

FY2026 BUDGET - FINANCIAL UPDATE

Sep-26

REVENUES, BY FUND	FY2025 ACTUAL	FY2026 BUDGET	FY2026 YTD	FYE2026 PROJECTION	YTD %
GENERAL FUND	8,008,334	7,143,408	7,086,280	8,087,664	88%
COMBINED WATER/WASTEWATER SYSTEMS FUND	7,704,049	7,454,901	12,147,405	12,829,630	95%
POLICE TRAINING FUND	1,414	1,450	1,779	1,779	100%
POLICE DWI RECOVERY FUND	1,338	3,425	1,450	3,425	42%
JUDICIAL EDUCATION FUND	-	-	-	-	-
TRANSPORTATION SALES TAX FUND	739,228	1,500,322	1,210,639	1,414,769	86%
SOLID WASTE FUND	982,012	1,000,715	934,500	1,014,239	92%
SPECIAL ALLOCATION FUND	838,404	905,625	631,551	675,235	94%
CAPITAL IMPROVEMENT SALES TAX FUND	2,169,787	1,376,869	724,777	787,697	92%
DEBT SERVICE FUND	364,875	367,920	367,920	367,920	100%
PUBLIC SAFETY SALES TAX	-	700,000	628,229	700,000	90%
CAPITAL IMPROV. PROJECTS	55,130	11,000	625	11,625	5%
PARKS & STORMWATER SALES TAX FUND	817,794	988,733	722,171	986,868	73%
VEHICLE AND EQUIPMENT REPLACEMENT FUND	485,000	433,000	444,242	444,242	100%
COMMONS CID FUND	332,052	438,655	346,489	347,072	100%
DONATION FUND	18,681	15,100	21,814	26,959	81%
FAIRVIEW CROSSING CID FUND	-	25,000	15,055	15,055	100%
SHOPS AT SMITHVILLE CID FUND	-	5,000	-	-	-
Totals	22,518,098	22,371,125	25,284,925	27,714,179	91%

EXPENDITURES, BY FUND	FY2025 ACTUAL	FY2026 BUDGET	FY2026 YTD	FYE2026 PROJECTION	YTD %
GENERAL FUND	7,368,522	8,236,128	7,463,974	8,371,067	89%
COMBINED WATER/WASTEWATER SYSTEMS FUND	4,418,641	16,756,861	9,301,322	11,701,579	79%
POLICE TRAINING FUND	2,005	4,280	-	4,280	0%
POLICE DWI RECOVERY FUND	2,033	2,975	763	2,975	26%
JUDICIAL EDUCATION FUND	-	1,100	-	-	-
TRANSPORTATION SALES TAX FUND	774,872	2,204,000	1,714,765	1,922,663	89%
SOLID WASTE FUND	945,733	987,117	891,841	987,117	90%
SPECIAL ALLOCATION FUND	894,716	792,862	430,188	792,862	54%
CAPITAL IMPROVEMENT SALES TAX FUND	2,300,226	1,925,820	411,923	815,820	50%
DEBT SERVICE FUND	353,850	367,920	360,569	360,569	100%
PUBLIC SAFETY SALES TAX	-	565,760	192,428	293,801	65%
CAPITAL IMPROV. PROJECTS	-	-	-	-	-
PARKS & STORMWATER SALES TAX FUND	55,973	1,953,008	538,573	953,008	57%
VEHICLE AND EQUIPMENT REPLACEMENT FUND	405,210	428,497	378,985	428,497	88%
COMMONS CID FUND	121,891	381,502	186,673	381,502	49%
DONATION FUND	-	-	1,022	1,022	100%
FAIRVIEW CROSSING CID FUND	-	3,750	-	3,750	0%
SHOPS AT SMITHVILLE CID FUND	-	2,000	16,079	18,079	89%
Totals	17,643,672	34,613,580	21,889,105	27,038,591	81%

