFLOWS OF RESOURCES:</b>		<b>37,901.00</b>

BalSubCat: 240 - DUE TO

413-00000-21411	Due to Sanitation Fund for Refuse Billing-1	31,384.00
<b>Total BalSubCat 240 - DUE TO:</b>		<b>31,384.00</b>
<b>Total BalCategory 02 - Liability:</b>		<b>1,988,096.04</b>
<b>Total Liability:</b>		<b>1,988,096.04</b>

Equity

Balance Sheet

As Of 03/31/2026

Account	Name	Balance
BalCategory: 03 - Equity		
BalSubCat: 300 - FUND BALANCE		
413-00000-27100	Fund Balance - Water & Sewer	7,850,831.77
	Total BalSubCat 300 - FUND BALANCE:	<u>7,850,831.77</u>
	Total BalCategory 03 - Equity:	<u>7,850,831.77</u>
	Total Beginning Equity:	7,850,831.77
Total Revenue		1,924,216.49
Total Expense		<u>2,682,178.01</u>
Revenues Over/Under Expenses		(757,961.52)
	Total Equity and Current Surplus (Deficit):	7,092,870.25
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>9,080,966.29</u>



Town of Carthage, TN

# Statement of Revenues and Expenditures Account Summary

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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	20,702.00	526,980.00	62,143.00
110-41000-31120	Public Utility Property Tax	27,341.00	30,354.00	733.00	30,354.00	0.00
110-41000-31200	Property Taxes (Delinquent)	16,480.00	16,480.00	2,445.35	19,681.35	(3,201.35)
110-41000-31300	Penalties on Delinquent Tax Payment	1,300.00	1,300.00	684.78	3,216.14	(1,916.14)
110-41000-31600	County & Town Local Option Sales Tax	1,755,000.00	1,755,000.00	156,014.20	1,317,086.54	437,913.46
110-41000-31710	Wholesale Beer Tax	135,000.00	135,000.00	7,895.00	97,126.22	37,873.78
110-41000-31720	Privilege Tax on Liquor Sales	1,000.00	1,000.00	0.00	900.00	100.00
110-41000-31730	Wholesale Liquor Tax	62,000.00	62,000.00	3,227.04	35,642.05	26,357.95
110-41000-31740	Mixed Drink Tax	2,500.00	2,500.00	228.75	1,793.85	706.15
110-41000-31750	Telecommunications Privilege Tax	4,511.00	4,511.00	342.32	3,246.58	1,264.42
110-41000-31800	Business Tax	60,000.00	60,000.00	3,646.13	19,096.51	40,903.49
110-41000-31912	Cable TV Franchise Tax	30,000.00	30,000.00	0.00	19,207.58	10,792.42
110-41000-31920	Room Occupancy Tax	3,800.00	3,800.00	264.16	2,560.95	1,239.05
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>196,182.73</b>	<b>2,090,972.77</b>	<b>617,571.23</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	50.00	25,620.47	(20,620.47)
110-41000-32660	Zoning & Planning Permits	100.00	100.00	0.00	100.00	0.00
110-41000-34250	Business License	300.00	300.00	60.00	195.00	105.00
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>110.00</b>	<b>26,415.47</b>	<b>(20,065.47)</b>
<b>RevCategory: 340 - Charges for Service Revenues</b>						
110-41000-34240	Accident Reports	400.00	400.00	44.00	362.00	38.00
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	25.00	25.00	225.00
	<b>RevCategory: 340 - Charges for Service Revenues Total:</b>	<b>23,750.00</b>	<b>23,750.00</b>	<b>69.00</b>	<b>19,861.35</b>	<b>3,888.65</b>
<b>RevCategory: 350 - Intergovernmental Revenues</b>						
110-41000-33510	State Shared Sales Tax	265,000.00	265,000.00	21,815.33	222,858.83	42,141.17
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	0.00	15,425.28	12,650.72
110-41000-33593	Corporate/LLC Excise Tax	120,000.00	120,000.00	100,098.35	100,098.35	19,901.65
110-41000-33594	Non-depository Financial Inst Excise Tax	900.00	900.00	507.56	507.56	392.44
110-41000-34260	Police Supplement	7,200.00	7,200.00	7,200.00	7,200.00	0.00
110-41000-36992	W/S Shared Expense Reimbursement	16,464.00	16,464.00	0.00	11,504.00	4,960.00
	<b>RevCategory: 350 - Intergovernmental Revenues Total:</b>	<b>442,990.00</b>	<b>442,990.00</b>	<b>129,621.24</b>	<b>358,091.84</b>	<b>84,898.16</b>
<b>RevCategory: 360 - Fines &amp; Penalties Revenues</b>						
110-41000-35110	City Court/Police Fines & Litigation Tax	10,000.00	10,000.00	829.42	8,452.08	1,547.92
110-41000-35120	DUI Revenue	1,000.00	1,000.00	38.00	726.27	273.73
110-41000-35150	Arrest Fees	1,500.00	1,500.00	271.70	1,692.90	(192.90)
	<b>RevCategory: 360 - Fines &amp; Penalties Revenues Total:</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>1,139.12</b>	<b>10,871.25</b>	<b>1,628.75</b>

