# Town of Carthage

Anthony Hackett
Mayor

Carthage, Tennessee 37030

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

**Finance Report-September 4th, 2025**

- *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 Regulatory Profit & Loss for Water and Sewer Enterprise Fund.** ***Page 18.***

2) **Key Financial Metrics as of August 31, 2025:**

- **a.** General Fund Cash: **$5,072,617**; Street Aid Cash: **$299,324;** W/S Fund Cash: **$2,487,587**
  Total W/S Fund State Revolving Fund Loan Debt: **$1,540,033**
  **Annualized** Regulatory Water & Sewer Fund Operating Profit/(Loss): **($58,752)**

- *b.* General Fund Cash Ratio (*Our Goal => 10:1*) **105:1 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*) **12:1 Very Solvent.**
  *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)* **2.1:1 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) **Major Upcoming Projects:**

- *a.* Two (2) turbine pumps at Drinking Water plant. October 2025. $193K
- *b.* Clean Water (sewer) line replacements. Bid opening 9/11/2025. October 2025 to May 2026. SRF loan
- *c.* USACE Bank Erosion project. Spring/Summer 2026.$740K
- *d.* Potential Drinking Water line replacement with USACE. Winter/Spring/Summer 2026.$5m original project
- **e.** Ongoing Drinking Water line replacement by our Water & Sewer Line Maintenance Department. SWIG/ARP
- **f.** Police and Administration building project.

4) Net Gain/(Loss) in Leak Protection Insurance: **(7)** Net Gain/(Loss) in Line Protection Insurance: **12**

Respectfully,

A. Scott Ezell, CPA

A. Scott Ezell, CPA, CMFO
Chief Financial Officer

Cindy Glidwell, CMFO

Cindy Glidwell, CMFO

# Balance Sheet
## Account Summary
As Of 08/31/2025

Town of Carthage, TN

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 110 - General** | | | |
| **Assets** | | | |
| **BalCategory: 01 - Asset** | | | |
| **BalSubCat: 100 - CASH** | | | |
| 110-00000-11211 | Checking-Regular-WB & T-11329679-1.25' | 570,971.59 | |
| 110-00000-11241 | Checking-Smith Cty Bk-Health Ins-4202 | 19.64 | |
| 110-00000-11250 | LGIP-Local Government Investment Pool-' | 4,501,354.25 | |
| 110-00000-11401 | Cashier's Drawer | 272.00 | |
| | **Total BalSubCat 100 - CASH:** | 5,072,617.48 | |
| **BalSubCat: 110 - CURRENT RECEIVABLES** | | | |
| 110-00000-13100 | Prior Years Property Tax Receivable | 18,524.00 | |
| 110-00000-13101 | 2025 Current Year Property Tax Receivabl | 589,123.00 | |
| | **Total BalSubCat 110 - CURRENT RECEIVABLES:** | 607,647.00 | |
| **BalSubCat: 140 - DUE FROM** | | | |
| 110-00000-13700 | Taxes Accounts Receivable - Intergovernm | 186,459.82 | |
| | **Total BalSubCat 140 - DUE FROM:** | 186,459.82 | |
| | **Total BalCategory 01 - Asset:** | 5,866,724.30 | |
| | **Total Assets:** | 5,866,724.30 | 5,866,724.30 |
| **Liability** | | | |
| **BalCategory: 02 - Liability** | | | |
| **BalSubCat: 200 - CURRENT LIABILITIES** | | | |
| 110-00000-21120 | Accounts Payable-General Fund | 47,954.72 | |
| 110-00000-21250 | Mixed Drink Tax Payable | 286.55 | |
| 110-00000-21521 | Pool Sales Tax Payable | 39.66 | |
| | **Total BalSubCat 200 - CURRENT LIABILITIES:** | 48,280.93 | |
| **BalSubCat: 220 - DEFERRED INFLOWS OF RESOURCES** | | | |
| 110-00000-22200 | Deferred Property Tax | 607,647.00 | |
| | **Total BalSubCat 220 - DEFERRED INFLOWS OF RESOURCES:** | 607,647.00 | |
| **BalSubCat: 240 - DUE TO** | | | |
| 110-00000-21412 | Due to Street Aid Fund | 7,580.26 | |
| | **Total BalSubCat 240 - DUE TO:** | 7,580.26 | |
| | **Total BalCategory 02 - Liability:** | 663,508.19 | |
| | **Total Liability:** | 663,508.19 | |
| **Equity** | | | |
| **BalCategory: 03 - Equity** | | | |
| **BalSubCat: 300 - FUND BALANCE** | | | |
| 110-00000-27100 | Fund Balance - General Fund | 5,319,256.54 | |
| | **Total BalSubCat 300 - FUND BALANCE:** | 5,319,256.54 | |
| | **Total BalCategory 03 - Equity:** | 5,319,256.54 | |
| | **Total Beginning Equity:** | 5,319,256.54 | |
| Total Revenue | | 494,958.72 | |
| Total Expense | | 610,999.15 | |
| **Revenues Over/Under Expenses** | | (116,040.43) | |
| | **Total Equity and Current Surplus (Deficit):** | 5,203,216.11 | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | 5,866,724.30 |

**Balance Sheet** | As Of 08/31/2025

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 121 - Street Aid** | | | |
| **Assets** | | | |
| **BalCategory: 01 - Asset** | | | |
| **BalSubCat: 100 - CASH** | | | |
| 121-00000-11211 | Checking-Citizens Bank-4.468%-46086 | 299,323.72 | |
| | **Total BalSubCat 100 - CASH:** | **299,323.72** | |
| **BalSubCat: 140 - DUE FROM** | | | |
| 121-00000-13700 | Taxes Accounts Receivable Intergovernme | 7,580.26 | |
| | **Total BalSubCat 140 - DUE FROM:** | **7,580.26** | |
| | **Total BalCategory 01 - Asset:** | **306,903.98** | |
| | **Total Assets:** | **306,903.98** | **306,903.98** |
| **Liability** | | | |
| **BalCategory: 02 - Liability** | | | |
| **BalSubCat: 200 - CURRENT LIABILITIES** | | | |
| 121-00000-21120 | Accounts Payable | 44,271.68 | |
| | **Total BalSubCat 200 - CURRENT LIABILITIES:** | **44,271.68** | |
| | **Total BalCategory 02 - Liability:** | **44,271.68** | |
| | **Total Liability:** | **44,271.68** | |
| **Equity** | | | |
| **BalCategory: 03 - Equity** | | | |
| **BalSubCat: 300 - FUND BALANCE** | | | |
| 121-00000-27100 | Fund Balance - Street Aid Fund | 309,426.13 | |
| | **Total BalSubCat 300 - FUND BALANCE:** | **309,426.13** | |
| | **Total BalCategory 03 - Equity:** | **309,426.13** | |
| | **Total Beginning Equity:** | **309,426.13** | |
| Total Revenue | | 17,814.17 | |
| Total Expense | | 64,608.00 | |
| **Revenues Over/Under Expenses** | | **(46,793.83)** | |
| | **Total Equity and Current Surplus (Deficit):** | **262,632.30** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **306,903.98** |

**Balance Sheet** | | | As Of 08/31/2025

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 125 - Sanitation Fund** | | | |
| **Assets** | | | |
| **BalCategory: 01 - Asset** | | | |
| **BalSubCat: 100 - CASH** | | | |
| 125-00000-11211 | Checking-Smith Cty Bk-4194 | 21,274.49 | |
| | **Total BalSubCat 100 - CASH:** | 21,274.49 | |
| **BalSubCat: 110 - CURRENT RECEIVABLES** | | | |
| 125-00000-13230 | Unbilled Accounts Receivable-Two (2) moi | 31,209.00 | |
| | **Total BalSubCat 110 - CURRENT RECEIVABLES:** | 31,209.00 | |
| | **Total BalCategory 01 - Asset:** | 52,483.49 | |
| | **Total Assets:** | 52,483.49 | 52,483.49 |
| **Liability** | | | |
| **BalCategory: 02 - Liability** | | | |
| **BalSubCat: 200 - CURRENT LIABILITIES** | | | |
| 125-00000-21120 | Accounts Payable | 15,442.97 | |
| | **Total BalSubCat 200 - CURRENT LIABILITIES:** | 15,442.97 | |
| | **Total BalCategory 02 - Liability:** | 15,442.97 | |
| | **Total Liability:** | 15,442.97 | |
| **Equity** | | | |
| **BalCategory: 03 - Equity** | | | |
| **BalSubCat: 300 - FUND BALANCE** | | | |
| 125-00000-27100 | Fund Balance - Sanitation Fund | 36,499.62 | |
| | **Total BalSubCat 300 - FUND BALANCE:** | 36,499.62 | |
| | **Total BalCategory 03 - Equity:** | 36,499.62 | |
| | **Total Beginning Equity:** | 36,499.62 | |
| Total Revenue | | 31,371.34 | |
| Total Expense | | 30,830.44 | |
| **Revenues Over/Under Expenses** | | 540.90 | |
| | **Total Equity and Current Surplus (Deficit):** | 37,040.52 | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | 52,483.49 |

