



City of

SPRING HILL

TENNESSEE

est. 1809

## **AGENDA PACKET**

**Budget & Finance Committee**

**Budget & Finance Committee Meeting**

March 2, 2026

05:00 pm

**CITY OF SPRING HILL  
BUDGET & FINANCE COMMITTEE**



**BUDGET & FINANCE COMMITTEE MEETING**

March 2, 2026  
05:00 pm

**Call meeting to order**

**Approval of Minutes (February 2026)**

Attachment: [BFAC February 2026 Minutes.pdf](#)

**Citizen Comments**

**A. Discussion -- FY25 Audit Update**

Rebecca Holden, Finance Director

**B. Discussion -- FY26 Update**

Rebecca Holden, Finance Director

Attachment: [BFAC Dashboard](#)

Attachment: [Budget Report - Revenue.pdf](#)

Attachment: [Budget Report - Expense.pdf](#)

Attachment: [Pooled Cash Report.pdf](#)

Attachment: [Fund Balance Report.pdf](#)

Attachment: [January Budget Adjustment Report.pdf](#)

**C. Discussion -- Financial Policies Update - Internal Control Manual**

Rebecca Holden, Finance Director

Attachment: [Resolution 16-76 to adopt an Internal Control Manual for the City of Spring Hill.pdf](#)

Attachment: [Internal Control Policy - Redline Copy.docx](#)

Attachment: [Internal Control Manual - NEW.docx](#)

**D. Discussion -- Financial Policies Update - Grants Administration Policy**

Rebecca Holden, Finance Director

Attachment: [Grant Policy Final.docx](#)

Attachment: [Grant Intake and Funding Impact Statement-Final Version 2026.docx](#)

Attachment: [Grant Amendment Request Form-Final Version 2026.docx](#)

Attachment: [Grant Closeout Form-Final Version 2026.docx](#)

**E. Discussion -- Budget Amendment #3**

Rebecca Holden, Finance Director

Attachment: [Ordinance XX-XX.docx](#)

Attachment: [MEMO BA\\_3.docx](#)

**F. Discussion -- Water/Sewer Fund Capital Improvements**

Rebecca Holden, Finance Director

**G. Items from the Floor**

**Adjourn**



## Budget and Finance Committee

Monday, February 2nd, 2026, at 5:00pm

### Speakers

Vice Mayor – Trent Linville (TL)

Finance Director – Rebecca Holden (RH)

Alderman – Alex Jimenez (AJ)

Alderman – Vincent Fuqua (VF)

### Recording Link

<https://play.champds.com/springhilltn/event/1188>

### BFAC Business Minutes

Call meeting to order (00:00:00)

Approval of minutes (January 2026) (00:00:02)

Citizen Comments (00:00:11)

1. Discussion – FY25 Audit Update (00:00:14)  
RH – last documentation requested by auditors was sent last week, awaiting reply and checking back this week to verify all documents are good to go forward in the process; next is a full draft of financials and MDNA followed by 2 weeks through their quality review process; should hopefully be wrapped up by March.
2. Discussion – FY26 Update (00:01:46)  
RH – financials sent out last week as a draft for December with more changes coming, dashboard has been updated and reports sent; starting end of year projections, looking like a deficit, largely due to the purchase of station hill, which was planned to come out of fund balance. VF – you said “largely”, are there any other projects besides station hill? RH – no, station hill was purchased at \$6 million, but the deficit is technically less as we expect to pull funds from other places as well, though still higher than our current operating budget to fully cover it. TL – impact fees are challenging around the moratorium, but do we know how much lower the percentages we can expect vs what we measured? RH – not much previous data but using time now to track this data better for future years to use, plan on budgeting at 0 for next FY on adequate facilities and impact fees to watch it change throughout the FY, but do not expect to fully collect that projected percentage. TL – other funding running behind 6 months in to the FY is tourism, what drives that? RH – holidays see an influx of hotel stays; Mule Day also causes a pop in revenue that is yet to come before the end of this FY. TL – dashboard shows current liability-general funding as yellow, is this a concern? RH – December has a lot of moving parts with property taxes being paid by escrow companies, but nothing specifically concerning.
3. Discussion – Financial Policies Update-Net Position Policy (00:06:10)  
RH – last month we discussed the fund balance policy that effects your governmental funds, net position policy is your enterprise funds, such as water/sewer/storm water. Purpose and authority: based off of GFOA, comptroller, AWWA recommendations. Scope: applies to all enterprise funds, but water and sewer is the largest enterprise fund, so we want to pay special attention to it. Classifications:

directly from GASB 34, net investment and capital asset, restricted and unrestricted net position. Relationship: to the fund balance policy, which is GASB 54. Objectives: are protecting against revenue volatility and making sure budgets are balanced. Unrestricted net position target: is a broad range of 3-12 months of annual operating expenses; comptroller requires 2 months; smaller projects only need about 3 months while water/sewer need the 12 months of evaluation time; as long as we are within the 3-12-month target, we are good and then only monitored annually after the audit is published. The fund balance policy (GASB 54) contains the stabilization reserve (old Rainy day fund), which we plan on making something similar for net position policy for water/sewer, but GASB 34 doesn't really allow for that type of language to be in a policy like this, they like to see it as more of a cash reserve, so we are looking into GFOA and AWWA recommendations as well; AWWA says the cash management policy should be a strict cash reserve and not a fund balance reserve; still working out a solution currently to ensure there is a mirror reserve for 34 as 54 already does. Use: is making sure budgets are balanced and that net position is limited to one-time non-recurring expenditures. Replenishment: plan is presented if target percentages are not met. Policy and revision: are reviewed yearly and edits made as needed. TL – with use, does this limit administrator's authority for emergency purposes? RH – no, that would still fall within the purchasing policy as far as emergency expenditures.

4. Discussion – FY27 Budget Kickoff (00:12:53)

RH – budget calendar was approved and sent out a couple weeks ago, internal discussions: on budget currently including personnel, vehicle and equipment, line-item budgets will go out mid-February for all departments to input before going to city administration and back to BFAC. Big items for discussion: is it a reassessment year for Maury County; general fund is the SAFER grant for funding firefighters ends  $\frac{3}{4}$  of the way through the FY, need to plan for the other  $\frac{1}{4}$  and FY28, how to fund the grant as wages alone will range \$750,000-1 million per year for firefighters. Sewer moratorium and the revenue impact: for adequate facilities and impact fees next year, we plan for 0 until we have a better idea after tracking this year's current metrics to project targets. Building permits will decrease as well, so there will be room to make up the general fund with those decreases coming.

5. Discussion – Fund Balance True-Up (00:19:00)

RH – draft of resolution for an invoice paid a couple years ago for a purchase that came out of general fund unassigned fund balance when in reality it probably would have been better spent out of this committed line item that is specifically for park land acquisition; asking for a true-up of these balances, park land commitment reimburses the unassigned general fund balance. VF – we vetted this 2 weeks ago. TL – motion of recommendation to BOMA passed.

6. Discussion – Dual Utility Accounts with Maury County Water (00:20:20)

RH – section of the city consisting of about 100 accounts currently (and growing with new builds) gets water provided from Maury water but everything else (sewer, storm water, trash, city services) provided from Spring Hill; customers are realizing they are dual customers and choosing not to pay Spring Hill because there is no recourse of action to make them pay their bill (as long as they pay Maury for water, they are not penalized for not paying Spring Hill as well). Discussions with Maury water to negotiate a contract allowing Spring Hill customers be billed a separate itemization through the Maury water so that delinquent accounts can be cut off if payment is not made to both Maury AND Spring Hill; contract should include a small admin fee per account (~\$0.25 per bill) to cover them doing the work for us; our finance team will cover billing reports back and forth, revenue exchange once a month, collection reports and tracking, checking with auditors to ensure this is a possibility and verifying with comptroller that this setup is permissible. VF – are we trying to onboard all of Maury County water service area? RH – yes but specifically the accounts over by Harvest Point as we are servicing their sewer/trash/bulk without enough revenue coming in to support those services without consequence to the unpaid accounts. VF – is there a way to take over those Spring Hill accounts from Maury water completely? Eliminates the middle man and gives us control over the accounts better for ourselves. RH – utility districts are managed by the state, so Spring Hill and Maury cannot negotiate without getting the state involved, and we are not sure how willing Maury is to be involved if state is also involved in the process. AJ – if this is a problem that will continue to grow as Spring Hill grows, it needs to have a long-term solution in discussion that will benefit everyone via simplicity and eliminate possibilities for miscommunication between utility providers, even if we decide something short term for now such as the current proposition. TL – agrees a long-term solution with Spring Hill in control of the water is a

goal to work towards, but for current billing purposes, the short-term action can also be hashed out more thoroughly.

7. Items from the Floor (00:29:46)

VF – water/sewer improvements to come: what are the true costs for these projects? What is the timeline since we are fast-tracking CSA and sewer plant expansion on the BOMA agenda? If there isn't an expectation, can we get us to a point on a monthly basis that we can navigate what the expense of the Spring Hill taxpayer looks like? RH – currently working a funding plan for the entire CIP city wide, both general and enterprise operations; working with the prioritized list of projects for the general fund and getting them into a workable plan as far as funding; with the sewer moratorium, the questions are what is possible and high priority; want to do a full reconciliation of 1875: what have we spent so far since its inception, where are they on the list of prioritization, where has spending been happening there; working with Dan and team on getting a list of projects and cost for those projects; want to make sure we have a funding plan in place to follow at least through the moratorium. VF – heard the number of \$200 million thrown around to cover the completion of the water/sewer expansion project; concern is moving forward with other projects that cost without knowing how much is available to spend elsewhere because the water/sewer numbers are still unknown; can we get more concrete numbers filled in so we can make better decisions for other projects being passed or paused? RH – yes, will get a list of what is known and what still needs more research. VF – CSA project: sewer department is going to be taking roughly 19.5 acres of real property from public works that has a value, can we use the sewer fund to purchase the real property to help be a funding source to help the CSA be complete? Commercial value of similar property is about an \$8 million assumed transaction. RH – there are funding complications, not major but also not minor; digging up ways to recover money from other places, such as reconciling 1875, cleaning up funds balance classification, and finding ways to cover costs with appropriate grants for past projects that were incorrectly assigned; water/sewer contributing to CSA is a big possibility with current cost shares already happening. VF – if we don't move forward with CSA to get public works where they need to be, we will be starting back at square 1 and creating a scenario where delivering Project Swift is delayed. TL – want to reiterate the importance of delivering with efficiency and swiftness from the board based on the complexity of the water/sewer projects. VF – \$3.5 million spent on construction team for CSA and Battle Creek; concerned that the timeframe for future projects is going to be costly and there is no funding or line itemized plan for associated costs going forward; can we contain that list while creating the budget to show that breakdown more specifically and ensure funding for those costs?

Adjourn (00:43:08)

Remote Attachment:

[BFAC Dashboard \(https://app.powerb ... f5fdf-813c-4f9e-a9ee-a2844173c1f5\) \(LINK\)](https://app.powerbi.com/groups/ff5df-813c-4f9e-a9ee-a2844173c1f5)



Spring Hill, TN

## Budget Report Account Summary

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 110 - GENERAL FUND</b>							
<b>Revenue</b>							
<a href="#">110-30000-31111</a>							
Real Property Taxes (Current) 2023 - Maury (\$.739)	8,655,540.00	8,655,540.00	615,028.76	5,069,186.83	0.00	-3,586,353.17	58.57 %
<a href="#">110-30000-31112</a>							
Real Property Taxes(Current)-23 Williamson (\$.739)	13,433,506.00	13,433,506.00	1,074,013.41	9,690,394.42	0.00	-3,743,111.58	72.14 %
<a href="#">110-30000-31121</a>							
Utility Taxes Property	135,000.00	135,000.00	91.00	91.00	0.00	-134,909.00	0.07 %
<a href="#">110-30000-31211</a>							
Delinquent Property Tax - Maury 2021 (2+ Years)	7,500.00	7,500.00	9.00	880.00	0.00	-6,620.00	11.73 %
<a href="#">110-30000-31212</a>							
Delinquent Property Tax-Williamson 2021 (2+ Years)	25,000.00	25,000.00	33.39	9,633.81	0.00	-15,366.19	38.54 %
<a href="#">110-30000-31221</a>							
Delinquent Property Tax - Maury 2022 (Prior Year)	75,000.00	75,000.00	1,203.00	11,592.00	0.00	-63,408.00	15.46 %
<a href="#">110-30000-31222</a>							
Delinquent Property Tax - Williamson 2022 Prior Yr	75,000.00	75,000.00	1,186.00	2,088.18	0.00	-72,911.82	2.78 %
<a href="#">110-30000-31223</a>							
Property Tax Penalty - Maury 2022 (Prior Yr)	15,000.00	15,000.00	1,117.71	10,980.08	0.00	-4,019.92	73.20 %
<a href="#">110-30000-31312</a>							
Property Tax Penalty - Williamson 2022 (PriorYr)	10,000.00	10,000.00	842.66	7,325.86	0.00	-2,674.14	73.26 %
<a href="#">110-30000-31321</a>							
Property Tax Penalty - Maury 2021 (2+ Yrs)	2,000.00	2,000.00	4.73	521.58	0.00	-1,478.42	26.08 %
<a href="#">110-30000-31322</a>							
Property Tax Penalty - Williamson 2021 (2+ Yrs)	5,000.00	5,000.00	14.61	4,551.48	0.00	-448.52	91.03 %
<a href="#">110-30000-31501</a>							
Pay In Lieu Of Tax - Electric Utilities	40,000.00	40,000.00	0.00	21,916.05	0.00	-18,083.95	54.79 %
<a href="#">110-30000-31502</a>							
Water/Sewer In-Lieu-Of-Tax	325,000.00	325,000.00	0.00	0.00	0.00	-325,000.00	0.00 %
<a href="#">110-30000-31611</a>							
Local Sales Tax - Maury Co	9,600,000.00	9,600,000.00	891,797.59	5,234,206.96	0.00	-4,365,793.04	54.52 %
<a href="#">110-30000-31612</a>							
Local Sales Tax - Williamson Co	6,500,000.00	6,500,000.00	614,607.83	3,609,505.01	0.00	-2,890,494.99	55.53 %
<a href="#">110-30000-31711</a>							
Wholesale Beer Tax	300,000.00	300,000.00	59,723.13	229,451.33	0.00	-70,548.67	76.48 %
<a href="#">110-30000-31712</a>							
Wholesale Liquor Tax	1,000,000.00	1,000,000.00	65,028.15	526,692.20	0.00	-473,307.80	52.67 %
<a href="#">110-30000-31713</a>							
Mixed Drink Taxes	180,000.00	180,000.00	16,592.24	108,384.55	0.00	-71,615.45	60.21 %
<a href="#">110-30000-31811</a>							
Business License	1,100,000.00	1,100,000.00	41,158.90	158,646.85	0.00	-941,353.15	14.42 %
<a href="#">110-30000-31911</a>							
Natural Gas Franchise Tax	300,000.00	300,000.00	341,318.72	341,318.72	0.00	41,318.72	113.77 %
<a href="#">110-30000-31912</a>							
Cable TV Franchise	110,000.00	110,000.00	0.00	55,820.30	0.00	-54,179.70	50.75 %
<a href="#">110-30000-32201</a>							
Beer Licenses	10,000.00	10,000.00	1,300.00	9,368.10	0.00	-631.90	93.68 %
<a href="#">110-30000-33511</a>							
State Sales Tax	6,150,000.00	6,150,000.00	535,540.63	3,218,249.38	0.00	-2,931,750.62	52.33 %
<a href="#">110-30000-33531</a>							
State Beer Tax	20,000.00	20,000.00	0.00	10,934.52	0.00	-9,065.48	54.67 %
<a href="#">110-30000-33541</a>							
TVA In-Lieu-Of Tax	600,000.00	600,000.00	169,405.45	338,810.90	0.00	-261,189.10	56.47 %
<a href="#">110-30000-33558</a>							
State Transportation Modernization	0.00	0.00	1,674.86	13,954.68	0.00	13,954.68	0.00 %
<a href="#">110-30000-33593</a>							
Corporate Excise Tax	54,000.00	54,000.00	0.00	0.00	0.00	-54,000.00	0.00 %
<a href="#">110-30000-33594</a>							
Telecom Interstate Sales City	0.00	0.00	618.08	3,752.92	0.00	3,752.92	0.00 %
<a href="#">110-30000-33595</a>							
Sports Betting Tax	90,000.00	90,000.00	0.00	50,114.65	0.00	-39,885.35	55.68 %
<a href="#">110-30000-33599</a>							
License Plate/DI Return Fees	1,500.00	1,500.00	320.00	1,070.00	0.00	-430.00	71.33 %
<a href="#">110-30000-34122</a>							
Credit Card Processing Fee	4,000.00	4,000.00	1,277.01	3,785.44	0.00	-214.56	94.64 %
<a href="#">110-30000-36110</a>							
Interest Earnings	2,000,000.00	2,000,000.00	135,772.95	956,642.82	0.00	-1,043,357.18	47.83 %
<a href="#">110-30000-36300</a>							
Sale Of Surplus Property	5,000.00	5,000.00	379.20	3,141.60	0.00	-1,858.40	62.83 %
<a href="#">110-30000-36350</a>							
Insurance Recoveries	25,000.00	25,000.00	0.00	0.00	0.00	-25,000.00	0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-30000-36401</a>	Misc Refunds & Rebates	0.00	0.00	182.03	10,824.42	0.00	10,824.42	0.00 %
<a href="#">110-30000-36900</a>	Cash Over/Short	0.00	0.00	0.00	0.90	0.00	0.90	0.00 %
<a href="#">110-30000-36980</a>	Miscellaneous Income	0.00	0.00	0.00	70.65	0.00	70.65	0.00 %
<a href="#">110-41100-34616</a>	Support Services Interfund Revenue - Water & Sewer	3,582,758.00	3,582,758.00	0.00	121,427.44	0.00	-3,461,330.56	3.39 %
<a href="#">110-41310-34616</a>	Operating Transfer -	0.00	0.00	0.00	57,066.20	0.00	57,066.20	0.00 %
<a href="#">110-41320-34616</a>	Support Services Interfund Revenue - Water & Sewer	107,189.00	107,189.00	0.00	19,133.71	0.00	-88,055.29	17.85 %
<a href="#">110-41500-32021</a>	Solicitation Permits (46200)	600.00	600.00	20.00	690.00	0.00	90.00	115.00 %
<a href="#">110-41500-34122</a>	Credit Card Processing Fee	9,000.00	9,000.00	1,085.54	11,556.25	0.00	2,556.25	128.40 %
<a href="#">110-41500-34616</a>	Support Services Interfund Revenue - Water & Sewer	748,874.00	748,874.00	0.00	144,440.38	0.00	-604,433.62	19.29 %
<a href="#">110-41641-34616</a>	Support Services Interfund Revenue - Water & Sewer	707,198.00	707,198.00	0.00	237,895.17	0.00	-469,302.83	33.64 %
<a href="#">110-41650-34616</a>	Support Services Interfund Revenue - Water & Sewer	65,706.00	65,706.00	0.00	11,395.82	0.00	-54,310.18	17.34 %
<a href="#">110-41650-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	200.00	0.00	200.00	0.00 %
<a href="#">110-41700-36502</a>	Developer Reimbursement - TIS	0.00	0.00	0.00	37,987.50	0.00	37,987.50	0.00 %
<a href="#">110-41800-34616</a>	Support Services Interfund Revenue - Water & Sewer	452,588.00	452,588.00	0.00	83,313.02	0.00	-369,274.98	18.41 %
<a href="#">110-42100-32691</a>	Alarm Registrations	45,000.00	45,000.00	-400.00	5,359.13	0.00	-39,640.87	11.91 %
<a href="#">110-42100-33401</a>	TN Highway Safety (THSO Grant)	65,000.00	65,000.00	0.00	4,293.75	0.00	-60,706.25	6.61 %
<a href="#">110-42100-33402</a>	Inservice Training-Post Commission	45,000.00	45,000.00	0.00	0.00	0.00	-45,000.00	0.00 %
<a href="#">110-42100-34000</a>	Charges For Services	0.00	0.00	170.00	1,148.84	0.00	1,148.84	0.00 %
<a href="#">110-42100-34157</a>	Sexual Offender Registration	1,200.00	1,200.00	100.00	200.00	0.00	-1,000.00	16.67 %
<a href="#">110-42100-34158</a>	SOR-Community Notification	500.00	500.00	50.00	100.00	0.00	-400.00	20.00 %
<a href="#">110-42100-34211</a>	Public Safety - Charges For Services	6,000.00	6,000.00	330.00	3,318.02	0.00	-2,681.98	55.30 %
<a href="#">110-42100-34212</a>	Accident Report Revenues	500.00	500.00	0.00	0.00	0.00	-500.00	0.00 %
<a href="#">110-42100-35100</a>	City Court Revenue	210,000.00	210,000.00	26,071.60	145,163.11	0.00	-64,836.89	69.13 %
<a href="#">110-42100-35101</a>	E-Citation Traffic Fees	0.00	0.00	0.00	1.00	0.00	1.00	0.00 %
<a href="#">110-42100-35102</a>	E-Citations-Pd	0.00	0.00	0.00	4.00	0.00	4.00	0.00 %
<a href="#">110-42100-35112</a>	Opioid Settlement Revenue	0.00	0.00	0.00	2,132.70	0.00	2,132.70	0.00 %
<a href="#">110-42100-35160</a>	County Court Revenues	50,000.00	50,000.00	3,039.91	21,567.81	0.00	-28,432.19	43.14 %
<a href="#">110-42100-36300</a>	Sale Of Surplus Property	0.00	0.00	0.00	391.00	0.00	391.00	0.00 %
<a href="#">110-42100-36350</a>	Insurance Recoveries	25,000.00	25,000.00	0.00	0.00	0.00	-25,000.00	0.00 %
<a href="#">110-42100-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	70.00	0.00	70.00	0.00 %
<a href="#">110-42110-32691</a>	Alarm Registrations	0.00	0.00	8,876.45	16,702.32	0.00	16,702.32	0.00 %
<a href="#">110-42110-33415</a>	State Academy Cost Sharing Grant	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00 %
<a href="#">110-42110-34000</a>	Charges For Services	0.00	0.00	0.00	38.84	0.00	38.84	0.00 %
<a href="#">110-42110-36300</a>	Sale Of Surplus Property	0.00	14,824.00	0.00	15,215.00	0.00	391.00	102.64 %
<a href="#">110-42123-34213</a>	Impound Lot Fees	0.00	0.00	0.00	700.00	0.00	700.00	0.00 %
<a href="#">110-42123-36350</a>	Insurance Recoveries	0.00	0.00	0.00	20,492.00	0.00	20,492.00	0.00 %
<a href="#">110-42140-36350</a>	Insurance Recoveries	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00 %
<a href="#">110-42220-33102</a>	FEMA SAFER Grant	1,060,272.00	1,060,272.00	0.00	290,899.73	0.00	-769,372.27	27.44 %
<a href="#">110-42240-32694</a>	Fire Inspections	50,000.00	50,000.00	960.00	21,702.00	0.00	-28,298.00	43.40 %
<a href="#">110-43100-36350</a>	Insurance Recoveries	0.00	0.00	0.00	164.18	0.00	164.18	0.00 %
<a href="#">110-43100-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	220.00	0.00	220.00	0.00 %
<a href="#">110-43120-33431</a>	TDOT Reimbursement	0.00	0.00	2,116.00	3,220.00	0.00	3,220.00	0.00 %

**Budget Report**

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-43120-36350</a>	Insurance Recoveries	0.00	0.00	0.00	45,704.50	0.00	45,704.50	0.00 %
<a href="#">110-43120-36980</a>	Miscellaneous Income	0.00	0.00	0.00	230.05	0.00	230.05	0.00 %
<a href="#">110-43170-34000</a>	Charges For Services	1,049,824.00	1,280,024.00	72,693.07	428,459.47	0.00	-851,564.53	33.47 %
<a href="#">110-43170-36350</a>	Insurance Recoveries	0.00	0.00	13,576.73	61,485.89	0.00	61,485.89	0.00 %
<a href="#">110-44400-34744</a>	Parks & Recreation Fees	0.00	0.00	0.00	1,175.00	0.00	1,175.00	0.00 %
<a href="#">110-44420-34746</a>	Senior Center Activity Fees	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	0.00 %
<a href="#">110-44420-34793</a>	Community Center Fees-Rent	11,000.00	11,000.00	400.00	1,975.24	0.00	-9,024.76	17.96 %
<a href="#">110-44800-33801</a>	County Library Contribution	56,165.00	56,165.00	0.00	43,665.00	0.00	-12,500.00	77.74 %
<a href="#">110-46100-32621</a>	Building Permits	2,250,000.00	2,250,000.00	137,339.14	986,556.64	0.00	-1,263,443.36	43.85 %
<a href="#">110-46100-32911</a>	Sign Permits (46200)	16,000.00	16,000.00	526.40	5,897.10	0.00	-10,102.90	36.86 %
<a href="#">110-46100-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	-952.40	0.00	-952.40	0.00 %
<a href="#">110-46300-34323</a>	Engineering Fees	0.00	0.00	6,894.00	21,944.00	0.00	21,944.00	0.00 %
<a href="#">110-46300-34616</a>	Support Services Interfund Revenue - Water & Sewer	215,835.00	215,835.00	0.00	30,671.98	0.00	-185,163.02	14.21 %
<a href="#">110-46300-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	50.00	0.00	50.00	0.00 %
	<b>Revenue Total:</b>	<b>61,685,755.00</b>	<b>61,930,779.00</b>	<b>4,844,089.88</b>	<b>32,644,979.58</b>	<b>0.00</b>	<b>-29,285,799.42</b>	<b>52.71%</b>
	<b>Fund: 110 - GENERAL FUND Total:</b>	<b>61,685,755.00</b>	<b>61,930,779.00</b>	<b>4,844,089.88</b>	<b>32,644,979.58</b>	<b>0.00</b>	<b>-29,285,799.42</b>	<b>52.71%</b>
<b>Fund: 121 - STATE STREET AID FUND</b>								
<b>Revenue</b>								
<a href="#">121-43110-33551</a>	State Gasoline And Motor Fuel Tax	1,836,570.00	1,836,570.00	143,675.18	895,893.15	0.00	-940,676.85	48.78 %
<a href="#">121-43110-33552</a>	State-City Streets and Transportation	92,000.00	92,000.00	7,619.40	45,716.44	0.00	-46,283.56	49.69 %
<a href="#">121-43190-36110</a>	Interest Earnings	70,000.00	70,000.00	5,310.27	44,515.40	0.00	-25,484.60	63.59 %
	<b>Revenue Total:</b>	<b>1,998,570.00</b>	<b>1,998,570.00</b>	<b>156,604.85</b>	<b>986,124.99</b>	<b>0.00</b>	<b>-1,012,445.01</b>	<b>49.34%</b>
	<b>Fund: 121 - STATE STREET AID FUND Total:</b>	<b>1,998,570.00</b>	<b>1,998,570.00</b>	<b>156,604.85</b>	<b>986,124.99</b>	<b>0.00</b>	<b>-1,012,445.01</b>	<b>49.34%</b>
<b>Fund: 122 - ECITATIONS</b>								
<b>Revenue</b>								
<a href="#">122-42122-36110</a>	Interest Earnings	0.00	0.00	39.35	292.58	0.00	292.58	0.00 %
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39.35</b>	<b>292.58</b>	<b>0.00</b>	<b>292.58</b>	<b>0.00%</b>
	<b>Fund: 122 - ECITATIONS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39.35</b>	<b>292.58</b>	<b>0.00</b>	<b>292.58</b>	<b>0.00%</b>
<b>Fund: 124 - IMPACT FEES FUND</b>								
<b>Revenue</b>								
<a href="#">124-43110-32670</a>	Impact Fees	4,000,000.00	4,000,000.00	234,368.00	1,346,662.00	0.00	-2,653,338.00	33.67 %
<a href="#">124-43110-36110</a>	Interest Earnings	500,000.00	500,000.00	35,177.90	256,653.26	0.00	-243,346.74	51.33 %
	<b>Revenue Total:</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>269,545.90</b>	<b>1,603,315.26</b>	<b>0.00</b>	<b>-2,896,684.74</b>	<b>35.63%</b>
	<b>Fund: 124 - IMPACT FEES FUND Total:</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>269,545.90</b>	<b>1,603,315.26</b>	<b>0.00</b>	<b>-2,896,684.74</b>	<b>35.63%</b>
<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX</b>								
<b>Revenue</b>								
<a href="#">125-46050-31990</a>	Adequate Facilities	2,000,000.00	2,000,000.00	201,610.00	931,368.00	0.00	-1,068,632.00	46.57 %
<a href="#">125-46050-31991</a>	Adequate Facilities - Roads	350,000.00	350,000.00	0.00	66,377.50	0.00	-283,622.50	18.97 %
<a href="#">125-46050-33802</a>	Adequate Facilities - WC	400,000.00	400,000.00	78,532.25	255,152.94	0.00	-144,847.06	63.79 %

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">125-46050-36110</a>	Interest Earnings	275,000.00	275,000.00	24,164.98	178,888.65	0.00	-96,111.35	65.05 %
	<b>Revenue Total:</b>	<b>3,025,000.00</b>	<b>3,025,000.00</b>	<b>304,307.23</b>	<b>1,431,787.09</b>	<b>0.00</b>	<b>-1,593,212.91</b>	<b>47.33%</b>
	<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX Total:</b>	<b>3,025,000.00</b>	<b>3,025,000.00</b>	<b>304,307.23</b>	<b>1,431,787.09</b>	<b>0.00</b>	<b>-1,593,212.91</b>	<b>47.33%</b>
<b>Fund: 140 - TOURISM FUND</b>								
<b>Revenue</b>								
<a href="#">140-47210-31920</a>	Room Occupancy - Hotel/Motel Tax	410,000.00	410,000.00	26,116.79	176,205.79	0.00	-233,794.21	42.98 %
<a href="#">140-47210-36110</a>	Interest Earnings	30,000.00	30,000.00	1,811.25	14,169.99	0.00	-15,830.01	47.23 %
<a href="#">140-47210-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	111.94	0.00	111.94	0.00 %
	<b>Revenue Total:</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>27,928.04</b>	<b>190,487.72</b>	<b>0.00</b>	<b>-249,512.28</b>	<b>43.29%</b>
	<b>Fund: 140 - TOURISM FUND Total:</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>27,928.04</b>	<b>190,487.72</b>	<b>0.00</b>	<b>-249,512.28</b>	<b>43.29%</b>
<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL</b>								
<b>Revenue</b>								
<a href="#">150-30000-36110</a>	Interest Earnings	0.00	0.00	5,576.75	43,743.40	0.00	43,743.40	0.00 %
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,576.75</b>	<b>43,743.40</b>	<b>0.00</b>	<b>43,743.40</b>	<b>0.00%</b>
	<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,576.75</b>	<b>43,743.40</b>	<b>0.00</b>	<b>43,743.40</b>	<b>0.00%</b>
<b>Fund: 210 - SANITATION FUND</b>								
<b>Revenue</b>								
<a href="#">210-43200-34410</a>	Residential And Commercial Collection	2,984,278.00	2,984,278.00	248,614.52	1,688,381.55	0.00	-1,295,896.45	56.58 %
<a href="#">210-43200-34440</a>	Recycling Collection	975,000.00	975,000.00	85,161.84	591,229.87	0.00	-383,770.13	60.64 %
<a href="#">210-43200-34490</a>	City Sanitation Services	1,650,000.00	1,650,000.00	117,072.73	848,751.32	0.00	-801,248.68	51.44 %
<a href="#">210-43200-34492</a>	Bulky Waste Pickup Fee	45,000.00	45,000.00	4,107.50	32,858.75	0.00	-12,141.25	73.02 %
<a href="#">210-43200-36110</a>	Interest Earnings	70,000.00	70,000.00	6,697.47	49,407.28	0.00	-20,592.72	70.58 %
<a href="#">210-43200-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	4.25	0.00	4.25	0.00 %
<a href="#">210-43200-36961</a>	Operating Transfer In From General Fund	385,460.00	385,460.00	0.00	0.00	0.00	-385,460.00	0.00 %
	<b>Revenue Total:</b>	<b>6,109,738.00</b>	<b>6,109,738.00</b>	<b>461,654.06</b>	<b>3,210,633.02</b>	<b>0.00</b>	<b>-2,899,104.98</b>	<b>52.55%</b>
	<b>Fund: 210 - SANITATION FUND Total:</b>	<b>6,109,738.00</b>	<b>6,109,738.00</b>	<b>461,654.06</b>	<b>3,210,633.02</b>	<b>0.00</b>	<b>-2,899,104.98</b>	<b>52.55%</b>
<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND</b>								
<b>Revenue</b>								
<a href="#">311-30000-36110</a>	Interest Earnings	900,000.00	900,000.00	43,776.82	440,869.04	0.00	-459,130.96	48.99 %
<a href="#">311-30000-36130</a>	Gain or Loss on Investments	0.00	0.00	57,169.07	457,516.66	0.00	457,516.66	0.00 %
<a href="#">311-30000-36135</a>	Gain or Loss on Investment 2024	0.00	0.00	77,014.70	590,076.23	0.00	590,076.23	0.00 %
<a href="#">311-30000-36961</a>	Operating Transfer In From General Fund	8,172,947.02	8,172,947.02	0.00	4,844,151.62	0.00	-3,328,795.40	59.27 %
<a href="#">311-48002-36500</a>	Contribution From Developer	0.00	0.00	0.00	108,000.00	0.00	108,000.00	0.00 %
<a href="#">311-48004-32671</a>	June Lake Bucker Assessment	0.00	0.00	10,945.20	12,769.40	0.00	12,769.40	0.00 %
<a href="#">311-48004-32672</a>	June Lake City Assessment	0.00	0.00	5,472.60	16,417.80	0.00	16,417.80	0.00 %
<a href="#">311-48005-33452</a>	Grant Revenue	448,000.00	448,000.00	0.00	695.04	0.00	-447,304.96	0.16 %
	<b>Revenue Total:</b>	<b>9,520,947.02</b>	<b>9,520,947.02</b>	<b>194,378.39</b>	<b>6,470,495.79</b>	<b>0.00</b>	<b>-3,050,451.23</b>	<b>67.96%</b>
	<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND Total:</b>	<b>9,520,947.02</b>	<b>9,520,947.02</b>	<b>194,378.39</b>	<b>6,470,495.79</b>	<b>0.00</b>	<b>-3,050,451.23</b>	<b>67.96%</b>

**Budget Report**

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 313 - CAPITAL PROJECTS FUND</b>							
<b>Revenue</b>							
<a href="#">313-30000-36110</a>	Interest Earnings	150,000.00	150,000.00	13,165.90	127,884.31	0.00	-22,115.69 85.26 %
<a href="#">313-30000-36962</a>	Operating Transfer In From Impact Fees	2,730,000.00	3,480,000.00	0.00	0.00	0.00	-3,480,000.00 0.00 %
<a href="#">313-30000-36979</a>	Operating Transfer In From Adequate Facilities	5,094,253.00	8,394,253.00	0.00	0.00	0.00	-8,394,253.00 0.00 %
<a href="#">313-48008-36500</a>	Contribution From Developer	0.00	0.00	0.00	775,145.25	0.00	775,145.25 0.00 %
<a href="#">313-48018-33452</a>	Parks & Rec Grants	0.00	0.00	0.00	148,902.25	0.00	148,902.25 0.00 %
	<b>Revenue Total:</b>	<b>7,974,253.00</b>	<b>12,024,253.00</b>	<b>13,165.90</b>	<b>1,051,931.81</b>	<b>0.00</b>	<b>-10,972,321.19 8.75%</b>
	<b>Fund: 313 - CAPITAL PROJECTS FUND Total:</b>	<b>7,974,253.00</b>	<b>12,024,253.00</b>	<b>13,165.90</b>	<b>1,051,931.81</b>	<b>0.00</b>	<b>-10,972,321.19 8.75%</b>
<b>Fund: 410 - WATER AND SEWER FUND</b>							
<b>Revenue</b>							
<a href="#">410-52000-36110</a>	Interest Earnings	1,800,000.00	1,800,000.00	190,309.56	1,381,594.61	0.00	-418,405.39 76.76 %
<a href="#">410-52000-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	4,318.68	0.00	4,318.68 0.00 %
<a href="#">410-52000-36972</a>	Operating Transfer In From Sewer Reserves	1,500,000.00	1,500,000.00	0.00	0.00	0.00	-1,500,000.00 0.00 %
<a href="#">410-52000-36973</a>	Operating Transfer From Water Reserve	3,000,000.00	3,000,000.00	0.00	0.00	0.00	-3,000,000.00 0.00 %
<a href="#">410-52000-36980</a>	Miscellaneous Income	0.00	0.00	107.21	2,732.21	0.00	2,732.21 0.00 %
<a href="#">410-52000-37110</a>	Metered Water Sales (Customers)	13,244,415.00	13,244,415.00	999,698.02	8,746,172.16	0.00	-4,498,242.84 66.04 %
<a href="#">410-52000-37191</a>	Reconnection Fees	30,000.00	30,000.00	2,400.00	14,375.00	0.00	-15,625.00 47.92 %
<a href="#">410-52000-37192</a>	Water Sign Up Fee	90,000.00	90,000.00	5,050.00	61,232.95	0.00	-28,767.05 68.04 %
<a href="#">410-52000-37194</a>	Sales Of Materials & Water Meters	175,000.00	175,000.00	24,291.74	130,034.33	0.00	-44,965.67 74.31 %
<a href="#">410-52000-37198</a>	Water Development Fees - HB&TS	0.00	0.00	4,500.00	-15,750.00	0.00	-15,750.00 0.00 %
<a href="#">410-52000-37199</a>	Water Development	0.00	0.00	0.00	64,113.00	0.00	64,113.00 0.00 %
<a href="#">410-52000-37210</a>	Sewer Service Charge (Customers) - 410	13,845,948.00	13,845,948.00	1,101,886.65	8,537,183.58	0.00	-5,308,764.42 61.66 %
<a href="#">410-52000-37291</a>	Forfeited Discounts & Penalties	120,000.00	120,000.00	15,948.05	133,931.90	0.00	13,931.90 111.61 %
<a href="#">410-52000-37502</a>	State Reimbursement For Lab Tests	20,000.00	20,000.00	0.00	1,380.00	0.00	-18,620.00 6.90 %
<a href="#">410-52050-34122</a>	Credit Card Processing Fee	210,000.00	210,000.00	18,043.09	126,052.70	0.00	-83,947.30 60.03 %
<a href="#">410-52110-36300</a>	Sale Of Surplus Property	0.00	0.00	0.00	2,350.00	0.00	2,350.00 0.00 %
<a href="#">410-52220-36300</a>	Sale Of Surplus Property	0.00	0.00	0.00	3,635.00	0.00	3,635.00 0.00 %
	<b>Revenue Total:</b>	<b>34,035,363.00</b>	<b>34,035,363.00</b>	<b>2,362,234.32</b>	<b>19,193,356.12</b>	<b>0.00</b>	<b>-14,842,006.88 56.39%</b>
	<b>Fund: 410 - WATER AND SEWER FUND Total:</b>	<b>34,035,363.00</b>	<b>34,035,363.00</b>	<b>2,362,234.32</b>	<b>19,193,356.12</b>	<b>0.00</b>	<b>-14,842,006.88 56.39%</b>
<b>Fund: 413 - WATER DEVELOPMENT FEES</b>							
<b>Revenue</b>							
<a href="#">413-52000-36110</a>	Interest Earnings	300,000.00	300,000.00	7,124.66	47,383.04	0.00	-252,616.96 15.79 %
<a href="#">413-52000-37196</a>	Water Tap Fees	750,000.00	750,000.00	95,200.00	408,338.85	0.00	-341,661.15 54.45 %
<a href="#">413-52000-37199</a>	Water Development	1,100,000.00	1,100,000.00	82,041.60	637,579.20	0.00	-462,420.80 57.96 %
	<b>Revenue Total:</b>	<b>2,150,000.00</b>	<b>2,150,000.00</b>	<b>184,366.26</b>	<b>1,093,301.09</b>	<b>0.00</b>	<b>-1,056,698.91 50.85%</b>
	<b>Fund: 413 - WATER DEVELOPMENT FEES Total:</b>	<b>2,150,000.00</b>	<b>2,150,000.00</b>	<b>184,366.26</b>	<b>1,093,301.09</b>	<b>0.00</b>	<b>-1,056,698.91 50.85%</b>
<b>Fund: 414 - SEWER DEVELOPMENT FUND</b>							
<b>Revenue</b>							
<a href="#">414-52000-36110</a>	Interest Earnings	750,000.00	750,000.00	12,737.02	120,555.38	0.00	-629,444.62 16.07 %

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">414-52000-37296</a>	Sewer Tap Fees	850,000.00	850,000.00	96,250.00	367,150.00	0.00	-482,850.00	43.19 %
<a href="#">414-52000-37298</a>	Sewer Development Fees	1,200,000.00	1,200,000.00	132,000.00	709,490.00	0.00	-490,510.00	59.12 %
	<b>Revenue Total:</b>	<b>2,800,000.00</b>	<b>2,800,000.00</b>	<b>240,987.02</b>	<b>1,197,195.38</b>	<b>0.00</b>	<b>-1,602,804.62</b>	<b>42.76%</b>
	<b>Fund: 414 - SEWER DEVELOPMENT FUND Total:</b>	<b>2,800,000.00</b>	<b>2,800,000.00</b>	<b>240,987.02</b>	<b>1,197,195.38</b>	<b>0.00</b>	<b>-1,602,804.62</b>	<b>42.76%</b>
	<b>Fund: 416 - STORM WATER UTILITY FUND</b>							
	<b>Revenue</b>							
<a href="#">416-43150-36110</a>	Interest Earnings	70,000.00	70,000.00	1,610.87	17,049.19	0.00	-52,950.81	24.36 %
<a href="#">416-43150-36401</a>	Misc Refunds & Rebates	0.00	0.00	0.00	30.17	0.00	30.17	0.00 %
<a href="#">416-43150-37711</a>	Stormwater Fees - Residential	1,500,000.00	1,500,000.00	153,088.90	1,046,974.65	0.00	-453,025.35	69.80 %
<a href="#">416-43150-37712</a>	Stormwater Fees - Commercial	850,000.00	850,000.00	92,750.69	635,212.96	0.00	-214,787.04	74.73 %
<a href="#">416-43150-37791</a>	Stormwater Fees - Penalties	10,000.00	10,000.00	1,266.24	10,955.87	0.00	955.87	109.56 %
	<b>Revenue Total:</b>	<b>2,430,000.00</b>	<b>2,430,000.00</b>	<b>248,716.70</b>	<b>1,710,222.84</b>	<b>0.00</b>	<b>-719,777.16</b>	<b>70.38%</b>
	<b>Fund: 416 - STORM WATER UTILITY FUND Total:</b>	<b>2,430,000.00</b>	<b>2,430,000.00</b>	<b>248,716.70</b>	<b>1,710,222.84</b>	<b>0.00</b>	<b>-719,777.16</b>	<b>70.38%</b>
	<b>Fund: 611 - LIBRARY FUND</b>							
	<b>Revenue</b>							
<a href="#">611-44800-34250</a>	Donations	50,000.00	50,000.00	5,349.67	41,558.12	0.00	-8,441.88	83.12 %
<a href="#">611-44800-34520</a>	Donations - Book Publishing	0.00	0.00	76.02	1,546.02	0.00	1,546.02	0.00 %
<a href="#">611-44800-36110</a>	Interest Earnings	6,000.00	6,000.00	574.29	4,262.40	0.00	-1,737.60	71.04 %
	<b>Revenue Total:</b>	<b>56,000.00</b>	<b>56,000.00</b>	<b>5,999.98</b>	<b>47,366.54</b>	<b>0.00</b>	<b>-8,633.46</b>	<b>84.58%</b>
	<b>Fund: 611 - LIBRARY FUND Total:</b>	<b>56,000.00</b>	<b>56,000.00</b>	<b>5,999.98</b>	<b>47,366.54</b>	<b>0.00</b>	<b>-8,633.46</b>	<b>84.58%</b>
	<b>Fund: 612 - EVIDENCE TRUST FUND</b>							
	<b>Revenue</b>							
<a href="#">612-42100-36110</a>	Interest Earnings	0.00	0.00	336.67	1,859.69	0.00	1,859.69	0.00 %
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>336.67</b>	<b>1,859.69</b>	<b>0.00</b>	<b>1,859.69</b>	<b>0.00%</b>
	<b>Fund: 612 - EVIDENCE TRUST FUND Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>336.67</b>	<b>1,859.69</b>	<b>0.00</b>	<b>1,859.69</b>	<b>0.00%</b>
	<b>Fund: 619 - DRUG ENFORCEMENT FUND</b>							
	<b>Revenue</b>							
<a href="#">619-42100-35140</a>	Drug Related Fines	30,000.00	30,000.00	2,287.00	15,791.47	0.00	-14,208.53	52.64 %
<a href="#">619-42100-35231</a>	Forfeiture Of Property	10,000.00	10,000.00	0.00	5,041.00	0.00	-4,959.00	50.41 %
<a href="#">619-42100-36110</a>	Interest Earnings	8,000.00	8,000.00	787.13	6,114.05	0.00	-1,885.95	76.43 %
<a href="#">619-42100-36300</a>	Sale Of Surplus Property	0.00	0.00	0.00	4,651.00	0.00	4,651.00	0.00 %
	<b>Revenue Total:</b>	<b>48,000.00</b>	<b>48,000.00</b>	<b>3,074.13</b>	<b>31,597.52</b>	<b>0.00</b>	<b>-16,402.48</b>	<b>65.83%</b>
	<b>Fund: 619 - DRUG ENFORCEMENT FUND Total:</b>	<b>48,000.00</b>	<b>48,000.00</b>	<b>3,074.13</b>	<b>31,597.52</b>	<b>0.00</b>	<b>-16,402.48</b>	<b>65.83%</b>
	<b>Report Total:</b>	<b>136,773,626.02</b>	<b>141,068,650.02</b>	<b>9,323,005.43</b>	<b>70,908,690.42</b>	<b>0.00</b>	<b>-70,159,959.60</b>	<b>50.27%</b>

Budget Report

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

**Group Summary**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 110 - GENERAL FUND</b>							
Revenue							
	61,685,755.00	61,930,779.00	4,844,089.88	32,644,979.58	0.00	-29,285,799.42	52.71%
Revenue Total:	61,685,755.00	61,930,779.00	4,844,089.88	32,644,979.58	0.00	-29,285,799.42	52.71%
Fund: 110 - GENERAL FUND Total:	61,685,755.00	61,930,779.00	4,844,089.88	32,644,979.58	0.00	-29,285,799.42	52.71%
<b>Fund: 121 - STATE STREET AID FUND</b>							
Revenue							
	1,998,570.00	1,998,570.00	156,604.85	986,124.99	0.00	-1,012,445.01	49.34%
Revenue Total:	1,998,570.00	1,998,570.00	156,604.85	986,124.99	0.00	-1,012,445.01	49.34%
Fund: 121 - STATE STREET AID FUND Total:	1,998,570.00	1,998,570.00	156,604.85	986,124.99	0.00	-1,012,445.01	49.34%
<b>Fund: 122 - ECITATIONS</b>							
Revenue							
	0.00	0.00	39.35	292.58	0.00	292.58	0.00%
Revenue Total:	0.00	0.00	39.35	292.58	0.00	292.58	0.00%
Fund: 122 - ECITATIONS Total:	0.00	0.00	39.35	292.58	0.00	292.58	0.00%
<b>Fund: 124 - IMPACT FEES FUND</b>							
Revenue							
	4,500,000.00	4,500,000.00	269,545.90	1,603,315.26	0.00	-2,896,684.74	35.63%
Revenue Total:	4,500,000.00	4,500,000.00	269,545.90	1,603,315.26	0.00	-2,896,684.74	35.63%
Fund: 124 - IMPACT FEES FUND Total:	4,500,000.00	4,500,000.00	269,545.90	1,603,315.26	0.00	-2,896,684.74	35.63%
<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX</b>							
Revenue							
	3,025,000.00	3,025,000.00	304,307.23	1,431,787.09	0.00	-1,593,212.91	47.33%
Revenue Total:	3,025,000.00	3,025,000.00	304,307.23	1,431,787.09	0.00	-1,593,212.91	47.33%
Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX Total:	3,025,000.00	3,025,000.00	304,307.23	1,431,787.09	0.00	-1,593,212.91	47.33%
<b>Fund: 140 - TOURISM FUND</b>							
Revenue							
	440,000.00	440,000.00	27,928.04	190,487.72	0.00	-249,512.28	43.29%
Revenue Total:	440,000.00	440,000.00	27,928.04	190,487.72	0.00	-249,512.28	43.29%
Fund: 140 - TOURISM FUND Total:	440,000.00	440,000.00	27,928.04	190,487.72	0.00	-249,512.28	43.29%
<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL</b>							
Revenue							
	0.00	0.00	5,576.75	43,743.40	0.00	43,743.40	0.00%
Revenue Total:	0.00	0.00	5,576.75	43,743.40	0.00	43,743.40	0.00%
Fund: 150 - CERF - ROLLING STOCK CAPITAL Total:	0.00	0.00	5,576.75	43,743.40	0.00	43,743.40	0.00%