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>RevCategory: 370 - Non-Operating Revenues</b>					
110-41000-36100 Interest Earnings	191,054.00	191,054.00	1,659.91	130,603.66	60,450.34
<b>RevCategory: 370 - Non-Operating Revenues Total:</b>	<b>191,054.00</b>	<b>191,054.00</b>	<b>1,659.91</b>	<b>130,603.66</b>	<b>60,450.34</b>
<b>RevCategory: 380 - Miscellaneous Revenues</b>					
110-41000-34320 Cemetery Deeds Sold	1,500.00	1,500.00	0.00	15,300.00	(13,800.00)
110-41000-34321 Ridgewood Cemetery Trust Distributions	0.00	0.00	0.00	19,298.21	(19,298.21)
110-41000-36215 Mineral Rights Lease	25.00	25.00	0.00	21.15	3.85
110-41000-36500 Sale of Equipment & Surplus Property	5,000.00	5,000.00	0.00	4,850.00	150.00
110-41000-36990 Miscellaneous General Fund Revenues	5,000.00	5,000.00	0.19	4,281.64	718.36
110-41000-37980 Premium Refunds & Insurance Claims	10,000.00	10,000.00	(2,915.08)	21,750.89	(11,750.89)
<b>RevCategory: 380 - Miscellaneous Revenues Total:</b>	<b>21,525.00</b>	<b>21,525.00</b>	<b>(2,914.89)</b>	<b>65,501.89</b>	<b>(43,976.89)</b>
<b>Department: 41000 - General Government Total:</b>	<b>3,394,698.00</b>	<b>3,406,713.00</b>	<b>325,867.11</b>	<b>2,702,318.23</b>	<b>704,394.77</b>
<b>Revenue Total:</b>	<b>3,394,698.00</b>	<b>3,406,713.00</b>	<b>325,867.11</b>	<b>2,702,318.23</b>	<b>704,394.77</b>

Expense

Department: 41000 - General Government

ExpCategory: 100 - Salaries & Benefits

110-41000-11100 F & A Wages	306,847.00	306,847.00	17,895.56	219,474.88	87,372.12
110-41000-11105 Mayor's Wages	75,296.00	75,296.00	7,323.25	49,833.35	25,462.65
110-41000-11106 City Court Wages	4,800.00	4,800.00	400.00	3,600.00	1,200.00
110-41000-11200 Overtime & Mayor Days	2,000.00	2,000.00	0.00	1,133.05	866.95
110-41000-13400 Longevity Bonus Paid	2,500.00	2,500.00	0.00	2,500.00	0.00
110-41000-13405 Mayor Longevity Bonus	200.00	200.00	0.00	200.00	0.00
110-41000-14100 F & A Payroll Taxes	23,923.00	23,923.00	1,314.51	16,693.22	7,229.78
110-41000-14101 Payroll Taxes for Council Compensation	0.00	0.00	34.44	34.44	(34.44)
110-41000-14105 Mayor Payroll Taxes	5,796.00	5,796.00	553.13	3,774.14	2,021.86
110-41000-14106 City Court Payroll Taxes	388.00	388.00	30.60	275.40	112.60
110-41000-14200 F & A Health Insurance Benefit	47,480.00	47,480.00	3,328.00	34,484.00	12,996.00
110-41000-14205 Mayor Health Insurance	9,496.00	9,496.00	832.00	4,679.00	4,817.00
110-41000-14300 TCRS Employer Participation Expense	23,787.00	23,787.00	1,484.17	17,952.74	5,834.26
110-41000-14305 Mayor's TCRS Employer Participation Expen...	5,768.00	5,768.00	0.00	546.63	5,221.37
110-41000-14400 F & A Life Insurance Benefit	660.00	660.00	44.00	478.50	181.50
110-41000-14405 Mayor Life Insurance Benefit	132.00	132.00	7.16	50.77	81.23
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>	<b>509,073.00</b>	<b>509,073.00</b>	<b>33,246.82</b>	<b>355,710.12</b>	<b>153,362.88</b>

