HISTORIC
PAROWAN
MOTHER TOWN OF SOUTHERN UTAH

FY 2027

Parowan City Budget

Dan Jessen, City Manager

Budget Message

Presented with the Parowan City FY27 Budget

To the Honorable Mayor, City Council, and Citizens of Parowan:

It is my privilege to present the proposed budget for Fiscal Year 2026–2027. This budget reflects Parowan City's continued commitment to responsible financial management, maintaining essential public services, and strategically investing in infrastructure and amenities that enhance the quality of life for our residents while preserving our rural character.

Fiscal Overview

The FY27 budget is balanced without an increase to the City's property tax rate. Continued commercial growth, strong sales tax performance, and aggressive pursuit of grants have positioned the City to undertake several significant projects while maintaining financial stability. The budget leverages outside funding wherever possible, reducing the burden on local taxpayers and allowing the City to address long-term infrastructure and community needs. Property tax, sales tax, and building permit revenues all remain strong indicators of continued growth and economic activity within the community.

Notable Year-Over-Year Changes

Several significant items affect this year's budget and comparisons to prior years:

- **Grant-Funded Capital Projects**

FY27 includes an unprecedented level of grant-funded investment in community infrastructure and recreation amenities. Projects currently included in the budget are contingent upon receipt of grant funding and include:

- Airport Loop Road rehabilitation & construction with corresponding utility extensions
- Culinary springs rehab, New Water Treatment Facility, and distribution fire flow upgrades
- New trails and trailhead improvements.
- Ballfield lighting improvements at Valentine Peak Sports Complex.
- Forebay restroom and pavilion improvements.
- Smart irrigation control upgrades for City parks.
- Airport Master Plan updates and other important airport projects.

- **Airport Operations**

The City is assuming aviation fuel sales at the airport and establishing a part-time airport management program. These changes are intended to improve services to airport users, increase operational oversight, and generate additional airport revenue. The budget also includes funding for the Airport Master Plan and future capital improvements.

- **Planning and Development Services**

Continued development activity has resulted in increased building permit and subdivision-related revenues. To meet demand, the budget includes funding for contract building inspection services and additional planning capacity to ensure timely service and maintain development standards.

- **Fire Department Modernization**

The City continues its transition toward a more professionalized fire service model. The budget continues funding for part-time fire administration, equipment upgrades, vehicle maintenance, training, and grant-supported purchases that will improve emergency response capabilities and firefighter safety.

Budget Priorities

The FY27 budget advances several key strategic priorities:

- **Infrastructure and Public Safety**

Investments in roads, parks, airport facilities, emergency services, and utility infrastructure ensure that City services remain reliable as the community grows. Particular emphasis has been placed on maintaining existing assets and addressing deferred maintenance before costs become more significant in the future.

- **Leveraging Outside Funding**

The City continues to aggressively pursue state, federal, county, and private grant opportunities. FY27 includes multiple projects made possible through partnerships with grant agencies and local organizations, allowing Parowan to accomplish projects that would otherwise be beyond the City's financial capacity. These projects are grant-dependent and if the grant revenues do not come to fruition, the corresponding expenditures will not happen. By budgeting the projects, it allows the City to apply and qualify for the grants will full City Council support.

- **Employee Recruitment and Retention**

The budget continues support for the City's Step in Grade compensation structure instituted last year, helping Parowan remain competitive in recruiting and retaining qualified employees while maintaining a responsible approach to personnel costs. The FY27 budget also includes a 2.6% Cost Of Living Adjustment (COLA) pegged to the most recent Utah Retirement Systems pension inflation adjustment.

Long-Term Outlook

Parowan continues to experience steady growth while remaining committed to preserving the values and character that make our community unique. This budget balances current operational needs with long-term investments that will support future generations. Through careful planning, conservative financial management, and strategic investment, the City remains well-positioned to address future challenges and opportunities.

Conclusion

This budget represents a thoughtful balance between fiscal responsibility, service delivery, and community investment. I extend my sincere appreciation to the Mayor, City Council, department heads, employees, volunteers, and citizens who contribute to the success of our community and help shape Parowan's future.

Respectfully submitted,

Dan Jessen
Parowan City Manager

About Parowan City

Parowan City, known as the “Mother Town of Southern Utah,” is a historic community nestled at the base of the towering red rock cliffs of Parowan Gap and the western slopes of the Brian Head plateau. Founded in 1851 as the first settlement in southern Utah, Parowan has a deep legacy rooted in pioneering spirit, agriculture, and family-centered values. The city serves as the county seat of Iron County and is home to approximately 3,300 residents.

