

**Resolution 2026-4.15 BUD**

**A RESOLUTION AMENDING THE 2025-2026 GENERAL FUND, CLASS C ROADS, CAPITAL PROJECTS FUNDS, LOCAL BUILDING AUTHORITY, WATER UTILITY, SEWER UTILITY, SECONDARY WATER, GOLF COURSE, PERPETUAL CARE FUND.**

**WHEREAS** Ferron City Council (“Council”) is the governing body of Ferron City pursuant to Section 1-5-2 of the Ferron City Code and composed of six (6) persons, one of whom shall be the Mayor and the remaining five (5) shall be Councilmembers: and

**WHEREAS**, pursuant to Utah Ann. Code 10-6-128, Ferron City has reopened the 2025-2026 Budget: and

**WHEREAS**, a Public Hearing was held on April 15, 2026, to receive public comments on the amended budget.

**NOW THEREFORE, BE IT RESOLVED EFFECTIVE IMMEDIATELY BY THE FERRON CITY COUNCIL**, that following funds be increased or decreased within the 2025-2026 Budget Year: General Fund, Class C Roads, Capital Projects Fund, Local Building Authority, Golf course Fund, Water, Sewer and Secondary Funds, and the Perpetual Care Fund for the Fiscal Year 2025-2026, as follows:


SEE EXHIBIT A

PASSED AND ADOPTED BY THE FERRON CITY COUNCIL ON THE 15<sup>TH</sup> day of April. 2026



Ferron City

  
\_\_\_\_\_  
Trent Jackson, Mayor

Attest:  
  
\_\_\_\_\_  
Barbara Bowles, City Recorder

Voting:	AYE	NAY	ABSENT
Council Member Ray Petersen	<u>X</u>	_____	_____
Council Member Vance Brown	<u>X</u>	_____	_____
Council Member Gerry Stotler	_____	_____	<u>X</u>
Council Member Kellee Singleton	_____	_____	<u>X</u>
Council Member Mike Behling	<u>X</u>	_____	_____

**EXHIBIT A**

10 General Fund - 07/01/2025 to 03/30/2026

	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Change In Net Position				
<b>Revenue:</b>				
Taxes				
3110 GENERAL PROPERTY TAX-CURRENT	\$71,946.00	\$72,000.00	\$0.00	\$72,000.00
3120 REDEMPTION - PRIOR YEARS TAX-DELINQUENT	\$4,383.00	\$1,300.00	\$3,200.00	\$4,500.00
3130 GENERAL SALES & USE TAXES	\$204,044.00	\$330,000.00	-\$30,000.00	\$300,000.00
3140 FRANCHISE TAX-CABLE/TELE 4%	\$9,710.00	\$10,000.00	\$0.00	\$10,000.00
3145 FRANCHISE TAX - ROCKY MTN POWER 3%	\$22,585.00	\$28,000.00	\$0.00	\$28,000.00
3150 UPP TAXES & FEE-IN-LIEU OF PROPERTY TAXES	\$5,413.00	\$10,000.00	-\$2,000.00	\$8,000.00
3160 ENERGY USE TAX-DOMINION ENERGY 3%	\$8,839.00	\$14,500.00	\$0.00	\$14,500.00
3170 TRANSIT TAX	\$0.00	\$0.00	\$0.00	\$0.00
3180 TRANSIENT ROOM TAX (TRT)	\$3,504.00	\$5,000.00	\$0.00	\$5,000.00
<b>Total Taxes</b>	<b>\$330,425.00</b>	<b>\$470,800.00</b>	<b>-\$28,800.00</b>	<b>\$442,000.00</b>
Licenses and permits				
3210 BUSINESS LICENSES & PERMITS	\$5,840.00	\$2,000.00	\$3,900.00	\$5,900.00
3221 BUILDING PERMIT FEE	\$298.00	\$350.00	\$0.00	\$350.00
3225 ANIMAL LICENSE FEES	\$1,645.00	\$1,500.00	\$150.00	\$1,650.00
3226 GENERAL FINES AND FEES	\$0.00	\$100.00	\$0.00	\$100.00
<b>Total Licenses and permits</b>	<b>\$7,783.00</b>	<b>\$3,950.00</b>	<b>\$4,050.00</b>	<b>\$8,000.00</b>
Intergovernmental revenue				
3340 STATE GRANTS	\$10,000.00	\$35,000.00	-\$25,000.00	\$10,000.00
3351 Fire Department Revenue	\$16,007.00	\$10,000.00	\$7,000.00	\$17,000.00
<b>Total Intergovernmental revenue</b>	<b>\$26,007.00</b>	<b>\$45,000.00</b>	<b>-\$18,000.00</b>	<b>\$27,000.00</b>
Charges for services				
3443 GARBAGE COLLECTION REV ENUE	\$69,336.00	\$98,000.00	\$0.00	\$98,000.00
3455 ANIMAL CONTROL & SHELTER FEES	\$1,865.00	\$1,000.00	\$1,000.00	\$2,000.00
3473 PEACH DAY BEER	\$935.00	\$900.00	\$35.00	\$935.00
3474 P DAY SPONSORS-RACING ASSOC	\$700.00	\$0.00	\$700.00	\$700.00
3475 PEACH DAY SPONSORS-CITY	\$5,400.00	\$5,000.00	\$400.00	\$5,400.00
3476 PEACH DAY HORSE RACE ENTRIES	\$100.00	\$0.00	\$100.00	\$100.00
3477 PEACH DAY VENDORS & MISC FEES	\$690.00	\$500.00	\$190.00	\$690.00
3478 PEACH DAY GATE ENTRANCE FEES	\$5,752.00	\$0.00	\$5,382.00	\$5,382.00
3479 PEACH DAY MUD BOG ENTRANCE FEES	\$281.00	\$0.00	\$281.00	\$281.00
3481 PEACH DAY GAME NIGHT	\$160.00	\$0.00	\$160.00	\$160.00
3482 PEACH DAY QUEEN PAGEANT	\$1,191.00	\$800.00	\$391.00	\$1,191.00
3483 CEMETERY BURIAL FEES	\$7,200.00	\$4,000.00	\$3,500.00	\$7,500.00
3490 CELL TOWER PROPERTY RENTAL	\$4,725.00	\$6,000.00	\$0.00	\$6,000.00
<b>Total Charges for services</b>	<b>\$98,336.00</b>	<b>\$116,200.00</b>	<b>\$12,139.00</b>	<b>\$128,339.00</b>
Interest				
3610 INTEREST/PTIF GENERAL ACCOUNT	\$74,330.00	\$95,000.00	\$0.00	\$95,000.00
<b>Total Interest</b>	<b>\$74,330.00</b>	<b>\$95,000.00</b>	<b>\$0.00</b>	<b>\$95,000.00</b>