ExpCategory: 200 - Contracted Services, Supplies & Materials

110-41000-11900 Building Inspector	11,000.00	11,000.00	0.00	0.00	11,000.00
110-41000-13401 Council Compensation	2,500.00	2,500.00	450.00	1,425.00	1,075.00
110-41000-14800 F & A Training/CEU/CPE	5,000.00	5,000.00	615.00	1,314.00	3,686.00
110-41000-21100 Postage	4,000.00	4,000.00	471.30	3,421.40	578.60
110-41000-22500 Tax Notice Preparation by State Comptroller	1,150.00	1,150.00	0.00	1,072.00	78.00
110-41000-23500 Membership Dues & Subscriptions	3,500.00	3,500.00	0.00	2,881.42	618.58
110-41000-23700 Website and Advertising	9,500.00	9,500.00	488.00	5,142.28	4,357.72
110-41000-24500 Telephone	6,500.00	6,500.00	266.28	2,129.42	4,370.58
110-41000-24600 Electricity, Natural Gas, Water Utility	16,000.00	16,000.00	1,582.00	12,108.50	3,891.50
110-41000-25000 Elected/Appointed Officials Academy & Util...	2,000.00	2,000.00	0.00	0.00	2,000.00
110-41000-25200 Prof Serv: Legal, Engineer, Accounting, Arch...	35,000.00	35,500.00	1,693.75	23,636.59	11,863.41
110-41000-25300 Annual Financial Statement Audit	9,600.00	9,600.00	0.00	9,600.00	0.00
110-41000-25400 Accounting Services	500.00	0.00	0.00	0.00	0.00
110-41000-25500 IT Support, MS Office, Watchguard Firewall	6,500.00	6,500.00	1,187.95	11,190.60	(4,690.60)
110-41000-25700 City Planner	6,750.00	6,750.00	0.00	3,375.00	3,375.00
110-41000-26000 Repairs and Maintenance	6,500.00	6,500.00	0.00	2,350.00	4,150.00
110-41000-28300 Travel, Meals, and Mileage Reimbursements	1,000.00	1,000.00	31.68	794.74	205.26
110-41000-29100 Christmas Lights Electricity	200.00	200.00	0.00	27.28	172.72
110-41000-29600 Christmas Banquet	1,950.00	1,950.00	0.00	2,516.74	(566.74)
110-41000-29800 Mayor's Discretionary & Office Expenses	2,500.00	2,500.00	9.57	2,828.14	(328.14)
110-41000-31000 Office Supplies	4,000.00	4,000.00	176.94	3,273.09	726.91
110-41000-32000 Operating Supplies	10,500.00	10,500.00	1,404.42	8,148.29	2,351.71
110-41000-33301 Tourism, Market Fest, & Special Events Exp...	2,500.00	2,500.00	0.00	96.00	2,404.00
110-41000-41990 Property Assessor Reappraisal Fee	7,500.00	7,500.00	0.00	6,830.00	670.00

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
110-41000-69100	Bank Service Charges	850.00	850.00	49.50	534.60	315.40
110-41000-70000	Non-profit 501(c)(3) & Civic (c)(6) Support	28,000.00	28,000.00	6,000.00	28,000.00	0.00
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>14,426.39</b>	<b>132,845.09</b>	<b>53,904.91</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
110-41000-51000	General Liability Insurance	23,000.00	23,000.00	0.00	15,960.18	7,039.82
110-41000-51001	Buildings and Personal Property Insurance	7,900.00	7,900.00	0.00	5,505.15	2,394.85
110-41000-51002	Workman's Compensation Insurance	3,100.00	3,100.00	0.00	1,590.82	1,509.18
110-41000-51200	Bonding Insurance for Public Officials	1,000.00	1,000.00	0.00	100.00	900.00
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>23,156.15</b>	<b>11,843.85</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	21,112.51	30,985.01	1,014.99
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>21,112.51</b>	<b>30,985.01</b>	<b>3,508,014.99</b>
<b>Department: 41000 - General Government Total:</b>		<b>4,269,823.00</b>	<b>4,269,823.00</b>	<b>68,785.72</b>	<b>542,696.37</b>	<b>3,727,126.63</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	62,011.46	572,003.79	153,132.21
110-42100-11200	Overtime, Mayor Days, & Holiday Bonus Pay	65,000.00	65,000.00	1,537.23	17,362.40	47,637.60
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	4,809.47	46,176.70	15,796.30
110-42100-14200	Health Insurance Benefit	123,448.00	123,448.00	10,816.00	93,008.40	30,439.60
110-42100-14300	TCRS Employer Participation Expense	61,597.00	61,597.00	4,305.11	45,002.82	16,594.18
110-42100-14400	Life Insurance Benefit	1,848.00	1,848.00	153.04	1,376.79	471.21
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>		<b>1,055,102.00</b>	<b>1,055,102.00</b>	<b>83,632.31</b>	<b>791,130.90</b>	<b>263,971.10</b>
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>						
110-42100-11901	Property Codes Official	9,600.00	9,600.00	833.25	7,349.63	2,250.37
110-42100-14800	Training	4,000.00	4,000.00	0.00	50.00	3,950.00
110-42100-23500	Memberships & Dues	1,000.00	1,000.00	0.00	400.00	600.00
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	0.00	5,673.50	1,826.50
110-42100-23901	Litigation Tax, Fines and Fees	1,500.00	1,500.00	76.04	1,093.32	406.68
110-42100-24500	Telephone	3,500.00	3,500.00	366.05	2,681.30	818.70
110-42100-24600	Electricity & Natural Gas Utility	700.00	700.00	44.00	384.00	316.00
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	1,027.89	12,423.06	4,076.94
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	262.29	2,385.34	614.66
110-42100-32000	Operating Supplies & Small Equipment	9,000.00	9,000.00	152.65	5,745.61	3,254.39
110-42100-32600	Uniforms	5,000.00	5,000.00	306.46	2,059.97	2,940.03
110-42100-33101	Gas/Fuel/Propane	35,000.00	35,000.00	4,736.60	21,206.74	13,793.26
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>7,805.23</b>	<b>61,669.19</b>	<b>36,080.81</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
110-42100-51000	General Liability Insurance	14,800.00	14,800.00	0.00	14,136.43	663.57
110-42100-51001	Buildings and Personal Property Insurance	650.00	650.00	0.00	826.12	(176.12)
110-42100-51002	Workman's Compensation Insurance	17,500.00	17,500.00	0.00	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>0.00</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>91,437.54</b>	<b>949,812.41</b>	<b>305,989.59</b>

