

**FY 2026 BUDGET - FINANCIAL UPDATE**

**May-26**

<b>REVENUES, BY FUND</b>	<b>FYE 2025 ACTUAL</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
GENERAL FUND	8,008,334	7,143,408	3,413,903	7,704,058	44%
COMBINED WATER/WASTEWATER SYSTEMS FUND	7,704,049	7,454,901	4,533,169	7,748,748	59%
TRANSPORTATION SALES TAX FUND	739,228	1,500,322	440,647	1,500,322	29%
SOLID WASTE FUND	982,012	1,000,715	421,751	1,000,715	42%
SPECIAL ALLOCATION FUND	838,404	905,625	509,409	905,625	56%
CAPITAL IMPROVEMENT SALES TAX FUND	2,169,787	1,376,869	309,163	1,376,869	22%
DEBT SERVICE FUND	364,875	367,920	-	367,920	0%
PUBLIC SAFETY SALES TAX	-	700,000	229,650	700,000	33%
PARK & STORMWATER SALES TAX FUND	817,794	988,733	309,156	988,733	31%
VEHICLE AND EQUIPMENT REPLACEMENT FUND	485,000	433,000	-	433,000	0%
COMMONS CID FUND	332,052	438,655	147,507	438,655	34%
FAIRVIEW CROSSING CID FUND	-	25,000	8,383	25,000	34%
SHOPS AT SMITHVILLE CID FUND	-	5,000	-	5,000	0%
<b>Totals</b>	<b>22,441,536</b>	<b>22,340,149</b>	<b>10,322,738</b>	<b>23,194,646</b>	<b>45%</b>

  

<b>EXPENDITURES, BY FUND</b>	<b>FYE 2025 ACTUAL</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
GENERAL FUND	7,368,522	7,966,586	4,529,684	8,045,586	56%
COMBINED WATER/WASTEWATER SYSTEMS FUND	7,503,267	16,753,231	5,489,887	16,753,231	33%
TRANSPORTATION SALES TAX FUND	774,872	2,204,000	862,472	2,204,000	39%
SOLID WASTE FUND	945,733	987,117	572,829	987,117	58%
SPECIAL ALLOCATION FUND	665,735	792,862	355,729	792,862	45%
CAPITAL IMPROVEMENT SALES TAX FUND	2,300,226	1,915,820	375,941	1,915,820	20%
DEBT SERVICE FUND	353,850	367,920	279,938	367,920	76%
PUBLIC SAFETY SALES TAX	-	527,468	16,647	527,468	3%
PARK & STORMWATER SALES TAX FUND	55,973	1,927,944	117,271	1,927,944	6%
VEHICLE AND EQUIPMENT REPLACEMENT FUND	405,210	428,497	243,439	428,497	57%
COMMONS CID FUND	269,496	381,502	118,575	381,502	31%
FAIRVIEW CROSSING CID FUND	-	3,750	-	3,750	0%
SHOPS AT SMITHVILLE CID FUND	-	2,000	16,079	2,000	804%
<b>Totals</b>	<b>20,642,884</b>	<b>34,258,697</b>	<b>12,978,490</b>	<b>34,337,697</b>	<b>38%</b>

## 2026 Expenditure Detail By Department, General Fund

	Administration	FYE 2025 Actual	FYE 2026 BUDGET	FYE 2026 YTD	FYE 2026 PROJECTION	YTD %
	WAGES	425,577	501,484	251,225	501,484	50%
	BENEFITS	144,061	142,055	94,208	142,055	66%
01-0101-5100	REPAIRS & MAINTENANCE - BUILDING	10,353	37,023	30,875	37,023	83%
01-0101-5101	REPAIRS & MAINTENANCE - EQUIPMENT	6,134	10,120	2,404	10,120	24%
01-0101-5109	REPAIRS & MAINTENANCE - SOFTWARE	18,144	17,013	9,386	17,013	55%
01-0101-5120	TELEPHONE/INTERNET	4,013	3,520	2,437	3,520	69%
01-0101-5121	MOBILE COMMUNICATIONS	-	2,559	-	2,559	0%
01-0101-5130	TOOLS & SUPPLIES	3,246	500	785	500	157%
01-0101-5139	OFFICE SUPPLIES	8,401	7,170	6,770	7,170	94%
01-0101-5140	ELECTRICITY	1,301	1,629	819	1,629	50%
01-0101-5150	TRAINING & TRAVEL EXPENSE	13,057	14,500	5,227	14,500	36%
01-0101-5152	MEMBERSHIPS & SUBSCRIPTIONS	1,475	-	2,371	-	-
01-0101-5160	POSTAGE	2,261	4,000	1,542	4,000	39%
01-0101-5200	PROFESSIONAL SERVICES	69,663	50,324	72,837	50,324	145%
01-0101-5210	Not Found	-	-	-	-	-
01-0101-5211	INSURANCE EXPENSE	7,539	7,479	100	7,479	1%
01-0101-5274	ADVERTISING	86	1,918	-	1,918	0%
01-0101-5700	CAPITAL IMPROVEMENT PROJECTS	-	100,000	-	145,000	0%
01-0101-5710	MOBILE COMMUNICATIONS	-	15,000	4,484	15,000	30%
01-0101-5712	CAPITAL EXPENDITURES - SOFTWARE	2,288	-	-	-	-
01-0101-5900	MISCELLANEOUS EXPENSE	4,004	3,500	613	3,500	18%
01-0102-5152	MEMBERSHIPS & SUBSCRIPTIONS	6,013	9,460	1,775	9,460	19%
01-0103-5153	EMPLOYEE WELLNESS PROGRAM	1,182	23,600	140	23,600	1%
	<b>Total Administration</b>	<b>728,798</b>	<b>952,852</b>	<b>488,000</b>	<b>997,852</b>	<b>49%</b>