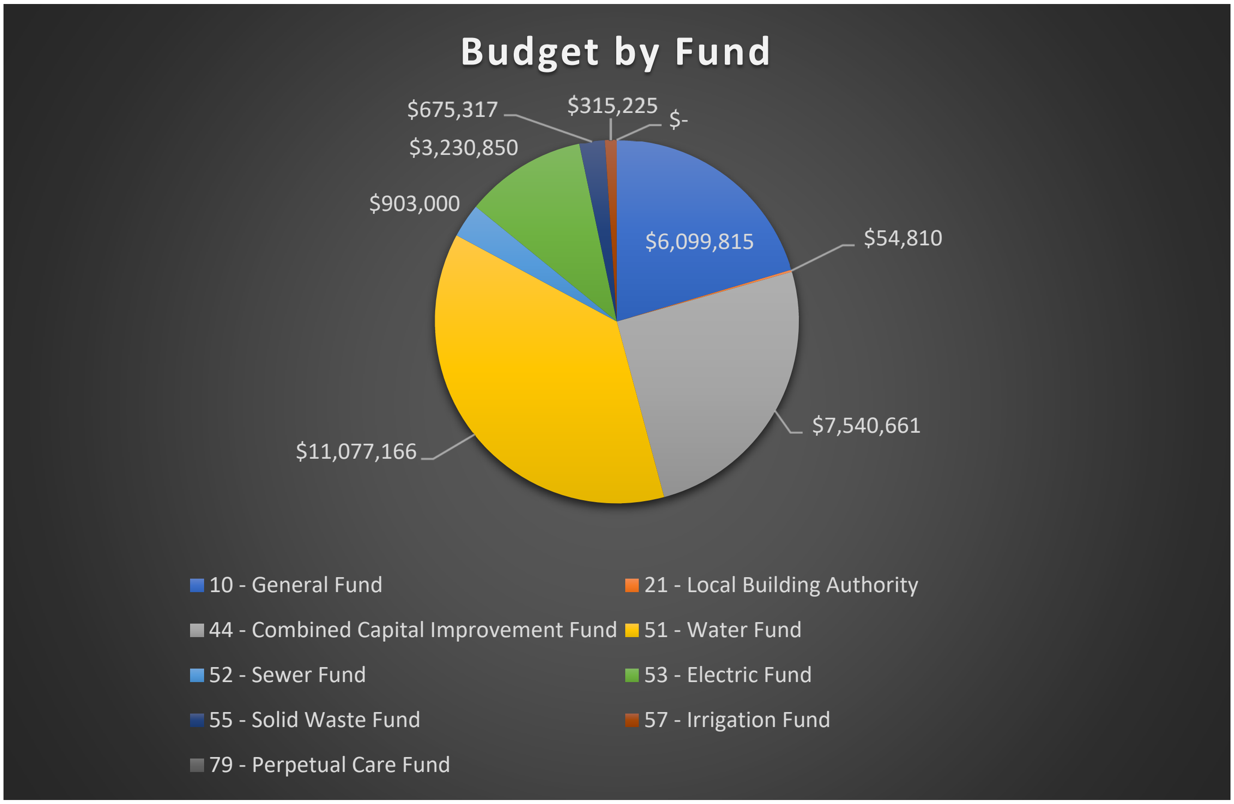
Parowan is governed under a six-member council form of government, consisting of a mayor and five city council members elected at-large. The city provides a full range of services, including public safety (police, fire, and EMS), culinary water and sewer utilities, parks and recreation, cemetery operations, an airport, a library, and a municipal swimming pool. Parowan also supports a range of community events, arts programs, and historic preservation efforts.

The city’s economy is a blend of local service businesses, tourism, agriculture, and light industry. Parowan’s proximity to Brian Head Resort, Cedar Breaks National Monument, and Zion and Bryce Canyon National Parks position it as a quiet, scenic base for regional recreation. The city is also known for its festivals and events, including the annual Iron County Fair and Independence Day celebrations that draw thousands of visitors.