	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Fire Department Revenue				
3472 PEACH DAY FIRE BREAKFAST/LUNCH	\$2,795.00	\$2,000.00	\$795.00	\$2,795.00
3670 FUNDRAISERS/FIRE DEPARTMENT	\$447.00	\$2,500.00	\$0.00	\$2,500.00
3672 FIRE DEPT EXTRACTION EQPT FUND RAISER	\$839.00	\$0.00	\$1,339.00	\$1,339.00
<b>Total Fire Department Revenue</b>	<b>\$4,080.00</b>	<b>\$4,500.00</b>	<b>\$2,134.00</b>	<b>\$6,634.00</b>
Miscellaneous revenue				
3620 CITY HALL RENTAL	\$450.00	\$100.00	\$400.00	\$500.00
3620.1 CITY PARK RENTAL	\$60.00	\$50.00	\$50.00	\$100.00
3620.2 FAIR GROUNDS RENTAL	\$100.00	\$250.00	-\$100.00	\$150.00
3620.3 FITNESS CENTER RENT	\$7,000.00	\$10,000.00	\$0.00	\$10,000.00
3623 Youth Council Fundraisers	\$1,123.00	\$100.00	\$1,023.00	\$1,123.00
3625 MISC DONATIONS	\$500.00	\$500.00	\$0.00	\$500.00
3626 BARN BINGO	\$750.00	\$0.00	\$750.00	\$750.00
3660 REIMBURSEMENTS-OTHER FINANCING SOURCES	\$2,206.00	\$2,500.00	-\$200.00	\$2,300.00
3690 MISCELLANEOUS REVENUE	\$395.00	\$400.00	\$0.00	\$400.00
<b>Total Misc Revenue</b>	<b>\$12,584.00</b>	<b>\$13,900.00</b>	<b>\$1,923.00</b>	<b>\$15,823.00</b>
3811 BEG CLASS "C" ROAD FUND BAL	\$0.00	\$269,510.00	-\$269,510.00	\$0.00
3890 BEG GEN FUND BAL TO BE APPROP	\$0.00	\$87,991.00	\$0.00	\$87,991.00
		\$357,501.00	-\$269,510.00	<b>\$87,991.00</b>
<b>Total Revenue:</b>	<b>\$553,545.00</b>	<b>\$1,106,851.00</b>	<b>-\$296,064.00</b>	<b>\$810,787.00</b>