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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	5,168.00	50,369.61	16,814.39
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	393.32	3,870.38	1,305.62
110-42200-14200	Health Insurance	9,496.00	9,496.00	832.00	7,188.00	2,308.00
110-42200-14300	TCRS Employer Participation Expense	5,148.00	5,148.00	394.84	3,838.22	1,309.78
110-42200-14400	Life Insurance	85.00	85.00	4.64	44.28	40.72
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>		<b>87,289.00</b>	<b>87,289.00</b>	<b>6,792.80</b>	<b>65,510.49</b>	<b>21,778.51</b>
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials</b>						
110-42200-14800	Training/CEU/CPE	7,500.00	7,500.00	3,126.16	3,223.13	4,276.87
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	125.00	337.00	2,013.00
110-42200-24500	Telephone	1,600.00	1,600.00	203.13	1,825.17	(225.17)
110-42200-24600	Electricity & Natural Gas Utility	5,500.00	5,500.00	536.00	4,443.16	1,056.84
110-42200-26000	Repairs and Maintenance	23,000.00	23,000.00	648.30	9,325.97	13,674.03
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	2,244.36	3,336.63	3,663.37
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	216.79	1,077.89	1,122.11
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b>		<b>123,900.00</b>	<b>123,900.00</b>	<b>7,099.74</b>	<b>69,248.68</b>	<b>54,651.32</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
110-42200-51000	General Liability Insurance	10,100.00	10,100.00	0.00	8,224.22	1,875.78
110-42200-51001	Buildings and Personal Property Insurance	2,100.00	2,100.00	0.00	1,785.56	314.44
110-42200-51002	Workman's Compensation Insurance	7,700.00	7,700.00	0.00	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>0.00</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>13,892.54</b>	<b>149,233.49</b>	<b>90,655.51</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	20,084.80	196,235.94	64,866.06
110-43100-11200	Overtime & Mayor Days	2,000.00	2,000.00	116.88	890.50	1,109.50
110-43100-11405	Pool Part Time Wages	65,760.00	65,760.00	538.30	34,077.17	31,682.83
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	1,535.14	15,671.10	5,058.90
110-43100-14105	Payroll Taxes for Pool Employees	5,424.00	5,424.00	41.18	2,628.88	2,795.12
110-43100-14200	Health Insurance Benefit	47,480.00	47,480.00	4,160.00	35,361.00	12,119.00
110-43100-14300	TCRS Employer Participation Expense	20,598.00	20,598.00	1,543.38	13,197.26	7,400.74
110-43100-14400	Life Insurance Benefit	660.00	660.00	55.00	486.75	173.25
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>		<b>430,454.00</b>	<b>430,454.00</b>	<b>28,074.68</b>	<b>305,448.60</b>	<b>125,005.40</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	95.88	12,028.86	(4,028.86)
110-43100-24300	Water for Field House & Dog Park	600.00	600.00	23.97	214.32	385.68
110-43100-24500	Telephone	2,200.00	2,200.00	253.74	1,115.77	1,084.23
110-43100-24505	Telephone, Internet Security for Pool & Cou...	2,510.00	2,510.00	179.98	1,708.72	801.28
110-43100-24600	Electricity & Natural Gas Utility	46,500.00	46,500.00	4,374.00	35,213.00	11,287.00
110-43100-24605	Pool Electricity & Natural Gas Utility	14,500.00	14,500.00	1,789.98	12,422.72	2,077.28
110-43100-26000	Repairs and Maintenance	42,000.00	42,000.00	2,443.48	42,952.09	(952.09)
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	149.60	2,246.00	254.00

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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	20.00	2,478.60	4,121.40
<u>110-43100-32000</u>	Operating Supplies & Small Equipment	27,000.00	27,000.00	2,592.88	25,462.59	1,537.41
<u>110-43100-32005</u>	Pool Operating Supplies & Small Equipment	4,500.00	4,500.00	40.78	1,909.14	2,590.86
<u>110-43100-32600</u>	Uniforms	8,500.00	8,500.00	709.85	6,697.52	1,802.48
<u>110-43100-33101</u>	Gas/Fuel/Propane	14,500.00	14,500.00	1,909.53	12,312.52	2,187.48
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b>		<b>272,110.00</b>	<b>272,110.00</b>	<b>14,583.67</b>	<b>208,710.72</b>	<b>63,399.28</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
<u>110-43100-51000</u>	General Liability Insurance	3,300.00	3,300.00	0.00	2,351.84	948.16
<u>110-43100-51001</u>	Buildings and Personal Property Insurance	3,200.00	3,200.00	0.00	3,052.92	147.08
<u>110-43100-51002</u>	Workman's Compensation Insurance	27,000.00	27,000.00	0.00	16,370.58	10,629.42
<u>110-43100-51005</u>	Pool General Liability Insurance	1,300.00	1,300.00	0.00	796.74	503.26
<u>110-43100-51010</u>	Pool Workman's Compensation Insurance	2,000.00	2,000.00	0.00	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>0.00</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>42,658.35</b>	<b>620,583.91</b>	<b>249,780.09</b>
<b>Expense Total:</b>		<b>6,635,878.00</b>	<b>6,635,878.00</b>	<b>216,774.15</b>	<b>2,262,326.18</b>	<b>4,373,551.82</b>
<b>Fund: 110 - General Surplus (Deficit):</b>		<b>(3,241,180.00)</b>	<b>(3,229,165.00)</b>	<b>109,092.96</b>	<b>439,992.05</b>	