	<b>Streets</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
	WAGES	619,389	594,633	315,746	594,633	53%
	BENEFITS	260,670	312,541	181,090	312,541	58%
01-0202-5100	REPAIRS & MAINTENANCE - BUILDING	12,539	1,201	874	1,201	73%
01-0202-5101	REPAIRS & MAINTENANCE - EQUIPMENT	35,521	1,662	4,134	1,662	249%
01-0202-5102	REPAIRS & MAINTENANCE - VEHICLES	3,159	1,500	3,459	1,500	231%
01-0202-5109	REPAIRS & MAINTENANCE - SOFTWARE	8,065	18,199	8,788	18,199	48%
01-0202-5120	TELEPHONE/INTERNET	11,432	6,264	7,087	6,264	113%
01-0202-5121	MOBILE COMMUNICATIONS	-	5,352	-	5,352	0%
01-0202-5130	TOOLS & SUPPLIES	14,099	8,096	7,265	8,096	90%
01-0202-5137	UNIFORM AND CLOTHING SUPPLIES	3,740	4,200	3,143	4,200	75%
01-0202-5139	OFFICE SUPPLIES	1,772	2,500	531	2,500	21%
01-0202-5140	ELECTRICITY	92,264	106,062	52,757	106,062	50%
01-0202-5141	PROPANE	3,087	8,000	937	8,000	12%
01-0202-5143	FUEL	99	-	-	-	-
01-0202-5144	CITY EVENT SUPPLIES	3,531	400	1,699	400	425%
01-0202-5150	TRAINING & TRAVEL EXPENSE	8,724	10,000	2,457	10,000	25%
01-0202-5152	MEMBERSHIPS & SUBSCRIPTIONS	300	1,050	939	1,050	89%
01-0202-5160	POSTAGE	3	1,500	-	1,500	0%
01-0202-5200	PROFESSIONAL SERVICES	117,947	108,060	88,377	108,060	82%
01-0202-5211	INSURANCE EXPENSE	16,320	29,796	-	29,796	0%
01-0202-5220	EASEMENT ACQUISITION	14,712	10,000	17,733	10,000	177%
01-0202-5274	ADVERTISING	183	400	94	400	24%
01-0202-5700	CAPITAL IMPROVEMENT PROJECTS	350	100,000	-	100,000	0%
01-0202-5710	CAPITAL EXPENDITURES - EQUIPMENT	38,634	59,000	20	59,000	0%
01-0202-5711	CAPITAL EXPENDITURES - VEHICLE	6,000	-	-	-	-
01-0202-5900	MISCELLANEOUS EXPENSE	-	-	-	-	-
01-0202-5950	TRANSFERS OUT	85,000	85,000	85,000	85,000	100%
	<b>Total Streets</b>	<b>1,357,540</b>	<b>1,475,415</b>	<b>782,128</b>	<b>1,475,415</b>	<b>53%</b>

