

City of Cotter

Revenue & Expense Financial Reporting and Analysis

for

Revised Year-End 2025 City Budget (12/31/2025)



Cemetery Fund
Fire Department Fund
General Fund
Street Department Fund
Water Revenue Fund

Cemetery Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget No Changes Made	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Income				
Carryover from Previous Year	6,107.06	6,107.06	-	(994.49)
Cem Grave Opening/Closing	3,400.00	3,400.00	5,000.00	5,000.00
Cem Lot Sales	1,800.00	1,800.00	300.00	300.00
Cem Perpetual Care Income	3,800.00	3,800.00	5,140.27	5,140.27
Donations	-	-	-	-
Interest on Checking Account	300.00	300.00	622.98	622.98
	15,407.06	15,407.06	11,063.25	10,068.76
Expense				
Contract Labor	300.00	300.00	-	-
Equipment Purchase	400.00	400.00	-	-
Fuel & Oil (Non-Taxable)	75.00	75.00	21.87	21.87
Fuel & Oil (Taxable)	500.00	500.00	301.74	301.74
Grave Opening & Closing	1,200.00	1,200.00	-	-
Repair & Maint - Equipment	1,000.00	1,000.00	1,643.21	1,643.21
Salaries	9,288.14	9,288.14	6,180.73	6,180.73
Benefits - APERS	1,422.94	1,422.94	564.73	564.73
Benefits - Insurance	-	-	575.82	575.82
Benefits - Medicare	134.68	134.68	84.85	84.85
Benefits - Social Security	575.86	575.86	362.79	362.79
Benefits - Unemployment Insurance	10.44	10.44	5.29	5.29
Supplies - Gen (Cleaning, Park)	500.00	500.00	327.73	327.73
Total Expenses	15,407.06	15,407.06	10,068.76	10,068.76
Transfers				
Transfer from General Savings	-	-	-	-
Total Transfers IN	-	-	-	-
Total Transfers and Income	15,407.06	15,407.06	11,063.25	10,068.76
Net Profit/Loss From Operations	-	-	994.49	-

Fire Dept. Fund
2025 Budget Amendments

Net Profit/Loss After Transfers	-	-	2,623.68	-
---------------------------------	---	---	----------	---

Fire Dept. Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Income				
Carryover from Previous Year	21,579.18	21,579.18	-	(2,623.68)
Act 833	14,000.00	14,000.00	-	-
Baxter County Property Tax	30,300.00	30,300.00	23,904.83	23,904.83
County Matching Funds	5,263.00	5,263.00	52,832.76	52,832.76
Donations	-	-	5,263.15	5,263.15
FD Auxiliary Donations	-	-	-	-
Reimbursement	250.00	250.00	7,950.97	7,950.97
Sale of Equipment	-	-	-	-
USDA Const Loan Hld Acct PH2-B	-	-	250.00	250.00
Interest on Checking Account	2,100.00	2,100.00	217,093.81	217,093.81
	73,492.18	73,492.18	311,253.36	308,629.68
Expense				
Advertising	150.00	150.00	-	-
Contract Labor	325.00	325.00	-	-
Dues, Subscriptions & Memberships	2,000.00	2,000.00	-	-
Equipment Purchases	9,811.00	9,811.00	1,560.56	1,560.56
Fuel & Oil (Non-Taxable)	1,000.00	1,000.00	10,209.42	10,209.42
Fuel & Oil - (Taxable)	1,081.75	1,081.75	531.64	531.64
Insurance Property	2,794.00	2,794.00	1,271.32	1,271.32
Insurance Vehicle	2,305.00	2,305.00	3,928.09	3,928.09
Janitorial Expense	500.00	500.00	2,863.99	2,863.99
License Fees	250.00	250.00	421.53	421.53
USDA FF Pagers&Radios 2024-14	-	-	-	-
Maintenance Supplies	250.00	250.00	32.55	32.55
Meeting/Training Expense	500.00	500.00	520.55	520.55
Office Supplies	800.00	800.00	1,032.16	1,032.16
Postage	100.00	100.00	-	-
Prevention & Safety Expense	250.00	250.00	-	-
Repair & Maintenance - Buildings	4,500.00	4,500.00	-	-
Repair & Maintenance - Equipment	3,000.00	3,000.00	10,153.10	10,153.10
Repair & Maintenance - Vehicles	5,000.00	5,000.00	3,947.94	3,947.94
Replenishable Equipment	2,000.00	2,000.00	5,903.31	5,903.31
Salaries	23,062.00	23,062.00	2,919.53	2,919.53
Benefits-LOPFI	2,580.00	2,580.00	26,250.52	26,250.52
Benefits - Medicare	334.40	334.40	2,580.00	2,580.00
Benefits - Social Security	1,429.84	1,429.84	477.22	477.22
Benefits - Unemployment	69.19	69.19	2,039.21	2,039.21
Benefits - Worker's Comp	400.00	400.00	50.03	50.03
Benefits - Meeting/Training Allowance	-	-	240.00	240.00
Telephone/Fax/Internet Expense	2,000.00	2,000.00	6,640.00	6,640.00
Travel/Mileage Expense	500.00	500.00	1,937.79	1,937.79
Uniforms/Mats	500.00	500.00	516.60	516.60
Utilities - New Fire House	6,000.00	6,000.00	377.49	377.49
Total Expenses	73,492.18	73,492.18	91,535.87	91,535.87
Transfers				
Transfers to USDA Accounts	-	-	217,093.81	217,093.81
Transfers OUT:	-	-	217,093.81	217,093.81
Total Transfers and Income	73,492.18	73,492.18	311,253.36	308,629.68
Total Transfers and Expenses	73,492.18	73,492.18	308,629.68	308,629.68

General Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Income				
Carryover fr/to Previous/New Year	82,093.22	82,093.22	-	16,291.82
Animal Licenses	215.00	215.00	118.00	118.00
Building Permits	-	-	100.00	100.00
Alcohol License Permit Fee	950.00	950.00	175.00	175.00
Ark Recreational Trail Prog (RTP)	-	-	-	-
AR Police Equip GR #24PSEG021	-	-	-	-
STEP Grant Reimbursement	-	-	2,039.88	2,039.88
Baxter Co. Property Tax - Gen	60,884.00	60,884.00	76,069.39	76,069.39
Comm Dev Park Grant	15,000.00	15,000.00	15,000.00	15,000.00
Act 224 of 2022	-	-	-	-
City Sales Tax - Water Improve	57,069.00	57,069.00	60,504.75	60,504.75
City Sales Tax - Ductile Iron	57,069.00	57,069.00	60,504.75	60,504.75
City Sales Tax - General	125,600.00	125,600.00	121,009.47	121,009.47
City Sales Tax - General Savings	-	-	-	-
Counter Sales	150.00	150.00	150.00	150.00
County Sales Tax	228,334.00	228,334.00	233,493.20	233,493.20
Court Fines	39,388.00	39,388.00	31,790.42	31,790.42
Donations	-	-	7,501.70	7,501.70
Donations - Police	-	-	133.00	133.00
Fees & Permit Income	-	-	-	-
Franchise Tax	55,000.00	55,000.00	56,044.19	56,044.19
FSB Police Car Loan Proceeds	-	-	1,943.18	1,943.18
Interest on Checking Account	9,680.00	9,680.00	12,475.67	12,475.67
JAG Program LLEBG #24-194-19L	-	-	-	-
JAG Program LLEBG #24-694-20L	-	-	-	-
Jail Fees	1,990.00	1,990.00	1,135.00	1,135.00
ML Property Program Settlement	-	-	23,734.36	23,734.36
Municipal Vehicle Program	-	-	6,212.48	6,212.48
Misc Income	-	-	-	-
Occupation License	1,775.00	1,775.00	1,475.00	1,475.00
Park Revenue	1,200.00	1,200.00	1,975.00	1,975.00
Police Report	120.00	120.00	20.00	20.00
Permits	250.00	250.00	-	-
Golf Cart Permit	-	-	234.00	234.00
Rebates	230.00	230.00	430.54	430.54
Probation Revenue	-	-	430.00	430.00
Reimbursement	-	-	9,503.65	9,503.65
Restitution	-	-	-	-
State Turnback	12,500.00	12,500.00	13,164.25	13,164.25
	749,497.22	749,497.22	737,366.88	753,658.70
City and Parks Expenses				
Advertising	250.00	250.00	402.26	402.26
Animal Control	1,000.00	1,000.00	1,000.00	1,000.00
Ark Recreational Trail Prog (RTP)	-	-	2,237.83	2,237.83
AR Hist Presv. Rest. Grant (NAYC)	-	-	-	-
ARC Grant NAYC/Warrior Park	-	-	-	-

General Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Ark Rural Comm Grant Prog - Sidewalk Light	43,500.00	43,500.00	38,720.79	38,720.79
Matching Funds for Sidewalk Lights	-	-	-	-
Bridge Lights	4,269.14	4,269.14	281.07	281.07
Urban Comm Forestry Grant Proj	-	-	-	-
Parkside Improvements	1,000.00	1,000.00	249.71	249.71
Christmas in Cotter	3,000.00	3,000.00	3,189.98	3,189.98
City Hall Garden/Landscape	500.00	500.00	453.60	453.60
Audit Expense	-	-	7,000.00	7,000.00
City Sign	900.00	900.00	2,604.98	2,604.98
Contract Labor	2,500.00	2,500.00	-	-
Cotter City Zoning & Plat Maps	-	-	119.63	119.63
Dues, Subscriptions & Memberships	13,950.00	13,950.00	14,759.00	14,759.00
Economic Development Donation	100.00	100.00	100.00	100.00
Election Costs	730.73	730.73	-	-
Equipment Purchase	5,000.00	5,000.00	-	-
Fuel Oil (Non-Taxable)	250.00	250.00	-	-
Fuel Oil Taxable	1,000.00	1,000.00	448.59	448.59
Bank Service Charge	600.00	600.00	600.00	600.00
Insurance - Property	7,604.00	7,604.00	8,875.75	8,875.75
Insurance - Vehicle	-	-	399.12	399.12
Janitorial Expenses	1,600.00	1,600.00	4,104.19	4,104.19
Legal Expenses	12,000.00	12,000.00	6,766.83	6,766.83
Other Exp - City - Interest Exp	-	-	-	-
Maintenance Supplies	-	-	125.15	125.15
Meetings/Training	1,000.00	1,000.00	711.59	711.59
Maintenance Fees	6,206.00	6,206.00	5,350.95	5,350.95
Municipal Code Books	300.00	300.00	-	-
North Arkansas Youth Center	6,000.00	6,000.00	5,400.00	5,400.00
Reimbursements	-	-	11.57	11.57
Office Supplies	5,000.00	5,000.00	5,670.53	5,670.53
Lease Expense	-	-	100.00	100.00
Park Sign Expense	500.00	500.00	-	-
Postage	2,000.00	2,000.00	799.20	799.20
Property Taxes	-	-	-	-
Prevention & Safety	-	-	-	-
Repair & Maintenance - Bldg	13,824.92	13,824.92	38,769.56	38,769.56
Repair & Maintenance - Equipment	5,500.00	5,500.00	829.48	829.48
Repair & Maintenance - Vehicle	-	-	-	-
Unallocated - Other Exp - Refunds	-	-	-	-
Salaries	160,157.12	160,157.12	157,053.21	157,053.21
Benefits - APERS	23,997.77	23,997.77	23,237.35	23,237.35
Benefits - Insurance	12,687.66	12,687.66	12,582.65	12,582.65
Benefits - Medicare	2,322.28	2,322.28	2,232.76	2,232.76
Benefits - Social Security	9,929.74	9,929.74	9,545.98	9,545.98
Benefits - Unemployment	88.44	88.44	41.28	41.28
Benefits - Worker's Comp	682.00	682.00	-	-
Spring Park Improvements	4,305.75	4,305.75	4,599.78	4,599.78
State Bond	500.00	500.00	500.00	500.00

General Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Supplies Shop Tools	-	-	-	-
Supplies (Cleaning, Park, etc)	6,000.00	6,000.00	3,793.49	3,793.49
Telephone/Fax/Internet	4,800.00	4,800.00	4,804.29	4,804.29
Travel/Mileage	1,000.00	1,000.00	1,319.36	1,319.36
Tree Advisory Board Projects	500.00	500.00	82.81	82.81
Uniforms/Mats	500.00	500.00	-	-
Utilities	11,332.00	11,332.00	11,229.32	11,229.32
Total City Expenses	378,887.55	378,887.55	381,103.64	381,103.64