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 210 - SANITATION FUND</b>								
Revenue								
		6,109,738.00	6,109,738.00	461,654.06	3,210,633.02	0.00	-2,899,104.98	52.55%
	<b>Revenue Total:</b>	<b>6,109,738.00</b>	<b>6,109,738.00</b>	<b>461,654.06</b>	<b>3,210,633.02</b>	<b>0.00</b>	<b>-2,899,104.98</b>	<b>52.55%</b>
	<b>Fund: 210 - SANITATION FUND Total:</b>	<b>6,109,738.00</b>	<b>6,109,738.00</b>	<b>461,654.06</b>	<b>3,210,633.02</b>	<b>0.00</b>	<b>-2,899,104.98</b>	<b>52.55%</b>
<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND</b>								
Revenue								
		9,520,947.02	9,520,947.02	194,378.39	6,470,495.79	0.00	-3,050,451.23	67.96%
	<b>Revenue Total:</b>	<b>9,520,947.02</b>	<b>9,520,947.02</b>	<b>194,378.39</b>	<b>6,470,495.79</b>	<b>0.00</b>	<b>-3,050,451.23</b>	<b>67.96%</b>
	<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND Total:</b>	<b>9,520,947.02</b>	<b>9,520,947.02</b>	<b>194,378.39</b>	<b>6,470,495.79</b>	<b>0.00</b>	<b>-3,050,451.23</b>	<b>67.96%</b>
<b>Fund: 313 - CAPITAL PROJECTS FUND</b>								
Revenue								
		7,974,253.00	12,024,253.00	13,165.90	1,051,931.81	0.00	-10,972,321.19	8.75%
	<b>Revenue Total:</b>	<b>7,974,253.00</b>	<b>12,024,253.00</b>	<b>13,165.90</b>	<b>1,051,931.81</b>	<b>0.00</b>	<b>-10,972,321.19</b>	<b>8.75%</b>
	<b>Fund: 313 - CAPITAL PROJECTS FUND Total:</b>	<b>7,974,253.00</b>	<b>12,024,253.00</b>	<b>13,165.90</b>	<b>1,051,931.81</b>	<b>0.00</b>	<b>-10,972,321.19</b>	<b>8.75%</b>
<b>Fund: 410 - WATER AND SEWER FUND</b>								
Revenue								
		34,035,363.00	34,035,363.00	2,362,234.32	19,193,356.12	0.00	-14,842,006.88	56.39%
	<b>Revenue Total:</b>	<b>34,035,363.00</b>	<b>34,035,363.00</b>	<b>2,362,234.32</b>	<b>19,193,356.12</b>	<b>0.00</b>	<b>-14,842,006.88</b>	<b>56.39%</b>
	<b>Fund: 410 - WATER AND SEWER FUND Total:</b>	<b>34,035,363.00</b>	<b>34,035,363.00</b>	<b>2,362,234.32</b>	<b>19,193,356.12</b>	<b>0.00</b>	<b>-14,842,006.88</b>	<b>56.39%</b>
<b>Fund: 413 - WATER DEVELOPMENT FEES</b>								
Revenue								
		2,150,000.00	2,150,000.00	184,366.26	1,093,301.09	0.00	-1,056,698.91	50.85%
	<b>Revenue Total:</b>	<b>2,150,000.00</b>	<b>2,150,000.00</b>	<b>184,366.26</b>	<b>1,093,301.09</b>	<b>0.00</b>	<b>-1,056,698.91</b>	<b>50.85%</b>
	<b>Fund: 413 - WATER DEVELOPMENT FEES Total:</b>	<b>2,150,000.00</b>	<b>2,150,000.00</b>	<b>184,366.26</b>	<b>1,093,301.09</b>	<b>0.00</b>	<b>-1,056,698.91</b>	<b>50.85%</b>
<b>Fund: 414 - SEWER DEVELOPMENT FUND</b>								
Revenue								
		2,800,000.00	2,800,000.00	240,987.02	1,197,195.38	0.00	-1,602,804.62	42.76%
	<b>Revenue Total:</b>	<b>2,800,000.00</b>	<b>2,800,000.00</b>	<b>240,987.02</b>	<b>1,197,195.38</b>	<b>0.00</b>	<b>-1,602,804.62</b>	<b>42.76%</b>
	<b>Fund: 414 - SEWER DEVELOPMENT FUND Total:</b>	<b>2,800,000.00</b>	<b>2,800,000.00</b>	<b>240,987.02</b>	<b>1,197,195.38</b>	<b>0.00</b>	<b>-1,602,804.62</b>	<b>42.76%</b>
<b>Fund: 416 - STORM WATER UTILITY FUND</b>								
Revenue								
		2,430,000.00	2,430,000.00	248,716.70	1,710,222.84	0.00	-719,777.16	70.38%
	<b>Revenue Total:</b>	<b>2,430,000.00</b>	<b>2,430,000.00</b>	<b>248,716.70</b>	<b>1,710,222.84</b>	<b>0.00</b>	<b>-719,777.16</b>	<b>70.38%</b>
	<b>Fund: 416 - STORM WATER UTILITY FUND Total:</b>	<b>2,430,000.00</b>	<b>2,430,000.00</b>	<b>248,716.70</b>	<b>1,710,222.84</b>	<b>0.00</b>	<b>-719,777.16</b>	<b>70.38%</b>

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 611 - LIBRARY FUND Revenue								
		56,000.00	56,000.00	5,999.98	47,366.54	0.00	-8,633.46	84.58%
	Revenue Total:	56,000.00	56,000.00	5,999.98	47,366.54	0.00	-8,633.46	84.58%
	Fund: 611 - LIBRARY FUND Total:	56,000.00	56,000.00	5,999.98	47,366.54	0.00	-8,633.46	84.58%
Fund: 612 - EVIDENCE TRUST FUND Revenue								
		0.00	0.00	336.67	1,859.69	0.00	1,859.69	0.00%
	Revenue Total:	0.00	0.00	336.67	1,859.69	0.00	1,859.69	0.00%
	Fund: 612 - EVIDENCE TRUST FUND Total:	0.00	0.00	336.67	1,859.69	0.00	1,859.69	0.00%
Fund: 619 - DRUG ENFORCEMENT FUND Revenue								
		48,000.00	48,000.00	3,074.13	31,597.52	0.00	-16,402.48	65.83%
	Revenue Total:	48,000.00	48,000.00	3,074.13	31,597.52	0.00	-16,402.48	65.83%
	Fund: 619 - DRUG ENFORCEMENT FUND Total:	48,000.00	48,000.00	3,074.13	31,597.52	0.00	-16,402.48	65.83%
	Report Total:	136,773,626.02	141,068,650.02	9,323,005.43	70,908,690.42	0.00	-70,159,959.60	50.27%

Budget Report

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

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
110 - GENERAL FUND	61,685,755.00	61,930,779.00	4,844,089.88	32,644,979.58	0.00	-29,285,799.42	52.71%
121 - STATE STREET AID FUND	1,998,570.00	1,998,570.00	156,604.85	986,124.99	0.00	-1,012,445.01	49.34%
122 - ECITATIONS	0.00	0.00	39.35	292.58	0.00	292.58	0.00%
124 - IMPACT FEES FUND	4,500,000.00	4,500,000.00	269,545.90	1,603,315.26	0.00	-2,896,684.74	35.63%
125 - ADEQUATE FACILITIES/DEVI	3,025,000.00	3,025,000.00	304,307.23	1,431,787.09	0.00	-1,593,212.91	47.33%
140 - TOURISM FUND	440,000.00	440,000.00	27,928.04	190,487.72	0.00	-249,512.28	43.29%
150 - CERF - ROLLING STOCK CAF	0.00	0.00	5,576.75	43,743.40	0.00	43,743.40	0.00%
210 - SANITATION FUND	6,109,738.00	6,109,738.00	461,654.06	3,210,633.02	0.00	-2,899,104.98	52.55%
311 - 18-75 CAPITAL PROJECTS FL	9,520,947.02	9,520,947.02	194,378.39	6,470,495.79	0.00	-3,050,451.23	67.96%
313 - CAPITAL PROJECTS FUND	7,974,253.00	12,024,253.00	13,165.90	1,051,931.81	0.00	-10,972,321.19	8.75%
410 - WATER AND SEWER FUND	34,035,363.00	34,035,363.00	2,362,234.32	19,193,356.12	0.00	-14,842,006.88	56.39%
413 - WATER DEVELOPMENT FEE	2,150,000.00	2,150,000.00	184,366.26	1,093,301.09	0.00	-1,056,698.91	50.85%
414 - SEWER DEVELOPMENT FUN	2,800,000.00	2,800,000.00	240,987.02	1,197,195.38	0.00	-1,602,804.62	42.76%
416 - STORM WATER UTILITY FUN	2,430,000.00	2,430,000.00	248,716.70	1,710,222.84	0.00	-719,777.16	70.38%
611 - LIBRARY FUND	56,000.00	56,000.00	5,999.98	47,366.54	0.00	-8,633.46	84.58%
612 - EVIDENCE TRUST FUND	0.00	0.00	336.67	1,859.69	0.00	1,859.69	0.00%
619 - DRUG ENFORCEMENT FUNI	48,000.00	48,000.00	3,074.13	31,597.52	0.00	-16,402.48	65.83%
<b>Report Total:</b>	<b>136,773,626.02</b>	<b>141,068,650.02</b>	<b>9,323,005.43</b>	<b>70,908,690.42</b>	<b>0.00</b>	<b>-70,159,959.60</b>	<b>50.27%</b>



Spring Hill, TN

## Budget Report Account Summary

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 110 - GENERAL FUND</b>							
<b>Expense</b>							
<a href="#">110-41100-51113</a>	Elected Officials	55,500.00	55,500.00	4,575.00	32,025.00	0.00	23,475.00 57.70 %
<a href="#">110-41100-51114</a>	Board & Committee Members	1,935.00	1,935.00	200.00	1,400.00	0.00	535.00 72.35 %
<a href="#">110-41100-51341</a>	Christmas Bonus	0.00	0.00	0.00	752.44	0.00	-752.44 0.00 %
<a href="#">110-41100-51411</a>	FICA	4,582.00	4,582.00	265.41	1,788.94	0.00	2,793.06 39.04 %
<a href="#">110-41100-51421</a>	Health Insurance	148,274.00	148,274.00	13,411.23	88,445.49	0.00	59,828.51 59.65 %
<a href="#">110-41100-51431</a>	Employee Retirement Plan	0.00	0.00	0.00	67.57	0.00	-67.57 0.00 %
<a href="#">110-41100-51461</a>	Workers Comp	90.00	90.00	0.00	0.00	0.00	90.00 0.00 %
<a href="#">110-41100-51471</a>	Unemployment Insurance	252.00	252.00	8.85	64.21	0.00	187.79 25.48 %
<a href="#">110-41100-52201</a>	Stationery, Envelopes, Forms, Printing	270.00	270.00	0.00	3,271.56	728.44	-3,730.00 1,481.48 %
<a href="#">110-41100-52311</a>	Publication of Formal and Legal Notices	50,000.00	50,000.00	1,899.89	20,066.03	0.00	29,933.97 40.13 %
<a href="#">110-41100-52312</a>	Advertising and Publications- Marketing	650.00	650.00	0.00	140.00	0.00	510.00 21.54 %
<a href="#">110-41100-52331</a>	Subscriptions	2,500.00	2,500.00	0.00	680.49	0.00	1,819.51 27.22 %
<a href="#">110-41100-52351</a>	Memberships	24,000.00	24,000.00	0.00	25,186.00	0.00	-1,186.00 104.94 %
<a href="#">110-41100-52521</a>	Legal Services	280,000.00	280,000.00	5,450.00	161,858.95	98,141.05	20,000.00 92.86 %
<a href="#">110-41100-52545</a>	Consultant's Services	0.00	0.00	0.00	5,311.51	0.00	-5,311.51 0.00 %
<a href="#">110-41100-52550</a>	Tourism and Economic Development	60,000.00	60,000.00	0.00	60,000.00	0.00	0.00 100.00 %
<a href="#">110-41100-52661</a>	Repair and Maintenance Buildings	0.00	0.00	330.42	330.42	0.00	-330.42 0.00 %
<a href="#">110-41100-52831</a>	Travel - Out of Town Expenses	2,000.00	2,000.00	0.00	6,419.40	0.00	-4,419.40 320.97 %
<a href="#">110-41100-52832</a>	Meals and Entertainment	1,500.00	1,500.00	25.00	1,692.01	0.00	-192.01 112.80 %
<a href="#">110-41100-52833</a>	Training	1,000.00	1,000.00	0.00	1,480.00	0.00	-480.00 148.00 %
<a href="#">110-41100-52991</a>	Other Contractual Services	25,000.00	25,000.00	0.00	2,730.00	12,270.00	10,000.00 60.00 %
<a href="#">110-41100-53112</a>	Office Supplies - General	1,500.00	1,500.00	0.00	189.98	0.00	1,310.02 12.67 %
<a href="#">110-41100-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	2,000.00	2,000.00	0.00	31.83	0.00	1,968.17 1.59 %
<a href="#">110-41100-53341</a>	Tires, Tubes and Etc.	300.00	300.00	0.00	0.00	0.00	300.00 0.00 %
<a href="#">110-41100-55112</a>	PEP Insurance Coverage	86,000.00	86,000.00	0.00	2,351.38	0.00	83,648.62 2.73 %
<a href="#">110-41100-57204</a>	Transportation Subsidy	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00 0.00 %
<a href="#">110-41100-57205</a>	Historic Commission	30,000.00	30,000.00	0.00	123.61	0.00	29,876.39 0.41 %
<a href="#">110-41100-57210</a>	Regional Memberships	48,000.00	51,000.00	0.00	81,888.38	0.00	-30,888.38 160.57 %
<a href="#">110-41100-57602</a>	Operating Transfer Out To - Sanitation	385,460.00	385,460.00	0.00	0.00	0.00	385,460.00 0.00 %
<a href="#">110-41100-57607</a>	Operating Transfer Out To- 18-75	8,172,947.02	8,172,947.02	0.00	4,844,151.62	0.00	3,328,795.40 59.27 %
<a href="#">110-41100-59202</a>	Building Acquisition	0.00	0.00	6,083,709.14	6,083,709.14	0.00	-6,083,709.14 0.00 %
<a href="#">110-41200-51133</a>	Part-time Wages	29,269.00	29,269.00	2,333.93	16,337.51	0.00	12,931.49 55.82 %
<a href="#">110-41200-51411</a>	FICA	2,240.00	2,240.00	178.54	1,249.78	0.00	990.22 55.79 %
<a href="#">110-41200-51461</a>	Workers Comp	45.00	45.00	0.00	0.00	0.00	45.00 0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41200-51471</a>	Unemployment Insurance	21.00	21.00	7.00	7.00	0.00	14.00	33.33 %
<a href="#">110-41200-52111</a>	Postage	0.00	0.00	345.41	713.08	0.00	-713.08	0.00 %
<a href="#">110-41200-52351</a>	Memberships	350.00	350.00	0.00	0.00	0.00	350.00	0.00 %
<a href="#">110-41200-52723</a>	Subscription Services	0.00	3,500.00	0.00	1,742.34	1,742.34	15.32	99.56 %
<a href="#">110-41200-53112</a>	Office Supplies - General	800.00	800.00	0.00	160.92	0.00	639.08	20.12 %
<a href="#">110-41200-55112</a>	PEP Insurance Coverage	29.00	29.00	0.00	0.00	0.00	29.00	0.00 %
<a href="#">110-41310-51111</a>	Salaries	437,982.00	335,182.00	19,616.00	135,565.63	0.00	199,616.37	40.45 %
<a href="#">110-41310-51122</a>	Wages	61,144.00	61,144.00	4,553.63	26,052.95	0.00	35,091.05	42.61 %
<a href="#">110-41310-51151</a>	Other Salaries	0.00	22,800.00	0.00	17,592.36	0.00	5,207.64	77.16 %
<a href="#">110-41310-51222</a>	Hourly - Overtime	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41310-51341</a>	Christmas Bonus	400.00	1,629.46	0.00	2,287.43	0.00	-657.97	140.38 %
<a href="#">110-41310-51411</a>	FICA	39,333.00	39,785.54	1,803.26	13,668.19	0.00	26,117.35	34.35 %
<a href="#">110-41310-51421</a>	Health Insurance	69,887.00	69,887.00	8,216.72	35,180.84	0.00	34,706.16	50.34 %
<a href="#">110-41310-51431</a>	Employee Retirement Plan	35,993.00	36,103.41	2,170.44	14,690.03	0.00	21,413.38	40.69 %
<a href="#">110-41310-51461</a>	Workers Comp	6,355.00	6,355.00	0.00	0.00	0.00	6,355.00	0.00 %
<a href="#">110-41310-51471</a>	Unemployment Insurance	63.00	63.00	34.66	76.66	0.00	-13.66	121.68 %
<a href="#">110-41310-51712</a>	Drug Screening & Background Checks	300.00	300.00	0.00	84.50	0.00	215.50	28.17 %
<a href="#">110-41310-52201</a>	Stationery, Envelopes, Forms, Printing	450.00	450.00	0.00	70.62	0.00	379.38	15.69 %
<a href="#">110-41310-52351</a>	Memberships	6,000.00	6,000.00	0.00	5,240.09	40.91	719.00	88.02 %
<a href="#">110-41310-52361</a>	Public Relations	2,500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41310-52452</a>	Cellular	3,000.00	3,000.00	125.91	1,108.89	0.00	1,891.11	36.96 %
<a href="#">110-41310-52545</a>	Consultant's Services	0.00	2,000.00	0.00	15,411.61	12,800.00	-26,211.61	1,410.58 %
<a href="#">110-41310-52611</a>	Repairs and Maintenance Motor Vehicles	1,000.00	1,000.00	1,945.14	5,097.90	0.00	-4,097.90	509.79 %
<a href="#">110-41310-52661</a>	Repair and Maintenance Buildings	5,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
<a href="#">110-41310-52691</a>	Repair and Maintenance - Other	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41310-52831</a>	Travel - Out of Town Expenses	16,500.00	16,500.00	18.28	7,392.73	70.15	9,037.12	45.23 %
<a href="#">110-41310-52832</a>	Meals and Entertainment	8,000.00	8,000.00	589.55	2,336.01	0.00	5,663.99	29.20 %
<a href="#">110-41310-52833</a>	Training	10,650.00	10,650.00	0.00	1,745.17	3,902.02	5,002.81	53.03 %
<a href="#">110-41310-52891</a>	Other Travel Expenses	6,300.00	6,300.00	0.00	181.00	0.00	6,119.00	2.87 %
<a href="#">110-41310-53112</a>	Office Supplies - General	3,000.00	6,500.00	459.00	12,085.17	545.00	-6,130.17	194.31 %
<a href="#">110-41310-53261</a>	Clothing	2,400.00	700.00	0.00	166.42	0.00	533.58	23.77 %
<a href="#">110-41310-53291</a>	Other Operating Supplies	750.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41310-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	6,000.00	5,758.00	157.39	937.67	0.00	4,820.33	16.28 %
<a href="#">110-41310-53341</a>	Tires, Tubes and Etc.	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-41310-55112</a>	PEP Insurance Coverage	18,970.00	18,970.00	0.00	11,181.50	0.00	7,788.50	58.94 %
<a href="#">110-41310-55314</a>	Storage Rental	17,000.00	17,000.00	1,694.00	6,829.00	0.00	10,171.00	40.17 %
<a href="#">110-41310-59701</a>	Furniture	3,000.00	5,192.00	0.00	0.00	0.00	5,192.00	0.00 %
<a href="#">110-41320-51111</a>	Salaries	270,875.00	270,875.00	34,678.40	211,589.28	0.00	59,285.72	78.11 %
<a href="#">110-41320-51341</a>	Christmas Bonus	300.00	3,258.92	0.00	3,100.06	0.00	158.86	95.13 %
<a href="#">110-41320-51411</a>	FICA	20,746.00	21,689.32	2,610.46	16,141.88	0.00	5,547.44	74.42 %
<a href="#">110-41320-51421</a>	Health Insurance	30,310.00	30,310.00	7,484.44	28,640.10	0.00	1,669.90	94.49 %
<a href="#">110-41320-51431</a>	Employee Retirement Plan	23,918.00	24,183.72	3,114.10	19,278.96	0.00	4,904.76	79.72 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41320-51461</a>	Workers Comp	136.00	136.00	0.00	0.00	0.00	136.00	0.00 %
<a href="#">110-41320-51471</a>	Unemployment Insurance	63.00	63.00	77.14	77.14	0.00	-14.14	122.44 %
<a href="#">110-41320-52201</a>	Stationery, Envelopes, Forms, Printing	200.00	200.00	0.00	0.00	0.00	200.00	0.00 %
<a href="#">110-41320-52312</a>	Advertising and Publications - Marketing	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00 %
<a href="#">110-41320-52331</a>	Subscriptions	500.00	500.00	99.00	288.99	0.00	211.01	57.80 %
<a href="#">110-41320-52351</a>	Memberships	3,500.00	3,500.00	0.00	1,045.00	0.00	2,455.00	29.86 %
<a href="#">110-41320-52452</a>	Cellular	2,600.00	2,600.00	203.86	1,431.32	0.00	1,168.68	55.05 %
<a href="#">110-41320-52661</a>	Repair and Maintenance Buildings	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41320-52832</a>	Meals and Entertainment	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-41320-52833</a>	Training	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-41320-52843</a>	Car Rental	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-41320-52891</a>	Other Travel Expenses	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00 %
<a href="#">110-41320-53112</a>	Office Supplies - General	6,000.00	6,000.00	232.74	294.14	0.00	5,705.86	4.90 %
<a href="#">110-41320-53261</a>	Clothing	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-41320-53291</a>	Other Operating Supplies	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
<a href="#">110-41320-53293</a>	Other Operating Equipment	5,000.00	5,000.00	447.76	1,340.01	0.00	3,659.99	26.80 %
<a href="#">110-41320-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-41320-53711</a>	Food and Beverage Supplies	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-41320-55112</a>	PEP Insurance Coverage	228.00	228.00	0.00	3,559.87	0.00	-3,331.87	1,561.35 %
<a href="#">110-41500-51111</a>	Salaries	623,535.00	609,391.90	47,833.76	322,171.93	0.00	287,219.97	52.87 %
<a href="#">110-41500-51122</a>	Wages	369,442.00	431,497.83	32,108.34	213,208.28	0.00	218,289.55	49.41 %
<a href="#">110-41500-51222</a>	Hourly - Overtime	4,000.00	4,000.00	0.00	167.77	0.00	3,832.23	4.19 %
<a href="#">110-41500-51341</a>	Christmas Bonus	9,844.00	10,591.55	0.00	8,389.73	0.00	2,201.82	79.21 %
<a href="#">110-41500-51411</a>	FICA	68,776.00	75,747.63	5,995.77	41,005.96	0.00	34,741.67	54.13 %
<a href="#">110-41500-51421</a>	Health Insurance	152,652.00	162,174.10	16,018.54	81,238.47	0.00	80,935.63	50.09 %
<a href="#">110-41500-51431</a>	Employee Retirement Plan	87,667.00	93,029.21	7,178.90	48,747.33	0.00	44,281.88	52.40 %
<a href="#">110-41500-51461</a>	Workers Comp	11,179.00	11,212.06	0.00	0.00	0.00	11,212.06	0.00 %
<a href="#">110-41500-51471</a>	Unemployment Insurance	252.00	273.00	218.23	285.41	0.00	-12.41	104.55 %
<a href="#">110-41500-51712</a>	Drug Screening & Background Checks	0.00	750.00	0.00	580.65	0.00	169.35	77.42 %
<a href="#">110-41500-52111</a>	Postage	27,000.00	28,034.22	0.00	24,468.65	10,523.15	-6,957.58	124.82 %
<a href="#">110-41500-52201</a>	Stationery, Envelopes, Forms, Printing	1,000.00	0.00	0.00	676.52	0.00	-676.52	0.00 %
<a href="#">110-41500-52202</a>	Printing & Mailing Services - Billing	7,000.00	7,000.00	0.00	5,759.34	3,142.66	-1,902.00	127.17 %
<a href="#">110-41500-52351</a>	Memberships	4,000.00	3,250.00	30.00	285.00	0.00	2,965.00	8.77 %
<a href="#">110-41500-52361</a>	Public Relations	500.00	500.00	0.00	151.55	0.00	348.45	30.31 %
<a href="#">110-41500-52391</a>	Other Publicity, Subscriptions and Dues	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41500-52452</a>	Cellular	3,000.00	3,000.00	181.64	859.09	0.00	2,140.91	28.64 %
<a href="#">110-41500-52531</a>	Accounting and Auditing Services	51,700.00	44,000.00	0.00	32,850.00	17,500.00	-6,350.00	114.43 %
<a href="#">110-41500-52545</a>	Consultant's Services	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41500-52549</a>	Other Professional Services	2,000.00	0.00	15.00	755.59	0.00	-755.59	0.00 %
<a href="#">110-41500-52661</a>	Repair and Maintenance Buildings	0.00	14,143.10	0.00	14,143.10	0.00	0.00	100.00 %
<a href="#">110-41500-52723</a>	Subscriptions	500.00	488.33	10.96	65.76	0.00	422.57	13.47 %
<a href="#">110-41500-52831</a>	Travel - Out of Town Expenses	1,500.00	1,047.00	0.00	0.00	0.00	1,047.00	0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41500-52832</a>	Meals and Entertainment	2,000.00	1,000.00	442.96	754.09	0.00	245.91	75.41 %
<a href="#">110-41500-52833</a>	Training	2,000.00	9,700.00	0.00	8,766.50	0.00	933.50	90.38 %
<a href="#">110-41500-52845</a>	Registration	1,000.00	1,000.00	0.00	775.00	0.00	225.00	77.50 %
<a href="#">110-41500-52916</a>	Document Recordation Fees	200.00	200.00	0.00	84.00	0.00	116.00	42.00 %
<a href="#">110-41500-53112</a>	Office Supplies - General	15,000.00	15,080.09	1,278.11	22,183.37	8,379.58	-15,482.86	202.67 %
<a href="#">110-41500-53261</a>	Clothing	2,400.00	2,600.00	0.00	0.00	0.00	2,600.00	0.00 %
<a href="#">110-41500-53291</a>	Other Operating Supplies	1,000.00	1,697.36	253.90	1,362.91	503.98	-169.53	109.99 %
<a href="#">110-41500-55112</a>	PEP Insurance Coverage	3,000.00	3,000.00	0.00	3,559.87	0.00	-559.87	118.66 %
<a href="#">110-41500-55931</a>	Bank Service Charges	32,000.00	32,000.00	2,463.06	15,476.72	0.00	16,523.28	48.36 %
<a href="#">110-41500-55932</a>	Merchant Service Fees	40,000.00	40,000.00	2,788.78	22,284.23	0.00	17,715.77	55.71 %
<a href="#">110-41500-55933</a>	Cash Over/Short	500.00	500.00	0.00	9.80	0.00	490.20	1.96 %
<a href="#">110-41500-56324</a>	2020 Series Arbitrage Rebate	0.00	0.00	0.00	102,298.76	0.00	-102,298.76	0.00 %
<a href="#">110-41500-56929</a>	Fees on Bonds	3,500.00	3,500.00	0.00	2,400.00	0.00	1,100.00	68.57 %
<a href="#">110-41500-57209</a>	Special Events Support	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41500-59701</a>	Furniture	20,000.00	23,453.00	0.00	9,971.00	0.00	13,482.00	42.51 %
<a href="#">110-41641-51111</a>	Salaries	120,180.00	120,180.00	9,244.80	66,562.56	0.00	53,617.44	55.39 %
<a href="#">110-41641-51122</a>	Wages	176,215.00	176,215.00	11,844.80	84,652.53	0.00	91,562.47	48.04 %
<a href="#">110-41641-51222</a>	Hourly - Overtime	1,000.00	1,000.00	0.00	24.23	0.00	975.77	2.42 %
<a href="#">110-41641-51341</a>	Christmas Bonus	350.00	3,258.92	0.00	2,257.32	0.00	1,001.60	69.27 %
<a href="#">110-41641-51411</a>	FICA	22,781.00	23,720.49	1,560.96	11,501.27	0.00	12,219.22	48.49 %
<a href="#">110-41641-51421</a>	Health Insurance	62,987.00	62,987.00	6,511.44	24,509.19	0.00	38,477.81	38.91 %
<a href="#">110-41641-51431</a>	Employee Retirement Plan	26,260.00	26,521.23	1,893.86	13,784.09	0.00	12,737.14	51.97 %
<a href="#">110-41641-51461</a>	Workers Comp	1,381.00	1,381.00	0.00	0.00	0.00	1,381.00	0.00 %
<a href="#">110-41641-51471</a>	Unemployment Insurance	63.00	63.00	56.52	56.52	0.00	6.48	89.71 %
<a href="#">110-41641-52411</a>	Electric	1,400.00	1,400.00	426.20	2,633.51	0.00	-1,233.51	188.11 %
<a href="#">110-41641-52421</a>	Water	770.00	770.00	40.36	279.43	0.00	490.57	36.29 %
<a href="#">110-41641-52441</a>	Gas	1,000.00	1,000.00	53.82	325.37	0.00	674.63	32.54 %
<a href="#">110-41641-52451</a>	Telephone	45,000.00	45,000.00	5,350.92	22,968.24	22,031.76	0.00	100.00 %
<a href="#">110-41641-52452</a>	Cellular	3,000.00	3,000.00	280.12	1,811.28	0.00	1,188.72	60.38 %
<a href="#">110-41641-52481</a>	Stormwater Fees	120.00	120.00	8.84	53.04	0.00	66.96	44.20 %
<a href="#">110-41641-52611</a>	Repairs and Maintenance Motor Vehicles	1,000.00	1,000.00	0.00	299.95	0.00	700.05	30.00 %
<a href="#">110-41641-52621</a>	Repairs and Maintenance Machinery and Equipment	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41641-52661</a>	Repair and Maintenance Buildings	2,500.00	2,500.00	0.00	66.79	0.00	2,433.21	2.67 %
<a href="#">110-41641-52721</a>	Office Equipment Contracts	145,000.00	145,000.00	3,758.07	32,526.43	97,473.57	15,000.00	89.66 %
<a href="#">110-41641-52722</a>	Contract IT Operation/Services	540,000.00	540,000.00	37,681.71	270,512.61	209,494.97	59,992.42	88.89 %
<a href="#">110-41641-52723</a>	Subscription Services	253,600.00	253,600.00	24,412.43	131,141.18	10,514.21	111,944.61	55.86 %
<a href="#">110-41641-52724</a>	Support Services	200,700.00	200,700.00	560.00	93,197.00	68,918.00	38,585.00	80.77 %
<a href="#">110-41641-52725</a>	Software Support Contract	810,000.00	810,000.00	0.00	665,200.40	0.00	144,799.60	82.12 %
<a href="#">110-41641-52831</a>	Travel - Out of Town Expenses	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-41641-52832</a>	Meals and Entertainment	0.00	0.00	79.28	79.28	0.00	-79.28	0.00 %
<a href="#">110-41641-52833</a>	Training	10,000.00	10,000.00	0.00	1,695.00	0.00	8,305.00	16.95 %
<a href="#">110-41641-52991</a>	Other Contractual Services	67,500.00	67,500.00	0.00	7,767.27	12,001.69	47,731.04	29.29 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41641-53112</a>	Office Supplies - General	500.00	500.00	0.00	1,774.63	0.00	-1,274.63	354.93 %
<a href="#">110-41641-53139</a>	Other Computer Software	59,350.00	59,350.00	27.26	57,262.16	0.00	2,087.84	96.48 %
<a href="#">110-41641-53141</a>	Portable Electronic Devices	15,000.00	15,000.00	0.00	9,807.81	766.01	4,426.18	70.49 %
<a href="#">110-41641-53142</a>	Desktop Monitor and Hardware	15,000.00	15,000.00	0.00	7,509.02	0.00	7,490.98	50.06 %
<a href="#">110-41641-53149</a>	Misc. Computer Hardware	125,000.00	125,000.00	4,816.95	115,067.83	3,470.06	6,462.11	94.83 %
<a href="#">110-41641-53261</a>	Clothing	1,500.00	1,500.00	0.00	1,203.84	0.00	296.16	80.26 %
<a href="#">110-41641-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	1,200.00	1,200.00	75.68	450.96	0.00	749.04	37.58 %
<a href="#">110-41641-55112</a>	PEP Insurance Coverage	0.00	0.00	0.00	17,766.61	0.00	-17,766.61	0.00 %
<a href="#">110-41641-59705</a>	Communication Equipment	20,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">110-41641-59710</a>	Other Machinery	25,000.00	25,000.00	1,925.00	0.00	0.00	25,000.00	0.00 %
<a href="#">110-41642-51111</a>	Salaries	165,623.00	165,623.00	13,000.00	93,600.00	0.00	72,023.00	56.51 %
<a href="#">110-41642-51122</a>	Wages	76,269.00	76,269.00	5,528.01	39,801.67	0.00	36,467.33	52.19 %
<a href="#">110-41642-51341</a>	Christmas Bonus	250.00	2,444.19	0.00	2,257.32	0.00	186.87	92.35 %
<a href="#">110-41642-51411</a>	FICA	18,525.00	19,230.58	1,370.54	10,145.44	0.00	9,085.14	52.76 %
<a href="#">110-41642-51421</a>	Health Insurance	44,524.00	44,524.00	6,020.78	24,648.89	0.00	19,875.11	55.36 %
<a href="#">110-41642-51431</a>	Employee Retirement Plan	22,406.00	22,603.04	1,663.82	12,182.21	0.00	10,420.83	53.90 %
<a href="#">110-41642-51461</a>	Workers Comp	1,379.00	1,379.00	0.00	0.00	0.00	1,379.00	0.00 %
<a href="#">110-41642-51471</a>	Unemployment Insurance	63.00	63.00	55.58	55.58	0.00	7.42	88.22 %
<a href="#">110-41642-52201</a>	Stationery, Envelopes, Forms, Printing	5,000.00	433.00	0.00	32.83	0.00	400.17	7.58 %
<a href="#">110-41642-52331</a>	Subscriptions	0.00	13,250.00	0.00	13,250.00	0.00	0.00	100.00 %
<a href="#">110-41642-52452</a>	Cellular	1,300.00	1,300.00	130.91	916.16	0.00	383.84	70.47 %
<a href="#">110-41642-52549</a>	Other Professional Services	38,000.00	48,312.23	0.00	10,312.23	38,000.00	0.00	100.00 %
<a href="#">110-41642-52831</a>	Travel - Out of Town Expenses	3,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41642-52832</a>	Meals and Entertainment	1,500.00	1,356.42	0.00	98.21	0.00	1,258.21	7.24 %
<a href="#">110-41642-52833</a>	Training	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41642-52841</a>	Lodging	3,000.00	4,148.35	0.00	4,148.35	0.00	0.00	100.00 %
<a href="#">110-41642-53112</a>	Office Supplies - General	1,000.00	1,000.00	0.00	944.81	0.00	55.19	94.48 %
<a href="#">110-41642-53261</a>	Clothing	250.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41642-55112</a>	PEP Insurance Coverage	200.00	200.00	0.00	3,559.87	0.00	-3,359.87	1,779.94 %
<a href="#">110-41642-59804</a>	Pictometry	13,250.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-41650-51111</a>	Salaries	288,939.00	277,009.00	17,867.20	79,023.20	0.00	197,985.80	28.53 %
<a href="#">110-41650-51122</a>	Wages	168,216.00	168,216.00	13,364.82	96,436.58	0.00	71,779.42	57.33 %
<a href="#">110-41650-51222</a>	Hourly - Overtime	0.00	0.00	0.00	13.55	0.00	-13.55	0.00 %
<a href="#">110-41650-51341</a>	Christmas Bonus	1,100.00	3,258.92	0.00	2,407.81	0.00	851.11	73.88 %
<a href="#">110-41650-51411</a>	FICA	34,441.00	35,323.12	2,282.59	12,847.56	0.00	22,475.56	36.37 %
<a href="#">110-41650-51421</a>	Health Insurance	89,896.00	89,896.00	13,306.51	45,793.95	0.00	44,102.05	50.94 %
<a href="#">110-41650-51431</a>	Employee Retirement Plan	39,708.00	39,901.88	2,804.65	15,973.77	0.00	23,928.11	40.03 %
<a href="#">110-41650-51461</a>	Workers Comp	226.00	226.00	0.00	0.00	0.00	226.00	0.00 %
<a href="#">110-41650-51471</a>	Unemployment Insurance	84.00	84.00	80.34	90.10	0.00	-6.10	107.26 %
<a href="#">110-41650-51502</a>	Appreciations	3,000.00	3,000.00	0.00	180.00	0.00	2,820.00	6.00 %
<a href="#">110-41650-51503</a>	Picnics	12,000.00	12,000.00	0.00	11,910.06	0.00	89.94	99.25 %
<a href="#">110-41650-51712</a>	Drug Screening & Background Checks	500.00	500.00	52.00	117.50	0.00	382.50	23.50 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41650-52351</a>	Memberships	2,000.00	2,000.00	0.00	299.00	0.00	1,701.00	14.95 %
<a href="#">110-41650-52452</a>	Cellular	1,500.00	1,500.00	151.96	958.81	0.00	541.19	63.92 %
<a href="#">110-41650-52545</a>	Consultant's Services	10,000.00	19,280.00	0.00	2,950.00	4,400.00	11,930.00	38.12 %
<a href="#">110-41650-52611</a>	Repairs and Maintenance Motor Vehicles	500.00	500.00	0.00	2,088.38	0.00	-1,588.38	417.68 %
<a href="#">110-41650-52831</a>	Travel - Out of Town Expenses	1,000.00	1,000.00	0.00	1,280.12	0.00	-280.12	128.01 %
<a href="#">110-41650-52832</a>	Meals and Entertainment	1,000.00	1,000.00	0.00	186.11	0.00	813.89	18.61 %
<a href="#">110-41650-52833</a>	Training	3,800.00	3,800.00	0.00	0.00	0.00	3,800.00	0.00 %
<a href="#">110-41650-52841</a>	Lodging	0.00	0.00	-0.90	359.70	0.00	-359.70	0.00 %
<a href="#">110-41650-52845</a>	Registration	5,000.00	5,000.00	50.00	1,164.00	0.00	3,836.00	23.28 %
<a href="#">110-41650-52846</a>	Food -Per Diem	1,000.00	1,000.00	0.00	442.00	0.00	558.00	44.20 %
<a href="#">110-41650-52891</a>	Other Travel Expenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41650-53112</a>	Office Supplies - General	2,500.00	2,500.00	2,240.44	2,758.14	0.00	-258.14	110.33 %
<a href="#">110-41650-53261</a>	Clothing	600.00	600.00	0.00	289.42	0.00	310.58	48.24 %
<a href="#">110-41650-53291</a>	Other Operating Supplies	8,000.00	8,000.00	451.58	7,115.50	0.00	884.50	88.94 %
<a href="#">110-41650-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	2,000.00	2,000.00	126.77	864.17	0.00	1,135.83	43.21 %
<a href="#">110-41650-55112</a>	PEP Insurance Coverage	730.00	730.00	0.00	4,083.51	0.00	-3,353.51	559.38 %
<a href="#">110-41650-55161</a>	Workers Compensation Deductible	0.00	0.00	0.00	350.26	0.00	-350.26	0.00 %
<a href="#">110-41650-59701</a>	Furniture	0.00	2,650.00	0.00	0.00	0.00	2,650.00	0.00 %