	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
<b>Expenditures:</b>				
General government				
Council				
4111.110 Council MAYOR & COUNCIL SALARIES	\$22,882.00	\$33,600.00	\$0.00	\$33,600.00
4111.130 Council EMPLOYEE BENEFITS	\$2,142.00	\$4,000.00	\$0.00	\$4,000.00
4111.230 Council TRAVEL-MOTEL-FOOD-REGISTRATION	\$1,780.00	\$5,000.00	\$0.00	\$5,000.00
Total Council	\$26,803.00	\$42,600.00	\$0.00	\$42,600.00
Administrative				
4140.111 Admin TREASURER SALARY & WAGES	\$0.00	\$11,300.00	-\$11,300.00	\$0.00
4140.113 Admin Treasurer EMPLOYEE BENEFITS	\$0.00	\$13,000.00	-\$13,000.00	\$0.00
4140.121 Admin RECORDER SALARY & WAGES	\$25,770.00	\$19,000.00	\$20,000.00	\$39,000.00
4140.123 Admin Recorder EMPLOYEE BENEFITS	\$29,385.00	\$17,500.00	\$17,500.00	\$35,000.00
4140.131 Admin GENERAL MAINTENANCE WAGES	\$12,278.00	\$15,500.00	\$4,748.00	\$20,248.00
4140.133 Admin Genl Maint EMPLOYEE BENEFITS	\$10,097.00	\$10,000.00	\$2,000.00	\$12,000.00
4140.210 Admin SUBSCRIPTIONS & MEMBERSHIPS	\$4,823.00	\$6,000.00	\$0.00	\$6,000.00
4140.220 Admin PUBLIC NOTICES & POSTAGE	\$1,407.00	\$1,500.00	\$100.00	\$1,600.00
4140.230 Admin TRAINING EXPENSE - TREASURER	\$2,169.00	\$3,500.00	-\$500.00	\$3,000.00
4140.230.1 Admin TRAINING EXPENSE - RECORDER	\$650.00	\$3,500.00	-\$2,500.00	\$1,000.00
4140.240 Admin OFFICE SUPPLIES & EXPENSES	\$2,564.00	\$4,000.00	-\$1,000.00	\$3,000.00
4140.290 Admin TELEPHONE & CELL PHONE	\$3,717.00	\$4,000.00	\$1,000.00	\$5,000.00
4140.311 Admin CITY ATTORNEY	\$5,795.00	\$3,500.00	\$3,500.00	\$7,000.00
4140.312 Admin ANNUAL AUDIT SERVICES	\$7,640.00	\$7,000.00	\$640.00	\$7,640.00
4140.314 Admin Accounting Services	\$24,500.00	\$42,000.00	-\$17,500.00	\$24,500.00
4140.315 Admin PELORUS/ SUPPORT	\$3,400.00	\$4,400.00	\$200.00	\$4,600.00
4140.316 Admin AMERICAN LEGAL PUBLISHING	\$1,929.00	\$1,000.00	\$2,000.00	\$3,000.00
4140.317 Admin BACKGROUND CHECKS	\$0.00	\$200.00	-\$150.00	\$50.00
4140.318 Admin Professional Services	\$12,800.00	\$12,800.00	\$0.00	\$12,800.00
4140.481 Admin ELECTION SUPPLIES & EXPENSES	\$0.00	\$2,000.00	-\$2,000.00	\$0.00
4140.610 Admin MISCELLANEOUS	\$5,039.00	\$3,000.00	\$7,000.00	\$10,000.00
4140.740 Admin - EQUIPMENT	\$435.00	\$2,000.00	\$0.00	\$2,000.00
Total Administrative	\$154,791.00	\$187,700.00	\$10,738.00	\$198,438.00
Non-Departmental				
4150.630 Non-dept RECREATION	\$0.00	\$500.00	-\$500.00	\$0.00
4150.631 Non-dept WEBSITE	\$1,068.00	\$1,500.00	-\$400.00	\$1,100.00
4150.632.1 Non-dept BEAUTIFICATION - FLOWERS	\$43.00	\$3,000.00	-\$1,000.00	\$2,000.00
4150.634 Non-dept YOUTH COUNCIL	\$642.00	\$2,000.00	-\$500.00	\$1,500.00
4150.635 Non-dept STOCK SHOW SUPPORT	\$505.00	\$1,000.00	\$0.00	\$1,000.00
4150.636 Non-dept ECONOMIC DEVELOPMENT	\$50.00	\$250.00	-\$200.00	\$50.00
4150.637 Non-dept DONATIONS	\$1,382.00	\$0.00	\$2,000.00	\$2,000.00
4150.637.1 Non-dept DONATIONS - MECCA	\$250.00	\$250.00	\$0.00	\$250.00
4150.638 Non-dept GIRLS/BOYS STATE	\$800.00	\$2,000.00	\$0.00	\$2,000.00
4150.639 Non-dept COMMUNITY THEATRE	\$0.00	\$250.00	-\$250.00	\$0.00
4150.642 Non-dept BUSINESS CHAMBER	\$0.00	\$100.00	-\$100.00	\$0.00
4150.643 Non-dept CITY ACTIVITIES	\$61.00	\$3,000.00	-\$2,939.00	\$61.00
4150.643.1 Non-dept CITY ACTIVITIES - EASTER	\$238.00	\$800.00	\$0.00	\$800.00
4150.643.2 Non-dept CITY ACTIVITIES - ARBOR DAY	\$580.00	\$750.00	\$0.00	\$750.00
4150.643.3 Non-dept CITY ACTIVITIES - CHRISTMAS	\$111.00	\$1,000.00	-\$500.00	\$500.00
4150.644 Non-dept EMERGENCY PREP	\$345.00	\$500.00	\$250.00	\$750.00
4150.645 Non-dept GRADUATE/VETERAN BANNERS	\$653.00	\$1,000.00	\$0.00	\$1,000.00
4150.665 Non-dept ASCAP LICENSE	\$458.00	\$850.00	-\$392.00	\$458.00