2026 Expenditure Detail By Department, General Fund

Administration	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	425,577	501,484	413,799	441,531	94%
BENEFITS	144,061	142,055	145,650	165,292	88%
REPAIRS & MAINTENANCE - BUILDING	10,353	47,393	32,868	47,393	69%
REPAIRS & MAINTENANCE - EQUIPMENT	6,134	10,120	3,189	10,120	32%
REPAIRS & MAINTENANCE - SOFTWARE	18,144	24,663	11,904	24,663	48%
TELEPHONE/INTERNET	4,013	3,520	3,886	3,886	100%
MOBILE COMMUNICATIONS	-	2,559	-	2,559	0%
TOOLS & SUPPLIES	3,246	500	44,569	44,569	100%
OFFICE SUPPLIES	8,401	7,170	8,753	8,753	100%
ELECTRICITY	1,301	1,629	1,121	1,629	69%
TRAINING & TRAVEL EXPENSE	13,057	14,500	9,817	9,817	100%
MEMBERSHIPS & SUBSCRIPTIONS	1,475	-	2,952	2,952	100%
POSTAGE	2,261	4,000	1,542	1,542	100%
PROFESSIONAL SERVICES	69,663	50,324	145,460	145,460	100%
INSURANCE EXPENSE	7,539	7,479	17,276	17,276	100%
ADVERTISING	86	1,918	162	1,918	8%
CAPITAL IMPROVEMENT PROJECTS	-	124,000	20,335	32,335	63%
MOBILE COMMUNICATIONS	-	15,000	6,004	10,000	60%
CAPITAL EXPENDITURES - SOFTWARE	2,288	-	-	-	-
MISCELLANEOUS EXPENSE	4,004	3,500	3,225	3,500	92%
MEMBERSHIPS & SUBSCRIPTIONS	6,013	9,460	3,734	9,460	39%
EMPLOYEE WELLNESS PROGRAM	1,182	23,600	481	10,000	5%
Total Administration	728,798	994,873	876,728	994,653	88%

Streets	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	619,389	598,263	490,175	552,659	89%
BENEFITS	260,670	312,541	238,302	284,531	84%
REPAIRS & MAINTENANCE - BUILDING	12,539	1,201	1,480	1,480	100%
REPAIRS & MAINTENANCE - EQUIPMENT	35,521	1,662	4,547	4,547	100%
REPAIRS & MAINTENANCE - VEHICLES	3,159	1,500	3,819	3,819	100%
REPAIRS & MAINTENANCE - SOFTWARE	8,065	18,199	11,526	18,199	63%
TELEPHONE/INTERNET	11,432	6,264	10,662	10,662	100%
MOBILE COMMUNICATIONS	-	5,352	-	5,352	0%
TOOLS & SUPPLIES	14,099	8,096	9,728	9,728	100%
UNIFORM AND CLOTHING SUPPLIES	3,740	4,200	4,442	4,442	100%
OFFICE SUPPLIES	1,772	2,500	1,234	2,500	49%
ELECTRICITY	92,264	106,062	89,449	106,062	84%
PROPANE	3,087	8,000	1,502	8,000	19%
FUEL	99	-	426	426	100%
CITY EVENT SUPPLIES	3,531	400	4,097	4,097	100%
TRAINING & TRAVEL EXPENSE	8,724	10,000	4,009	5,000	80%
MEMBERSHIPS & SUBSCRIPTIONS	300	1,050	989	1,050	94%
POSTAGE	3	1,500	22	100	22%
PROFESSIONAL SERVICES	117,947	108,060	236,017	236,017	100%
INSURANCE EXPENSE	16,320	29,796	21,482	29,796	72%
EASEMENT ACQUISITION	14,712	10,000	20,233	20,233	100%
ADVERTISING	183	400	94	400	24%
CAPITAL IMPROVEMENT PROJECTS	350	210,000	192,159	210,000	92%
CAPITAL EXPENDITURES - EQUIPMENT	38,634	59,000	50,173	59,000	85%
CAPITAL EXPENDITURES - VEHICLE	6,000	-	-	-	-
MISCELLANEOUS EXPENSE	-	-	-	-	-
TRANSFERS OUT	85,000	85,000	85,000	85,000	100%
Total Streets	1,357,540	1,589,045	1,481,567	1,663,099	89%