<a href="#">110-41700-51111</a>	Salaries	129,221.00	129,221.00	9,940.80	71,573.76	0.00	57,647.24	55.39 %
<a href="#">110-41700-51122</a>	Wages	138,791.00	75,985.17	5,450.66	47,123.09	0.00	28,862.08	62.02 %
<a href="#">110-41700-51222</a>	Hourly - Overtime	1,000.00	1,000.00	0.00	12.44	0.00	987.56	1.24 %
<a href="#">110-41700-51341</a>	Christmas Bonus	600.00	1,099.02	0.00	1,693.00	0.00	-593.98	154.05 %
<a href="#">110-41700-51411</a>	FICA	20,632.00	16,327.64	1,177.43	8,938.96	0.00	7,388.68	54.75 %
<a href="#">110-41700-51421</a>	Health Insurance	41,979.00	32,456.90	2,407.72	14,539.22	0.00	17,917.68	44.80 %
<a href="#">110-41700-51431</a>	Employee Retirement Plan	22,981.00	17,705.20	1,382.15	10,475.52	0.00	7,229.68	59.17 %
<a href="#">110-41700-51461</a>	Workers Comp	249.00	215.94	0.00	0.00	0.00	215.94	0.00 %
<a href="#">110-41700-51471</a>	Unemployment Insurance	63.00	42.00	37.36	37.36	0.00	4.64	88.95 %
<a href="#">110-41700-51482</a>	Tuition Reimbursement	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">110-41700-52111</a>	Postage	200.00	200.00	5.44	105.39	0.00	94.61	52.70 %
<a href="#">110-41700-52351</a>	Memberships	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41700-52452</a>	Cellular	1,800.00	1,800.00	227.93	1,595.30	0.00	204.70	88.63 %
<a href="#">110-41700-52545</a>	Consultant's Services	0.00	19,156.00	0.00	6,155.50	13,000.50	0.00	100.00 %
<a href="#">110-41700-52549</a>	Other Professional Services	7,000.00	15,500.00	8,500.00	8,603.00	0.00	6,897.00	55.50 %
<a href="#">110-41700-52611</a>	Repairs and Maintenance Motor Vehicles	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41700-52691</a>	Repair and Maintenance - Other	13,000.00	4,500.00	0.00	0.00	0.00	4,500.00	0.00 %
<a href="#">110-41700-52831</a>	Travel - Out of Town Expenses	1,000.00	1,000.00	0.00	421.52	0.00	578.48	42.15 %
<a href="#">110-41700-52832</a>	Meals and Entertainment	500.00	500.00	104.51	162.89	0.00	337.11	32.58 %
<a href="#">110-41700-52833</a>	Training	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-41700-52845</a>	Registration	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41700-52851</a>	Licenses & Certifications	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-41700-52891</a>	Other Travel Expenses	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-41700-53112</a>	Office Supplies - General	2,000.00	2,000.00	254.45	460.34	545.00	994.66	50.27 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41700-53261</a>	Clothing	1,600.00	1,540.46	0.00	1,011.02	0.00	529.44	65.63 %
<a href="#">110-41700-53291</a>	Other Operating Supplies	0.00	809.54	0.00	809.54	0.00	0.00	100.00 %
<a href="#">110-41700-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	1,000.00	1,000.00	32.40	168.38	0.00	831.62	16.84 %
<a href="#">110-41700-55112</a>	PEP Insurance Coverage	0.00	0.00	0.00	4,083.51	0.00	-4,083.51	0.00 %
<a href="#">110-41800-51111</a>	Salaries	174,973.00	174,973.00	12,705.60	79,518.62	0.00	95,454.38	45.45 %
<a href="#">110-41800-51122</a>	Wages	311,956.00	311,956.00	24,441.60	155,099.61	0.00	156,856.39	49.72 %
<a href="#">110-41800-51222</a>	Hourly - Overtime	5,000.00	5,000.00	14.63	1,008.93	0.00	3,991.07	20.18 %
<a href="#">110-41800-51341</a>	Christmas Bonus	10,818.00	10,818.00	0.00	6,922.45	0.00	3,895.55	63.99 %
<a href="#">110-41800-51411</a>	FICA	28,584.00	30,197.16	2,703.08	17,714.43	0.00	12,482.73	58.66 %
<a href="#">110-41800-51421</a>	Health Insurance	188,378.00	188,378.00	17,329.93	85,419.97	0.00	102,958.03	45.34 %
<a href="#">110-41800-51431</a>	Employee Retirement Plan	43,679.00	43,679.00	3,337.13	21,596.31	0.00	22,082.69	49.44 %
<a href="#">110-41800-51461</a>	Workers Comp	27,676.00	27,676.00	0.00	0.00	0.00	27,676.00	0.00 %
<a href="#">110-41800-51471</a>	Unemployment Insurance	189.00	189.00	110.96	215.95	0.00	-26.95	114.26 %
<a href="#">110-41800-51482</a>	Tuition Reimbursement	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00	0.00 %
<a href="#">110-41800-51712</a>	Drug Screening & Background Checks	0.00	3,700.00	52.00	1,588.70	0.00	2,111.30	42.94 %
<a href="#">110-41800-52411</a>	Electric	63,000.00	63,000.00	2,341.67	18,871.36	0.00	44,128.64	29.95 %
<a href="#">110-41800-52421</a>	Water	5,000.00	5,000.00	150.60	1,901.09	0.00	3,098.91	38.02 %
<a href="#">110-41800-52441</a>	Gas	4,000.00	4,000.00	1,607.81	3,471.44	0.00	528.56	86.79 %
<a href="#">110-41800-52451</a>	Telephone	3,000.00	3,000.00	0.00	276.21	0.00	2,723.79	9.21 %
<a href="#">110-41800-52452</a>	Cellular	4,200.00	4,200.00	288.26	2,725.13	0.00	1,474.87	64.88 %
<a href="#">110-41800-52481</a>	Stormwater Fees	3,500.00	3,500.00	194.45	1,260.40	0.00	2,239.60	36.01 %
<a href="#">110-41800-52611</a>	Repair and Maintenance Motor Vehicles	0.00	20,000.00	300.44	2,353.77	0.00	17,646.23	11.77 %
<a href="#">110-41800-52621</a>	Repairs and Maintenance Machinery and Equipment	40,485.00	19,785.00	731.00	4,071.07	0.00	15,713.93	20.58 %
<a href="#">110-41800-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	70,000.00	75,200.00	1,076.71	17,998.56	10,701.73	46,499.71	38.17 %
<a href="#">110-41800-52661</a>	Repair and Maintenance Buildings	350,000.00	435,451.18	8,744.96	131,176.75	42,681.56	261,592.87	39.93 %
<a href="#">110-41800-52691</a>	Repair and Maintenance - Other	35,000.00	45,000.00	1,443.50	36,654.68	8,304.45	40.87	99.91 %
<a href="#">110-41800-52728</a>	Security Cameras & Alarms	5,000.00	4,800.00	0.00	1,935.00	0.00	2,865.00	40.31 %
<a href="#">110-41800-52831</a>	Travel - Out of Town Expenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41800-52833</a>	Training	100.00	800.00	0.00	725.00	0.00	75.00	90.63 %
<a href="#">110-41800-52845</a>	Registration	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-41800-52851</a>	Licenses	2,000.00	2,000.00	100.00	100.00	0.00	1,900.00	5.00 %
<a href="#">110-41800-52891</a>	Other Travel Expenses	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-41800-52991</a>	Other Contractual Services	200.00	200.00	0.00	0.00	0.00	200.00	0.00 %
<a href="#">110-41800-53112</a>	Office Supplies - General	1,500.00	1,500.00	0.00	794.69	0.00	705.31	52.98 %
<a href="#">110-41800-53141</a>	Portable Electronics Devices	3,300.00	3,300.00	0.00	1,781.92	0.00	1,518.08	54.00 %
<a href="#">110-41800-53241</a>	Janitorial Supplies	51,000.00	51,000.00	3,467.70	30,554.99	14,966.00	5,479.01	89.26 %
<a href="#">110-41800-53261</a>	Clothing	9,000.00	9,000.00	263.18	6,253.81	0.00	2,746.19	69.49 %
<a href="#">110-41800-53291</a>	Other Operating Supplies	8,000.00	8,000.00	45.49	1,263.86	0.00	6,736.14	15.80 %
<a href="#">110-41800-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	4,000.00	4,000.00	405.52	2,169.17	902.67	928.16	76.80 %
<a href="#">110-41800-53391</a>	Other Repair and Maintenance Supplies	3,000.00	3,000.00	0.00	405.43	0.00	2,594.57	13.51 %
<a href="#">110-41800-53411</a>	Consumables for Tools	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-41800-53412</a>	Hand Tools	5,000.00	5,000.00	0.00	1,261.32	0.00	3,738.68	25.23 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-41800-53441</a>	Safety Supplies	2,000.00	2,000.00	0.00	267.00	0.00	1,733.00	13.35 %
<a href="#">110-41800-53711</a>	Food and Beverage Supplies	1,000.00	1,000.00	0.00	299.00	0.00	701.00	29.90 %
<a href="#">110-41800-55112</a>	PEP Insurance Coverage	58,000.00	58,000.00	0.00	2,845.29	0.00	55,154.71	4.91 %
<a href="#">110-41800-55311</a>	Building and Office Rental	363,000.00	363,000.00	-2,418.47	192,537.43	0.00	170,462.57	53.04 %
<a href="#">110-41800-56462</a>	Interest - Office Lease	0.00	0.00	2,418.47	18,174.75	0.00	-18,174.75	0.00 %
<a href="#">110-41800-59411</a>	Vehicles	180,000.00	154,645.00	0.00	125,464.98	0.00	29,180.02	81.13 %
<a href="#">110-41800-59421</a>	Machinery and Equipment	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
<a href="#">110-42100-51232</a>	Reimbursable THSO Police Overtime	0.00	0.00	0.00	300.00	0.00	-300.00	0.00 %
<a href="#">110-42100-51341</a>	Christmas Bonus	0.00	0.00	0.00	30,127.76	0.00	-30,127.76	0.00 %
<a href="#">110-42100-51411</a>	FICA	0.00	0.00	0.00	2,326.14	0.00	-2,326.14	0.00 %
<a href="#">110-42100-51421</a>	Health Insurance	0.00	0.00	0.00	11.32	0.00	-11.32	0.00 %
<a href="#">110-42100-51431</a>	Employee Retirement Plan	0.00	0.00	0.00	3,765.65	0.00	-3,765.65	0.00 %
<a href="#">110-42100-52833</a>	Training	0.00	0.00	0.00	119.00	0.00	-119.00	0.00 %
<a href="#">110-42110-51111</a>	Salaries	629,892.00	629,892.00	55,198.40	356,597.78	0.00	273,294.22	56.61 %
<a href="#">110-42110-51122</a>	Wages	122,571.00	122,571.00	9,582.40	68,956.10	0.00	53,614.90	56.26 %
<a href="#">110-42110-51151</a>	Other Salaries	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00	0.00 %
<a href="#">110-42110-51222</a>	Hourly - Overtime	3,000.00	3,000.00	0.00	891.77	0.00	2,108.23	29.73 %
<a href="#">110-42110-51341</a>	Christmas Bonus	2,100.00	5,085.46	0.00	4,804.19	0.00	281.27	94.47 %
<a href="#">110-42110-51411</a>	FICA	58,388.00	59,735.19	4,777.12	30,032.20	0.00	29,702.99	50.28 %
<a href="#">110-42110-51421</a>	Health Insurance	90,402.00	90,402.00	15,787.51	72,389.96	0.00	18,012.04	80.08 %
<a href="#">110-42110-51431</a>	Employee Retirement Plan	83,221.00	83,610.06	7,749.28	51,322.76	0.00	32,287.30	61.38 %
<a href="#">110-42110-51461</a>	Workers Comp	13,550.00	13,550.00	0.00	0.00	0.00	13,550.00	0.00 %
<a href="#">110-42110-51471</a>	Unemployment Insurance	126.00	126.00	132.50	132.50	0.00	-6.50	105.16 %
<a href="#">110-42110-51712</a>	Drug Screening & Background Checks	0.00	0.00	0.00	52.00	0.00	-52.00	0.00 %
<a href="#">110-42110-52111</a>	Postage	500.00	500.00	0.00	88.16	0.00	411.84	17.63 %
<a href="#">110-42110-52201</a>	Stationery, Envelopes, Forms, Printing	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-42110-52311</a>	Publication of Formal and Legal Notices	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-42110-52341</a>	Tax, Law, or Other Svcs on a subscription basis	500.00	500.00	0.00	102.39	0.00	397.61	20.48 %
<a href="#">110-42110-52351</a>	Memberships	6,000.00	6,000.00	1,570.00	3,641.34	0.00	2,358.66	60.69 %
<a href="#">110-42110-52361</a>	Public Relations	300.00	300.00	211.26	211.26	0.00	88.74	70.42 %
<a href="#">110-42110-52452</a>	Cellular	6,000.00	6,000.00	463.06	3,926.24	0.00	2,073.76	65.44 %
<a href="#">110-42110-52511</a>	Medical, Dental, Pharmacy	5,000.00	5,000.00	0.00	0.00	2,500.00	2,500.00	50.00 %
<a href="#">110-42110-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	8,000.00	214.10	863.73	0.00	7,136.27	10.80 %
<a href="#">110-42110-52721</a>	Office Equipment Contracts	3,000.00	3,800.00	275.82	2,748.52	751.48	300.00	92.11 %
<a href="#">110-42110-52723</a>	Subscription Services	60,000.00	60,000.00	161.00	29,089.13	27,562.50	3,348.37	94.42 %
<a href="#">110-42110-52728</a>	Security Cameras & Alarms	74,500.00	33,000.00	0.00	30,000.00	0.00	3,000.00	90.91 %
<a href="#">110-42110-52831</a>	Travel - Out of Town Expenses	6,000.00	6,000.00	0.00	3,659.02	0.00	2,340.98	60.98 %
<a href="#">110-42110-52832</a>	Meals and Entertainment	4,300.00	4,300.00	772.50	4,233.25	0.00	66.75	98.45 %
<a href="#">110-42110-52833</a>	Training	4,000.00	4,000.00	0.00	1,990.00	0.00	2,010.00	49.75 %
<a href="#">110-42110-53112</a>	Office Supplies - General	2,000.00	2,000.00	70.00	1,189.86	0.00	810.14	59.49 %
<a href="#">110-42110-53261</a>	Clothing	7,000.00	7,000.00	270.50	5,386.27	1,036.73	577.00	91.76 %
<a href="#">110-42110-53266</a>	PPE	900.00	900.00	0.00	126.00	0.00	774.00	14.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42110-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	10,000.00	10,000.00	648.29	4,962.24	5,111.20	-73.44	100.73 %
<a href="#">110-42110-55112</a>	PEP Insurance Coverage	3,027.00	3,027.00	0.00	259,327.30	0.00	-256,300.30	8,567.14 %
<a href="#">110-42110-57909</a>	Other Grants, Contributions and Indemnities	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42121-51111</a>	Salaries	120,570.00	120,570.00	9,264.00	66,700.80	0.00	53,869.20	55.32 %
<a href="#">110-42121-51122</a>	Wages	797,205.00	797,205.00	48,379.98	419,713.70	0.00	377,491.30	52.65 %
<a href="#">110-42121-51151</a>	Other Salaries	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00 %
<a href="#">110-42121-51222</a>	Hourly - Overtime	9,000.00	9,000.00	317.61	5,552.38	0.00	3,447.62	61.69 %
<a href="#">110-42121-51341</a>	Christmas Bonus	2,800.00	8,640.00	0.00	3,047.39	0.00	5,592.61	35.27 %
<a href="#">110-42121-51411</a>	FICA	71,736.00	74,083.56	4,239.52	36,300.17	0.00	37,783.39	49.00 %
<a href="#">110-42121-51421</a>	Health Insurance	207,485.00	207,485.00	17,754.42	134,611.40	0.00	72,873.60	64.88 %
<a href="#">110-42121-51431</a>	Employee Retirement Plan	112,504.00	113,232.84	7,233.62	61,777.80	0.00	51,455.04	54.56 %
<a href="#">110-42121-51461</a>	Workers Comp	20,911.00	20,911.00	0.00	0.00	0.00	20,911.00	0.00 %
<a href="#">110-42121-51471</a>	Unemployment Insurance	210.00	210.00	165.69	165.69	0.00	44.31	78.90 %
<a href="#">110-42121-52351</a>	Memberships	300.00	300.00	0.00	300.00	0.00	0.00	100.00 %
<a href="#">110-42121-52452</a>	Cellular	9,800.00	9,800.00	386.15	2,918.28	0.00	6,881.72	29.78 %
<a href="#">110-42121-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	5,000.00	669.22	13,234.87	0.00	-8,234.87	264.70 %
<a href="#">110-42121-52723</a>	Subscription Services	34,000.00	62,540.00	416.00	55,087.50	2,533.00	4,919.50	92.13 %
<a href="#">110-42121-52831</a>	Travel - Out of Town Expenses	6,000.00	6,000.00	-32.00	1,762.79	0.00	4,237.21	29.38 %
<a href="#">110-42121-52833</a>	Training	3,000.00	3,000.00	375.00	1,325.00	0.00	1,675.00	44.17 %
<a href="#">110-42121-52944</a>	Sexual Offender Enforcement Expenses for Registry	1,300.00	18,500.00	0.00	17,007.06	0.00	1,492.94	91.93 %
<a href="#">110-42121-52991</a>	Other Contractual Services	150.00	1,318.30	0.00	1,318.30	0.00	0.00	100.00 %
<a href="#">110-42121-53112</a>	Office Supplies - General	3,000.00	3,000.00	0.00	1,645.92	0.00	1,354.08	54.86 %
<a href="#">110-42121-53261</a>	Clothing	10,000.00	10,000.00	156.36	3,538.34	885.06	5,576.60	44.23 %
<a href="#">110-42121-53266</a>	PPE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-42121-53276</a>	Evidence Supplies	4,000.00	2,831.70	0.00	1,245.48	0.00	1,586.22	43.98 %
<a href="#">110-42121-53291</a>	Other Operating Supplies	0.00	131.83	0.00	131.83	0.00	0.00	100.00 %
<a href="#">110-42121-53295</a>	Other Operating Supplies - ICAC Grant	0.00	0.00	0.00	1,992.15	0.00	-1,992.15	0.00 %
<a href="#">110-42121-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	36,000.00	26,000.00	1,635.23	12,342.71	23,657.29	-10,000.00	138.46 %
<a href="#">110-42121-55112</a>	PEP Insurance Coverage	7,038.00	7,038.00	0.00	1,208.49	0.00	5,829.51	17.17 %
<a href="#">110-42121-55161</a>	Worker's Comp Deductible	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-42121-55656</a>	Sexual Offender Registry - TBI Charges	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-42121-57909</a>	Other Grants, Contributions and Indemnities	44,000.00	37,345.00	0.00	22,315.00	0.00	15,030.00	59.75 %
<a href="#">110-42123-51111</a>	Salaries	559,768.00	559,768.00	43,043.20	310,761.04	0.00	249,006.96	55.52 %
<a href="#">110-42123-51122</a>	Wages	3,247,120.00	3,305,290.99	251,474.61	1,836,875.49	0.00	1,468,415.50	55.57 %
<a href="#">110-42123-51151</a>	Other Salaries	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %
<a href="#">110-42123-51222</a>	Hourly - Overtime	40,000.00	40,000.00	33.30	11,955.07	0.00	28,044.93	29.89 %
<a href="#">110-42123-51232</a>	Reimbursable THSO Police Overtime	0.00	0.00	0.00	750.00	0.00	-750.00	0.00 %
<a href="#">110-42123-51341</a>	Christmas Bonus	10,200.00	44,064.00	0.00	15,078.29	0.00	28,985.71	34.22 %
<a href="#">110-42123-51411</a>	FICA	301,430.00	318,579.46	21,860.26	162,199.71	0.00	156,379.75	50.91 %
<a href="#">110-42123-51421</a>	Health Insurance	791,862.00	822,033.00	89,747.04	630,763.93	0.00	191,269.07	76.73 %
<a href="#">110-42123-51431</a>	Employee Retirement Plan	476,065.00	486,001.78	36,759.98	271,922.77	0.00	214,079.01	55.95 %
<a href="#">110-42123-51461</a>	Workers Comp	90,965.00	95,226.29	0.00	0.00	0.00	95,226.29	0.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42123-51471</a>	Unemployment Insurance	1,092.00	1,134.00	847.09	885.01	0.00	248.99	78.04 %
<a href="#">110-42123-51712</a>	Drug Screening & Background Checks	0.00	0.00	156.00	960.00	0.00	-960.00	0.00 %
<a href="#">110-42123-52201</a>	Stationery, Envelopes, Forms, Printing	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-42123-52341</a>	Tax, Law, or Other Svcs on a subscription basis	2,000.00	2,000.00	203.98	479.76	0.00	1,520.24	23.99 %
<a href="#">110-42123-52451</a>	Telephone	3,000.00	3,000.00	165.00	990.00	0.00	2,010.00	33.00 %
<a href="#">110-42123-52452</a>	Cellular	40,600.00	40,600.00	3,357.88	23,474.87	0.00	17,125.13	57.82 %
<a href="#">110-42123-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	175,000.00	3,813.05	95,191.19	0.00	79,808.81	54.39 %
<a href="#">110-42123-52612</a>	Vehicle Tow Services	5,000.00	5,000.00	250.00	1,700.00	2,300.00	1,000.00	80.00 %
<a href="#">110-42123-52723</a>	Subscription Services	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00	100.00 %
<a href="#">110-42123-52831</a>	Travel - Out of Town Expenses	16,000.00	11,000.00	645.00	1,682.80	0.00	9,317.20	15.30 %
<a href="#">110-42123-52833</a>	Training	15,000.00	10,000.00	2,050.00	7,329.00	0.00	2,671.00	73.29 %
<a href="#">110-42123-53112</a>	Office Supplies - General	4,000.00	4,000.00	0.00	1,905.81	0.00	2,094.19	47.65 %
<a href="#">110-42123-53141</a>	Portable Electronic Devices	0.00	2,304.00	0.00	2,310.99	0.00	-6.99	100.30 %
<a href="#">110-42123-53261</a>	Clothing	80,000.00	84,392.04	3,218.73	30,703.64	53,539.12	149.28	99.82 %
<a href="#">110-42123-53266</a>	PPE	1,500.00	1,500.00	0.00	991.80	0.00	508.20	66.12 %
<a href="#">110-42123-53275</a>	Radios	27,600.00	10,680.03	0.00	400.00	0.00	10,280.03	3.75 %
<a href="#">110-42123-53281</a>	Specialized Units	35,000.00	34,200.00	1,067.04	2,023.14	25,118.56	7,058.30	79.36 %
<a href="#">110-42123-53291</a>	Other Operating Supplies	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00 %
<a href="#">110-42123-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	183,000.00	183,000.00	15,444.67	108,714.18	74,285.82	0.00	100.00 %
<a href="#">110-42123-55112</a>	PEP Insurance Coverage	95,466.00	95,466.00	0.00	1,208.49	0.00	94,257.51	1.27 %
<a href="#">110-42123-55113</a>	PEP Deductible	2,000.00	2,000.00	0.00	2,020.00	0.00	-20.00	101.00 %
<a href="#">110-42123-55161</a>	Worker's Comp Deductible	15,000.00	15,000.00	0.00	403.72	0.00	14,596.28	2.69 %
<a href="#">110-42123-55162</a>	Workers Compensation Deductible	1,335.00	1,335.00	0.00	0.00	0.00	1,335.00	0.00 %
<a href="#">110-42123-59411</a>	Vehicles	810,000.00	993,461.89	0.00	550,800.94	262,281.93	180,379.02	81.84 %
<a href="#">110-42123-59421</a>	Machinery and Equipment	0.00	36,000.00	0.00	0.00	0.00	36,000.00	0.00 %
<a href="#">110-42130-51232</a>	Reimbursable THSO Police Overtime	0.00	0.00	2,588.22	19,129.93	0.00	-19,129.93	0.00 %
<a href="#">110-42130-51411</a>	FICA	0.00	0.00	188.89	1,351.28	0.00	-1,351.28	0.00 %
<a href="#">110-42130-51421</a>	Health Insurance	0.00	0.00	868.60	2,686.22	0.00	-2,686.22	0.00 %
<a href="#">110-42130-51431</a>	Employee Retirement Plan	0.00	0.00	322.99	2,272.23	0.00	-2,272.23	0.00 %
<a href="#">110-42130-51471</a>	Unemployment Insurance	0.00	0.00	7.78	7.78	0.00	-7.78	0.00 %
<a href="#">110-42130-53291</a>	Other Operating Supplies	81,625.00	81,625.00	0.00	6,625.46	0.00	74,999.54	8.12 %
<a href="#">110-42140-51122</a>	Wages	131,552.00	131,552.00	10,658.35	78,935.04	0.00	52,616.96	60.00 %
<a href="#">110-42140-51151</a>	Other Salaries	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.00 %
<a href="#">110-42140-51222</a>	Hourly - Overtime	6,000.00	6,000.00	0.00	525.38	0.00	5,474.62	8.76 %
<a href="#">110-42140-51341</a>	Christmas Bonus	300.00	1,728.00	0.00	1,504.88	0.00	223.12	87.09 %
<a href="#">110-42140-51411</a>	FICA	10,679.00	11,168.41	791.31	6,032.64	0.00	5,135.77	54.02 %
<a href="#">110-42140-51421</a>	Health Insurance	31,029.00	31,029.00	4,677.06	19,268.20	0.00	11,760.80	62.10 %
<a href="#">110-42140-51431</a>	Employee Retirement Plan	16,900.00	17,078.22	1,330.16	10,104.43	0.00	6,973.79	59.17 %
<a href="#">110-42140-51461</a>	Workers Comp	3,060.00	3,060.00	0.00	0.00	0.00	3,060.00	0.00 %
<a href="#">110-42140-51471</a>	Unemployment Insurance	42.00	42.00	31.98	31.98	0.00	10.02	76.14 %
<a href="#">110-42140-52351</a>	Memberships	0.00	0.00	0.00	55.00	0.00	-55.00	0.00 %
<a href="#">110-42140-52452</a>	Cellular	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42140-52518</a>	Veterinary Services	5,000.00	6,096.88	594.01	5,209.19	210.00	677.69	88.88 %
<a href="#">110-42140-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	5,000.00	0.00	2,941.81	0.00	2,058.19	58.84 %
<a href="#">110-42140-52831</a>	Travel - Out of Town Expenses	2,500.00	2,500.00	0.00	651.34	0.00	1,848.66	26.05 %
<a href="#">110-42140-52833</a>	Training	1,500.00	1,500.00	0.00	966.00	0.00	534.00	64.40 %
<a href="#">110-42140-53261</a>	Clothing	3,000.00	3,000.00	0.00	1,682.46	97.54	1,220.00	59.33 %
<a href="#">110-42140-53282</a>	Canine Operating	6,000.00	4,901.12	321.97	1,948.76	0.00	2,952.36	39.76 %
<a href="#">110-42140-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	8,000.00	8,000.00	241.78	3,523.40	4,476.60	0.00	100.00 %
<a href="#">110-42150-51111</a>	Salaries	0.00	117,962.00	9,072.00	65,618.40	0.00	52,343.60	55.63 %
<a href="#">110-42150-51122</a>	Wages	117,962.00	1,099,592.00	89,109.40	608,131.13	0.00	491,460.87	55.31 %
<a href="#">110-42150-51133</a>	Part-time Wages	1,099,592.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42150-51151</a>	Other Salaries	0.00	7,200.00	0.00	0.00	0.00	7,200.00	0.00 %
<a href="#">110-42150-51222</a>	Hourly - Overtime	7,200.00	21,600.00	0.00	1,328.15	0.00	20,271.85	6.15 %
<a href="#">110-42150-51311</a>	Insurance opt Out	21,600.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42150-51341</a>	Christmas Bonus	2,400.00	12,997.94	0.00	9,858.74	0.00	3,139.20	75.85 %
<a href="#">110-42150-51411</a>	FICA	4,450.00	97,222.46	7,237.40	50,546.68	0.00	46,675.78	51.99 %
<a href="#">110-42150-51421</a>	Health Insurance	93,709.00	246,939.00	32,198.61	170,870.46	0.00	76,068.54	69.20 %
<a href="#">110-42150-51431</a>	Employee Retirement Plan	246,939.00	128,928.73	11,263.57	78,380.29	0.00	50,548.44	60.79 %
<a href="#">110-42150-51461</a>	Workers Comp	128,040.00	19,442.00	0.00	0.00	0.00	19,442.00	0.00 %
<a href="#">110-42150-51471</a>	Unemployment Insurance	19,442.00	315.00	273.70	273.70	0.00	41.30	86.89 %
<a href="#">110-42150-51482</a>	Tuition Reimbursement	315.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42150-51712</a>	Drug Screening & Background Checks	0.00	0.00	0.00	52.00	0.00	-52.00	0.00 %
<a href="#">110-42150-52111</a>	Postage	0.00	50.00	48.17	56.16	0.00	-6.16	112.32 %
<a href="#">110-42150-52312</a>	Advertising and Publications- Marketing	50.00	2,400.00	0.00	0.00	0.00	2,400.00	0.00 %
<a href="#">110-42150-52351</a>	Memberships	200.00	200.00	0.00	200.00	0.00	0.00	100.00 %
<a href="#">110-42150-52361</a>	Public Relations	6,000.00	6,000.00	0.00	1,654.97	0.00	4,345.03	27.58 %
<a href="#">110-42150-52441</a>	Gas	200.00	200.00	0.00	22.33	0.00	177.67	11.17 %
<a href="#">110-42150-52452</a>	Cellular	7,500.00	7,500.00	563.39	4,827.25	0.00	2,672.75	64.36 %
<a href="#">110-42150-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	37,200.00	294.40	7,103.15	0.00	30,096.85	19.09 %
<a href="#">110-42150-52621</a>	Repairs and Maintenance Machinery and Equipment	6,500.00	6,500.00	0.00	0.00	1,400.00	5,100.00	21.54 %
<a href="#">110-42150-52661</a>	Repair and Maintenance Buildings	0.00	0.00	0.00	400.55	0.00	-400.55	0.00 %
<a href="#">110-42150-52723</a>	Subscription Services	4,950.00	4,950.00	0.00	4,036.50	0.00	913.50	81.55 %
<a href="#">110-42150-52831</a>	Travel - Out of Town Expenses	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00 %
<a href="#">110-42150-52832</a>	Meals and Entertainment	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-42150-52833</a>	Training	24,000.00	9,000.00	720.00	1,804.91	0.00	7,195.09	20.05 %
<a href="#">110-42150-52941</a>	Williamson Co 911	267,000.00	267,000.00	0.00	267,280.00	0.00	-280.00	100.10 %
<a href="#">110-42150-53112</a>	Office Supplies - General	5,000.00	5,000.00	639.95	2,794.13	0.00	2,205.87	55.88 %
<a href="#">110-42150-53261</a>	Clothing	20,000.00	20,000.00	897.62	6,797.33	8,330.17	4,872.50	75.64 %
<a href="#">110-42150-53266</a>	PPE	1,800.00	1,800.00	890.05	890.05	0.00	909.95	49.45 %
<a href="#">110-42150-53272</a>	Weapons	23,800.00	23,800.00	74.94	11,371.22	8,290.00	4,138.78	82.61 %
<a href="#">110-42150-53273</a>	Ammo	55,680.00	55,680.00	0.00	11,308.10	30,005.20	14,366.70	74.20 %
<a href="#">110-42150-53275</a>	Radios	10,000.00	10,000.00	2,880.14	3,530.04	0.00	6,469.96	35.30 %
<a href="#">110-42150-53276</a>	Evidence Supplies	8,500.00	8,500.00	0.00	3,768.99	2,008.77	2,722.24	67.97 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42150-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	21,000.00	21,000.00	1,045.61	11,074.93	8,007.90	1,917.17	90.87 %
<a href="#">110-42150-53321</a>	Vehicle Parts and Repairs	3,500.00	2,500.00	659.60	1,263.61	0.00	1,236.39	50.54 %
<a href="#">110-42150-55112</a>	PEP Insurance Coverage	5,000.00	5,000.00	0.00	1,208.49	0.00	3,791.51	24.17 %
<a href="#">110-42150-55161</a>	Workers Compensation Deductible	1,700.00	1,700.00	0.00	0.00	0.00	1,700.00	0.00 %
<a href="#">110-42150-55331</a>	Machinery and Equipment Rental	10,000.00	7,730.00	0.00	6,630.00	0.00	1,100.00	85.77 %
<a href="#">110-42160-52411</a>	Electric	170,000.00	170,000.00	19,500.56	113,382.35	0.00	56,617.65	66.70 %
<a href="#">110-42160-52421</a>	Water	1,500.00	1,500.00	343.47	3,169.53	0.00	-1,669.53	211.30 %
<a href="#">110-42160-52451</a>	Telephone	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42160-52481</a>	Stormwater Fees	6,000.00	6,000.00	378.59	2,022.86	0.00	3,977.14	33.71 %
<a href="#">110-42160-52511</a>	Medical, Dental, Pharmacy	12,000.00	7,500.00	131.21	1,765.23	734.77	5,000.00	33.33 %
<a href="#">110-42160-52621</a>	Repairs and Maintenance Machinery and Equipment	0.00	0.00	0.00	4,284.22	0.00	-4,284.22	0.00 %
<a href="#">110-42160-52661</a>	Repair and Maintenance Buildings	5,000.00	12,000.00	758.33	6,606.08	3,791.65	1,602.27	86.65 %
<a href="#">110-42160-53291</a>	Other Operating Supplies	10,000.00	10,000.00	12.50	2,576.54	3,889.44	3,534.02	64.66 %
<a href="#">110-42160-55311</a>	Building and Office Rental	6,000.00	6,000.00	0.00	5,500.00	0.00	500.00	91.67 %
<a href="#">110-42160-55313</a>	Firing Range Facility Lease	16,000.00	16,000.00	-279.55	5,736.90	7,260.00	3,003.10	81.23 %
<a href="#">110-42160-55361</a>	Property Taxes - Building Lease	3,300.00	3,300.00	0.00	0.00	0.00	3,300.00	0.00 %
<a href="#">110-42160-56461</a>	Interest - Firing Range Lease	0.00	0.00	279.55	863.10	0.00	-863.10	0.00 %
<a href="#">110-42160-59421</a>	Machinery and Equipment	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00 %
<a href="#">110-42160-59859</a>	Building Improvements	0.00	8,891.00	0.00	8,891.00	0.00	0.00	100.00 %
<a href="#">110-42200-51341</a>	Christmas Bonus	0.00	0.00	0.00	33,303.02	0.00	-33,303.02	0.00 %
<a href="#">110-42200-51411</a>	FICA	0.00	0.00	0.00	2,547.61	0.00	-2,547.61	0.00 %
<a href="#">110-42200-51431</a>	Employee Retirement Plan	0.00	0.00	0.00	4,156.04	0.00	-4,156.04	0.00 %
<a href="#">110-42200-55112</a>	PEP Insurance Coverage	0.00	0.00	0.00	13,642.33	0.00	-13,642.33	0.00 %
<a href="#">110-42200-56322</a>	Interest 2020A Series GO Bond LADDER TRUCK \$1.195K	0.00	0.00	0.00	16,333.75	0.00	-16,333.75	0.00 %
<a href="#">110-42200-56323</a>	Interest 2020A Series GO Bond PUMPER TRUCK \$710K	0.00	0.00	0.00	13,067.00	0.00	-13,067.00	0.00 %
<a href="#">110-42210-51111</a>	Salaries	370,969.00	370,969.00	26,077.16	203,271.40	0.00	167,697.60	54.79 %
<a href="#">110-42210-51122</a>	Wages	84,358.00	84,358.00	6,481.61	46,659.55	0.00	37,698.45	55.31 %
<a href="#">110-42210-51341</a>	Christmas Bonus	1,200.00	3,357.46	0.00	3,009.76	0.00	347.70	89.64 %
<a href="#">110-42210-51411</a>	FICA	34,925.00	35,828.69	2,627.72	19,206.92	0.00	16,621.77	53.61 %
<a href="#">110-42210-51421</a>	Health Insurance	53,473.00	53,473.00	8,066.87	35,907.95	0.00	17,565.05	67.15 %
<a href="#">110-42210-51431</a>	Employee Retirement Plan	48,105.00	48,359.22	3,995.77	28,582.27	0.00	19,776.95	59.10 %
<a href="#">110-42210-51461</a>	Workers Comp	229.00	229.00	0.00	0.00	0.00	229.00	0.00 %
<a href="#">110-42210-51471</a>	Unemployment Insurance	84.00	84.00	81.60	81.60	0.00	2.40	97.14 %
<a href="#">110-42210-51482</a>	Tuition Reimbursement	25,000.00	25,000.00	872.58	10,035.27	0.00	14,964.73	40.14 %
<a href="#">110-42210-51791</a>	Health & Wellness Fees	122,291.00	131,072.50	8,305.00	129,757.68	0.00	1,314.82	99.00 %
<a href="#">110-42210-52351</a>	Memberships	4,000.00	4,000.00	120.00	2,081.51	0.00	1,918.49	52.04 %
<a href="#">110-42210-52361</a>	Public Relations	11,000.00	11,000.00	0.00	11,324.08	0.00	-324.08	102.95 %
<a href="#">110-42210-52411</a>	Electric	5,000.00	5,000.00	0.00	1,249.07	0.00	3,750.93	24.98 %
<a href="#">110-42210-52452</a>	Cellular	0.00	0.00	198.93	1,528.38	0.00	-1,528.38	0.00 %
<a href="#">110-42210-52611</a>	Repairs and Maintenance Motor Vehicles	1,000.00	1,000.00	0.00	186.28	0.00	813.72	18.63 %
<a href="#">110-42210-52621</a>	Repairs and Maintenance Machinery and Equipment	0.00	0.00	0.00	352.46	0.00	-352.46	0.00 %
<a href="#">110-42210-52691</a>	Repair and Maintenance - Other	23,000.00	23,000.00	566.54	2,973.38	0.00	20,026.62	12.93 %