	<b>Police</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
	WAGES	1,393,876	1,397,921	824,460	1,397,921	59%
	BENEFITS	573,054	609,409	413,058	609,409	68%
01-0301-5100	REPAIRS & MAINTENANCE - BUILDING	9,631	14,500	4,391	14,500	30%
01-0301-5101	REPAIRS & MAINTENANCE - EQUIPMENT	7,530	19,282	9,156	19,282	47%
01-0301-5102	REPAIRS & MAINTENANCE - VEHICLES	21,662	18,922	22,934	18,922	121%
01-0301-5109	REPAIRS & MAINTENANCE - SOFTWARE	47,747	72,102	24,933	72,102	35%
01-0301-5120	TELEPHONE/INTERNET	4,925	10,107	2,944	10,107	29%
01-0301-5121	MOBILE COMMUNICATIONS	12,244	15,983	7,443	15,983	47%
01-0301-5130	TOOLS & SUPPLIES	11,918	31,344	6,858	31,344	22%
01-0301-5137	UNIFORM AND CLOTHING SUPPLIES	32,841	33,363	13,594	33,363	41%
01-0301-5139	OFFICE SUPPLIES	7,482	6,000	2,718	6,000	45%
01-0301-5140	ELECTRICITY	8,676	8,220	5,200	8,220	63%
01-0301-5143	FUEL	28,059	46,150	17,264	46,150	37%
01-0301-5150	TRAINING & TRAVEL EXPENSE	34,662	35,000	6,606	35,000	19%
01-0301-5151	ACADEMY TRAINING	33,568	18,000	11,126	18,000	62%
01-0301-5152	MEMBERSHIPS & SUBSCRIPTIONS	20,143	18,545	10,039	18,545	54%
01-0301-5160	POSTAGE	864	1,000	525	1,000	53%
01-0301-5200	PROFESSIONAL SERVICES	92,780	42,254	28,971	42,254	69%
01-0301-5202	DISPATCHING SERVICES	74,933	86,124	116,450	86,124	135%
01-0301-5206	CONFINEMENT SERVICES	3,433	8,000	2,525	8,000	32%
01-0301-5210	INSURANCE EXPENSE	-	-	-	-	-
01-0301-5211	INSURANCE EXPENSE	(11,093)	66,157	(2,181)	66,157	-3%
01-0301-5274	ADVERTISING	1,449	250	300	250	120%
01-0301-5280	POLICE LEGAL FEES	3,005	5,000	2,828	5,000	57%
01-0301-5282	COURT APPOINTED FEES	18,380	12,500	7,800	12,500	62%
01-0301-5710	CAPITAL EXPENDITURES - EQUIPMENT	25,545	72,325	1,243	86,325	1%
01-0301-5712	CAPITAL EXPENDITURES - SOFTWARE	-	-	-	-	-
01-0301-5900	MISCELLANEOUS EXPENSE	298	-	280	-	-
01-0301-5950	TRANSFERS OUT	200,000	150,000	150,000	150,000	100%
01-0302-5711	CAPITAL EXPENDITURES - VEHICLE	-	-	-	-	-
01-0305-5100	REPAIRS & MAINTENANCE - BUILDING	1,025	2,000	460	2,000	23%
01-0305-5130	TOOLS & SUPPLIES	3,039	3,000	1,649	3,000	55%
01-0305-5136	ANIMAL CONTROL SUPPLIES	1,119	500	-	500	0%
01-0305-5150	TRAINING & TRAVEL EXPENSE	980	1,000	935	1,000	93%
01-0305-5200	PROFESSIONAL SERVICES	8,885	15,000	4,352	15,000	29%
	<b>Total Police</b>	<b>2,672,658</b>	<b>2,819,958</b>	<b>1,698,860</b>	<b>2,833,958</b>	<b>60%</b>

	<b>Development</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
	WAGES	358,190	372,754	216,667	372,754	58%
	BENEFITS	149,421	163,496	84,323	163,496	52%
01-0401-5100	REPAIRS & MAINTENANCE - BUILDING	4,125	1,620	5,605	1,620	346%
01-0401-5101	REPAIRS & MAINTENANCE - EQUIPMENT	1,810	494	813	494	164%
01-0401-5102	REPAIRS & MAINTENANCE - VEHICLES	69	1,540	14	1,540	1%
01-0401-5109	REPAIRS & MAINTENANCE - SOFTWARE/MAPS	18,595	42,460	27,333	42,460	64%
01-0401-5120	TELEPHONE/INTERNET	1,756	2,005	1,047	2,005	52%
01-0401-5121	MOBILE COMMUNICATIONS	2,811	2,258	1,283	2,258	57%
01-0401-5130	TOOLS & SUPPLIES	160	1,014	21	1,014	2%
01-0401-5137	UNIFORM AND CLOTHING SUPPLIES	1,162	1,800	100	1,800	6%
01-0401-5139	OFFICE SUPPLIES	1,500	1,000	407	1,000	41%
01-0401-5140	ELECTRICITY	1,301	1,476	819	1,476	55%
01-0401-5143	FUEL	2,671	6,568	1,317	6,568	20%
01-0401-5150	TRAINING & TRAVEL EXPENSE	1,067	5,000	470	5,000	9%
01-0401-5152	MEMBERSHIPS & SUBSCRIPTIONS	78	1,423	43	1,423	3%
01-0401-5160	POSTAGE	1,906	1,800	1,007	1,800	56%
01-0401-5200	PROFESSIONAL SERVICES	44,400	21,188	12,125	21,188	57%
01-0401-5211	INSURANCE EXPENSE	3,867	9,280	-	9,280	0%
01-0401-5274	ADVERTISING	5,071	5,400	1,520	5,400	28%
01-0401-5710	CAPITAL EXPENDITURES - EQUIPMENT	(831)	1,600	109	1,600	7%
01-0401-5900	MISCELLANEOUS EXPENSE	73	-	-	-	-
01-0401-5950	TRANSFER OUT	28,000	28,000	28,000	28,000	100%
	<b>Total Development</b>	<b>627,202</b>	<b>672,176</b>	<b>383,025</b>	<b>672,176</b>	<b>57%</b>