## Balance Sheet

As Of 08/31/2025

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 127 - Drug Proceeds Fund** | | | |
| **Assets** | | | |
| **BalCategory: 01 - Asset** | | | |
| **BalSubCat: 100 - CASH** | | | |
| 127-00000-11211 | Checking- Smith Cty Bk-4186 | 16,052.38 | |
| | **Total BalSubCat 100 - CASH:** | **16,052.38** | |
| | **Total BalCategory 01 - Asset:** | **16,052.38** | |
| | **Total Assets:** | **16,052.38** | **16,052.38** |
| **Liability** | | | |
| **BalCategory: 02 - Liability** | | | |
| **BalSubCat: 200 - CURRENT LIABILITIES** | | | |
| 127-00000-21120 | Accounts Payable | 1,712.66 | |
| | **Total BalSubCat 200 - CURRENT LIABILITIES:** | **1,712.66** | |
| | **Total BalCategory 02 - Liability:** | **1,712.66** | |
| | **Total Liability:** | **1,712.66** | |
| **Equity** | | | |
| **BalCategory: 03 - Equity** | | | |
| **BalSubCat: 300 - FUND BALANCE** | | | |
| 127-00000-27100 | Fund Balance - Drug Fund | 15,928.54 | |
| | **Total BalSubCat 300 - FUND BALANCE:** | **15,928.54** | |
| | **Total BalCategory 03 - Equity:** | **15,928.54** | |
| | **Total Beginning Equity:** | **15,928.54** | |
| Total Revenue | | 123.84 | |
| Total Expense | | 1,712.66 | |
| **Revenues Over/Under Expenses** | | **(1,588.82)** | |
| | **Total Equity and Current Surplus (Deficit):** | **14,339.72** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **16,052.38** |

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**Balance Sheet** **As Of 08/31/2025**

| Account | Name | Balance | |
|---|---|---|---|
| **Fund: 413 - Water & Sewer** | | | |
| **Assets** | | | |
| **BalCategory: 01 - Asset** | | | |
| **BalSubCat: 100 - CASH** | | | |
| 413-00000-11211 | Checking-Regular-Citizens Bank-4.468%-2( | 2,487,586.73 | |
| | **Total BalSubCat 100 - CASH:** | **2,487,586.73** | |
| **BalSubCat: 110 - CURRENT RECEIVABLES** | | | |
| 413-00000-13221 | Accounts Receivable or (Overpayments) | 1,991.22 | |
| 413-00000-13223 | Unbilled W/S Utility Receivables-Two Mor | 276,084.85 | |
| | **Total BalSubCat 110 - CURRENT RECEIVABLES:** | **278,076.07** | |
| **BalSubCat: 120 - FIXED ASSETS** | | | |
| 413-00000-16100 | Land | 34,995.00 | |
| 413-00000-16500 | Construction in Progress | 165,651.31 | |
| 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 | 9,620,387.37 | |
| 413-00000-16631 | Allowance for Depreciation | (7,718,851.01) | |
| | **Total BalSubCat 120 - FIXED ASSETS:** | **6,642,924.25** | |
| **BalSubCat: 130 - DEFERRED OUTFLOWS** | | | |
| 413-00000-19050 | Deferred Outflows of resources-Pension | 268,564.00 | |
| 413-00000-19051 | Deferred Outflows of resources - OPEB | 27,003.00 | |
| | **Total BalSubCat 130 - DEFERRED OUTFLOWS:** | **295,567.00** | |
| | **Total BalCategory 01 - Asset:** | **9,704,154.05** | |
| | **Total Assets:** | **9,704,154.05** | **9,704,154.05** |
| **Liability** | | | |
| **BalCategory: 02 - Liability** | | | |
| **BalSubCat: 200 - CURRENT LIABILITIES** | | | |
| 413-00000-21120 | Accounts Payable-Water and Sewer Fund | 44,852.95 | |
| 413-00000-21210 | Unclaimed Deposit Refunds | 722.01 | |
| 413-00000-21840 | Accrued Sick and Vacation Payable | 19,056.00 | |
| 413-00000-21901 | Current Portion of Long Term Debt | 140,448.00 | |
| | **Total BalSubCat 200 - CURRENT LIABILITIES:** | **205,078.96** | |
| **BalSubCat: 215 - LONG TERM LIABILITY** | | | |
| 413-00000-19001 | Total OPEB Liability | 67,699.00 | |
| 413-00000-19002 | Net Pension Liability | 42,755.00 | |
| 413-00000-21910 | Customer Water Deposits Payable | 101,059.00 | |
| 413-00000-23114 | SRF DG3-2016-169-Water Meter | 173,565.50 | |
| 413-00000-23115 | SRF Drinking Water 4-2016-170-Water Tai | 779,577.00 | |
| 413-00000-23116 | SRF-Clean Water 3-2014-344-Lift Station | 331,027.25 | |
| 413-00000-23117 | SRF- Drinking Water F 2018-199-Water Ta | 44,132.00 | |
| 413-00000-23118 | SRF-Clean Water 7-2020-445-Inflow & Infi | 115,822.50 | |
| 413-00000-23119 | SRF-Drinking Water 7-2021-223-Futtrell A | 95,909.00 | |
| 413-00000-23231 | Less: Current Portion of Long Term Debt | (140,448.00) | |
| | **Total BalSubCat 215 - LONG TERM LIABILITY:** | **1,611,098.25** | |
| **BalSubCat: 220 - DEFERRED INFLOWS OF RESOURCES** | | | |
| 413-00000-24000 | Deferred Inflows-Pensions | 19,526.00 | |
| 413-00000-24001 | Deferred Inflow - OPEB | 26,467.00 | |
| | **Total BalSubCat 220 - DEFERRED INFLOWS OF RESOURCES:** | **45,993.00** | |
| **BalSubCat: 240 - DUE TO** | | | |
| 413-00000-21411 | Due to Sanitation Fund for Refuse Billing-1 | 31,209.00 | |
| | **Total BalSubCat 240 - DUE TO:** | **31,209.00** | |
| | **Total BalCategory 02 - Liability:** | **1,893,379.21** | |
| | **Total Liability:** | **1,893,379.21** | |

**Equity**

Balance Sheet As Of 08/31/2025

| Account | Name | Balance | |
|---|---|---|---|
| BalCategory: 03 - Equity | | | |
| BalSubCat: 300 - FUND BALANCE | | | |
| 413-00000-27100 | Fund Balance - Water & Sewer | 7,851,482.77 | |
| | **Total BalSubCat 300 - FUND BALANCE:** | **7,851,482.77** | |
| | **Total BalCategory 03 - Equity:** | **7,851,482.77** | |
| | **Total Beginning Equity:** | **7,851,482.77** | |
| Total Revenue | | 380,991.81 | |
| Total Expense | | 421,699.74 | |
| **Revenues Over/Under Expenses** | | **(40,707.93)** | |
| | **Total Equity and Current Surplus (Deficit):** | **7,810,774.84** | |
| | **Total Liabilities, Equity and Current Surplus (Deficit):** | | **9,704,154.05** |