Total Non-Departmental	\$7,185.00	\$18,750.00	-\$4,531.00	\$14,219.00
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
<b>Buildings and grounds</b>				
4160.250 Bldgs & grnds JANITOR SUPPLIES & SERVICES	\$1,454.00	\$1,500.00	\$100.00	\$1,600.00
4160.270 Bldgs & grnds BLDG GROUNDS MAINTENANCE	\$7,299.00	\$10,000.00	\$0.00	\$10,000.00
4160.280 Bldgs & grnds GAS & POWER UTILITIES	\$4,143.00	\$6,000.00	\$0.00	\$6,000.00
4160.511 Bldgs & grnds INSURANCE-BONDS	\$286.00	\$600.00	\$0.00	\$600.00
4160.512 Bldgs & grnds INSURANCE - ULGT PROP & LIAB	\$34,748.00	\$40,000.00	-\$5,000.00	\$35,000.00
4160.700 Bldgs & grnds IMPROVEMENTS	\$2,338.00	\$36,200.00	\$48,800.00	\$85,000.00
<b>Total Buildings and grounds</b>	<b>\$50,268.00</b>	<b>\$94,300.00</b>	<b>\$43,900.00</b>	<b>\$138,200.00</b>
<b>Planning and zoning</b>				
4180.110 PlanZone SALARY AND WAGES	\$0.00	\$8,400.00	-\$8,400.00	\$0.00
4180.130 PlanZone EMPLOYEE BENEFITS	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
4180.220 PlanZone PUBLIC NOTICE-POSTAGE-SUPPLIES	\$197.00	\$250.00	\$0.00	\$250.00
4180.310 PlanZone CODE ADMIN	\$5,600.00	\$0.00	\$8,400.00	\$8,400.00
<b>Total Planning and zoning</b>	<b>\$5,797.00</b>	<b>\$9,650.00</b>	<b>-\$1,000.00</b>	<b>\$8,650.00</b>
<b>Total General government</b>	<b>\$244,845.00</b>	<b>\$353,000.00</b>	<b>\$49,107.00</b>	<b>\$402,107.00</b>
<b>Fire</b>				
4220.249 Fire PPE	\$14,334.00	\$16,500.00	\$0.00	\$16,500.00
4220.250 Fire MATERIALS & SUPPLIES	\$623.00	\$2,000.00	\$0.00	\$2,000.00
4220.251 Fire FOOD	\$384.00	\$871.00	\$0.00	\$871.00
4220.252 Fire CLOTHING ALLOWANCE	\$4,802.00	\$5,000.00	\$0.00	\$5,000.00
4220.253 Fire RECRUIT & RETENTION	\$0.00	\$10,000.00	\$0.00	\$10,000.00
4220.255 Fire FUEL	\$1,199.00	\$1,250.00	\$0.00	\$1,250.00
4220.256 Fire EQUIPMENT REPAIRS	\$0.00	\$6,000.00	-\$500.00	\$5,500.00
4220.270 Fire BUILDING & GROUNDS MAINTENANCE	\$776.00	\$1,500.00	\$0.00	\$1,500.00
4220.280 Fire GAS & POWER UTILITIES	\$4,327.00	\$6,000.00	\$0.00	\$6,000.00
4220.290 Fire TELEPHONE/INTERNET	\$1,018.00	\$1,500.00	\$0.00	\$1,500.00
4220.331 Fire TRAINING & TRAVEL	\$4,854.00	\$5,000.00	\$0.00	\$5,000.00
4220.332 Fire FUNDRAISER PURCHASES	\$292.00	\$2,500.00	\$0.00	\$2,500.00
4220.333 Fire CHIEF INSPECTIONS & MTGS	\$3,624.00	\$5,500.00	\$0.00	\$5,500.00
4220.431 Fire PEACH DAYS FOOD	\$1,066.00	\$1,500.00	\$0.00	\$1,500.00
4220.432 Fire FIRE FOOD RUN	\$50.00	\$1,000.00	\$0.00	\$1,000.00
4220.481 Fire PURCHASES WITH GRANT FUNDS	\$205.00	\$1,000.00	\$0.00	\$1,000.00
4220.710 Fire CAPITAL OUTLAY	\$5,488.00	\$5,000.00	\$488.00	\$5,488.00
4562.406 Peach days CAR SHOW	\$300.00	\$300.00	\$0.00	\$300.00
<b>Total Fire</b>	<b>\$43,341.00</b>	<b>\$72,421.00</b>	<b>-\$12.00</b>	<b>\$72,409.00</b>
<b>Animal control</b>				
4253.110 Animal ctl ANIMAL CONTROL SALARY & WAGES	\$30.00	\$2,000.00	-\$1,900.00	\$100.00
4253.130 Animal ctl EMPLOYEE BENEFITS	\$31.00	\$250.00	-\$150.00	\$100.00
4253.250 Animal ctl ANIMAL CONTROL SUPPLIES	\$685.00	\$2,500.00	-\$1,250.00	\$1,250.00
4253.255 Animal ctl VETERINARIAN FEES	\$0.00	\$250.00	\$0.00	\$250.00
<b>Total Animal control</b>	<b>\$747.00</b>	<b>\$5,000.00</b>	<b>-\$3,300.00</b>	<b>\$1,700.00</b>
<b>Other public safety</b>				
4215.252 EMT SUPPORT	\$7,000.00	\$7,600.00	-\$600.00	\$7,000.00
<b>Total Other public safety</b>	<b>\$7,000.00</b>	<b>\$7,600.00</b>	<b>-\$600.00</b>	<b>\$7,000.00</b>
<b>Total Public safety</b>	<b>\$51,087.00</b>	<b>\$85,021.00</b>	<b>-\$3,912.00</b>	<b>\$81,109.00</b>

