

Budget vs. Actuals_Budget_FY26_P&L_Report

July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET BY	PERCENT OF BUDGET
Income				
Income				
Cemetery Income				
Grave Operations Income	23,351.84	40,000.00	-16,648.16	58.38 %
Total for Cemetery Income	\$23,351.84	\$40,000.00	-\$16,648.16	58.38 %
General Fund Income				
Grant Income	2,422.84	300,000.00	-297,577.16	0.81 %
Total for General Fund Income	\$2,422.84	\$300,000.00	-\$297,577.16	0.81 %
Public Works Authority Income				
Deposit Charge	2,225.00		2,225.00	
H2O Charity	1.21		1.21	
Late Fee Income	3,258.59	4,500.00	-1,241.41	72.41 %
Overpayment Income	1,508.37		1,508.37	
Parts and Installation Revenue	13.30		13.30	
Returned Check Item	-107.41		-107.41	
Sewer Revenue	19,565.35	70,000.00	-50,434.65	27.95 %
Utility Refunds	-264.64	0.00	-264.64	
Waste Revenue	45,995.67	125,000.00	-79,004.33	36.8 %
Water Revenue	78,985.83	260,000.00	-181,014.17	30.38 %
Reconnection Fee Revenue		1,000.00	-1,000.00	0.0 %
Total for Public Works Authority Income	\$151,181.27	\$460,500.00	-\$309,318.73	32.83 %
Special Revenue				
Ambulance Service Revenue	11,885.05	48,000.00	-36,114.95	24.76 %
Citations	1,835.65	3,000.00	-1,164.35	61.19 %
County Clerk Revenue	2,330.03	5,000.00	-2,669.97	46.6 %
Fire Department USFS Revenue/Grants	9,455.00		9,455.00	
Permits	6,281.30	40,000.00	-33,718.70	15.7 %
Uncategorized Revenue	120.00	12,000.00	-11,880.00	1.0 %
WASA Reimbursement	452.58	6,000.00	-5,547.42	7.54 %
Washington Fire Reimbursement Revenue	10,174.78		10,174.78	
Total for Special Revenue	\$42,534.39	\$114,000.00	-\$71,465.61	37.31 %
Total for Income	\$219,490.34	\$914,500.00	-\$695,009.66	24.0 %
Interest Revenue	81.53	90.00	-8.47	90.59 %
Tax Revenue				
Cigar Tax Revenue	490.70	1,750.00	-1,259.30	28.04 %
City Use Tax Revenue	45,258.52	200,205.08	-154,946.56	22.61 %
Franchise Tax Revenue	23,777.21	24,000.00	-222.79	99.07 %
Gas Tax Revenue	346.32	1,200.00	-853.68	28.86 %

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Sales Tax Revenue	90,743.54	351,850.77	-261,107.23	25.79 %
Fire Department County Tax		0.00	0.00	
Total for Tax Revenue	\$160,616.29	\$579,005.85	-\$418,389.56	27.74 %
Total for Income	\$380,188.16	\$1,493,595.85	-\$1,113,407.69	25.45 %
Cost of Goods Sold				
Gross Profit	\$380,188.16	\$1,493,595.85	-\$1,113,407.69	25.45 %
Expenses				
Bank Charges	3.10	600.00	-596.90	0.52 %
Cemetery Expenses	\$370.25		\$370.25	
Repairs & Maintenance	4,976.07	5,000.00	-23.93	99.52 %
Total for Cemetery Expenses	\$5,346.32	\$5,000.00	\$346.32	106.93 %
General Fund Expenses				
Dues & Fees	1,965.00	12,000.00	-10,035.00	16.38 %
Fuel	796.54	0.00	796.54	
Insurance				
Auto	5,147.75	13,000.00	-7,852.25	39.6 %
Health	14,207.04	55,640.16	-41,433.12	25.53 %
Health Insurance Covered by Payroll Deduction	1,235.04		1,235.04	
Property	4,248.50	10,000.00	-5,751.50	42.48 %
Worker Comp Insurance		12,000.00	-12,000.00	0.0 %
Total for Insurance	\$24,838.33	\$90,640.16	-\$65,801.83	27.4 %
IRS Penalties	2,868.00	6,000.00	-3,132.00	47.8 %
Office Supplies	\$4,181.48	\$27,500.00	-\$23,318.52	15.21 %
Postage	1,146.94		1,146.94	
Total for Office Supplies	\$5,328.42	\$27,500.00	-\$22,171.58	19.38 %
Payment Processing Fees	4.00	2,500.00	-2,496.00	0.16 %
Professional Fees	\$19,488.25	\$75,500.00	-\$56,011.75	25.81 %
Janitorial Fees	1,955.00		1,955.00	
Total for Professional Fees	\$21,443.25	\$75,500.00	-\$54,056.75	28.4 %
Repairs & Maintenance	8,634.13	70,000.00	-61,365.87	12.33 %
Software Expense	9,488.48	10,500.00	-1,011.52	90.37 %
Training (General)	872.83	8,000.00	-7,127.17	10.91 %
Senior Citizens Bus/Delta		5,000.00	-5,000.00	0.0 %
Total for General Fund Expenses	\$76,238.98	\$307,640.16	-\$231,401.18	24.78 %
Grant Covered Expense	12,850.40		12,850.40	
Miscellaneous Expense	2,500.00	20,000.00	-17,500.00	12.5 %
Payroll Expenses				
Payroll Taxes	29,254.92		29,254.92	