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
<b>Fund: 121 - Street Aid</b>						
<b>Revenue</b>						
<b>Department: 43100 - Public Works</b>						
<b>RevCategory: 350 - Intergovernmental Revenues</b>						
<u>121-43100-33551</u>	Gas Motor Fuel & Petroleum Tax	42,530.00	42,530.00	2,976.43	31,099.62	11,430.38
<u>121-43100-33553</u>	Gas 1989 City	6,710.00	6,710.00	486.00	4,886.90	1,823.10
<u>121-43100-33554</u>	Gas Improvement City	21,420.00	21,420.00	1,489.35	15,660.19	5,759.81
<u>121-43100-33555</u>	City Street Petroleum Special Tax	4,200.00	4,200.00	346.89	3,123.78	1,076.22
<u>121-43100-33556</u>	Gas 3 Cent City	12,385.00	12,385.00	897.39	9,023.60	3,361.40
<u>121-43100-33558</u>	Transportation Modernization Cty Revenue	960.00	960.00	116.08	967.66	(7.66)
<u>121-43100-33595</u>	Sportsbetting Tax Revenue	3,800.00	3,800.00	0.00	3,968.37	(168.37)
	<b>RevCategory: 350 - Intergovernmental Revenues Total:</b>	<b>92,005.00</b>	<b>92,005.00</b>	<b>6,312.14</b>	<b>68,730.12</b>	<b>23,274.88</b>
<b>RevCategory: 370 - Non-Operating Revenues</b>						
<u>121-43100-36100</u>	Interest Earnings	8,500.00	8,500.00	683.20	6,877.96	1,622.04
	<b>RevCategory: 370 - Non-Operating Revenues Total:</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>683.20</b>	<b>6,877.96</b>	<b>1,622.04</b>
	<b>Department: 43100 - Public Works Total:</b>	<b>100,505.00</b>	<b>100,505.00</b>	<b>6,995.34</b>	<b>75,608.08</b>	<b>24,896.92</b>
	<b>Revenue Total:</b>	<b>100,505.00</b>	<b>100,505.00</b>	<b>6,995.34</b>	<b>75,608.08</b>	<b>24,896.92</b>
<b>Expense</b>						
<b>Department: 43100 - Public Works</b>						
<b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>						
<u>121-43100-90000</u>	New Street Paving	260,000.00	260,000.00	1,050.00	118,655.00	141,345.00
	<b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>1,050.00</b>	<b>118,655.00</b>	<b>141,345.00</b>
	<b>Department: 43100 - Public Works Total:</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>1,050.00</b>	<b>118,655.00</b>	<b>141,345.00</b>
	<b>Expense Total:</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>1,050.00</b>	<b>118,655.00</b>	<b>141,345.00</b>
	<b>Fund: 121 - Street Aid Surplus (Deficit):</b>	<b>(159,495.00)</b>	<b>(159,495.00)</b>	<b>5,945.34</b>	<b>(43,046.92)</b>	

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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	15,470.00	142,042.00	55,958.00
<b>RevCategory: 340 - Charges for Service Revenues Total:</b>		<b>198,000.00</b>	<b>198,000.00</b>	<b>15,470.00</b>	<b>142,042.00</b>	<b>55,958.00</b>
<b>RevCategory: 370 - Non-Operating Revenues</b>						
<u>125-43100-36100</u>	Interest Earnings	50.00	50.00	3.33	28.36	21.64
<b>RevCategory: 370 - Non-Operating Revenues Total:</b>		<b>50.00</b>	<b>50.00</b>	<b>3.33</b>	<b>28.36</b>	<b>21.64</b>
<b>Department: 43100 - Public Works Total:</b>		<b>198,050.00</b>	<b>198,050.00</b>	<b>15,473.33</b>	<b>142,070.36</b>	<b>55,979.64</b>
<b>Revenue Total:</b>		<b>198,050.00</b>	<b>198,050.00</b>	<b>15,473.33</b>	<b>142,070.36</b>	<b>55,979.64</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	30,904.44	155,040.20	41,959.80
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b>		<b>197,000.00</b>	<b>197,000.00</b>	<b>30,904.44</b>	<b>155,040.20</b>	<b>41,959.80</b>
<b>Department: 43100 - Public Works Total:</b>		<b>197,000.00</b>	<b>197,000.00</b>	<b>30,904.44</b>	<b>155,040.20</b>	<b>41,959.80</b>
<b>Expense Total:</b>		<b>197,000.00</b>	<b>197,000.00</b>	<b>30,904.44</b>	<b>155,040.20</b>	<b>41,959.80</b>
<b>Fund: 125 - Sanitation Fund Surplus (Deficit):</b>		<b>1,050.00</b>	<b>1,050.00</b>	<b>(15,431.11)</b>	<b>(12,969.84)</b>	

