

RESOLUTION NO 2026 _____

CITY OF TONTITOWN, WASHINGTON COUNTY, ARKANSAS

A RESOLUTION TO AMEND THE 2025 BUDGET FOR ACTUAL REVENUE AND EXPENDITURES IN THE CITY OF TONTITOWN, ARKANSAS

WHEREAS, the City Council of the City of Tontitown duly adopted the 2025 budget on December 20, 2024; and

WHEREAS, the City Council has determined, through a study of current finances, that there is an immediate need to amend the 2025 budget in order to reconcile the actual expenditures and receipts within the 2025 budget predictions; and

WHEREAS, after reviewing, the City Council of the City of Tontitown believes that approval of this amended budget for 2025 is in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tontitown as follows:

Section 1. The 2025 amended budget is hereby adopted by the City Council of the City of Tontitown, as set forth in the Attached Exhibit "A".

PASSED and APPROVED this _____ day of _____, 2026.

APPROVED:

Angela Russell, Mayor

ATTEST:

Rhonda Ardemagni– Recorder

APPROVED AS TO LEGAL FORM:

Tyler R. Farrar, City Attorney

Act 833 Fund-Fire Restricted
Act 833 Fire

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
	Dec 2025 Dec 2025 Actual	Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Revenue					
Revenue					
4552	Act 833 Fund-Fire Restricted		26,713.58	26,713.58	100.00% 22,933.57
4650	Interest Income	364.63	4,140.96	4,140.96	100.00% 4,159.24
	Total Revenue	\$364.63	\$30,854.54	\$30,854.54	\$27,092.81
	Revenue	\$364.63	\$30,854.54	\$30,854.54	\$27,092.81
	Gross Profit	\$364.63	\$30,854.54	\$30,854.54	\$27,092.81
	Revenue Less Expenditures	\$364.63	\$30,854.54	\$30,854.54	\$27,092.81
	Net Change in Fund Balance	\$364.63	\$30,854.54	\$30,854.54	\$27,092.81
Fund Balances					
	Beginning Fund Balance	182,939.72	152,449.81	0.00	0.00% 125,357.00
	Net Change in Fund Balance	364.63	30,854.54	30,854.54	0.00% 27,092.81
	Ending Fund Balance	183,304.35	183,304.35	0.00	0.00% 152,449.81

Act 988 Fund-Police Restricted
Act 988 Police

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
		Dec 2025 Dec 2025 Actual	Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures						
Revenue						
4550	Act 988 Fund-Police Restricted	1,400.00	35,827.43	35,827.43	100.00%	47,493.00
4650	Interest Income	23.73	461.25	461.25	100.00%	846.53
4540	Police Income	135.00	500.00	500.00	100.00%	320.00
	Revenue	\$1,558.73	\$36,788.68	\$36,788.68		\$48,659.53
	Gross Profit	\$1,558.73	\$36,788.68	\$36,788.68		\$48,659.53
Expenses						
5025	Automobile Expense		27,910.63	27,910.63	100.00%	14,943.74
5050	Fixed Assets Purchases		18,571.86	18,571.86	100.00%	25,691.85
5060	Materials and Supplies			0.00	0.00%	5,223.00
	Expenses		\$46,482.49	\$46,482.49		\$45,858.59
	Revenue Less Expenditures	\$1,558.73	(\$9,693.81)	(\$9,693.81)		\$2,800.94
	Net Change in Fund Balance	\$1,558.73	(\$9,693.81)	(\$9,693.81)		\$2,800.94
Fund Balances						
	Beginning Fund Balance	10,828.80	22,081.34	0.00	0.00%	19,280.40
	Net Change in Fund Balance	1,558.73	(9,693.81)	(9,693.81)	0.00%	2,800.94
	Ending Fund Balance	12,387.53	12,387.53	0.00	0.00%	22,081.34

Undercover Drug Fund

Undercover Statement of Revenue and Expenditures

Account Number	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year- To-Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Revenue					
Police Dept					
4650	Interest Income	2.92	37.38	37.38	100.00% 38.11
4020	Miscellaneous	0.00	0.00	0.00%	640.48
	Police Dept Totals	\$2.92	\$37.38	\$37.38	\$678.59
	Revenue	\$2.92	\$37.38	\$37.38	\$678.59
	Gross Profit	\$2.92	\$37.38	\$37.38	\$678.59
	Revenue Less Expenditures	\$2.92	\$37.38	\$37.38	\$678.59
	Net Change in Fund Balance	\$2.92	\$37.38	\$37.38	\$678.59
Fund Balances					
	Beginning Fund	1,463.39	1,428.93	0.00%	750.34
	Net Change in	2.92	37.38	37.38	0.00% 678.59
	Ending Fund	1,466.31	1,466.31	0.00%	1,428.93