	<b>Finance</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
	WAGES	277,531	304,920	156,316	304,920	51%
	BENEFITS	102,132	114,963	59,656	114,963	52%
01-0501-5100	REPAIRS & MAINTENANCE - BUILDING	1,236	2,000	1,216	2,000	61%
01-0501-5101	REPAIRS & MAINTENANCE - EQUIPMENT	4,724	769	5,154	769	670%
01-0501-5109	REPAIRS & MAINTENANCE - SOFTWARE	26,108	32,599	24,374	32,599	75%
01-0501-5120	TELEPHONE/INTERNET	1,249	8,287	743	8,287	9%
01-0501-5121	MOBILE COMMUNICATIONS	1,623	503	811	503	161%
01-0501-5130	TOOLS & SUPPLIES	2,273	2,174	377	2,174	17%
01-0501-5139	OFFICE SUPPLIES	2,963	650	2,679	650	412%
01-0501-5140	ELECTRICITY	946	1,074	596	1,074	55%
01-0501-5150	TRAINING & TRAVEL EXPENSE	2,352	3,075	3,735	3,075	121%
01-0501-5152	MEMBERSHIPS & SUBSCRIPTIONS	590	590	995	590	169%
01-0501-5200	PROFESSIONAL SERVICES	69,695	154,435	83,245	154,435	54%
01-0501-5211	INSURANCE EXPENSE	2,124	4,359	10,000	4,359	229%
01-0501-5260	BANK CHARGES	123,363	74,360	70,508	74,360	95%
01-0501-5274	ADVERTISING	113	257	125	257	49%
01-0501-5710	CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
01-0501-5900	MISCELLANEOUS EXPENSE	-	-	94	-	-
	<b>Total Finance</b>	<b>619,021</b>	<b>705,013</b>	<b>420,623</b>	<b>705,013</b>	<b>60%</b>

	Parks and Recreation	FYE 2025 Actual	FYE 2026 BUDGET	FYE 2026 YTD	FYE 2026 PROJECTION	YTD %
	WAGES	440,378	438,487	269,129	438,487	61%
	BENEFITS	162,114	188,129	110,290	188,129	59%
01-0701-5100	REPAIRS & MAINTENANCE - BUILDING	12,076	6,800	4,289	6,800	63%
01-0701-5120	TELEPHONE/INTERNET	9,466	9,961	5,820	9,961	58%
01-0701-5121	MOBILE COMMUNICATIONS	2,273	4,040	2,750	4,040	68%
01-0701-5130	TOOLS & SUPPLIES	5,408	7,000	136	7,000	2%
01-0701-5137	UNIFORM AND CLOTHING SUPPLIES	3,077	4,000	2,999	4,000	75%
01-0701-5139	OFFICE SUPPLIES	2,759	2,000	2,102	2,000	105%
01-0701-5140	ELECTRICITY	38,475	36,263	13,960	36,263	38%
01-0701-5141	PROPANE	4,029	7,000	3,661	7,000	52%
01-0701-5143	FUEL	11,124	14,600	7,230	14,600	50%
01-0701-5150	TRAINING & TRAVEL EXPENSE	8,870	12,090	7,048	12,090	58%
01-0701-5152	MEMBERSHIPS & SUBSCRIPTIONS	1,371	1,175	43	1,175	4%
01-0701-5160	POSTAGE	3	1,000	1,277	1,000	128%
01-0701-5200	PROFESSIONAL SERVICES	7,327	4,309	6,160	4,309	143%
01-0701-5211	INSURANCE EXPENSE	14,974	22,025	1,000	22,025	5%
01-0701-5245	RENTAL SERVICES	5,105	3,315	3,833	3,315	116%
01-0701-5270	CORPS OF ENGINEERING LEASE PAYMENTS	56,002	58,802	-	58,802	0%
01-0701-5274	ADVERTISING	606	2,000	-	2,000	0%
01-0701-5290	OUTSIDE SPONSORSHIPS	1,025	1,000	1,422	1,000	142%
01-0701-5710	CAPITAL EXPENDITURES - EQUIPMENT	18,028	6,000	8,490	6,000	142%
01-0701-5711	CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
01-0701-5900	MISCELLANEOUS EXPENSE	-	-	-	-	-
01-0701-5950	TRANSFERS OUT	70,000	70,000	70,000	70,000	100%
01-0702-5120	TELEPHONE/INTERNET	1,841	2,070	954	2,070	46%
01-0702-5130	TOOLS & SUPPLIES	1,108	1,500	1,275	1,500	85%
01-0702-5140	ELECTRICITY	1,999	3,024	621	3,024	21%
01-0702-5141	NATURAL GAS	984	2,400	270	2,400	11%
01-0702-5200	PROFESSIONAL SERVICES	52,351	80,154	34,027	80,154	42%
01-0702-5211	INSURANCE	1,468	4,538	3,786	4,538	83%
01-0701-5220	Not Found	-	-	-	-	-
01-0702-5700	CAPITAL IMPROVEMENT PROJECTS	121,277	-	-	20,000	0%
01-0703-5137	REC LEAGUE - SUPPLIES & AWARDS	29,733	30,000	14,590	30,000	49%
01-0703-5138	BIKE RACE SUPPLIES	-	-	-	-	-
01-0703-5180	YOUTH REC LEAGUE - UNIFORMS	29,105	28,658	18,404	28,658	64%
01-0703-5181	ADULT REC LEAGUE - UNIFORMS	161	1,000	-	1,000	0%
01-0703-5201	CAMP HOST SERVICES	15,000	18,500	5,071	18,500	27%
01-0703-5204	FIREWORKS DISPLAY SERVICES	16,000	20,000	16,000	20,000	80%
01-0703-5205	MOVIE NIGHTS	-	850	-	850	0%
01-0703-5272	REC LEAGUE - BACKGROUND CHECKS	1,057	720	536	720	74%
01-0703-5273	REC LEAGUE - ADVERTISING	2,316	2,000	1,232	2,000	62%
01-0703-5292	YOUTH REC LEAGUE - UMPIRES	31,605	39,925	26,022	39,925	65%
01-0703-5293	ADULT REC LEAGUE - OFFICIALS	-	1,000	-	1,000	0%
01-0704-5100	REPAIRS & MAINTENANCE - BUILDING	4,704	2,000	1,805	2,000	90%
01-0704-5101	REPAIRS & MAINTENANCE - EQUIPMENT	20,952	15,000	10,812	15,000	72%
01-0704-5102	REPAIRS & MAINTENANCE - VEHICLES	3,095	750	202	750	27%
01-0704-5103	REPAIRS & MAINTENANCE - INFRASTRUCTURE	47,087	29,500	39,796	29,500	135%
01-0704-5106	REPAIRS & MAINTENANCE - PARKS	25,663	20,000	14,511	20,000	73%
01-0704-5109	REPAIRS & MAINTENANCE - SOFTWARE	21,087	17,726	12,068	17,726	68%
01-0704-5110	REPAIRS & MAINTENANCE - SMITH'S FORK	20,410	20,000	4,722	20,000	24%
01-0704-5200	MOWING SERVICES	3,252	-	-	-	-
	<b>Total Parks and Recreation</b>	<b>1,326,742</b>	<b>1,241,312</b>	<b>728,344</b>	<b>1,261,312</b>	<b>58%</b>