Police	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	1,393,876	1,422,813	1,339,624	1,417,431	95%
BENEFITS	573,054	609,409	648,546	657,312	99%
REPAIRS & MAINTENANCE - BUILDING	9,631	14,500	8,691	14,500	60%
REPAIRS & MAINTENANCE - EQUIPMENT	7,530	19,282	26,419	26,419	100%
REPAIRS & MAINTENANCE - VEHICLES	21,662	18,922	38,068	38,068	100%
REPAIRS & MAINTENANCE - SOFTWARE	47,747	74,102	53,540	74,102	72%
TELEPHONE/INTERNET	4,925	10,107	4,677	7,500	62%
MOBILE COMMUNICATIONS	12,244	15,983	12,040	15,983	75%
TOOLS & SUPPLIES	11,918	31,344	13,688	20,000	68%
UNIFORM AND CLOTHING SUPPLIES	32,841	33,363	25,509	33,363	76%
OFFICE SUPPLIES	7,482	6,000	5,764	6,000	96%
ELECTRICITY	8,676	8,220	7,988	8,220	97%
FUEL	28,059	46,150	35,817	46,150	78%
TRAINING & TRAVEL EXPENSE	34,662	35,000	14,123	20,000	71%
ACADEMY TRAINING	33,568	18,000	11,126	18,000	62%
MEMBERSHIPS & SUBSCRIPTIONS	20,143	18,545	11,169	15,000	74%
POSTAGE	864	1,000	525	1,000	53%
PROFESSIONAL SERVICES	92,780	42,254	44,740	44,740	100%
DISPATCHING SERVICES	74,933	86,124	95,811	95,811	100%
CONFINEMENT SERVICES	3,433	8,000	4,575	8,000	57%
INSURANCE EXPENSE	-	-	(1,000)	(1,000)	100%
INSURANCE EXPENSE	(11,093)	66,157	46,847	66,157	71%
ADVERTISING	1,449	250	1,419	1,419	100%
POLICE LEGAL FEES	3,005	5,000	2,988	5,000	60%
COURT APPOINTED FEES	18,380	12,500	12,600	12,600	100%
CAPITAL EXPENDITURES - EQUIPMENT	25,545	84,325	11,774	30,000	39%
CAPITAL EXPENDITURES - SOFTWARE	-	-	-	-	-
MISCELLANEOUS EXPENSE	298	-	314	314	100%
TRANSFERS OUT	200,000	150,000	150,000	150,000	100%
REPAIRS & MAINTENANCE - BUILDING	1,025	2,000	1,099	2,000	55%
TOOLS & SUPPLIES	3,039	3,000	2,880	3,000	96%
ANIMAL CONTROL SUPPLIES	1,119	500	-	500	0%
TRAINING & TRAVEL EXPENSE	980	1,000	1,366	1,366	100%
PROFESSIONAL SERVICES	8,885	15,000	5,365	10,000	54%
Total Police	2,672,658	2,858,850	2,638,092	2,848,954	93%

Development	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	358,190	372,754	345,415	372,754	93%
BENEFITS	149,421	163,496	134,758	167,349	81%
REPAIRS & MAINTENANCE - BUILDING	4,125	1,620	6,365	6,365	100%
REPAIRS & MAINTENANCE - EQUIPMENT	1,810	494	1,274	1,274	100%
REPAIRS & MAINTENANCE - VEHICLES	69	1,540	14	1,540	1%
REPAIRS & MAINTENANCE - SOFTWARE/MAPS	18,595	42,460	30,602	43,460	70%
TELEPHONE/INTERNET	1,756	2,005	1,653	2,005	82%
MOBILE COMMUNICATIONS	2,811	2,258	2,015	2,258	89%
TOOLS & SUPPLIES	160	1,014	21	1,014	2%
UNIFORM AND CLOTHING SUPPLIES	1,162	1,800	256	1,800	14%
OFFICE SUPPLIES	1,500	1,000	507	1,000	51%
ELECTRICITY	1,301	1,476	1,220	1,476	83%
FUEL	2,671	6,568	2,617	3,000	87%
TRAINING & TRAVEL EXPENSE	1,067	5,000	1,085	1,085	100%
MEMBERSHIPS & SUBSCRIPTIONS	78	1,423	158	500	32%
POSTAGE	1,906	1,800	2,035	2,035	100%
PROFESSIONAL SERVICES	44,400	21,188	13,852	17,000	81%
INSURANCE EXPENSE	3,867	9,280	7,047	9,280	76%
ADVERTISING	5,071	5,400	2,944	4,000	74%
CAPITAL EXPENDITURES - EQUIPMENT	(831)	1,600	109	500	22%
MISCELLANEOUS EXPENSE	73	-	-	-	-
CAPITAL EXPENDITURES - HRDWARE	-	1,000	-	1,000	0%
TRANSFER OUT	28,000	28,000	28,000	28,000	100%
Total Development	627,202	673,176	581,948	668,696	87%