Report Options

Fund: Undercover Drug Fund

Period: 12/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

City Of Tontitown
City General Fund
City General Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To-	
					Date Jan 2024 Dec 2024 Actual	
Revenue & Expenditures						
Revenue						
General Dept						
Revenue						
4040	Business License	255.00	32,956.95	32,956.95	100.0%	30,631.40
4057	Convenience Fee Income	14.85	514.25	514.25	100.0%	451.60
4110	Donations		0.00	0.00	0.0%	15,079.95
4363	Event Income		2,350.00	2,350.00	100.0%	13,653.67
4586	Fire Donations		1,000.00	1,000.00	100.0%	1,950.00
4084	Fire Grant-Fireshouse Subs		0.00	0.00	0.0%	24,000.96
4085	Fire-Grant		0.00	0.00	0.0%	30,678.80
4000	Franchise Tax Income	2,549.43	553,384.93	553,384.93	100.0%	562,015.07
4010	Hosting Fees		271,041.25	271,041.25	100.0%	272,681.38
4595	Insurance Claims		587,599.07	587,599.07	100.0%	87,181.92
4650	Interest Income	17,666.63	203,526.19	203,526.19	100.0%	195,770.76
4651	Interest Income 2022A&B	2,944.32	32,665.52	32,665.52	100.0%	51,907.04
4020	Miscellaneous Income		160,274.64	160,274.64	100.0%	60.50
4082	Museum Grants		0.00	0.00	0.0%	3,328.26
4100	Museum Income	2,058.55	17,105.73	17,105.73	100.0%	14,706.22
4185	Park and Trail Development		51,280.03	51,280.03	100.0%	
4180	Park Income		3,210.00	3,210.00	100.0%	3,245.00
4200	Permits-Income	15,130.02	232,033.29	232,033.29	100.0%	428,287.82
4542	Police Donations		8,500.00	8,500.00	100.0%	8,500.00
4544	Police Events		0.00	0.00	0.0%	2,500.00
4080	Police Grant		58,455.14	58,455.14	100.0%	43,399.56
4540	Police Income	22,479.00	302,453.21	302,453.21	100.0%	282,620.09
4560	Property Tax	56,120.99	961,646.41	961,646.41	100.0%	875,502.95
4570	Sales Tax- County SUT	102,853.61	1,222,583.72	1,222,583.72	100.0%	1,153,129.18
4580	Sales Tax-City 1% SUTax	139,508.94	1,643,532.72	1,643,532.72	100.0%	1,519,402.47
4645	State Turnback-Cty & Muni A	4,402.82	63,904.62	63,904.62	100.0%	63,962.03
	General Dept Totals	\$365,984.16	\$6,410,017.67	\$6,410,017.67		\$5,684,646.63
	Revenue	\$365,984.16	\$6,410,017.67	\$6,410,017.67		\$5,684,646.63
	Gross Profit	\$365,984.16	\$6,410,017.67	\$6,410,017.67		\$5,684,646.63

City Of Tontitown
City General Fund
City General Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Expenses					
Administration					
Other Expense					
5020 Animal Sheltering	(300.00)	1,025.00	1,025.00	100.0%	300.00
5025 Automobile Expense		35.01	35.01	100.0%	
5030 Bank Service Charges	110.84	1,602.40	1,602.40	100.0%	1,174.57
5351 Bond Trustee Fees		2,687.50	2,687.50	100.0%	2,500.00
5281 Building Repairs	128,147.77	162,309.90	162,309.90	100.0%	9,810.63
5035 Computer_Hardware-Software	99.00	6,735.90	6,735.90	100.0%	1,467.60
5590 Contracts	9,650.53	57,219.94	57,219.94	100.0%	48,231.20
5040 Dues and Subscriptions	1,448.94	18,438.84	18,438.84	100.0%	28,468.95
5370 Engineering		600.00	600.00	100.0%	
5047 Fuel		0.00	0.00	0.0%	183.22
5150 Insurance, Vehicles &		4,321.96	4,321.96	100.0%	3,962.96
5380 Legal Fees	776.10	92,101.87	92,101.87	100.0%	162,514.02
5060 Materials and Supplies	138.00	885.14	885.14	100.0%	3,163.84
5341 Meetings Training and Travel	176.86	12,007.95	12,007.95	100.0%	9,768.65
5340 Miscellaneous Expense		0.00	0.00	0.0%	2,500.00
5090 Office Expenses	757.93	8,230.29	8,230.29	100.0%	11,071.91
5630 Payroll w/Benefits	22,467.85	221,244.75	221,244.75	100.0%	195,220.99
5633 Payroll-AML Workers Comp		(226.83)	(226.83)	100.0%	500.00
5629 Payroll-Elected Officials	10,636.54	130,507.90	130,507.90	100.0%	124,981.72
5110 Printing and Reproduction		627.71	627.71	100.0%	
5350 Professional Fees		12,046.58	12,046.58	100.0%	6,209.33
5420 Repairs & Maintenance	2,362.39	11,321.39	11,321.39	100.0%	139.98
5597 Uniform Expense		0.00	0.00	0.0%	341.71
5500 Utilities	2,692.29	18,890.23	18,890.23	100.0%	12,206.15
Administration Totals	\$179,165.04	\$762,613.43	\$762,613.43		\$624,717.43
Community Dev					
Capital Purchase Expense					
5050 Fixed Assets Purchases		33,128.00	33,128.00	100.0%	
Other Expense					
5025 Automobile Expense	311.58	1,634.84	1,634.84	100.0%	1,652.01