# Statement of Revenues and Expenditures

Town of Carthage, TN

## Account Summary

For Fiscal: 2025-2026 Period Ending: 08/31/2025

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 110 - General** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 41000 - General Government** | | | | | | |
| **RevCategory: 310 - Local Tax Revenues** | | | | | | |
| 110-41000-31100 | 2025 (Oct 25) Property Taxes | 580,121.00 | 589,123.00 | 0.00 | 0.00 | 589,123.00 |
| 110-41000-31120 | Public Utility Property Tax | 27,341.00 | 27,341.00 | 0.00 | 0.00 | 27,341.00 |
| 110-41000-31200 | Property Taxes (Delinquent) | 16,480.00 | 16,480.00 | 5,075.00 | 7,508.00 | 8,972.00 |
| 110-41000-31300 | Penalties on Delinquent Tax Payment | 1,300.00 | 1,300.00 | 456.75 | 822.42 | 477.58 |
| 110-41000-31600 | County & Town Local Option Sales Tax | 1,755,000.00 | 1,755,000.00 | 153,053.15 | 305,206.80 | 1,449,793.20 |
| 110-41000-31710 | Wholesale Beer Tax | 135,000.00 | 135,000.00 | 12,653.63 | 24,549.45 | 110,450.55 |
| 110-41000-31720 | Privilege Tax on Liquor Sales | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 110-41000-31730 | Wholesale Liquor Tax | 62,000.00 | 62,000.00 | 3,756.81 | 8,799.21 | 53,200.79 |
| 110-41000-31740 | Mixed Drink Tax | 2,500.00 | 2,500.00 | 269.30 | 286.55 | 2,213.45 |
| 110-41000-31750 | Telecommunications Privilege Tax | 4,511.00 | 4,511.00 | 344.33 | 703.73 | 3,807.27 |
| 110-41000-31800 | Business Tax | 60,000.00 | 60,000.00 | 8,229.47 | 8,236.47 | 51,763.53 |
| 110-41000-31912 | Cable TV Franchise Tax | 30,000.00 | 30,000.00 | 4,066.08 | 6,581.20 | 23,418.80 |
| 110-41000-31920 | Room Occupancy Tax | 3,800.00 | 3,800.00 | 302.71 | 515.13 | 3,284.87 |
| 110-41000-33310 | Gallatin Housing Authority in Lieu of Prop T... | 17,476.00 | 17,476.00 | 8,463.00 | 8,463.00 | 9,013.00 |
| | **RevCategory: 310 - Local Tax Revenues Total:** | **2,696,529.00** | **2,705,531.00** | **196,670.23** | **371,671.96** | **2,333,859.04** |
| **RevCategory: 320 - Licenses and Permits Revenues** | | | | | | |
| 110-41000-32210 | Beer Licenses | 250.00 | 250.00 | 250.00 | 250.00 | 0.00 |
| 110-41000-32610 | Building Permits | 5,000.00 | 5,000.00 | 50.00 | 294.47 | 4,705.53 |
| 110-41000-32660 | Zoning Permits | 100.00 | 100.00 | 0.00 | 0.00 | 100.00 |
| 110-41000-34250 | Business License | 300.00 | 300.00 | 15.00 | 30.00 | 270.00 |
| 110-41000-37990 | Firework Permits | 700.00 | 700.00 | 0.00 | 0.00 | 700.00 |
| | **RevCategory: 320 - Licenses and Permits Revenues Total:** | **6,350.00** | **6,350.00** | **315.00** | **574.47** | **5,775.53** |
| **RevCategory: 340 - Charges for Service Revenues** | | | | | | |
| 110-41000-34240 | Accident Reports | 400.00 | 400.00 | 8.00 | 56.00 | 344.00 |
| 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 | 1,955.00 | 10,940.00 | 4,060.00 |
| 110-41000-34724 | Pool Rental | 5,000.00 | 5,000.00 | 2,100.00 | 4,650.00 | 350.00 |
| 110-41000-34725 | Pool Concessions | 2,500.00 | 2,500.00 | 437.00 | 2,631.35 | (131.35) |
| 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 |
| | **RevCategory: 340 - Charges for Service Revenues Total:** | **23,750.00** | **23,750.00** | **4,500.00** | **18,277.35** | **5,472.65** |
| **RevCategory: 350 - Intergovernmental Revenues** | | | | | | |
| 110-41000-33510 | State Shared Sales Tax | 265,000.00 | 265,000.00 | 25,413.62 | 50,732.54 | 214,267.46 |
| 110-41000-33530 | State Shared Beer Tax | 750.00 | 750.00 | 0.00 | 0.00 | 750.00 |
| 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 | 0.00 | 28,076.00 |
| 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 | 2,876.00 | 13,588.00 |
| | **RevCategory: 350 - Intergovernmental Revenues Total:** | **442,990.00** | **442,990.00** | **26,851.62** | **53,608.54** | **389,381.46** |
| **RevCategory: 360 - Fines & Penalties Revenues** | | | | | | |
| 110-41000-35110 | City Court/Police Fines & Litigation Tax | 10,000.00 | 10,000.00 | 1,341.66 | 2,734.38 | 7,265.62 |
| 110-41000-35120 | DUI Revenue | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 110-41000-35150 | Arrest Fees | 1,500.00 | 1,500.00 | 292.60 | 409.45 | 1,090.55 |
| | **RevCategory: 360 - Fines & Penalties Revenues Total:** | **12,500.00** | **12,500.00** | **1,634.26** | **3,143.83** | **9,356.17** |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **RevCategory: 370 - Non-Operating Revenues** | | | | | | |
| 110-41000-36100 | Interest Earnings | 191,054.00 | 191,054.00 | 875.96 | 18,225.76 | 172,828.24 |
| | **RevCategory: 370 - Non-Operating Revenues Total:** | **191,054.00** | **191,054.00** | **875.96** | **18,225.76** | **172,828.24** |
| **RevCategory: 380 - Miscellaneous Revenues** | | | | | | |
| 110-41000-34320 | Cemetery Deeds Sold | 1,500.00 | 1,500.00 | 2,700.00 | 3,000.00 | (1,500.00) |
| 110-41000-34321 | Ridgewood Cemetery Trust Distributions | 0.00 | 0.00 | 19,272.55 | 19,272.55 | (19,272.55) |
| 110-41000-36215 | Mineral Rights Lease | 25.00 | 25.00 | 0.00 | 0.00 | 25.00 |
| 110-41000-36500 | Sale of Equipment & Surplus Property | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| 110-41000-36990 | Miscellaneous General Fund Revenues | 5,000.00 | 5,000.00 | 24.28 | 65.29 | 4,934.71 |
| 110-41000-37980 | Premium Refunds & Insurance Claims | 10,000.00 | 10,000.00 | 0.00 | 7,118.97 | 2,881.03 |
| | **RevCategory: 380 - Miscellaneous Revenues Total:** | **21,525.00** | **21,525.00** | **21,996.83** | **29,456.81** | **(7,931.81)** |
| | **Department: 41000 - General Government Total:** | **3,394,698.00** | **3,403,700.00** | **252,843.90** | **494,958.72** | **2,908,741.28** |
| | **Revenue Total:** | **3,394,698.00** | **3,403,700.00** | **252,843.90** | **494,958.72** | **2,908,741.28** |
| **Expense** | | | | | | |
| **Department: 41000 - General Government** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 110-41000-11100 | F & A Wages | 306,847.00 | 306,847.00 | 29,228.98 | 52,614.72 | 254,232.28 |
| 110-41000-11105 | Mayor's Wages | 75,296.00 | 75,296.00 | 3,050.10 | 8,842.10 | 66,453.90 |
| 110-41000-11106 | City Court Wages | 4,800.00 | 4,800.00 | 400.00 | 800.00 | 4,000.00 |
| 110-41000-11200 | Overtime & Mayor Days | 2,000.00 | 2,000.00 | 163.74 | 347.95 | 1,652.05 |
| 110-41000-13400 | Longevity Bonus Paid | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 110-41000-13405 | Mayor Longevity Bonus | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 110-41000-14100 | F & A Payroll Taxes | 23,923.00 | 23,923.00 | 2,192.19 | 3,964.08 | 19,958.92 |
| 110-41000-14105 | Mayor Payroll Taxes | 5,796.00 | 5,796.00 | 228.39 | 669.43 | 5,126.57 |
| 110-41000-14106 | City Court Payroll Taxes | 388.00 | 388.00 | 30.60 | 61.20 | 326.80 |
| 110-41000-14200 | F & A Health Insurance Benefit | 47,480.00 | 47,480.00 | 3,860.00 | 7,720.00 | 39,760.00 |
| 110-41000-14205 | Mayor Health Insurance | 9,496.00 | 9,496.00 | 0.00 | 772.00 | 8,724.00 |
| 110-41000-14300 | TCRS Employer Participation Expense | 23,787.00 | 23,787.00 | 2,323.63 | 4,034.81 | 19,752.19 |
| 110-41000-14305 | Mayor's TCRS Employer Participation Expen... | 5,768.00 | 5,768.00 | 126.15 | 546.63 | 5,221.37 |