Police Expenses

Advertising	-	-	-	-
Clothing Allowance	4,020.00	4,020.00	1,544.29	1,544.29
Court Fees Dist	-	-	1,199.43	1,199.43
Dues, Subscriptions & Memberships	6,757.00	6,757.00	1,871.11	1,871.11
Equipment - Purchase	2,000.00	2,000.00	7,770.64	7,770.64
Fuel & Oil (Non-taxable)	400.00	400.00	-	-
Fuel Oil Taxable	9,000.00	9,000.00	9,720.26	9,720.26
FY23-24 LLEBG Grant #24-194-19L	-	-	-	-
Insurance - Vehicle	1,835.00	1,835.00	1,268.00	1,268.00
Lease Expense	1,398.00	1,398.00	300.00	300.00
Maintenance Fees	600.00	600.00	690.69	690.69
Meeting/Training	1,500.00	1,500.00	77.85	77.85
Office Supplies	960.00	960.00	709.14	709.14
Operational Supplies	750.00	750.00	1,644.55	1,644.55
Postage/Shipping	75.00	75.00	18.29	18.29
Prevention & Safety	450.00	450.00	-	-
Police Unit-Newer	7,855.80	7,855.80	7,087.41	7,087.41
Repair & Maintenance - Equipment	1,500.00	1,500.00	700.96	700.96
Repair & Maintenance - Vehicles	4,450.00	4,450.00	9,033.05	9,033.05
Salaries	163,203.24	163,203.24	151,235.98	151,235.98
Salaries-Police STEP Grant	-	-	2,356.72	2,356.72
Benefits - APERS	-	-	12.28	12.28
Benefits - Insurance	15,248.88	15,248.88	14,830.94	14,830.94
Benefits - LOPFI	26,398.70	26,398.70	20,796.39	20,796.39
Benefits - Medicare	2,366.45	2,366.45	2,140.25	2,140.25
Benefits - Social Security	10,118.60	10,118.60	9,150.97	9,150.97
Benefits - Unemployment	90.00	90.00	64.69	64.69
Benefits - Worker's Comp	1,245.00	1,245.00	-	-
Telephone/Fax/Internet	3,600.00	3,600.00	3,975.97	3,975.97
Travel/Mileage Expense	400.00	400.00	-	-
Total Police Expenses	266,221.67	266,221.67	248,199.86	248,199.86

Transfers

Transfer from General Savings Fund	15,000.00	15,000.00	-	-
Transfer from Payroll Fund	250.00	250.00	404.42	404.42
Total Transfers In	15,250.00	15,250.00	404.42	404.42
Transfer to Court Automation	5,500.00	5,500.00	5,500.00	5,500.00
Transfer to American Rescue Plan	-	-	-	-

General Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Transfer to General Savings Fund			-	-
Transfer to Waterworks Revenue	-	-	100.00	100.00
Transfer to Ductile Iron Cap Rsv	57,069.00	57,069.00	59,579.81	59,579.81
Transfer to Water Improvement Fund	57,069.00	57,069.00	59,579.81	59,579.81
Total Transfers Out	119,638.00	119,638.00	124,759.62	124,759.62
Total Transfers and Income	764,747.22	764,747.22	737,771.30	754,063.12
Total Transfers and Expenses	764,747.22	764,747.22	754,063.12	754,063.12
Net Profit/Loss After Transfers	-	-	(16,291.82)	-

Note:

Street Dept. Fund
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Y-T-D Actuals 2025	2025 Year End Amended Budget
Income				
Carryover fr/to Previous/New Year	27,151.72	27,151.72	-	(11,241.27)
Baxter Co. Property Tax - Street Act 224 of 2022	21,172.00	21,172.00	34,630.53	34,630.53
Interest on Checking Account	-	-	-	-
AGFC Marine Fuel Tax Pr Grant	3,732.00	3,732.00	4,900.73	4,900.73
Misc Income	-	-	-	-
Reimbursement	-	-	1,252.08	1,252.08
State Turnback Dedicated to Street	71,012.00	71,012.00	74,867.04	74,867.04
Total Income	123,067.72	123,067.72	115,650.38	104,409.11
Expense				
AGFC Grant-PavingBigSpringPark	-	-	-	-
Clothing Allowance	1,800.00	1,800.00	1,281.80	1,281.80
Dues,Subscriptions & Memberships	940.00	940.00	486.23	486.23
Equipment Purchase	3,500.00	3,500.00	863.91	863.91
Fuel & Oil (Non-Taxable)	2,500.00	2,500.00	1,078.61	1,078.61
Fuel & Oil (Taxable)	2,000.00	2,000.00	1,553.69	1,553.69
Insurance - Property	345.00	345.00	239.07	239.07
Insurance - Vehicle	1,387.00	1,387.00	926.25	926.25
Lease Expense	100.00	100.00	152.55	152.55
License Fees	250.00	250.00	125.00	125.00
Maintenance Supplies	1,100.00	1,100.00	1,121.69	1,121.69
Office Supplies	350.00	350.00	19.04	19.04
Postage	100.00	100.00	-	-
Repair & Maintenance - Buildings	500.00	500.00	82.79	82.79
Repair & Maintenance - Equipment	5,000.00	5,000.00	6,851.15	6,851.15
Repair & Maintenance - Vehicles	1,650.00	1,650.00	2,833.83	2,833.83
Salaries	47,802.45	47,802.45	44,566.72	44,566.72
Benefits - APERS	7,323.34	7,323.34	6,365.51	6,365.51
Benefits - Insurance	7,917.59	7,917.59	5,055.60	5,055.60
Benefits - Medicare	693.14	693.14	595.46	595.46
Benefits - Social Security	2,963.75	2,963.75	2,546.18	2,546.18
Benefits - Unemployment	45.45	45.45	27.49	27.49
Street Material	4,000.00	4,000.00	2,529.58	2,529.58
Street Signs	600.00	600.00	1,794.42	1,794.42
Supplies Inventory Parts	-	-	57.29	57.29
Supplies Shop Tools	1,800.00	1,800.00	586.22	586.22
Supplies Inventory - Culverts, etc.	2,500.00	2,500.00	-	-
Telephone/Fax/Internet	300.00	300.00	299.38	299.38
Travel/Mileage	100.00	100.00	40.76	40.76
Tree Removal Expense	3,000.00	3,000.00	1,500.00	1,500.00
Utilities Shop	1,500.00	1,500.00	1,069.87	1,069.87
Utilities Street Lights	15,000.00	15,000.00	13,759.02	13,759.02
Total Expenses	117,067.72	117,067.72	98,409.11	98,409.11
Transfers				
Transfer from Street Cap. Rsv Fund	-	-	-	-
Transfer from General Savings	-	-	-	-
Total Transfers IN:	-	-	-	-
Transfers				
Transfer to General Fund	-	-	-	-
Transfer to Street Dept Cap Rsv Fund	6,000.00	6,000.00	6,000.00	6,000.00
Total Transfers OUT:	6,000.00	6,000.00	6,000.00	6,000.00
Total Transfers and Income	123,067.72	123,067.72	115,650.38	104,409.11

Street Dept. Fund
2025 Budget Amendments

Total Transfers and Expenses	123,067.72	123,067.72	104,409.11	104,409.11
Net Profit/Loss From Operations	-	-	11,241.27	-

Water Revenue
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Actuals	Y-T-D 2025	2025 Year End Ammended Budget
Income					
Carryover fr/to Previous/New Year	63,412.61	63,412.61		-	(60,062.74)
Haz Mitigation Generator Grant	-	-		-	-
Fee & Permit Income	2,174.93	2,174.93		-	-
Interest on Checking Account	8,984.89	8,984.89		10,382.16	10,382.16
ML Property Program Settlement	-	-		7,971.55	7,971.55
New Meter Taps	2,500.00	2,500.00		-	-
Penalties/Late Charges	5,000.00	5,000.00		2,250.00	2,250.00
USDA Constructi Loan Hold Acct	-	-		4,870.99	4,870.99
USDA Const Loan Hid Acct PH2-B	-	-		-	-
Reimbursements	3,500.00	3,500.00		923,122.20	923,122.20
Refund	-	-		2,895.44	2,895.44
Sales Tax	36,787.65	36,787.65		6,624.68	6,624.68
Sanitation Fees	60,462.78	60,462.78		47,257.49	47,257.49
SDWA Fees	1,986.71	1,986.71		84,130.30	84,130.30
Service Fees	1,032.78	1,032.78		2,190.24	2,190.24
Sewer Fees	164,933.00	164,933.00		1,055.87	1,055.87
STEP Grant Reimbursement	-	-		142,385.84	142,385.84
Water Sales/Customer Daily Deposits	342,000.00	342,000.00		405.32	405.32
Total Income	692,775.35	692,775.35		1,635,953.33	1,575,890.59