City Of Tontitown
City General Fund

City General Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-	
	Dec 2025	Jan 2025	Jan 2025	Dec 2025	Date	
	Dec 2025	Dec 2025	Dec 2025	Percent of	Jan 2024	
	Actual	Actual		Budget	Dec 2024	
					Actual	
Revenue & Expenditures						
Expenses						
Community Dev						
Other Expense						
5035	Computer_Hardware-Software		(17.82)	(17.82)	100.0%	3,259.34
5590	Contracts	1,857.61	30,458.94	30,458.94	100.0%	24,131.18
5040	Dues and Subscriptions		4,217.57	4,217.57	100.0%	3,687.64
5041	Easement-ROW Expense		5,800.00	5,800.00	100.0%	
5370	Engineering	5,655.00	33,514.75	33,514.75	100.0%	120,373.03
5047	Fuel	183.73	2,083.66	2,083.66	100.0%	2,367.91
5150	Insurance, Vehicles &		1,374.54	1,374.54	100.0%	405.90
5380	Legal Fees		12,451.76	12,451.76	100.0%	524.42
5060	Materials and Supplies		572.31	572.31	100.0%	112.47
5341	Meetings Training and Travel	176.87	3,755.92	3,755.92	100.0%	446.12
5090	Office Expenses	165.46	3,122.05	3,122.05	100.0%	1,198.79
5630	Payroll w/Benefits	31,503.11	278,521.62	278,521.62	100.0%	263,903.50
5633	Payroll-AML Workers Comp		242.50	242.50	100.0%	500.00
5634	Payroll-Planning	1,284.15	13,593.34	13,593.34	100.0%	19,981.33
5110	Printing and Reproduction		0.00	0.00	0.0%	937.00
5350	Professional Fees		140.00	140.00	100.0%	7,729.88
5420	Repairs & Maintenance		1,095.43	1,095.43	100.0%	
5461	Street Improvements		9,088.00	9,088.00	100.0%	
5170	Taxes-Construction Surcharge	9.50	24,249.53	24,249.53	100.0%	26,998.63
5597	Uniform Expense		252.76	252.76	100.0%	203.97
5500	Utilities	472.72	2,606.73	2,606.73	100.0%	2,525.22
	Community Dev Totals	\$41,619.73	\$461,886.43	\$461,886.43		\$480,938.34
Fire Dept						
Capital Purchase Expense						
5050	Fixed Assets Purchases	3,423.29	116,266.84	116,266.84	100.0%	134,014.64
Other Expense						
5025	Automobile Expense	1,136.68	67,193.74	67,193.74	100.0%	8,169.70
5030	Bank Service Charges		0.00	0.00	0.0%	29.00
5995	Bond Int Exp-Regions A&B		141,907.76	141,907.76	100.0%	143,857.76
5035	Computer_Hardware-Software	209.94	2,771.61	2,771.61	100.0%	3,445.14

City Of Tontitown
City General Fund
City General Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Expenses					
Fire Dept					
Other Expense					
5591 Contract-Central EMS		52,511.00	52,511.00	100.0%	49,880.00
5590 Contracts	1,694.17	21,582.85	21,582.85	100.0%	26,750.52
5040 Dues and Subscriptions	75.00	11,772.01	11,772.01	100.0%	2,973.71
5095 Event Expense		4,700.00	4,700.00	100.0%	4,015.36
5047 Fuel	944.67	8,980.08	8,980.08	100.0%	7,826.44
5150 Insurance, Vehicles &		66,372.30	66,372.30	100.0%	84,989.78
5651 Loan Prin-Int Pmt		50,042.15	50,042.15	100.0%	50,042.15
5060 Materials and Supplies	821.72	7,797.09	7,797.09	100.0%	17,167.58
5341 Meetings Training and Travel	451.32	24,529.98	24,529.98	100.0%	4,872.37
5090 Office Expenses	131.48	4,678.44	4,678.44	100.0%	2,314.24
5630 Payroll w/Benefits	93,370.36	843,314.69	843,314.69	100.0%	721,127.63
5633 Payroll-AML Workers Comp		19,722.24	19,722.24	100.0%	14,263.21
5350 Professional Fees	224.50	3,555.86	3,555.86	100.0%	10,049.09
5420 Repairs & Maintenance	1,000.77	9,229.59	9,229.59	100.0%	7,656.43
5530 Tools and Equipment	10,341.20	70,111.88	70,111.88	100.0%	58,356.99
5597 Uniform Expense	608.01	13,807.96	13,807.96	100.0%	9,536.06
5500 Utilities	2,976.27	27,588.59	27,588.59	100.0%	22,453.92
Fire Dept Totals	\$117,409.38	\$1,568,436.66	\$1,568,436.66		\$1,383,791.72
Museum Dept					
Other Expense					
5025 Automobile Expense		37.57	37.57	100.0%	
5030 Bank Service Charges		27.19	27.19	100.0%	
5281 Building Repairs	100.00	100.00	100.00	100.0%	
5035 Computer_Hardware-Software	120.70	660.70	660.70	100.0%	1,388.14
5590 Contracts	765.70	6,118.44	6,118.44	100.0%	7,429.00
5040 Dues and Subscriptions		862.38	862.38	100.0%	933.30
5370 Engineering		1,120.00	1,120.00	100.0%	
5150 Insurance, Vehicles &		1,418.14	1,418.14	100.0%	1,300.35
5060 Materials and Supplies	1,837.17	3,878.05	3,878.05	100.0%	9,223.00
5341 Meetings Training and Travel		891.29	891.29	100.0%	979.02