	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Highways and public improvements				
Highways				
4410.110 Streets MAINTENANCE SALARY & WAGES	\$18,417.00	\$78,000.00	-\$47,655.00	\$30,345.00
4410.120 Streets TEMPORARY EMPLOYEE WAGES	\$3,184.00	\$0.00	\$3,200.00	\$3,200.00
4410.130 Streets EMPLOYEE BENEFITS	\$15,258.00	\$63,000.00	-\$46,500.00	\$16,500.00
4410.230 Streets TRAVEL-MOTEL-FOOD-REGISTRATION	\$82.00	\$500.00	\$250.00	\$750.00
4410.250 Streets MATERIAL & SUPPLIES	\$691.00	\$3,000.00	-\$1,500.00	\$1,500.00
4410.251 Streets TOOL PURCHASE	\$779.00	\$1,000.00	\$0.00	\$1,000.00
4410.255 Streets FUEL - OIL - GREASE	\$4,227.00	\$8,000.00	-\$1,000.00	\$7,000.00
4410.256 Streets EQUIPMENT REPAIRS	\$3,176.00	\$5,000.00	\$1,000.00	\$6,000.00
4410.270 Streets SHOP BUILDING & GROUNDS	\$26.00	\$500.00	\$0.00	\$500.00
4410.281 Streets - Enbridge Gas - Shop	\$1,049.00	\$0.00	\$1,500.00	\$1,500.00
4410.282 Streets Power/Internet - Shop	\$49.00	\$19,000.00	-\$16,000.00	\$3,000.00
4410.313 Streets ENGINEERING SERVICES	\$2,250.00	\$3,000.00	-\$750.00	\$2,250.00
<b>Total Highways</b>	<b>\$45,241.00</b>	<b>\$181,000.00</b>	<b>-\$107,455.00</b>	<b>\$73,545.00</b>
Sanitation				
4314-435 GARBAGE CONTRACT LABOR	\$68,882.00	\$0.00	\$92,000.00	\$92,000.00
<b>Total Sanitation</b>	<b>\$68,882.00</b>	<b>\$0.00</b>	<b>\$92,000.00</b>	<b>\$92,000.00</b>
<b>Total Highways and public improvements</b>	<b>\$114,123.00</b>	<b>\$181,000.00</b>	<b>-\$15,455.00</b>	<b>\$165,545.00</b>
Parks, recreation, and public property				
Parks				
4510.250 Parks MATERIALS AND SUPPLIES/ VET	\$244.00	\$1,500.00	\$0.00	\$1,500.00
4510.256 Parks EQUIPMENT REPAIRS & SUPPLIES/ LEASE	\$0.00	\$3,500.00	-\$2,500.00	\$1,000.00
4510.257 Parks CHRISTMAS CELEBRATION	\$466.00	\$1,500.00	-\$500.00	\$1,000.00
4510.260 Parks CONTRACT LABOR	\$0.00	\$5,000.00	\$0.00	\$5,000.00
4510.270 Parks BUILDING & GROUNDS	\$607.00	\$1,500.00	\$0.00	\$1,500.00
4510.280 Parks POWER UTILITIES	\$2,346.00	\$2,500.00	\$500.00	\$3,000.00
4510.730 Parks MPROVEMENTS	\$0.00	\$1,000.00	\$0.00	\$1,000.00
4510.740 Parks PLAYGROUND EQUIP	\$0.00	\$1,000.00	\$0.00	\$1,000.00
<b>Total Parks</b>	<b>\$3,663.00</b>	<b>\$17,500.00</b>	<b>-\$2,500.00</b>	<b>\$15,000.00</b>
Fairgrounds				
4520.250 Fairgrounds MATERIALS & SUPPLIES	\$864.00	\$7,000.00	-\$2,000.00	\$5,000.00
4520.258 Fairgrounds JANITOR SUPPLIES & SERVICES	\$137.00	\$1,000.00	\$0.00	\$1,000.00
4520.261 Fairgrounds LEASE EXPENSE	\$0.00	\$2,620.00	-\$2,620.00	\$0.00
4520.280 Fairgrounds GAS & POWER UTILITIES	\$105.00	\$2,500.00	-\$2,000.00	\$500.00
4520.481 Fairgrounds EQUIPMENT	\$0.00	\$500.00	\$0.00	\$500.00
4520.729 Fairgrounds METAL BUILDING Repairs	\$400.00	\$2,500.00	-\$1,000.00	\$1,500.00
<b>Total Fairgrounds</b>	<b>\$1,506.00</b>	<b>\$16,120.00</b>	<b>-\$7,620.00</b>	<b>\$8,500.00</b>
Peach Days				
4562.220 Peach days ADVERTISING	\$372.00	\$500.00	-\$125.00	\$375.00
4562.402 Peach days MISS PEACH DAY PAGEANT	\$1,346.00	\$1,750.00	-\$400.00	\$1,350.00
4562.403 Peach days NURSING HOME PEACH DAY FAIR	\$100.00	\$0.00	\$100.00	\$100.00
4562.404 Peach days FAMILY FUN DAY	\$1,928.00	\$2,250.00	-\$322.00	\$1,928.00
4562.405 Peach days PEACHES & CANDY	\$228.00	\$500.00	-\$272.00	\$228.00
4562.411 Peach days EXHIBITS	\$0.00	\$100.00	-\$100.00	\$0.00
4562.412 Peach days FIRE WORKS	\$0.00	\$8,000.00	\$0.00	\$8,000.00
4562.431 Peach days HORSE RACES/ RANCH RODEO	\$8,000.00	\$7,500.00	\$500.00	\$8,000.00
4562.432 Peach days Game Night-Bingo-Mud Boggs	\$520.00	\$2,000.00	-\$1,000.00	\$1,000.00

4562.433 Peach days FUN RUN, DESSERTS, & BIKE EVENTS	\$1,311.00	\$2,000.00	-\$689.00	\$1,311.00
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
4562.434 Peach Days FIELD OF FLAGS	\$35.00	\$100.00	-\$65.00	\$35.00
4562.490 Peach days DINNER	\$1,775.00	\$2,500.00	-\$725.00	\$1,775.00
4562.491 Peach days Beer	\$337.00	\$500.00	-\$163.00	\$337.00
4562.511 Peach days MISCELLANEOUS	\$382.00	\$500.00	-\$118.00	\$382.00
Total Peach Days	\$16,334.00	\$28,200.00	-\$3,379.00	\$24,821.00
Cemetery				
4590.120 Cemetery TEMPORARY EMPLOYEE WAGES	\$18,099.00	\$20,000.00	\$0.00	\$20,000.00
4590.130 Cemetery EMPLOYEE BENEFITS	\$1,543.00	\$2,000.00	-\$457.00	\$1,543.00
4590.250 Cemetery MATERIAL & SUPPLIES	\$693.00	\$2,000.00	-\$1,434.00	\$566.00
4590.256 Cemetery EQUIPMENT REPAIRS	\$291.00	\$1,000.00	-\$709.00	\$291.00
4590.480 Cemetery MOLEN CEMETERY	\$950.00	\$1,500.00	-\$250.00	\$1,250.00
4590.700 Cemetery MAINTENANCE/GROUNDS	\$19,437.00	\$35,000.00	\$15,000.00	\$50,000.00
Total Cemetery	\$41,013.00	\$61,500.00	\$12,150.00	\$73,650.00
Total Parks, recreation, and public property	\$62,515.00	\$123,320.00	-\$1,349.00	\$121,971.00
Miscellaneous				
4150.646 BARN BINGO	\$0.00	\$0.00	\$750.00	\$750.00
Total Miscellaneous	\$0.00	\$0.00	\$750.00	\$750.00
Transfers				
4899 BUDGETED INCREASE IN FUND BALANCE	\$0.00	\$0.00	\$39,305.00	\$39,305.00
Total Transfers	\$0.00	\$0.00	\$39,305.00	\$39,305.00
<b>Total Expenditures:</b>	\$472,570.00	\$742,341.00	\$68,446.00	\$810,787.00