Finance	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	277,531	304,920	261,534	282,837	92%
BENEFITS	102,132	114,963	100,929	121,807	83%
REPAIRS & MAINTENANCE - BUILDING	1,236	2,000	1,748	2,000	87%
REPAIRS & MAINTENANCE - EQUIPMENT	4,724	769	7,956	7,956	100%
REPAIRS & MAINTENANCE - SOFTWARE	26,108	32,599	29,042	32,599	89%
TELEPHONE/INTERNET	1,249	8,287	1,174	2,000	59%
MOBILE COMMUNICATIONS	1,623	503	1,274	1,274	100%
TOOLS & SUPPLIES	2,273	2,174	1,583	2,174	73%
OFFICE SUPPLIES	2,963	650	4,810	4,810	100%
ELECTRICITY	946	1,074	887	1,074	83%
TRAINING & TRAVEL EXPENSE	2,352	3,075	4,181	4,181	100%
MEMBERSHIPS & SUBSCRIPTIONS	590	590	995	995	100%
PROFESSIONAL SERVICES	69,695	154,435	96,199	139,435	69%
INSURANCE EXPENSE	2,124	4,359	13,534	13,534	100%
BANK CHARGES	123,363	74,360	116,731	116,731	100%
ADVERTISING	113	257	125	257	49%
CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
MISCELLANEOUS EXPENSE	-	-	94	94	100%
Total Finance	619,021	705,013	642,793	733,755	88%