City Of Tontitown
City General Fund
City General Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Expenses					
Museum Dept					
Other Expense					
5340		0.00	0.00	0.0%	1,000.00
5090	279.91	2,405.20	2,405.20	100.0%	1,339.84
5630	7,209.65	76,670.19	76,670.19	100.0%	57,556.25
5633		60.64	60.64	100.0%	293.11
5110		1,846.09	1,846.09	100.0%	3,474.62
5350		0.00	0.00	0.0%	70.00
5420	179.75	179.75	179.75	100.0%	2,038.60
5530		0.00	0.00	0.0%	113.35
5500	241.08	1,867.42	1,867.42	100.0%	1,792.66
	Museum Dept Totals	\$10,733.96	\$98,143.05		\$88,931.24
Park Dept					
Other Expense					
5281		0.00	0.00	0.0%	575.00
5590		3,504.76	3,504.76	100.0%	408.00
5040		1,513.33	1,513.33	100.0%	2,807.13
5370		10,080.00	10,080.00	100.0%	13,000.00
5470		29.28	29.28	100.0%	138.70
5095		3,285.46	3,285.46	100.0%	12,917.20
5047		588.21	588.21	100.0%	840.50
5150		2,888.06	2,888.06	100.0%	2,461.79
5060	39.48	1,863.09	1,863.09	100.0%	1,401.98
5090		345.14	345.14	100.0%	792.61
5633		0.00	0.00	0.0%	293.11
5420	50.73	7,112.49	7,112.49	100.0%	5,516.36
5530		2,289.11	2,289.11	100.0%	38.12
5500	656.02	4,224.90	4,224.90	100.0%	7,692.17
	Park Dept Totals	\$746.23	\$37,723.83		\$48,882.67

City Of Tontitown
City General Fund

City General Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
	Dec 2025	Jan 2025	Jan 2025	Dec 2025	Date
	Dec 2025	Dec 2025	Dec 2025	Percent of	Dec 2024
	Actual	Actual		Budget	Actual
Revenue & Expenditures					
Expenses					
Police Dept					
Capital Purchase Expense					
5050	Fixed Assets Purchases	140,236.17	140,236.17	100.0%	140,548.81
5053	Fixed Assets-Non Budget Appr	0.00	0.00	0.0%	50,340.00
Other Expense					
5025	Automobile Expense	14,121.41	100,997.60	100.0%	107,145.75
5030	Bank Service Charges		45.00	100.0%	
5281	Building Repairs		209.96	100.0%	2,879.48
5028	CID Expense	447.08	2,329.74	100.0%	1,447.00
5035	Computer_Hardware-Software	1,768.01	3,019.87	100.0%	6,142.56
5590	Contracts	5,317.18	157,634.68	100.0%	134,156.23
5027	Court Clerk Expense		84,186.38	100.0%	69,400.31
5040	Dues and Subscriptions	14,762.36	49,356.13	100.0%	38,979.02
5370	Engineering		1,125.00	100.0%	
5047	Fuel	5,840.72	78,333.81	100.0%	88,948.76
5150	Insurance, Vehicles &	13,134.22	106,296.56	100.0%	56,207.19
5596	K-9 Animal Expense		6,980.84	100.0%	606.33
5380	Legal Fees		27,434.68	100.0%	
5651	Loan Prin-Int Pmt		8,050.63	100.0%	12,131.26
5060	Materials and Supplies	18,787.36	29,615.93	100.0%	19,703.05
5341	Meetings Training and Travel	156.33	15,788.29	100.0%	14,592.18
5090	Office Expenses	55.47	4,887.81	100.0%	5,146.50
5630	Payroll w/Benefits	163,704.81	1,666,233.13	100.0%	1,644,952.71
5633	Payroll-AML Workers Comp		24,422.77	100.0%	17,188.28
5543	Police Event Expense		0.00	0.0%	2,500.00
5350	Professional Fees	120.00	2,198.00	100.0%	10,261.00
5420	Repairs & Maintenance	553.11	4,990.20	100.0%	3,304.08
5597	Uniform Expense	3,557.08	34,094.93	100.0%	20,613.81
5500	Utilities	4,820.59	33,126.29	100.0%	35,174.63
5562	Washington County Inmates		3,498.58	100.0%	3,498.58
	Police Dept Totals	\$247,145.73	\$2,585,092.98		\$2,485,867.52
	Expenses	\$596,820.07	\$5,513,896.38		\$5,113,128.92