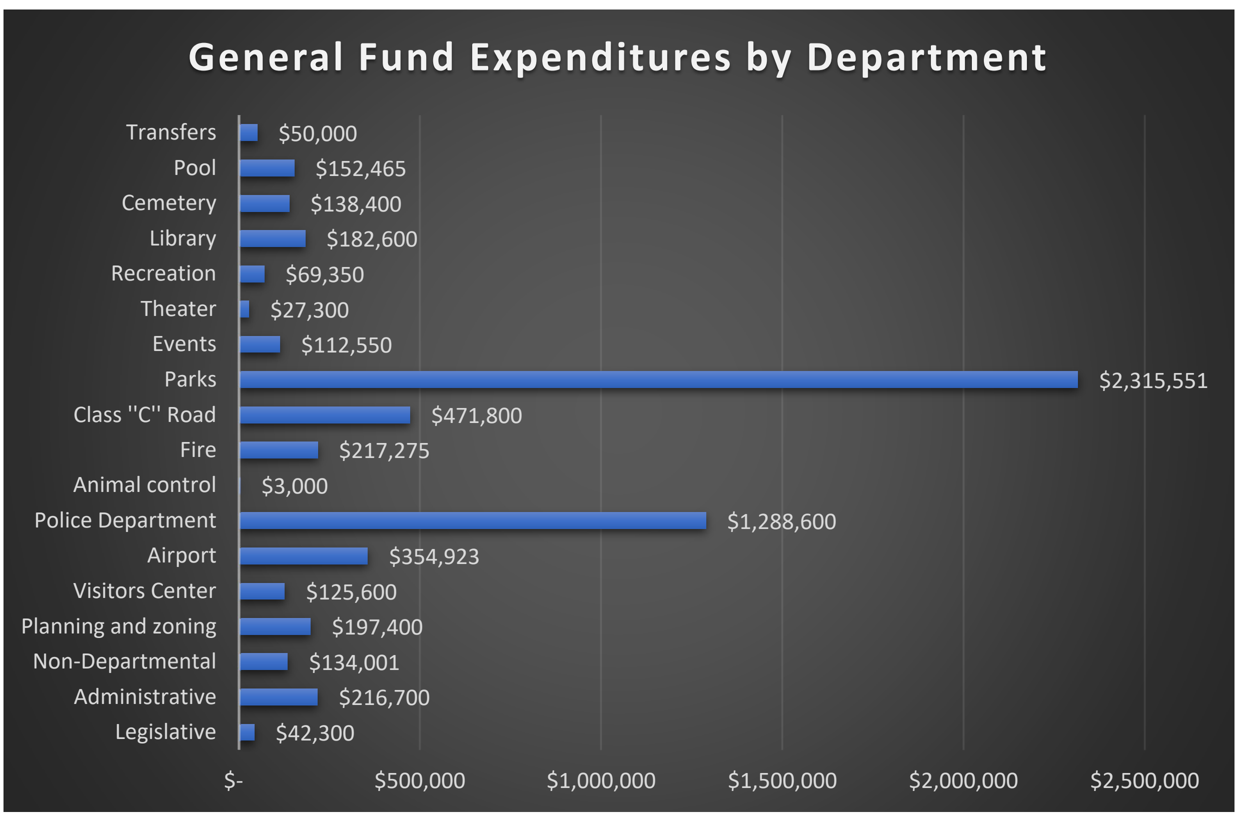
With a strong commitment to preserving its rural charm while planning for gradual, sustainable growth, Parowan has recently undertaken significant updates to its zoning and administrative codes. These initiatives aim to balance heritage conservation with housing affordability, economic opportunity, and intergenerational resilience.

Parowan’s combination of natural beauty, small-town cohesion, and forward-looking leadership makes it a unique and enduring place to live, work, and visit.