	<b>Elected Officials</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
01-0901-5001	WAGES	14,400	14,400	8,400	14,400	58%
01-0901-5010	FICA EXPENSE	1,102	1,102	643	1,102	58%
01-0901-5015	WORKER'S COMPENSATION	-	27	-	27	0%
01-0901-5100	REPAIRS & MAINTENANCE - BUILDING	1,395	1,600	1,197	1,600	75%
01-0901-5109	REPAIRS & MAINTENANCE - SOFTWARE	-	450	-	450	0%
01-0901-5120	TELEPHONE/INTERNET	699	1,662	419	1,662	25%
01-0901-5130	TOOLS & SUPPLIES	240	216	-	216	0%
01-0901-5139	OFFICE SUPPLIES	398	1,000	9	1,000	1%
01-0901-5140	ELECTRICITY	1,656	1,208	1,043	1,208	86%
01-0901-5150	TRAINING & TRAVEL EXPENSE	1,931	5,000	1,093	5,000	22%
01-0901-5152	MEMBERSHIPS & SUBSCRIPTIONS	1,080	1,600	670	1,600	42%
01-0901-5200	PROFESSIONAL SERVICES	2,806	69,204	15,230	69,204	22%
01-0901-5211	INSURANCE EXPENSE	1,572	2,205	-	2,205	0%
01-0901-5274	ADVERTISING	9,283	186	-	186	0%
	<b>Total Elected Officials</b>	<b>36,562</b>	<b>99,859</b>	<b>28,704</b>	<b>99,859</b>	<b>29%</b>
	<b>TOTAL GENERAL FUND</b>	<b>7,368,522</b>	<b>7,966,586</b>	<b>4,529,684</b>	<b>8,045,586</b>	<b>56%</b>

## 2026 Combined Water and Wastewater (CWWS)

	Revenue	FYE 2025 Actual	FYE 2026 BUDGET	FYE 2026 YTD	FYE 2026 PROJECTION	YTD %
02-0201-4410	GRANT REVENUE	-	-	2,639,275	2,639,275	100%
02-0201-4505	SNOWBIRD DISCONNECTION	300	485	300	485	62%
02-0201-4513	DISCONNECT FEES	11,283	6,593	7,397	12,849	58%
02-0201-4515	ARRANGEMENT CONTRACT REVENUE	4,660	7,222	2,224	7,222	31%
02-0201-4516	BAD DEBT RECOUP	2,466	1,430	3,684	3,684	100%
02-0201-4800	INTEREST EARNINGS	495	150,000	166,836	326,790	51%
02-0201-4900	SALE OF CITY PROPERTY	-	1,000	-	1,000	0%
02-0201-4901	MISCELLANEOUS REVENUE	473	421	(752)	421	-179%
02-0201-4902	LEASE REVENUE	15,657	54,722	16,127	22,975	70%
02-0201-4904	PROCEEDS FROM DEBT ISSUED	-	-	-	-	-
02-0201-4990	TRANSFERS IN	-	-	-	-	-
02-0203-4500	WATER SALES	4,027,741	3,750,500	2,151,135	3,844,350	56%
02-0203-4504	CONNECTION REVENUE	66,908	45,123	43,641	57,896	75%
02-0203-4506	TEMPORARY HYDRANT SERVICE FEES	-	1,011	-	1,011	0%
02-0203-4510	WATER PENALTIES	43,580	35,801	23,089	39,017	59%
02-0203-4537	DATA LOG REQUESTS	-	-	100	100	100%
02-0203-4600	WATER IMPACT FEES	127,700	109,670	108,535	149,035	73%
02-0204-4501	WASTEWATER SALES	3,232,196	3,070,000	1,900,536	3,102,212	61%
02-0204-4511	WASTEWATER PENALTIES	40,339	28,827	22,719	36,113	63%
02-0204-4601	WASTEWATER IMPACT FEES	102,755	130,000	87,077	126,832	69%
02-0206-4502	STORM WATER REVENUE	27,495	62,097	520	16,757	3%
	<b>Total CWWS Revenue</b>	<b>7,704,049</b>	<b>7,454,901</b>	<b>4,533,169</b>	<b>7,748,748</b>	<b>59%</b>