11 Class C Roads - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Revenue:				
Intergovernmental revenue				
3170 TRANSIT TAX	\$18,244.00	\$30,000.00	\$10,000.00	\$40,000.00
3356 CLASS "C" ROAD FUND ALLOTMENT	\$134,011.00	\$140,000.00	\$20,000.00	\$160,000.00
Total Intergovernmental revenue	\$152,255.00	\$170,000.00	\$30,000.00	\$200,000.00
Total Revenue:	\$152,255.00	\$170,000.00	\$30,000.00	\$200,000.00
Expenditures:				
Highways				
4411.254 C ROAD EXPENSE	\$12,895.00	\$220,510.00	-\$200,510.00	\$20,000.00
4411.481 C ROAD SIGNS	\$18,645.00	\$12,000.00	\$8,000.00	\$20,000.00
4411.730 C ROAD 20% PAYABLE TO CVSSD	\$23,264.00	\$21,000.00	\$7,000.00	\$28,000.00
4411.731 C ROAD SIDEWALK CONSTRUCTION AND REPAIR	\$240.00	\$60,000.00	\$23,400.00	\$83,400.00
4411.732 C ROAD REPAIR AND MAINTENANCE	\$0.00	\$40,000.00	-\$20,000.00	\$20,000.00
4411.734 C ROAD EQUIPMENT PURCHASE OR RENTAL	\$13,567.00	\$40,000.00	-\$25,000.00	\$15,000.00
4411.735 C ROAD TREE REMOVAL AND TRIMMING	\$12,100.00	\$25,000.00	-\$12,900.00	\$12,100.00
4411.736 C ROAD SNOW REMOVAL	\$1,382.00	\$15,000.00	-\$13,500.00	\$1,500.00
Total Highways	\$82,094.00	\$433,510.00	-\$233,510.00	\$200,000.00
Total Expenditures:	\$82,094.00	\$433,510.00	-\$233,510.00	\$200,000.00

40 Capital Projects Fund - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Revenue:				
Contributions and transfers				
3810 TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
3820 MISC REVENUE	\$1,505,075.00	\$0.00	\$1,700,000.00	\$1,700,000.00
Total Contributions and transfers	\$1,505,075.00	\$0.00	\$1,700,000.00	\$1,700,000.00
Total Revenue:	\$1,505,075.00	\$0.00	\$1,700,000.00	\$1,700,000.00
Expenditures:				
Fairgrounds				
4520.731 Fairground - 2024 Ferron Agr Center	\$2,078,372.00	\$0.00	\$2,078,372.00	\$2,078,372.00
Total Fairgrounds	\$2,078,372.00	\$0.00	\$2,078,372.00	\$2,078,372.00
Total Expenditures:	\$2,078,372.00	\$0.00	\$2,078,372.00	\$2,078,372.00
Total Change In Net Position	(\$573,297.00)	\$0.00	-\$378,372.00	<b>-\$378,372.00</b>

46 Local Building Authority - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
<b>Revenue:</b>				
3379 BLDG AUTHORITY LEASE REVENUE	\$0.00	\$28,620.00	\$0.00	\$28,620.00
3890 MISC REVENUE	\$0.00	\$173,000.00	\$0.00	\$173,000.00
Total Intergovernmental revenue	\$0.00	\$28,620.00	\$0.00	\$28,620.00
<b>Total Revenue:</b>	\$0.00	\$201,620.00	\$0.00	<b>\$201,620.00</b>
<b>Expenditures:</b>				
<b>Miscellaneous</b>				
4570.900 Miscellaneous Expenditure	\$0.00	\$173,000.00	\$0.00	\$173,000.00
Total Miscellaneous	\$0.00	\$173,000.00	\$0.00	\$173,000.00
<b>Debt service</b>				
4525.810 2023 Series Adventure Hub Principal	\$0.00	\$3,000.00	\$0.00	\$3,000.00
4525.820 2023 Seies Adventure Hub Interest	\$5,620.00	\$2,620.00	\$0.00	\$2,620.00
4562.810 2009 Golf Course Expansion Principal	\$0.00	\$23,000.00	\$0.00	\$23,000.00
Total Debt service	\$5,620.00	\$28,620.00	\$0.00	\$28,620.00
<b>Total Expenditures:</b>	\$5,620.00	\$201,620.00	\$0.00	<b>\$201,620.00</b>