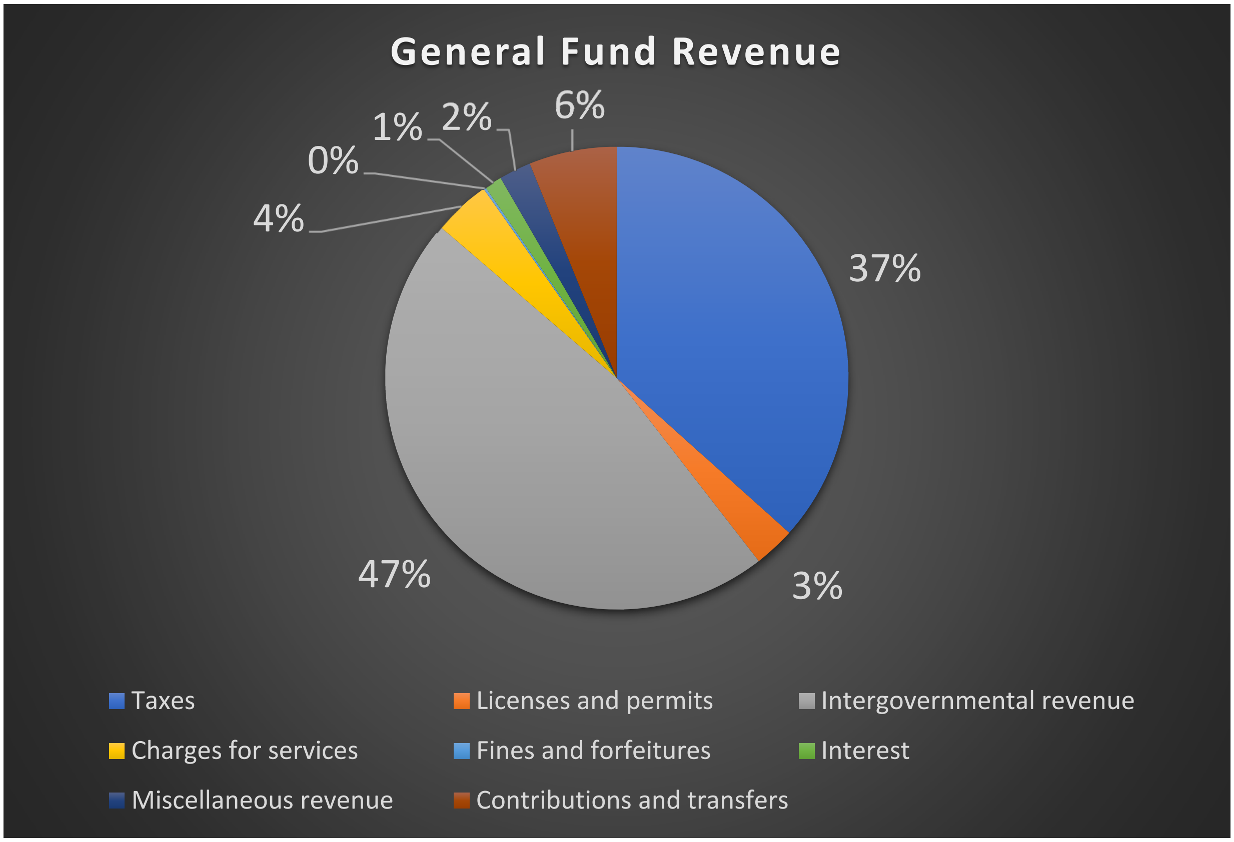
Key Charts

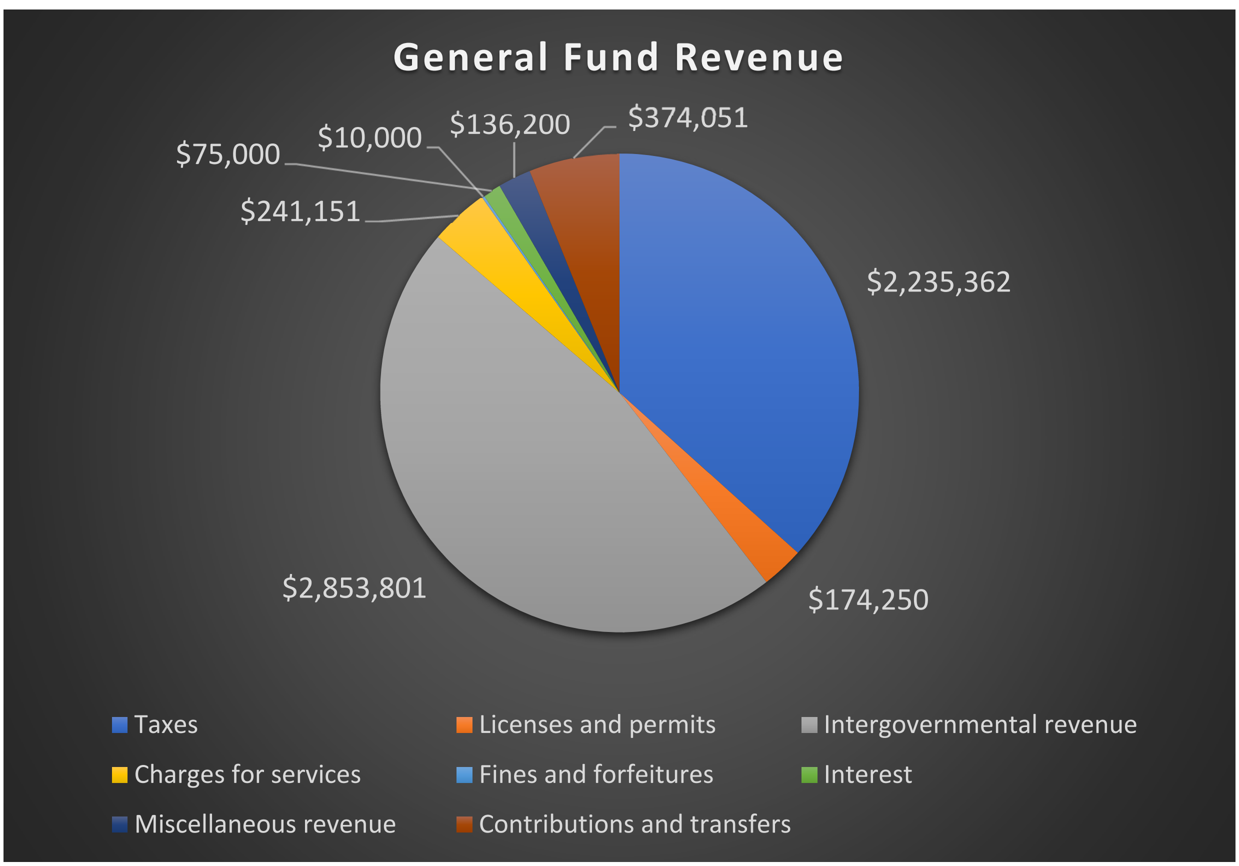


Budget by Fund
$675,317
$315,225
$-
$3,230,850
$903,000
$6,099,815
$54,810
$7,540,661
$11,077,166
10 - General Fund
21 - Local Building Authority
44 - Combined Capital Improvement Fund
51 - Water Fund
52 - Sewer Fund
53 - Electric Fund
55 - Solid Waste Fund
57 - Irrigation Fund
79 - Perpetual Care Fund