Budget Report

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

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42210-52723</a>							
Subscription Services	0.00	146.66	0.00	0.00	0.00	146.66	0.00 %
<a href="#">110-42210-52832</a>							
Meals and Entertainment	11,000.00	11,000.00	370.98	2,291.43	0.00	8,708.57	20.83 %
<a href="#">110-42210-52945</a>							
Williamson Radio Subscriptions	305,888.00	305,888.00	0.00	283,716.76	16,436.76	5,734.48	98.13 %
<a href="#">110-42210-53112</a>							
Office Supplies - General	1,000.00	4,000.00	785.82	1,639.71	880.25	1,480.04	63.00 %
<a href="#">110-42210-53241</a>							
Janitorial Supplies	1,200.00	1,200.00	0.00	368.56	0.00	831.44	30.71 %
<a href="#">110-42210-53261</a>							
Clothing	19,000.00	15,000.00	121.00	3,464.17	1,116.78	10,419.05	30.54 %
<a href="#">110-42210-53291</a>							
Other Operating Supplies	50,000.00	40,554.25	328.12	16,896.28	2,880.23	20,777.74	48.77 %
<a href="#">110-42210-53391</a>							
Other Repair and Maintenance Supplies	1,500.00	1,500.00	0.00	1,489.26	0.00	10.74	99.28 %
<a href="#">110-42210-55112</a>							
PEP Insurance Coverage	20,000.00	20,000.00	0.00	73,087.28	0.00	-53,087.28	365.44 %
<a href="#">110-42210-59802</a>							
Fire Apparatus	0.00	646,733.00	0.00	0.00	1,235,000.00	-588,267.00	190.96 %
<a href="#">110-42220-51122</a>							
Wages	5,780,451.00	5,738,637.91	427,564.16	3,050,009.09	0.00	2,688,628.82	53.15 %
<a href="#">110-42220-51133</a>							
Part-time Wages	124,405.00	94,405.00	3,901.35	28,387.89	0.00	66,017.11	30.07 %
<a href="#">110-42220-51222</a>							
Hourly - Overtime	400,000.00	400,000.00	34,890.39	316,477.98	0.00	83,522.02	79.12 %
<a href="#">110-42220-51341</a>							
Christmas Bonus	17,550.00	68,097.06	0.00	32,942.13	0.00	35,154.93	48.38 %
<a href="#">110-42220-51411</a>							
FICA	455,188.00	474,036.20	34,579.54	254,325.40	0.00	219,710.80	53.65 %
<a href="#">110-42220-51421</a>							
Health Insurance	1,516,892.00	1,516,892.00	173,729.43	892,956.37	0.00	623,935.63	58.87 %
<a href="#">110-42220-51431</a>							
Employee Retirement Plan	695,243.00	701,359.29	57,714.30	423,421.86	0.00	277,937.43	60.37 %
<a href="#">110-42220-51461</a>							
Workers Comp	179,742.00	179,742.00	0.00	0.00	0.00	179,742.00	0.00 %
<a href="#">110-42220-51471</a>							
Unemployment Insurance	1,764.00	1,764.00	1,342.21	1,578.48	0.00	185.52	89.48 %
<a href="#">110-42220-51712</a>							
Drug Screening & Background Checks	0.00	0.00	0.00	1,530.50	0.00	-1,530.50	0.00 %
<a href="#">110-42220-51791</a>							
Health & Wellness Fees	11,000.00	12,218.50	645.52	1,002.73	4,121.72	7,094.05	41.94 %
<a href="#">110-42220-52161</a>							
Radio & TV Services	6,000.00	5,853.34	2,058.05	4,276.66	0.00	1,576.68	73.06 %
<a href="#">110-42220-52361</a>							
Public Relations	0.00	445.75	0.00	445.75	0.00	0.00	100.00 %
<a href="#">110-42220-52411</a>							
Electric	24,000.00	24,000.00	5,859.91	24,186.08	0.00	-186.08	100.78 %
<a href="#">110-42220-52421</a>							
Water	5,000.00	5,000.00	913.22	5,881.58	0.00	-881.58	117.63 %
<a href="#">110-42220-52441</a>							
Gas	6,000.00	6,000.00	2,480.07	4,045.96	0.00	1,954.04	67.43 %
<a href="#">110-42220-52451</a>							
Telephone	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-42220-52452</a>							
Cellular	17,000.00	17,000.00	1,031.11	6,737.07	0.00	10,262.93	39.63 %
<a href="#">110-42220-52481</a>							
Stormwater Fees	1,710.00	1,710.00	268.54	1,733.73	0.00	-23.73	101.39 %
<a href="#">110-42220-52549</a>							
Other Professional Services	15,000.00	15,000.00	392.55	16,626.02	0.00	-1,626.02	110.84 %
<a href="#">110-42220-52621</a>							
Repairs and Maintenance Machinery and Equipment	150,000.00	150,000.00	36,696.18	150,109.50	0.00	-109.50	100.07 %
<a href="#">110-42220-52833</a>							
Training	0.00	0.00	0.00	1,196.00	0.00	-1,196.00	0.00 %
<a href="#">110-42220-53225</a>							
Medical Supplies	25,000.00	25,000.00	5,297.06	20,265.86	2,062.84	2,671.30	89.31 %
<a href="#">110-42220-53241</a>							
Janitorial Supplies	12,000.00	12,000.00	0.00	12,807.84	403.19	-1,211.03	110.09 %
<a href="#">110-42220-53261</a>							
Clothing	66,650.00	66,650.00	4,463.52	60,882.25	9,554.58	-3,786.83	105.68 %
<a href="#">110-42220-53265</a>							
Turn Out Gear	149,250.00	149,250.00	371.40	29,516.30	115,049.90	4,683.80	96.86 %
<a href="#">110-42220-53275</a>							
Radios	47,000.00	48,941.00	0.00	48,941.00	0.00	0.00	100.00 %
<a href="#">110-42220-53291</a>							
Other Operating Supplies	1,000.00	1,000.00	0.00	1,468.44	0.00	-468.44	146.84 %
<a href="#">110-42220-53311</a>							
Gas, Oil, Diesel Fuel, Grease, Etc.	40,000.00	40,000.00	3,754.99	30,005.98	5,425.92	4,568.10	88.58 %
<a href="#">110-42220-53391</a>							
Other Repair and Maintenance Supplies	5,000.00	5,000.00	0.00	1,682.74	0.00	3,317.26	33.65 %
<a href="#">110-42220-53411</a>							
Consumables for Tools	3,000.00	3,000.00	0.00	413.38	1,000.00	1,586.62	47.11 %
<a href="#">110-42220-53451</a>							
Firefighting Tools	184,000.00	182,059.00	10,900.37	151,867.06	3,364.39	26,827.55	85.26 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42220-55112</a>	PEP Insurance Coverage	150,000.00	150,000.00	0.00	3,224.47	0.00	146,775.53	2.15 %
<a href="#">110-42220-55161</a>	Worker's Comp Deductible	5,000.00	5,000.00	132.53	2,844.80	0.00	2,155.20	56.90 %
<a href="#">110-42220-56111</a>	Principal 2014 Series GO Impr Bond ENGINE 63 8.65K	100,050.00	100,050.00	0.00	100,050.00	0.00	0.00	100.00 %
<a href="#">110-42220-56122</a>	Principal 2020A Series GO Bond TRUCK 61 \$1.195K	185,600.00	185,600.00	0.00	0.00	0.00	185,600.00	0.00 %
<a href="#">110-42220-56123</a>	Principal 2020A Series GO Bond ENGINE 62 \$710K	69,600.00	69,600.00	0.00	0.00	0.00	69,600.00	0.00 %
<a href="#">110-42220-56311</a>	Interest 2014 Series GO Improve Bond FIRE \$8.65K	32,606.00	32,606.00	0.00	16,928.00	0.00	15,678.00	51.92 %
<a href="#">110-42220-56322</a>	Interest 2020A Series GO Bond LADDER TRUCK \$1.195K	32,668.00	32,668.00	0.00	0.00	0.00	32,668.00	0.00 %
<a href="#">110-42220-56323</a>	Interest 2020A Series GO Bond PUMPER TRUCK \$710K	26,134.00	26,134.00	0.00	0.00	0.00	26,134.00	0.00 %
<a href="#">110-42220-59802</a>	Fire Apparatus	0.00	0.00	0.00	0.00	1,881,733.00	-1,881,733.00	0.00 %
<a href="#">110-42230-51111</a>	Salaries	116,745.00	111,417.00	7,435.92	86,397.33	0.00	25,019.67	77.54 %
<a href="#">110-42230-51122</a>	Wages	93,031.00	73,031.00	0.00	19,507.28	0.00	53,523.72	26.71 %
<a href="#">110-42230-51151</a>	Other Salaries	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">110-42230-51222</a>	Hourly - Overtime	11,000.00	11,000.00	0.00	1,939.11	0.00	9,060.89	17.63 %
<a href="#">110-42230-51341</a>	Christmas Bonus	500.00	2,592.00	0.00	752.44	0.00	1,839.56	29.03 %
<a href="#">110-42230-51411</a>	FICA	18,190.00	18,920.28	535.68	7,978.65	0.00	10,941.63	42.17 %
<a href="#">110-42230-51421</a>	Health Insurance	36,200.00	36,200.00	2,208.68	18,104.05	0.00	18,095.95	50.01 %
<a href="#">110-42230-51431</a>	Employee Retirement Plan	52,906.00	31,260.11	928.00	13,086.59	0.00	18,173.52	41.86 %
<a href="#">110-42230-51461</a>	Workers Comp	4,795.00	4,795.00	0.00	0.00	0.00	4,795.00	0.00 %
<a href="#">110-42230-51471</a>	Unemployment Insurance	42.00	42.00	21.00	21.00	0.00	21.00	50.00 %
<a href="#">110-42230-52342</a>	Reference Materials	5,000.00	5,000.00	0.00	997.89	994.50	3,007.61	39.85 %
<a href="#">110-42230-52452</a>	Cellular	0.00	0.00	83.94	662.42	0.00	-662.42	0.00 %
<a href="#">110-42230-52833</a>	Training	100,000.00	121,328.00	1,717.38	86,378.09	9,771.00	25,178.91	79.25 %
<a href="#">110-42230-53261</a>	Clothing	1,200.00	1,200.00	0.00	570.94	659.00	-29.94	102.50 %
<a href="#">110-42230-53391</a>	Other Repair and Maintenance Supplies	1,000.00	1,000.00	0.00	168.54	0.00	831.46	16.85 %
<a href="#">110-42230-53411</a>	Consumables for Tools	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-42230-53451</a>	Firefighting Tools	2,000.00	2,000.00	0.00	139.52	0.00	1,860.48	6.98 %
<a href="#">110-42230-55112</a>	PEP Insurance Coverage	4,300.00	4,300.00	0.00	0.00	0.00	4,300.00	0.00 %
<a href="#">110-42240-51111</a>	Salaries	108,680.00	108,680.00	8,353.60	60,145.92	0.00	48,534.08	55.34 %
<a href="#">110-42240-51122</a>	Wages	182,424.00	182,424.00	14,063.21	101,673.32	0.00	80,750.68	55.73 %
<a href="#">110-42240-51133</a>	Part-time Wages	39,848.00	39,848.00	1,872.50	12,538.75	0.00	27,309.25	31.47 %
<a href="#">110-42240-51222</a>	Hourly - Overtime	9,000.00	9,000.00	344.71	1,677.36	0.00	7,322.64	18.64 %
<a href="#">110-42240-51341</a>	Christmas Bonus	1,300.00	3,406.73	0.00	1,107.80	0.00	2,298.93	32.52 %
<a href="#">110-42240-51411</a>	FICA	23,090.00	24,000.65	1,792.20	12,940.74	0.00	11,059.91	53.92 %
<a href="#">110-42240-51421</a>	Health Insurance	61,201.00	61,201.00	7,080.38	41,681.78	0.00	19,519.22	68.11 %
<a href="#">110-42240-51431</a>	Employee Retirement Plan	40,588.00	40,822.41	2,750.41	20,407.98	0.00	20,414.43	49.99 %
<a href="#">110-42240-51461</a>	Workers Comp	4,936.00	4,936.00	0.00	0.00	0.00	4,936.00	0.00 %
<a href="#">110-42240-51471</a>	Unemployment Insurance	63.00	63.00	66.59	87.59	0.00	-24.59	139.03 %
<a href="#">110-42240-51712</a>	Drug Screening & Background Checks	0.00	0.00	0.00	252.00	0.00	-252.00	0.00 %
<a href="#">110-42240-52452</a>	Cellular	0.00	0.00	193.95	1,357.44	0.00	-1,357.44	0.00 %
<a href="#">110-42240-53261</a>	Clothing	2,250.00	2,250.00	0.00	469.82	1,330.18	450.00	80.00 %
<a href="#">110-42240-53265</a>	Turn Out Gear	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-42240-53273</a>	Ammo	1,000.00	1,000.00	999.99	999.99	0.00	0.01	100.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-42240-53276</a>	Evidence Supplies	1,000.00	1,000.00	102.82	102.82	0.00	897.18	10.28 %
<a href="#">110-42240-53291</a>	Other Operating Supplies	785.00	785.00	763.30	942.41	0.00	-157.41	120.05 %
<a href="#">110-42240-53411</a>	Consumables for Tools	1,000.00	1,000.00	129.29	129.29	0.00	870.71	12.93 %
<a href="#">110-42240-53451</a>	Firefighting Tools	3,000.00	3,000.00	2,664.95	2,664.95	0.00	335.05	88.83 %
<a href="#">110-42240-55112</a>	PEP Insurance Coverage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-42500-51111</a>	Salaries	108,898.00	108,898.00	9,691.35	61,627.06	0.00	47,270.94	56.59 %
<a href="#">110-42500-51341</a>	Christmas Bonus	400.00	814.73	0.00	752.44	0.00	62.29	92.35 %
<a href="#">110-42500-51411</a>	FICA	8,362.00	8,572.97	722.86	4,498.38	0.00	4,074.59	52.47 %
<a href="#">110-42500-51421</a>	Health Insurance	24,690.00	24,690.00	1,268.65	12,688.45	0.00	12,001.55	51.39 %
<a href="#">110-42500-51431</a>	Employee Retirement Plan	9,641.00	9,678.25	870.28	5,601.63	0.00	4,076.62	57.88 %
<a href="#">110-42500-51461</a>	Workers Comp	165.00	165.00	0.00	0.00	0.00	165.00	0.00 %
<a href="#">110-42500-51471</a>	Unemployment Insurance	21.00	21.00	261.67	261.67	0.00	-240.67	1,246.05 %
<a href="#">110-42500-52351</a>	Memberships	300.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-42500-52361</a>	Public Relations	1,000.00	1,000.00	0.00	276.31	0.00	723.69	27.63 %
<a href="#">110-42500-52411</a>	Electric	0.00	0.00	0.00	35.82	0.00	-35.82	0.00 %
<a href="#">110-42500-52452</a>	Cellular	1,000.00	1,000.00	80.99	566.86	0.00	433.14	56.69 %
<a href="#">110-42500-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	0.00	126.80	126.80	0.00	-126.80	0.00 %
<a href="#">110-42500-52621</a>	Repairs and Maintenance Machinery & Equipment	20,000.00	20,000.00	171.60	3,030.36	0.00	16,969.64	15.15 %
<a href="#">110-42500-52831</a>	Travel - Out of Town Expenses	1,000.00	1,000.00	0.00	564.59	0.00	435.41	56.46 %
<a href="#">110-42500-52832</a>	Meals & Entertainment	1,000.00	1,000.00	0.00	399.00	0.00	601.00	39.90 %
<a href="#">110-42500-52833</a>	Training	1,000.00	1,000.00	0.00	350.00	0.00	650.00	35.00 %
<a href="#">110-42500-52841</a>	Lodging	1,000.00	1,000.00	0.00	909.04	0.00	90.96	90.90 %
<a href="#">110-42500-53112</a>	Office Supplies - General	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-42500-53141</a>	Portable Electronic Devices	2,000.00	2,000.00	312.74	339.94	0.00	1,660.06	17.00 %
<a href="#">110-42500-53251</a>	Educational Supplies	1,500.00	1,500.00	0.00	56.97	0.00	1,443.03	3.80 %
<a href="#">110-42500-53261</a>	Clothing	1,500.00	1,500.00	0.00	599.48	0.00	900.52	39.97 %
<a href="#">110-42500-53275</a>	Radios	500.00	500.00	0.00	314.99	0.00	185.01	63.00 %
<a href="#">110-42500-53291</a>	Other Operating Supplies	2,500.00	2,500.00	0.00	196.07	0.00	2,303.93	7.84 %
<a href="#">110-42500-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	4,500.00	4,500.00	171.91	1,168.49	0.00	3,331.51	25.97 %
<a href="#">110-42500-55112</a>	PEP Insurance Coverage	700.00	700.00	0.00	4,083.51	0.00	-3,383.51	583.36 %
<a href="#">110-43100-51111</a>	Salaries	345,908.00	296,421.95	19,516.12	129,786.84	0.00	166,635.11	43.78 %
<a href="#">110-43100-51122</a>	Wages	67,547.00	67,547.00	0.00	946.35	0.00	66,600.65	1.40 %
<a href="#">110-43100-51222</a>	Hourly - Overtime	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">110-43100-51341</a>	Christmas Bonus	700.00	2,444.19	0.00	1,504.88	0.00	939.31	61.57 %
<a href="#">110-43100-51411</a>	FICA	31,840.00	28,653.48	1,460.63	9,912.30	0.00	18,741.18	34.59 %
<a href="#">110-43100-51421</a>	Health Insurance	79,882.00	67,243.02	3,496.18	22,060.99	0.00	45,182.03	32.81 %
<a href="#">110-43100-51431</a>	Employee Retirement Plan	34,749.00	30,377.26	1,752.56	11,875.08	0.00	18,502.18	39.09 %
<a href="#">110-43100-51461</a>	Worker's Comp	4,519.00	3,011.33	0.00	0.00	0.00	3,011.33	0.00 %
<a href="#">110-43100-51471</a>	Unemployment Insurance	84.00	84.00	42.00	42.00	0.00	42.00	50.00 %
<a href="#">110-43100-51482</a>	Tuition Reimbursement	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43100-51712</a>	Drug Screening & Background Checks	0.00	300.00	0.00	52.00	0.00	248.00	17.33 %
<a href="#">110-43100-52111</a>	Postage	200.00	200.00	0.00	0.00	0.00	200.00	0.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-43100-52311</a>	Publication of Formal and Legal Notices	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-43100-52351</a>	Memberships	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43100-52452</a>	Cellular	4,000.00	4,000.00	203.95	1,427.44	0.00	2,572.56	35.69 %
<a href="#">110-43100-52611</a>	Repairs and Maintenance Motor Vehicles	4,900.00	7,900.00	249.47	5,441.61	0.00	2,458.39	68.88 %
<a href="#">110-43100-52831</a>	Travel - Out of Town Expenses	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-43100-52832</a>	Meals and Entertainment	2,000.00	2,000.00	0.00	1,507.22	0.00	492.78	75.36 %
<a href="#">110-43100-52833</a>	Training	500.00	500.00	0.00	30.00	0.00	470.00	6.00 %
<a href="#">110-43100-52841</a>	Lodging	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">110-43100-52845</a>	Registration	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43100-52846</a>	Food -Per Diem	2,900.00	2,900.00	0.00	0.00	0.00	2,900.00	0.00 %
<a href="#">110-43100-52851</a>	Licenses & Certifications	3,100.00	3,100.00	0.00	440.00	0.00	2,660.00	14.19 %
<a href="#">110-43100-52891</a>	Other Travel Expenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43100-53112</a>	Office Supplies - General	4,000.00	4,000.00	44.87	2,043.11	0.00	1,956.89	51.08 %
<a href="#">110-43100-53261</a>	Clothing	4,000.00	4,000.00	475.96	880.45	0.00	3,119.55	22.01 %
<a href="#">110-43100-53291</a>	Other Operating Supplies	1,000.00	1,000.00	84.98	975.47	0.00	24.53	97.55 %
<a href="#">110-43100-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	4,000.00	4,000.00	355.19	2,049.37	1,208.71	741.92	81.45 %
<a href="#">110-43100-53412</a>	Hand Tools	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-43100-55112</a>	PEP Insurance Coverage	2,860.00	2,860.00	0.00	16,559.93	0.00	-13,699.93	579.02 %
<a href="#">110-43100-59411</a>	Vehicles	71,000.00	60,700.00	0.00	60,374.00	0.00	326.00	99.46 %
<a href="#">110-43110-51111</a>	Salaries	87,945.00	87,945.00	6,764.80	48,806.56	0.00	39,138.44	55.50 %
<a href="#">110-43110-51122</a>	Wages	1,014,098.00	1,014,098.00	84,965.25	616,627.65	0.00	397,470.35	60.81 %
<a href="#">110-43110-51133</a>	Part-time Wages	22,509.00	22,509.00	1,547.26	11,712.65	0.00	10,796.35	52.04 %
<a href="#">110-43110-51151</a>	Other Salaries	6,600.00	6,600.00	0.00	0.00	0.00	6,600.00	0.00 %
<a href="#">110-43110-51222</a>	Hourly - Overtime	20,000.00	20,000.00	0.00	2,270.85	0.00	17,729.15	11.35 %
<a href="#">110-43110-51341</a>	Christmas Bonus	10,805.00	20,652.54	0.00	19,270.28	0.00	1,382.26	93.31 %
<a href="#">110-43110-51411</a>	FICA	87,831.00	93,127.89	6,836.25	51,457.48	0.00	41,670.41	55.25 %
<a href="#">110-43110-51421</a>	Health Insurance	359,077.00	359,077.00	39,820.08	265,386.67	0.00	93,690.33	73.91 %
<a href="#">110-43110-51431</a>	Employee Retirement Plan	107,356.00	108,214.78	8,195.75	61,369.10	0.00	46,845.68	56.71 %
<a href="#">110-43110-51461</a>	Workers Comp	54,084.00	54,084.00	0.00	0.00	0.00	54,084.00	0.00 %
<a href="#">110-43110-51471</a>	Unemployment Insurance	483.00	483.00	279.84	354.80	0.00	128.20	73.46 %
<a href="#">110-43110-51712</a>	Drug Screening & Background Checks	0.00	2,500.00	156.00	1,254.00	0.00	1,246.00	50.16 %
<a href="#">110-43110-52351</a>	Memberships	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-43110-52412</a>	Street Lighting (Electric and Maintenance)	575,000.00	575,000.00	42,879.04	272,806.10	6,135.00	296,058.90	48.51 %
<a href="#">110-43110-52452</a>	Cellular	7,000.00	7,000.00	477.18	2,975.17	0.00	4,024.83	42.50 %
<a href="#">110-43110-52481</a>	Stormwater Fees	450.00	450.00	138.96	318.85	0.00	131.15	70.86 %
<a href="#">110-43110-52541</a>	Consulting Engineering	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">110-43110-52545</a>	Consultant's Services	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %
<a href="#">110-43110-52611</a>	Repairs and Maintenance Motor Vehicles	61,000.00	61,000.00	4,086.88	17,755.75	0.00	43,244.25	29.11 %
<a href="#">110-43110-52621</a>	Repairs and Maintenance Machinery and Equipment	36,000.00	36,000.00	9,222.03	33,737.67	0.00	2,262.33	93.72 %
<a href="#">110-43110-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	25,000.00	25,000.00	1,717.44	1,717.44	0.00	23,282.56	6.87 %
<a href="#">110-43110-52671</a>	Repairs and Maintenance Sidewalks	20,000.00	20,000.00	731.25	4,575.94	9,593.25	5,830.81	70.85 %
<a href="#">110-43110-52672</a>	Sidewalk - New	151,000.00	187,065.00	0.00	54,605.00	31,295.00	101,165.00	45.92 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-43110-52681</a>	Repair and Maintenance Roads and Streets	3,500,000.00	3,281,418.56	62,552.12	1,625,750.04	675,754.90	979,913.62	70.14 %
<a href="#">110-43110-52721</a>	Office Equipment Contracts	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-43110-52723</a>	Subscription Services	500.00	500.00	0.00	36.00	0.00	464.00	7.20 %
<a href="#">110-43110-52831</a>	Travel - Out of Town Expenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43110-52832</a>	Meals and Entertainment	5,500.00	5,500.00	270.18	1,073.91	0.00	4,426.09	19.53 %
<a href="#">110-43110-52833</a>	Training	3,000.00	3,000.00	0.00	650.00	0.00	2,350.00	21.67 %
<a href="#">110-43110-52841</a>	Lodging	1,600.00	1,600.00	0.00	337.86	0.00	1,262.14	21.12 %
<a href="#">110-43110-52845</a>	Registration	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43110-52846</a>	Food-Per Diem	1,000.00	1,000.00	0.00	111.00	0.00	889.00	11.10 %
<a href="#">110-43110-52851</a>	Licenses	3,000.00	3,000.00	0.00	2,864.00	0.00	136.00	95.47 %
<a href="#">110-43110-52911</a>	Ambulance, Clinic and Hospital Services	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43110-53112</a>	Office Supplies - General	6,000.00	6,000.00	174.18	1,308.76	0.00	4,691.24	21.81 %
<a href="#">110-43110-53222</a>	Chemical Supplies	3,000.00	3,000.00	0.00	371.97	2,000.00	628.03	79.07 %
<a href="#">110-43110-53261</a>	Clothing	21,000.00	21,000.00	0.00	18,728.12	0.00	2,271.88	89.18 %
<a href="#">110-43110-53291</a>	Other Operating Supplies	3,000.00	3,000.00	395.22	2,777.05	0.00	222.95	92.57 %
<a href="#">110-43110-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	88,000.00	88,000.00	2,285.93	22,504.09	35,014.37	30,481.54	65.36 %
<a href="#">110-43110-53321</a>	Vehicle Parts and Repairs	0.00	0.00	0.00	3,760.20	0.00	-3,760.20	0.00 %
<a href="#">110-43110-53411</a>	Consumables for Tools	4,500.00	4,500.00	447.96	2,810.93	0.00	1,689.07	62.47 %
<a href="#">110-43110-53412</a>	Hand Tools	12,500.00	12,500.00	0.00	3,095.87	1,500.00	7,904.13	36.77 %
<a href="#">110-43110-53441</a>	Safety Supplies	8,000.00	8,000.00	0.00	1,083.69	916.31	6,000.00	25.00 %
<a href="#">110-43110-53711</a>	Food and Beverage Supplies	2,000.00	2,000.00	369.60	763.16	0.00	1,236.84	38.16 %
<a href="#">110-43110-53801</a>	Holiday Decor	20,000.00	20,000.00	0.00	357.73	0.00	19,642.27	1.79 %
<a href="#">110-43110-54119</a>	Other Building Supplies	2,000.00	2,000.00	37.50	86.34	0.00	1,913.66	4.32 %
<a href="#">110-43110-54221</a>	Guardrails	73,335.00	73,335.00	0.00	33,526.88	9,473.12	30,335.00	58.64 %
<a href="#">110-43110-54222</a>	Street Signs and Posts	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">110-43110-54225</a>	ADA Compliance	50,000.00	50,000.00	1,354.50	6,783.00	13,217.00	30,000.00	40.00 %
<a href="#">110-43110-54226</a>	Pedestrian Safety	180,000.00	130,000.00	0.00	3,676.88	2,500.00	123,823.12	4.75 %
<a href="#">110-43110-54521</a>	Gravel & Sand	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00 %
<a href="#">110-43110-54522</a>	Concrete	5,000.00	5,000.00	0.00	245.28	0.00	4,754.72	4.91 %
<a href="#">110-43110-54541</a>	Salt	25,000.00	25,000.00	18,139.90	21,215.57	3,334.93	449.50	98.20 %
<a href="#">110-43110-54543</a>	Seed & Fertilizer	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-43110-55112</a>	PEP Insurance Coverage	30,000.00	30,000.00	464.56	24,055.61	0.00	5,944.39	80.19 %
<a href="#">110-43110-55113</a>	PEP Deductible	1,500.00	1,500.00	0.00	1,554.99	0.00	-54.99	103.67 %
<a href="#">110-43110-55161</a>	Worker's Comp Deductible	500.00	3,500.00	0.00	2,000.00	0.00	1,500.00	57.14 %
<a href="#">110-43110-55331</a>	Machinery and Equipment Rental	25,000.00	25,000.00	0.00	6,108.47	0.00	18,891.53	24.43 %
<a href="#">110-43110-59411</a>	Vehicles	645,000.00	764,500.00	102,690.00	764,177.08	0.00	322.92	99.96 %
<a href="#">110-43110-59421</a>	Machinery and Equipment	725,000.00	454,000.00	31,712.64	422,532.47	1,317.26	30,150.27	93.36 %
<a href="#">110-43120-51122</a>	Wages	252,097.00	252,097.00	19,545.61	138,926.52	0.00	113,170.48	55.11 %
<a href="#">110-43120-51151</a>	Other Salaries	10,400.00	10,400.00	0.00	0.00	0.00	10,400.00	0.00 %
<a href="#">110-43120-51222</a>	Hourly - Overtime	8,000.00	8,000.00	116.99	1,119.78	0.00	6,880.22	14.00 %
<a href="#">110-43120-51341</a>	Christmas Bonus	5,155.00	5,155.00	0.00	3,039.87	0.00	2,115.13	58.97 %
<a href="#">110-43120-51411</a>	FICA	15,508.00	16,224.96	1,446.81	10,663.65	0.00	5,561.31	65.72 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-43120-51421</a>	Health Insurance	72,185.00	72,185.00	6,727.54	40,099.73	0.00	32,085.27	55.55 %
<a href="#">110-43120-51431</a>	Employee Retirement Plan	22,978.00	22,978.00	1,765.70	12,676.46	0.00	10,301.54	55.17 %
<a href="#">110-43120-51461</a>	Workers Comp	13,361.00	13,361.00	0.00	0.00	0.00	13,361.00	0.00 %
<a href="#">110-43120-51471</a>	Unemployment Insurance	84.00	84.00	58.99	79.98	0.00	4.02	95.21 %
<a href="#">110-43120-51712</a>	Drug Screening & Background Checks	0.00	1,000.00	0.00	194.00	0.00	806.00	19.40 %
<a href="#">110-43120-52111</a>	Postage	500.00	500.00	91.68	175.06	0.00	324.94	35.01 %
<a href="#">110-43120-52351</a>	Memberships	500.00	500.00	267.00	267.00	0.00	233.00	53.40 %
<a href="#">110-43120-52452</a>	Cellular	2,000.00	2,000.00	197.38	1,350.11	0.00	649.89	67.51 %
<a href="#">110-43120-52481</a>	Stormwater Fees	450.00	450.00	0.00	178.63	0.00	271.37	39.70 %
<a href="#">110-43120-52544</a>	Traffic Engineering Services	85,000.00	85,000.00	575.00	5,205.00	2,895.00	76,900.00	9.53 %
<a href="#">110-43120-52549</a>	Other Professional Services	28,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.00 %
<a href="#">110-43120-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	4,000.00	281.63	4,192.65	0.00	-192.65	104.82 %
<a href="#">110-43120-52621</a>	Repairs and Maintenance Machinery and Equipment	1,500.00	2,500.00	165.00	2,424.62	0.00	75.38	96.98 %
<a href="#">110-43120-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	0.00	26,337.97	0.00	0.00	0.00	26,337.97	0.00 %
<a href="#">110-43120-52681</a>	Repairs & Maintenance Roads & Streets	100,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">110-43120-52723</a>	Subscription Services	42,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %
<a href="#">110-43120-52831</a>	Travel - Out of Town Expenses	2,000.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-43120-52832</a>	Meals & Entertainment	1,500.00	1,500.00	86.19	182.19	0.00	1,317.81	12.15 %
<a href="#">110-43120-52833</a>	Training	2,500.00	2,500.00	0.00	1,995.00	0.00	505.00	79.80 %
<a href="#">110-43120-52851</a>	Licenses	2,000.00	2,800.00	200.00	1,950.00	0.00	850.00	69.64 %
<a href="#">110-43120-53112</a>	Office Supplies-General	1,500.00	1,500.00	0.00	430.81	0.00	1,069.19	28.72 %
<a href="#">110-43120-53261</a>	Clothing	4,000.00	4,000.00	0.00	3,395.34	0.00	604.66	84.88 %
<a href="#">110-43120-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	6,000.00	6,000.00	954.19	4,301.54	768.95	929.51	84.51 %
<a href="#">110-43120-53411</a>	Consumables for Tools	1,000.00	1,000.00	0.00	93.70	0.00	906.30	9.37 %
<a href="#">110-43120-53412</a>	Hand Tools	3,500.00	3,500.00	18.98	764.85	0.00	2,735.15	21.85 %
<a href="#">110-43120-53441</a>	Safety Supplies	2,000.00	2,000.00	0.00	791.82	708.18	500.00	75.00 %
<a href="#">110-43120-53711</a>	Food and Beverage Supplies	500.00	500.00	36.96	36.96	0.00	463.04	7.39 %
<a href="#">110-43120-54222</a>	Street Signs and Posts	40,000.00	40,000.00	1,369.67	15,657.29	15,091.00	9,251.71	76.87 %
<a href="#">110-43120-54232</a>	Signals	210,000.00	236,000.00	29,890.00	187,567.14	38,407.03	10,025.83	95.75 %
<a href="#">110-43120-54233</a>	Traffic Operating Supplies	80,000.00	80,000.00	189.79	16,142.51	19,828.04	44,029.45	44.96 %
<a href="#">110-43120-55112</a>	PEP Insurance Coverage	15,000.00	15,000.00	0.00	2,323.35	0.00	12,676.65	15.49 %
<a href="#">110-43120-55113</a>	PEP Deductible	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-43120-59411</a>	Vehicles	80,000.00	74,000.00	0.00	65,058.64	0.00	8,941.36	87.92 %
<a href="#">110-43120-59421</a>	Machinery and Equipment	55,000.00	55,000.00	0.00	52,209.00	0.00	2,791.00	94.93 %
<a href="#">110-43130-51111</a>	Salaries	0.00	70,173.69	0.00	0.00	0.00	70,173.69	0.00 %
<a href="#">110-43130-51122</a>	Wages	0.00	90,835.39	0.00	0.00	0.00	90,835.39	0.00 %
<a href="#">110-43130-51222</a>	Hourly - Overtime	0.00	22,615.03	0.00	0.00	0.00	22,615.03	0.00 %
<a href="#">110-43130-51411</a>	FICA	0.00	13,945.85	0.00	0.00	0.00	13,945.85	0.00 %
<a href="#">110-43130-51421</a>	Health Insurance	0.00	60,378.57	0.00	0.00	0.00	60,378.57	0.00 %
<a href="#">110-43130-51431</a>	Employee Retirement Plan	0.00	16,370.41	0.00	0.00	0.00	16,370.41	0.00 %
<a href="#">110-43130-51461</a>	Workers Comp	0.00	12,215.84	0.00	0.00	0.00	12,215.84	0.00 %
<a href="#">110-43130-51471</a>	Unemployment Insurance	0.00	94.50	0.00	0.00	0.00	94.50	0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-43130-52621</a>	Repairs and Maintenance Machinery and Equipment	0.00	2,272.73	0.00	0.00	0.00	2,272.73	0.00 %
<a href="#">110-43130-53293</a>	Other Operating Equipment	0.00	17,500.00	0.00	0.00	0.00	17,500.00	0.00 %
<a href="#">110-43130-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00	6,818.18	0.00	0.00	0.00	6,818.18	0.00 %
<a href="#">110-43130-59421</a>	Machinery and Equipment	0.00	1,808,671.00	0.00	0.00	1,483,844.97	324,826.03	82.04 %
<a href="#">110-43170-51111</a>	Salaries	92,792.00	92,792.00	7,137.60	51,390.72	0.00	41,401.28	55.38 %
<a href="#">110-43170-51122</a>	Wages	183,866.00	183,866.00	14,340.80	102,410.22	0.00	81,455.78	55.70 %
<a href="#">110-43170-51151</a>	Other Salaries	600.00	600.00	0.00	0.00	0.00	600.00	0.00 %
<a href="#">110-43170-51222</a>	Hourly - Overtime	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00	0.00 %
<a href="#">110-43170-51341</a>	Christmas Bonus	500.00	3,258.92	0.00	3,009.76	0.00	249.16	92.35 %
<a href="#">110-43170-51411</a>	FICA	27,704.00	28,632.02	1,616.32	11,825.30	0.00	16,806.72	41.30 %
<a href="#">110-43170-51421</a>	Health Insurance	47,543.00	47,543.00	5,728.58	35,037.41	0.00	12,505.59	73.70 %
<a href="#">110-43170-51431</a>	Employee Retirement Plan	25,006.00	25,253.76	1,928.76	14,081.60	0.00	11,172.16	55.76 %
<a href="#">110-43170-51461</a>	Workers Comp	4,879.00	4,879.00	0.00	0.00	0.00	4,879.00	0.00 %
<a href="#">110-43170-51471</a>	Unemployment Insurance	84.00	84.00	64.02	64.02	0.00	19.98	76.21 %
<a href="#">110-43170-52452</a>	Cellular	1,550.00	1,550.00	119.47	860.36	0.00	689.64	55.51 %
<a href="#">110-43170-52481</a>	Stormwater Fees	1,000.00	1,000.00	93.08	636.55	0.00	363.45	63.66 %
<a href="#">110-43170-52611</a>	Repairs and Maintenance Motor Vehicles	250,000.00	288,346.00	10,727.44	189,406.52	64,840.37	34,099.11	88.17 %
<a href="#">110-43170-52612</a>	Vehicle Tow Services	2,500.00	4,000.00	0.00	2,510.00	0.00	1,490.00	62.75 %
<a href="#">110-43170-52621</a>	Repairs and Maintenance Machinery and Equipment	108,000.00	108,000.00	1,821.00	41,567.48	31,791.86	34,640.66	67.93 %
<a href="#">110-43170-52723</a>	Subscription Services	22,500.00	22,500.00	115.72	7,664.16	0.00	14,835.84	34.06 %
<a href="#">110-43170-52831</a>	Travel - Out of Town Expenses	2,000.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-43170-52833</a>	Training	0.00	1,700.00	0.00	650.00	0.00	1,050.00	38.24 %
<a href="#">110-43170-52851</a>	Licenses	4,600.00	4,600.00	0.00	70.00	0.00	4,530.00	1.52 %
<a href="#">110-43170-53112</a>	Office Supplies - General	1,200.00	1,200.00	0.00	709.92	0.00	490.08	59.16 %
<a href="#">110-43170-53261</a>	Clothing	5,000.00	5,000.00	111.99	2,079.11	0.00	2,920.89	41.58 %
<a href="#">110-43170-53291</a>	Other Operating Supplies	4,000.00	4,000.00	0.00	181.94	0.00	3,818.06	4.55 %
<a href="#">110-43170-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	29,000.00	27,500.00	360.23	10,773.54	2,922.01	13,804.45	49.80 %
<a href="#">110-43170-53321</a>	Vehicle Parts and Repairs	148,000.00	148,000.00	2,230.24	35,002.57	44,974.81	68,022.62	54.04 %
<a href="#">110-43170-53341</a>	Tires, Tubes and Etc.	70,500.00	70,500.00	3,857.59	44,435.39	19,519.35	6,545.26	90.72 %
<a href="#">110-43170-53411</a>	Consumables for Tools	1,000.00	1,000.00	358.18	531.04	0.00	468.96	53.10 %
<a href="#">110-43170-53412</a>	Hand Tools	4,000.00	4,000.00	0.00	2,183.28	0.00	1,816.72	54.58 %
<a href="#">110-43170-53441</a>	Safety Supplies	5,000.00	5,000.00	344.90	411.58	0.00	4,588.42	8.23 %
<a href="#">110-43170-55112</a>	PEP Insurance Coverage	500.00	500.00	0.00	1,553.01	0.00	-1,053.01	310.60 %
<a href="#">110-44400-51111</a>	Salaries	187,757.00	187,757.00	14,516.80	104,467.20	0.00	83,289.80	55.64 %
<a href="#">110-44400-51122</a>	Wages	96,554.00	96,554.00	6,470.41	45,611.39	0.00	50,942.61	47.24 %
<a href="#">110-44400-51133</a>	Part-Time Wages	47,708.00	23,798.40	1,919.13	16,274.03	0.00	7,524.37	68.38 %
<a href="#">110-44400-51222</a>	Hourly - Overtime	2,700.00	2,000.00	0.00	30.87	0.00	1,969.13	1.54 %
<a href="#">110-44400-51341</a>	Christmas Bonus	550.00	4,073.65	0.00	3,365.12	0.00	708.53	82.61 %
<a href="#">110-44400-51411</a>	FICA	25,658.00	25,073.45	1,715.00	12,738.43	0.00	12,335.02	50.80 %
<a href="#">110-44400-51421</a>	Health Insurance	83,185.00	83,185.00	4,697.93	34,115.30	0.00	49,069.70	41.01 %
<a href="#">110-44400-51431</a>	Employee Retirement Plan	17,041.00	17,361.92	1,884.66	13,747.43	0.00	3,614.49	79.18 %
<a href="#">110-44400-51461</a>	Workers Comp	13,895.00	13,767.10	0.00	0.00	0.00	13,767.10	0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-44400-51471</a>	Unemployment Insurance	126.00	105.00	65.22	65.22	0.00	39.78	62.11 %
<a href="#">110-44400-51712</a>	Drug Screening & Background Checks	0.00	0.00	0.00	78.00	0.00	-78.00	0.00 %
<a href="#">110-44400-52201</a>	Stationery, Envelopes, Forms, Printing	2,000.00	2,000.00	0.00	799.10	0.00	1,200.90	39.96 %
<a href="#">110-44400-52351</a>	Memberships	1,000.00	1,000.00	0.00	218.99	0.00	781.01	21.90 %
<a href="#">110-44400-52362</a>	Marketing Materials	4,000.00	4,000.00	0.00	3,505.11	0.00	494.89	87.63 %
<a href="#">110-44400-52391</a>	Other Publicity, Subscriptions and Dues	4,000.00	4,000.00	1,278.00	3,045.00	0.00	955.00	76.13 %
<a href="#">110-44400-52411</a>	Electric	3,000.00	3,000.00	209.01	1,282.23	0.00	1,717.77	42.74 %
<a href="#">110-44400-52421</a>	Water	1,000.00	1,000.00	22.64	196.20	0.00	803.80	19.62 %
<a href="#">110-44400-52441</a>	Gas	600.00	600.00	317.54	835.00	0.00	-235.00	139.17 %
<a href="#">110-44400-52451</a>	Telephone	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-44400-52452</a>	Cellular	3,000.00	3,000.00	266.51	2,802.88	0.00	197.12	93.43 %
<a href="#">110-44400-52481</a>	Stormwater Fees	500.00	500.00	39.60	311.45	0.00	188.55	62.29 %
<a href="#">110-44400-52545</a>	Consultant's Services	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00	0.00 %
<a href="#">110-44400-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	3,800.00	3,800.00	0.00	200.00	0.00	3,600.00	5.26 %
<a href="#">110-44400-52661</a>	Repair & Maintenance Building	3,500.00	3,500.00	0.00	200.00	0.00	3,300.00	5.71 %
<a href="#">110-44400-52831</a>	Travel - Out of Town Expenses	5,700.00	5,700.00	0.00	0.00	0.00	5,700.00	0.00 %
<a href="#">110-44400-52832</a>	Meals and Entertainment	1,000.00	1,000.00	132.95	199.09	0.00	800.91	19.91 %
<a href="#">110-44400-52845</a>	Registrations	3,200.00	3,200.00	0.00	535.00	0.00	2,665.00	16.72 %
<a href="#">110-44400-52912</a>	Entertainment	15,500.00	7,500.00	0.00	2,500.00	0.00	5,000.00	33.33 %
<a href="#">110-44400-52991</a>	Other Contractual Services	7,000.00	7,000.00	0.00	1,458.02	0.00	5,541.98	20.83 %
<a href="#">110-44400-53112</a>	Office Supplies-General	4,400.00	4,400.00	100.03	1,592.28	0.00	2,807.72	36.19 %
<a href="#">110-44400-53141</a>	Portable Electronic Devices	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-44400-53261</a>	Clothing	1,500.00	1,500.00	0.00	921.19	0.00	578.81	61.41 %
<a href="#">110-44400-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	3,500.00	3,500.00	85.85	474.02	0.00	3,025.98	13.54 %
<a href="#">110-44400-53321</a>	Vehicle Parts and Repairs	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">110-44400-53391</a>	Other Repair and Maintenance Supplies	2,000.00	2,000.00	0.00	259.14	0.00	1,740.86	12.96 %
<a href="#">110-44400-53411</a>	Consumables for Tools	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44400-53412</a>	Hand Tools	2,000.00	2,000.00	0.00	779.99	0.00	1,220.01	39.00 %
<a href="#">110-44400-53700</a>	Recreational Supplies	21,500.00	16,836.00	1,149.16	6,847.21	0.00	9,988.79	40.67 %
<a href="#">110-44400-55112</a>	PEP Insurance Coverage	1,000.00	1,000.00	0.00	4,898.90	0.00	-3,898.90	489.89 %
<a href="#">110-44400-55331</a>	Machinery and Equipment Rental	21,200.00	33,700.00	0.00	2,216.00	28,823.90	2,660.10	92.11 %
<a href="#">110-44400-57209</a>	Special Events Support	8,000.00	8,164.00	0.00	8,164.00	0.00	0.00	100.00 %
<a href="#">110-44411-55331</a>	Machinery and Equipment Rental	0.00	0.00	0.00	240.00	0.00	-240.00	0.00 %
<a href="#">110-44420-51122</a>	Wages	0.00	36,960.00	4,000.00	8,043.75	0.00	28,916.25	21.76 %
<a href="#">110-44420-51222</a>	Hourly - Overtime	0.00	700.00	0.00	0.00	0.00	700.00	0.00 %
<a href="#">110-44420-51341</a>	Christmas Bonus	0.00	814.73	0.00	752.44	0.00	62.29	92.35 %
<a href="#">110-44420-51411</a>	FICA	0.00	3,069.01	277.90	617.29	0.00	2,451.72	20.11 %
<a href="#">110-44420-51421</a>	Health Insurance	0.00	20,099.93	2,271.33	4,366.36	0.00	15,733.57	21.72 %
<a href="#">110-44420-51431</a>	Employee Retirement Plan	0.00	3,332.88	359.20	789.90	0.00	2,542.98	23.70 %
<a href="#">110-44420-51461</a>	Workers Comp	0.00	127.90	0.00	0.00	0.00	127.90	0.00 %
<a href="#">110-44420-51471</a>	Unemployment Insurance	0.00	21.00	12.00	26.39	0.00	-5.39	125.67 %
<a href="#">110-44420-51712</a>	Drug Screening & Background Checks	0.00	0.00	0.00	122.00	0.00	-122.00	0.00 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-44420-52201</a>	Stationery, Envelopes, Forms, Printing	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44420-52351</a>	Memberships	175.00	175.00	25.22	25.22	0.00	149.78	14.41 %
<a href="#">110-44420-52421</a>	Water	1,000.00	1,000.00	129.78	738.37	0.00	261.63	73.84 %
<a href="#">110-44420-52441</a>	Gas	1,000.00	1,000.00	265.05	696.75	0.00	303.25	69.68 %
<a href="#">110-44420-52451</a>	Telephone	3,000.00	3,000.00	0.00	100.37	0.00	2,899.63	3.35 %
<a href="#">110-44420-52452</a>	Cellular	500.00	500.00	34.02	238.14	0.00	261.86	47.63 %
<a href="#">110-44420-52481</a>	Stormwater Fees	500.00	500.00	48.44	290.64	0.00	209.36	58.13 %
<a href="#">110-44420-52661</a>	Repair and Maintenance Buildings	10,000.00	10,000.00	0.00	1,190.00	0.00	8,810.00	11.90 %
<a href="#">110-44420-52691</a>	Repair and Maintenance - Other	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00 %
<a href="#">110-44420-52912</a>	Entertainment Services	3,000.00	3,000.00	0.00	575.00	0.00	2,425.00	19.17 %
<a href="#">110-44420-52991</a>	Other Contractual Services	10,000.00	10,000.00	0.00	180.00	0.00	9,820.00	1.80 %
<a href="#">110-44420-53112</a>	Office Supplies - General	3,000.00	3,000.00	0.00	776.58	0.00	2,223.42	25.89 %
<a href="#">110-44420-53241</a>	Janitorial Supplies	1,500.00	1,500.00	29.94	177.43	0.00	1,322.57	11.83 %
<a href="#">110-44420-53291</a>	Other Operating Supplies	500.00	500.00	0.00	269.84	0.00	230.16	53.97 %
<a href="#">110-44420-53391</a>	Other Repair and Maintenance Supplies	600.00	600.00	0.00	0.00	0.00	600.00	0.00 %
<a href="#">110-44420-53711</a>	Food and Beverage Supplies	11,524.00	11,524.00	1,755.56	6,757.48	0.00	4,766.52	58.64 %
<a href="#">110-44420-53712</a>	Arts & Crafts Supplies	700.00	700.00	0.00	150.99	0.00	549.01	21.57 %
<a href="#">110-44420-53714</a>	Program Supplies	1,500.00	1,500.00	0.00	260.17	0.00	1,239.83	17.34 %
<a href="#">110-44420-53715</a>	Activity Supplies	2,500.00	2,500.00	398.76	1,275.33	0.00	1,224.67	51.01 %
<a href="#">110-44420-53801</a>	Holiday Decor	1,000.00	1,000.00	202.54	900.31	0.00	99.69	90.03 %
<a href="#">110-44420-55112</a>	PEP Insurance Coverage	0.00	0.00	0.00	1,112.78	0.00	-1,112.78	0.00 %
<a href="#">110-44420-55932</a>	Merchant Service Fees	200.00	200.00	25.30	210.57	0.00	-10.57	105.29 %
<a href="#">110-44700-51111</a>	Salaries	0.00	93,313.00	7,177.60	51,801.76	0.00	41,511.24	55.51 %
<a href="#">110-44700-51122</a>	Wages	100,051.00	100,051.00	8,000.58	57,874.65	0.00	42,176.35	57.85 %
<a href="#">110-44700-51133</a>	Part-time Wages	0.00	45,928.00	2,034.41	14,825.25	0.00	31,102.75	32.28 %
<a href="#">110-44700-51134</a>	Temporary Wages	107,610.00	61,682.00	1,257.57	24,151.58	0.00	37,530.42	39.15 %
<a href="#">110-44700-51222</a>	Hourly - Overtime	3,344.00	3,344.00	399.74	2,187.91	0.00	1,156.09	65.43 %
<a href="#">110-44700-51341</a>	Christmas Bonus	850.00	3,865.64	0.00	3,323.40	0.00	542.24	85.97 %
<a href="#">110-44700-51411</a>	FICA	23,529.00	24,610.14	1,410.68	11,572.29	0.00	13,037.85	47.02 %
<a href="#">110-44700-51421</a>	Health Insurance	36,393.00	36,393.00	6,556.88	29,688.82	0.00	6,704.18	81.58 %
<a href="#">110-44700-51431</a>	Employee Retirement Plan	23,919.00	24,062.16	1,398.89	10,120.39	0.00	13,941.77	42.06 %
<a href="#">110-44700-51461</a>	Workers Comp	5,874.00	5,874.00	0.00	0.00	0.00	5,874.00	0.00 %
<a href="#">110-44700-51471</a>	Unemployment Insurance	168.00	168.00	56.08	59.70	0.00	108.30	35.54 %
<a href="#">110-44700-52411</a>	Electric	52,545.00	52,545.00	1,243.08	18,650.41	0.00	33,894.59	35.49 %
<a href="#">110-44700-52421</a>	Water	58,000.00	58,000.00	1,259.12	13,623.56	0.00	44,376.44	23.49 %
<a href="#">110-44700-52441</a>	Gas	900.00	900.00	0.00	0.00	0.00	900.00	0.00 %
<a href="#">110-44700-52451</a>	Telephone	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-44700-52452</a>	Cellular	2,000.00	2,000.00	123.66	856.12	0.00	1,143.88	42.81 %
<a href="#">110-44700-52481</a>	Stormwater Fees	9,872.00	9,872.00	987.36	6,854.60	0.00	3,017.40	69.43 %
<a href="#">110-44700-52611</a>	Repairs and Maintenance Motor Vehicles	11,000.00	21,000.00	1,138.36	15,088.53	0.00	5,911.47	71.85 %
<a href="#">110-44700-52621</a>	Repairs and Maintenance Machinery and Equipment	1,000.00	1,000.00	902.49	3,757.86	0.00	-2,757.86	375.79 %
<a href="#">110-44700-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	150,000.00	140,000.00	1,371.49	34,740.63	19,078.61	86,180.76	38.44 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-44700-52661</a>	Building Repairs & Maintenance	0.00	0.00	0.00	-44.09	0.00	44.09	0.00 %
<a href="#">110-44700-52728</a>	Security Cameras & Alarms	2,000.00	2,000.00	169.99	1,119.96	0.00	880.04	56.00 %
<a href="#">110-44700-52832</a>	Meals and Entertainment	1,500.00	1,500.00	0.00	246.39	0.00	1,253.61	16.43 %
<a href="#">110-44700-52833</a>	Training	1,500.00	1,500.00	0.00	650.00	0.00	850.00	43.33 %
<a href="#">110-44700-52841</a>	Lodging	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-44700-52845</a>	Registration	250.00	250.00	0.00	0.00	0.00	250.00	0.00 %
<a href="#">110-44700-52846</a>	Food -Per Diem	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44700-52891</a>	Other Travel Expenses	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44700-53112</a>	Office Supplies - General	3,000.00	3,000.00	0.00	705.79	0.00	2,294.21	23.53 %
<a href="#">110-44700-53222</a>	Chemical Supplies	10,000.00	10,000.00	0.00	3,152.80	3,000.00	3,847.20	61.53 %
<a href="#">110-44700-53241</a>	Janitorial Supplies	5,000.00	5,000.00	383.40	2,682.41	2,317.59	0.00	100.00 %
<a href="#">110-44700-53261</a>	Clothing	7,000.00	7,000.00	0.00	4,516.79	0.00	2,483.21	64.53 %
<a href="#">110-44700-53291</a>	Other Operating Supplies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-44700-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	15,000.00	15,000.00	561.51	6,018.15	543.36	8,438.49	43.74 %
<a href="#">110-44700-53411</a>	Consumables for Tools	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-44700-53412</a>	Hand Tools	8,000.00	8,000.00	0.00	161.69	0.00	7,838.31	2.02 %
<a href="#">110-44700-53441</a>	Safety Supplies	1,000.00	1,000.00	0.00	413.40	0.00	586.60	41.34 %
<a href="#">110-44700-53711</a>	Food and Beverage Supplies	1,000.00	1,000.00	0.00	369.60	0.00	630.40	36.96 %
<a href="#">110-44700-54112</a>	Parks Operating Supplies	16,000.00	16,000.00	350.82	2,960.54	2,474.24	10,565.22	33.97 %
<a href="#">110-44700-54119</a>	Other Building Supplies	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
<a href="#">110-44700-54543</a>	Seed and Fertilizer	10,000.00	10,000.00	0.00	3,965.00	4,000.00	2,035.00	79.65 %
<a href="#">110-44700-55112</a>	PEP Insurance Coverage	15,000.00	15,000.00	0.00	21,903.43	0.00	-6,903.43	146.02 %
<a href="#">110-44700-55331</a>	Machinery and Equipment Rental	1,000.00	1,000.00	250.00	7.87	0.00	992.13	0.79 %
<a href="#">110-44700-59421</a>	Machinery and Equipment	95,000.00	95,000.00	0.00	42,249.37	39,646.16	13,104.47	86.21 %
<a href="#">110-44800-51111</a>	Salaries	190,951.00	189,951.00	14,676.80	105,672.96	0.00	84,278.04	55.63 %
<a href="#">110-44800-51122</a>	Wages	429,982.00	429,982.00	34,605.76	237,303.35	0.00	192,678.65	55.19 %
<a href="#">110-44800-51133</a>	Part-time Wages	136,666.00	160,866.00	11,114.48	79,849.54	0.00	81,016.46	49.64 %
<a href="#">110-44800-51222</a>	Hourly - Overtime	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-44800-51341</a>	Christmas Bonus	54,696.00	9,322.60	0.00	9,849.33	0.00	-526.73	105.65 %
<a href="#">110-44800-51411</a>	FICA	126,920.00	59,998.03	4,506.50	32,405.58	0.00	27,592.45	54.01 %
<a href="#">110-44800-51421</a>	Health Insurance	54,923.00	125,883.00	17,249.97	75,426.99	0.00	50,456.01	59.92 %
<a href="#">110-44800-51431</a>	Employee Retirement Plan	52,558.00	53,014.42	4,255.77	31,257.98	0.00	21,756.44	58.96 %
<a href="#">110-44800-51461</a>	Workers Comp	343.00	383.00	0.00	0.00	0.00	383.00	0.00 %
<a href="#">110-44800-51471</a>	Unemployment Insurance	315.00	315.00	177.41	196.94	0.00	118.06	62.52 %
<a href="#">110-44800-51482</a>	Tuition Reimbursement	10,000.00	5,341.00	0.00	0.00	0.00	5,341.00	0.00 %
<a href="#">110-44800-51712</a>	Drug Screening & Background Checks	300.00	300.00	52.00	405.25	0.00	-105.25	135.08 %
<a href="#">110-44800-52111</a>	Postage	600.00	600.00	0.00	39.88	0.00	560.12	6.65 %
<a href="#">110-44800-52331</a>	Subscriptions	3,000.00	3,000.00	1,036.10	2,911.77	0.00	88.23	97.06 %
<a href="#">110-44800-52351</a>	Memberships	500.00	1,260.00	0.00	1,260.00	0.00	0.00	100.00 %
<a href="#">110-44800-52411</a>	Electric	28,000.00	28,000.00	2,058.19	15,964.88	0.00	12,035.12	57.02 %
<a href="#">110-44800-52421</a>	Water	1,900.00	1,900.00	209.61	1,508.76	0.00	391.24	79.41 %
<a href="#">110-44800-52441</a>	Gas	2,500.00	2,500.00	677.79	1,203.09	0.00	1,296.91	48.12 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-44800-52451</a>	Telephone	16,500.00	16,500.00	0.00	5,630.73	6,636.00	4,233.27	74.34 %
<a href="#">110-44800-52481</a>	Stormwater Fees	1,900.00	1,900.00	185.38	1,267.76	0.00	632.24	66.72 %
<a href="#">110-44800-52661</a>	Building Repairs & Maintenance	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">110-44800-52723</a>	Subscription Services	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44800-52725</a>	Software Support Contract	8,500.00	8,500.00	0.00	4,824.80	0.00	3,675.20	56.76 %
<a href="#">110-44800-52728</a>	Security Cameras & Alarms	1,000.00	1,000.00	56.67	383.19	0.00	616.81	38.32 %
<a href="#">110-44800-52831</a>	Travel - Out of Town Expenses	0.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44800-52832</a>	Meals and Entertainment	1,500.00	1,500.00	205.15	764.59	0.00	735.41	50.97 %
<a href="#">110-44800-52833</a>	Training	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-44800-52841</a>	Lodging	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-44800-52843</a>	Car Rental	0.00	300.00	0.00	0.00	0.00	300.00	0.00 %
<a href="#">110-44800-52844</a>	Mileage Reimbursement	150.00	650.00	0.00	136.21	0.00	513.79	20.96 %
<a href="#">110-44800-52845</a>	Registration	300.00	699.00	0.00	364.00	0.00	335.00	52.07 %
<a href="#">110-44800-52846</a>	Food -Per Diem	325.00	325.00	0.00	0.00	0.00	325.00	0.00 %
<a href="#">110-44800-52991</a>	Other Contractual Services	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %
<a href="#">110-44800-53112</a>	Office Supplies - General	15,000.00	14,300.00	716.32	4,592.99	0.00	9,707.01	32.12 %
<a href="#">110-44800-53141</a>	Portable Electronic Devices	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-44800-53149</a>	Misc Computer Hardware	250.00	250.00	216.58	216.58	0.00	33.42	86.63 %
<a href="#">110-44800-53291</a>	Other Operating Supplies	1,200.00	1,900.00	0.00	1,949.49	0.00	-49.49	102.60 %
<a href="#">110-44800-53611</a>	Books	6,000.00	6,000.00	105.89	1,920.99	3,281.30	797.71	86.70 %
<a href="#">110-44800-53612</a>	DVDs	4,000.00	4,000.00	306.93	1,895.23	0.00	2,104.77	47.38 %
<a href="#">110-44800-53613</a>	Electronic Media	31,000.00	31,000.00	2,307.00	17,358.59	2,926.54	10,714.87	65.44 %
<a href="#">110-44800-53623</a>	Adult Books	30,000.00	30,000.00	2,244.98	14,158.68	1,768.09	14,073.23	53.09 %
<a href="#">110-44800-53633</a>	Teen Books	5,000.00	5,000.00	191.10	2,562.01	1,747.17	690.82	86.18 %
<a href="#">110-44800-53643</a>	Children's Books	18,000.00	18,000.00	1,616.40	13,168.28	2,482.64	2,349.08	86.95 %
<a href="#">110-44800-53644</a>	Children's Supplies	1,500.00	1,500.00	0.00	276.79	0.00	1,223.21	18.45 %
<a href="#">110-44800-55112</a>	PEP Insurance Coverage	6,623.00	6,623.00	0.00	10,176.21	0.00	-3,553.21	153.65 %
<a href="#">110-44800-55161</a>	Workers Compensation Deductible	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">110-46100-51111</a>	Salaries	512,557.00	512,557.00	30,734.40	207,774.30	0.00	304,782.70	40.54 %
<a href="#">110-46100-51122</a>	Wages	176,084.00	176,084.00	18,527.18	130,792.34	0.00	45,291.66	74.28 %
<a href="#">110-46100-51144</a>	Intern Wages	12,328.00	12,328.00	523.63	4,044.38	0.00	8,283.62	32.81 %
<a href="#">110-46100-51222</a>	Hourly - Overtime	1,500.00	1,500.00	36.12	103.45	0.00	1,396.55	6.90 %
<a href="#">110-46100-51341</a>	Christmas Bonus	800.00	6,802.13	0.00	6,019.52	0.00	782.61	88.49 %
<a href="#">110-46100-51411</a>	FICA	53,414.00	55,369.64	3,775.69	26,442.19	0.00	28,927.45	47.76 %
<a href="#">110-46100-51421</a>	Health Insurance	99,207.00	99,207.00	5,966.67	25,997.57	0.00	73,209.43	26.21 %
<a href="#">110-46100-51431</a>	Employee Retirement Plan	61,574.00	62,087.47	4,426.92	30,953.06	0.00	31,134.41	49.85 %
<a href="#">110-46100-51461</a>	Worker's Comp	7,618.00	7,618.00	0.00	0.00	0.00	7,618.00	0.00 %
<a href="#">110-46100-51471</a>	Unemployment Insurance	168.00	168.00	132.28	179.92	0.00	-11.92	107.10 %
<a href="#">110-46100-51712</a>	Drug Screening & Background Checks	150.00	229.72	0.00	229.72	0.00	0.00	100.00 %
<a href="#">110-46100-52201</a>	Stationary, Envelopes, Forms, Printing	100.00	100.00	0.00	91.61	0.00	8.39	91.61 %
<a href="#">110-46100-52312</a>	Advertising and Publications- Marketing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-46100-52351</a>	Memberships	2,000.00	2,000.00	0.00	912.00	0.00	1,088.00	45.60 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-46100-52361</a>	Public Relations	1,500.00	1,500.00	0.00	59.99	0.00	1,440.01	4.00 %
<a href="#">110-46100-52391</a>	Other Publicity, Subscriptions and Dues	500.00	500.00	0.00	316.08	0.00	183.92	63.22 %
<a href="#">110-46100-52452</a>	Cellular	4,252.00	4,252.00	213.75	2,674.12	0.00	1,577.88	62.89 %
<a href="#">110-46100-52545</a>	Consultant's Services	250,000.00	250,000.00	9,196.00	95,912.50	8,546.50	145,541.00	41.78 %
<a href="#">110-46100-52611</a>	Repairs and Maintenance Motor Vehicles	7,000.00	6,920.28	0.00	184.85	0.00	6,735.43	2.67 %
<a href="#">110-46100-52831</a>	Travel - Out of Town Expenses	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">110-46100-52832</a>	Meals and Entertainment	2,000.00	2,000.00	211.40	995.51	0.00	1,004.49	49.78 %
<a href="#">110-46100-52833</a>	Training	12,000.00	12,000.00	-110.00	1,406.91	0.00	10,593.09	11.72 %
<a href="#">110-46100-52991</a>	Other Contractual Services	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00 %
<a href="#">110-46100-53112</a>	Office Supplies - General	5,250.00	4,538.34	97.83	3,246.15	0.00	1,292.19	71.53 %
<a href="#">110-46100-53113</a>	Office Furniture	0.00	0.00	0.00	1,560.00	0.00	-1,560.00	0.00 %
<a href="#">110-46100-53141</a>	Portable Electronic Devices	500.00	500.00	0.00	111.80	0.00	388.20	22.36 %
<a href="#">110-46100-53261</a>	Clothing	2,700.00	2,700.00	0.00	886.82	1,813.18	0.00	100.00 %
<a href="#">110-46100-53291</a>	Other Operating Supplies	630.00	630.00	0.00	197.39	0.00	432.61	31.33 %
<a href="#">110-46100-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	600.00	600.00	20.50	128.93	471.07	0.00	100.00 %
<a href="#">110-46100-55112</a>	PEP Insurance Coverage	1,930.00	1,930.00	0.00	4,436.10	0.00	-2,506.10	229.85 %
<a href="#">110-46100-59411</a>	Vehicles	42,000.00	32,226.00	0.00	32,226.00	0.00	0.00	100.00 %
<a href="#">110-46100-59701</a>	Furniture	1,000.00	4,485.66	0.00	0.00	125.00	4,360.66	2.79 %
<a href="#">110-46200-51111</a>	Salaries	238,660.00	238,660.00	15,952.00	103,044.48	0.00	135,615.52	43.18 %
<a href="#">110-46200-51122</a>	Wages	568,922.00	568,922.00	43,692.55	272,653.91	0.00	296,268.09	47.92 %
<a href="#">110-46200-51222</a>	Hourly - Overtime	1,500.00	1,500.00	9.29	150.58	0.00	1,349.42	10.04 %
<a href="#">110-46200-51341</a>	Christmas Bonus	1,700.00	8,962.03	0.00	8,502.59	0.00	459.44	94.87 %
<a href="#">110-46200-51411</a>	FICA	62,760.00	65,287.20	4,489.40	28,946.27	0.00	36,340.93	44.34 %
<a href="#">110-46200-51421</a>	Health Insurance	77,247.00	77,247.00	17,182.64	90,764.64	0.00	-13,517.64	117.50 %
<a href="#">110-46200-51431</a>	Employee Retirement Plan	72,355.00	73,007.14	5,356.91	34,514.82	0.00	38,492.32	47.28 %
<a href="#">110-46200-51461</a>	Workers Comp	13,380.00	13,380.00	0.00	0.00	0.00	13,380.00	0.00 %
<a href="#">110-46200-51471</a>	Unemployment Insurance	231.00	231.00	172.27	235.25	0.00	-4.25	101.84 %
<a href="#">110-46200-51712</a>	Drug Screening & Background Checks	300.00	665.70	0.00	665.70	0.00	0.00	100.00 %
<a href="#">110-46200-52201</a>	Stationary, Envelopes, Forms, Printing	2,000.00	2,000.00	0.00	1,078.03	0.00	921.97	53.90 %
<a href="#">110-46200-52351</a>	Memberships	5,000.00	1,500.00	0.00	45.00	0.00	1,455.00	3.00 %
<a href="#">110-46200-52391</a>	Other Publicity, Subscriptions and Dues	3,500.00	3,134.30	0.00	0.00	0.00	3,134.30	0.00 %
<a href="#">110-46200-52452</a>	Cellular	4,000.00	6,500.00	579.47	5,355.63	0.00	1,144.37	82.39 %
<a href="#">110-46200-52549</a>	Other Professional Services	6,100.00	6,100.00	0.00	0.00	0.00	6,100.00	0.00 %
<a href="#">110-46200-52611</a>	Repairs and Maintenance Motor Vehicles	30,000.00	29,850.01	80.49	1,540.99	0.00	28,309.02	5.16 %
<a href="#">110-46200-52691</a>	Repair and Maintenance - Other	5,000.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00 %
<a href="#">110-46200-52831</a>	Travel - Out of Town Expenses	2,100.00	2,100.00	0.00	0.00	0.00	2,100.00	0.00 %
<a href="#">110-46200-52832</a>	Meals and Entertainment	1,050.00	1,050.00	169.54	223.89	0.00	826.11	21.32 %
<a href="#">110-46200-52833</a>	Training	3,150.00	6,650.00	1,265.00	3,965.50	0.00	2,684.50	59.63 %
<a href="#">110-46200-52942</a>	Williamson County Animal Control	83,671.00	83,671.00	0.00	0.00	0.00	83,671.00	0.00 %
<a href="#">110-46200-52943</a>	Maury County Animal Control	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00	0.00 %
<a href="#">110-46200-53112</a>	Office Supplies - General	8,000.00	5,994.34	11.72	2,393.03	0.00	3,601.31	39.92 %
<a href="#">110-46200-53141</a>	Portable Electronic Devices	1,000.00	1,000.00	0.00	9.99	0.00	990.01	1.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">110-46200-53261</a>	Clothing	2,060.00	4,060.00	0.00	3,066.38	124.36	869.26	78.59 %
<a href="#">110-46200-53291</a>	Other Operating Supplies	1,260.00	1,260.00	32.79	99.15	0.00	1,160.85	7.87 %
<a href="#">110-46200-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	10,000.00	10,000.00	147.10	2,943.59	7,056.41	0.00	100.00 %
<a href="#">110-46200-53391</a>	Other Repair and Maintenance Supplies	0.00	149.99	0.00	149.99	0.00	0.00	100.00 %
<a href="#">110-46200-55112</a>	PEP Insurance Coverage	1,605.00	1,605.00	0.00	5,162.79	0.00	-3,557.79	321.67 %
<a href="#">110-46200-59411</a>	Vehicles	45,000.00	43,000.00	0.00	40,599.00	0.00	2,401.00	94.42 %
<a href="#">110-46200-59701</a>	Furniture	0.00	2,005.66	0.00	0.00	0.00	2,005.66	0.00 %
<a href="#">110-46300-51111</a>	Salaries	312,129.00	312,129.00	22,587.20	124,204.50	0.00	187,924.50	39.79 %
<a href="#">110-46300-51122</a>	Wages	353,889.00	353,889.00	27,514.36	185,901.40	0.00	167,987.60	52.53 %
<a href="#">110-46300-51222</a>	Hourly - Overtime	1,000.00	1,000.00	0.00	14.21	0.00	985.79	1.42 %
<a href="#">110-46300-51341</a>	Christmas Bonus	1,300.00	6,517.84	0.00	6,847.22	0.00	-329.38	105.05 %
<a href="#">110-46300-51411</a>	FICA	51,491.00	53,324.09	3,717.53	23,606.96	0.00	29,717.13	44.27 %
<a href="#">110-46300-51421</a>	Health Insurance	150,567.00	150,567.00	13,852.06	65,144.52	0.00	85,422.48	43.27 %
<a href="#">110-46300-51431</a>	Employee Retirement Plan	56,811.00	57,279.57	4,499.10	28,463.53	0.00	28,816.04	49.69 %
<a href="#">110-46300-51461</a>	Workers Comp	10,878.00	10,878.00	0.00	0.00	0.00	10,878.00	0.00 %
<a href="#">110-46300-51471</a>	Unemployment Insurance	189.00	189.00	143.33	185.33	0.00	3.67	98.06 %
<a href="#">110-46300-51712</a>	Drug Screening & Background Checks	500.00	500.00	0.00	226.25	0.00	273.75	45.25 %
<a href="#">110-46300-52201</a>	Stationery, Envelopes, Forms, Printing	500.00	500.00	0.00	144.23	0.00	355.77	28.85 %
<a href="#">110-46300-52312</a>	Advertising and Publications- Marketing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">110-46300-52351</a>	Memberships	2,000.00	2,000.00	0.00	360.00	0.00	1,640.00	18.00 %
<a href="#">110-46300-52451</a>	Telephone	2,000.00	2,000.00	0.00	10.96	0.00	1,989.04	0.55 %
<a href="#">110-46300-52452</a>	Cellular	10,500.00	10,500.00	537.48	3,037.77	0.00	7,462.23	28.93 %
<a href="#">110-46300-52541</a>	Consulting Engineering	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00 %
<a href="#">110-46300-52611</a>	Repairs and Maintenance Motor Vehicles	35,000.00	35,000.00	140.29	5,055.81	0.00	29,944.19	14.45 %
<a href="#">110-46300-52691</a>	Repair and Maintenance - Other	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	0.00 %
<a href="#">110-46300-52831</a>	Travel - Out of Town Expenses	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00 %
<a href="#">110-46300-52832</a>	Meals and Entertainment	2,000.00	2,000.00	169.54	419.58	0.00	1,580.42	20.98 %
<a href="#">110-46300-52833</a>	Training	8,000.00	8,000.00	150.00	490.41	0.00	7,509.59	6.13 %
<a href="#">110-46300-53112</a>	Office Supplies - General	600.00	600.00	0.00	2,341.61	0.00	-1,741.61	390.27 %
<a href="#">110-46300-53261</a>	Clothing	5,500.00	5,500.00	0.00	975.55	3,451.41	1,073.04	80.49 %
<a href="#">110-46300-53291</a>	Other Operating Supplies	6,000.00	4,035.32	30.99	74.49	0.00	3,960.83	1.85 %
<a href="#">110-46300-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	30,000.00	30,000.00	711.99	5,768.81	14,231.19	10,000.00	66.67 %
<a href="#">110-46300-55112</a>	PEP Insurance Coverage	0.00	0.00	0.00	6,674.66	0.00	-6,674.66	0.00 %
<a href="#">110-46300-59411</a>	Vehicles	90,000.00	90,000.00	0.00	72,000.00	0.00	18,000.00	80.00 %
<a href="#">110-46300-59701</a>	Furniture	0.00	1,964.68	0.00	0.00	0.00	1,964.68	0.00 %
<a href="#">110-47220-51111</a>	Salaries	0.00	0.00	0.00	3,821.23	0.00	-3,821.23	0.00 %
<a href="#">110-47220-51411</a>	FICA	0.00	0.00	0.00	292.32	0.00	-292.32	0.00 %
<a href="#">110-47220-51431</a>	Employee Retirement Plan	0.00	0.00	0.00	78.28	0.00	-78.28	0.00 %
<b>Expense Total:</b>		<b>61,314,786.02</b>	<b>64,407,384.38</b>	<b>9,411,589.09</b>	<b>40,098,656.90</b>	<b>7,253,706.57</b>	<b>17,055,020.91</b>	<b>73.52%</b>
<b>Fund: 110 - GENERAL FUND Total:</b>		<b>61,314,786.02</b>	<b>64,407,384.38</b>	<b>9,411,589.09</b>	<b>40,098,656.90</b>	<b>7,253,706.57</b>	<b>17,055,020.91</b>	<b>73.52%</b>