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 127 - Drug Proceeds Fund</b>					
<b>Revenue</b>					
Department: 42100 - Police Department					
RevCategory: 360 - Fines & Penalties Revenues					
<u>127-42100-35140</u> Drug Related Fines for Drug Fund	4,000.00	4,000.00	39.90	1,573.20	2,426.80
RevCategory: 360 - Fines & Penalties Revenues Total:	4,000.00	4,000.00	39.90	1,573.20	2,426.80
RevCategory: 370 - Non-Operating Revenues					
<u>127-42100-36100</u> Interest Earnings	25.00	25.00	1.95	17.30	7.70
RevCategory: 370 - Non-Operating Revenues Total:	25.00	25.00	1.95	17.30	7.70
Department: 42100 - Police Department Total:	4,025.00	4,025.00	41.85	1,590.50	2,434.50
Revenue Total:	4,025.00	4,025.00	41.85	1,590.50	2,434.50
<b>Expense</b>					
Department: 42100 - Police Department					
ExpCategory: 500 - Capital Outlay Expenditures-Governmental					
<u>127-42100-95200</u> Drug Fund Capital Expenditures	9,000.00	9,000.00	0.00	1,712.66	7,287.34
ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:	9,000.00	9,000.00	0.00	1,712.66	7,287.34
Department: 42100 - Police Department Total:	9,000.00	9,000.00	0.00	1,712.66	7,287.34
Expense Total:	9,000.00	9,000.00	0.00	1,712.66	7,287.34
Fund: 127 - Drug Proceeds Fund Surplus (Deficit):	(4,975.00)	(4,975.00)	41.85	(122.16)	

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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	350.00	2,700.00	1,300.00
413-52000-34125	Return Check Service Charges	280.00	280.00	0.00	180.00	100.00
413-52000-34420	Water Leak Protection Insurance	25,807.00	25,807.00	2,015.70	18,181.65	7,625.35
413-52000-34430	Water Line Protection Insurance	2,300.00	2,300.00	186.80	1,434.40	865.60
413-52000-37100	Water Billed to Customers	735,103.00	735,103.00	61,277.26	554,503.46	180,599.54
413-52000-37180	Meter Maintenance Services	15,000.00	15,000.00	1,900.00	14,100.00	900.00
413-52000-37190	Cordell Hull Utility Booster Station Revenue	324,000.00	324,000.00	30,368.97	234,476.58	89,523.42
413-52000-37200	Sewer Operating Revenues	621,000.00	621,000.00	51,418.61	466,020.04	154,979.96
413-52000-37240	Service to South Carthage	135,000.00	135,000.00	10,782.00	109,540.00	25,460.00
413-52000-37291	Late Payment & Other Penalties	20,000.00	20,000.00	2,006.01	15,186.48	4,813.52
413-52000-37299	Miscellaneous Revenues	1,000.00	1,000.00	5,327.41	7,792.15	(6,792.15)
<b>RevCategory: 200 - Operating Metered Sales Revenue Total:</b>		<b>1,883,490.00</b>	<b>1,883,490.00</b>	<b>165,632.76</b>	<b>1,424,114.76</b>	<b>459,375.24</b>
<b>RevCategory: 210 - Non-Operating W &amp; S Revenue</b>						
413-52000-36101	Interest Earnings	45,000.00	45,000.00	5,259.54	64,697.37	(19,697.37)
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>5,259.54</b>	<b>64,697.37</b>	<b>(18,197.37)</b>
<b>RevCategory: 220 - Operating New Taps &amp; Meters Revenues</b>						
413-52000-37195	Meter Installation Charges	5,350.00	5,350.00	200.00	3,334.00	2,016.00
413-52000-37196	New Water Tap Fees	11,700.00	11,700.00	2,622.00	51,546.50	(39,846.50)
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>2,822.00</b>	<b>60,880.50</b>	<b>(37,830.50)</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	100,000.00	120,891.00
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	578.00	12,469.50	(3,469.50)
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	58,734.91	262,054.36	464,477.64
<b>RevCategory: 230 - Capital Contributions W&amp;S Revenue Total:</b>		<b>2,406,516.00</b>	<b>5,293,048.00</b>	<b>59,312.91</b>	<b>374,523.86</b>	<b>4,918,524.14</b>
<b>Department: 52000 - Water &amp; Sewer Fund Revenues Total:</b>		<b>4,359,556.00</b>	<b>7,246,088.00</b>	<b>233,027.21</b>	<b>1,924,216.49</b>	<b>5,321,871.51</b>
<b>Revenue Total:</b>		<b>4,359,556.00</b>	<b>7,246,088.00</b>	<b>233,027.21</b>	<b>1,924,216.49</b>	<b>5,321,871.51</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	0.00	6,050.00	(6,050.00)
413-52001-52123	Depreciation for Water & Sewer Operations	365,593.00	354,848.00	27,055.00	261,107.08	93,740.92
413-52001-52316	Bad Debt Expense	2,000.00	2,000.00	0.00	1,541.66	458.34
413-52001-52317	Water Leak Adjustments	2,000.00	2,000.00	1,000.00	1,651.06	348.94
413-52001-64000	SRF Administrative Fee	1,200.00	1,200.00	100.00	900.00	300.00
413-52001-64001	Interest on State Revolving Fund Debt	20,420.00	20,420.00	1,472.00	13,248.00	7,172.00
413-52001-64002	Shared GF Salary/Benefits/Professional Fee	16,464.00	16,464.00	0.00	11,504.00	4,960.00
413-52001-79602	Sales A/R Adjmts, Rounding, Expense	2,000.00	2,000.00	(482.81)	10,388.30	(8,388.30)
<b>ExpCategory: 400 - Administrative Expense For W/S Department Expense..</b>		<b>417,677.00</b>	<b>406,932.00</b>	<b>29,144.19</b>	<b>307,190.09</b>	<b>99,741.91</b>
<b>Department: 52001 - W&amp;S Shared Expenses Total:</b>		<b>417,677.00</b>	<b>406,932.00</b>	<b>29,144.19</b>	<b>307,190.09</b>	<b>99,741.91</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	13,884.80	142,569.04	37,932.96
413-52100-11200	Overtime, Mayor Days & Holiday Bonus Pay	25,000.00	25,000.00	954.00	15,873.50	9,126.50
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	-1,127.42	12,289.58	3,686.42
413-52100-14200	Health Insurance Benefits Paid	28,488.00	28,488.00	2,496.00	21,564.00	6,924.00
413-52100-14300	TCRS Employer Participation Expense	15,891.00	15,891.00	1,133.66	12,225.11	3,665.89