Parks and Recreation	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	440,378	438,487	470,803	477,806	99%
BENEFITS	162,114	188,129	175,636	196,086	90%
REPAIRS & MAINTENANCE - BUILDING	12,076	6,800	9,614	9,614	100%
TELEPHONE/INTERNET	9,466	9,961	9,098	9,961	91%
MOBILE COMMUNICATIONS	2,273	4,040	4,453	4,453	100%
TOOLS & SUPPLIES	5,408	7,000	136	7,000	2%
UNIFORM AND CLOTHING SUPPLIES	3,077	4,000	3,197	4,000	80%
OFFICE SUPPLIES	2,759	2,000	3,136	3,136	100%
ELECTRICITY	38,475	36,263	33,312	36,263	92%
PROPANE	4,029	7,000	3,955	7,000	56%
FUEL	11,124	14,600	16,102	16,102	100%
TRAINING & TRAVEL EXPENSE	8,870	12,090	10,211	12,090	84%
MEMBERSHIPS & SUBSCRIPTIONS	1,371	1,175	43	1,175	4%
POSTAGE	3	1,000	2,719	2,719	100%
PROFESSIONAL SERVICES	7,327	4,309	12,493	12,493	100%
INSURANCE EXPENSE	14,974	22,025	18,310	22,025	83%
RENTAL SERVICES	5,105	3,315	4,873	4,873	100%
CORPS OF ENGINEERING LEASE PAYMENTS	56,002	58,802	-	58,802	0%
ADVERTISING	606	2,000	-	2,000	0%
OUTSIDE SPONSORSHIPS	1,025	1,000	2,522	2,522	100%
CAPITAL EXPENDITURES - EQUIPMENT	18,028	6,000	8,490	8,490	100%
MISCELLANEOUS EXPENSE	-	-	-	-	-
TRANSFERS OUT	70,000	70,000	70,000	70,000	100%
TELEPHONE/INTERNET	1,841	2,070	3,073	3,073	100%
TOOLS & SUPPLIES	1,108	1,275	1,500	1,500	85%
ELECTRICITY	1,999	3,024	1,775	3,024	59%
NATURAL GAS	984	2,400	342	2,400	14%
PROFESSIONAL SERVICES	52,351	80,154	51,253	65,154	79%
INSURANCE	1,468	4,538	5,136	5,136	100%
Downtown Mowing	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS	121,277	9,000	249	9,000	3%
REC LEAGUE - SUPPLIES & AWARDS	29,733	30,000	22,750	30,000	76%
BIKE RACE SUPPLIES	-	-	-	-	-
YOUTH REC LEAGUE - UNIFORMS	29,105	28,658	27,370	28,658	96%
ADULT REC LEAGUE - UNIFORMS	161	1,000	-	1,000	0%
CAMP HOST SERVICES	15,000	18,500	17,929	18,500	97%
FIREWORKS DISPLAY SERVICES	16,000	20,000	16,000	16,000	100%
MOVIE NIGHTS	-	850	-	850	0%
REC LEAGUE - BACKGROUND CHECKS	1,057	720	735	735	100%
REC LEAGUE - ADVERTISING	2,316	2,000	1,982	2,000	99%
YOUTH REC LEAGUE - UMPIRES	31,605	39,925	35,295	39,925	88%
ADULT REC LEAGUE - OFFICIALS	-	1,000	-	1,000	0%
REPAIRS & MAINTENANCE - BUILDING	4,704	2,000	2,339	2,339	100%
REPAIRS & MAINTENANCE - EQUIPMENT	20,952	15,000	23,141	23,141	100%
REPAIRS & MAINTENANCE - VEHICLES	3,095	750	202	750	27%
REPAIRS & MAINTENANCE - INFRASTRUCTURE	47,087	49,500	75,292	75,292	100%
REPAIRS & MAINTENANCE - PARKS	25,663	20,000	23,955	23,955	100%
REPAIRS & MAINTENANCE - SOFTWARE	21,087	17,726	18,047	18,047	100%
REPAIRS & MAINTENANCE - SMITH'S FORK	20,410	20,000	16,330	20,000	82%
MOWING SERVICES	3,252	-	-	-	-
Total Parks and Recreation	1,326,742	1,270,312	1,203,572	1,360,090	88%

Elected Officials	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	14,400	14,400	12,600	14,400	88%
FICA EXPENSE	1,102	1,102	964	1,102	88%
WORKER'S COMPENSATION	-	27	-	27	0%
REPAIRS & MAINTENANCE - BUILDING	1,395	1,600	1,881	1,881	100%
REPAIRS & MAINTENANCE - SOFTWARE	-	450	-	450	0%
TELEPHONE/INTERNET	699	1,662	677	1,662	41%
TOOLS & SUPPLIES	240	216	-	216	0%
OFFICE SUPPLIES	398	1,000	69	1,000	7%
ELECTRICITY	1,656	1,208	1,552	1,552	100%
TRAINING & TRAVEL EXPENSE	1,931	5,000	1,622	5,000	32%
MEMBERSHIPS & SUBSCRIPTIONS	1,080	1,600	2,935	2,935	100%
PROFESSIONAL SERVICES	2,806	114,204	15,405	69,204	22%
INSURANCE EXPENSE	1,572	2,205	1,568	2,205	71%
ADVERTISING	9,283	186	-	186	0%
Total Elected Officials	36,562	144,859	39,273	101,819	39%
TOTAL GENERAL FUND	7,368,522	8,236,128	7,463,974	8,371,067	89%