Expense - Gassville

CSLC Acct. #61531	83,323.00	83,323.00		70,390.18	70,390.18
CSLC - Ductile Iron Depr Fund	-	-		-	-
WWTF Acct. #12726	81,610.00	81,610.00		83,530.33	83,530.33
CSLC - Truck Loan	6,566.00	6,566.00		-	-
Totals	171,499.00	171,499.00		153,920.51	153,920.51

Expense - City of Cotter

Act 474 - Building Permits	-	-		133.00	133.00
Advertising	-	-		-	-
Audit Expenses	23,500.00	23,500.00		7,000.00	7,000.00
Bank Service Charges	244.34	244.34		276.00	276.00
Booster Pump Project from ARPA Funds	25,000.00	25,000.00		23,517.67	23,517.67
Chemical Expense	6,906.80	6,906.80		2,407.23	2,407.23
Clothing Allowance	1,800.00	1,800.00		1,544.46	1,544.46
Construction Loan Payment	-	-		-	-
Construction Loan Pymt PH2-B	-	-		923,122.20	923,122.20
Cotter City Zoning & Plat Mapping	-	-		-	-
Duct Iron Ph 2 Sewer Proj XP	-	-		-	-
Dues, Subscriptions, & Memberships	10,980.00	10,980.00		9,892.99	9,892.99
Economic Devel. Donation	500.00	500.00		-	-
Equipment Purchases	10,609.23	10,609.23		-	-
Engineering Fees	-	-		8,137.50	8,137.50
Fire Hydrants (3)	-	-		-	-
Fuel & Oil (Non-Taxable)	1,800.00	1,800.00		2,064.49	2,064.49
Fuel & Oil (Taxable)	3,417.00	3,417.00		2,533.66	2,533.66
Fire Hydrants & Maintenance Program	10,500.00	10,500.00		1,860.00	1,860.00
Insurance - Property	2,844.00	2,844.00		7,019.03	7,019.03
Insurance - Vehicle	1,040.00	1,040.00		1,535.50	1,535.50
Generator Purchase	-	-		763.14	763.14

Water Revenue
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Actuals	Y-T-D 2025	2025 Year End Ammended Budget
License Fees	400.00	400.00		302.03	302.03
Lift Station	2,400.00	2,400.00		602.05	602.05
Maintenance Supplies	500.00	500.00		1,191.84	1,191.84
Meeting/Training Expense - School	3,000.00	3,000.00		1,003.26	1,003.26
Office Supplies	1,000.00	1,000.00		1,267.07	1,267.07
Paint Blue Water Twr	-	-		-	-
Ph2 Sewer USDA Loan Pymt	53,976.00	53,976.00		53,976.00	53,976.00
Ph2-B Sewer USDA Loan Pymt	81,696.00	81,696.00		81,696.00	81,696.00
Postage	3,859.00	3,859.00		3,676.04	3,676.04
Prevention & Safety Expense	325.00	325.00		-	-
Refunds	100.00	100.00		750.00	750.00
Repair & Maint - Buildings	2,300.00	2,300.00		1,992.21	1,992.21
Repair & Maint - Equipment	8,000.00	8,000.00		7,878.43	7,878.43
Repair & Maint - Vehicles	3,500.00	3,500.00		1,720.21	1,720.21
Salaries	106,758.76	106,758.76		110,989.35	110,989.35
Salaries - Office	63,572.98	63,572.98		50,373.15	50,373.15
Benefits - APERS	26,094.82	26,094.82		24,399.63	24,399.63
Benefits - Insurance	16,235.47	16,235.47		17,109.07	17,109.07
Benefits - Medicare	2,469.81	2,469.81		2,198.49	2,198.49
Benefits - Social Security	10,560.57	10,560.57		9,399.96	9,399.96
Benefits - Unemployment	111.54	111.54		57.52	57.52
Benefits - Worker's Comp	1,516.00	1,516.00		-	-
Sanitation Fees Paid	66,084.48	66,084.48		82,070.54	82,070.54
SDWA	2,278.00	2,278.00		2,340.00	2,340.00
State Sales Tax	39,904.00	39,904.00		50,473.00	50,473.00
Street Repairs	5,000.00	27,000.00		26,947.98	26,947.98
Street Materials	-	-		617.13	617.13
Supplies - Inventory Parts	13,144.00	13,144.00		25,734.90	25,734.90
Supplies - Shop Tools	2,500.00	2,500.00		1,405.13	1,405.13
Telephone/Fax/Internet	3,100.00	3,100.00		3,094.55	3,094.55
Utilities	26,000.00	26,000.00		20,574.58	20,574.58
Water Purchased-Gassville	21,000.00	21,000.00		-	-
Totals	666,527.80	688,527.80		1,575,646.99	1,575,646.99