| 110-41000-14400 | F & A Life Insurance Benefit | 660.00 | 660.00 | 55.00 | 110.00 | 550.00 |
| 110-41000-14405 | Mayor Life Insurance Benefit | 132.00 | 132.00 | 0.00 | 11.00 | 121.00 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **509,073.00** | **509,073.00** | **41,658.78** | **80,493.92** | **428,579.08** |
| **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 | 175.00 | 325.00 | 2,175.00 |
| 110-41000-14800 | F & A Training/CEU/CPE | 5,000.00 | 5,000.00 | 699.00 | 699.00 | 4,301.00 |
| 110-41000-21100 | Postage | 4,000.00 | 4,000.00 | 300.00 | 450.00 | 3,550.00 |
| 110-41000-22500 | Tax Notice Preparation by State Comptroller | 1,150.00 | 1,150.00 | 0.00 | 0.00 | 1,150.00 |
| 110-41000-23500 | Membership Dues & Subscriptions | 3,500.00 | 3,500.00 | 1,326.00 | 1,326.00 | 2,174.00 |
| 110-41000-23700 | Website and Advertising | 9,500.00 | 9,500.00 | 1,486.89 | 1,779.14 | 7,720.86 |
| 110-41000-24500 | Telephone | 6,500.00 | 6,500.00 | 239.03 | 475.16 | 6,024.84 |
| 110-41000-24600 | Electricity, Natural Gas, Water Utility | 16,000.00 | 16,000.00 | 1,146.96 | 2,412.76 | 13,587.24 |
| 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 | 0.00 | 5,186.46 | 30,313.54 |
| 110-41000-25300 | Annual Financial Statement Audit | 9,600.00 | 9,600.00 | 0.00 | 0.00 | 9,600.00 |
| 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 | 1,702.95 | 1,702.95 | 4,797.05 |
| 110-41000-25700 | City Planner | 6,750.00 | 6,750.00 | 0.00 | 0.00 | 6,750.00 |
| 110-41000-26000 | Repairs and Maintenance | 6,500.00 | 6,500.00 | 0.00 | 0.00 | 6,500.00 |
| 110-41000-28300 | Travel, Meals, and Mileage Reimbursements | 1,000.00 | 1,000.00 | 135.10 | 421.85 | 578.15 |
| 110-41000-29100 | Christmas Lights Electricity | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 110-41000-29600 | Christmas Banquet & Volunteer Fireman Gif.. | 1,950.00 | 1,950.00 | 0.00 | 0.00 | 1,950.00 |
| 110-41000-29800 | Mayor's Discretionary & Office Expenses | 2,500.00 | 2,500.00 | 1,279.07 | 1,288.14 | 1,211.86 |
| 110-41000-31000 | Office Supplies | 4,000.00 | 4,000.00 | 227.64 | 459.57 | 3,540.43 |
| 110-41000-32000 | Operating Supplies | 10,500.00 | 10,500.00 | 1,566.99 | 2,991.66 | 7,508.34 |
| 110-41000-33301 | Tourism, Market Fest, & Special Events Exp... | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 110-41000-41990 | Property Assessor Reappraisal Fee | 7,500.00 | 7,500.00 | 0.00 | 0.00 | 7,500.00 |
| 110-41000-69100 | Bank Service Charges | 850.00 | 850.00 | 67.38 | 124.08 | 725.92 |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 110-41000-70000 | Non-profit 501(c)(3) & Civic (c)(6) Support | 28,000.00 | 28,000.00 | 0.00 | 0.00 | 28,000.00 |
| 110-41000-71200 | Flowers, Gifts, Sympathy for Employees/Ret.. | 750.00 | 750.00 | 0.00 | 50.00 | 700.00 |
| 110-41000-79601 | Miscellaneous Expenses | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| | **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **186,750.00** | **186,750.00** | **10,352.01** | **19,691.77** | **167,058.23** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 110-41000-51000 | General Liability Insurance | 23,000.00 | 23,000.00 | 0.00 | 3,918.35 | 19,081.65 |
| 110-41000-51001 | Buildings and Personal Property Insurance | 7,900.00 | 7,900.00 | 0.00 | 1,270.11 | 6,629.89 |
| 110-41000-51002 | Workman's Compensation Insurance | 3,100.00 | 3,100.00 | 0.00 | 388.29 | 2,711.71 |
| 110-41000-51200 | Bonding Insurance for Public Officials | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| | **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | **35,000.00** | **35,000.00** | **0.00** | **5,576.75** | **29,423.25** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 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 |
| | **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **3,539,000.00** | **3,539,000.00** | **0.00** | **0.00** | **3,539,000.00** |
| | **Department: 41000 - General Government Total:** | **4,269,823.00** | **4,269,823.00** | **52,010.79** | **105,762.44** | **4,164,060.56** |
| **Department: 42100 - Police Department** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 110-42100-11100 | Police Wages | 725,136.00 | 725,136.00 | 68,468.65 | 125,427.94 | 599,708.06 |
| 110-42100-11200 | Overtime, Mayor Days, & Holiday Bonus Pay | 65,000.00 | 65,000.00 | 788.21 | 2,123.10 | 62,876.90 |
| 110-42100-13400 | Longevity Bonus | 16,100.00 | 16,100.00 | 0.00 | 0.00 | 16,100.00 |
| 110-42100-14100 | Payroll Taxes | 61,973.00 | 61,973.00 | 5,245.57 | 9,652.45 | 52,320.55 |
| 110-42100-14200 | Health Insurance Benefit | 123,448.00 | 123,448.00 | 10,035.63 | 20,071.63 | 103,376.37 |
| 110-42100-14300 | TCRS Employer Participation Expense | 61,597.00 | 61,597.00 | 5,284.63 | 9,229.85 | 52,367.15 |
| 110-42100-14400 | Life Insurance Benefit | 1,848.00 | 1,848.00 | 154.00 | 308.00 | 1,540.00 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **1,055,102.00** | **1,055,102.00** | **89,976.69** | **166,812.97** | **888,289.03** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 110-42100-11901 | Property Codes Official | 9,600.00 | 9,600.00 | 800.00 | 1,600.00 | 8,000.00 |
| 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 | 0.00 | 4,553.50 | 2,946.50 |
| 110-42100-23901 | Litigation Tax, Fines and Fees | 1,500.00 | 1,500.00 | 182.02 | 336.56 | 1,163.44 |
| 110-42100-24500 | Telephone | 3,500.00 | 3,500.00 | 268.05 | 536.20 | 2,963.80 |
| 110-42100-24600 | Electricity & Natural Gas Utility | 700.00 | 700.00 | 41.00 | 82.00 | 618.00 |
| 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 | 1,357.51 | 2,176.41 | 14,323.59 |
| 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 | 155.00 | 669.95 | 2,330.05 |
| 110-42100-32000 | Operating Supplies & Small Equipment | 9,000.00 | 9,000.00 | 364.52 | 1,110.40 | 7,889.60 |
| 110-42100-32600 | Uniforms | 5,000.00 | 5,000.00 | 297.94 | 297.94 | 4,702.06 |
| 110-42100-33101 | Gas/Fuel/Propane | 35,000.00 | 35,000.00 | 0.00 | 2,476.10 | 32,523.90 |
| 110-42100-33102 | Community Outreach | 500.00 | 500.00 | 0.00 | 0.00 | 500.00 |
| | **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **97,750.00** | **97,750.00** | **3,466.04** | **13,839.06** | **83,910.94** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 110-42100-51000 | General Liability Insurance | 14,800.00 | 14,800.00 | 0.00 | 6,325.53 | 8,474.47 |
| 110-42100-51001 | Buildings and Personal Property Insurance | 650.00 | 650.00 | 0.00 | 500.35 | 149.65 |
| 110-42100-51002 | Workman's Compensation Insurance | 17,500.00 | 17,500.00 | 0.00 | 4,992.98 | 12,507.02 |
| | **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | **32,950.00** | **32,950.00** | **0.00** | **11,818.86** | **21,131.14** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 110-42100-90000 | Fully Equipped Patrol Car | 70,000.00 | 70,000.00 | 0.00 | 62,291.00 | 7,709.00 |
| | **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **70,000.00** | **70,000.00** | **0.00** | **62,291.00** | **7,709.00** |
| | **Department: 42100 - Police Department Total:** | **1,255,802.00** | **1,255,802.00** | **93,442.73** | **254,761.89** | **1,001,040.11** |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 08/31/2025