General Fund Expenditures by Department
Transfers $50,000
Pool $152,465
Cemetery $138,400
Library $182,600
Recreation $69,350
Theater $27,300
Events $112,550
Parks $2,315,551
Class "C" Road $471,800
Fire $217,275
Animal control $3,000
Police Department $1,288,600
Airport $354,923
Visitors Center $125,600
Planning and zoning $197,400
Non-Departmental $134,001
Administrative $216,700
Legislative $42,300
$-
$500,000
$1,000,000
$1,500,000
$2,000,000
$2,500,000


General Fund Revenue
1%
2%
6%
0%
4%
37%
47%
3%
Taxes
Licenses and permits
Intergovernmental revenue
Charges for services
Fines and forfeitures
Interest
Miscellaneous revenue
Contributions and transfers


General Fund Revenue
$10,000
$136,200
$374,051
$75,000
$241,151
$2,235,362
$2,853,801
$174,250
Taxes
Licenses and permits
Intergovernmental revenue
Charges for services
Fines and forfeitures
Interest
Miscellaneous revenue
Contributions and transfers

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10 - General Fund

Revenue

Taxes		2025 Actual		2026 Actual YTD		2027 Budget
10.3110 PROPERTY TAX	$	849,249	$	898,894	$	895,362
10.3120 REDEMPTION - PROPERTY TAXES	$	2,216	$	52,216	$	45,000
10.3130 SALES AND USE TAXES (STATE)	$	778,538	$	690,943	$	900,000
10.3135 TRT TAXES (STATE)	$	15,949	$	15,029	$	20,000
10.3136 RAP TAXES (STATE)	$	46,589	$	46,333	$	50,000
10.3140 CABLE SALES AND USE TAX	$	1,012	$	-	$	-
10.3150 POLE ATTACHMENT LEASE	$	4,288	$	4,878	$	4,900
10.3160 AIRPORT GAS TAX AND MISC FEES	$	284	$	605	$	600
10.3170 TELEPHONE SALES AND USE TAX	$	13,524	$	9,999	$	12,500
10.3180 FEE IN LIEU OF TAXES	$	121,329	$	59,716	$	85,000
10.3190 QUESTAR ENERGY TAXES	$	64,196	$	52,055	$	65,000
10.3195 ELECTRIC SALES AND USE TAX	$	146,790	$	130,487	$	157,000
10.3376 CRT/COUNTY DONATION	$	-	$	-	$	-
Total Taxes	**$**	**2,043,962**	**$**	**1,961,154**	**$**	**2,235,362**

Licenses and permits		2025 Actual		2026 Actual YTD		2027 Budget
10.3210 BUSINESS LICENSES	$	11,256	$	13,605	$	13,500
10.3221 BUILDING PERMITS	$	28,912	$	92,453	$	100,000
10.3222 PLAN REVIEW FEES	$	-	$	-	$	60,000
10.3225 ANIMAL LICENSES	$	557	$	480	$	750
Total Licenses and permits	**$**	**40,725**	**$**	**106,538**	**$**	**174,250**

Intergovernmental revenue		2025 Actual		2026 Actual YTD		2027 Budget
10.3312 FEDERAL GRANT	$	18,557	$	139,797	$	180,000
10.3340 STATE GRANTS	$	48,570	$	86,245	$	1,060,000
10.3341 FIRE OPERATING GRANTS/REVENUE	$	1,585	$	52	$	40,000
10.3342 OPERATING GRANTS	$	20,000	$	-	$	879,801
10.3343 POLICE OPERATING GRANTS/DUI OVERTIME	$	35,664	$	-	$	-
10.3344 POLICE INTERDICTION	$	19	$	-	$	-
10.3356 CLASS ''C'' ROAD	$	360,318	$	330,537	$	350,000
10.3358 STATE LIQUOR FUND	$	4,075	$	-	$	5,000
10.3360 POLICE ALLOCATION	$	61	$	-	$	110,000
10.3371 FIRE ALLOCATION - COUNTY	$	40,000	$	40,000	$	60,000
10.3372 AIRPORT - COUNTY ALLOCATION	$	11,000	$	11,000	$	11,000
10.3373 LIBRARY - AREA CONTRIBUTION	$	51,235	$	54,881	$	55,000
10.3375 RECREATION - COUNTY	$	103,000	$	3,000	$	103,000
Total Intergovernmental revenue	**$**	**694,083**	**$**	**665,512**	**$**	**2,853,801**