	Expenses	FYE 2025 Actual	FYE 2026 BUDGET	FYE 2026 YTD	FYE 2026 PROJECTION	YTD %
	WAGES	984,793	938,999	574,901	938,999	61%
	BENEFITS	384,552	458,639	246,218	458,639	54%
02-0201-5109	REPAIRS & MAINTENANCE - SOFTWARE	41,070	42,123	32,805	42,123	78%
02-0201-5120	TELEPHONE/INTERNET	18,971	21,424	11,355	21,424	53%
02-0201-5121	MOBILE COMMUNICATIONS	14,957	13,123	7,576	13,123	58%
02-0201-5139	OFFICE SUPPLIES	8,054	6,000	2,029	6,000	34%
02-0201-5141	PROPANE	4,151	15,000	2,062	15,000	14%
02-0201-5150	TRAINING & TRAVEL EXPENSE	15,065	15,000	1,430	15,000	10%
02-0201-5152	MEMBERSHIPS & SUBSCRIPTIONS	2,157	1,110	242	1,110	22%
02-0201-5160	POSTAGE	5,469	2,500	1,127	2,500	45%
02-0201-5211	INSURANCE EXPENSE	83,225	117,833	-	117,833	0%
02-0201-5220	PERMANENT EASEMENT ACQUISITION	3,413	75,000	60	75,000	0%
02-0201-5260	BANK CHARGES	2,173	4,250	318	4,250	7%
02-0201-5271	MISCELLANEOUS LEASING EXPENSE	-	71,664	-	71,664	0%
02-0201-5274	ADVERTISING	40	250	47	250	19%
02-0201-5700	CAPITAL IMPROVEMENT PROJECTS	2,855,347	9,353,000	3,283,013	9,353,000	35%
02-0201-5710	CAPITAL EXPENDITURES - EQUIPMENT	683	182,500	764	182,500	0%
02-0201-5712	CAPITAL EXPENDITURES - SOFTWARE	150	-	-	-	-
02-0201-5800	DEPRECIATION EXPENSE	-	-	-	-	-
02-0201-5900	MISCELLANEOUS EXPENSE	205	-	63	-	-
02-0201-5950	TRANSFERS OUT	442,000	450,200	(213,000)	450,200	-47%
02-0203-5101	REPAIRS & MAINTENANCE - EQUIPMENT	37,058	16,984	9,357	16,984	55%
02-0203-5102	REPAIRS & MAINTENANCE - VEHICLES	908	5,000	2,397	5,000	48%
02-0203-5105	REPAIRS & MAINTENANCE - WATER LINES	72,976	130,000	47,047	130,000	36%
02-0203-5107	REPAIRS & MAINTENANCE - WATER PLANT	98,023	210,000	106,216	210,000	51%
02-0203-5111	REPAIRS & MAINTENANCE - WATER TOWERS	127,128	149,705	89,971	149,705	60%
02-0203-5130	TOOLS & SUPPLIES	30,080	35,000	16,413	35,000	47%
02-0203-5131	SUPPLIES - CONNECTIONS	41,731	40,000	37,584	40,000	94%
02-0203-5132	SUPPLIES - LAB	45,517	49,200	24,651	49,200	50%
02-0203-5133	SUPPLIES - WATER CHEMICALS	220,560	175,000	121,310	175,000	69%
02-0203-5137	UNIFORM AND CLOTHING SUPPLIES	8,439	9,000	3,103	9,000	34%
02-0203-5140	ELECTRICITY	268,848	337,346	149,240	337,346	44%
02-0203-5143	FUEL	16,724	20,425	12,870	20,425	63%
02-0203-5200	PROFESSIONAL SERVICES	407,680	1,115,449	390,544	1,115,449	35%
02-0203-5230	DEBT PRINCIPAL PAYMENTS-WATER	397,682	545,000	120,298	545,000	22%
02-0203-5600	DEBT INTEREST PAYMENTS-WATER	231,456	424,000	277,184	424,000	65%
02-0203-5702	WATER IMPACT PROJECTS	-	700,000	-	700,000	0%
02-0203-5713	CAPITAL EXPENDITURES - BLDG	-	-	-	-	-
02-0203-5714	CAPITAL EXPENDITURES - WATER PLANT	-	45,000	-	45,000	0%
02-0203-5716	CAPITAL EXPENDITURES - WATER LINES	-	75,000	-	75,000	0%
02-0204-5106	REPAIRS & MAINTENANCE - SEWER LINES	302,405	250,000	21,021	250,000	8%
02-0204-5108	REPAIRS & MAINTENANCE - WW PLANT	128,205	366,000	17,101	366,000	5%
02-0204-5134	SUPPLIES - WASTEWATER CHEMICALS	51,787	25,000	3,843	25,000	15%
02-0204-5203	WASTEWATER TREATMENT SERVICE	149,585	146,507	88,725	146,507	61%
02-0204-5703	WASTEWATER IMPACT PROJECTS	-	-	-	-	-
02-0204-5715	CAPITAL EXPENDITURES - WASTEWATER PLANT	-	115,000	-	115,000	0%
	<b>Total CWWS Expenses</b>	<b>7,503,267</b>	<b>16,753,231</b>	<b>5,489,887</b>	<b>16,753,231</b>	<b>33%</b>