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Department: 42200 - Fire Department** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 110-42200-11100 | Fire Wages | 67,184.00 | 67,184.00 | 6,460.00 | 11,597.76 | 55,586.24 |
| 110-42200-13400 | Longevity Bonus | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 110-42200-14100 | Payroll Taxes | 5,176.00 | 5,176.00 | 492.15 | 883.16 | 4,292.84 |
| 110-42200-14200 | Health Insurance | 9,496.00 | 9,496.00 | 772.00 | 1,544.00 | 7,952.00 |
| 110-42200-14300 | TCRS Employer Participation Expense | 5,148.00 | 5,148.00 | 488.64 | 861.64 | 4,286.36 |
| 110-42200-14400 | Life Insurance | 85.00 | 85.00 | 4.64 | 11.80 | 73.20 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **87,289.00** | **87,289.00** | **8,217.43** | **14,898.36** | **72,390.64** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 110-42200-14800 | Training/CEU/CPE | 7,500.00 | 7,500.00 | 46.97 | 46.97 | 7,453.03 |
| 110-42200-16200 | Volunteer Firemen and Medical First Respo... | 39,000.00 | 39,000.00 | 0.00 | 5,200.00 | 33,800.00 |
| 110-42200-16400 | Fire Investigator Fees | 500.00 | 500.00 | 0.00 | 0.00 | 500.00 |
| 110-42200-23500 | Membership Dues & Subscriptions | 2,350.00 | 2,350.00 | 0.00 | 50.00 | 2,300.00 |
| 110-42200-24500 | Telephone | 1,600.00 | 1,600.00 | 202.63 | 405.26 | 1,194.74 |
| 110-42200-24600 | Electricity & Natural Gas Utility | 5,500.00 | 5,500.00 | 469.06 | 570.02 | 4,929.98 |
| 110-42200-26000 | Repairs and Maintenance | 23,000.00 | 23,000.00 | 46.50 | 109.99 | 22,890.01 |
| 110-42200-28300 | Travel, Meals, and Mileage Reimbursements | 250.00 | 250.00 | 47.67 | 47.67 | 202.33 |
| 110-42200-32000 | Operating Supplies & Small Equipment | 7,000.00 | 7,000.00 | 67.40 | 67.40 | 6,932.60 |
| 110-42200-32500 | Turnout Gear | 35,000.00 | 35,000.00 | 0.00 | 0.00 | 35,000.00 |
| 110-42200-33101 | Gas/Fuel/Propane | 2,200.00 | 2,200.00 | 0.00 | 49.57 | 2,150.43 |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | | **123,900.00** | **123,900.00** | **880.23** | **6,546.88** | **117,353.12** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 110-42200-51000 | General Liability Insurance | 10,100.00 | 10,100.00 | 0.00 | 3,016.95 | 7,083.05 |
| 110-42200-51001 | Buildings and Personal Property Insurance | 2,100.00 | 2,100.00 | 0.00 | 808.25 | 1,291.75 |
| 110-42200-51002 | Workman's Compensation Insurance | 7,700.00 | 7,700.00 | 0.00 | 1,157.60 | 6,542.40 |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | | **19,900.00** | **19,900.00** | **0.00** | **4,982.80** | **14,917.20** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 110-42200-90000 | Capital Asset Purchases | 8,800.00 | 8,800.00 | 0.00 | 0.00 | 8,800.00 |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | | **8,800.00** | **8,800.00** | **0.00** | **0.00** | **8,800.00** |
| | **Department: 42200 - Fire Department Total:** | **239,889.00** | **239,889.00** | **9,097.66** | **26,428.04** | **213,460.96** |
| **Department: 43100 - Public Works** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 110-43100-11100 | Public Works Wages | 261,102.00 | 261,102.00 | 24,905.38 | 43,728.26 | 217,373.74 |
| 110-43100-11200 | Overtime & Mayor Days | 2,000.00 | 2,000.00 | 146.40 | 254.52 | 1,745.48 |
| 110-43100-11405 | Pool Part Time Wages | 65,760.00 | 65,760.00 | 12,890.93 | 30,925.93 | 34,834.07 |
| 110-43100-13400 | Longevity Bonus | 6,500.00 | 6,500.00 | 0.00 | 0.00 | 6,500.00 |
| 110-43100-13405 | Pool Longevity Bonus | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 |
| 110-43100-14100 | Payroll Taxes | 20,730.00 | 20,730.00 | 1,933.60 | 3,413.60 | 17,316.40 |
| 110-43100-14105 | Payroll Taxes for Pool Employees | 5,424.00 | 5,424.00 | 986.19 | 2,372.54 | 3,051.46 |
| 110-43100-14200 | Health Insurance Benefit | 47,480.00 | 47,480.00 | 3,667.00 | 7,141.00 | 40,339.00 |
| 110-43100-14300 | TCRS Employer Participation Expense | 20,598.00 | 20,598.00 | 1,572.73 | 2,776.60 | 17,821.40 |
| 110-43100-14400 | Life Insurance Benefit | 660.00 | 660.00 | 52.25 | 101.75 | 558.25 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **430,454.00** | **430,454.00** | **46,154.48** | **90,714.20** | **339,739.80** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 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 | 1,306.32 | 2,550.52 | 5,449.48 |
| 110-43100-24300 | Water for Field House & Dog Park | 600.00 | 600.00 | 23.50 | 47.00 | 553.00 |
| 110-43100-24500 | Telephone | 2,200.00 | 2,200.00 | 99.55 | 198.55 | 2,001.45 |
| 110-43100-24505 | Telephone, Internet Security for Pool & Cou... | 2,510.00 | 2,510.00 | 221.66 | 443.32 | 2,066.68 |
| 110-43100-24600 | Electricity & Natural Gas Utility | 46,500.00 | 46,500.00 | 3,363.00 | 6,782.00 | 39,718.00 |
| 110-43100-24605 | Pool Electricity & Natural Gas Utility | 14,500.00 | 14,500.00 | 1,441.74 | 2,891.59 | 11,608.41 |
| 110-43100-26000 | Repairs and Maintenance | 42,000.00 | 42,000.00 | 1,770.24 | 12,714.95 | 29,285.05 |
| 110-43100-26005 | Pool Repairs and Maintenance | 5,000.00 | 5,000.00 | 269.17 | 287.16 | 4,712.84 |
| 110-43100-27000 | Pool Lab and Chemicals | 6,000.00 | 6,000.00 | 0.00 | 1,277.58 | 4,722.42 |
| 110-43100-28001 | Pool Concessions | 4,100.00 | 4,100.00 | 385.36 | 935.88 | 3,164.12 |
| 110-43100-29500 | Landfill Services | 2,500.00 | 2,500.00 | 350.40 | 350.40 | 2,149.60 |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 110-43100-29505 | Town Mowing Contract | 43,600.00 | 43,600.00 | 6,214.29 | 12,428.58 | 31,171.42 |
| 110-43100-29506 | Cemetery Contracted Mowing | 32,000.00 | 32,000.00 | 4,266.66 | 10,666.64 | 21,333.36 |
| 110-43100-29507 | Preventia Security Camera Contract | 6,600.00 | 6,600.00 | 20.00 | 805.00 | 5,795.00 |
| 110-43100-32000 | Operating Supplies & Small Equipment | 27,000.00 | 27,000.00 | 3,132.46 | 6,463.31 | 20,536.69 |
| 110-43100-32005 | Pool Operating Supplies & Small Equipment | 4,500.00 | 4,500.00 | 0.00 | 1,043.39 | 3,456.61 |
| 110-43100-32600 | Uniforms | 8,500.00 | 8,500.00 | 499.00 | 1,563.55 | 6,936.45 |
| 110-43100-33101 | Gas/Fuel/Propane | 14,500.00 | 14,500.00 | 0.00 | 1,965.62 | 12,534.38 |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | | **272,110.00** | **272,110.00** | **23,363.35** | **63,415.04** | **208,694.96** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 110-43100-51000 | General Liability Insurance | 3,300.00 | 3,300.00 | 0.00 | 724.57 | 2,575.43 |
| 110-43100-51001 | Buildings and Personal Property Insurance | 3,200.00 | 3,200.00 | 0.00 | 1,424.05 | 1,775.95 |
| 110-43100-51002 | Workman's Compensation Insurance | 27,000.00 | 27,000.00 | 0.00 | 4,345.34 | 22,654.66 |
| 110-43100-51005 | Pool General Liability Insurance | 1,300.00 | 1,300.00 | 0.00 | 145.83 | 1,154.17 |
| 110-43100-51010 | Pool Workman's Compensation Insurance | 2,000.00 | 2,000.00 | 0.00 | 377.66 | 1,622.34 |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | | **36,800.00** | **36,800.00** | **0.00** | **7,017.45** | **29,782.55** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 110-43100-90000 | Capital Asset Purchases | 131,000.00 | 131,000.00 | 0.00 | 62,900.09 | 68,099.91 |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | | **131,000.00** | **131,000.00** | **0.00** | **62,900.09** | **68,099.91** |
| **Department: 43100 - Public Works Total:** | | **870,364.00** | **870,364.00** | **69,517.83** | **224,046.78** | **646,317.22** |
| **Expense Total:** | | **6,635,878.00** | **6,635,878.00** | **224,069.01** | **610,999.15** | **6,024,878.85** |
| **Fund: 110 - General Surplus (Deficit):** | | **(3,241,180.00)** | **(3,232,178.00)** | **28,774.89** | **(116,040.43)** | |