2026 Combined Water and Wastewater (CWWS)

Revenue	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
GRANT REVENUE	-	-	3,021,997	3,021,997	100%
SNOWBIRD DISCONNECTION	300	485	350	485	72%
DISCONNECT FEES	11,283	6,593	11,903	13,160	90%
ARRANGEMENT CONTRACT REVENUE	4,660	7,222	2,839	7,222	39%
BAD DEBT RECOUP	2,466	1,430	6,504	6,504	100%
INTEREST EARNINGS	495	150,000	311,482	339,968	92%
SALE OF CITY PROPERTY	-	1,000	-	1,000	0%
MISCELLANEOUS REVENUE	473	421	(752)	421	-179%
LEASE REVENUE	15,657	54,722	16,127	18,515	87%
PROCEEDS FROM DEBT ISSUED	-	-	1,628,317	1,628,317	100%
TRANSFERS IN	-	-	-	-	-
WATER SALES	4,027,741	3,750,500	3,570,935	3,941,992	91%
CONNECTION REVENUE	66,908	45,123	86,971	89,645	97%
TEMPORARY HYDRANT SERVICE FEES	-	1,011	507	1,011	50%
WATER PENALTIES	43,580	35,801	36,165	39,874	91%
DATA LOG REQUESTS	-	-	200	200	100%
WATER IMPACT FEES	127,700	109,670	265,130	273,397	97%
WASTEWATER SALES	3,232,196	3,070,000	2,981,861	3,225,039	92%
WASTEWATER PENALTIES	40,339	28,827	34,515	37,596	92%
WASTEWATER IMPACT FEES	102,755	130,000	168,277	176,116	96%
STORM WATER REVENUE	27,495	62,097	4,076	7,172	57%
Total CWWS Revenue	7,704,049	7,454,901	12,147,405	12,829,630	95%

Expenses	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	984,793	942,629	916,792	970,781	94%
BENEFITS	384,552	458,639	375,576	465,479	81%
REPAIRS & MAINTENANCE - SOFTWARE	41,070	42,123	38,671	42,123	92%
TELEPHONE/INTERNET	18,971	21,424	16,091	21,424	75%
MOBILE COMMUNICATIONS	14,957	13,123	11,994	13,123	91%
OFFICE SUPPLIES	8,054	6,000	5,054	6,000	84%
PROPANE	4,151	15,000	3,192	15,000	21%
TRAINING & TRAVEL EXPENSE	15,065	15,000	4,777	15,000	32%
MEMBERSHIPS & SUBSCRIPTIONS	2,157	1,110	322	1,110	29%
POSTAGE	5,469	2,500	3,318	3,318	100%
INSURANCE EXPENSE	83,225	117,833	91,441	117,833	78%
PERMANENT EASEMENT ACQUISITION	3,413	75,000	60	75,000	0%
BANK CHARGES	2,173	4,250	2,173	4,250	51%
MISCELLANEOUS LEASING EXPENSE	-	71,664	-	71,664	0%
ADVERTISING	40	250	223	250	89%
CAPITAL IMPROVEMENT PROJECTS	1,431,036	9,353,000	4,533,980	4,173,563	109%
CAPITAL EXPENDITURES - EQUIPMENT	683	182,500	1,038	182,500	1%
CAPITAL EXPENDITURES - SOFTWARE	150	-	-	-	-
DEPRECIATION EXPENSE	1,026,667	-	-	-	-
MISCELLANEOUS EXPENSE	205	-	63	63	100%
TRANSFERS OUT	442,000	450,200	417,000	450,200	93%
REPAIRS & MAINTENANCE - EQUIPMENT	37,058	16,984	10,969	16,984	65%
REPAIRS & MAINTENANCE - VEHICLES	908	5,000	3,195	5,000	64%
REPAIRS & MAINTENANCE - WATER LINES	65,141	130,000	121,350	130,000	93%
REPAIRS & MAINTENANCE - WATER PLANT	(1,436,985)	210,000	166,788	210,000	79%
REPAIRS & MAINTENANCE - WATER TOWERS	127,128	149,705	119,934	149,705	80%
TOOLS & SUPPLIES	30,080	35,000	21,718	35,000	62%
SUPPLIES - CONNECTIONS	41,731	40,000	58,759	58,759	100%
SUPPLIES - LAB	45,517	49,200	33,391	49,200	68%
SUPPLIES - WATER CHEMICALS	220,560	175,000	215,694	215,694	100%
UNIFORM AND CLOTHING SUPPLIES	8,439	9,000	4,490	9,000	50%
ELECTRICITY	268,848	337,346	245,441	337,346	73%
FUEL	16,724	20,425	21,037	21,037	100%
PROFESSIONAL SERVICES	138,456	1,115,449	505,006	1,115,449	45%
DEBT PRINCIPAL PAYMENTS-WATER	12,682	545,000	573,217	573,217	100%
DEBT INTEREST PAYMENTS-WATER	222,087	424,000	277,184	424,000	65%
WATER IMPACT PROJECTS	-	700,000	-	700,000	0%
CAPITAL EXPENDITURES - BLDG	-	-	-	-	-
CAPITAL EXPENDITURES - WATER PLANT	-	45,000	20,235	45,000	45%
CAPITAL EXPENDITURES - WATER LINES	(71,086)	75,000	-	75,000	0%
REPAIRS & MAINTENANCE - SEWER LINES	15,164	250,000	194,892	250,000	78%
REPAIRS & MAINTENANCE - WW PLANT	5,986	366,000	142,261	366,000	39%
SUPPLIES - WASTEWATER CHEMICALS	51,787	25,000	4,570	25,000	18%
WASTEWATER TREATMENT SERVICE	149,585	146,507	139,425	146,507	95%
WASTEWATER IMPACT PROJECTS	-	-	-	-	-
CAPITAL EXPENDITURES - WASTEWATER PLANT	-	115,000	-	115,000	0%
Total CWWs Expenses	4,418,641	16,756,861	9,301,322	11,701,579	79%