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 121 - STATE STREET AID FUND</b>								
<b>Expense</b>								
<a href="#">121-43190-52681</a>	Repair and Maintenance Roads and Streets	1,837,076.00	1,837,076.00	0.00	823,469.68	1,008,573.00	5,033.32	99.73 %
<a href="#">121-43190-56112</a>	Principal 2014 Series GO Bond RESERVE BLVD \$8.65K	39,150.00	39,150.00	0.00	39,150.00	0.00	0.00	100.00 %
<a href="#">121-43190-56113</a>	Principal 2014 Series GO Bond DUPLEX \$8.65K	82,650.00	82,650.00	0.00	82,650.00	0.00	0.00	100.00 %
<a href="#">121-43190-56312</a>	Interest 2014 Series GO Bond RESERVE BLVD \$8.65K	12,759.00	12,759.00	0.00	6,624.00	0.00	6,135.00	51.92 %
<a href="#">121-43190-56312</a>	Interest 2014 Series GO Improve Bond DUPLEX \$8.65K	26,935.00	26,935.00	0.00	13,984.00	0.00	12,951.00	51.92 %
<a href="#">121-48044-59121</a>	Capital Planning	0.00	80,000.00	0.00	0.00	78,800.00	1,200.00	98.50 %
<a href="#">121-48044-59125</a>	Capital Site Construction	0.00	400,000.00	0.00	0.00	0.00	400,000.00	0.00 %
	<b>Expense Total:</b>	<b>1,998,570.00</b>	<b>2,478,570.00</b>	<b>0.00</b>	<b>965,877.68</b>	<b>1,087,373.00</b>	<b>425,319.32</b>	<b>82.84%</b>
	<b>Fund: 121 - STATE STREET AID FUND Total:</b>	<b>1,998,570.00</b>	<b>2,478,570.00</b>	<b>0.00</b>	<b>965,877.68</b>	<b>1,087,373.00</b>	<b>425,319.32</b>	<b>82.84%</b>
<b>Fund: 124 - IMPACT FEES FUND</b>								
<b>Expense</b>								
<a href="#">124-43110-57606</a>	Operating Transfer Out To - Capital Projects Fund	2,730,000.00	3,480,000.00	0.00	0.00	0.00	3,480,000.00	0.00 %
	<b>Expense Total:</b>	<b>2,730,000.00</b>	<b>3,480,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,480,000.00</b>	<b>0.00%</b>
	<b>Fund: 124 - IMPACT FEES FUND Total:</b>	<b>2,730,000.00</b>	<b>3,480,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,480,000.00</b>	<b>0.00%</b>
<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX</b>								
<b>Expense</b>								
<a href="#">125-46050-56114</a>	Principal 2014 Series GO Bond PORT ROYAL PK \$8.65K	213,150.00	213,150.00	0.00	213,150.00	0.00	0.00	100.00 %
<a href="#">125-46050-56221</a>	Principal 2006 Series GO Bond -WC REC CTR \$5.385K	430,000.00	430,000.00	0.00	0.00	0.00	430,000.00	0.00 %
<a href="#">125-46050-56314</a>	Interest 2014 Series GO Bond PORT ROYAL PK \$8.65K	69,464.00	69,464.00	0.00	36,064.00	0.00	33,400.00	51.92 %
<a href="#">125-46050-56421</a>	Interest 2006 Series GO Bond -WC REC CTR \$5.385K	25,100.00	25,100.00	0.00	12,550.00	0.00	12,550.00	50.00 %
<a href="#">125-46050-57606</a>	Operating Transfer Out To - Capital Projects Fund	5,094,253.00	8,394,253.00	0.00	0.00	0.00	8,394,253.00	0.00 %
	<b>Expense Total:</b>	<b>5,831,967.00</b>	<b>9,131,967.00</b>	<b>0.00</b>	<b>261,764.00</b>	<b>0.00</b>	<b>8,870,203.00</b>	<b>2.87%</b>
	<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX Total:</b>	<b>5,831,967.00</b>	<b>9,131,967.00</b>	<b>0.00</b>	<b>261,764.00</b>	<b>0.00</b>	<b>8,870,203.00</b>	<b>2.87%</b>
<b>Fund: 140 - TOURISM FUND</b>								
<b>Expense</b>								
<a href="#">140-47210-52550</a>	Tourism and Economic Development	0.00	90,000.00	-40,000.00	50,000.00	40,000.00	0.00	100.00 %
<a href="#">140-47210-52551</a>	Rippavilla ( Battle of Franklin Trust)	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">140-47210-52552</a>	WCCVB	162,500.00	152,500.00	0.00	111,902.20	51,902.20	-11,304.40	107.41 %
<a href="#">140-47210-52651</a>	Repairs and Maintenance Grounds and Ground Imp	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">140-47210-52991</a>	Other Contractual Services	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	100.00 %
<a href="#">140-47210-55112</a>	PEP Insurance Coverage	6,757.00	6,757.00	0.00	0.00	0.00	6,757.00	0.00 %
<a href="#">140-47210-57909</a>	Other Grants, Contributions and Indemnities	0.00	95,000.00	0.00	95,000.00	0.00	0.00	100.00 %
	<b>Expense Total:</b>	<b>369,257.00</b>	<b>544,257.00</b>	<b>-40,000.00</b>	<b>356,902.20</b>	<b>91,902.20</b>	<b>95,452.60</b>	<b>82.46%</b>
	<b>Fund: 140 - TOURISM FUND Total:</b>	<b>369,257.00</b>	<b>544,257.00</b>	<b>-40,000.00</b>	<b>356,902.20</b>	<b>91,902.20</b>	<b>95,452.60</b>	<b>82.46%</b>

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL</b>								
<b>Expense</b>								
<a href="#">150-42100-59411</a>	Vehicles	0.00	574,701.78	0.00	549,571.78	25,130.00	0.00	100.00 %
<b>Expense Total:</b>		<b>0.00</b>	<b>574,701.78</b>	<b>0.00</b>	<b>549,571.78</b>	<b>25,130.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL Total:</b>		<b>0.00</b>	<b>574,701.78</b>	<b>0.00</b>	<b>549,571.78</b>	<b>25,130.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Fund: 210 - SANITATION FUND</b>								
<b>Expense</b>								
<a href="#">210-43200-51122</a>	Wages	321,781.00	321,781.00	21,524.81	156,332.51	0.00	165,448.49	48.58 %
<a href="#">210-43200-51151</a>	Other Salaries	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	0.00 %
<a href="#">210-43200-51222</a>	Hourly - Overtime	3,500.00	3,500.00	0.00	92.52	0.00	3,407.48	2.64 %
<a href="#">210-43200-51341</a>	Christmas Bonus	1,000.00	4,073.65	0.00	3,792.31	0.00	281.34	93.09 %
<a href="#">210-43200-51411</a>	FICA	25,334.00	26,465.34	1,604.88	11,924.76	0.00	14,540.58	45.06 %
<a href="#">210-43200-51421</a>	Health Insurance	79,649.00	79,649.00	6,157.48	52,229.26	0.00	27,419.74	65.57 %
<a href="#">210-43200-51431</a>	Employee Retirement Plan	29,196.00	29,472.02	1,932.92	14,387.46	0.00	15,084.56	48.82 %
<a href="#">210-43200-51461</a>	Workers Comp	9,042.00	9,042.00	0.00	0.00	0.00	9,042.00	0.00 %
<a href="#">210-43200-51471</a>	Unemployment Insurance	126.00	126.00	64.58	64.58	0.00	61.42	51.25 %
<a href="#">210-43200-51712</a>	Drug Screening & Background Checks	0.00	1,000.00	0.00	236.00	0.00	764.00	23.60 %
<a href="#">210-43200-52452</a>	Cellular	1,500.00	1,500.00	172.83	1,418.68	0.00	81.32	94.58 %
<a href="#">210-43200-52481</a>	Stormwater Fees	450.00	2,950.00	219.56	1,501.51	0.00	1,448.49	50.90 %
<a href="#">210-43200-52611</a>	Repairs and Maintenance Motor Vehicles	100,000.00	99,000.00	4,195.06	37,730.00	0.00	61,270.00	38.11 %
<a href="#">210-43200-52621</a>	Repairs and Maintenance Machinery and Equipment	60,000.00	60,000.00	0.00	211.96	0.00	59,788.04	0.35 %
<a href="#">210-43200-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	1,000.00	1,000.00	360.00	360.00	0.00	640.00	36.00 %
<a href="#">210-43200-52653</a>	Tree Trimming	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">210-43200-52691</a>	Repair and Maintenance - Other	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">210-43200-52832</a>	Meals and Entertainment	600.00	600.00	0.00	144.00	0.00	456.00	24.00 %
<a href="#">210-43200-52952</a>	Brush Disposal & Brush Grinding	138,000.00	138,000.00	0.00	0.00	0.00	138,000.00	0.00 %
<a href="#">210-43200-52956</a>	Marshall County Recycling Processing Fees	144,000.00	144,000.00	13,513.50	70,561.40	69,438.60	4,000.00	97.22 %
<a href="#">210-43200-52957</a>	Waste Management Recycling Fees	1,060,320.00	1,060,320.00	84,004.48	588,031.36	11,968.64	460,320.00	56.59 %
<a href="#">210-43200-52958</a>	Waste Management Garbage Fees	3,200,000.00	3,200,000.00	245,612.40	1,719,286.80	80,713.20	1,400,000.00	56.25 %
<a href="#">210-43200-52991</a>	Other Contractual Services	64,680.00	64,680.00	4,637.48	34,603.25	25,396.75	4,680.00	92.76 %
<a href="#">210-43200-53261</a>	Clothing	6,000.00	6,000.00	0.00	4,523.96	0.00	1,476.04	75.40 %
<a href="#">210-43200-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	47,000.00	47,000.00	3,142.79	25,346.89	4,778.03	16,875.08	64.10 %
<a href="#">210-43200-53412</a>	Hand Tools	400.00	400.00	0.00	161.38	0.00	238.62	40.35 %
<a href="#">210-43200-53441</a>	Safety Supplies	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">210-43200-53711</a>	Food and Beverage Supplies	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">210-43200-55112</a>	PEP Insurance Coverage	1,000.00	1,000.00	0.00	11,834.12	0.00	-10,834.12	1,183.41 %
<a href="#">210-43200-55932</a>	Merchant Service Fees	0.00	4,300.00	293.33	2,379.43	0.00	1,920.57	55.34 %
<a href="#">210-43200-59411</a>	Vehicles	609,860.00	598,578.99	0.00	516,430.00	0.00	82,148.99	86.28 %
<b>Expense Total:</b>		<b>5,914,938.00</b>	<b>5,914,938.00</b>	<b>387,436.10</b>	<b>3,253,584.14</b>	<b>192,295.22</b>	<b>2,469,058.64</b>	<b>58.26%</b>
<b>Fund: 210 - SANITATION FUND Total:</b>		<b>5,914,938.00</b>	<b>5,914,938.00</b>	<b>387,436.10</b>	<b>3,253,584.14</b>	<b>192,295.22</b>	<b>2,469,058.64</b>	<b>58.26%</b>

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND</b>								
<b>Expense</b>								
<a href="#">311-4800-56332</a>	Interest 2024 Series GO Bond	1,673,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">311-48001-59000</a>	CAPITAL OUTLAY	0.00	231,002.93	0.00	5,798.35	0.00	225,204.58	2.51 %
<a href="#">311-48001-59125</a>	Capital Site Construction	0.00	9,277,514.65	0.00	19,914.75	0.00	9,257,599.90	0.21 %
<a href="#">311-48001-59391</a>	Capital Installation	0.00	382,813.30	0.00	338,209.40	0.00	44,603.90	88.35 %
<a href="#">311-48002-59123</a>	Capital Design	1,013,000.00	1,247,217.42	0.00	180,777.42	0.00	1,066,440.00	14.49 %
<a href="#">311-48002-59125</a>	Capital Site Construction	0.00	17,428,688.42	252,005.20	5,262,318.33	9,704,142.27	2,462,227.82	85.87 %
<a href="#">311-48002-59131</a>	Capital Easement Acquisition	0.00	5,109,748.35	0.00	0.00	0.00	5,109,748.35	0.00 %
<a href="#">311-48002-59133</a>	Capital Utility Relocation CEI	0.00	496,004.00	0.00	143,251.00	352,753.00	0.00	100.00 %
<a href="#">311-48002-59391</a>	Capital Installation	700,000.00	1,429,075.00	0.00	0.00	0.00	1,429,075.00	0.00 %
<a href="#">311-48002-59601</a>	CEI	0.00	3,707,978.60	0.00	304,439.58	911,110.51	2,492,428.51	32.78 %
<a href="#">311-48002-59849</a>	Buckner Lane Widening	0.00	489,458.04	0.00	15,312.77	0.00	474,145.27	3.13 %
<a href="#">311-48003-59125</a>	Capital Site Construction	0.00	10,561,260.69	0.00	56,162.60	2,757,547.50	7,747,550.59	26.64 %
<a href="#">311-48003-59131</a>	Capital Easement Acquisition	0.00	6,500.00	0.00	0.00	0.00	6,500.00	0.00 %
<a href="#">311-48003-59807</a>	I-65 Interchange	95,000.00	143,888.00	0.00	0.00	46,165.53	97,722.47	32.08 %
<a href="#">311-48005-59122</a>	Capital Environment	0.00	8,800.00	0.00	0.00	0.00	8,800.00	0.00 %
<a href="#">311-48005-59123</a>	Capital Design	0.00	516,291.16	0.00	10,313.45	48,727.90	457,249.81	11.44 %
<a href="#">311-48005-59125</a>	Capital Site Construction	0.00	1,363,213.00	0.00	0.00	0.00	1,363,213.00	0.00 %
<a href="#">311-48005-59601</a>	CEI	0.00	598,000.00	0.00	0.00	0.00	598,000.00	0.00 %
<a href="#">311-48013-59123</a>	Capital Design	0.00	9,000.00	0.00	0.00	137,300.25	-128,300.25	1,525.56 %
<a href="#">311-48015-59123</a>	Capital Design	0.00	74,000.00	0.00	14,254.59	52,045.41	7,700.00	89.59 %
<a href="#">311-48026-59111</a>	Capital Land Acquisition	0.00	1,600,000.00	0.00	48.26	0.00	1,599,951.74	0.00 %
<a href="#">311-48026-59121</a>	Capital Planning	0.00	144,600.00	0.00	0.00	0.00	144,600.00	0.00 %
<a href="#">311-48026-59122</a>	Capital Environment	0.00	47,200.00	0.00	0.00	0.00	47,200.00	0.00 %
<a href="#">311-48026-59123</a>	Capital Design	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">311-48026-59125</a>	Capital Site Construction	0.00	55,000.00	0.00	54,220.00	0.00	780.00	98.58 %
<a href="#">311-48400-56121</a>	Principal 2020A Series GO Bond \$21.975k	904,800.00	904,800.00	0.00	0.00	0.00	904,800.00	0.00 %
<a href="#">311-48400-56131</a>	Principal 2022 Series GO Bond \$40M	1,475,000.00	1,475,000.00	0.00	0.00	0.00	1,475,000.00	0.00 %
<a href="#">311-48400-56321</a>	Interest 2020A Series GO Bond \$21.975k	594,549.00	594,549.00	0.00	297,274.25	0.00	297,274.75	50.00 %
<a href="#">311-48400-56331</a>	Interest 2022 Series GO Bond \$40M	1,422,588.00	1,422,588.00	0.00	711,293.76	0.00	711,294.24	50.00 %
<a href="#">311-48400-56332</a>	Interest 2024 Series GO Bond	0.00	1,673,500.00	0.00	836,750.00	0.00	836,750.00	50.00 %
	<b>Expense Total:</b>	<b>7,878,437.00</b>	<b>61,047,690.56</b>	<b>252,005.20</b>	<b>8,250,338.51</b>	<b>14,009,792.37</b>	<b>38,787,559.68</b>	<b>36.46%</b>
	<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND Total:</b>	<b>7,878,437.00</b>	<b>61,047,690.56</b>	<b>252,005.20</b>	<b>8,250,338.51</b>	<b>14,009,792.37</b>	<b>38,787,559.68</b>	<b>36.46%</b>
<b>Fund: 313 - CAPITAL PROJECTS FUND</b>								
<b>Expense</b>								
<a href="#">313-48007-59123</a>	Capital Design	0.00	19,740.65	0.00	0.00	11,712.64	8,028.01	59.33 %
<a href="#">313-48007-59125</a>	Capital Site Construction	0.00	1,400,000.00	0.00	0.00	0.00	1,400,000.00	0.00 %
<a href="#">313-48007-59131</a>	Capital Easement Acquisition	0.00	1,873,720.00	0.00	1,753,053.06	117,501.90	3,165.04	99.83 %
<a href="#">313-48007-59132</a>	Capital Utility Relocation	0.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00 %
<a href="#">313-48007-59601</a>	Capital CEI	0.00	140,000.00	0.00	0.00	0.00	140,000.00	0.00 %

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used	
<a href="#">313-48007-59860</a>								
Buckner & Port Royal Improvements	0.00	181,658.00	0.00	0.00	25,691.19	155,966.81	14.14 %	
<a href="#">313-48008-59123</a>								
Capital Design	200,000.00	396,821.18	2,315.00	36,244.11	81,942.21	278,634.86	29.78 %	
<a href="#">313-48008-59125</a>								
Capital Site Construction	1,100,000.00	1,700,000.00	0.00	0.00	0.00	1,700,000.00	0.00 %	
<a href="#">313-48008-59601</a>								
Capital CEI	170,000.00	170,000.00	0.00	0.00	0.00	170,000.00	0.00 %	
<a href="#">313-48010-59123</a>								
Capital Design	5,000.00	76,699.26	0.00	8,525.00	68,140.17	34.09	99.96 %	
<a href="#">313-48010-59125</a>								
Capital Site Construction	2,500,000.00	3,330,557.79	0.00	2,493,146.04	731,675.19	105,736.56	96.83 %	
<a href="#">313-48010-59391</a>								
Capital Installation	350,000.00	350,000.00	44,739.32	330,433.51	1,077.00	18,489.49	94.72 %	
<a href="#">313-48010-59601</a>								
Fire Station 4 CEI	0.00	24,308.25	0.00	17,448.25	6,836.25	23.75	99.90 %	
<a href="#">313-48011-59123</a>								
Capital Design	0.00	1,171,733.06	0.00	0.00	314,018.44	857,714.62	26.80 %	
<a href="#">313-48012-59123</a>								
Capital Design	0.00	160,471.25	1,312.50	1,312.50	2,532.00	156,626.75	2.40 %	
<a href="#">313-48018-59123</a>								
Capital Design	0.00	672.00	0.00	0.00	0.00	672.00	0.00 %	
<a href="#">313-48018-59125</a>								
Capital Site Construction	0.00	87,943.56	0.00	5,000.00	0.00	82,943.56	5.69 %	
<a href="#">313-48018-59601</a>								
Capital CEI	0.00	8,800.00	0.00	800.00	8,000.00	0.00	100.00 %	
<a href="#">313-48019-59123</a>								
Capital Design	0.00	222,901.42	0.00	10,709.90	137,554.25	74,637.27	66.52 %	
<a href="#">313-48020-59122</a>								
Capital Environment	0.00	11,000.00	0.00	4,204.92	10,757.58	-3,962.50	136.02 %	
<a href="#">313-48020-59123</a>								
Capital Design	0.00	67,797.58	0.00	23,288.00	48,016.83	-3,507.25	105.17 %	
<a href="#">313-48020-59125</a>								
Capital Site Construction	0.00	715,722.00	0.00	0.00	0.00	715,722.00	0.00 %	
<a href="#">313-48022-59125</a>								
Capital Site Construction	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %	
<a href="#">313-48023-59121</a>								
Capital Planning	0.00	50,000.00	790.00	4,365.00	0.00	45,635.00	8.73 %	
<a href="#">313-48023-59123</a>								
Capital Design	250,000.00	997,187.54	49,911.50	328,859.80	390,277.46	278,050.28	72.12 %	
<a href="#">313-48023-59125</a>								
Capital Site Construction	2,500,000.00	5,369,250.00	0.00	0.00	0.00	5,369,250.00	0.00 %	
<a href="#">313-48025-59125</a>								
Capital Site Construction	0.00	1,000,000.00	2,411.04	2,411.04	75,406.66	922,182.30	7.78 %	
<a href="#">313-48030-59123</a>								
Capital Design	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %	
<a href="#">313-48030-59125</a>								
Capital Site Construction	2,000,000.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00 %	
<a href="#">313-48034-59125</a>								
Capital Site Construction	494,253.00	494,253.00	0.00	0.00	0.00	494,253.00	0.00 %	
<a href="#">313-48036-59125</a>								
Capital Site Construction	0.00	252,874.00	0.00	0.00	0.00	252,874.00	0.00 %	
<a href="#">313-48037-59125</a>								
Capital Site Construction	0.00	448,941.21	0.00	0.00	0.00	448,941.21	0.00 %	
<a href="#">313-48043-59123</a>								
Capital Design	1,260,000.00	1,260,000.00	8,250.00	12,750.00	137,250.00	1,110,000.00	11.90 %	
<b>Expense Total:</b>	<b>10,829,253.00</b>	<b>24,543,051.75</b>	<b>109,729.36</b>	<b>5,032,551.13</b>	<b>2,168,389.77</b>	<b>17,342,110.85</b>	<b>29.34%</b>	
<b>Fund: 313 - CAPITAL PROJECTS FUND Total:</b>	<b>10,829,253.00</b>	<b>24,543,051.75</b>	<b>109,729.36</b>	<b>5,032,551.13</b>	<b>2,168,389.77</b>	<b>17,342,110.85</b>	<b>29.34%</b>	
<b>Fund: 410 - WATER AND SEWER FUND</b>								
<b>Expense</b>								
<a href="#">410-52010-51111</a>	Salaries	802,255.00	802,255.00	53,944.00	380,807.40	0.00	421,447.60	47.47 %
<a href="#">410-52010-51122</a>	Wages	53,732.00	53,732.00	4,229.70	29,306.91	0.00	24,425.09	54.54 %
<a href="#">410-52010-51341</a>	Christmas Bonus	993.00	5,987.40	0.00	4,665.13	0.00	1,322.27	77.92 %
<a href="#">410-52010-51411</a>	FICA	67,181.00	68,880.30	4,271.44	30,582.72	0.00	38,297.58	44.40 %
<a href="#">410-52010-51421</a>	Health Insurance	201,619.00	201,619.00	16,501.58	84,306.83	0.00	117,312.17	41.81 %
<a href="#">410-52010-51431</a>	Employee Retirement Plan	77,452.00	77,874.96	5,224.02	37,218.28	0.00	40,656.68	47.79 %
<a href="#">410-52010-51461</a>	Worker's Comp	10,935.00	10,935.00	0.00	0.00	0.00	10,935.00	0.00 %
<a href="#">410-52010-51471</a>	Unemployment Insurance	176.00	176.00	117.69	117.69	0.00	58.31	66.87 %
<a href="#">410-52010-51712</a>	Drug Screening & Background Checks	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52010-52201</a>	Stationery, Envelopes, Forms, Printing	150.00	150.00	43.81	175.13	0.00	-25.13	116.75 %
<a href="#">410-52010-52312</a>	Advertising and Publications- Marketing	17,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00 %
<a href="#">410-52010-52351</a>	Memberships	6,000.00	14,817.00	0.00	13,160.43	1,656.57	0.00	100.00 %
<a href="#">410-52010-52361</a>	Public Relations	6,500.00	6,500.00	576.00	1,972.56	5,147.00	-619.56	109.53 %
<a href="#">410-52010-52391</a>	Other Publicity, Subscriptions and Dues	1,000.00	4,000.00	0.00	738.72	3,000.00	261.28	93.47 %
<a href="#">410-52010-52411</a>	Electric	3,000.00	0.00	1,010.00	1,010.00	0.00	-1,010.00	0.00 %
<a href="#">410-52010-52452</a>	Cellular	3,300.00	3,300.00	379.03	2,782.57	0.00	517.43	84.32 %
<a href="#">410-52010-52521</a>	Legal Services	0.00	200,000.00	11,938.00	98,093.68	50,000.00	51,906.32	74.05 %
<a href="#">410-52010-52541</a>	Consulting Engineering	169,686.00	169,686.00	0.00	63,453.90	41,934.60	64,297.50	62.11 %
<a href="#">410-52010-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	1,143.73	129.99	9,743.54	0.00	-8,599.81	851.91 %
<a href="#">410-52010-52661</a>	Repair and Maintenance Buildings	0.00	50,000.00	5,900.57	5,900.57	21,704.78	22,394.65	55.21 %
<a href="#">410-52010-52691</a>	Repair & Maintenance-Other	1,000.00	0.00	63.94	63.94	0.00	-63.94	0.00 %
<a href="#">410-52010-52721</a>	Office Equipment Contracts	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">410-52010-52831</a>	Travel - Out of Town Expenses	15,000.00	15,000.00	0.00	2,634.72	0.00	12,365.28	17.56 %
<a href="#">410-52010-52832</a>	Meals and Entertainment	5,000.00	5,000.00	1,983.80	6,842.14	0.00	-1,842.14	136.84 %
<a href="#">410-52010-52833</a>	Training	5,000.00	5,000.00	218.58	2,026.55	0.00	2,973.45	40.53 %
<a href="#">410-52010-52841</a>	Lodging	7,000.00	9,712.79	0.00	10,570.34	1,661.34	-2,518.89	125.93 %
<a href="#">410-52010-52845</a>	Registration	3,000.00	3,180.00	0.00	3,861.62	6,701.89	-7,383.51	332.19 %
<a href="#">410-52010-52851</a>	Licenses & Certifications	300.00	300.00	300.00	475.00	0.00	-175.00	158.33 %
<a href="#">410-52010-53112</a>	Office Supplies - General	9,500.00	9,500.00	1,360.12	4,445.23	0.00	5,054.77	46.79 %
<a href="#">410-52010-53139</a>	Other Computer Software	0.00	0.00	6,537.00	6,537.00	0.00	-6,537.00	0.00 %
<a href="#">410-52010-53141</a>	Portable Electronic Devices	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">410-52010-53261</a>	Clothing	7,000.00	7,000.00	89.99	780.04	0.00	6,219.96	11.14 %
<a href="#">410-52010-53291</a>	Other Operating Supplies	1,500.00	1,500.00	1,647.44	2,252.68	0.00	-752.68	150.18 %
<a href="#">410-52010-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	9,500.00	9,500.00	576.40	4,897.04	6,139.86	-1,536.90	116.18 %
<a href="#">410-52010-53441</a>	Safety Supplies	5,500.00	1,582.54	0.00	0.00	0.00	1,582.54	0.00 %
<a href="#">410-52010-55112</a>	PEP Insurance Coverage	1,000.00	1,000.00	0.00	244,245.92	0.00	-243,245.92	424.59 %
<a href="#">410-52010-55311</a>	Building and Office Rental	0.00	45,000.00	6,500.00	19,500.00	26,000.00	-500.00	101.11 %
<a href="#">410-52010-56412</a>	Interest 2024 Series GO Bond	626,200.00	626,200.00	0.00	313,100.00	0.00	313,100.00	50.00 %
<a href="#">410-52010-59411</a>	Vehicles	290,000.00	285,263.94	45,000.00	253,332.00	25,332.00	6,599.94	97.69 %
<a href="#">410-52010-59701</a>	Furniture	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00 %
<a href="#">410-52010-59711</a>	Other Machinery	0.00	70,000.00	0.00	0.00	0.00	70,000.00	0.00 %
<a href="#">410-52050-51111</a>	Salaries	78,533.00	78,533.00	6,041.60	43,799.52	0.00	34,733.48	55.77 %
<a href="#">410-52050-51122</a>	Wages	199,963.00	198,225.09	16,771.35	99,524.27	0.00	98,700.82	50.21 %
<a href="#">410-52050-51133</a>	Part-time Wages	0.00	1,737.91	0.00	1,737.91	0.00	0.00	100.00 %
<a href="#">410-52050-51222</a>	Hourly - Overtime	500.00	500.00	64.15	300.64	0.00	199.36	60.13 %
<a href="#">410-52050-51341</a>	Christmas Bonus	750.00	4,073.65	0.00	3,905.19	0.00	168.46	95.86 %
<a href="#">410-52050-51411</a>	FICA	19,575.00	20,725.46	1,744.42	11,355.32	0.00	9,370.14	54.79 %
<a href="#">410-52050-51421</a>	Health Insurance	18,668.00	18,668.00	9,224.07	27,821.14	0.00	-9,153.14	149.03 %
<a href="#">410-52050-51431</a>	Employee Retirement Plan	19,735.00	20,033.47	2,018.37	13,183.00	0.00	6,850.47	65.80 %
<a href="#">410-52050-51461</a>	Workers Comp	2,175.00	2,175.00	0.00	0.00	0.00	2,175.00	0.00 %
<a href="#">410-52050-51471</a>	Unemployment Insurance	105.00	105.00	68.60	131.62	0.00	-26.62	125.55 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52050-52111</a>	Postage	120,000.00	120,000.00	11,220.00	73,137.33	46,862.67	0.00	100.00 %
<a href="#">410-52050-52202</a>	Printing & Mailing Services - Billing	50,000.00	50,000.00	4,808.18	26,939.93	23,060.07	0.00	100.00 %
<a href="#">410-52050-52521</a>	Legal Services	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">410-52050-52531</a>	Accounting and Auditing Services	51,700.00	44,518.50	0.00	26,500.00	17,500.00	518.50	98.84 %
<a href="#">410-52050-52833</a>	Training	0.00	2,687.50	0.00	2,687.50	0.00	0.00	100.00 %
<a href="#">410-52050-53112</a>	Office Supplies - General	0.00	13,000.00	0.00	4,819.88	0.00	8,180.12	37.08 %
<a href="#">410-52050-53261</a>	Clothing	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52050-53291</a>	Other Operating Supplies	0.00	0.00	89.99	269.97	0.00	-269.97	0.00 %
<a href="#">410-52050-55931</a>	Bank Service Charges	23,000.00	23,000.00	3,452.41	22,817.35	0.00	182.65	99.21 %
<a href="#">410-52050-55932</a>	Merchant Service Fees	310,000.00	310,000.00	37,515.80	267,243.43	0.00	42,756.57	86.21 %
<a href="#">410-52050-59701</a>	Furniture	0.00	4,494.00	0.00	0.00	0.00	4,494.00	0.00 %
<a href="#">410-52060-51111</a>	Salaries	524,179.00	524,179.00	0.00	113,212.22	0.00	410,966.78	21.60 %
<a href="#">410-52060-51113</a>	Elected Officials	27,750.00	27,750.00	0.00	6,862.50	0.00	20,887.50	24.73 %
<a href="#">410-52060-51114</a>	Board & Committee Members	968.00	968.00	0.00	300.00	0.00	668.00	30.99 %
<a href="#">410-52060-51122</a>	Wages	386,459.00	386,459.00	0.00	80,698.61	0.00	305,760.39	20.88 %
<a href="#">410-52060-51151</a>	Other Salaries	0.00	0.00	0.00	8,533.68	0.00	-8,533.68	0.00 %
<a href="#">410-52060-51222</a>	Hourly - Overtime	3,700.00	3,700.00	0.00	166.46	0.00	3,533.54	4.50 %
<a href="#">410-52060-51341</a>	Christmas Bonus	8,139.00	8,139.00	0.00	0.00	0.00	8,139.00	0.00 %
<a href="#">410-52060-51411</a>	FICA	66,237.00	66,237.00	0.00	15,595.30	0.00	50,641.70	23.54 %
<a href="#">410-52060-51421</a>	Health Insurance	249,748.00	249,748.00	0.00	53,091.27	0.00	196,656.73	21.26 %
<a href="#">410-52060-51431</a>	Employee Retirement Plan	80,133.00	80,133.00	0.00	17,364.10	0.00	62,768.90	21.67 %
<a href="#">410-52060-51461</a>	Workers Comp	13,736.00	13,736.00	0.00	0.00	0.00	13,736.00	0.00 %
<a href="#">410-52060-51471</a>	Unemployment Insurance	368.00	368.00	0.00	55.24	0.00	312.76	15.01 %
<a href="#">410-52060-51482</a>	Tuition Reimbursement	600.00	600.00	0.00	0.00	0.00	600.00	0.00 %
<a href="#">410-52060-51502</a>	Appreciations	300.00	300.00	0.00	4.00	0.00	296.00	1.33 %
<a href="#">410-52060-51503</a>	Picnics	1,200.00	1,200.00	0.00	1,062.58	0.00	137.42	88.55 %
<a href="#">410-52060-51712</a>	Drug Screening & Background Checks	150.00	150.00	0.00	546.30	0.00	-396.30	364.20 %
<a href="#">410-52060-52111</a>	Postage	13,500.00	13,500.00	0.00	655.60	0.00	12,844.40	4.86 %
<a href="#">410-52060-52201</a>	Stationery, Envelopes, Forms, Printing	785.00	785.00	0.00	266.88	0.00	518.12	34.00 %
<a href="#">410-52060-52202</a>	Printing & Mailing Services - Billing	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00 %
<a href="#">410-52060-52311</a>	Publication of Formal and Legal Notices	25,000.00	25,000.00	0.00	3,999.46	0.00	21,000.54	16.00 %
<a href="#">410-52060-52312</a>	Advertising and Publications- Marketing	1,400.00	1,400.00	0.00	60.00	0.00	1,340.00	4.29 %
<a href="#">410-52060-52331</a>	Subscriptions	1,375.00	1,375.00	0.00	358.85	0.00	1,016.15	26.10 %
<a href="#">410-52060-52351</a>	Memberships	15,475.00	15,475.00	0.00	12,807.40	0.00	2,667.60	82.76 %
<a href="#">410-52060-52361</a>	Public Relations	250.00	250.00	0.00	0.00	0.00	250.00	0.00 %
<a href="#">410-52060-52391</a>	Other Publicity, Subscriptions and Dues	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">410-52060-52411</a>	Electric	16,100.00	16,100.00	0.00	2,594.77	0.00	13,505.23	16.12 %
<a href="#">410-52060-52421</a>	Water	1,443.00	1,443.00	0.00	235.84	0.00	1,207.16	16.34 %
<a href="#">410-52060-52441</a>	Gas	1,250.00	1,250.00	0.00	117.22	0.00	1,132.78	9.38 %
<a href="#">410-52060-52451</a>	Telephone	12,400.00	12,400.00	0.00	1,681.36	0.00	10,718.64	13.56 %
<a href="#">410-52060-52452</a>	Cellular	6,150.00	6,150.00	0.00	1,517.02	0.00	4,632.98	24.67 %
<a href="#">410-52060-52481</a>	Stormwater Fees	905.00	905.00	0.00	142.42	0.00	762.58	15.74 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52060-52521</a>	Legal Services	140,000.00	140,000.00	0.00	28,936.75	0.00	111,063.25	20.67 %
<a href="#">410-52060-52531</a>	Accounting and Auditing Services	25,850.00	25,850.00	0.00	4,500.00	0.00	21,350.00	17.41 %
<a href="#">410-52060-52541</a>	Consulting Engineering	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00 %
<a href="#">410-52060-52545</a>	Consultant's Services	1,500.00	1,500.00	0.00	2,910.76	0.00	-1,410.76	194.05 %
<a href="#">410-52060-52549</a>	Other Professional Services	1,000.00	1,000.00	0.00	156.03	0.00	843.97	15.60 %
<a href="#">410-52060-52550</a>	Tourism and Economic Development	30,000.00	30,000.00	0.00	20,000.00	0.00	10,000.00	66.67 %
<a href="#">410-52060-52611</a>	Repairs and Maintenance Motor Vehicles	7,550.00	7,550.00	0.00	635.55	0.00	6,914.45	8.42 %
<a href="#">410-52060-52621</a>	Repairs and Maintenance Machinery and Equipment	10,372.00	10,372.00	0.00	1,126.90	0.00	9,245.10	10.86 %
<a href="#">410-52060-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	17,500.00	17,500.00	0.00	997.24	0.00	16,502.76	5.70 %
<a href="#">410-52060-52661</a>	Repair and Maintenance Buildings	88,375.00	88,375.00	0.00	6,115.58	0.00	82,259.42	6.92 %
<a href="#">410-52060-52691</a>	Repair and Maintenance - Other	11,350.00	11,350.00	0.00	7,048.82	0.00	4,301.18	62.10 %
<a href="#">410-52060-52721</a>	Office Equipment Contracts	36,250.00	36,250.00	0.00	3,970.55	0.00	32,279.45	10.95 %
<a href="#">410-52060-52722</a>	Contract IT Operation/Services	135,000.00	135,000.00	0.00	27,533.98	0.00	107,466.02	20.40 %
<a href="#">410-52060-52723</a>	Subscription Services	63,650.00	63,650.00	0.00	14,614.02	0.00	49,035.98	22.96 %
<a href="#">410-52060-52724</a>	Support Services	50,175.00	50,175.00	0.00	2,748.75	0.00	47,426.25	5.48 %
<a href="#">410-52060-52725</a>	Software Support Contract	202,500.00	202,500.00	0.00	132,592.51	0.00	69,907.49	65.48 %
<a href="#">410-52060-52726</a>	Installation Contract & Services	12,500.00	12,500.00	0.00	0.00	0.00	12,500.00	0.00 %
<a href="#">410-52060-52728</a>	Security Cameras & Alarms	1,250.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00 %
<a href="#">410-52060-52831</a>	Travel - Out of Town Expenses	4,125.00	4,125.00	0.00	5,117.30	0.00	-992.30	124.06 %
<a href="#">410-52060-52832</a>	Meals and Entertainment	2,750.00	2,750.00	0.00	889.52	0.00	1,860.48	32.35 %
<a href="#">410-52060-52833</a>	Training	6,630.00	6,630.00	0.00	1,090.34	0.00	5,539.66	16.45 %
<a href="#">410-52060-52843</a>	Car Rental	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %
<a href="#">410-52060-52845</a>	Registration	1,250.00	1,250.00	0.00	64.90	0.00	1,185.10	5.19 %
<a href="#">410-52060-52846</a>	Food -Per Diem	100.00	100.00	0.00	44.20	0.00	55.80	44.20 %
<a href="#">410-52060-52851</a>	Licenses & Certifications	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">410-52060-52891</a>	Other Travel Expenses	1,975.00	1,975.00	0.00	0.00	0.00	1,975.00	0.00 %
<a href="#">410-52060-52916</a>	Document Recordation Fees	100.00	100.00	0.00	18.50	0.00	81.50	18.50 %
<a href="#">410-52060-52991</a>	Other Contractual Services	38,175.00	38,175.00	0.00	2,571.82	0.00	35,603.18	6.74 %
<a href="#">410-52060-53112</a>	Office Supplies - General	10,620.00	10,620.00	0.00	5,376.30	0.00	5,243.70	50.62 %
<a href="#">410-52060-53139</a>	Other Computer Software	14,838.00	14,838.00	0.00	9,717.85	0.00	5,120.15	65.49 %
<a href="#">410-52060-53141</a>	Portable Electronic Devices	4,575.00	4,575.00	0.00	850.72	0.00	3,724.28	18.59 %
<a href="#">410-52060-53142</a>	Desktop Monitor and Hardware	3,750.00	3,750.00	0.00	0.00	0.00	3,750.00	0.00 %
<a href="#">410-52060-53149</a>	Misc Computer Hardware	31,250.00	31,250.00	0.00	18,361.88	0.00	12,888.12	58.76 %
<a href="#">410-52060-53241</a>	Janitorial Supplies	12,750.00	12,750.00	0.00	4,214.63	0.00	8,535.37	33.06 %
<a href="#">410-52060-53261</a>	Clothing	5,235.00	5,235.00	0.00	1,299.67	0.00	3,935.33	24.83 %
<a href="#">410-52060-53291</a>	Other Operating Supplies	5,250.00	5,250.00	0.00	753.29	0.00	4,496.71	14.35 %
<a href="#">410-52060-53293</a>	Other Operating Equipment	1,250.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00 %
<a href="#">410-52060-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	9,000.00	9,000.00	0.00	1,052.95	0.00	7,947.05	11.70 %
<a href="#">410-52060-53341</a>	Tires, Tubes and Etc.	150.00	150.00	0.00	0.00	0.00	150.00	0.00 %
<a href="#">410-52060-53391</a>	Other Repair and Maintenance Supplies	750.00	750.00	0.00	38.39	0.00	711.61	5.12 %
<a href="#">410-52060-53411</a>	Consumables for Tools	375.00	375.00	0.00	0.00	0.00	375.00	0.00 %
<a href="#">410-52060-53412</a>	Hand Tools	1,250.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00 %