Charges for services		2025 Actual		2026 Actual YTD		2027 Budget
10.3415 MAPS AND LAND USE FEES	$	1,370	$	640	$	1,500
10.3445 PUBLIC SAFETY FEES	$	3,016	$	1,899	$	2,500
10.3446 PUBLIC SAFETY 911 DISPATCH FEE	$	39,663	$	33,882	$	39,500
10.3455 ANIMAL CONTROL & SHELTER FEES	$	1,860	$	540	$	1,200
10.3471 OLD ROCK CHURCH DONATIONS	$	19,050	$	7,425	$	-
10.3472 SWIMMING POOL AND POOL CONCESSION FEES	$	30,899	$	20,026	$	44,576
10.3474 RECREATION FEES	$	15,690	$	15,421	$	23,275
10.3475 GLIDERS	$	610	$	1,000	$	1,000
10.3476 LIBRARY USE FEES	$	58	$	-	$	100
10.3477 EVENTS	$	14,164	$	28,082	$	9,000
10.3479 MARATHON	$	11,109	$	8,427	$	11,000
10.3482 SALE OF CEMETERY LOTS	$	18,323	$	19,721	$	18,500

10.3483 BURIAL FEES AND ASSESSMENTS	$	11,039	$	13,794	$	14,000
10.3621 AIRPORT - RENTS/LEASES	$	11,887	$	6,750	$	12,000
10.3820 THEATER SALES AND CONCESSION	$	11,120	$	5,887	$	8,000
10.3822 AIRPORT - FUEL FEE	$	493	$	731	$	55,000
Total Charges for services	**$**	**190,351**	**$**	**164,223**	**$**	**241,151**

Fines and forfeitures	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.3510 COURT FINES	$	115,690	$	7,577	$	10,000
10.3520 BAIL/BOND/RESTITUTION (TRUST)	$	815	$	-	$	-
10.3525 SMALL CLAIMS	$	-	$	2,349	$	-
Total Fines and forfeitures	**$**	**116,505**	**$**	**9,926**	**$**	**10,000**

Interest	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.3803 IMPACT FEE INTEREST	$	-	$	-	$	-
10.3805 CLASS ''C'' ROAD INTEREST	$	-	$	-	$	-
10.3810 GENERAL FUND INTEREST	$	62,368	$	298,736	$	75,000
Total Interest	**$**	**62,368**	**$**	**298,736**	**$**	**75,000**

Miscellaneous revenue	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.3620 RENTS/LEASES	$	1,550	$	3,650	$	13,000
10.3725 IMPACT FEES - POLICE	$	3,511	$	1,264	$	2,000
10.3726 IMPACT FEES - FIRE	$	4,380	$	1,574	$	2,700
10.3727 IMPACT FEES - STREET	$	-	$	-	$	-
10.3728 IMPACT FEES - PARKS	$	17,949	$	31,002	$	35,000
10.3815 PAAL DONATIONS	$	340	$	140	$	-
10.3816 SHADE TREE DONATIONS	$	-	$	-	$	-
10.3824 SOUVENIOR SHOP SUPPLIES	$	18,830	$	19,776	$	21,000
10.3831 SUB FOR SANTA DONATIONS	$	7,346	$	9,044	$	8,500
10.3840 SALE OF FIXED ASSETS	$	7	$	(7)	$	-
10.3890 SUNDRY REVENUES	$	61,423	$	172,145	$	50,000
10.3897 CHRISTMAS IN COUNTRY	$	3,950	$	3,396	$	4,000
Total Miscellaneous revenue	**$**	**119,286**	**$**	**241,984**	**$**	**136,200**

Contributions and transfers	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.3990 BEG. GEN FUND BAL TO BE APPROP	$	-	$	-	$	374,051
Total Contributions and transfers	**$**	**-**	**$**	**-**	**$**	**374,051**

Total Revenue:	**$**	**3,267,279**	**$**	**3,448,073**	**$**	**6,099,815**

Departmental Expenses

Legislative

Legislative	2025 Actual	2026 Actual YTD	2027 Budget
10.4111 Leg SALARIES - MAYOR AND COUNCIL	$ 11,107	$ 9,298	$ 8,100
10.4113 Leg FICA	$ 845	$ 711	$ 700
10.4114 Leg INSURANCE	$ 5,413	$ 12,526	$ 23,400
10.4116 Leg WORKER'S COMPENSATION	$ -	$ 1,534	$ 100
10.4122 Leg PUBLIC NOTICES AND ADS	$ -	$ -	$ -
10.4123 Leg TRAVEL	$ 1,875	$ 775	$ 2,500
10.4124 Leg OFFICE SUPPLIES AND EXPENSE	$ 1,057	$ 1,348	$ 1,500
10.4128 Leg TELEPHONE	$ 2,046	$ 995	$ 1,800
10.4133 Leg EDUCATION AND TRAINING	$ 2,634	$ 4,215	$ 3,000
10.4161 Leg SUNDRY	$ 1,551	$ 649	$ 1,200
Total Legislative	**$ 26,527**	**$ 32,051**	**$ 42,300**