## 2026 Expenditure Detail By Fund

<b>POLICE TRAINING FUND</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
03-0301-5100	POLICE TRAINING EXPENSE	2,005	4,280	-	4,280	0%
	<b>Total Police Training</b>	<b>2,005</b>	<b>4,280</b>	<b>-</b>	<b>4,280</b>	<b>0%</b>
<b>POLICE DWI RECOVERY FUND</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
04-0301-5100	DWI RECOVERY COSTS	2,033	2,975	763	2,975	26%
	<b>Total Police DWI Recovery</b>	<b>2,033</b>	<b>2,975</b>	<b>763</b>	<b>2,975</b>	<b>26%</b>
<b>TECHNOLOGY UPGRADE</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
06-0301-5100	TECHNOLOGY UPGRADES	-	-	-	-	-
	<b>Total Technology Upgrade</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>JUDICIAL EDUCATION FUND</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
07-0601-5150	JUDICIAL EDUCATION EXPENSE	-	1,100	-	1,100	0%
	<b>Total Judicial Education</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>0%</b>
<b>TRANSPORTATION SALES TAX</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
09-0202-5100	REPAIRS & MAINTENANCE - BUILDING	1,168	2,000	-	2,000	0%
09-0202-5101	REPAIRS & MAINTENANCE - EQUIPMENT	9,859	12,500	6,952	12,500	56%
09-0202-5103	REPAIRS & MAINTENANCE - STREET	64,874	100,000	36,681	100,000	37%
09-0202-5130	TOOLS & SUPPLIES	14,971	12,500	4,513	12,500	36%
09-0202-5135	SUPPLIES - STREET SIGNS	4,749	3,500	490	3,500	14%
09-0202-5143	FUEL	27,220	28,500	16,511	28,500	58%
09-0202-5200	PROFESSIONAL SERVICES	25,761	30,000	29,794	30,000	99%
09-0202-5230	DEBT PRINCIPAL PAYMENTS	-	48,000	-	48,000	0%
09-0202-5600	DEBT INTEREST PAYMENTS	-	5,000	-	5,000	0%
09-0202-5700	CAPITAL IMPROVEMENT PROJECTS	545,523	1,937,000	761,735	1,937,000	39%
09-0202-5710	CAPITAL EXPENDITURES - EQUIPMENT	80,747	25,000	5,797	25,000	23%
	<b>Total Transportation Sales Tax</b>	<b>774,872</b>	<b>2,204,000</b>	<b>862,472</b>	<b>2,204,000</b>	<b>39%</b>
<b>SOLID WASTE FUND</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
10-0205-5207	SOLID WASTE SERVICES	933,088	974,167	560,322	974,167	58%
10-0205-5208	HOUSEHOLD HAZARDOUS WASTE PROGRAM	12,644	12,950	12,507	12,950	97%
	<b>Total Solid Waste</b>	<b>945,733</b>	<b>987,117</b>	<b>572,829</b>	<b>987,117</b>	<b>58%</b>
<b>SPECIAL ALLOCATION FUND</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
11-0104-5230	DEBT PRINCIPAL PAYMENTS	-	242,862	-	242,862	0%
11-0104-5600	DEBT INTEREST PAYMENTS	-	-	-	-	-
11-0104-5602	DEBT ISSUANCE COSTS	-	-	-	-	-
11-0104-5941	TIF PAYMENTS TO OTHER ENTITIES	665,735	550,000	355,729	550,000	65%
11-0104-5950	TRANSFERS TO OTHER FUNDS	-	-	-	-	-
	<b>Total Special Allocation Fund</b>	<b>665,735</b>	<b>792,862</b>	<b>355,729</b>	<b>792,862</b>	<b>45%</b>
<b>CAPITAL IMPROVEMENT SALES TAX</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
12-0202-5200	PROFESSIONAL SERVICES	234,734	115,000	8,021	115,000	7%
12-0202-5700	CAPITAL IMPROVEMENT PROJECTS	1,700,617	1,432,900	-	1,432,900	0%
12-0202-5950	TRANSFERS OUT	364,875	367,920	367,920	367,920	100%
	<b>Total Capital Improvement Sales Tax</b>	<b>2,300,226</b>	<b>1,915,820</b>	<b>375,941</b>	<b>1,915,820</b>	<b>20%</b>
<b>DEBT SERVICE</b>						
	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>	
13-0501-5230	DEBT PRINCIPAL PAYMENTS	180,000	182,920	195,000	182,920	107%
13-0501-5600	DEBT INTEREST PAYMENTS	173,850	185,000	84,938	185,000	46%
	<b>Total Debt Service</b>	<b>353,850</b>	<b>367,920</b>	<b>279,938</b>	<b>367,920</b>	<b>76%</b>