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Payroll Wages	70,853.26	337,750.00	-266,896.74	20.98 %
Retirement	11,043.77	19,977.00	-8,933.23	55.28 %
Wage Garnishment	1,941.34		1,941.34	
Total for Payroll Expenses	\$113,093.29	\$357,727.00	-\$244,633.71	31.61 %
Public Works Authority Expenses				
Fuel	1,447.44	10,000.00	-8,552.56	14.47 %
Repairs & Maintenance Supplies	10,950.00	107,000.00	-96,050.00	10.23 %
Overtime		4,000.00	-4,000.00	0.0 %
Retirement		0.00	0.00	
Salaries & Wages		0.00	0.00	
Training		3,000.00	-3,000.00	0.0 %
Total for Public Works Authority Expenses	\$12,397.44	\$124,000.00	-\$111,602.56	10.0 %
Public Works Authority Utility Expenses	\$91.46		\$91.46	
Dues & Subscriptions	16.00	2,000.00	-1,984.00	0.8 %
Garbage Expense	27,228.56	100,000.00	-72,771.44	27.23 %
Repairs & Maintenance-	7,477.15	107,000.00	-99,522.85	6.99 %
Returned Checks-	4.00	4,750.00	-4,746.00	0.08 %
Road Repair	175.08		175.08	
Sewer Pumping	2,071.80	18,000.00	-15,928.20	11.51 %
Water Testing	6,042.61	10,000.00	-3,957.39	60.43 %
Well Repair	451.59	25,000.00	-24,548.41	1.81 %
Water Purchase		15,000.00	-15,000.00	0.0 %
Total for Public Works Authority Utility Expenses	\$43,558.25	\$281,750.00	-\$238,191.75	15.46 %
Special Revenue Expenses				
Emergency Services	14,896.57	48,000.00	-33,103.43	31.03 %
Fire Dept Expense	\$1,987.54		\$1,987.54	
Auto Repairs and Maintenance	350.95		350.95	
Clothing Allowance	1,460.00	7,087.50	-5,627.50	20.6 %
Fireworks	5,000.00		5,000.00	
Fuel	379.26		379.26	
Fundraiser	200.00		200.00	
Meals	393.16		393.16	
Operating Supplies	777.62	6,000.00	-5,222.38	12.96 %
OSFA Pension & Retirement	845.00	2,368.00	-1,523.00	35.68 %
Pest Control	55.00		55.00	
Repairs & Maintenance	36.96		36.96	
Training	300.00	3,000.00	-2,700.00	10.0 %
Total for Fire Dept Expense	\$11,785.49	\$18,455.50	-\$6,670.01	63.86 %

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Police Dept Expense	\$2,231.76		\$2,231.76	
Dues & Subscriptions	99.20		99.20	
Fuel	1,740.82	10,000.00	-8,259.18	17.41 %
Training	231.55	3,000.00	-2,768.45	7.72 %
Operating Supplies		15,000.00	-15,000.00	0.0 %
Payroll & Benefits				
Health Benefits		18,546.72	-18,546.72	0.0 %
Overtime		2,575.00	-2,575.00	0.0 %
Retirement		4,005.00	-4,005.00	0.0 %
Salaries & Wages		66,750.00	-66,750.00	0.0 %
Total for Payroll & Benefits		\$91,876.72	-\$91,876.72	0.0 %
Tools & Equipment		15,000.00	-15,000.00	0.0 %
Total for Police Dept Expense	\$4,303.33	\$134,876.72	-\$130,573.39	3.19 %
Senior Center Expenses				
Utilities				
Electricity	205.15		205.15	
Total for Utilities	\$205.15		\$205.15	
Total for Senior Center Expenses	\$205.15		\$205.15	
Street Repairs		7,000.00	-7,000.00	0.0 %
Total for Special Revenue Expenses	\$31,190.54	\$208,332.22	-\$177,141.68	14.97 %
Utility Expenses		\$40,000.00	-\$40,000.00	0.0 %
Electricity	6,481.19		6,481.19	
Heating	128.19		128.19	
Telephone	954.45	4,600.00	-3,645.55	20.75 %
Internet		1,500.00	-1,500.00	0.0 %
Total for Utility Expenses	\$7,563.83	\$46,100.00	-\$38,536.17	16.41 %
Total for Expenses	\$304,742.15	\$1,351,149.38	-\$1,046,407.23	22.55 %
Net Operating Income	\$75,446.01	\$142,446.47	-\$67,000.46	52.96 %
Other Income				
Other Expenses				
Net Other Income				
Net Income	\$75,446.01	\$142,446.47	-\$67,000.46	52.96 %