Court	2025 Actual	2026 Actual YTD	2027 Budget
10.4211 Court SALARIES AND WAGES-PERM. EMPLO	$ 57,461	$ -	$ -
10.4213 Court FICA	$ 4,371	$ -	$ -
10.4214 Court INSURANCE	$ 14,501	$ 48	$ -
10.4215 Court RETIREMENT	$ 5,337	$ -	$ -
10.4216 Court WORKMEN'S COMPENSATION	$ 367	$ 41	$ -
10.4223 Court TRAVEL, MEALS AND LODGING	$ 56	$ -	$ -
10.4224 Court OFFICE SUPPLIES AND EXPENSE	$ 1,939	$ -	$ -
10.4226 Court MAINTENANCE MATERIALS AND SUPPLY	$ 253	$ 54	$ -
10.4227 Court UTILITIES	$ 755	$ 1,850	$ -
10.4228 Court TELEPHONE	$ 1,585	$ 827	$ -
10.4231 Court PROFESSIONAL AND TECHNICAL SER	$ 3,335	$ 776	$ -
10.4232 Court AUDIT	$ 414	$ -	$ -
10.4233 Court EDUCATION AND TRAINING	$ 250	$ -	$ -
10.4236 Court ASSESSMENTS/RESTITUTION	$ 46,298	$ 150	$ -
10.4237 Court BAIL	$ 3,985	$ -	$ -
10.4245 JURY WITNESS INTERPRETER	$ 2,222	$ -	$ -
10.4248 Court POSTAGE	$ 18	$ -	$ -
10.4251 Court INSURANCE LIABILITY PROPERTY	$ 1,280	$ 890	$ -
10.4261 Court SUNDRY	$ 361	$ 29	$ -
Total Court	**$ 144,787**	**$ 4,664**	**$ -**

Administrative	2025 Actual	2026 Actual YTD	2027 Budget
10.4311 Admin SALARIES AND WAGES-PERM. EMPLO	$ 66,618	$ 57,468	$ 72,800
10.4313 Admin FICA	$ 4,820	$ 4,268	$ 5,600
10.4314 Admin INSURANCE	$ 17,040	$ 21,189	$ 23,700
10.4315 Admin RETIREMENT	$ 11,267	$ 9,809	$ 12,200
10.4316 Admin WORKMEN'S COMPENSATION	$ 733	$ 733	$ 400
10.4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	$ 3,320	$ 1,033	$ 9,000
10.4322 Admin PUBLIC NOTICES AND ADS	$ -	$ -	$ 100
10.4323 Admin TRAVEL, MEALS AND LODGING	$ 1,267	$ 1,410	$ 2,000
10.4324 Admin OFFICE SUPPLIES AND EXPENSE	$ 3,011	$ 2,649	$ 3,000
10.4325 Admin REPAIRS TO EQUIPMENT	$ 936	$ 4,755	$ 3,000
10.4326 Admin MAINTENANCE MATERIALS AND SUPP	$ 2,108	$ 3,242	$ 3,000
10.4327 Admin UTILITIES	$ -	$ -	$ -
10.4328 Admin TELEPHONE	$ 6,600	$ 5,562	$ 6,600
10.4331 Admin PROFESSIONAL AND TECHNICAL SER	$ 25,561	$ 21,068	$ 21,900
10.4332 Admin AUDITING	$ 1,034	$ 798	$ 800
10.4333 Admin EDUCATION AND TRAINING	$ 2,176	$ 3,630	$ 3,000
10.4340 Admin Gas & Oil	$ 2,757	$ 2,220	$ 3,000

	2025 Actual	2026 Actual YTD	2027 Budget
10.4348 Admin POSTAGE	$ 1,003	$ 721	$ 800
10.4351 Admin INSURANCE LIABILITY PROPERTY	$ 3,769	$ 4,048	$ 4,100
10.4359 Admin Building lease payment	$ 21,946	$ -	$ 40,200
10.4361 Admin SUNDRY	$ 1,468	$ 1,326	$ 1,500
10.4372 Admin CAPITAL OUTLAY - BLDGS/STRUCTU	$ -	$ -	$ -
10.4374 Admin CAPITAL OUTLAY - EQUIPMENT/MAC	$ 5,218	$ -	$ -
Total Administrative	**$ 182,652**	**$ 145,928**	**$ 216,700**