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52060-53441</a>	Safety Supplies	500.00	500.00	0.00	66.75	0.00	433.25	13.35 %
<a href="#">410-52060-53711</a>	Food and Beverage Supplies	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %
<a href="#">410-52060-55112</a>	PEP Insurance Coverage	59,130.00	59,130.00	0.00	16,332.60	0.00	42,797.40	27.62 %
<a href="#">410-52060-55311</a>	Building and Office Rental	70,750.00	70,750.00	0.00	27,966.31	0.00	42,783.69	39.53 %
<a href="#">410-52060-55314</a>	Storage Rental	0.00	0.00	0.00	1,008.00	0.00	-1,008.00	0.00 %
<a href="#">410-52060-55931</a>	Bank Service Charges	16,000.00	16,000.00	0.00	2,744.09	0.00	13,255.91	17.15 %
<a href="#">410-52060-55932</a>	Merchant Service Credit Card Fees	20,000.00	20,000.00	0.00	6,400.18	0.00	13,599.82	32.00 %
<a href="#">410-52060-55933</a>	Cash Over/Short	250.00	250.00	0.00	0.00	0.00	250.00	0.00 %
<a href="#">410-52060-56462</a>	Interest - Office Lease	0.00	0.00	0.00	2,036.00	0.00	-2,036.00	0.00 %
<a href="#">410-52060-56929</a>	Fees on Bonds	1,750.00	1,750.00	0.00	950.00	0.00	800.00	54.29 %
<a href="#">410-52060-57204</a>	Transportation Subsidy	22,500.00	22,500.00	0.00	0.00	0.00	22,500.00	0.00 %
<a href="#">410-52060-57205</a>	Historic Commission	12,500.00	12,500.00	0.00	167.00	0.00	12,333.00	1.34 %
<a href="#">410-52060-57209</a>	Special Events Support	250.00	250.00	0.00	0.00	0.00	250.00	0.00 %
<a href="#">410-52060-57210</a>	Regional Memberships	24,000.00	24,000.00	0.00	19,618.50	0.00	4,381.50	81.74 %
<a href="#">410-52060-57607</a>	Operating Transfer Out To- 18-75	3,150,000.00	3,150,000.00	0.00	0.00	0.00	3,150,000.00	0.00 %
<a href="#">410-52060-59411</a>	Vehicles	64,250.00	64,250.00	0.00	45,373.66	0.00	18,876.34	70.62 %
<a href="#">410-52060-59421</a>	Machinery and Equipment	750.00	750.00	0.00	0.00	0.00	750.00	0.00 %
<a href="#">410-52060-59701</a>	Furniture	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00 %
<a href="#">410-52060-59705</a>	Communication Equipment	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">410-52060-59710</a>	Other Machinery	6,250.00	6,250.00	0.00	0.00	0.00	6,250.00	0.00 %
<a href="#">410-52100-51111</a>	Salaries	98,965.00	98,965.00	6,352.00	41,288.00	0.00	57,677.00	41.72 %
<a href="#">410-52100-51122</a>	Wages	798,331.00	798,331.00	64,459.69	428,227.43	0.00	370,103.57	53.64 %
<a href="#">410-52100-51222</a>	Hourly - Overtime	0.00	22,500.00	3,181.03	11,383.95	0.00	11,116.05	50.60 %
<a href="#">410-52100-51341</a>	Christmas Bonus	3,600.00	12,220.95	0.00	10,549.23	0.00	1,671.72	86.32 %
<a href="#">410-52100-51411</a>	FICA	69,124.00	72,472.12	5,533.99	36,779.09	0.00	35,693.03	50.75 %
<a href="#">410-52100-51421</a>	Health Insurance	221,038.00	221,038.00	20,181.23	110,506.46	0.00	110,531.54	49.99 %
<a href="#">410-52100-51431</a>	Employee Retirement Plan	79,677.00	80,451.17	6,315.88	43,761.00	0.00	36,690.17	54.39 %
<a href="#">410-52100-51461</a>	Workers Comp	23,278.00	23,278.00	0.00	0.00	0.00	23,278.00	0.00 %
<a href="#">410-52100-51471</a>	Unemployment Insurance	286.00	286.00	221.98	304.63	0.00	-18.63	106.51 %
<a href="#">410-52100-51712</a>	Drug Screening & Background Checks	1,000.00	1,000.00	0.00	85.40	0.00	146.00	85.40 %
<a href="#">410-52100-52351</a>	Memberships	4,000.00	4,000.00	350.00	350.00	0.00	3,650.00	8.75 %
<a href="#">410-52100-52411</a>	Electric	434,909.00	434,909.00	28,890.03	225,099.08	0.00	209,809.92	51.76 %
<a href="#">410-52100-52421</a>	Water	5,105.00	5,105.00	63.49	904.69	0.00	4,200.31	17.72 %
<a href="#">410-52100-52451</a>	Telephone	5,845.00	5,845.00	0.00	0.00	0.00	5,845.00	0.00 %
<a href="#">410-52100-52452</a>	Cellular	4,000.00	4,000.00	168.87	1,120.60	0.00	2,879.40	28.02 %
<a href="#">410-52100-52481</a>	Stormwater Fees	5,000.00	5,000.00	0.00	1,458.40	0.00	3,541.60	29.17 %
<a href="#">410-52100-52534</a>	Laboratory Services	8,000.00	8,000.00	82.00	3,916.00	4,084.00	0.00	100.00 %
<a href="#">410-52100-52549</a>	Other Professional Services	50,000.00	50,000.00	870.61	8,835.95	1,750.00	39,414.05	21.17 %
<a href="#">410-52100-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	12,000.00	0.00	5,495.05	0.00	6,504.95	45.79 %
<a href="#">410-52100-52621</a>	Repairs and Maintenance Machinery and Equipment	138,000.00	138,000.00	359.35	23,974.80	32,922.40	81,102.80	41.23 %
<a href="#">410-52100-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	3,000.00	3,000.00	0.00	0.00	2,485.01	514.99	82.83 %
<a href="#">410-52100-52661</a>	Repair and Maintenance Buildings	5,000.00	5,000.00	0.00	-114.80	0.00	5,114.80	-2.30 %

Budget Report

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52100-52691</a>	Repair and Maintenance - Other	120,200.00	107,800.00	2,400.00	5,465.36	10,260.00	92,074.64	14.59 %
<a href="#">410-52100-52721</a>	Office Equipment Contracts	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">410-52100-52832</a>	Meals and Entertainment	1,500.00	1,500.00	0.00	424.59	0.00	1,075.41	28.31 %
<a href="#">410-52100-52833</a>	Training	5,000.00	5,000.00	159.75	3,757.99	0.00	1,242.01	75.16 %
<a href="#">410-52100-52841</a>	Lodging	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52100-52845</a>	Registration	600.00	600.00	0.00	338.26	0.00	261.74	56.38 %
<a href="#">410-52100-53112</a>	Office Supplies - General	1,500.00	1,500.00	0.00	147.88	0.00	1,352.12	9.86 %
<a href="#">410-52100-53141</a>	Portable Electronic Devices	6,800.00	6,800.00	0.00	0.00	0.00	6,800.00	0.00 %
<a href="#">410-52100-53223</a>	Laboratory Supplies	17,500.00	17,500.00	3,806.02	11,912.53	5,527.39	60.08	99.66 %
<a href="#">410-52100-53241</a>	Janitorial Supplies	2,500.00	2,500.00	114.29	1,284.12	0.00	1,215.88	51.36 %
<a href="#">410-52100-53261</a>	Clothing	9,600.00	9,600.00	535.17	3,667.62	6,732.81	-800.43	108.34 %
<a href="#">410-52100-53291</a>	Other Operating Supplies	17,000.00	17,000.00	76.72	7,617.08	2,545.00	6,837.92	59.78 %
<a href="#">410-52100-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	16,436.00	16,836.00	0.00	6,307.90	11,494.19	-966.09	105.74 %
<a href="#">410-52100-53391</a>	Other Repair and Maintenance Supplies	490,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">410-52100-53441</a>	Safety Supplies	9,500.00	4,567.76	2,660.06	2,660.06	0.00	1,907.70	58.24 %
<a href="#">410-52100-54601</a>	Polymer	10,000.00	10,000.00	927.50	3,710.00	6,290.00	0.00	100.00 %
<a href="#">410-52100-54602</a>	Carbon	99,000.00	99,000.00	14,136.00	41,869.32	57,130.68	0.00	100.00 %
<a href="#">410-52100-54603</a>	Chlorine	40,000.00	40,000.00	3,720.00	26,040.00	13,960.00	0.00	100.00 %
<a href="#">410-52100-54604</a>	Coagulant	180,000.00	180,000.00	0.00	133,798.58	46,201.42	0.00	100.00 %
<a href="#">410-52100-54605</a>	Peroxide	25,000.00	25,000.00	0.00	9,421.22	15,577.78	1.00	100.00 %
<a href="#">410-52100-54606</a>	Ferric	30,000.00	30,000.00	6,018.00	21,276.00	7,764.00	960.00	96.80 %
<a href="#">410-52100-54607</a>	Phosphate	30,000.00	30,000.00	3,536.82	7,073.64	12,926.36	10,000.00	66.67 %
<a href="#">410-52100-55112</a>	PEP Insurance Coverage	80,000.00	80,000.00	0.00	2,369.31	0.00	77,630.69	2.96 %
<a href="#">410-52100-55331</a>	Machinery and Equipment Rental	10,000.00	10,000.00	0.00	964.00	0.00	9,036.00	9.64 %
<a href="#">410-52100-55411</a>	Depreciation Expense	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52100-55655</a>	Tennessee State Fees	8,500.00	8,500.00	0.00	0.00	0.00	8,500.00	0.00 %
<a href="#">410-52100-56211</a>	Principal 2002 Series GO TMBF Loan \$6M	386,000.00	386,000.00	0.00	0.00	0.00	386,000.00	0.00 %
<a href="#">410-52100-56411</a>	Interest 2002 Series GO TMBF Loan Water System \$6M	23,730.00	23,730.00	429.96	11,890.15	0.00	11,839.85	50.11 %
<a href="#">410-52100-56911</a>	Fees 2002 Series GO TMBF Loan Water System \$6M	10,019.00	10,019.00	478.30	3,326.12	0.00	6,692.88	33.20 %
<a href="#">410-52110-51111</a>	Salaries	192,146.00	192,146.00	14,225.60	98,314.56	0.00	93,831.44	51.17 %
<a href="#">410-52110-51122</a>	Wages	868,580.00	868,580.00	60,899.70	416,271.79	0.00	452,308.21	47.93 %
<a href="#">410-52110-51222</a>	Hourly - Overtime	40,000.00	40,000.00	208.93	6,754.32	0.00	33,245.68	16.89 %
<a href="#">410-52110-51341</a>	Christmas Bonus	3,200.00	13,035.68	0.00	12,039.04	0.00	996.64	92.35 %
<a href="#">410-52110-51411</a>	FICA	81,978.00	85,598.28	5,652.59	40,071.92	0.00	45,526.36	46.81 %
<a href="#">410-52110-51421</a>	Health Insurance	276,347.00	276,347.00	18,715.02	108,648.26	0.00	167,698.74	39.32 %
<a href="#">410-52110-51431</a>	Employee Retirement Plan	94,487.00	95,370.25	6,764.98	47,897.38	0.00	47,472.87	50.22 %
<a href="#">410-52110-51461</a>	Workers Comp	30,690.00	30,690.00	0.00	0.00	0.00	30,690.00	0.00 %
<a href="#">410-52110-51471</a>	Unemployment Insurance	374.00	374.00	222.37	303.80	0.00	70.20	81.23 %
<a href="#">410-52110-51712</a>	Drug Screening & Background Checks	1,000.00	1,000.00	52.00	1,398.25	0.00	-398.25	139.83 %
<a href="#">410-52110-52111</a>	Postage	100.00	100.00	0.00	0.00	0.00	100.00	0.00 %
<a href="#">410-52110-52351</a>	Memberships	45,000.00	45,000.00	500.00	7,526.58	10,673.42	26,800.00	40.44 %
<a href="#">410-52110-52391</a>	Other Publicity, Subscriptions and Dues	107,000.00	169,000.00	13,343.98	91,765.25	38,077.30	39,157.45	76.83 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52110-52411</a>	Electric	100,000.00	100,000.00	8,060.88	73,294.21	0.00	26,705.79	73.29 %
<a href="#">410-52110-52421</a>	Water	0.00	2,000.00	0.00	1,847.22	0.00	152.78	92.36 %
<a href="#">410-52110-52441</a>	Gas	1,000.00	1,000.00	217.62	217.62	0.00	782.38	21.76 %
<a href="#">410-52110-52451</a>	Telephone	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52110-52452</a>	Cellular	8,000.00	8,000.00	920.81	6,346.52	0.00	1,653.48	79.33 %
<a href="#">410-52110-52549</a>	Other Professional Services	6,700.00	6,700.00	0.00	3,250.00	0.00	3,450.00	48.51 %
<a href="#">410-52110-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	12,000.00	6,505.58	11,598.69	0.00	401.31	96.66 %
<a href="#">410-52110-52621</a>	Repairs and Maintenance Machinery and Equipment	3,000.00	8,000.00	657.33	6,595.58	0.00	1,404.42	82.44 %
<a href="#">410-52110-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	800.00	800.00	0.00	0.00	0.00	800.00	0.00 %
<a href="#">410-52110-52661</a>	Repair and Maintenance Buildings	0.00	0.00	-550.39	-550.39	0.00	550.39	0.00 %
<a href="#">410-52110-52671</a>	Repairs and Maintenance Sidewalks	10,500.00	10,500.00	0.00	2,717.32	0.00	7,782.68	25.88 %
<a href="#">410-52110-52681</a>	Repair and Maintenance Roads and Streets	60,000.00	28,800.00	0.00	9,103.91	2,183.75	17,512.34	39.19 %
<a href="#">410-52110-52691</a>	Repair and Maintenance - Other	10,000.00	8,000.00	0.00	2,993.26	0.00	5,006.74	37.42 %
<a href="#">410-52110-52721</a>	Office Equipment Contracts	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">410-52110-52831</a>	Travel - Out of Town Expenses	0.00	2,200.00	43.00	1,863.97	0.00	336.03	84.73 %
<a href="#">410-52110-52832</a>	Meals and Entertainment	1,200.00	2,200.00	475.08	1,717.46	0.00	482.54	78.07 %
<a href="#">410-52110-52833</a>	Training	8,000.00	19,000.00	5,670.00	14,748.00	4,955.00	-703.00	103.70 %
<a href="#">410-52110-52841</a>	Lodging	2,400.00	2,400.00	1,079.22	2,423.02	0.00	-23.02	100.96 %
<a href="#">410-52110-52845</a>	Registration	1,700.00	1,700.00	0.00	238.00	0.00	1,462.00	14.00 %
<a href="#">410-52110-53112</a>	Office Supplies - General	500.00	2,500.00	19.14	1,068.09	0.00	1,431.91	42.72 %
<a href="#">410-52110-53141</a>	Portable Electronic Devices	29,000.00	27,000.00	0.00	231.75	0.00	26,768.25	0.86 %
<a href="#">410-52110-53261</a>	Clothing	10,000.00	10,000.00	159.97	5,556.14	4,751.78	-307.92	103.08 %
<a href="#">410-52110-53291</a>	Other Operating Supplies	215,000.00	215,000.00	18,938.68	100,361.80	105,688.31	8,949.89	95.84 %
<a href="#">410-52110-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	47,500.00	47,500.00	980.65	18,461.39	30,558.75	-1,520.14	103.20 %
<a href="#">410-52110-53391</a>	Other Repair and Maintenance Supplies	67,000.00	67,000.00	0.00	0.00	0.00	67,000.00	0.00 %
<a href="#">410-52110-53441</a>	Safety Supplies	11,750.00	11,750.00	1,562.98	4,462.86	4,969.40	2,317.74	80.27 %
<a href="#">410-52110-53531</a>	Water Purchased for Resale	1,900,000.00	1,900,000.00	136,679.53	1,324,917.63	0.00	575,082.37	69.73 %
<a href="#">410-52110-53541</a>	Water Meters for Resale	385,000.00	300,000.00	0.00	64,932.09	235,067.91	0.00	100.00 %
<a href="#">410-52110-54251</a>	Water Meters	685,000.00	685,000.00	0.00	681,513.92	3,486.08	0.00	100.00 %
<a href="#">410-52110-54253</a>	Fire Hydrants	50,000.00	50,000.00	0.00	20,434.19	29,565.81	0.00	100.00 %
<a href="#">410-52110-55112</a>	PEP Insurance Coverage	55,000.00	55,000.00	0.00	9,432.91	0.00	45,567.09	17.15 %
<a href="#">410-52110-55113</a>	PEP Deductible	0.00	0.00	0.00	754.79	0.00	-754.79	0.00 %
<a href="#">410-52110-55161</a>	Worker's Comp Deductible	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">410-52110-55331</a>	Machinery and Equipment Rental	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52110-55411</a>	Depreciation Expense	1,200,000.00	1,200,000.00	0.00	0.00	0.00	1,200,000.00	0.00 %
<a href="#">410-52110-55655</a>	Tennessee State Fees	35,000.00	35,000.00	0.00	32,177.60	2,822.40	0.00	100.00 %
<a href="#">410-52110-59411</a>	Vehicles	110,000.00	105,000.00	0.00	0.00	105,000.00	0.00	100.00 %
<a href="#">410-52110-59421</a>	Machinery and Equipment	190,000.00	213,000.00	0.00	212,759.99	0.00	240.01	99.89 %
<a href="#">410-52117-51111</a>	Salaries	314,714.00	181,592.58	8,078.40	28,274.40	0.00	153,318.18	15.57 %
<a href="#">410-52117-51122</a>	Wages	0.00	85,334.00	6,564.84	45,953.80	0.00	39,380.20	53.85 %
<a href="#">410-52117-51341</a>	Christmas Bonus	300.00	2,444.19	0.00	1,550.04	0.00	894.15	63.42 %
<a href="#">410-52117-51411</a>	FICA	24,100.00	21,142.83	1,104.58	5,698.31	0.00	15,444.52	26.95 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52117-51421</a>	Health Insurance	80,905.00	70,052.78	4,273.96	14,325.79	0.00	55,726.99	20.45 %
<a href="#">410-52117-51431</a>	Employee Retirement Plan	27,759.00	23,918.22	1,314.96	6,804.87	0.00	17,113.35	28.45 %
<a href="#">410-52117-51461</a>	Workers Comp	17,364.00	14,158.97	0.00	0.00	0.00	14,158.97	0.00 %
<a href="#">410-52117-51471</a>	Unemployment Insurance	66.00	66.00	40.70	61.70	0.00	4.30	93.48 %
<a href="#">410-52117-51712</a>	Drug Screening & Background Checks	500.00	500.00	0.00	78.00	0.00	422.00	15.60 %
<a href="#">410-52117-52201</a>	Stationery, Envelopes, Forms, Printing	150.00	150.00	0.00	0.00	0.00	150.00	0.00 %
<a href="#">410-52117-52351</a>	Memberships	5,000.00	5,000.00	0.00	399.00	0.00	4,601.00	7.98 %
<a href="#">410-52117-52361</a>	Public Relations	0.00	1,000.00	424.00	424.00	0.00	576.00	42.40 %
<a href="#">410-52117-52452</a>	Cellular	3,300.00	3,300.00	46.97	251.85	0.00	3,048.15	7.63 %
<a href="#">410-52117-52521</a>	Legal Services	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00 %
<a href="#">410-52117-52545</a>	Consultant's Services	500,000.00	499,000.00	0.00	29,724.00	30,576.00	438,700.00	12.08 %
<a href="#">410-52117-52611</a>	Repairs and Maintenance Motor Vehicles	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">410-52117-52661</a>	Repair and Maintenance Buildings	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
<a href="#">410-52117-52832</a>	Meals and Entertainment	1,000.00	1,000.00	236.00	363.80	0.00	636.20	36.38 %
<a href="#">410-52117-52833</a>	Training	12,500.00	12,500.00	0.00	100.88	0.00	12,399.12	0.81 %
<a href="#">410-52117-52841</a>	Lodging	12,500.00	12,500.00	0.00	0.00	553.78	11,946.22	4.43 %
<a href="#">410-52117-52845</a>	Registration	0.00	0.00	0.00	0.00	1,415.00	-1,415.00	0.00 %
<a href="#">410-52117-53112</a>	Office Supplies - General	3,000.00	3,000.00	44.39	120.09	0.00	2,879.91	4.00 %
<a href="#">410-52117-53139</a>	Other Computer Software	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00 %
<a href="#">410-52117-53141</a>	Portable Electronic Devices	3,600.00	3,600.00	0.00	0.00	0.00	3,600.00	0.00 %
<a href="#">410-52117-53261</a>	Clothing	3,000.00	3,000.00	0.00	49.99	0.00	2,950.01	1.67 %
<a href="#">410-52117-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00 %
<a href="#">410-52117-53441</a>	Safety Supplies	2,250.00	2,250.00	0.00	0.00	0.00	2,250.00	0.00 %
<a href="#">410-52117-59411</a>	Vehicles	40,000.00	40,000.00	0.00	0.00	39,790.00	210.00	99.48 %
<a href="#">410-52117-59701</a>	Furniture	12,000.00	12,000.00	0.00	279.00	0.00	11,721.00	2.33 %
<a href="#">410-52210-51111</a>	Salaries	187,407.00	32,351.36	7,851.20	56,397.16	0.00	-24,045.80	174.33 %
<a href="#">410-52210-51122</a>	Wages	464,347.00	464,347.00	38,622.88	273,107.20	0.00	191,239.80	58.82 %
<a href="#">410-52210-51222</a>	Hourly - Overtime	18,000.00	30,000.00	2,393.68	17,633.26	0.00	12,366.74	58.78 %
<a href="#">410-52210-51341</a>	Christmas Bonus	2,000.00	8,147.30	0.00	6,252.80	0.00	1,894.50	76.75 %
<a href="#">410-52210-51411</a>	FICA	49,313.00	41,031.35	3,665.88	26,540.67	0.00	14,490.68	64.68 %
<a href="#">410-52210-51421</a>	Health Insurance	138,370.00	99,712.82	9,550.90	65,981.27	0.00	33,731.55	66.17 %
<a href="#">410-52210-51431</a>	Employee Retirement Plan	56,845.00	45,225.16	4,388.34	31,734.57	0.00	13,490.59	70.17 %
<a href="#">410-52210-51461</a>	Workers Comp	11,408.00	1,005.97	0.00	0.00	0.00	1,005.97	0.00 %
<a href="#">410-52210-51471</a>	Unemployment Insurance	220.00	220.00	141.55	141.55	0.00	78.45	64.34 %
<a href="#">410-52210-51712</a>	Drug Screening & Background Checks	1,000.00	1,000.00	0.00	237.50	0.00	762.50	23.75 %
<a href="#">410-52210-52351</a>	Memberships	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52210-52411</a>	Electric	460,000.00	460,000.00	40,728.48	241,292.79	0.00	218,707.21	52.45 %
<a href="#">410-52210-52421</a>	Water	3,000.00	3,000.00	0.00	1,282.24	0.00	1,717.76	42.74 %
<a href="#">410-52210-52441</a>	Gas	3,000.00	3,000.00	612.12	1,610.47	0.00	1,389.53	53.68 %
<a href="#">410-52210-52452</a>	Cellular	3,500.00	3,500.00	216.06	2,881.29	0.00	618.71	82.32 %
<a href="#">410-52210-52481</a>	Stormwater Fees	6,500.00	6,500.00	2.49	3,405.04	0.00	3,094.96	52.39 %
<a href="#">410-52210-52534</a>	Laboratory Services	18,000.00	18,000.00	688.00	9,644.00	356.00	8,000.00	55.56 %

Budget Report

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52210-52549</a>							
Other Professional Services	3,500.00	3,500.00	336.90	1,018.90	2,000.00	481.10	86.25 %
<a href="#">410-52210-52611</a>							
Repairs and Maintenance Motor Vehicles	0.00	1,000.00	839.74	2,116.39	0.00	-1,116.39	211.64 %
<a href="#">410-52210-52621</a>							
Repairs and Maintenance Machinery and Equipment	300,000.00	378,650.00	7,232.71	205,156.75	188,246.44	-14,753.19	103.90 %
<a href="#">410-52210-52651</a>							
Repairs & Maintenance Grounds & Ground Improvement	30,000.00	30,000.00	731.00	647.05	0.00	29,352.95	2.16 %
<a href="#">410-52210-52691</a>							
Repair and Maintenance - Other	20,000.00	19,000.00	0.00	0.00	0.00	19,000.00	0.00 %
<a href="#">410-52210-52721</a>							
Office Equipment Contracts	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	0.00 %
<a href="#">410-52210-52723</a>							
Subscription Services	700.00	700.00	0.00	73.33	0.00	626.67	10.48 %
<a href="#">410-52210-52832</a>							
Meals and Entertainment	1,500.00	1,500.00	0.00	154.75	0.00	1,345.25	10.32 %
<a href="#">410-52210-52833</a>							
Training	8,000.00	8,000.00	0.00	1,265.06	0.00	6,734.94	15.81 %
<a href="#">410-52210-52841</a>							
Lodging	3,200.00	3,200.00	0.00	1,896.88	0.00	1,303.12	59.28 %
<a href="#">410-52210-52845</a>							
Registration	1,000.00	1,000.00	150.00	180.00	0.00	820.00	18.00 %
<a href="#">410-52210-52959</a>							
Sludge Removal	726,000.00	726,000.00	123,116.43	436,766.95	283,544.56	5,688.49	99.22 %
<a href="#">410-52210-53112</a>							
Office Supplies - General	2,000.00	2,000.00	0.00	408.93	0.00	1,591.07	20.45 %
<a href="#">410-52210-53141</a>							
Portable Electronic Devices	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00 %
<a href="#">410-52210-53223</a>							
Laboratory Supplies	50,000.00	50,000.00	1,468.32	5,350.11	3,187.00	41,462.89	17.07 %
<a href="#">410-52210-53261</a>							
Clothing	7,200.00	7,200.00	31.98	1,658.45	2,739.09	2,802.46	61.08 %
<a href="#">410-52210-53291</a>							
Other Operating Supplies	60,000.00	60,000.00	1,667.80	11,448.81	9,701.70	38,849.49	35.25 %
<a href="#">410-52210-53311</a>							
Gas, Oil, Diesel Fuel, Grease, Etc.	10,000.00	10,000.00	2,168.22	4,648.43	2,490.12	2,861.45	71.39 %
<a href="#">410-52210-53321</a>							
Vehicle Parts and Repairs	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
<a href="#">410-52210-53391</a>							
Other Repair and Maintenance Supplies	125,000.00	75,150.00	0.00	21,128.90	28,931.36	25,089.74	66.61 %
<a href="#">410-52210-53441</a>							
Safety Supplies	7,500.00	7,500.00	1,939.00	5,737.12	0.00	1,762.88	76.49 %
<a href="#">410-52210-54601</a>							
Polymer	200,000.00	200,000.00	14,099.00	56,396.00	143,604.00	0.00	100.00 %
<a href="#">410-52210-55112</a>							
PEP Insurance Coverage	120,000.00	120,000.00	0.00	2,065.94	0.00	117,934.06	1.72 %
<a href="#">410-52210-55113</a>							
PEP Deductible	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	0.00 %
<a href="#">410-52210-55331</a>							
Machinery and Equipment Rental	450,000.00	450,000.00	35,000.00	245,000.00	175,000.00	30,000.00	93.33 %
<a href="#">410-52210-55411</a>							
Depreciation Expense	2,150,000.00	2,150,000.00	0.00	0.00	0.00	2,150,000.00	0.00 %
<a href="#">410-52210-55655</a>							
Tennessee State Fees	75,000.00	75,000.00	0.00	22,149.38	0.00	52,850.62	29.53 %
<a href="#">410-52210-56141</a>							
Principal 2020B Series GO Bond \$9.395K (53%)	378,950.00	378,950.00	0.00	0.00	0.00	378,950.00	0.00 %
<a href="#">410-52210-56142</a>							
Principal 2020B Series GO Bond \$9.395K (47%)	336,050.00	336,050.00	0.00	0.00	0.00	336,050.00	0.00 %
<a href="#">410-52210-56341</a>							
Interest 2020B Series GO Bond \$9.395K (53%)	76,479.00	76,479.00	0.00	33,910.50	0.00	42,568.50	44.34 %
<a href="#">410-52210-56342</a>							
Interest 2020B Series GO Bond \$9.395K (47%)	67,821.00	67,821.00	0.00	38,239.50	0.00	29,581.50	56.38 %
<a href="#">410-52210-59411</a>							
Vehicles	55,000.00	50,000.00	0.00	45,000.00	0.00	5,000.00	90.00 %
<a href="#">410-52210-59421</a>							
Machinery and Equipment	55,000.00	55,000.00	0.00	44,423.56	0.00	10,576.44	80.77 %
<a href="#">410-52220-51111</a>							
Salaries	291,894.00	244,101.97	10,632.00	49,738.28	0.00	194,363.69	20.38 %
<a href="#">410-52220-51122</a>							
Wages	631,123.00	631,123.00	37,938.57	254,708.16	0.00	376,414.84	40.36 %
<a href="#">410-52220-51222</a>							
Hourly - Overtime	20,000.00	20,000.00	755.27	4,007.10	0.00	15,992.90	20.04 %
<a href="#">410-52220-51341</a>							
Christmas Bonus	1,800.00	12,220.95	0.00	9,094.02	0.00	3,126.93	74.41 %
<a href="#">410-52220-51411</a>							
FICA	70,755.00	70,581.54	3,662.05	23,661.57	0.00	46,919.97	33.52 %
<a href="#">410-52220-51421</a>							
Health Insurance	300,554.00	289,841.51	18,151.66	87,544.46	0.00	202,297.05	30.20 %
<a href="#">410-52220-51431</a>							
Employee Retirement Plan	81,540.00	78,438.39	4,429.45	28,544.81	0.00	49,893.58	36.39 %
<a href="#">410-52220-51461</a>							
Workers Comp	39,890.00	36,684.66	0.00	0.00	0.00	36,684.66	0.00 %
<a href="#">410-52220-51471</a>							
Unemployment Insurance	330.00	330.00	145.98	178.12	0.00	151.88	53.98 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52220-51712</a>	Drug Screening & Background Checks	1,000.00	1,000.00	52.00	445.00	0.00	555.00	44.50 %
<a href="#">410-52220-52111</a>	Postage	0.00	100.00	0.00	5.49	0.00	94.51	5.49 %
<a href="#">410-52220-52351</a>	Memberships	45,000.00	45,000.00	250.00	7,134.58	5,815.42	32,050.00	28.78 %
<a href="#">410-52220-52411</a>	Electric	72,190.00	72,190.00	7,724.96	46,515.04	0.00	25,674.96	64.43 %
<a href="#">410-52220-52441</a>	Gas	100.00	100.00	217.61	217.61	0.00	-117.61	217.61 %
<a href="#">410-52220-52452</a>	Cellular	10,000.00	10,000.00	1,178.07	8,388.81	0.00	1,611.19	83.89 %
<a href="#">410-52220-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	7,400.00	956.38	9,978.78	0.00	-2,578.78	134.85 %
<a href="#">410-52220-52621</a>	Repairs and Maintenance Machinery and Equipment	53,000.00	47,100.00	117.54	7,305.28	11,149.19	28,645.53	39.18 %
<a href="#">410-52220-52691</a>	Repair and Maintenance - Other	26,000.00	26,000.00	200.49	5,914.21	8,687.50	11,398.29	56.16 %
<a href="#">410-52220-52723</a>	Subscription Services	8,000.00	11,500.00	48.00	6,588.00	4,380.00	532.00	95.37 %
<a href="#">410-52220-52831</a>	Travel - Out of Town Expenses	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">410-52220-52832</a>	Meals and Entertainment	1,000.00	1,000.00	0.00	23.73	0.00	976.27	2.37 %
<a href="#">410-52220-52833</a>	Training	8,000.00	8,000.00	3,000.00	3,482.00	0.00	4,518.00	43.53 %
<a href="#">410-52220-52841</a>	Lodging	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00 %
<a href="#">410-52220-52845</a>	Registration	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">410-52220-52911</a>	Ambulance, Clinic and Hospital Services	500.00	400.00	0.00	0.00	0.00	400.00	0.00 %
<a href="#">410-52220-53112</a>	Office Supplies - General	300.00	300.00	0.00	157.44	0.00	142.56	52.48 %
<a href="#">410-52220-53141</a>	Portable Electronic Devices	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00 %
<a href="#">410-52220-53222</a>	Chemical Supplies	50,000.00	50,000.00	4,072.00	32,576.00	16,424.00	1,000.00	98.00 %
<a href="#">410-52220-53261</a>	Clothing	8,000.00	8,000.00	121.73	4,236.94	3,980.24	-217.18	102.71 %
<a href="#">410-52220-53291</a>	Other Operating Supplies	16,000.00	16,000.00	1,525.28	4,832.39	7,719.61	3,448.00	78.45 %
<a href="#">410-52220-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	24,000.00	24,000.00	1,520.85	11,311.33	12,923.38	-234.71	100.98 %
<a href="#">410-52220-53391</a>	Other Repair and Maintenance Supplies	15,000.00	15,000.00	0.00	3,579.40	9,558.50	1,862.10	87.59 %
<a href="#">410-52220-53441</a>	Safety Supplies	11,500.00	11,500.00	0.00	0.00	7,000.00	4,500.00	60.87 %
<a href="#">410-52220-55112</a>	PEP Insurance Coverage	15,000.00	15,000.00	0.00	5,341.13	0.00	9,658.87	35.61 %
<a href="#">410-52220-55113</a>	PEP Deductible	0.00	0.00	0.00	140.50	0.00	-140.50	0.00 %
<a href="#">410-52220-55161</a>	Worker's Comp Deductible	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">410-52220-59411</a>	Vehicles	100,000.00	99,000.00	0.00	90,000.00	3,450.00	5,550.00	94.39 %
<a href="#">410-52220-59421</a>	Machinery and Equipment	280,000.00	80,000.00	0.00	22,211.78	36,686.00	21,102.22	73.62 %
<a href="#">410-52220-59711</a>	Other Machinery	15,000.00	1,892.00	0.00	0.00	0.00	1,892.00	0.00 %
<a href="#">410-52302-59123</a>	Capital Design	0.00	24,500.00	0.00	2,700.00	21,800.00	0.00	100.00 %
<a href="#">410-52302-59125</a>	Capital Site Construction	0.00	475,500.00	0.00	0.00	0.00	475,500.00	0.00 %
<a href="#">410-52308-59125</a>	Capital Site Construction	0.00	50,000.00	0.00	29,606.52	20,393.48	0.00	100.00 %
<a href="#">410-52309-59123</a>	Capital Design	0.00	20,563.22	0.00	0.00	0.00	20,563.22	0.00 %
<a href="#">410-52309-59125</a>	Capital Site Construction	0.00	4,163,595.99	129,741.55	1,409,706.41	2,808,517.60	-54,628.02	101.31 %
<a href="#">410-52309-59601</a>	Capital CEI	0.00	241,384.37	0.00	79,173.35	162,211.02	0.00	100.00 %
<a href="#">410-52314-59123</a>	Capital Design	0.00	20,447.35	0.00	5,530.00	14,917.35	0.00	100.00 %
<a href="#">410-52316-59123</a>	Capital Design	0.00	7,720.00	0.00	1,800.00	5,920.00	0.00	100.00 %
<a href="#">410-52317-59123</a>	Capital Design	0.00	14,420.00	0.00	7,500.00	6,920.00	0.00	100.00 %
<a href="#">410-52319-59123</a>	Capital Design	0.00	510,340.00	0.00	0.00	510,340.00	0.00	100.00 %
<a href="#">410-52319-59131</a>	Capital Easement Acquisition	0.00	59,078.18	0.00	170.00	58,908.18	0.00	100.00 %
<a href="#">410-52320-59123</a>	Capital Design	0.00	1,800.00	0.00	1,530.00	270.00	0.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">410-52324-59123</a>	Capital Design	0.00	214,500.00	0.00	0.00	0.00	214,500.00	0.00 %
<a href="#">410-52325-59123</a>	Capital Design	0.00	68,500.00	0.00	1,000.00	67,500.00	0.00	100.00 %
<a href="#">410-52405-59121</a>	Capital Planning	0.00	430,804.95	13,832.50	63,524.45	367,280.50	0.00	100.00 %
<a href="#">410-52405-59125</a>	Capital Site Construction	0.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00 %
<a href="#">410-52409-59123</a>	Capital Design	0.00	1,363,092.86	14,483.77	992,177.75	287,492.03	83,423.08	93.88 %
<a href="#">410-52409-59125</a>	Capital Site Construction	0.00	2,500,000.00	0.00	0.00	0.00	2,500,000.00	0.00 %
<a href="#">410-52417-59123</a>	Capital Design	0.00	105,919.30	0.00	38,005.09	25,914.21	42,000.00	60.35 %
<a href="#">410-52417-59125</a>	Capital Site Construction	0.00	7,699,357.00	0.00	0.00	0.00	7,699,357.00	0.00 %
<a href="#">410-52420-59123</a>	Capital Design	0.00	132,763.80	0.00	36,295.50	96,468.30	0.00	100.00 %
<a href="#">410-52421-59123</a>	Capital Design	0.00	707,688.78	0.00	15,760.00	691,928.78	0.00	100.00 %
<a href="#">410-52422-59123</a>	Capital Design	0.00	485,023.84	0.00	43,764.15	441,259.69	0.00	100.00 %
<a href="#">410-52423-59125</a>	Capital Site Construction	0.00	6,324,640.52	0.00	0.00	0.00	6,324,640.52	0.00 %
<a href="#">410-52424-59125</a>	Capital Site Construction	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00 %
<a href="#">410-52424-59601</a>	Capital CEI	0.00	21,000.00	0.00	0.00	0.00	21,000.00	0.00 %
<a href="#">410-52425-59123</a>	Capital Design	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00 %
<a href="#">410-52426-59123</a>	Capital Design	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00 %
<a href="#">410-52427-59123</a>	Capital Design	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00 %
<a href="#">410-52428-59121</a>	Capital Planning	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00 %
<a href="#">410-52429-59121</a>	Capital Planning	0.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00 %
<a href="#">410-52504-59123</a>	Capital Design	0.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00 %
<a href="#">410-52610-59123</a>	Capital Design	0.00	2,712,000.00	0.00	0.00	0.00	2,712,000.00	0.00 %
<a href="#">410-52610-59125</a>	Capital Site Construction	0.00	4,405,000.00	0.00	0.00	146,000.00	4,259,000.00	3.31 %
<a href="#">410-52610-59601</a>	Capital CEI	0.00	176,200.00	0.00	0.00	0.00	176,200.00	0.00 %
<a href="#">410-52620-52361</a>	Public Relations	0.00	51,693.75	0.00	0.00	0.00	51,693.75	0.00 %
<a href="#">410-52620-52631</a>	Public Relations	0.00	0.00	1,981.25	23,387.50	28,306.25	-51,693.75	0.00 %
<a href="#">410-52620-59123</a>	Capital Design	0.00	2,310,800.00	0.00	0.00	0.00	2,310,800.00	0.00 %
<b>Expense Total:</b>		<b>29,980,522.00</b>	<b>70,139,155.91</b>	<b>1,316,106.47</b>	<b>13,262,127.83</b>	<b>7,894,408.01</b>	<b>48,982,620.07</b>	<b>30.16%</b>
<b>Fund: 410 - WATER AND SEWER FUND Total:</b>		<b>29,980,522.00</b>	<b>70,139,155.91</b>	<b>1,316,106.47</b>	<b>13,262,127.83</b>	<b>7,894,408.01</b>	<b>48,982,620.07</b>	<b>30.16%</b>
<b>Fund: 413 - WATER DEVELOPMENT FEES</b>								
<b>Expense</b>								
<a href="#">413-61100-57604</a>	Operating Transfer Out To- Water Sewer Fund	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00 %
<b>Expense Total:</b>		<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00%</b>
<b>Fund: 413 - WATER DEVELOPMENT FEES Total:</b>		<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00%</b>
<b>Fund: 414 - SEWER DEVELOPMENT FUND</b>								
<b>Expense</b>								
<a href="#">414-61100-57604</a>	Operating Transfer Out To- Water Sewer Fund	1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00 %
<b>Expense Total:</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00%</b>
<b>Fund: 414 - SEWER DEVELOPMENT FUND Total:</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00%</b>