City Of Tontitown

City General Fund

City General Statement of Revenue and Expenditures

Revenue Less Expenditures (\$230,835.91) \$896,121.29 \$896,121.29 \$571,517.71

Other Revenue

General Dept

Transfer Revenue

4990 Transfer In 199,362.44 2,986,311.42 2,986,311.42 100.0% 2,915,056.08

Extraordinary Income

4599 2022A&B Sales Tax 199,298.48 2,347,903.90 2,347,903.90 100.0% 2,170,574.99

4589 Impact Fee 9,832.00 95,443.14 95,443.14 100.0% 147,753.64

General Dept Totals \$408,492.92 \$5,429,658.46 \$5,429,658.46 \$5,233,384.71

Other Revenue \$408,492.92 \$5,429,658.46 \$5,429,658.46 \$5,233,384.71

Other Expenses

Administration

Transfer Expense

5998 Transfer Out 331,823.45 3,925,483.66 3,925,483.66 100.0% 3,592,162.38

5660 Transfer Out To Reserve 600,000.00 600,000.00 100.0% 700,000.00

Administration Totals \$331,823.45 \$4,525,483.66 \$4,525,483.66 \$4,292,162.38

Fire Dept

Extraordinary Expense

5055 Impact Qual Expense 0.00 0.00 0.0% 1,199.50

Fire Dept Totals \$0.00 \$0.00 \$1,199.50

Police Dept

Extraordinary Expense

5055 Impact Qual Expense 0.00 0.00 0.0% 55,268.50

Police Dept Totals \$0.00 \$0.00 \$55,268.50

Other Expenses \$331,823.45 \$4,525,483.66 \$4,525,483.66 \$4,348,630.38

Net Change in Fund Balance (\$154,166.44) \$1,800,296.09 \$1,800,296.09 \$1,456,272.04

Fund Balances

Beginning Fund Balance 9,908,843.31 7,954,380.78 0.00 0.0% 6,498,108.74

Net Change in Fund Balance (154,166.44) 1,800,296.09 1,800,296.09 0.0% 1,456,272.04

Ending Fund Balance 9,754,676.87 9,754,676.87 0.00 0.0% 7,954,380.78

Water Sewer General Fund

Water Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Revenue					
Sewer Dept					
4650 Interest Income	434.92	4,378.71	4,378.71	100.00%	2,515.40
4651 Interest Income 2022A&B	30.95	28,362.94	28,362.94	100.00%	94,351.46
4051 Sewer Sales	156,841.61	1,506,828.51	1,506,828.51	100.00%	1,172,886.15
4069 Sewer Tapping Fees		6,500.00	6,500.00	100.00%	2,500.00
4032 Waste Management Sewer	137,018.71	693,726.01	693,726.01	100.00%	595,487.19
Sewer Dept Totals	\$294,326.19	\$2,239,796.17	\$2,239,796.17		\$1,867,740.20
Solid Waste Dept					
4056 Yellow Bag Sales	199.94	3,181.32	3,181.32	100.00%	3,384.44
Solid Waste Dept Totals	\$199.94	\$3,181.32	\$3,181.32		\$3,384.44
Water Dept					
4053 Billing & Meter Fee Income	4,571.53	49,059.52	49,059.52	100.00%	47,053.34
4057 Convenience Fee Income	55.75	578.99	578.99	100.00%	1,231.23
4595 Insurance Claims		109,140.08	109,140.08	100.00%	2,462.97
4650 Interest Income	14,934.21	178,610.22	178,610.22	100.00%	254,307.12
4651 Interest Income 2022A&B			0.00	0.00%	35,058.17
4052 Late Fee Income	5,057.40	40,636.14	40,636.14	100.00%	36,801.85
4020 Miscellaneous Income		29,640.00	29,640.00	100.00%	878.54
4060 Overpayment of Water Sales	6,066.91	35,719.69	35,719.69	100.00%	44,050.52
4058 Reconnection Fee	332.01	5,682.57	5,682.57	100.00%	4,829.79
4299 Returned Checks Fees	273.39	1,858.05	1,858.05	100.00%	1,306.54
4594 Sales Tax-2022A&B Excess	132,524.97	1,548,436.96	1,548,436.96	100.00%	1,377,732.99
4050 Water Sales	160,049.66	1,841,107.81	1,841,107.81	100.00%	1,682,282.64
4064 Water Tapping Fees	7,250.00	39,389.00	39,389.00	100.00%	48,000.00
Water Dept Totals	\$331,115.83	\$3,879,859.03	\$3,879,859.03		\$3,535,995.70
Revenue	\$625,641.96	\$6,122,836.52	\$6,122,836.52		\$5,407,120.34
Gross Profit	\$625,641.96	\$6,122,836.52	\$6,122,836.52		\$5,407,120.34