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
413-52100-14400	Life Insurance Benefits	396.00	396.00	33.00	297.00	99.00
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>		<b>268,753.00</b>	<b>268,753.00</b>	<b>19,628.88</b>	<b>207,318.23</b>	<b>61,434.77</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	680.39	6,186.29	513.71
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	635.40	4,671.80	(1,521.80)
413-52100-24500	Telephone	1,500.00	1,500.00	186.07	1,674.63	(174.63)
413-52100-24600	Electricity & Natural Gas Utility	60,500.00	60,500.00	7,490.00	50,308.00	10,192.00
413-52100-26000	Repairs and Maintenance	32,000.00	32,000.00	0.00	16,064.98	15,935.02
413-52100-27000	Lab Expenses	9,000.00	9,000.00	1,747.83	6,239.25	2,760.75
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	23.10	574.56	3,925.44
413-52100-32200	Chemicals	56,000.00	56,000.00	9,751.30	43,896.37	12,103.63
413-52100-32600	Uniforms	4,400.00	4,400.00	422.75	3,214.65	1,185.35
413-52100-33101	Gas/Fuel/Propane	300.00	300.00	45.44	201.05	98.95
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b>		<b>182,050.00</b>	<b>182,050.00</b>	<b>20,982.28</b>	<b>135,014.58</b>	<b>47,035.42</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
413-52100-51000	General Liability Insurance	9,200.00	9,200.00	0.00	8,004.14	1,195.86
413-52100-51001	Buildings and Personal Property Insurance	25,800.00	25,800.00	0.00	20,838.48	4,961.52
413-52100-51002	Workman's Compensation Insurance	8,200.00	8,200.00	0.00	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>0.00</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>40,611.16</b>	<b>571,275.42</b>	<b>212,727.58</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	14,348.80	145,931.81	40,603.19
413-52200-11200	Overtime & Mayor Days	3,000.00	3,000.00	101.89	1,365.30	1,634.70
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	1,096.35	11,392.06	3,477.94
413-52200-14200	Health Insurance Benefits	28,488.00	28,488.00	2,496.00	21,564.00	6,924.00
413-52200-14300	TCRS Employer Participation Expense	14,786.00	14,786.00	1,104.07	11,482.33	3,303.67
413-52200-14400	Life Insurance Benefits	396.00	396.00	25.32	227.88	168.12
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>		<b>252,075.00</b>	<b>252,075.00</b>	<b>19,172.43</b>	<b>195,963.38</b>	<b>56,111.62</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	3,674.65	525.35
413-52200-24100	Permit Tests	1,000.00	1,000.00	0.00	1,000.40	(0.40)
413-52200-24500	Telephone	2,200.00	2,200.00	186.07	1,674.63	525.37
413-52200-24600	Electricity and Natural Gas Utility	65,000.00	65,000.00	6,755.20	50,789.86	14,210.14
413-52200-26000	Repairs & Maintenance	39,000.00	39,000.00	2,095.05	4,852.21	34,147.79
413-52200-27000	Lab Expenses	7,500.00	7,500.00	1,313.77	6,551.86	948.14
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	480.00	1,219.00	13,781.00
413-52200-32000	Operating Supplies	3,500.00	3,500.00	8.40	3,235.00	265.00
413-52200-32200	Chemicals	13,000.00	13,000.00	967.52	5,200.47	7,799.53
413-52200-32600	Uniforms	3,000.00	3,000.00	324.95	2,661.09	338.91
413-52200-33101	Gas/Fuel/Propane	1,500.00	1,500.00	75.94	824.80	675.20
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>12,206.90</b>	<b>87,683.97</b>	<b>74,116.03</b>
<b>ExpCategory: 300 - Fixed Charge Expenditures - Governmental</b>						
413-52200-51000	General Liability Insurance	650.00	650.00	0.00	415.32	234.68
413-52200-51001	Buildings and Personal Property Insurance	19,900.00	19,900.00	0.00	17,118.90	2,781.10
413-52200-51002	Workman's Compensation Insurance	4,100.00	4,100.00	0.00	2,725.87	1,374.13