51 Water Utility - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Operating income				
5111 Water METERED WATER SALES	\$138,875.00	\$185,000.00	\$0.00	\$185,000.00
5112 Water INDEX WATER FEE	\$7,500.00	\$3,000.00	\$4,500.00	\$7,500.00
5121 Water PENALTIES	\$2,728.00	\$4,000.00	-\$1,000.00	\$3,000.00
5125 Water SERVICE FEE	\$180.00	\$200.00	\$50.00	\$250.00
5131 Water CULINARY WATER CONNECTION FEES	\$14,750.00	\$5,000.00	\$10,000.00	\$15,000.00
Total Operating income	\$164,033.00	\$197,200.00	<b>\$13,550.00</b>	\$210,750.00
Total Income From Operations:	\$164,033.00	\$197,200.00	\$13,550.00	<b>\$210,750.00</b>
Expense From Operations				
Operating expense				
6120 Water SALARIES & WAGES	\$0.00	\$41,000.00	-\$41,000.00	\$0.00
6121 Water TREASURER SALARIES & WAGES	\$20,186.00	\$0.00	\$29,000.00	\$29,000.00
6122 Water MAINTENANCE SALARIES & WAGES	\$18,417.00	\$0.00	\$27,000.00	\$27,000.00
6130 Water EMPLOYEE BENEFITS	\$33,190.00	\$32,000.00	\$24,000.00	\$56,000.00
6240 Water OFFICE SUPPLIES & POSTAGE	\$10.00	\$0.00	\$10.00	\$10.00
6310 Water PROFESSIONAL & TECHNICAL SERV	\$14,117.00	\$17,000.00	\$3,000.00	\$20,000.00
6410 Water WATER SHARE ASSESSMENT FEES	\$29,628.00	\$32,000.00	-\$2,000.00	\$30,000.00
6430 Water POWER - MILLSITE PUMP HOUSE	\$1,749.00	\$2,000.00	\$500.00	\$2,500.00
6460 Water CVSSD CULINARY WATER SERVICES	\$75,487.00	\$95,000.00	\$0.00	\$95,000.00
6480 Water CULINARY LEASE	\$4,900.00	\$4,900.00	\$0.00	\$4,900.00
6710 Water DEPRECIATION	\$1,146.00	\$0.00	\$1,146.00	\$1,146.00
Total Operating expense	\$198,830.00	\$223,900.00	<b>\$41,656.00</b>	\$265,556.00
Total Expense From Operations	\$198,830.00	\$223,900.00	\$41,656.00	<b>\$265,556.00</b>
Non-Operating Items:				
5149 Water MISCELLANEOUS REVENUE	\$25.00	\$0.00	\$25.00	\$25.00
5155 Water WATER SHARE TAXES	\$56,862.00	\$55,000.00	\$1,862.00	\$56,862.00
Total Non-operating income	\$56,887.00	\$55,000.00	<b>\$1,887.00</b>	\$56,887.00
Total Income Operating and Non Operating Income			\$15,437.00	<b>\$267,637.00</b>
Total Income or Expense	\$22,090.00	\$28,300.00	\$2,081.00	<b>\$2,081.00</b>

52 Sewer Utility - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Income From Operations:				
5200 Sewer SEWER SERVICES	\$49,317.00	\$70,000.00	\$0.00	\$70,000.00
5231 Sewer SEWER CONNECTION FEES	\$6,750.00	\$5,000.00	\$2,000.00	\$7,000.00
Total Income From Operations:	\$56,067.00	\$75,000.00	\$2,000.00	\$77,000.00
Expense From Operations				
6210 Sewer Maintenance SALARIES & WAGES	\$3,070.00	\$20,000.00	-\$15,000.00	\$5,000.00
6220 Sewer EMPLOYEE BENEFITS	\$2,004.00	\$20,000.00	-\$16,000.00	\$4,000.00
6460 Sewer CVSSD SEWER SERVICES	\$23,862.00	\$47,000.00	-\$7,000.00	\$40,000.00
Total Expense From Operations	\$28,935.00	\$87,000.00	-\$38,000.00	\$49,000.00
Total Income or Expense	\$27,131.00	-\$12,000.00		\$28,000.00

54 Secondary Water - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Income From Operations:				
5711 Sec wtr WATER FEES	\$33,229.00	\$50,000.00	\$600.00	\$50,600.00
5731 Sec wtr CONNECTION FEES	\$8,850.00	\$5,000.00	\$3,850.00	\$8,850.00
Total Income From Operations:	\$42,079.00	\$55,000.00	\$4,450.00	\$59,450.00
Expense From Operations				
6210 Sec wtr SALARIES & WAGES	\$9,293.00	\$27,000.00	-\$11,000.00	\$16,000.00
6211 Sec wtr Treasurer SALARIES & WAGES	\$8,651.00	\$0.00	\$14,000.00	\$14,000.00
6220 Sec wtr EMPLOYEE BENEFITS	\$14,999.00	\$23,000.00	\$1,000.00	\$24,000.00
6240 Sec wtr OFFICE SUPPLIES & POSTAGE	\$10.00	\$0.00	\$10.00	\$10.00
6460 Sec wtr CVSSD-SERVICES	\$18,304.00	\$16,000.00	\$4,000.00	\$20,000.00
Total Expense From Operations	\$51,257.00	\$66,000.00	\$8,010.00	\$74,010.00
Total Income or Expense	(\$9,178.00)	-\$11,000.00		-\$14,560.00