	<b>PUBLIC SAFETY SALES TAX</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
14-0301-5000	SALARIES & WAGES	-	274,578	16,647	274,578	6%
14-0301-5012	EMPLOYEE BENEFITS	-	33,500	-	33,500	0%
14-0301-5101	REPAIRS & MAINTENANCE - EQUIPMENT	-	91,200	-	91,200	0%
14-0301-5150	TRAINING & TRAVEL EXPENSE	-	15,000	-	15,000	0%
14-0305-5000	SALARIES & WAGES	-	36,400	-	36,400	0%
14-0305-5012	EMPLOYEE BENEFITS	-	16,100	-	16,100	0%
14-0305-5101	REPAIRS & MAINTENANCE - EQUIPMENT	-	6,200	-	6,200	0%
14-0305-5102	REPAIRS & MAINTENANCE - VEHICLES	-	25,250	-	25,250	0%
14-0305-5109	REPAIRS & MAINTENANCE - SOFTWARE	-	2,000	-	2,000	0%
14-0305-5121	MOBILE COMMUNICATIONS	-	915	-	915	0%
14-0305-5137	UNIFORMS & CLOTHING SUPPLIES	-	2,000	-	2,000	0%
14-0305-5143	FUEL	-	1,400	-	1,400	0%
14-0305-5200	PROFESSIONAL SERVICES	-	22,925	-	22,925	0%
	<b>Total Public Safety Sales Tax</b>	<b>-</b>	<b>527,468</b>	<b>16,647</b>	<b>527,468</b>	<b>3%</b>
	<b>CAPITAL IMPROVEMENT PROJECTS</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
15-0704-5701	PARK IMPROVEMENT PROJECTS	-	-	-	-	-
	<b>Total Capital Improvement Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PARKS &amp; STORMWATER SALES TAX</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
16-0206-5200	PROFESSIONAL SERVICES	-	80,000	765	80,000	1%
16-0206-5700	CAPITAL IMPROVEMENT PROJECTS	49,471	1,843,944	116,506	1,843,944	6%
16-0704-5106	REPAIRS & MAINTENANCE - PARKS	2,150	4,000	-	4,000	0%
16-0704-5700	CAPITAL IMPROVEMENT PROJECTS	4,352	-	-	-	-
	<b>Total Parks &amp; Stormwater Sales Tax</b>	<b>55,973</b>	<b>1,927,944</b>	<b>117,271</b>	<b>1,927,944</b>	<b>6%</b>
	<b>VEHICLE &amp; EQUIPMENT REPLACEMENT</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
17-0101-5230	VEHICLE LEASING FEES - ADMINISTRATION	-	-	-	-	-
17-0202-5230	VEHICLE LEASE - STREET	79,140	84,098	45,002	84,098	54%
17-0203-5230	VEHICLE LEASE - UTILITIES	103,179	99,182	59,538	99,182	60%
17-0302-5230	VEHICLE LEASE - POLICE	139,018	149,366	88,183	149,366	59%
17-0302-5710	CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
17-0402-5230	VEHICLE LEASE - DEVELOPMENT	23,342	27,468	14,804	27,468	54%
17-0704-5230	VEHICLE LEASE - PARKS & REC	60,532	68,382	35,911	68,382	53%
	<b>Total Vehicle &amp; Equipment Replacement</b>	<b>405,210</b>	<b>428,497</b>	<b>243,439</b>	<b>428,497</b>	<b>57%</b>
	<b>COMMONS CID FUND</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
18-0104-5200	PROFESSIONAL SERVICES	10,125	16,302	1,200	16,302	7%
18-0104-5941	PAYMENTS TO OTHER ENTITIES	259,371	365,200	117,375	365,200	32%
18-0104-5950	TRANSFERS TO OTHER FUNDS	-	-	-	-	#DIV/0!
	<b>Total Commons CID</b>	<b>269,496</b>	<b>381,502</b>	<b>118,575</b>	<b>381,502</b>	<b>31%</b>
	<b>DONATION FUND</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
19-0101-5900	MISCELLANEOUS EXPENSE	-	-	1,022	-	-
19-0301-5710	CAPITAL EXPENDITURES - EQUIPMENT	-	-	-	-	-
19-0704-5700	CAPITAL IMPROVEMENT PROJECTS	-	-	-	-	-
	<b>Total Donation</b>	<b>-</b>	<b>-</b>	<b>1,022</b>	<b>-</b>	<b>-</b>
	<b>FAIRVIEW CROSSING CID FUND</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
21-0104-5200	PROFESSIONAL SERVICES	-	-	-	-	-
21-0104-5941	PAYMENTS TO OTHER ENTITIES	-	3,750	-	3,750	0%
21-0104-5950	TRANSFERS TO OTHER FUNDS	-	-	-	-	-
	<b>Total Fairview Crossing CID</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>	<b>0%</b>
	<b>SHOPS AT SMITHVILLE CID FUND</b>	<b>FYE 2025 Actual</b>	<b>FYE 2026 BUDGET</b>	<b>FYE 2026 YTD</b>	<b>FYE 2026 PROJECTION</b>	<b>YTD %</b>
22-0104-5200	PROFESSIONAL SERVICES	-	-	16,079	-	-
22-0104-5941	PAYMENTS TO OTHER ENTITIES	-	2,000	-	2,000	0%
	<b>Total Shops at Smithville CID</b>	<b>-</b>	<b>2,000</b>	<b>16,079</b>	<b>2,000</b>	<b>804%</b>