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 416 - STORM WATER UTILITY FUND</b>								
<b>Expense</b>								
<a href="#">416-43150-51111</a>	Salaries	84,510.00	105,279.24	6,500.80	46,805.76	0.00	58,473.48	44.46 %
<a href="#">416-43150-51122</a>	Wages	359,014.00	456,770.62	27,603.20	199,482.05	0.00	257,288.57	43.67 %
<a href="#">416-43150-51151</a>	Other Salaries	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	0.00 %
<a href="#">416-43150-51222</a>	Hourly - Overtime	7,000.00	29,911.71	0.00	373.46	0.00	29,538.25	1.25 %
<a href="#">416-43150-51341</a>	Christmas Bonus	2,000.00	5,703.10	0.00	5,297.19	0.00	405.91	92.88 %
<a href="#">416-43150-51411</a>	FICA	34,090.00	46,447.96	2,515.74	18,643.77	0.00	27,804.19	40.14 %
<a href="#">416-43150-51421</a>	Health Insurance	120,576.00	180,954.57	12,685.58	76,733.22	0.00	104,221.35	42.40 %
<a href="#">416-43150-51431</a>	Employee Retirement Plan	39,296.00	52,329.64	3,062.54	22,625.88	0.00	29,703.76	43.24 %
<a href="#">416-43150-51461</a>	Workers Comp	7,492.00	16,969.74	0.00	0.00	0.00	16,969.74	0.00 %
<a href="#">416-43150-51471</a>	Unemployment Insurance	147.00	241.50	102.30	102.30	0.00	139.20	42.36 %
<a href="#">416-43150-51712</a>	Drug Screening & Background Checks	0.00	300.00	0.00	104.00	0.00	196.00	34.67 %
<a href="#">416-43150-52351</a>	Memberships	800.00	800.00	267.00	267.00	0.00	533.00	33.38 %
<a href="#">416-43150-52363</a>	Public Outreach & Education	4,000.00	4,000.00	0.00	2,913.21	0.00	1,086.79	72.83 %
<a href="#">416-43150-52452</a>	Cellular	8,500.00	8,500.00	414.37	2,958.33	0.00	5,541.67	34.80 %
<a href="#">416-43150-52481</a>	Stormwater Fees	450.00	450.00	0.00	408.37	0.00	41.63	90.75 %
<a href="#">416-43150-52483</a>	TDEC Permit Fees	8,000.00	8,000.00	0.00	125.00	3,460.00	4,415.00	44.81 %
<a href="#">416-43150-52541</a>	Consulting Engineering	85,000.00	85,000.00	0.00	42,831.29	23,971.41	18,197.30	78.59 %
<a href="#">416-43150-52549</a>	Other Professional Services	33,000.00	33,000.00	0.00	0.00	0.00	33,000.00	0.00 %
<a href="#">416-43150-52611</a>	Repairs and Maintenance Motor Vehicles	35,000.00	35,000.00	3,116.64	6,816.01	0.00	28,183.99	19.47 %
<a href="#">416-43150-52621</a>	Repairs and Maintenance Machinery and Equipment	35,000.00	37,727.28	26.33	4,589.92	0.00	33,137.36	12.17 %
<a href="#">416-43150-52651</a>	Repairs & Maintenance Grounds & Ground Improvement	155,000.00	305,000.00	7,266.31	14,580.33	219,498.48	70,921.19	76.75 %
<a href="#">416-43150-52691</a>	Repair and Maintenance - Other	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00 %
<a href="#">416-43150-52831</a>	Travel - Out of Town Expenses	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">416-43150-52832</a>	Meals and Entertainment	1,000.00	1,000.00	0.00	192.00	0.00	808.00	19.20 %
<a href="#">416-43150-52833</a>	Training	3,000.00	3,000.00	0.00	1,300.00	0.00	1,700.00	43.33 %
<a href="#">416-43150-52841</a>	Lodging	1,000.00	1,000.00	0.00	355.34	0.00	644.66	35.53 %
<a href="#">416-43150-52845</a>	Registration	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">416-43150-52846</a>	Food-Per Diem	500.00	500.00	0.00	111.00	0.00	389.00	22.20 %
<a href="#">416-43150-52851</a>	Licenses & Certifications	1,000.00	1,000.00	0.00	672.50	0.00	327.50	67.25 %
<a href="#">416-43150-52891</a>	Other Travel Expenses	500.00	500.00	0.00	0.00	0.00	500.00	0.00 %
<a href="#">416-43150-52917</a>	Street Litter Program	5,000.00	5,000.00	0.00	391.29	795.04	3,813.67	23.73 %
<a href="#">416-43150-52918</a>	Street Sweeping	110,000.00	110,000.00	0.00	42,614.33	25,184.53	42,201.14	61.64 %
<a href="#">416-43150-53112</a>	Office Supplies - General	1,500.00	1,500.00	0.00	570.66	0.00	929.34	38.04 %
<a href="#">416-43150-53141</a>	Portable Electronic Devices	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	0.00 %
<a href="#">416-43150-53222</a>	Chemical Supplies	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">416-43150-53261</a>	Clothing	8,000.00	8,000.00	0.00	5,667.88	0.00	2,332.12	70.85 %
<a href="#">416-43150-53291</a>	Other Operating Supplies	500.00	500.00	0.00	193.70	0.00	306.30	38.74 %
<a href="#">416-43150-53293</a>	Other Operating Equipment	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00 %
<a href="#">416-43150-53311</a>	Gas, Oil, Diesel Fuel, Grease, Etc.	27,500.00	35,681.82	1,818.21	15,216.15	10,770.57	9,695.10	72.83 %
<a href="#">416-43150-53411</a>	Consumables for Tools	1,000.00	1,000.00	65.51	452.48	0.00	547.52	45.25 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">416-43150-53412</a>	Hand Tools	3,500.00	3,500.00	0.00	624.50	0.00	2,875.50	17.84 %
<a href="#">416-43150-53441</a>	Safety Supplies	4,000.00	4,000.00	0.00	748.14	508.82	2,743.04	31.42 %
<a href="#">416-43150-53711</a>	Food and Beverage Supplies	500.00	500.00	369.60	369.60	0.00	130.40	73.92 %
<a href="#">416-43150-54119</a>	Other Building Supplies	1,500.00	1,500.00	0.00	712.05	0.00	787.95	47.47 %
<a href="#">416-43150-54254</a>	Manhole Inserts	3,500.00	3,500.00	0.00	1,426.00	1,774.00	300.00	91.43 %
<a href="#">416-43150-54521</a>	Gravel & Sand	3,000.00	3,000.00	0.00	733.82	1,766.18	500.00	83.33 %
<a href="#">416-43150-54522</a>	Concrete	1,200.00	1,200.00	0.00	514.44	0.00	685.56	42.87 %
<a href="#">416-43150-54543</a>	Seed and Fertilizer	1,000.00	1,000.00	0.00	179.97	0.00	820.03	18.00 %
<a href="#">416-43150-54831</a>	Erosion Control Supplies	6,000.00	6,000.00	0.00	585.00	1,415.00	4,000.00	33.33 %
<a href="#">416-43150-55112</a>	PEP Insurance Coverage	2,500.00	2,500.00	0.00	6,037.46	0.00	-3,537.46	241.50 %
<a href="#">416-43150-55331</a>	Machinery and Equipment Rental	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00 %
<a href="#">416-43150-56241</a>	2022 Interfund CON Principal (MS4)	25,611.00	25,611.00	0.00	0.00	0.00	25,611.00	0.00 %
<a href="#">416-43150-56441</a>	Interest 2022 Interfund CON (MS4)	4,997.00	4,997.00	0.00	0.00	0.00	4,997.00	0.00 %
<a href="#">416-43150-56442</a>	Interest 2024 Series GO Bond	83,850.00	83,850.00	0.00	41,925.00	0.00	41,925.00	50.00 %
<a href="#">416-43150-59411</a>	Vehicles	0.00	90,000.00	0.00	0.00	64,000.00	26,000.00	71.11 %
<a href="#">416-43150-59421</a>	Machinery and Equipment	155,000.00	1,788,455.37	0.00	139,539.00	1,611,935.00	36,981.37	97.93 %
<a href="#">416-52701-59125</a>	Capital Site Construction	0.00	1,178,705.00	292,793.18	418,275.97	571,847.49	188,581.54	84.00 %
<a href="#">416-52701-59601</a>	Capital CEI	0.00	190,600.00	0.00	73,712.15	100,813.36	16,074.49	91.57 %
<a href="#">416-52702-59123</a>	Capital Design	0.00	1,725.00	0.00	0.00	0.00	1,725.00	0.00 %
<a href="#">416-52702-59125</a>	Capital Site Construction	0.00	1,239,144.00	81,929.06	389,163.33	232,568.49	617,412.18	50.17 %
<a href="#">416-52702-59601</a>	Capital CEI	0.00	33,100.00	0.00	29,661.57	3,438.43	0.00	100.00 %
<a href="#">416-52703-59125</a>	Capital Site Construction	0.00	666,635.00	0.00	41,186.92	376,667.28	248,780.80	62.68 %
<a href="#">416-52703-59601</a>	Capital CEI	0.00	33,100.00	0.00	0.00	0.00	33,100.00	0.00 %
<a href="#">416-52704-59125</a>	Capital Site Construction	0.00	1,104,950.00	0.00	409,538.26	140,361.74	555,050.00	49.77 %
<a href="#">416-52704-59601</a>	Capital CEI	0.00	33,100.00	0.00	0.00	33,100.00	0.00	100.00 %
	<b>Expense Total:</b>	<b>1,491,233.00</b>	<b>8,102,439.55</b>	<b>440,536.37</b>	<b>2,068,327.60</b>	<b>3,423,875.82</b>	<b>2,610,236.13</b>	<b>67.78%</b>
	<b>Fund: 416 - STORM WATER UTILITY FUND Total:</b>	<b>1,491,233.00</b>	<b>8,102,439.55</b>	<b>440,536.37</b>	<b>2,068,327.60</b>	<b>3,423,875.82</b>	<b>2,610,236.13</b>	<b>67.78%</b>
<b>Fund: 611 - LIBRARY FUND</b>								
<b>Expense</b>								
<a href="#">611-44800-53291</a>	Other Operating Supplies	2,000.00	2,000.00	0.00	865.35	0.00	1,134.65	43.27 %
<a href="#">611-44800-53611</a>	Books	2,000.00	2,000.00	32.99	1,908.49	0.00	91.51	95.42 %
<a href="#">611-44800-53621</a>	Adult Programs	5,000.00	5,000.00	625.05	2,518.35	0.00	2,481.65	50.37 %
<a href="#">611-44800-53622</a>	Adult SRP	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">611-44800-53631</a>	Teen Programs	3,500.00	3,500.00	31.29	1,659.74	0.00	1,840.26	47.42 %
<a href="#">611-44800-53632</a>	Teen SRP	3,500.00	3,500.00	0.00	496.84	0.00	3,003.16	14.20 %
<a href="#">611-44800-53641</a>	Children's Programs	7,000.00	7,000.00	647.96	3,931.78	0.00	3,068.22	56.17 %
<a href="#">611-44800-53642</a>	Children's SRP	7,000.00	7,000.00	0.00	56.67	0.00	6,943.33	0.81 %
<a href="#">611-44800-53643</a>	Children's Books	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %

**Budget Report**

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<a href="#">611-44800-56815</a>	Merchant Service Charges	3,000.00	3,000.00	187.69	970.12	0.00	2,029.88	32.34 %
	<b>Expense Total:</b>	<b>37,000.00</b>	<b>37,000.00</b>	<b>1,524.98</b>	<b>12,407.34</b>	<b>0.00</b>	<b>24,592.66</b>	<b>33.53%</b>
	<b>Fund: 611 - LIBRARY FUND Total:</b>	<b>37,000.00</b>	<b>37,000.00</b>	<b>1,524.98</b>	<b>12,407.34</b>	<b>0.00</b>	<b>24,592.66</b>	<b>33.53%</b>
<b>Fund: 619 - DRUG ENFORCEMENT FUND</b>								
<b>Expense</b>								
<a href="#">619-42100-52452</a>	Cellular	5,000.00	5,000.00	333.35	2,350.55	1,649.45	1,000.00	80.00 %
<a href="#">619-42100-52611</a>	Repairs and Maintenance Motor Vehicles	0.00	0.00	0.00	260.00	0.00	-260.00	0.00 %
<a href="#">619-42100-52831</a>	Travel - Out of Town Expenses	10,000.00	10,000.00	0.00	1,497.91	0.00	8,502.09	14.98 %
<a href="#">619-42100-52833</a>	Training	2,500.00	2,500.00	0.00	375.00	0.00	2,125.00	15.00 %
<a href="#">619-42100-53141</a>	Portable Electronic Devices	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00 %
<a href="#">619-42100-53142</a>	Desktop Monitor and Hardware	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00 %
<a href="#">619-42100-53261</a>	Clothing	2,250.00	2,250.00	241.12	763.92	0.00	1,486.08	33.95 %
<a href="#">619-42100-53272</a>	Weapons	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00 %
<a href="#">619-42100-53291</a>	Other Operating Supplies	13,000.00	16,120.00	0.00	16,187.00	0.00	-67.00	100.42 %
<a href="#">619-42100-53292</a>	Contingency	10,000.00	6,880.00	0.00	3,629.48	0.00	3,250.52	52.75 %
<a href="#">619-42100-59411</a>	Vehicles	50,000.00	68,196.00	0.00	18,196.00	0.00	50,000.00	26.68 %
	<b>Expense Total:</b>	<b>99,450.00</b>	<b>117,646.00</b>	<b>574.47</b>	<b>43,259.86</b>	<b>1,649.45</b>	<b>72,736.69</b>	<b>38.17%</b>
	<b>Fund: 619 - DRUG ENFORCEMENT FUND Total:</b>	<b>99,450.00</b>	<b>117,646.00</b>	<b>574.47</b>	<b>43,259.86</b>	<b>1,649.45</b>	<b>72,736.69</b>	<b>38.17%</b>
<b>Fund: 800 - GENERAL FIXED ASSETS</b>								
<b>Expense</b>								
<a href="#">800-46000-56940</a>	Amortization Expense-Leases	0.00	0.00	-408,972.75	-408,972.75	0.00	408,972.75	0.00 %
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-408,972.75</b>	<b>-408,972.75</b>	<b>0.00</b>	<b>408,972.75</b>	<b>0.00%</b>
	<b>Fund: 800 - GENERAL FIXED ASSETS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-408,972.75</b>	<b>-408,972.75</b>	<b>0.00</b>	<b>408,972.75</b>	<b>0.00%</b>
	<b>Report Total:</b>	<b>132,975,413.02</b>	<b>255,018,801.93</b>	<b>11,470,529.29</b>	<b>73,746,396.22</b>	<b>36,148,522.41</b>	<b>145,123,883.30</b>	<b>43.09%</b>

Budget Report

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

**Group Summary**

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 110 - GENERAL FUND</b>							
Expense							
	61,314,786.02	64,407,384.38	9,411,589.09	40,098,656.90	7,253,706.57	17,055,020.91	73.52%
Expense Total:	61,314,786.02	64,407,384.38	9,411,589.09	40,098,656.90	7,253,706.57	17,055,020.91	73.52%
Fund: 110 - GENERAL FUND Total:	61,314,786.02	64,407,384.38	9,411,589.09	40,098,656.90	7,253,706.57	17,055,020.91	73.52%
<b>Fund: 121 - STATE STREET AID FUND</b>							
Expense							
	1,998,570.00	2,478,570.00	0.00	965,877.68	1,087,373.00	425,319.32	82.84%
Expense Total:	1,998,570.00	2,478,570.00	0.00	965,877.68	1,087,373.00	425,319.32	82.84%
Fund: 121 - STATE STREET AID FUND Total:	1,998,570.00	2,478,570.00	0.00	965,877.68	1,087,373.00	425,319.32	82.84%
<b>Fund: 124 - IMPACT FEES FUND</b>							
Expense							
	2,730,000.00	3,480,000.00	0.00	0.00	0.00	3,480,000.00	0.00%
Expense Total:	2,730,000.00	3,480,000.00	0.00	0.00	0.00	3,480,000.00	0.00%
Fund: 124 - IMPACT FEES FUND Total:	2,730,000.00	3,480,000.00	0.00	0.00	0.00	3,480,000.00	0.00%
<b>Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX</b>							
Expense							
	5,831,967.00	9,131,967.00	0.00	261,764.00	0.00	8,870,203.00	2.87%
Expense Total:	5,831,967.00	9,131,967.00	0.00	261,764.00	0.00	8,870,203.00	2.87%
Fund: 125 - ADEQUATE FACILITIES/DEVELOPMENT TAX Total:	5,831,967.00	9,131,967.00	0.00	261,764.00	0.00	8,870,203.00	2.87%
<b>Fund: 140 - TOURISM FUND</b>							
Expense							
	369,257.00	544,257.00	-40,000.00	356,902.20	91,902.20	95,452.60	82.46%
Expense Total:	369,257.00	544,257.00	-40,000.00	356,902.20	91,902.20	95,452.60	82.46%
Fund: 140 - TOURISM FUND Total:	369,257.00	544,257.00	-40,000.00	356,902.20	91,902.20	95,452.60	82.46%
<b>Fund: 150 - CERF - ROLLING STOCK CAPITAL</b>							
Expense							
	0.00	574,701.78	0.00	549,571.78	25,130.00	0.00	100.00%
Expense Total:	0.00	574,701.78	0.00	549,571.78	25,130.00	0.00	100.00%
Fund: 150 - CERF - ROLLING STOCK CAPITAL Total:	0.00	574,701.78	0.00	549,571.78	25,130.00	0.00	100.00%
<b>Fund: 210 - SANITATION FUND</b>							
Expense							
	5,914,938.00	5,914,938.00	387,436.10	3,253,584.14	192,295.22	2,469,058.64	58.26%
Expense Total:	5,914,938.00	5,914,938.00	387,436.10	3,253,584.14	192,295.22	2,469,058.64	58.26%
Fund: 210 - SANITATION FUND Total:	5,914,938.00	5,914,938.00	387,436.10	3,253,584.14	192,295.22	2,469,058.64	58.26%

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND</b>								
Expense								
		7,878,437.00	61,047,690.56	252,005.20	8,250,338.51	14,009,792.37	38,787,559.68	36.46%
	Expense Total:	7,878,437.00	61,047,690.56	252,005.20	8,250,338.51	14,009,792.37	38,787,559.68	36.46%
	<b>Fund: 311 - 18-75 CAPITAL PROJECTS FUND Total:</b>	<b>7,878,437.00</b>	<b>61,047,690.56</b>	<b>252,005.20</b>	<b>8,250,338.51</b>	<b>14,009,792.37</b>	<b>38,787,559.68</b>	<b>36.46%</b>
<b>Fund: 313 - CAPITAL PROJECTS FUND</b>								
Expense								
		10,829,253.00	24,543,051.75	109,729.36	5,032,551.13	2,168,389.77	17,342,110.85	29.34%
	Expense Total:	10,829,253.00	24,543,051.75	109,729.36	5,032,551.13	2,168,389.77	17,342,110.85	29.34%
	<b>Fund: 313 - CAPITAL PROJECTS FUND Total:</b>	<b>10,829,253.00</b>	<b>24,543,051.75</b>	<b>109,729.36</b>	<b>5,032,551.13</b>	<b>2,168,389.77</b>	<b>17,342,110.85</b>	<b>29.34%</b>
<b>Fund: 410 - WATER AND SEWER FUND</b>								
Expense								
		29,980,522.00	70,139,155.91	1,316,106.47	13,262,127.83	7,894,408.01	48,982,620.07	30.16%
	Expense Total:	29,980,522.00	70,139,155.91	1,316,106.47	13,262,127.83	7,894,408.01	48,982,620.07	30.16%
	<b>Fund: 410 - WATER AND SEWER FUND Total:</b>	<b>29,980,522.00</b>	<b>70,139,155.91</b>	<b>1,316,106.47</b>	<b>13,262,127.83</b>	<b>7,894,408.01</b>	<b>48,982,620.07</b>	<b>30.16%</b>
<b>Fund: 413 - WATER DEVELOPMENT FEES</b>								
Expense								
		3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00%
	Expense Total:	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00%
	<b>Fund: 413 - WATER DEVELOPMENT FEES Total:</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00%</b>
<b>Fund: 414 - SEWER DEVELOPMENT FUND</b>								
Expense								
		1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00%
	Expense Total:	1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00%
	<b>Fund: 414 - SEWER DEVELOPMENT FUND Total:</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00%</b>
<b>Fund: 416 - STORM WATER UTILITY FUND</b>								
Expense								
		1,491,233.00	8,102,439.55	440,536.37	2,068,327.60	3,423,875.82	2,610,236.13	67.78%
	Expense Total:	1,491,233.00	8,102,439.55	440,536.37	2,068,327.60	3,423,875.82	2,610,236.13	67.78%
	<b>Fund: 416 - STORM WATER UTILITY FUND Total:</b>	<b>1,491,233.00</b>	<b>8,102,439.55</b>	<b>440,536.37</b>	<b>2,068,327.60</b>	<b>3,423,875.82</b>	<b>2,610,236.13</b>	<b>67.78%</b>
<b>Fund: 611 - LIBRARY FUND</b>								
Expense								
		37,000.00	37,000.00	1,524.98	12,407.34	0.00	24,592.66	33.53%
	Expense Total:	37,000.00	37,000.00	1,524.98	12,407.34	0.00	24,592.66	33.53%
	<b>Fund: 611 - LIBRARY FUND Total:</b>	<b>37,000.00</b>	<b>37,000.00</b>	<b>1,524.98</b>	<b>12,407.34</b>	<b>0.00</b>	<b>24,592.66</b>	<b>33.53%</b>

Budget Report		For Fiscal: 2025-2026 Period Ending: 01/31/2026						
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 619 - DRUG ENFORCEMENT FUND Expense		99,450.00	117,646.00	574.47	43,259.86	1,649.45	72,736.69	38.17%
Expense Total:		99,450.00	117,646.00	574.47	43,259.86	1,649.45	72,736.69	38.17%
Fund: 619 - DRUG ENFORCEMENT FUND Total:		99,450.00	117,646.00	574.47	43,259.86	1,649.45	72,736.69	38.17%
Fund: 800 - GENERAL FIXED ASSETS Expense		0.00	0.00	-408,972.75	-408,972.75	0.00	408,972.75	0.00%
Expense Total:		0.00	0.00	-408,972.75	-408,972.75	0.00	408,972.75	0.00%
Fund: 800 - GENERAL FIXED ASSETS Total:		0.00	0.00	-408,972.75	-408,972.75	0.00	408,972.75	0.00%
Report Total:		132,975,413.02	255,018,801.93	11,470,529.29	73,746,396.22	36,148,522.41	145,123,883.30	43.09%

Budget Report

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

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
110 - GENERAL FUND	61,314,786.02	64,407,384.38	9,411,589.09	40,098,656.90	7,253,706.57	17,055,020.91	73.52%
121 - STATE STREET AID FUND	1,998,570.00	2,478,570.00	0.00	965,877.68	1,087,373.00	425,319.32	82.84%
124 - IMPACT FEES FUND	2,730,000.00	3,480,000.00	0.00	0.00	0.00	3,480,000.00	0.00%
125 - ADEQUATE FACILITIES/DEVI	5,831,967.00	9,131,967.00	0.00	261,764.00	0.00	8,870,203.00	2.87%
140 - TOURISM FUND	369,257.00	544,257.00	-40,000.00	356,902.20	91,902.20	95,452.60	82.46%
150 - CERF - ROLLING STOCK CAF	0.00	574,701.78	0.00	549,571.78	25,130.00	0.00	100.00%
210 - SANITATION FUND	5,914,938.00	5,914,938.00	387,436.10	3,253,584.14	192,295.22	2,469,058.64	58.26%
311 - 18-75 CAPITAL PROJECTS FL	7,878,437.00	61,047,690.56	252,005.20	8,250,338.51	14,009,792.37	38,787,559.68	36.46%
313 - CAPITAL PROJECTS FUND	10,829,253.00	24,543,051.75	109,729.36	5,032,551.13	2,168,389.77	17,342,110.85	29.34%
410 - WATER AND SEWER FUND	29,980,522.00	70,139,155.91	1,316,106.47	13,262,127.83	7,894,408.01	48,982,620.07	30.16%
413 - WATER DEVELOPMENT FEE	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00	0.00%
414 - SEWER DEVELOPMENT FUND	1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00	0.00%
416 - STORM WATER UTILITY FUND	1,491,233.00	8,102,439.55	440,536.37	2,068,327.60	3,423,875.82	2,610,236.13	67.78%
611 - LIBRARY FUND	37,000.00	37,000.00	1,524.98	12,407.34	0.00	24,592.66	33.53%
619 - DRUG ENFORCEMENT FUND	99,450.00	117,646.00	574.47	43,259.86	1,649.45	72,736.69	38.17%
800 - GENERAL FIXED ASSETS	0.00	0.00	-408,972.75	-408,972.75	0.00	408,972.75	0.00%
<b>Report Total:</b>	<b>132,975,413.02</b>	<b>255,018,801.93</b>	<b>11,470,529.29</b>	<b>73,746,396.22</b>	<b>36,148,522.41</b>	<b>145,123,883.30</b>	<b>43.09%</b>



# Pooled Cash Report

Spring Hill, TN  
For the Period Ending 1/31/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
<b>CLAIM ON CASH</b>					
<a href="#">110-11225</a>	Claim On Cash - General Fund	42,008,135.79	(5,661,005.65)	36,347,130.14	
<a href="#">114-11225</a>	Claim On Cash - Payroll & Benefits	0.00	0.00	0.00	
<a href="#">121-11225</a>	Claim On Cash - State Street Aid	1,767,462.05	41,488.85	1,808,950.90	
<a href="#">122-11225</a>	Claim On Cash - E-Citations	13,364.69	39.35	13,404.04	
<a href="#">124-11225</a>	Claim On Cash - Impact Fees	11,713,846.36	269,545.90	11,983,392.26	
<a href="#">125-11225</a>	Claim On Cash - Adequate Facilities	7,927,522.84	304,307.23	8,231,830.07	
<a href="#">126-11225</a>	Claim On Cash - Fire Belle Restoration	2,843.29	0.00	2,843.29	
<a href="#">140-11225</a>	Claim On Cash - Tourism	549,077.00	67,928.04	617,005.04	
<a href="#">150-11225</a>	Claim On Cash - CEP Rolling Stock	1,894,148.84	5,576.75	1,899,725.59	
<a href="#">210-11225</a>	Claim On Cash - Sanitation	2,223,946.23	53,364.73	2,277,310.96	
<a href="#">311-11225</a>	Claim On Cash - 18-75 Capital Projects	11,497,279.15	(27,981.88)	11,469,297.27	
<a href="#">313-11225</a>	Claim On Cash - Captial Projects	4,627,058.86	(142,079.53)	4,484,979.33	
<a href="#">410-11225</a>	Claim On Cash - Water & Sewer	63,104,970.99	947,132.58	64,052,103.57	
<a href="#">413-11225</a>	Claim On Cash - Water Development	2,242,657.68	184,366.26	2,427,023.94	
<a href="#">414-11225</a>	Claim On Cash - Sewer Development	4,097,893.81	240,987.02	4,338,880.83	
<a href="#">416-11225</a>	Claim On Cash - Storm Water Fund	552,863.85	(8,169.04)	544,694.81	
<a href="#">520-11225</a>	Claim On Cash - Internal Service	0.00	0.00	0.00	
<a href="#">611-11225</a>	Claim On Cash - Library Memorial	191,341.06	4,475.00	195,816.06	
<a href="#">612-11225</a>	Claim On Cash - Evidence Trust	7,408.50	0.00	7,408.50	
<a href="#">613-11225</a>	Claim On Cash - Escrow Retainage	135,691.26	0.00	135,691.26	
<a href="#">619-11225</a>	Claim On Cash - Drug Enforcement	269,264.43	(1,129.82)	268,134.61	
<a href="#">800-11225</a>	Claim On Cash - General Fixed Assets	(152,173.25)	0.00	(152,173.25)	
<a href="#">999-11225</a>	Claim On Cash - Pooled Cash	0.00	0.00	0.00	
<b>TOTAL CLAIM ON CASH</b>		<u>154,674,603.43</u>	<u>(3,721,154.21)</u>	<u>150,953,449.22</u>	
<b>CASH IN BANK</b>					
Cash in Bank					
<a href="#">999-11200</a>	Cash In Bank	110,035,199.54	(3,853,658.67)	106,181,540.87	
<a href="#">999-11210</a>	Money Market Sweep Pooled Cash	44,639,403.89	132,504.46	44,771,908.35	
<b>TOTAL: Cash in Bank</b>		<u>154,674,603.43</u>	<u>(3,721,154.21)</u>	<u>150,953,449.22</u>	
<b>TOTAL CASH IN BANK</b>		<u>154,674,603.43</u>	<u>(3,721,154.21)</u>	<u>150,953,449.22</u>	
<b>DUE TO OTHER FUNDS</b>					
<a href="#">999-23905</a>	Due To Other Funds	154,674,603.43	(3,721,154.21)	150,953,449.22	
<b>TOTAL DUE TO OTHER FUNDS</b>		<u>154,674,603.43</u>	<u>(3,721,154.21)</u>	<u>150,953,449.22</u>	
<b>Claim on Cash</b>	150,953,449.22	<b>Claim on Cash</b>	150,953,449.22	<b>Cash in Bank</b>	150,953,449.22
<b>Cash in Bank</b>	150,953,449.22	<b>Due To Other Funds</b>	150,953,449.22	<b>Due To Other Funds</b>	150,953,449.22
<b>Difference</b>	<u>0.00</u>	<b>Difference</b>	<u>0.00</u>	<b>Difference</b>	<u>0.00</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<b>ACCOUNTS PAYABLE PENDING</b>				
<a href="#">110-21130</a>	Accounts Payable Pending	1,513,663.85	(1,224,213.20)	289,450.65
<a href="#">114-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">121-21130</a>	Accounts Payable Pending	115,116.00	(115,116.00)	0.00
<a href="#">122-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">124-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">125-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">126-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">140-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">150-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">210-21130</a>	Accounts Payable Pending	14,499.31	5,521.45	20,020.76
<a href="#">311-21130</a>	Accounts Payable Pending	292,490.93	188,150.77	480,641.70
<a href="#">313-21130</a>	Accounts Payable Pending	49,082.43	(45,516.07)	3,566.36
<a href="#">410-21130</a>	Accounts Payable Pending	661,888.86	(102,039.71)	559,849.15
<a href="#">413-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">414-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">416-21130</a>	Accounts Payable Pending	189,959.67	194,075.08	384,034.75
<a href="#">520-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">611-21130</a>	Accounts Payable Pending	(740.70)	0.00	(740.70)
<a href="#">612-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">613-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<a href="#">619-21130</a>	Accounts Payable Pending	3,629.48	(3,629.48)	0.00
<a href="#">800-21130</a>	Accounts Payable Pending	0.00	0.00	0.00
<b>TOTAL ACCOUNTS PAYABLE PENDING</b>		<b>2,839,589.83</b>	<b>(1,102,767.16)</b>	<b>1,736,822.67</b>
<b>DUE FROM OTHER FUNDS</b>				
<a href="#">999-13764</a>	Due From Other Funds	0.00	0.00	0.00
<a href="#">999-13765</a>	Due From Other Funds - Fund 113	0.00	0.00	0.00
<a href="#">999-13766</a>	Due From Other Funds - Fund 126	0.00	0.00	0.00
<a href="#">999-13767</a>	Due From Other Funds - Fund 613	0.00	0.00	0.00
<a href="#">999-13768</a>	Due From Other Funds - Fund 114	0.00	0.00	0.00
<a href="#">999-13769</a>	Due From Other Funds - Fund 116	0.00	0.00	0.00
<a href="#">999-13771</a>	Due From Other Funds - Fund 110	(2,768,890.10)	1,102,767.16	(1,666,122.94)
<a href="#">999-13772</a>	Due From Other Funds - Fund 121	0.00	0.00	0.00
<a href="#">999-13773</a>	Due From Other Funds - Fund 122	0.00	0.00	0.00
<a href="#">999-13774</a>	Due From Other Funds - Fund 124	0.00	0.00	0.00
<a href="#">999-13775</a>	Due From Other Funds - Fund 125	0.00	0.00	0.00
<a href="#">999-13776</a>	Due From Other Funds - Fund 140	(15,000.00)	0.00	(15,000.00)
<a href="#">999-13777</a>	Due From Other Funds - Fund 150	0.00	0.00	0.00
<a href="#">999-13778</a>	Due From Other Funds - Fund 210	0.00	0.00	0.00
<a href="#">999-13779</a>	Due From Other Funds - Fund 311	0.00	0.00	0.00
<a href="#">999-13780</a>	Due From Other Funds - Fund 313	0.00	0.00	0.00
<a href="#">999-13781</a>	Due From Other Funds - Fund 410	(42,364.67)	0.00	(42,364.67)
<a href="#">999-13782</a>	Due From Other Funds - Fund 412	0.00	0.00	0.00
<a href="#">999-13783</a>	Due From Other Funds - Fund 413	0.00	0.00	0.00
<a href="#">999-13784</a>	Due From Other Funds - Fund 414	0.00	0.00	0.00
<a href="#">999-13785</a>	Due From Other Funds - Fund 416	(13,785.02)	0.00	(13,785.02)
<a href="#">999-13786</a>	Due From Other Funds - Fund 611	740.70	0.00	740.70
<a href="#">999-13787</a>	Due From Other Funds - Fund 612	0.00	0.00	0.00
<a href="#">999-13788</a>	Due From Other Funds - Fund 619	(290.74)	0.00	(290.74)
<a href="#">999-13789</a>	Due From Other Funds - Fund 800	0.00	0.00	0.00
<b>TOTAL DUE FROM OTHER FUNDS</b>		<b>(2,839,589.83)</b>	<b>1,102,767.16</b>	<b>(1,736,822.67)</b>
<b>ACCOUNTS PAYABLE</b>				
<a href="#">999-21130</a>	Accounts Payable	2,839,589.83	(1,102,767.16)	1,736,822.67
<b>TOTAL ACCOUNTS PAYABLE</b>		<b>2,839,589.83</b>	<b>(1,102,767.16)</b>	<b>1,736,822.67</b>

<b>ACCOUNT #</b>	<b>ACCOUNT NAME</b>	<b>BEGINNING BALANCE</b>	<b>CURRENT ACTIVITY</b>	<b>CURRENT BALANCE</b>
<b>AP Pending</b>	1,736,822.67	<b>AP Pending</b>	1,736,822.67	<b>Due From Other Funds</b>
<b>Due From Other Funds</b>	<u>1,736,822.67</u>	<b>Accounts Payable</b>	<u>1,736,822.67</u>	<b>Accounts Payable</b>
<b>Difference</b>	<u><u>0.00</u></u>	<b>Difference</b>	<u><u>0.00</u></u>	<b>Difference</b>



Spring Hill, TN

## Fund Balance Report

As Of 01/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
110 - GENERAL FUND	35,498,167.32	32,644,979.58	40,082,444.03	28,060,702.87
113 - FEMA/TEMA Disaster Relief	0.00	0.00	0.00	0.00
114 - PAYROLL & EMPLOYEE BENEFITS ACCOUNT	0.00	0.00	0.00	0.00
116 - FLEX SPENDING ACCOUNT	0.00	0.00	0.00	0.00
121 - STATE STREET AID FUND	2,111,636.59	986,124.99	965,877.68	2,131,883.90
122 - ECITATIONS	13,111.46	292.58	0.00	13,404.04
124 - IMPACT FEES FUND	10,380,077.00	1,603,315.26	0.00	11,983,392.26
125 - ADEQUATE FACILITIES/DEVELOPMENT TAX	7,036,116.98	1,431,787.09	261,764.00	8,206,140.07
126 - FIRE BELLE RESTORATION/REPAIR FUND	2,843.29	0.00	0.00	2,843.29
130 - COMMUNITY DEVELOPMENT GRANT	0.00	0.00	0.00	0.00
140 - TOURISM FUND	783,419.52	190,487.72	356,902.20	617,005.04
150 - CERF - ROLLING STOCK CAPITAL	2,405,553.97	43,743.40	549,571.78	1,899,725.59
210 - SANITATION FUND	2,724,513.37	3,210,633.02	3,253,584.14	2,681,562.25
311 - 18-75 CAPITAL PROJECTS FUND	54,255,562.46	6,470,495.79	8,250,338.51	52,475,719.74
313 - CAPITAL PROJECTS FUND	1,234,256.90	1,051,931.81	5,032,551.13	-2,746,362.42
410 - WATER AND SEWER FUND	157,547,125.64	19,193,356.12	13,258,566.42	163,481,915.34
412 - AMERICAN RESCUE FUNDS	0.00	0.00	0.00	0.00
413 - WATER DEVELOPMENT FEES	1,333,722.85	1,093,301.09	0.00	2,427,023.94
414 - SEWER DEVELOPMENT FUND	3,141,685.45	1,197,195.38	0.00	4,338,880.83
416 - STORM WATER UTILITY FUND	13,080,135.94	1,710,222.84	2,068,327.60	12,722,031.18
520 - INTERNAL SERVICE FUND	0.00	0.00	0.00	0.00
601 - COMMUNITY BLOCK DEVELOPMENT GRANT	0.00	0.00	0.00	0.00
611 - LIBRARY FUND	161,597.56	47,366.54	12,407.34	196,556.76
612 - EVIDENCE TRUST FUND	5,209.59	1,859.69	0.00	7,069.28
613 - ESCROW & RETAINAGE ACCOUNT	135,691.26	0.00	0.00	135,691.26
619 - DRUG ENFORCEMENT FUND	279,796.95	31,597.52	43,259.86	268,134.61
800 - GENERAL FIXED ASSETS	149,628,568.55	0.00	-408,972.75	150,037,541.30
<b>Report Total:</b>	<b>441,758,792.65</b>	<b>70,908,690.42</b>	<b>73,726,621.94</b>	<b>438,940,861.13</b>

**Budget Adjustment Report - January 2026**

Number	Account	Name	Amount	Post Date	Description
BA0001112	110-43170-52612	Vehicle Tow Services	\$ 1,500.00	1/27/2026	To Cover Towing Expenses
BA0001112	110-43170-53311	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ (1,500.00)	1/27/2026	To Cover Towing Expenses
BA0001113	410-52210-53391	Other Repair and Maintenance Supplies	\$ (49,850.00)	1/27/2026	Evaluation for aerator repair at WRF
BA0001113	410-52210-52621	Repairs and Maintenance Machinery and Equipment	\$ 49,850.00	1/27/2026	Evaluation for aerator repair at WRF
BA0001114	410-52117-52545	Consultant's Services	\$ (1,000.00)	1/27/2026	Fund SPARTAN Public Relations GL
BA0001114	410-52117-52361	Public Relations	\$ 1,000.00	1/27/2026	Fund SPARTAN Public Relations GL
BA0001115	410-52110-52832	Meals and Entertainment	\$ 1,000.00	1/27/2026	Budget line cleanup
BA0001115	410-52110-52681	Repair and Maintenance Roads and Streets	\$ (1,000.00)	1/27/2026	Budget line cleanup
BA0001116	110-41700-52691	Repair and Maintenance - Other	\$ (8,500.00)	1/27/2026	Budget Cleanup
BA0001116	110-41700-52549	Other Professional Services	\$ 8,500.00	1/27/2026	Budget Cleanup
BA0001117	110-46200-52351	Memberships	\$ (3,500.00)	1/28/2026	Cover New Hire Training & Testing
BA0001117	110-46200-52833	Training	\$ 3,500.00	1/28/2026	Cover New Hire Training & Testing
BA0001118	110-41650-51111	Salaries	\$ (11,930.00)	1/28/2026	Transfer for Class/Comp Study
BA0001118	110-41650-52545	Consultant's Services	\$ 11,930.00	1/28/2026	Transfer for Class/Comp Study
BA0001119	110-42210-51791	Health & Wellness Fees	\$ 4,000.00	1/28/2026	Cover Firefighter Physicals
BA0001119	110-42210-51791	Health & Wellness Fees	\$ 6,000.00	1/28/2026	Cover Firefighter Physicals
BA0001119	110-42210-53291	Other Operating Supplies	\$ (6,000.00)	1/28/2026	Cover Firefighter Physicals
BA0001119	110-42210-53261	Clothing	\$ (4,000.00)	1/28/2026	Cover Firefighter Physicals
BA0001120	110-43110-59421	Machinery and Equipment	\$ 16,000.00	1/29/2026	To Cover Equipment Expenses
BA0001120	110-43110-59411	Vehicles	\$ (16,000.00)	1/29/2026	To Cover Equipment Expenses
BA0001121	110-44400-55331	Machinery and Equipment Rental	\$ 12,500.00	1/31/2026	to cover costs of event equipment rentals
BA0001121	110-44400-53700	Recreational Supplies	\$ (4,500.00)	1/31/2026	to cover costs of event equipment rentals
BA0001121	110-44400-52912	Entertainment	\$ (8,000.00)	1/31/2026	to cover costs of event equipment rentals

**RESOLUTION 16-76**

**A RESOLUTION TO ADOPT AN INTERNAL CONTROL MANUAL  
FOR THE CITY OF SPRING HILL, TENNESSEE**

**WHEREAS**, the City of Spring Hill, TN has the responsibility to its taxpayers, ratepayers and constituents to be good stewards of public moneys and property; and

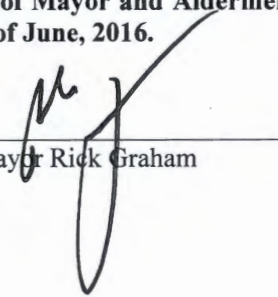
**WHEREAS**, State of Tennessee statutes require the Comptroller's Office, department of Audit to prescribe uniform accounting systems for entities that handle public funds; and

**WHEREAS**, the City of Spring Hill wishes to comply and has established an Internal Control Manual, using widely recognized best practices and state and federal directives; and

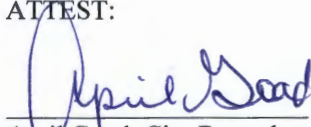
**WHEREAS**, the purpose of this manual is to ensure that the objectives of reporting and compliance are established.

**NOW, THEREFORE BE IT RESOLVED**, that the City of Spring Hill Board of Mayor and Aldermen adopts the Internal Control Manual, contained herein and attached hereto.


**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 20<sup>th</sup> day of June, 2016.**

  
\_\_\_\_\_  
Mayor Rick Graham

ATTEST:

  
\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

  
\_\_\_\_\_  
Patrick Carter, City Attorney



2016

**CITY of SPRING HILL**  
**Internal Control Manual**

Approved:  
Board of Mayor & Aldermen  
June 20, 2016

# Internal Control Manual

## 1 INTRODUCTION

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The City of Spring Hill, TN has the responsibility to its taxpayers, ratepayers and constituents to be good stewards of public monies and property. In our efforts to serve the public as city officials or employees, the City established this Internal Control Manual using widely recognized best practices and state and federal directives.

State of Tennessee statutes require the Comptroller's Office, Department of Audit to prescribe uniform accounting systems for entities that handle public funds. Those statutes require public officials to adopt and use the system designated by the Comptroller's Office. The Tennessee Legislature amended TCA Section 9-2-102 in 2015 to require local governments to establish and maintain internal controls in accordance with guidance issued by the U.S. Government Accountability Office (GAO). The guidance is titled *Standards for Internal Control in the Federal Government* (Green Book). The Green Book follows the format developed by the Committee of Sponsoring Organizations (COSO) which has been the gold standard of internal control for all entities except the federal government for several years.

The internal control system consists of three objectives and 5 main components. Within the 5 components there are 17 principles that apply to certain components. The state considers the 5 elements mandatory and the 17 principles are optional. The City of Spring Hill, TN has chosen to address these minimum requirements of the state in this manual. In addition, the City will utilize the 17 principles from the Green Book, are presented below for informational purposes and to help explain the 5 components.

### **THREE (3) OBJECTIVES OF INTERNAL CONTROLS:**

1. Reporting – reliability
2. Operations – effective and efficient
3. Compliance – compliant with applicable laws, regulations, contracts and grant agreements

### **FIVE (5) MAIN COMPONENTS OF INTERNAL CONTROLS THAT ARE REQUIRED TO BE ADDRESSED:**

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

The purpose of this manual is to ensure that the objectives of reporting and compliance are established. The operational objective will be developed using various financial best practices, state and federal laws, and regulations. Policies will be developed to suit specific needs of city functions and resources. Detailed procedures will then be developed and documented as a means for cities to comply with its established policies.

OV2.09 THE GREEN BOOK

Figure 3: The Five Components and 17 Principles of Internal Control:

**CONTROL ENVIRONMENT:**

1. The oversight body and management should demonstrate a commitment to integrity and ethical values.
2. The oversight body should oversee the entity's internal control system.
3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.
5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.

**RISK ASSESSMENT:**

6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.
7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.
8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.

**CONTROL ACTIVITIES:**

10. Management should design control activities to achieve objectives and respond to risks.
11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
12. Management should implement control activities through policies.

**INFORMATION AND COMMUNICATION:**

13. Management should use quality information to achieve the entity's objectives.
14. Management should internally communicate the necessary quality information to achieve the entity's objectives.
15. Management should externally communicate the necessary quality information to achieve the entity's objectives.

**MONITORING:**

16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.
17. Management should remediate identified internal control deficiencies on a timely basis.

Source: GAO. GAO-14-704G.

## 2 FIVE COMPONENTS OF INTERNAL CONTROL

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### 2.1 CONTROL ENVIRONMENT

#### Overview

The control environment is the foundation for **all** other components of internal control, providing discipline and structure. Moreover, management establishes the tone at the top regarding the importance of internal control and expected standards of conduct, and reinforces expectations at various levels. Control environment factors include the integrity, ethical values and competence of the city's personnel; the way management assigns authority and responsibility, and organizes and develops its personnel; and the attention and direction provided by the governing body.

#### OBJECTIVES

1. The governing body and management should conduct business with integrity and ethical behavior.
2. Provide direction and oversight for city's internal control system.
3. Hire qualified and competent management.
4. Establish structure, authority and responsibility and hold individuals accountable for internal control responsibilities

#### Policies

1. The governing body through management has adopted a personnel manual which includes job descriptions with minimum job requirements.
2. The governing body also uses the budget process as a means of oversight with department heads.
3. Organizational charts are reviewed for needed changes in regards to authority and responsibility.

## 2.1 Control Environment (Continued)

### Procedures

#### Procedures of policy 1

- Detailed job descriptions with minimum job requirements are a part of the city's personnel manual. The minimum job requirements are based on like positions in similar governments and will meet state or federal requirements if applicable.
- Hiring procedures are detailed in the manual and prohibit hiring anyone who does not meet the minimum job requirements.

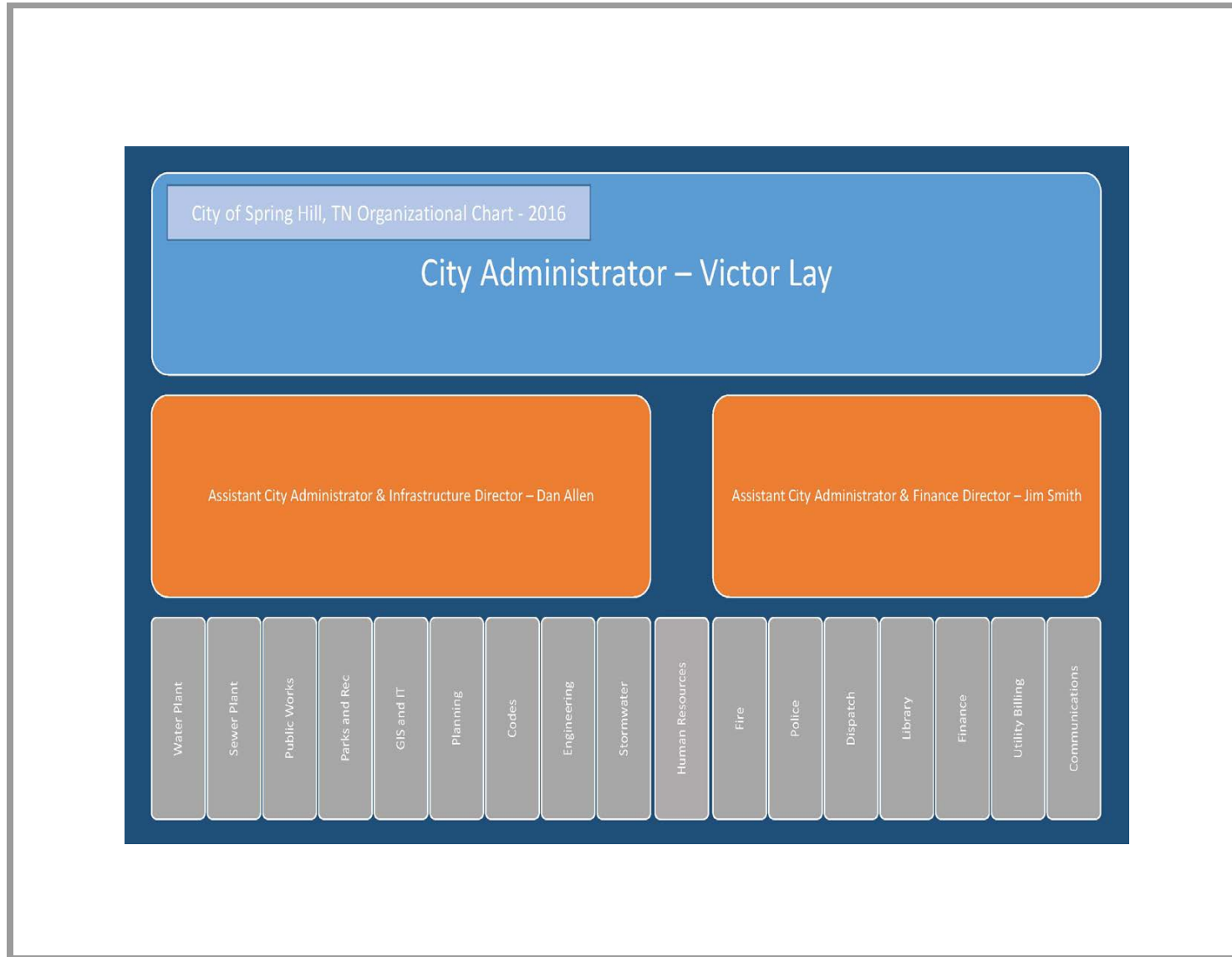
#### Procedures for policy 2 & 3

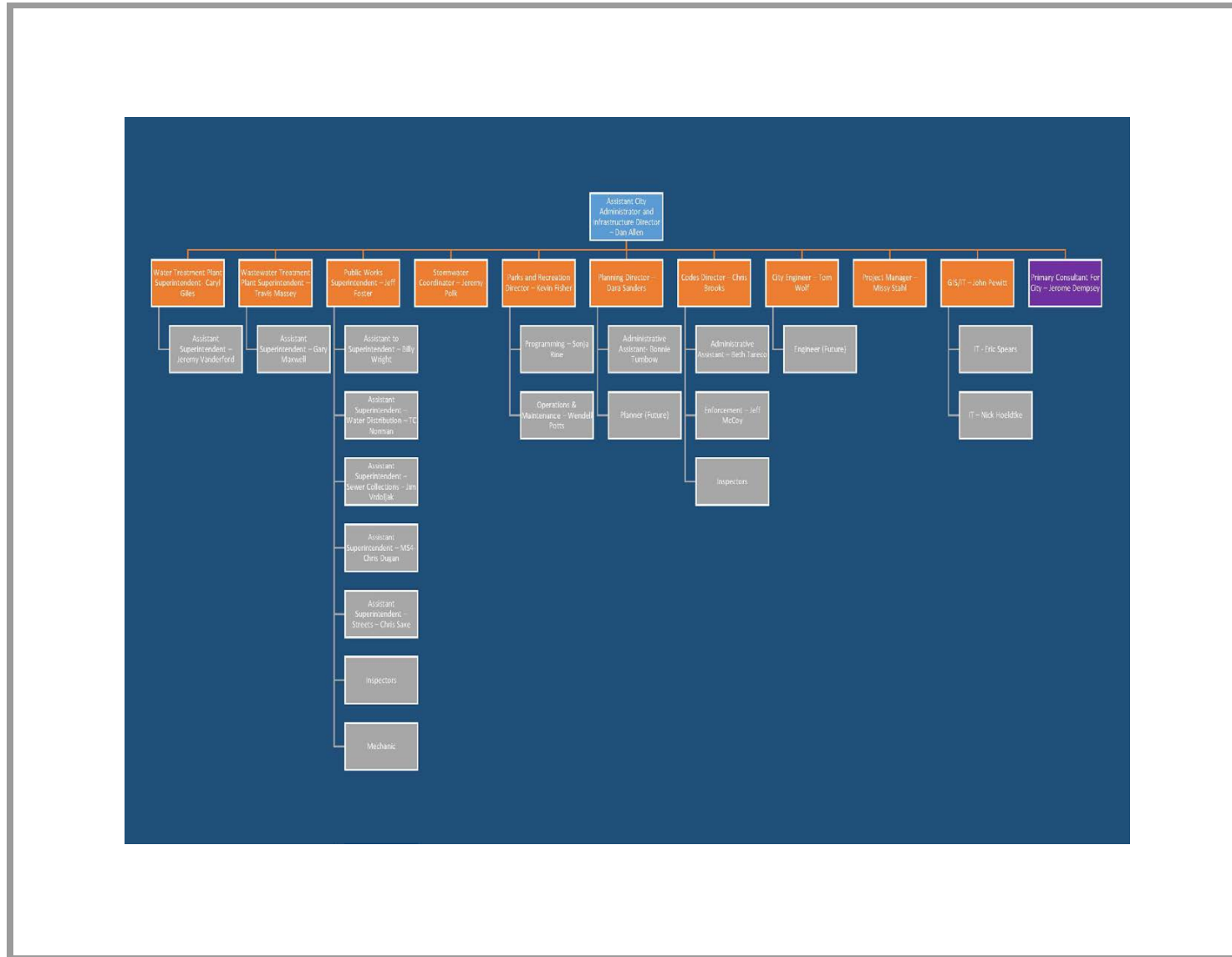
- By the 15<sup>th</sup> of January the Finance Director sends all department heads budget worksheets for the up-coming fiscal year. Budget worksheets have two columns, **Base** and **Proposed**. The base column will typically be the same budget as the current year's with minor adjustments due to contractual obligations, etc. The proposed column will reflect the department head's requests for new personnel, desired changes in operational expenditures and new capital improvement projects. These are due back to the Finance Director by 1<sup>st</sup> of February.
- The Finance Director will create a budget calendar by the 15<sup>th</sup> of January and distribute it to department heads and the Board of Mayor and Aldermen (BOMA).
- The Finance Director will use ytd numbers through January for revenue as a beginning point of revenue estimates. Additionally, the past 2 years' revenue history plus current growth indicators along with any current information relevant to the revenue streams will be used. The Finance Director will also estimate all the appropriations not otherwise assigned to a department head.
- Senior management will develop the Capital Improvement Plan for the proposed budget. The City Administrator, the Assistant City Administrator & Finance Director and the Assistant City Administrator for Infrastructure will be referred to in the budget process as senior management.
- During February, senior management will meet with department heads individually to discuss requests for the proposed budget. After all requests have been made, senior management will review any updated revenue estimates.
- Typically, in March, senior management will host budget workshops for the BOMA. Feedback received from the BOMA will be incorporated into the proposed budget. Resulting budget overages and/or underages will be reviewed by senior management for BOMA approval.