Expenses

Sewer Dept

5022 Audit Expense		3,672.50	3,672.50	100.00%	10,187.50
5025 Automobile Expense	104.40	6,881.25	6,881.25	100.00%	9,756.32
5030 Bank Service Charges			0.00	0.00%	713.99
5281 Building Repairs			0.00	0.00%	532.50

Water Sewer General Fund

Water Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual	
Revenue & Expenditures						
Expenses						
Sewer Dept						
5035	Computer_Hardware-Software		249.99	249.99	100.00%	5,377.75
5590	Contracts	3,560.32	9,085.88	9,085.88	100.00%	7,502.16
5040	Dues and Subscriptions	262.03	14,621.70	14,621.70	100.00%	7,263.66
5041	Easement-ROW Expense		6,781.85	6,781.85	100.00%	
5370	Engineering	67,204.90	236,751.45	236,751.45	100.00%	154,916.21
5470	Equipment Repairs	2,808.74	22,028.94	22,028.94	100.00%	9,858.34
5050	Fixed Assets Purchases		112,237.37	112,237.37	100.00%	139,743.26
5047	Fuel	772.26	6,390.38	6,390.38	100.00%	11,672.22
5150	Insurance, Vehcles & Property		17,812.69	17,812.69	100.00%	15,970.72
5441	Laboratory Testing	820.20	14,807.70	14,807.70	100.00%	4,500.00
5380	Legal Fees		709.89	709.89	100.00%	659.39
5285	Locate Service	98.80	1,420.25	1,420.25	100.00%	1,400.27
5060	Materials and Supplies	1,570.53	18,339.25	18,339.25	100.00%	23,792.01
5341	Meetings Training and Travel		158.74	158.74	100.00%	1,008.50
5340	Miscellaneous Expense		(824.85)	(824.85)	100.00%	
5090	Office Expenses		767.13	767.13	100.00%	211.21
5630	Payroll w/Benefits	29,547.99	290,707.72	290,707.72	100.00%	256,398.94
5633	Payroll-AML Workers Comp		2,704.54	2,704.54	100.00%	2,394.56
5350	Professional Fees		17,544.00	17,544.00	100.00%	3,500.00
5420	Repairs & Maintenance		1,709.70	1,709.70	100.00%	731.86
5202	Scada	530.10	530.10	530.10	100.00%	
5011	Sewer Service Purchase	324,202.03	1,728,339.53	1,728,339.53	100.00%	1,470,839.84
5283	Sewer System Repairs	11,960.00	55,903.92	55,903.92	100.00%	55,704.35
5530	Tools and Equipment	154.76	1,251.54	1,251.54	100.00%	6,931.81
5597	Uniform Expense	770.40	2,156.06	2,156.06	100.00%	2,321.38
5500	Utilities	4,453.80	33,174.32	33,174.32	100.00%	30,066.02
5536	Water and Sewer Billing	2,500.00	14,500.00	14,500.00	100.00%	13,500.00
5284	Water System Repairs		3,044.18	3,044.18	100.00%	
	Sewer Dept Totals	\$451,321.26	\$2,623,457.72	\$2,623,457.72		\$2,247,454.77
Solid Waste Dept						
5040	Dues and Subscriptions		2,150.52	2,150.52	100.00%	2,150.52
5675	Yellow Bag Purchases	924.00	2,772.00	2,772.00	100.00%	3,696.00
	Solid Waste Dept Totals	\$924.00	\$4,922.52	\$4,922.52		\$5,846.52