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget 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>0.00</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	0.00	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>0.00</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>31,379.33</b>	<b>1,057,790.44</b>	<b>1,728,664.56</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	26,797.45	258,106.09	91,402.91
413-52300-11200 Overtime & Mayor Days	4,000.00	4,000.00	0.00	1,644.52	2,355.48
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	2,041.59	20,202.25	7,233.75
413-52300-14200 Health Insurance Benefits	56,976.00	56,976.00	4,160.00	37,097.28	19,878.72
413-52300-14300 TCRS Employer Participation Expense	24,217.00	24,217.00	1,813.82	16,741.38	7,475.62
413-52300-14400 Life Insurance Benefit	792.00	792.00	62.16	542.94	249.06
<b>ExpCategory: 100 - Salaries &amp; Benefits Total:</b>	<b>466,130.00</b>	<b>466,130.00</b>	<b>34,875.02</b>	<b>337,534.46</b>	<b>128,595.54</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	677.93	3,933.32	(1,183.32)
413-52300-24600 Electricity, Natural Gas, Water Utility	11,000.00	11,000.00	1,568.76	10,891.82	108.18
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	3,149.55	33,665.62	11,334.38
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	1,970.32	13,313.28	11,686.72
413-52300-32600 Uniforms	5,600.00	5,600.00	1,468.80	7,851.74	(2,251.74)
413-52300-33101 Gas/Fuel/Propane	4,000.00	4,000.00	541.85	2,338.16	1,661.84
<b>ExpCategory: 200 - Contracted Services, Supplies &amp; Materials Total:</b>	<b>101,250.00</b>	<b>101,250.00</b>	<b>9,377.21</b>	<b>73,716.38</b>	<b>27,533.62</b>
<b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental</b>					
413-52300-93911 Drinking Water Lines	0.00	378,420.00	34,600.68	214,894.81	163,525.19
413-52300-93912 Fire Suppression Meters Installed	0.00	63,050.00	9,900.00	46,013.44	17,036.56
413-52300-93913 Sewer Rehabilitation CW Lines Phase I	0.00	3,245,697.00	1,459.45	55,715.47	3,189,981.53
413-52300-93914 CDBG 2025 DW Line W Jefferson Ave	0.00	0.00	13,995.00	18,047.50	(18,047.50)
<b>ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:</b>	<b>0.00</b>	<b>3,687,167.00</b>	<b>59,955.13</b>	<b>334,671.22</b>	<b>3,352,495.78</b>
<b>Department: 52300 - Water &amp; Sewer Line Maintenance Total:</b>	<b>567,380.00</b>	<b>4,254,547.00</b>	<b>104,207.36</b>	<b>745,922.06</b>	<b>3,508,624.94</b>
<b>Expense Total:</b>	<b>1,921,485.00</b>	<b>8,231,937.00</b>	<b>205,342.04</b>	<b>2,682,178.01</b>	<b>5,549,758.99</b>
<b>Fund: 413 - Water &amp; Sewer Surplus (Deficit):</b>	<b>2,438,071.00</b>	<b>(985,849.00)</b>	<b>27,685.17</b>	<b>(757,961.52)</b>	
<b>Total Surplus (Deficit):</b>	<b>(966,529.00)</b>	<b>(4,378,434.00)</b>	<b>127,334.21</b>	<b>(374,108.39)</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).

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

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<b>Total Revenue from All Sources</b>	<b>Total \$ 1,924,216</b>
<b>Less: Grants, Loan Forgiveness, &amp; Contributions</b>	
South Carthage-Capital Asset Reimbursements	\$ (100,000)
State Revolving Fund Loan Forgiveness	-
Drinking Water (SWIG)(ARP) Grant (Self-Installed)	(262,054)
Drinking Water 2024-10330 Lead Service Line Grant	-
Corps of Engineers Grant	-
Tap and Meter Fees in Excess of Costs	(12,470)
	<b>\$ (374,524)</b>
 <b>Revenue: Less Grants, Loan Forgiveness, &amp; Contributions</b>	 <b>\$ 1,549,693</b>
<b>Total Expenses from All Sources</b>	<b>Total</b>
<i>Plus Amendment</i>	<i>2,682,178</i>
	<b>\$ 2,682,178</b>
<b>Capital Expenses</b>	
Pump Stations and Equipment	\$ 193,102
Cumberland River Bank Erosion	750,050
New Water Lines-Includes Construction in Progress	214,895
Fire Suppression Meters Installed	46,013
Sewer Rehabilitation CW Lines Phase I	55,715
CDBG 2025 DW Line W Jefferson	18,048
	<b>\$ 1,277,823</b>
 <b>Expenses: Less Capital</b>	 <b>\$ 1,404,355</b>
 <b>Statutory Change in Net Position</b>	 <b>\$ 145,338</b>