- In April, at a separately called BOMA meeting, the budget is presented to BOMA. Suggested changes will be incorporated into the budget and will become the finalized budget to be presented at the BOMA work session on the 1<sup>st</sup> Monday in May.
- The Finance Director will prepare the budget ordinance for its first reading at the May board meeting and the second reading to be heard at the June meeting.
- The required public notice will be placed in the local newspaper 7 days after the first ordinance reading and must be placed no less than ten days prior to second (final) reading.
- City organizational charts are developed based on the city structure required in the city charter.
- The organizational charts are reviewed periodically as positions are added, changed or deleted to determine if the reporting structure, authority, and responsibility documented in the chart is still accurate.
- As part of the personnel manual, all positions have detailed job descriptions which identifies the immediate supervisor and explains the responsibilities of the position.
- The organizational charts are updated if a job description is changed.

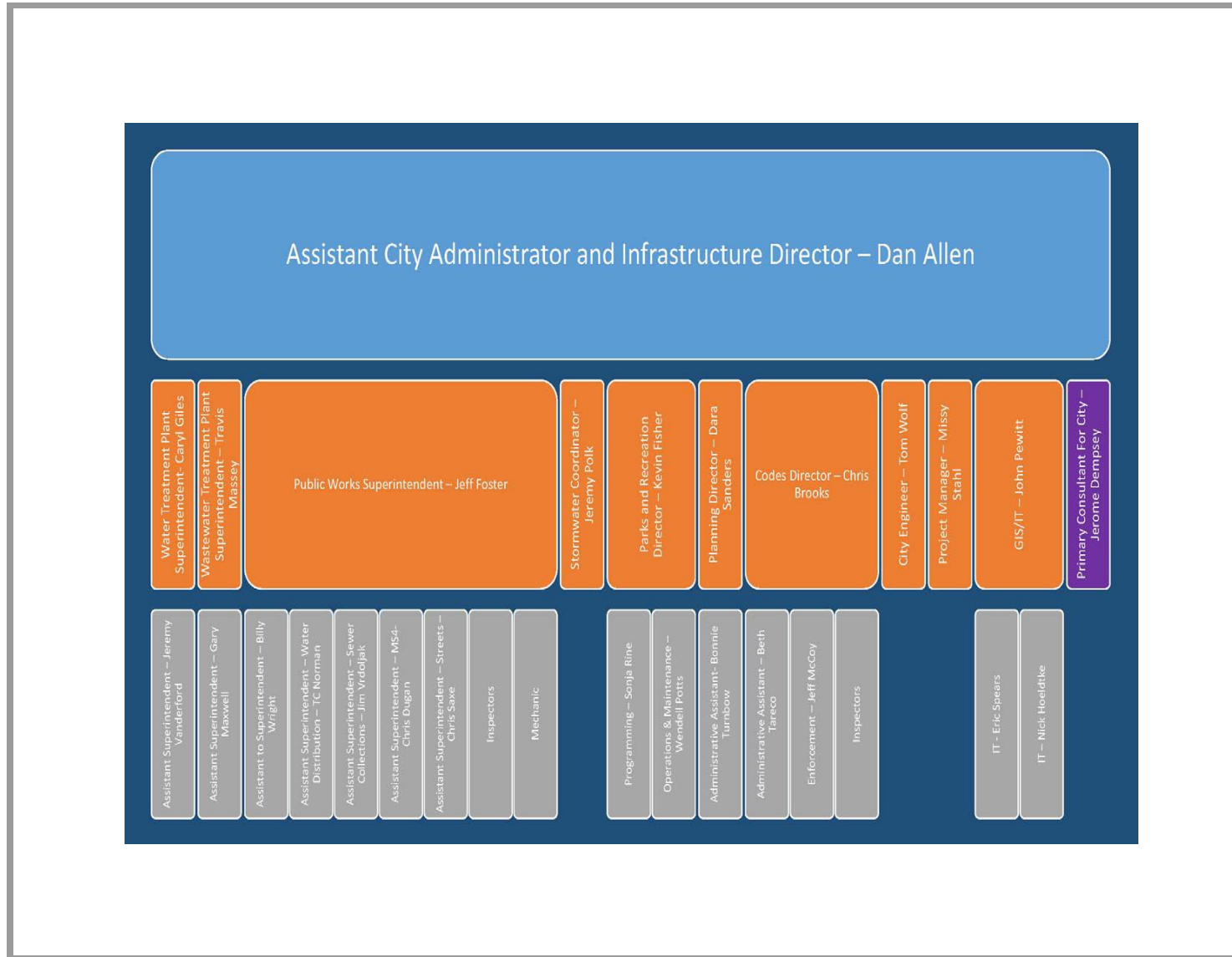
#### **2.1.1 City Organizational Charts**

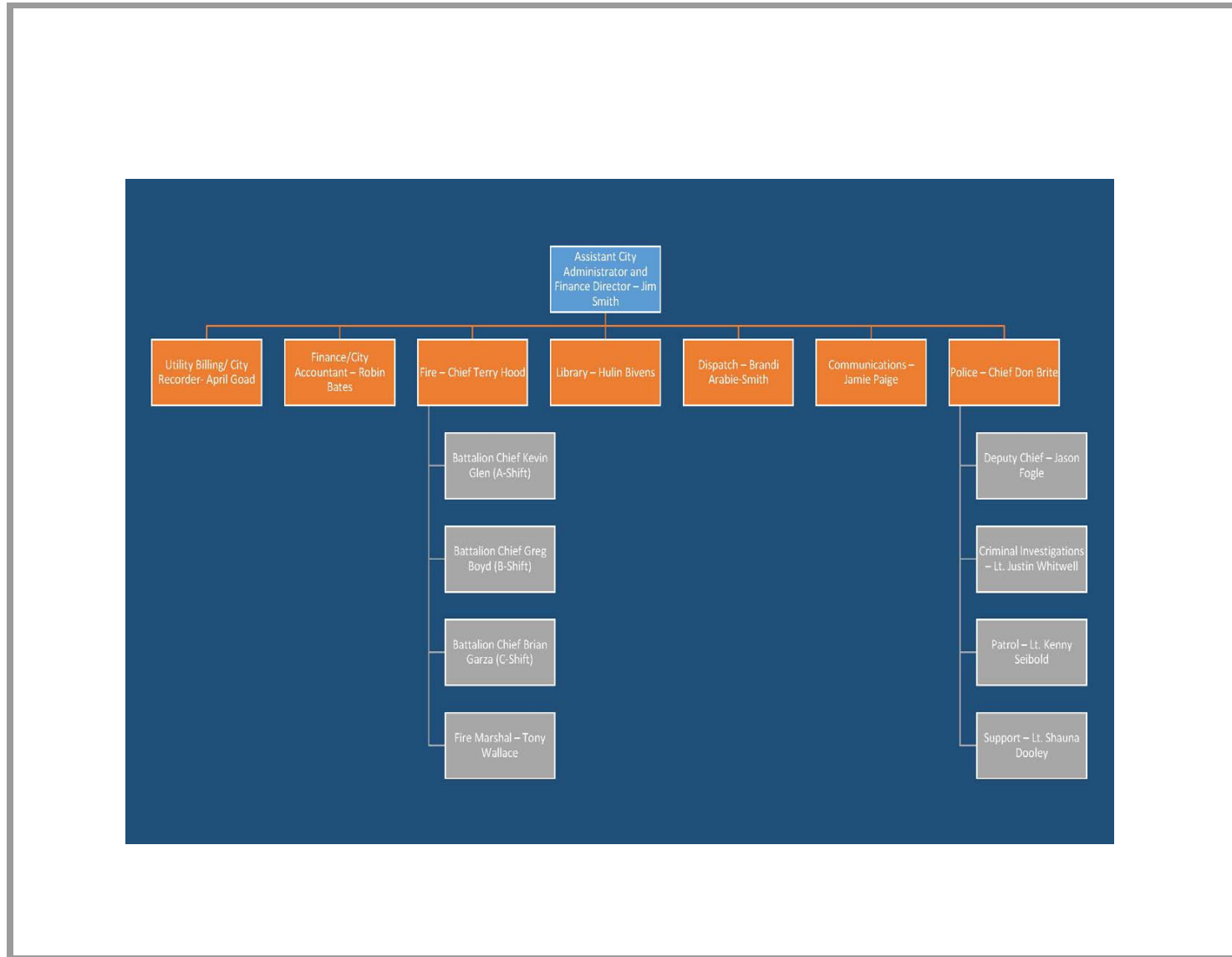
Organizational charts for the City will be shown on the following 5 pages.

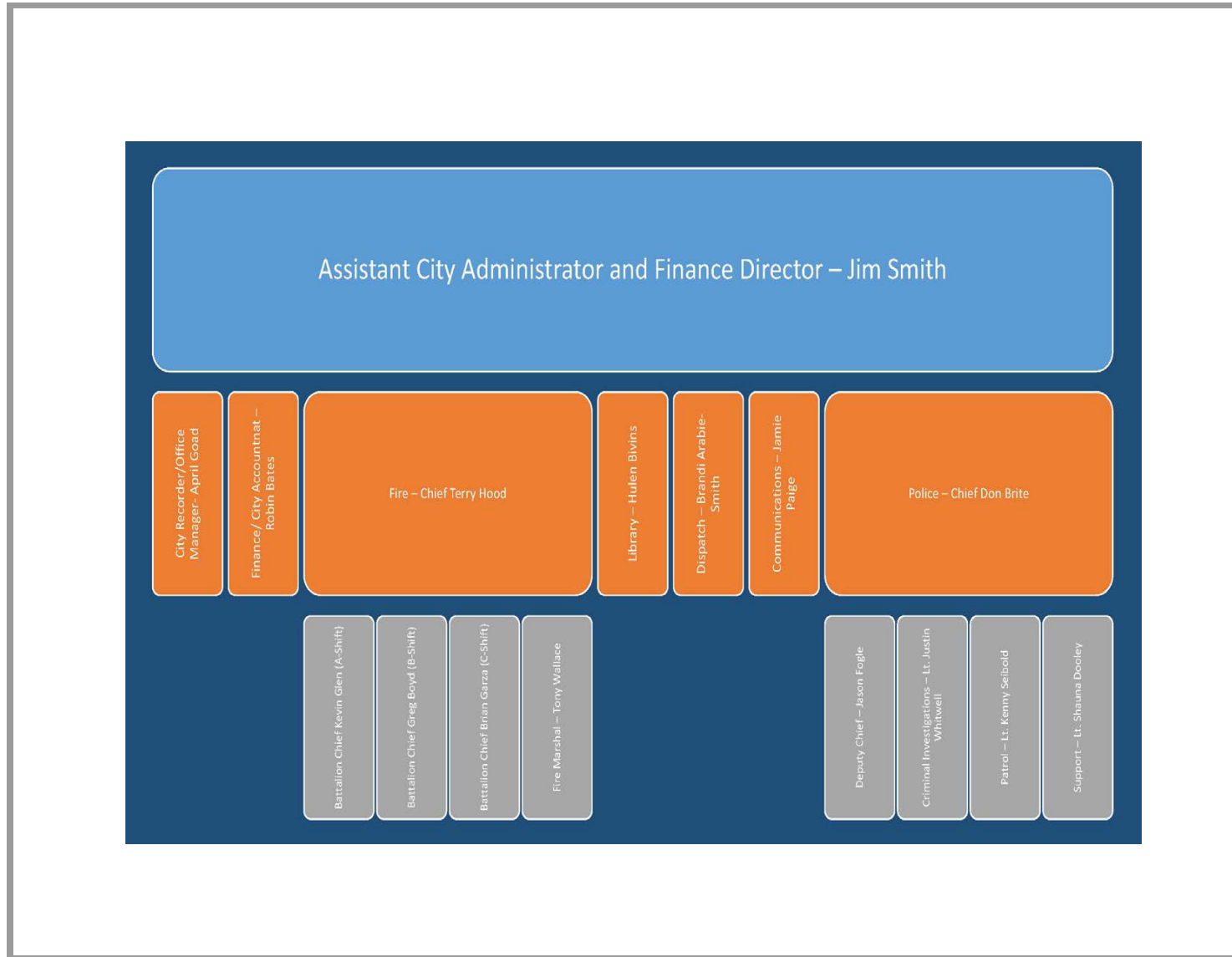












## 2.2 RISK ASSESSMENT

### Overview

City officials and management assess risk of operations continually. The city has chosen to transfer the most common types of risk through the purchase of the following types of insurance:

- Property and Casualty
- Liability
- Errors and Omissions
- Worker Compensation

There are risks we cannot anticipate or know about. As it relates to financial and compliance issues we have assessed the following areas and identified certain risks that we feel need to be addressed by the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting and compliance objectives are being met.

### Objectives

1. **Collections** are complete, timely and accurate.
2. **Disbursements** are for a valid city purpose and properly recorded.
3. **Assets** are properly safeguarded.
4. City is in **compliance** with contractual, local, state and federal laws and regulations.

### Risk

#### Objective 1

1. Collections could be lost or misappropriated.
2. Collections could be recorded improperly.
3. Collections may not be deposited in the bank and recorded timely.

2.2 Risk Assessment (Continued)

Risk

Objective 2

1. Disbursements could be unauthorized.
2. Disbursements could be for personal items.
3. Disbursements could be made for items never received.

Risk

Objective 3

1. Bank balances may be inaccurate due to failure to reconcile bank accounts.
2. Capital assets or inventory items could be missing.
3. Inventory is not available when needed.

Risk

Objective 4

1. Grant funds could be spent for unallowable items.
2. Grant rules may not be followed which could result in having to return federal or state funds.
3. Federal or state reporting requirements were not met.

The significant areas of risk are identified above and policies and procedures will be documented in the **next section** to explain how the city plans to put internal controls in place to help reduce some of the risks associated with these area of operations.

## 2.3 CONTROL ACTIVITIES

### Overview

This section is where the detailed procedures will be documented. The objectives, policies and implemented procedures will be described for each of the significant areas identified in the Risk Assessment section.

#### 2.3.1 Collections – Includes any and all monies owed to the City to include (but not necessarily limited to):

- Water and sewer revenues
- Property taxes
- Franchise taxes
- Wholesale liquor taxes
- Business license fees
- Recycling fees
- Garbage fees
- Stormwater fees
- Building permits
- Charges for various city services
- City court revenues
- Insurance recoveries
- Bond forfeitures
- Intergovernmental revenues

### Objectives

1. Collections are complete, timely and accurate.
2. Collections are safeguarded.
3. Collections should be recorded accurately and timely in the accounting system.

2.3.1 Collections (continued)

Policies

Objective 1

1. A receipt will be issued for each collection made.
2. Each cashier will have their own cash drawer.
3. Two people will count down each cash drawer daily and verify funds to the journal register report.
4. No checks will be cashed from the cash drawers.
5. All cash drawers will be closed out and counted daily.
6. All funds will be deposited daily.
7. All monies are receipted at the Finance Office in City Hall.
8. There will be no checks or cash left out of a deposit.

Procedures

Procedures for policies 1-8

- The city has 3 cashiers. Cashiers 1 and 2 generally receipt utility payments and permit fees. Cashier 3 is the court clerk and collects court related payments. All cashiers can receipt other collections as necessary due to vacations, illness, lunch breaks, etc.
- Checks are stamped "for deposit only" and prenumbered receipts are issued for all collections. Receipts list the date, amount, payer, proper accounting code, form of payment and the cashier. A copy is given to the customer and one is retained for office records.
- Cash drawers are counted down daily and the Accounting Clerk verifies cash drawers when preparing the deposit.
- Bank deposits are secured in a locked bank bag.
- A departmental employee who is not associated with receiving, receipting, and counting of money takes the deposit to the bank.
- Daily cash reports and bank deposit records are given to the City Accountant.
- The City Accountant reconciles the daily cash reports and deposit slips on a weekly basis for the general fund and the water/sewer fund. Bank statements are reconciled monthly.

2.3.1 Collections (continued)

Policies

Objective 2

9. All cash draws are locked when unattended.
10. All cash drawers are kept in a fire proof locked cabinet or the locked cash drawer located at the cashier's workstation during non-business hours.
11. Access to the fire proof cabinet is restricted.
12. The locked deposit bag is secured until the designated employee transports it to the bank.
13. At no time will cash be left out in the open unattended.
14. Employees are prohibited from comingling city assets with personal assets.

Procedures

Procedures for policies 9 – 14

- Each cashier is issued a separate cash drawer to which they have the key. The drawers are to remain locked at all times when unattended.
- The fire proof cabinet will be unlocked each morning and will remain closed during the day. Cash drawers are placed in the fire proof cabinet or the locked drawer at the cashier's workstation. The Accounting Clerk and the City Recorder have access to the keys.
- All cash drawers will be closed and counted and will be done one at a time so there is always one cashier to take payments.
- All computer passwords will be changed periodically and access to collection, adjustment, voiding and other administrative functions will be restricted and checked regularly.
- The City Accountant reconciles the daily cash reports and deposit slips on a weekly basis for the general fund and the water/sewer fund. Bank statements are reconciled monthly.

2.3.1 Collections (continued)

**Policies**

Objective 3

15. Chart of accounts changes will be reviewed with cashiers as needed.
16. All daily collection reports are posted to the general ledger by the Accounting Clerk.
17. All accounting system updates and changes are discussed with office staff and appropriate changes made if necessary.
18. Reconciliations are performed monthly by the City Accountant.

**Procedures**

Procedures for polices 15-18

- The City Accountant will notify the cashiers if an account code is changed or added.
- The Accounting Clerk forwards the daily cash collection reports to the City Accountant when the deposit records are returned from the bank and the Accounting Clerk posts to the general ledger.
- The Finance Director/IT department will notify the office staff when computer updates are scheduled. Staff is to report any problems to their supervisor immediately.
- The City Accountant reconciles the daily cash reports and deposit slips on a weekly basis for the general fund and the water/sewer fund. Bank statements are reconciled monthly.

*2.3.2 Disbursements/Drafts*

**Objectives**

1. Disbursements are for a valid city purpose and necessary.
2. Disbursements are timely.
3. Disbursements are accurately coded and recorded in the accounting system.
4. Disbursements are legally appropriated.

2.3.2 Disbursements (continued)

Policies

Objective 1 and 2

1. The city has adopted purchasing policies that comply with state law.
2. Various levels of authority have been assigned.
3. Purchase orders and invoices are matched and sent manually or electronically to accounts payable for payment as soon as possible.
4. Checks are processed as often as necessary to ensure invoices are paid timely.
5. All checks require two signatures.
6. Payment registers are reviewed prior to check signing.

Procedures for policies 1-3

- The City has an adopted a purchasing policy and will review/update it on a periodic basis.
- Department heads will approve purchase requests for their departments and have them entered into the City's automated accounting software system.
- The City Administrator and Finance Director (both) will review and then approve all such requests on a periodic basis as needed.
- If the City Administrator or Finance Director has a question, the process will be halted until such time that issue is resolved or disapproved.
- Once a purchase request has been approved, the accounting software will create and assign a purchase order number (PO).
- The Accounts Payable Clerk will process PO's as they occur.
- Incoming daily mail will be delivered to the Accounts Payable Clerk who will open the envelopes. If the correspondence is an invoice, the clerk will process the invoice after approval from the department head. Department heads can also submit electronic invoices via the accounting software for processing.
- The Accounts Payable Clerk will scan invoices not received electronically.

Procedures

2.3.2 Disbursements (continued)

Procedures for policies 4-6

- Payments can be processed electronically through the software but can, on occasion, be processed manually.
- All checks will have two signatures whether it is prepared electronically or manually.
- The Mayor, Vice-Mayor, City Administrator, Finance Director and City Recorder are authorized to sign checks.
- The City Recorder is responsible for any changes in signatories.
- The Accounts Payable Clerk generates a payment register report and emails it to the two signatories that will be electronically signing the check. Checks manually signed will have appropriate documentation to be reviewed prior to a signature.

Policies

Objective 3 and 4

7. The finance office uses a computerized accounts payable system.
8. All purchase requests are coded by the department head.
9. Invoices are entered in the accounts payable system.
10. Budget availability is verified by the accounting system check run.
11. The signatories will review the payment register prior to the check run.
12. A purchase amount that is \$10,000 or higher requires a resolution to the BOMA for approval.

2.3.2 Disbursements (continued)

**Procedures**

Procedures for policies 7-12

- Purchase requests begin at the department level and are entered into the accounting system for a purchase order to be electronically generated.
- Invoices are entered into the accounting system by the department heads and his/her designee as well as the Accounts Payable Clerk.
- Budget availability is verified by the accounting system when the purchase request is made. If the amount requested exceeds the total amount budgeted, the department head will contact the Finance Director for resolution.
- The purchasing policy states that any single purchase greater than \$10,000 requires a resolution to be voted on by the BOMA.
- Prior to a check run, the Accounts Payable Clerk will generate a payment register and email it to the two signatories.
- The two signatories will review the purchase request prior to entering their coded signature.
- A request to break down a purchase request into a lesser amount to be under the \$10,000 limit will be reviewed and disallowed.

*2.3.3 Payroll disbursements and payroll liabilities*

**Objectives**

1. Payroll transactions are for a valid city purpose and necessary.
2. Payroll transactions are timely.
3. Payroll transactions are accurately coded and recorded in the accounting system.
4. Payroll transactions are legally appropriated.

2.3.3 Payroll disbursements and payroll liabilities (continued)

Policies

Objective 1 and 2

1. The city has adopted a budget with specific job positions and employee benefits.
2. Various levels of authority have been assigned.
3. Timesheets are submitted electronically for payroll processing. The related benefit deductions are electronically generated in the accounting system as an ap packet and forwarded to accounts payable.
4. Payroll is processed every other Friday, with minor exceptions.
5. All manual checks require two signatures. Direct deposits do not require signatures.
6. Payroll summary registers are sent to the City Administrator and City Recorder prior to transmission of direct deposits.

Procedures for policies 1-3

- The City has an adopted a budget which will reviewed and updated on a periodic basis.
- Employees submit timesheets in the ESS system and the department heads approve their department's timesheets.
- Benefit payments are generated by payroll and verified against the related invoice, several times a year.
- If the Payroll Administrator has a question on a timesheet, payroll will be halted until such time that issue is resolved or disapproved.
- Once timesheets are reviewed by the Payroll Administrator various processes are completed to calculate payroll. The accounting software will create an invoice for benefit payments after the payroll process updates.
- The Accounts Payable Clerk will process benefits deduction as they are due.
- The Accounts Payable Clerk will scan all invoices not received electronically.

## Procedures

### 2.3.3 Payroll disbursements and payroll liabilities (continued)

#### Procedures for policies 4-6

- Payments can be processed electronically through the software but can, on occasion, be processed manually.
- All accounts payable checks will have two signatures whether it is prepared electronically or manually. Direct deposits do not require signatures or any additional electronic approvals for submission.
- The Mayor, Vice-Mayor, City Administrator, Finance Director and City Recorder are authorized to sign checks.
- The City Recorder is responsible for any changes in signatories.
- The Accounts Payable Clerk generates a payment register report and emails it to the two signatories that will be electronically signing the check. Manual checks signed will have appropriate documentation to be reviewed prior to a signature.

## Policies

#### Objective 3 and 4

7. The finance office uses a computerized payroll system.
8. All employee payroll account codes, pay rates and benefit deductions are entered by Human Resources per the approved budget.
9. Timesheets are entered into the ESS system and invoices are generated for benefits deductions for the Accounts Payable Clerk.
10. Budget availability is periodically reviewed by the Finance Director.
11. The City Administrator and City Recorder are sent the Summary Register and/or supporting documentation for review prior to the check run or direct deposit.

2.3.3 Payroll disbursements and payroll liabilities (continued)

**Procedures**

Procedures for policies 7-11

- Timesheets begin at the employee level and are entered into the ESS system for the department heads review and approval.
- Benefit deductions are entered into the accounting system from an ap packet generated by the payroll process for the Accounts Payable Clerk to process.
- Budget availability is reviewed periodically by the Finance Director. If the amounts exceed the total amount budgeted, the Finance Director may recommend a budget amendment.
- Prior to a check run, the Accounts Payable Clerk will generate a payment register and email it to the two signatories.
- The two signatories will review receive the payment register prior to signing checks.

*2.3.4 Safeguarding of Assets*

**Objectives**

1. Ensure city assets are properly valued and protected.
2. Ensure Cash, Accounts Receivable and other asset accounts are reconciled.
3. Ensure investments are safe and in accordance with adopted investment policy.
4. Ensure city assets are protected against loss, misappropriation or theft.
5. Ensure inventory items are available when needed for use.

**Policies**

1. All bank account statements (checking, savings, investments, etc.) are reconciled to the municipal general ledger accounts within 15 days of the receipt of the statement.
2. All bank accounts are appropriately collateralized. Any bank account balance that exceeds the FDIC coverage limit will be covered at 105% of the balance as per state statute. Any bank account balance maintained in a bank participating in the State Collateral Pool will be made to verify annually the accounts held are classified on the records of the bank as "Public."
3. All bank accounts are held in financial institutions under the municipality's name.
4. All withdrawals, checks, liquidations, etc., from any bank account requires two signatures.
5. All investments require two signatures.
6. Purchase documents contain enough information to readily identify corresponding capital assets. Capital assets are identified during the insurance renewal period that is performed annually.
7. Proper safeguards are in place to prevent theft or loss of assets.

## Procedures

### Procedures for policies 1-7

- The City Accountant reconciles the daily cash reports and deposit slips on a weekly basis for the general fund and the water/sewer fund. Bank statements are reconciled monthly.
- The Finance Director and City Recorder verify that all bank accounts and/or investments are in the municipality's name and in the State Collateral Pool.
- All bank transactions will have two signatures.
- The City Administrator, Finance Director and City Recorder are authorized to add, delete or change accounts.

### *2.3.5 Compliance*

## Objectives

1. Ensure that state law regarding the issuance of debt is followed.
2. Ensure that state and federal grant regulations are understood and followed.

## Policies

Objective 1

1. The city has adopted a debt management and financial policy in accordance with state requirements.
2. The Finance Director is well versed on the state requirements for issuing debt.

2.3.5 Compliance (continued)

Objective 2

3. Every department must notify the Finance Director when an application for grant funding is submitted and subsequently awarded. All grants with or without matching requirements must be approved by the City Administrator prior to submission of application.
4. Once awarded, the Finance Director and Infrastructure Director are to be notified of the project budget and detailed expenditure requirements of the grantor agency.
5. The Finance Director and Infrastructure Director must be provided with the grant contact information, grant or contract numbers and whether the grant is state or federal funds.

Procedures for Policies 1-2

- The Debt Management and Financial Policy will be reviewed and updated as needed.
- The Finance Director, whether a CMFO or a CPA, will be required to attend classes or conferences to keep abreast of State requirements.

Procedures

Procedures for Policies 3-5

- The budget will be amended after award of a grant to ensure appropriations have been approved by the BOMA.

## **2.4 INFORMATION AND COMMUNICATION**

### Overview

Management has the responsibility to adequately communicate and provide information to both internal and external parties. It is important that employees know the objectives, policies and procedures management has established and what the expectations are for internal controls. External stakeholders also seek information regarding objectives and reliable financial information.

### **Objectives**

1. Necessary quality information for achieving the City's objectives is available and used.
2. Necessary quality information for achieving the City's objectives is internally communicated by management.
3. Necessary quality information for achieving the City's objectives is externally communicated by management.

### **Policies**

1. Information maintained in a format should be communicated in that same format. For example, if the general ledger is maintained on computer, the monthly budget to actual reports should be provided through a computer generated (or downloadable) report from that software package.
2. Reliable and accurate quality information from municipal internal sources must be communicated to the people who need it in a timely and useful format.
3. Because the credibility of the municipality, its governing body, and its public officials is at stake whenever information is released to outside parties, management should be confident the information being released is accurate and the release is in compliance with policies and procedures.

#### 2.4 Information and Communication (continued)

### Procedures

#### Procedures for policy 1

- Review and document the information requirements to achieve key objectives and address the risks of the government.
- Review and document changes that occur in the objectives and the related changes in information requirements.
- Identify and evaluate the reliability and timeliness of relevant data from both internal and external sources.
- Review and evaluate whether data has been processed into quality information that allows management to make informed decisions and evaluate whether the City is achieving its objectives.

Procedures for policy 2

- Management clearly defines the lines of communication through policy manuals and organizational charts.
- Management has communicated the types of information required to achieve objectives and address risks.
- All internal control documents and related reports will be available to all staff in an appropriate method based on confidentiality and relevance to job responsibilities.
- The appropriate information delivery system has been determined (e.g. email, written memo, staff meetings, etc.) for changes and updates.
- Reports containing personally identifiable information or other protected or confidential information will be made available through communication methods that restrict internal and external access.
- Staff meetings will be used to reinforce memo, email, intranet, and restricted communications.

Procedures for policy 3

- Management should develop policies and procedures for communicating with external parties.
- Management should develop policies and procedures for evaluating the reliability of information provided to and received from external parties.
- Management should develop policies and procedures for ensuring that only authorized individuals provide information to external parties.
- Management should develop policies and procedures for ensuring that restricted information is provided only to authorized external parties.
- Management should develop policies and procedures for the redacting of information when requested under the open records statutes.

## 2.5 MONITORING

### Overview

The internal control system changes as technology, staff, objectives and policies change. Management is charged with continually monitoring the internal control system to determine if it is operating as it was designed to do and to insure the controls are being followed.

### Objectives

1. To practice activities to monitor the internal control system and evaluate the results.
2. To address deficiencies noted in the internal control system in a timely manner.

## Policies

1. To ensure that internal controls do not deteriorate and continue to work as designed over time, an annual risk assessment will be conducted by City management.
2. To establish more efficient and effective operations over time.
3. To ensure accurate and reliable financial information is used in decision-making.

### 2.5 Monitoring (continued)

## Procedures

### Procedures for policies 1 and 2

- Evaluate and document the current state of the internal control system and document the differences between the criteria of the design and the current condition of internal control, for purposes of establishing a baseline.
- Determine whether to change the design of internal control or implement corrective actions to improve the operating effectiveness of internal control for differences that exist.
- Monitor internal control through built-in monitoring activities and periodic separate evaluations and document the results.
- Evaluate differences to determine if 1) changes in internal control have occurred but have not been documented, 2) internal control has not been properly implemented, or 3) internal control design changes are needed.

Procedures for policy 3

- The Accounting Clerk will review cash drawers and deposits daily to ensure policies are being followed, such as no cashing of personal checks, no borrowing from cash drawer and the makeup of cash vs checks is being documented.
- All accounts with financial institutions (checking, savings, investment, etc.) will be reconciled to the general ledger within 15 days of receipt of any statement from the financial institution.
- The above reconciliation will include a listing of outstanding checks and will be reviewed by management.
- Reconciling items on the above reconciliation will not be carried for more than 60 days.
- Reports comparing actual to budget amounts for revenues and expenditures (expenses) will be generated monthly and reviewed by those in a position of authority over financial operations. Those in a position of authority include, but are not limited to: City Administrator, Finance Director, City Accountant and BOMA.

**2.6 SUMMARY**

The framework of the manual complies with the state requirements and was created using the Green Book as guidance.

**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER’S AUDIT MANUAL**

Laws and Regulations - Section APP.D  
June 2015

**4. Selected State Laws Affecting Municipalities**

Municipalities must comply with federal, state, and local laws and regulations and charter and contract requirements. When determining which laws and regulations have a material direct or indirect impact on the financial statements, both quantitative and qualitative aspects must be considered. No one source summarizes all the applicable laws and regulations. The following list of references should be used only as a guideline in determining which state laws affect the municipality and should not be considered a comprehensive list of compliance features. These references do not necessarily represent the most significant laws, but represent areas in which recurring questions have arisen.

**Many municipalities have “Private Act” charters. The Private Acts of the State of Tennessee should be reviewed for these municipalities to assess compliance requirements.**

**Selected Tennessee Code Annotated References for Municipalities**

**Charters**

Section 6-1-101	Mayor - Alderman
Section 6-18-101	City Manager - Commission
Section 6-30-101	Modified City Manager - Council

**Books and Records**

Section 6-56-201	Municipal budget law of 1982
Section 8-44-104	Minutes required, open for public inspection
Section 9-2-102	Uniform accounting system
Section 9-2-102	Books closed within two (2) months after fiscal year end <i>(GO TO DETAILED GUIDANCE – APP.D-9)</i>
Section 9-2-103 – 104	Consecutively prenumbered receipts required
Section 9-2-106	Violation of receipt requirements is a Class C misdemeanor
Section 9-18-102(a)	Government to establish internal controls (effective 6-30-2016)
Section 39-14-130	Destruction of valuable papers with intent to defraud
Section 39-16-504	Destruction of and tampering with governmental records
Section 66-29-113	Reporting abandoned property

**Audits and Other Regulatory Reporting to Local Government Audit**

Section 4-30-101	Local Government Electronic Technology Act of 2009
Section 6-54-903	Travel Policies – Filing Requirements
Section 6-56-105	Audits of municipalities
Section 8-4-109	Audits of governmental entities, Comptroller authorized
Section 8-4-115	Audit of Standardized Booking Procedures
Section 8-4-501 – 505	Local Government Instances of Fraud Reporting Act

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**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER'S AUDIT MANUAL**

Laws and Regulations - Section APP.D  
June 2015

**Audits and Other Regulatory Reporting to Local Government Audit (continued)**

Section 9-3-212	Duty to order and pay for audits
Section 9-3-405	Audit Committees
Section 12-9-101 – 112	Local Government Joint Venture Entity Reporting (see Section K of this manual for additional information)
Section 47-10-101 – 103	Uniform Electronic Transactions (audit contract and audit report)
Section 47-10-119	Filing of pre-implementation statement and post-implementation review for electronic business systems that provide for electronic records of signatures and/or authorizations
Section 54-4-203	Request to combine State Street Aid with General Fund
Section 68-221-1012	Reporting water loss

**Taxes**

Section 6-55-101	Collection and payment of tax
Section 6-55-201	Sale of real estate for delinquency
Section 6-55-301	Privilege tax
Section 8-21-107	Payment (receipt) of fees, fines, costs, etc. by credit card
Section 9-1-108	Collection of taxes with credit or debit card
Section 57-4-306	Mixed drink tax allocation of funds
Section 67-5-2005	Delinquent municipal real property tax certified to county trustees
Section 67-5-2404	Delivery of delinquent tax list to attorney

**Purchasing**

Section 6-54-107	Officers' interest in municipal contracts prohibited
Section 6-56-301	Municipal purchasing law
Section 12-2-407	Sale of surplus property to governmental entities and not-for-profit corporations
Section 12-3-1201	Purchases for local governmental units (by department of general services)
Section 12-3-1209	Contracts with professional persons
Section 12-4-101	Personal interest of officers prohibited
Section 12-4-107	Contracts for professional services - engineering
Section 39-16-105	Buying and selling in regard to offices held or elected to

**Investing and Banking**

Section 6-56-106	Authorized investments
Section 6-56-110	Deposits to be secured by collateral
Section 9-1-107	Investments—deposits exceeding insurance limits
Section 9-4-101	Collateral

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**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER'S AUDIT MANUAL**

Laws and Regulations - Section APP.D  
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**Debt**

Section 9-21-408	Interfund loans
Section 9-21-601	Capital outlay notes
Section 9-21-903	Refunding bond issues

**Disbursements**

Section 6-54-111	Appropriation of funds for nonprofit organizations <i>(GO TO LAW SUMMARY – APP.D-15)</i>
Section 6-54-901	Reimbursement for expenses incident to holding office
Section 6-56-111	Deposit within three working days–petty cash fund
Section 6-56-111(c)	Use of consecutively prenumbered checks
Section 6-56-112	Expenditures for lawful municipal purpose
Section 54-4-204	State street aid: Purposes for expending funds; Accounting

**Deficits and Unaccounted for Water**

Section 68-221-1010	Report filed with Water and Wastewater Financing Board
Section 68-221-1012	Unaccounted for water

**Landfills/Solid Waste**

Section 68-211-835(g)	Solid Waste Disposal Fees
Section 68-211-874	Accounting

**Municipal Utilities**

Section 7-34-115	Disposition of revenue
Section 7-35-401	Sewers and waterworks–authority granted
Section 7-39-302	Municipal gas companies
Section 7-52-101	Municipal electric plant law
Section 7-52-401	Telecommunications Services
Section 7-52-601	Cable Television, Internet and Related Services
Sections 7-39-404, 7-52-118, 7-52-304, 7-52-404, and 7-52-606	In-lieu of tax payments

**Police and City Courts**

Section 8-4-115	Standardized procedures for booking of arrestees
Section 18-1-105	Court Clerk – Duties
Section 18-1-206	Disposal of physical evidence
Section 39-16-609	Failure to appear

APP.D-12

**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER'S AUDIT MANUAL**

Laws and Regulations - Section APP.D  
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**Police and City Courts (continued)**

Section 39-17-420	Drug control fines and forfeitures, allowed use of drug funds, Comptroller's guidelines must be followed for confidential expenditures-fingerprinting equipment
Section 39-17-428	Mandatory minimum fines-allocation of proceeds
Section 39-17-505	Possession of gambling device or record-forfeiture
Section 39-17-1317	Confiscation and disposition of confiscated weapons
Section 39-17-1318	New serial numbers for confiscated firearms
Section 40-33-201	Application (procedures in confiscation - general)
Section 40-35-313	Expungement from official records
Section 53-11-201	Procedure in confiscation
Section 53-11-204	Disposition of proceeds
Section 53-11-415	Special revenue account for drug fund
Section 53-11-451	Goods subject to forfeiture -seizure-disposition
Section 55-8-198	Citations based on surveillance cameras
Section 55-10-204	Illegal cancellation of traffic citations
Section 55-10-207	Electronic citation fees - special revenue fund
Section 55-10-208	Uniform traffic citation form
Section 55-10-303	Disposition of collections
Section 55-10-306	Record of traffic cases-report of convictions to department
Section 55-10-403	Forfeiture of vehicles (DUI)
Section 55-16-101	Report of unclaimed vehicles
Section 55-50-502	Suspension of licenses
Section 55-50-503	Surrender of license

**Criminal Statutes**

Section 39-11-106	Definitions (criminal offenses)
Section 39-14-104	Theft of services
Section 39-16-401	Definitions for public misconduct offenses
Section 39-16-402	Official misconduct
Section 39-16-403	Official oppression
Section 39-16-501	Definitions for interference with government operations offenses
Section 39-16-503	Tampering with or fabricating evidence
Section 40-39-201	Tennessee Sexual Offender and Violent Sexual Offender Registration, Verification and Tracking Act of 2004

**Other**

Section 4-4-108	Blanket surety bond required
Section 6-21-104 - 105	Surety bond required - City Manager-Commissioner Charter
Section 6-35-411	Surety bond required - Modified City Manager-Council Charter

APP.D-13

**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER'S AUDIT MANUAL**

Laws and Regulations - Section APP.D  
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**Other (continued)**

Section 6-51-121	Recording of annexation ordinance or resolution by annexing municipality
Section 6-56-401 et al	Municipal Finance Officer Certification and Education Act of 2007
Section 6-56-407	Penalty for noncompliance with Municipal Finance Officer Certification and Education Act of 2007
Section 8-44-101	Sunshine Law – Policy
Section 8-44-102	Open meetings
Section 8-44-103	Notice of public meetings
Section 9-1-109	Penalty for worthless checks/money orders
Section 9-3-504	Pension Funding Policies
Section 9-21-130	Guidelines and rules and regulations relating to contracts and agreements authorized. <i>(GO TO SUMMARY – APP.D-9)</i>
Section 10-7-503	Records open to public inspection
Sections 6-54-107 & 12-4-101	Conflict of interest
Section 62-2-107	Employment of licensees in public works

APP.D-14

**EXHIBIT A - EXCERPT OF LOCAL GOVERNMENT RELATED LAWS FROM THE COMPTROLLER'S AUDIT MANUAL**

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**5. Municipal Donations to Nonprofit Organizations**

Section 6-54-111, *Tennessee Code Annotated*, as amended, authorizes a municipality's governing body to appropriate funds for the financial aid of any nonprofit charitable organization that provides year-round services benefiting the general welfare of the residents of the municipality or any nonprofit civic organization working to maintain and increase employment opportunities in the municipality. This section also provides for the Comptroller of the Treasury to establish standard procedures to assist the municipal governing body in the disposition of funds so appropriated. The auditor should consider whether the municipality has complied with the following laws and rules:

1. A municipality may appropriate funds for only those nonprofit charitable organizations that provide year-round services benefiting the general welfare of the residents of the municipality, or any nonprofit civic organization classified under Sections 501(c)(4) or (6) of the Internal Revenue Code working to maintain and increase employment opportunities in the municipality.
2. Municipal payments to nonprofit organizations shall be limited to the amounts appropriated for such purposes and in keeping with the municipality's guidelines for how the appropriated funds may be spent.
3. The municipality shall require that each nonprofit organization receiving financial assistance from the municipality file with the disbursing official of the municipality a copy of an annual audit\* of its business affairs and transactions and the proposed use of the contributed funds.
4. For appropriations to nonprofit civic organizations, notices shall be published in a newspaper of general circulation in the municipality of the intent to make an appropriation, specifying the intended amount and purpose.

\* Attorney General Opinion number 91-52, addresses the requirement for an annual audit. The basis for the opinion indicates that an annual audit as used in this statute does not mean an audit conducted by an independent certified public accountant.

APP.D-15

**EXHIBIT B EXCERPT OF LOCAL GOVERNMENT RELATED TN ATTORNEY GENERAL OPINIONS**

Laws and Regulations - Section APP.D  
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**7. Selected Attorney General Opinions**

The State Attorney General issues written legal opinions to certain state officials upon request. The Attorney General is required to provide written legal opinions to "the governor, secretary of state, state treasurer, comptroller of the treasury, members of the general assembly and other state officials...in the discharge of their official duties." 8-6-109 (b)(6), *Tennessee Code Annotated*.

The following is a summary of select opinions of interest;

**Books and Records**

<u>Date</u>	<u>Opinion Number</u>	<u>Description</u>
08/16/89	89-102	Accounting and auditing standards for local housing authorities
11/28/89	U89-134	Vending machines and pay telephone operations
08/13/90	U90-114	Application of open meetings act to city council interviews with applicants for city manager position
12/23/91	U91-164	Publication of official notices

**Audit**

<u>Date</u>	<u>Opinion Number</u>	<u>Description</u>
05/29/91	91-52	Filing annual audit under Section 6-54-111(c), <i>Tennessee Code Annotated</i>

**Bids**

<u>Date</u>	<u>Opinion Number</u>	<u>Description</u>
08/23/13	13-065	Requirement for local governments to seek competitive bids for liability insurance

**Disbursements**

<u>Date</u>	<u>Opinion Number</u>	<u>Description</u>
11/04/80	None	In-lieu-of-tax payments by a municipality's wholly-owned utility
10/27/88	88-194	Use of state street aid funds at the intersection

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**EXHIBIT B EXCERPT OF LOCAL GOVERNMENT RELATED TN ATTORNEY GENERAL OPINIONS**

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of a state highway and a municipal street

11/09/89	U89-130	Providing municipal services to residents on a private street
02/06/90	90-12	Spouse travel expenses
10/12/90	U90-149	Donations to nonprofit charitable and civic organizations

**Disbursements (Continued)**

09/01/92	U92-100	Municipal utilities and utility revenues
03/04/92	93-18	Loan by municipality to county industrial development corporation
06/11/93	U93-63	Conflict of interest/employee serving as mayor
04/08/94	U94-070	Installation of water lines in a private development
03/06/95	U95-021	Municipality's authority to engage in development of a residential subdivision

**Police and City Courts**

<u>Date</u>	<u>Opinion Number</u>	<u>Description</u>
11/01/88	88-195	Disposition of confiscated weapons, Section 39-6-1708, <i>Tennessee Code Annotated</i>
10/22/90	90-98	Law enforcement agencies' authority to use drug funds to acquire and install satellite communication equipment and pay officer tuition fees for drug enforcement training
10/28/91	91-85	Disposition of criminal fines
05/28/92	92-45	Use of drug fines for drug education programs
10/08/92	U92-121	Deposit of fines under Section 39-17-428, <i>Tennessee Code Annotated</i>
11/26/08	08-179	Issuance of traffic citations based on evidence obtained from a surveillance camera

APP.D-27

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Internal Control Policy - Redline Copy.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Internal Control Manual - NEW.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Grant Policy Final.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Grant Intake and Funding Impact Statement-Final Version 2026.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Grant Amendment Request Form-Final Version 2026.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Grant Closeout Form-Final Version 2026.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[Ordinance XX-XX.docx \(LINK\)](#)

The following attachment is not a PDF, so a link to the native file format is being provided instead:

[MEMO BA\\_3.docx \(LINK\)](#)