Water Sewer General Fund

Water Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
	Dec 2025	Jan 2025	Jan 2025	Dec 2025	Date
	Dec 2025	Dec 2025	Dec 2025	Percent of	Dec 2024
	Actual	Actual		Budget	Actual
Revenue & Expenditures					
Expenses					
Water Dept					
5022		3,672.50	3,672.50	100.00%	10,187.50
5025	93.29	13,565.55	13,565.55	100.00%	11,403.52
5030	178.54	2,017.65	2,017.65	100.00%	1,915.84
5199	11,281.67	16,724.67	16,724.67	100.00%	19,840.00
5995		301,525.00	301,525.00	100.00%	311,325.00
5200		43,653.13	43,653.13	100.00%	109,121.87
5351		1,041.50	1,041.50	100.00%	1,507.00
5281		13.52	13.52	100.00%	5,904.48
5035		251.11	251.11	100.00%	5,497.74
5590	4,578.39	42,584.88	42,584.88	100.00%	30,682.47
5040	110.48	22,999.11	22,999.11	100.00%	13,108.60
5041		1,200.00	1,200.00	100.00%	
5370	52,525.65	166,093.70	166,093.70	100.00%	144,175.82
5470		1,353.40	1,353.40	100.00%	2,624.68
5050	10,660.00	53,274.16	53,274.16	100.00%	
5053		511,652.30	511,652.30	100.00%	1,035,482.84
5047	772.26	12,452.88	12,452.88	100.00%	12,505.96
5150	200.00	17,902.70	17,902.70	100.00%	16,442.33
5380		1,926.95	1,926.95	100.00%	1,868.92
5285	98.80	1,420.25	1,420.25	100.00%	2,035.33
5060	8,077.29	143,777.49	143,777.49	100.00%	75,443.04
5341		2,154.91	2,154.91	100.00%	996.39
5203		56,294.93	56,294.93	100.00%	76,431.53
5340		(2,103.60)	(2,103.60)	100.00%	1,146.16
5090		1,809.72	1,809.72	100.00%	1,482.03
5630	29,547.77	291,176.30	291,176.30	100.00%	264,257.80
5633		2,704.55	2,704.55	100.00%	2,394.56
5350		11,901.98	11,901.98	100.00%	9,430.00
5420		2,889.36	2,889.36	100.00%	3,800.75
5202	530.10	5,202.54	5,202.54	100.00%	3,928.48
5283		(1,594.15)	(1,594.15)	100.00%	
5530	250.85	4,002.16	4,002.16	100.00%	7,186.93

Water Sewer General Fund

Water Statement of Revenue and Expenditures

Acct	Current Period Dec 2025 Dec 2025 Actual	Year-To-Date Jan 2025 Dec 2025 Actual	Annual Budget Jan 2025 Dec 2025	Jan 2025 Dec 2025 Percent of Budget	Prior Year-To- Date Jan 2024 Dec 2024 Actual
Revenue & Expenditures					
Expenses					
Water Dept					
5597	Uniform Expense	738.01	7,544.89	7,544.89	100.00% 4,202.84
5525	USDA Loan Service	5,881.00	70,572.00	70,572.00	100.00% 70,572.00
5500	Utilities	5,536.69	55,499.66	55,499.66	100.00% 48,852.88
5536	Water and Sewer Billing	2,500.00	14,500.00	14,500.00	100.00% 13,500.00
5010	Water Purchases	80,457.00	1,031,016.09	1,031,016.09	100.00% 931,487.63
5284	Water System Repairs	9,596.65	70,462.26	70,462.26	100.00% 51,314.70
	Water Dept Totals	\$223,614.44	\$2,983,136.05	\$2,983,136.05	\$3,302,057.62
	Expenses	\$675,859.70	\$5,611,516.29	\$5,611,516.29	\$5,555,358.91
	Revenue Less Expenditures	(\$50,217.74)	\$511,320.23	\$511,320.23	(\$148,238.57)
Other Revenue					
Sewer Dept					
4589	Impact Fee		122,935.00	122,935.00	100.00% 94,169.00
	Sewer Dept Totals		\$122,935.00	\$122,935.00	\$94,169.00
Water Dept					
4022	ARDOT-Reimbursement	380,659.53	5,526,516.22	5,526,516.22	100.00% 234,937.24
4589	Impact Fee	23,200.00	275,190.00	275,190.00	100.00% 156,600.00
4588	Sales Tax-2017-F & M Restrict		664,882.24	664,882.24	100.00% 1,627,931.26
4990	Transfer In	8,215.40	2,735,611.02	2,735,611.02	100.00% 1,287,442.23
	Water Dept Totals	\$412,074.93	\$9,202,199.48	\$9,202,199.48	\$3,306,910.73
	Other Revenue	\$412,074.93	\$9,325,134.48	\$9,325,134.48	\$3,401,079.73
Other Expenses					
Sewer Dept					
5026	ARDOT-Expense			0.00	0.00% 109,749.08
5055	Impact Qual Expense		37,750.61	37,750.61	100.00%
	Sewer Dept Totals		\$37,750.61	\$37,750.61	\$109,749.08
Water Dept					
5026	ARDOT-Expense	1,210.40	5,304,846.09	5,304,846.09	100.00% 359,351.99
5998	Transfer Out	4,413.80	2,495,909.78	2,495,909.78	100.00% 1,267,527.10
	Water Dept Totals	\$5,624.20	\$7,800,755.87	\$7,800,755.87	\$1,626,879.09
	Other Expenses	\$5,624.20	\$7,838,506.48	\$7,838,506.48	\$1,736,628.17
	Net Change in Fund Balance	\$356,232.99	\$1,997,948.23	\$1,997,948.23	\$1,516,212.99

Water Sewer General Fund

Water Statement of Revenue and Expenditures

Acct	Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
	Dec 2025	Jan 2025	Jan 2025	Dec 2025	Date
	Dec 2025	Dec 2025	Dec 2025	Percent of	Jan 2024
	Actual	Actual		Budget	Dec 2024
					Actual
Fund Balances					
Beginning Fund Balance	25,991,153.81	22,579,757.70	0.00	0.00%	21,063,544.71
Net Change in Fund Balance	356,232.99	1,997,948.23	1,997,948.23	0.00%	1,516,212.99
Ending Fund Balance	26,347,386.80	26,347,386.80	0.00	0.00%	22,579,757.70