Transfers

Transfer from Customer Deposits #7218	2,000.00	2,000.00		1,889.57	1,889.57
Transfer from American Rescue Fund (ARPA)	-	-		-	-
Transfer from Wtr Improvement	-	-		-	-
Transfer from Ductile Iron Cap Rsv	135,672.00	135,672.00		157,332.00	157,332.00
Transfer from Constr PH2 #2825	-	-		59.60	59.60
Transfer fr Constr PH2B #1102	-	-		1,620.09	1,620.09
Waterline Rplmt Project Holding #9959	25,000.00	47,000.00		22,000.00	22,000.00
Total Transfers IN	162,672.00	184,672.00		182,901.26	182,901.26
Transfer to Water Improvement	-	-		-	-
Transfer to Act 605 Sewer	7,386.55	7,386.55		7,095.66	7,095.66
Transfer to Act 605 Water	17,100.00	17,100.00		19,595.51	19,595.51
Transfer to Customer Deposit	-	-		448.17	448.17
Transfer to General Fund	-	-		405.32	405.32
Transfer to Waterworks Revenue	-	-		1,679.69	1,679.69

Water Revenue
2025 Budget Amendments

	2025 Original Authorized Budget	Authorized Budget With Amendments	Financial Actuals	Y-T-D 2025	2025 Year End Ammended Budget
Transfer to USDA Accounts		67,464.00		-	
Transfer to USDA Loan Acct	53,976.00				
Transfer to USDA Short-Lived Acct	8,088.00				
Transfer to USDA Debt Service Acct	5,400.00				
Transfer to Waterline Replacement	-	-		-	
Total Transfers OUT	91,950.55	91,950.55		29,224.35	29,224.35
Total Gassville & Cotter Rev / Trans	855,447.35	877,447.35	1,818,854.59		1,758,791.85
Total Gassville & Cotter Exps / Trans	929,977.35	951,977.35	1,758,791.85		1,758,791.85
Net Profit/Loss After Transfers	(74,530.00)	(74,530.00)	60,062.74		-

NOTE:

USDA Construction Loan & Grant for Ph2A
Sewer Porj #2825 2,170,000.00
g/l #6602

**Bank Status
as of 12/31/2025**

<u>General Fund</u>		<u>Fire Department Fund</u>	
Bank Statement as of 12/31/2025	388,824.52	Bank Statement as of 12/31/2025	119,320.35
Outstanding Checks	6,512.76	Outstanding Checks	-
Sub Total	382,311.76	Sub Total	119,320.35
Outstanding Deposits	-	Outstanding Deposits	-
Available Balance	382,311.76	Available Balance	119,320.35
Estimated Available Funds	382,311.76	Estimated Available Funds	119,320.35
 <u>Street Department Fund</u>		 <u>Cemetery Fund</u>	
Bank Statement as of 12/31/2025	157,847.91	Bank Statement as of 12/31/2025	18,464.40
Outstanding Checks	-	Outstanding Checks	-
Sub Total	157,847.91	Sub Total	18,464.40
Outstanding Deposits	-	Outstanding Deposits	-
Available Balance	157,847.91	Available Balance	18,464.40
Estimated Available Funds	157,847.91	Estimated Available Funds	18,464.40
 <u>Water Revenue Fund</u>			
Bank Statement as of 12/31/2025	211,457.75		
Outstanding Checks	404.31		
Available Balance	211,053.44		
Outstanding Deposits	-		
Available Balance	211,053.44		
Estimated Available Funds	211,053.44		

Note: All Net Loss/Profits flow to Capital Surplus.