55 Golf Course - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
Income From Operations:				
Operating income				
3410 Golf COURSE GREEN FEES	\$84,788.00	\$135,000.00	\$0.00	\$135,000.00
3420 Golf COURSE CART FEES	\$54,720.00	\$85,000.00	\$0.00	\$85,000.00
3422 Golf CONSULTING TOURNAMENT	\$14,580.00	\$40,000.00	-\$10,000.00	\$30,000.00
3423 Golf CITY TOURNAMENT	\$13,324.00	\$65,000.00	-\$35,000.00	\$30,000.00
3430.1 Golf BEER SALES	\$2,162.00	\$7,000.00	-\$2,000.00	\$5,000.00
3430.3 Golf COURSE FIRE & ICE	\$659.00	\$200.00	\$800.00	\$1,000.00
3432 Golf CLUB RENTALS	\$0.00	\$500.00	-\$500.00	\$0.00
3441 Golf SIMULATORS	\$33.00	\$500.00	-\$300.00	\$200.00
3444 Golf Course Annual Pass	\$0.00	\$2,000.00	-\$2,000.00	\$0.00
3450 Credit Card Processing	\$6,068.00	\$12,000.00	\$0.00	\$12,000.00
3870 Golf MISC DONATIONS/REIMBURSEMENTS	\$1,421.00	\$0.00	\$1,500.00	\$1,500.00
Total Operating income	\$177,755.00	\$347,200.00	-\$47,500.00	\$299,700.00
Golf/Fitness Passes Income				
3445 Golf/Fitness Passes Income	\$75,291.00	\$110,000.00	-\$10,000.00	\$100,000.00
Total Golf/Fitness Passes Income	\$75,291.00	\$110,000.00		\$100,000.00
Total Income From Operations:	\$253,046.00	\$457,200.00		\$399,700.00
			-\$57,500.00	
Expense From Operations				
Operating expense				
4561.110 Golf GREENSKEEPER SALARY & WAGES	\$27,308.00	\$38,000.00	\$0.00	\$38,000.00
4561.111 Golf PRO SALARY & WAGES	\$33,072.00	\$45,000.00	\$0.00	\$45,000.00
4561.120 Golf TEMPORARY EMPLOYEE WAGES	\$19,792.00	\$42,000.00	-\$7,000.00	\$35,000.00
4561.130 Golf EMPLOYEE BENEFITS	\$52,846.00	\$69,700.00	\$0.00	\$69,700.00
4561.210 Golf BOOKS/SUBSCRIPTIONS/MEMBERSHIP	\$4,890.00	\$4,500.00	\$2,200.00	\$6,700.00
4561.211 FITNESS PASS EXPENSE	\$14,791.00	\$22,000.00	-\$2,000.00	\$20,000.00
4561.212 CONSULTING TOURNAMENT FEE	\$11,955.00	\$45,000.00	-\$15,000.00	\$30,000.00
4561.225 Golf ADVERTISING	\$9,092.00	\$18,000.00	-\$3,000.00	\$15,000.00
4561.240 Golf OFFICE SUPPLIES & POSTAGE	\$354.00	\$500.00	-\$100.00	\$400.00
4561.250 Golf EQUIP MAINT/SUPPLIES/TIRES	\$4,226.00	\$11,000.00	-\$4,000.00	\$7,000.00
4561.255 Golf FUEL & OILS	\$5,879.00	\$9,500.00	-\$500.00	\$9,000.00
4561.256 Golf CART REPAIR	\$974.00	\$2,000.00	-\$500.00	\$1,500.00
4561.259 Golf COURSE CARD SWIPE FEE	\$7,343.00	\$10,000.00	\$0.00	\$10,000.00
4561.261 Golf LEASE EXPENSE	\$28,866.00	\$46,866.00	-\$6,866.00	\$40,000.00
4561.262 Golf MBA lease expense	\$23,000.00	\$23,000.00	\$0.00	\$23,000.00
4561.263 Golf EQUIPMENT LEASE	\$9,633.00	\$16,000.00	-\$1,000.00	\$15,000.00
4561.270 Golf BUILDING AND GROUNDS	\$9,260.00	\$4,000.00	\$8,000.00	\$12,000.00
4561.272 Golf JANITORIAL EXPENSES	\$340.00	\$200.00	\$150.00	\$350.00
4561.274 Golf FERTILIZER	\$4,036.00	\$10,000.00	-\$3,000.00	\$7,000.00
4561.275 Golf SAND & GRAVEL PURCHASE	\$1,391.00	\$5,000.00	-\$2,000.00	\$3,000.00
4561.280 Golf POWER UTILITIES	\$13,220.00	\$14,000.00	\$0.00	\$14,000.00
4561.282 Golf WATERING SYSTEM	\$5,155.00	\$10,000.00	-\$2,000.00	\$8,000.00
4561.283 Golf PROPANE	\$1,397.00	\$3,000.00	-\$1,000.00	\$2,000.00
4561.290 Golf TELEPHONE	\$3,542.00	\$3,300.00	\$1,700.00	\$5,000.00
4561.291 Golf WEBSITE	\$0.00	\$2,000.00	-\$2,000.00	\$0.00
4561.292 Golf TELEPHONE - EMP REIMBURSEMENT	\$380.00	\$220.00	\$160.00	\$380.00

	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget	Adjustment	2025-2026 Revised Budget
4561.414 Golf BEER PURCHASES	\$1,456.00	\$4,000.00	-\$1,500.00	\$2,500.00
4561.415 Golf Simulator Expenses	\$150.00	\$0.00	\$150.00	\$150.00
4580 Depreciation expene	\$8,520.00	\$0.00	\$8,520.00	\$8,520.00
Total Operating expense	\$302,869.00	\$458,786.00	-\$30,586.00	\$428,200.00
Non-Operating Items:				
Non-operating income				
3871 Golf TRAVEL BUREAU DONATION	\$15,000.00	\$0.00	\$150,000.00	\$15,000.00
Total Operating and Non-Operating Income				\$414,700.00
Total Income or Expense	(\$34,823.00)	-\$1,586.00		-\$13,500.00

71 Perpetual Care Fund - 07/01/2025 to 03/30/2026				
	FY26 YTD 3.30.3036 Actual	2025-2026 Current Budget		2025-2026 Revised Budget
Revenue:				
Charges for services				
3410 PLOTS PURCHASE	\$4,130.00	\$3,000.00	\$2,000.00	\$5,000.00
Total Charges for services	\$4,130.00	\$3,000.00	\$2,000.00	\$5,000.00
Miscellaneous revenue				
3690 MISCELLANEOUS REVENUE	\$250.00	\$300.00	-\$50.00	\$250.00
Total Miscellaneous revenue	\$250.00	\$300.00	-\$50.00	\$250.00
Total Revenue:	\$4,380.00	\$3,300.00	-\$1,950.00	\$5,250.00
Expenditures:				
Transfers				
4810 TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$5,250.00	\$5,250.00
Total Transfers	\$0.00	\$0.00	\$5,250.00	\$5,250.00
Total Expenditures:	\$0.00	\$0.00	\$5,250.00	\$5,250.00
Total Change In Net Position	\$4,380.00	\$3,300.00		\$0.00