## Statement of Revenues and Expenditures

**For Fiscal: 2025-2026 Period Ending: 08/31/2025**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 121 - Street Aid** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 43100 - Public Works** | | | | | | |
| **RevCategory: 350 - Intergovernmental Revenues** | | | | | | |
| 121-43100-33551 | Gas Motor Fuel & Petroleum Tax | 42,530.00 | 42,530.00 | 3,449.96 | 7,099.82 | 35,430.18 |
| 121-43100-33553 | Gas 1989 City | 6,710.00 | 6,710.00 | 517.92 | 1,093.66 | 5,616.34 |
| 121-43100-33554 | Gas Improvement City | 21,420.00 | 21,420.00 | 1,750.18 | 3,587.92 | 17,832.08 |
| 121-43100-33555 | City Street Petroleum Special Tax | 4,200.00 | 4,200.00 | 346.89 | 695.54 | 3,504.46 |
| 121-43100-33556 | Gas 3 Cent City | 12,385.00 | 12,385.00 | 956.33 | 2,019.43 | 10,365.57 |
| 121-43100-33558 | Transportation Modernization Cty Revenue | 960.00 | 960.00 | 101.86 | 207.03 | 752.97 |
| 121-43100-33595 | Sportsbetting Tax Revenue | 3,800.00 | 3,800.00 | 1,149.02 | 1,149.02 | 2,650.98 |
| | **RevCategory: 350 - Intergovernmental Revenues Total:** | **92,005.00** | **92,005.00** | **8,272.16** | **15,852.42** | **76,152.58** |
| **RevCategory: 370 - Non-Operating Revenues** | | | | | | |
| 121-43100-36100 | Interest Earnings | 8,500.00 | 8,500.00 | 994.84 | 1,961.75 | 6,538.25 |
| | **RevCategory: 370 - Non-Operating Revenues Total:** | **8,500.00** | **8,500.00** | **994.84** | **1,961.75** | **6,538.25** |
| | **Department: 43100 - Public Works Total:** | **100,505.00** | **100,505.00** | **9,267.00** | **17,814.17** | **82,690.83** |
| | **Revenue Total:** | **100,505.00** | **100,505.00** | **9,267.00** | **17,814.17** | **82,690.83** |
| **Expense** | | | | | | |
| **Department: 43100 - Public Works** | | | | | | |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 121-43100-90000 | New Street Paving | 260,000.00 | 260,000.00 | 64,608.00 | 64,608.00 | 195,392.00 |
| | **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **260,000.00** | **260,000.00** | **64,608.00** | **64,608.00** | **195,392.00** |
| | **Department: 43100 - Public Works Total:** | **260,000.00** | **260,000.00** | **64,608.00** | **64,608.00** | **195,392.00** |
| | **Expense Total:** | **260,000.00** | **260,000.00** | **64,608.00** | **64,608.00** | **195,392.00** |
| | **Fund: 121 - Street Aid Surplus (Deficit):** | **(159,495.00)** | **(159,495.00)** | **(55,341.00)** | **(46,793.83)** | |

## Statement of Revenues and Expenditures

**For Fiscal: 2025-2026 Period Ending: 08/31/2025**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 125 - Sanitation Fund** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 43100 - Public Works** | | | | | | |
| **RevCategory: 340 - Charges for Service Revenues** | | | | | | |
| 125-43100-34410 | Sanitation Refuse Collection Charges | 198,000.00 | 198,000.00 | 15,673.50 | 31,365.50 | 166,634.50 |
| | **RevCategory: 340 - Charges for Service Revenues Total:** | **198,000.00** | **198,000.00** | **15,673.50** | **31,365.50** | **166,634.50** |
| **RevCategory: 370 - Non-Operating Revenues** | | | | | | |
| 125-43100-36100 | Interest Earnings | 50.00 | 50.00 | 3.11 | 5.84 | 44.16 |
| | **RevCategory: 370 - Non-Operating Revenues Total:** | **50.00** | **50.00** | **3.11** | **5.84** | **44.16** |
| | **Department: 43100 - Public Works Total:** | **198,050.00** | **198,050.00** | **15,676.61** | **31,371.34** | **166,678.66** |
| | **Revenue Total:** | **198,050.00** | **198,050.00** | **15,676.61** | **31,371.34** | **166,678.66** |
| **Expense** | | | | | | |
| **Department: 43100 - Public Works** | | | | | | |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 125-43100-43230 | Contract for TDS Waste Pickup | 197,000.00 | 197,000.00 | 15,442.97 | 30,830.44 | 166,169.56 |
| | **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **197,000.00** | **197,000.00** | **15,442.97** | **30,830.44** | **166,169.56** |
| | **Department: 43100 - Public Works Total:** | **197,000.00** | **197,000.00** | **15,442.97** | **30,830.44** | **166,169.56** |
| | **Expense Total:** | **197,000.00** | **197,000.00** | **15,442.97** | **30,830.44** | **166,169.56** |
| | **Fund: 125 - Sanitation Fund Surplus (Deficit):** | **1,050.00** | **1,050.00** | **233.64** | **540.90** | |