2026 Expenditure Detail By Fund

POLICE TRAINING FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
POLICE TRAINING EXPENSE	2,005	4,280	-	4,280	0%
Total Police Training	2,005	4,280	-	4,280	0%

POLICE DWI RECOVERY FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
DWI RECOVERY COSTS	2,033	2,975	763	2,975	26%
Total Police DWI Recovery	2,033	2,975	763	2,975	26%

TECHNOLOGY UPGRADE	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
TECHNOLOGY UPGRADES	-	-	-	-	-
Total Technology Upgrade	-	-	-	-	-

JUDICIAL EDUCATION FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
JUDICIAL EDUCATION EXPENSE	-	1,100	-	-	-
Total Judicial Education	-	1,100	-	-	-

TRANSPORTATION SALES TAX	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
REPAIRS & MAINTENANCE - BUILDING	1,168	2,000	926	2,000	46%
REPAIRS & MAINTENANCE - EQUIPMENT	9,859	12,500	10,383	12,500	83%
REPAIRS & MAINTENANCE - STREET	64,874	100,000	60,913	100,000	61%
TOOLS & SUPPLIES	14,971	12,500	7,662	12,500	61%
SUPPLIES - STREET SIGNS	4,749	3,500	2,411	3,500	69%
FUEL	27,220	28,500	23,829	28,500	84%
PROFESSIONAL SERVICES	25,761	30,000	59,994	59,994	100%
DEBT PRINCIPAL PAYMENTS	-	48,000	-	48,000	0%
DEBT INTEREST PAYMENTS	-	5,000	-	5,000	0%
CAPITAL IMPROVEMENT PROJECTS	545,523	1,937,000	1,525,669	1,625,669	94%
CAPITAL EXPENDITURES - EQUIPMENT	80,747	25,000	22,978	25,000	92%
Total Transportation Sales Tax	774,872	2,204,000	1,714,765	1,922,663	89%

SOLID WASTE FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
SOLID WASTE SERVICES	933,088	974,167	879,269	974,167	90%
HOUSEHOLD HAZARDOUS WASTE PROGRAM	12,644	12,950	12,572	12,950	97%
Total Solid Waste	945,733	987,117	891,841	987,117	90%

SPECIAL ALLOCATION FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
DEBT PRINCIPAL PAYMENTS	-	242,862	-	242,862	0%
DEBT INTEREST PAYMENTS	-	-	-	-	-
TIF PAYMENTS TO OTHER ENTITIES	894,716	550,000	430,188	550,000	78%
TRANSFERS TO OTHER FUNDS	-	-	-	-	-
Total Special Allocation Fund	894,716	792,862	430,188	792,862	54%