Street Fund

Street Statement of Revenue and Expenditures

Acct		Current Period	Year-To-Date	Annual Budget	Jan 2025	Prior Year-To-
		Dec 2025 Dec 2025 Actual	Jan 2025 Dec 2025 Actual	Jan 2025 Dec 2025	Dec 2025 Percent of Budget	Jan 2024 Dec 2024 Actual
Revenue & Expenditures						
Revenue						
4650	Interest Income	2,609.00	27,734.60	27,734.60	100.00%	29,298.94
4020	Miscellaneous Income		8,150.00	8,150.00	100.00%	12,920.00
4200	Permits-Income		3,500.00	3,500.00	100.00%	
4560	Property Tax	8,751.17	150,213.56	150,213.56	100.00%	136,792.43
4580	Sales Tax-City 1% SUTax	59,789.54	704,371.18	704,371.18	100.00%	651,172.52
4645	State Turnback-Cty & Muni A	29,059.38	363,434.68	363,434.68	100.00%	353,674.44
	Revenue	\$100,209.09	\$1,257,404.02	\$1,257,404.02		\$1,183,858.33
	Gross Profit	\$100,209.09	\$1,257,404.02	\$1,257,404.02		\$1,183,858.33
Expenses						
5025	Automobile Expense	6,335.19	7,595.21	7,595.21	100.00%	1,020.97
5030	Bank Service Charges			0.00	0.00%	(332.49)
5590	Contracts	782.12	33,821.05	33,821.05	100.00%	11,899.81
5040	Dues and Subscriptions	806.66	4,678.05	4,678.05	100.00%	6,482.01
5041	Easement-ROW Expense	16,447.00	16,447.00	16,447.00	100.00%	
5370	Engineering	3,419.82	45,467.86	45,467.86	100.00%	450,462.31
5470	Equipment Repairs	358.84	2,332.62	2,332.62	100.00%	9,877.47
5050	Fixed Assets Purchases		75,508.85	75,508.85	100.00%	58,372.00
5047	Fuel	987.02	13,466.12	13,466.12	100.00%	11,131.89
5150	Insurance, Vehicles & Property		7,478.70	7,478.70	100.00%	6,450.66
5380	Legal Fees		398.24	398.24	100.00%	734.76
5060	Materials and Supplies	3,883.09	24,333.77	24,333.77	100.00%	28,198.26
5090	Office Expenses		14.13	14.13	100.00%	240.34
5630	Payroll w/Benefits	22,825.34	213,977.75	213,977.75	100.00%	225,182.13
5633	Payroll-AML Workers Comp		2,404.04	2,404.04	100.00%	2,394.57
5350	Professional Fees	40.00	7,945.00	7,945.00	100.00%	15,453.00
5420	Repairs & Maintenance	1,549.70	39,513.90	39,513.90	100.00%	30,405.05
5461	Street Improvements	48,229.79	545,180.13	545,180.13	100.00%	63,337.43
5462	Street Signage		7,677.18	7,677.18	100.00%	17,297.96
5530	Tools and Equipment	105.66	2,269.86	2,269.86	100.00%	806.86
5597	Uniform Expense	677.37	2,142.84	2,142.84	100.00%	1,813.99
5500	Utilities	6,758.89	41,442.95	41,442.95	100.00%	38,082.35
	Expenses	\$113,206.49	\$1,094,095.25	\$1,094,095.25		\$979,311.33
	Revenue Less Expenditures	(\$12,997.40)	\$163,308.77	\$163,308.77		\$204,547.00
Other Revenue						
4022	ARDOT-Reimbursement		79,169.40	79,169.40	100.00%	
4589	Impact Fee	13,908.00	135,536.69	135,536.69	100.00%	208,523.19
4990	Transfer In		300,000.00	300,000.00	100.00%	1,034,150.22
	Other Revenue	\$13,908.00	\$514,706.09	\$514,706.09		\$1,242,673.41
Other Expenses						
5026	ARDOT-Expense		210,414.66	210,414.66	100.00%	
5998	Transfer Out		300,000.00	300,000.00	100.00%	1,034,150.22
	Other Expenses		\$510,414.66	\$510,414.66		\$1,034,150.22
	Net Change in Fund Balance	\$910.60	\$167,600.20	\$167,600.20		\$413,070.19
Fund Balances						
	Beginning Fund Balance	1,309,394.26	1,142,704.66	0.00	0.00%	729,634.47
	Net Change in Fund Balance	910.60	167,600.20	167,600.20	0.00%	413,070.19
	Ending Fund Balance	1,310,304.86	1,310,304.86	0.00	0.00%	1,142,704.66