**Statement of Revenues and Expenditures** **For Fiscal: 2025-2026 Period Ending: 08/31/2025**

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 127 - Drug Proceeds Fund** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 42100 - Police Department** | | | | | | |
| **RevCategory: 360 - Fines & Penalties Revenues** | | | | | | |
| 127-42100-35140 | Drug Related Fines for Drug Fund | 4,000.00 | 4,000.00 | 39.90 | 119.70 | 3,880.30 |
| | **RevCategory: 360 - Fines & Penalties Revenues Total:** | **4,000.00** | **4,000.00** | **39.90** | **119.70** | **3,880.30** |
| **RevCategory: 370 - Non-Operating Revenues** | | | | | | |
| 127-42100-36100 | Interest Earnings | 25.00 | 25.00 | 2.11 | 4.14 | 20.86 |
| | **RevCategory: 370 - Non-Operating Revenues Total:** | **25.00** | **25.00** | **2.11** | **4.14** | **20.86** |
| | **Department: 42100 - Police Department Total:** | **4,025.00** | **4,025.00** | **42.01** | **123.84** | **3,901.16** |
| | **Revenue Total:** | **4,025.00** | **4,025.00** | **42.01** | **123.84** | **3,901.16** |
| **Expense** | | | | | | |
| **Department: 42100 - Police Department** | | | | | | |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 127-42100-95200 | Drug Fund Capital Expenditures | 9,000.00 | 9,000.00 | 1,712.66 | 1,712.66 | 7,287.34 |
| | **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **9,000.00** | **9,000.00** | **1,712.66** | **1,712.66** | **7,287.34** |
| | **Department: 42100 - Police Department Total:** | **9,000.00** | **9,000.00** | **1,712.66** | **1,712.66** | **7,287.34** |
| | **Expense Total:** | **9,000.00** | **9,000.00** | **1,712.66** | **1,712.66** | **7,287.34** |
| | **Fund: 127 - Drug Proceeds Fund Surplus (Deficit):** | **(4,975.00)** | **(4,975.00)** | **(1,670.65)** | **(1,588.82)** | |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| **Fund: 413 - Water & Sewer** | | | | | | |
| **Revenue** | | | | | | |
| **Department: 52000 - Water & Sewer Fund Revenues** | | | | | | |
| **RevCategory: 200 - Operating Metered Sales Revenue** | | | | | | |
| 413-52000-31810 | Reconnect Fees | 4,000.00 | 4,000.00 | 250.00 | 700.00 | 3,300.00 |
| 413-52000-34125 | Return Check Service Charges | 280.00 | 280.00 | 30.00 | 60.00 | 220.00 |
| 413-52000-34420 | Water Leak Protection Insurance | 25,807.00 | 25,807.00 | 2,020.60 | 4,050.75 | 21,756.25 |
| 413-52000-34430 | Water Line Protection Insurance | 2,300.00 | 2,300.00 | 144.80 | 298.40 | 2,001.60 |
| 413-52000-37100 | Water Billed to Customers | 735,103.00 | 735,103.00 | 60,974.66 | 118,200.07 | 616,902.93 |
| 413-52000-37180 | Meter Maintenance Services | 15,000.00 | 15,000.00 | 1,250.00 | 2,500.00 | 12,500.00 |
| 413-52000-37190 | Cordell Hull Utility Booster Station Revenue | 324,000.00 | 324,000.00 | 27,880.68 | 53,686.17 | 270,313.83 |
| 413-52000-37200 | Sewer Operating Revenues | 621,000.00 | 621,000.00 | 50,773.49 | 100,366.32 | 520,633.68 |
| 413-52000-37240 | Service to South Carthage | 135,000.00 | 135,000.00 | 14,936.00 | 28,185.00 | 106,815.00 |
| 413-52000-37291 | Late Payment & Other Penalties | 20,000.00 | 20,000.00 | 1,504.06 | 3,099.26 | 16,900.74 |
| 413-52000-37299 | Miscellaneous Revenues | 1,000.00 | 1,000.00 | (2.85) | (2.85) | 1,002.85 |
| | **RevCategory: 200 - Operating Metered Sales Revenue Total:** | **1,883,490.00** | **1,883,490.00** | **159,761.44** | **311,143.12** | **1,572,346.88** |
| **RevCategory: 210 - Non-Operating W & S Revenue** | | | | | | |
| 413-52000-36101 | Interest Earnings | 45,000.00 | 45,000.00 | 8,249.98 | 16,349.66 | 28,650.34 |
| 413-52000-36501 | Sale of Equipment & Surplus Property | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| | **RevCategory: 210 - Non-Operating W & S Revenue Total:** | **46,500.00** | **46,500.00** | **8,249.98** | **16,349.66** | **30,150.34** |
| **RevCategory: 220 - Operating New Taps & Meters Revenues** | | | | | | |
| 413-52000-37195 | Meter Installation Charges | 5,350.00 | 5,350.00 | 650.00 | 1,000.00 | 4,350.00 |
| 413-52000-37196 | New Water Tap Fees | 11,700.00 | 11,700.00 | 0.00 | 0.00 | 11,700.00 |
| 413-52000-37296 | New Sewer Tap Fees | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 |
| | **RevCategory: 220 - Operating New Taps & Meters Revenues Total:** | **23,050.00** | **23,050.00** | **650.00** | **1,000.00** S/B 830 | **22,050.00** |
| **RevCategory: 230 - Capital Contributions W&S Revenue** | | | | | | |
| 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 | 0.00 170 | 0.00 | 9,000.00 |
| 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 | 52,499.03 | 674,032.97 |
| | **RevCategory: 230 - Capital Contributions W&S Revenue Total:** | **2,406,516.00** | **5,293,048.00** | **0.00** | **52,499.03** | **5,240,548.97** |
| | **Department: 52000 - Water & Sewer Fund Revenues Total:** | **4,359,556.00** | **7,246,088.00** | **168,661.42** | **380,991.81** | **6,865,096.19** |
| | **Revenue Total:** | **4,359,556.00** | **7,246,088.00** | **168,661.42** | **380,991.81** | **6,865,096.19** |
| **Expense** | | | | | | |
| **Department: 52001 - W&S Shared Expenses** | | | | | | |
| **ExpCategory: 400 - Administrative Expense For W/S Department Expense** | | | | | | |
| 413-52001-32201 | IT, Supplies, Materials | 8,000.00 | 8,000.00 | 329.08 | 329.08 | 7,670.92 |
| 413-52001-52123 | Depreciation for Water & Sewer Operations | 365,593.00 | 365,593.00 | 30,467.00 | 60,933.08 | 304,659.92 |
| 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 | 0.00 | 2,000.00 |
| 413-52001-64000 | SRF Administrative Fee | 1,200.00 | 1,200.00 | 100.00 | 200.00 | 1,000.00 |
| 413-52001-64001 | Interest on State Revolving Fund Debt | 20,420.00 | 20,420.00 | 1,472.00 | 2,944.00 | 17,476.00 |
| 413-52001-64002 | Shared GF Salary/Benefits/Professional Fee | 16,464.00 | 16,464.00 | 1,438.00 | 2,876.00 | 13,588.00 |
| 413-52001-79602 | Sales A/R Adjmts, Rounding, Expense | 2,000.00 | 2,000.00 | 5,389.62 | 7,952.18 | (5,952.18) |
| | **ExpCategory: 400 - Administrative Expense For W/S Department Expense..** | **417,677.00** | **417,677.00** | **39,195.70** | **75,234.34** | **342,442.66** |
| | **Department: 52001 - W&S Shared Expenses Total:** | **417,677.00** | **417,677.00** | **39,195.70** | **75,234.34** | **342,442.66** |
| **Department: 52100 - Drinking Water** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 413-52100-11100 | Water Plant Wages | 180,502.00 | 180,502.00 | 17,356.00 | 31,336.88 | 149,165.12 |
| 413-52100-11200 | Overtime, Mayor Days & Holiday Bonus Pay | 25,000.00 | 25,000.00 | 1,272.00 | 2,438.00 | 22,562.00 |
| 413-52100-13400 | Longevity Bonuses Paid | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 413-52100-14100 | Payroll Taxes | 15,976.00 | 15,976.00 | 1,417.48 | 2,551.73 | 13,424.27 |
| 413-52100-14200 | Health Insurance Benefits Paid | 28,488.00 | 28,488.00 | 2,316.00 | 4,632.00 | 23,856.00 |
| 413-52100-14300 | TCRS Employer Participation Expense | 15,891.00 | 15,891.00 | 1,409.98 | 2,509.67 | 13,381.33 |

| | | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | Budget Remaining |
|---|---|---|---|---|---|---|
| 413-52100-14400 | Life Insurance Benefits | 396.00 | 396.00 | 33.00 | 66.00 | 330.00 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **268,753.00** | **268,753.00** | **23,804.46** | **43,534.28** | **225,218.72** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 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 | 697.53 | 1,372.50 | 5,327.50 |
| 413-52100-23500 | Membership Dues & Subscriptions | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 413-52100-23510 | Telemetry Contract Fee | 3,150.00 | 3,150.00 | 0.00 | 0.00 | 3,150.00 |
| 413-52100-24500 | Telephone | 1,500.00 | 1,500.00 | 186.07 | 372.14 | 1,127.86 |
| 413-52100-24600 | Electricity & Natural Gas Utility | 60,500.00 | 60,500.00 | 5,329.00 | 14,867.00 | 45,633.00 |
| 413-52100-26000 | Repairs and Maintenance | 32,000.00 | 32,000.00 | 0.00 | 84.00 | 31,916.00 |
| 413-52100-27000 | Lab Expenses | 9,000.00 | 9,000.00 | 785.82 | 826.82 | 8,173.18 |
| 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 | 108.58 | 4,391.42 |
| 413-52100-32200 | Chemicals | 56,000.00 | 56,000.00 | 2,301.00 | 4,460.50 | 51,539.50 |
| 413-52100-32600 | Uniforms | 4,400.00 | 4,400.00 | 313.32 | 694.80 | 3,705.20 |
| 413-52100-33101 | Gas/Fuel/Propane | 300.00 | 300.00 | 0.00 | 52.67 | 247.33 |
| | **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **182,050.00** | **182,050.00** | **9,635.84** | **22,839.01** | **159,210.99** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 413-52100-51000 | General Liability Insurance | 9,200.00 | 9,200.00 | 0.00 | 2,992.69 | 6,207.31 |
| 413-52100-51001 | Buildings and Personal Property Insurance | 25,800.00 | 25,800.00 | 0.00 | 6,504.49 | 19,295.51 |
| 413-52100-51002 | Workman's Compensation Insurance | 8,200.00 | 8,200.00 | 0.00 | 3,390.92 | 4,809.08 |
| | **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | **43,200.00** | **43,200.00** | **0.00** | **12,888.10** | **30,311.90** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | | |
| 413-52100-94012 | Pump Stations and Equipment | 0.00 | 290,000.00 | 0.00 | 0.00 | 290,000.00 |
| | **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **0.00** | **290,000.00** | **0.00** | **0.00** | **290,000.00** |
| | **Department: 52100 - Drinking Water Total:** | **494,003.00** | **784,003.00** | **33,440.30** | **79,261.39** | **704,741.61** |
| **Department: 52200 - Clean Water** | | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | | |
| 413-52200-11100 | Sewer Plant Wages | 186,535.00 | 186,535.00 | 17,936.00 | 33,519.04 | 153,015.96 |
| 413-52200-11200 | Overtime & Mayor Days | 3,000.00 | 3,000.00 | 652.08 | 1,100.39 | 1,899.61 |
| 413-52200-13400 | Longevity Bonuses | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| 413-52200-14100 | Payroll Taxes | 14,870.00 | 14,870.00 | 1,380.26 | 2,564.92 | 12,305.08 |
| 413-52200-14200 | Health Insurance Benefits | 28,488.00 | 28,488.00 | 2,316.00 | 4,632.00 | 23,856.00 |
| 413-52200-14300 | TCRS Employer Participation Expense | 14,786.00 | 14,786.00 | 1,404.05 | 2,567.92 | 12,218.08 |
| 413-52200-14400 | Life Insurance Benefits | 396.00 | 396.00 | 25.32 | 50.64 | 345.36 |
| | **ExpCategory: 100 - Salaries & Benefits Total:** | **252,075.00** | **252,075.00** | **23,713.71** | **44,434.91** | **207,640.09** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | | |
| 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 | 0.00 | 4,200.00 |
| 413-52200-24100 | Permit Tests | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 413-52200-24500 | Telephone | 2,200.00 | 2,200.00 | 186.07 | 372.14 | 1,827.86 |
| 413-52200-24600 | Electricity and Natural Gas Utility | 65,000.00 | 65,000.00 | 5,492.59 | 18,026.69 | 46,973.31 |
| 413-52200-26000 | Repairs & Maintenance | 39,000.00 | 39,000.00 | 28.99 | 1,694.40 | 37,305.60 |
| 413-52200-27000 | Lab Expenses | 7,500.00 | 7,500.00 | 168.42 | 2,093.09 | 5,406.91 |
| 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 | 0.00 | 664.00 | 14,336.00 |
| 413-52200-32000 | Operating Supplies | 3,500.00 | 3,500.00 | 183.72 | 1,097.87 | 2,402.13 |
| 413-52200-32200 | Chemicals | 13,000.00 | 13,000.00 | 0.00 | 658.00 | 12,342.00 |
| 413-52200-32600 | Uniforms | 3,000.00 | 3,000.00 | 276.60 | 668.88 | 2,331.12 |
| 413-52200-33101 | Gas/Fuel/Propane | 1,500.00 | 1,500.00 | 67.78 | 67.78 | 1,432.22 |
| 413-52200-53200 | Real Estate Rent for Sludge Distribution | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 |
| | **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **161,800.00** | **161,800.00** | **6,404.17** | **25,342.85** | **136,457.15** |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental** | | | | | | |
| 413-52200-51000 | General Liability Insurance | 650.00 | 650.00 | 0.00 | 89.87 | 560.13 |
| 413-52200-51001 | Buildings and Personal Property Insurance | 19,900.00 | 19,900.00 | 0.00 | 6,042.64 | 13,857.36 |
| 413-52200-51002 | Workman's Compensation Insurance | 4,100.00 | 4,100.00 | 0.00 | 922.08 | 3,177.92 |