CAPITAL IMPROVEMENT SALES TAX	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
PROFESSIONAL SERVICES	234,734	115,000	44,003	125,000	35%
CAPITAL IMPROVEMENT PROJECTS	1,700,617	1,442,900	-	322,900	0%
TRANSFERS OUT	364,875	367,920	367,920	367,920	100%
Total Capital Improvement Sales Tax	2,300,226	1,925,820	411,923	815,820	50%

DEBT SERVICE	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
DEBT PRINCIPAL PAYMENTS	180,000	182,920	195,000	195,000	100%
DEBT INTEREST PAYMENTS	173,850	185,000	165,569	165,569	100%
Total Debt Service	353,850	367,920	360,569	360,569	100%

PUBLIC SAFETY SALES TAX	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
WAGES	-	335,870	92,242	130,000	71%
BENEFITS	-	49,600	26,445	37,000	71%
REPAIRS & MAINTENANCE - EQUIPMENT	-	101,200	9,480	20,000	47%
TRAINING & TRAVEL EXPENSE	-	15,000	-	15,000	0%
REPAIRS & MAINTENANCE - EQUIPMENT	-	6,200	-	6,200	0%
REPAIRS & MAINTENANCE - VEHICLES	-	28,650	-	10,000	0%
REPAIRS & MAINTENANCE - SOFTWARE	-	2,000	-	2,000	0%
MOBILE COMMUNICATIONS	-	915	-	915	0%
UNIFORMS & CLOTHING SUPPLIES	-	2,000	-	2,000	0%
FUEL	-	1,400	-	1,400	0%
PROFESSIONAL SERVICES	-	22,925	-	5,025	0%
CAPITAL EXPENDITURES - EQUIPMENT	-	-	60,000	60,000	100%
VEHICLE LEASING - ANIMAL CONTROL	-	-	4,261	4,261	100%
Total Public Safety Sales Tax	-	565,760	192,428	293,801	65%

PARKS & STORMWATER SALES TAX	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
PROFESSIONAL SERVICES	-	80,000	8,088	80,000	10%
CAPITAL IMPROVEMENT PROJECTS	49,471	1,869,008	530,485	869,008	61%
REPAIRS & MAINTENANCE - PARKS	2,150	4,000	-	4,000	0%
CAPITAL IMPROVEMENT PROJECTS	4,352	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
Total Parks & Stormwater Sales Tax	55,973	1,953,008	538,573	953,008	57%

VEHICLE & EQUIPMENT REPLACEMENT	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
VEHICLE LEASING FEES - ADMINISTRATION	-	-	-	-	-
VEHICLE LEASE - STREET	79,140	84,098	76,884	84,098	91%
VEHICLE LEASE - UTILITIES	103,179	99,182	86,155	99,182	87%
VEHICLE LEASE - POLICE	139,018	149,366	134,615	149,366	90%
VEHICLE LEASE - DEVELOPMENT	23,342	27,468	24,997	27,468	91%
VEHICLE LEASE - PARKS & REC	60,532	68,382	56,335	68,382	82%
Total Vehicle & Equipment Replacement	405,210	428,497	378,985	428,497	88%
COMMONS CID FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
PROFESSIONAL SERVICES	10,125	16,302	1,200	16,302	7%
PAYMENTS TO OTHER ENTITIES	107,965	365,200	185,473	365,200	51%
TRANSFERS TO OTHER FUNDS	3,801	-	-	-	-
Total Commons CID	121,891	381,502	186,673	381,502	49%
DONATION FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
MISCELLANEOUS EXPENSE	-	-	1,022	1,022	100%
CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-
Total Donation	-	-	1,022	1,022	100%
FAIRVIEW CROSSING CID FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
PAYMENTS TO OTHER ENTITIES	-	3,750	-	3,750	0%
Total Fairview Crossing CID	-	3,750	-	3,750	0%
SHOPS AT SMITHVILLE CID FUND	FY2025 Actual	FY2026 Budget	FY2026 YTD	FYE2026 Projection	YTD %
PROFESSIONAL SERVICES	-	-	16,079	16,079	100%
PAYMENTS TO OTHER ENTITIES	-	2,000	-	2,000	0%
Total Shops at Smithville CID	-	2,000	16,079	18,079	89%