Statement of Revenues and Expenditures

For Fiscal: 2025-2026 Period Ending: 08/31/2025

| | 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 | 0.00 | 3,900.00 |
| **ExpCategory: 300 - Fixed Charge Expenditures - Governmental Total:** | **28,550.00** | **28,550.00** | **0.00** | **7,054.59** | **21,495.41** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | |
| 413-52200-94021 Cumberland River Bank Erosion | 0.00 | 2,344,030.00 | 0.00 | 0.00 | 2,344,030.00 |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **0.00** | **2,344,030.00** | **0.00** | **0.00** | **2,344,030.00** |
| **Department: 52200 - Clean Water Total:** | **442,425.00** | **2,786,455.00** | **30,117.88** | **76,832.35** | **2,709,622.65** |
| **Department: 52300 - Water & Sewer Line Maintenance** | | | | | |
| **ExpCategory: 100 - Salaries & Benefits** | | | | | |
| 413-52300-11100 Water & Sewer Wages | 349,509.00 | 349,509.00 | 32,286.82 | 59,347.31 | 290,161.69 |
| 413-52300-11200 Overtime & Mayor Days | 4,000.00 | 4,000.00 | 629.85 | 667.86 | 3,332.14 |
| 413-52300-13400 Longevity Bonuses | 3,200.00 | 3,200.00 | 0.00 | 0.00 | 3,200.00 |
| 413-52300-14100 Payroll Taxes | 27,436.00 | 27,436.00 | 2,506.96 | 4,573.67 | 22,862.33 |
| 413-52300-14200 Health Insurance Benefits | 56,976.00 | 56,976.00 | 4,438.88 | 8,684.88 | 48,291.12 |
| 413-52300-14300 TCRS Employer Participation Expense | 24,217.00 | 24,217.00 | 2,048.32 | 3,513.41 | 20,703.59 |
| 413-52300-14400 Life Insurance Benefit | 792.00 | 792.00 | 59.41 | 116.07 | 675.93 |
| **ExpCategory: 100 - Salaries & Benefits Total:** | **466,130.00** | **466,130.00** | **41,970.24** | **76,903.20** | **389,226.80** |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials** | | | | | |
| 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 | 0.00 | 650.00 |
| 413-52300-24500 Telephone | 2,750.00 | 2,750.00 | 523.29 | 854.34 | 1,895.66 |
| 413-52300-24600 Electricity, Natural Gas, Water Utility | 11,000.00 | 11,000.00 | 893.36 | 2,651.10 | 8,348.90 |
| 413-52300-25501 Municipal Software & Badger Meter Updat... | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 |
| 413-52300-26000 Repairs & Maintenance | 45,000.00 | 45,000.00 | 8,082.45 | 11,834.49 | 33,165.51 |
| 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 | 17.12 | 17.12 | 24,982.88 |
| 413-52300-32600 Uniforms | 5,600.00 | 5,600.00 | 529.00 | 1,248.88 | 4,351.12 |
| 413-52300-33101 Gas/Fuel/Propane | 4,000.00 | 4,000.00 | 0.00 | 242.24 | 3,757.76 |
| **ExpCategory: 200 - Contracted Services, Supplies & Materials Total:** | **101,250.00** | **101,250.00** | **10,045.22** | **16,848.17** | **84,401.83** |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental** | | | | | |
| 413-52300-93911 Drinking Water & Wastewater Sewer Lines | 0.00 | 3,662,839.00 | 55,186.00 | 96,620.29 | 3,566,218.71 |
| 413-52300-95303 TDEC Asset Management Plan | 0.00 | 24,328.00 | 0.00 | 0.00 | 24,328.00 |
| **ExpCategory: 500 - Capital Outlay Expenditures-Governmental Total:** | **0.00** | **3,687,167.00** | **55,186.00** | **96,620.29** | **3,590,546.71** |
| **Department: 52300 - Water & Sewer Line Maintenance Total:** | **567,380.00** | **4,254,547.00** | **107,201.46** | **190,371.66** | **4,064,175.34** |
| **Expense Total:** | **1,921,485.00** | **8,242,682.00** | **209,955.34** | **421,699.74** | **7,820,982.26** |
| **Fund: 413 - Water & Sewer Surplus (Deficit):** | **2,438,071.00** | **(996,594.00)** | **(41,293.92)** | **(40,707.93)** | |
| **Total Surplus (Deficit):** | **(966,529.00)** | **(4,392,192.00)** | **(69,297.04)** | **(204,590.11)** | |

**TOWN OF CARTHAGE, TENNESSEE**
**Statement of Revenues, Expenses**
**and Changes in Net Position**

**Enterprise (Water and Sewer) Fund**

**For the Period Ended August 31, 2025**

| | |
|---|---|
| **Operating Revenues:** | |
| Metered sales, net of change in allowance | $ 303,191 |
| Tap and Meter fees | 1,000 |
| Total Operating Revenues | 304,191 |
| **Operating Expenses:** | |
| Salaries | 131,285 |
| Employee benefits | 36,463 |
| Rent | - |
| Bad Debt Expense | - |
| Dues and memberships | - |
| Utilities | 37,143 |
| Professional services | 2,920 |
| Repair and maintenance | 13,613 |
| Supplies | 10,310 |
| Office expense | 1,373 |
| Insurance | 19,943 |
| Depreciation | 60,933 |
| Total Operating Expenses | 313,983 |
| **Operating income (loss)** | **$ (9,792)** |
| **Nonoperating Revenues (Expenses):** | |
| Interest expense | (3,144) |
| Interest income | 16,350 |
| Sale of Surplus Equipment | - |
| Purchases of Capital Assets | (96,620) |
| Total Nonoperating Revenues (Expenses) | (83,415) |
| **Capital Contributions** | |
| South Carthage Capital Asset Reimbursement | - |
| State Revolving Fund Loan Forgiveness | - |
| Drinking Water SWIG (ARP) Grant (Self-Installed) | 52,499 |
| DW 2024-10330 Lead Service Line | - |
| Corps of Engineers Grant | - |
| Tap and Meter Fees in excess of cost | - |
| Total Capital Contributions | 52,499 |
| **Net change in net position** | **$ (40,708)** |
| Net Position, June 30, 2025 | 7,851,483 |
| **Net Position, August 31, 2025** | **$ 7,810,775** |