Non-Departmental	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AND SUPP	$ 7	$ -	$ 500
10.4927 Non-Dep UTILITIES	$ 2,718	$ 1,991	$ 3,700
10.4928 Non-Dep TELEPHONE	$ -	$ -	$ -
10.4931 Non-Dep PROFESSIONAL AND TECHNICAL	$ 9,256	$ -	$ 9,300
10.4934 Non-Dep ELECTION EXPENSES	$ -	$ 8,104	$ -
10.4937 Non-Dep ART COMMISSION	$ 5,192	$ 3,787	$ 4,000
10.4938 Non-Dep RAP TAX GRANTS/PROJECTS	$ -	$ -	$ 57,001
10.4941 Non-Dep "P HILL" CONTRIBUTION	$ -	$ 2,000	$ 500
10.4942 Non-Dep PAROWAN SIGNS	$ -	$ -	$ -
10.4943 Non-Dep PATCHWORK BI-WAY	$ 1,500	$ -	$ 1,500
10.4944 Non-Dep CITY HISTORIANS	$ -	$ -	$ 100
10.4945 Non-Dep HEALTH INCENTIVE	$ -	$ -	$ -
10.4946 Non-Dep COMMUNITY CHOIR	$ 55	$ 100	$ 200
10.4950 Non-Dep DISPATCH FEE	$ 37,433	$ 38,055	$ 38,500
10.4951 INSURANCE LIABILITY PROPERTY	$ 2,461	$ 3,121	$ 3,200
10.4961 Non-Dep SUNDRY	$ 2,322	$ 5,013	$ 2,500
10.4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	$ 12,730	$ 823	$ 1,000
10.4963 Non-Dep HERITAGE FOUNDATION	$ -	$ -	$ 2,500
10.4965 Non-Dep BEAUTIFICATION	$ 2,000	$ 1,505	$ 2,000
10.4966 Non-Dep CHAMBER OF COMMERCE	$ 7,500	$ 7,500	$ 7,500
Total Non-Departmental	**$ 83,174**	**$ 71,999**	**$ 134,001**

Planning and zoning	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.5811 P&Z SALARIES AND WAGES - PERM EMPL	$ 47,968	$ 67,406	$ 75,300
10.5813 P&Z FICA	$ 3,526	$ 5,115	$ 4,600
10.5814 P&Z INSURANCE	$ 15,190	$ 31,149	$ 5,200
10.5815 P&Z RETIREMENT	$ 8,197	$ 11,828	$ 3,900
10.5816 P&Z WORKMEN'S COMPENSATION	$ 244	$ 194	$ 700
10.5821 P&Z SUBSCRIPTIONS & MEMBERSHIPS	$ 692	$ -	$ -
10.5823 P&Z TRAVEL, MEALS AND LODGING	$ 4,668	$ 236	$ 500
10.5824 P&Z OFFICE SUPPLIES AND EXPENSE	$ 37	$ 46	$ 250
10.5825 P&Z REPAIRS TO EQUIPMENT	$ -	$ 99	$ 500
10.5826 P&Z MAINTENANCE MATERIALS AND SUPP	$ 44	$ 676	$ 400
10.5827 P&Z UTILITIES	$ 647	$ 1,669	$ 1,500
10.5828 P&Z TELEPHONE	$ 461	$ 262	$ 350
10.5831 P&Z PROFESSIONAL AND TECHNICAL SER	$ 44,122	$ 27,728	$ 60,000
10.5832 P&Z CONTRACT BUILDING INSPECTIONS	$ -	$ -	$ 40,000
10.5833 P&Z EDUCATION AND TRAINING	$ -	$ 500	$ 800
10.5840 P&Z GAS AND OIL	$ -	$ 520	$ 3,000
10.5848 P&Z POSTAGE	$ -	$ 17	$ 200
10.5861 P&Z SUNDRY	$ -	$ 2,235	$ 200
Total Planning and zoning	**$ 125,796**	**$ 149,680**	**$ 197,400**

Visitors Center	2025 Actual	2026 Actual YTD	2027 Budget
10.5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	$ 44,195	$ 52,847	$ 73,900
10.5913 Visitor FICA	$ 3,269	$ 4,128	$ 5,700
10.5914 VISITOR CENTER INSURANCE	$ 10,840	$ 10,963	$ 12,500
10.5915 VISITOR CENTER RETIREMENT	$ 5,584	$ 5,981	$ 5,700
10.5916 Visitor WORKER'S COMPENSATION	$ 367	$ 341	$ 500
10.5926 Visitor MAINTENANCE MATERIALS AND SUPP	$ 3,937	$ 4,141	$ 5,000
10.5927 Visitor UTILITIES	$ 3,606	$ 3,414	$ 4,200
10.5928 Visitor TELEPHONE	$ 1,403	$ 877	$ 1,100
10.5929 Visitor SOUVENIR SHOP SUPPLIES	$ 16,620	$ 9,555	$ 14,000
10.5931 Visitor PROFESSIONAL AND TECHNICAL	$ 617	$ 650	$ 650
10.5932 Visitor AUDIT	$ 372	$ 287	$ 350
10.5948 Visitor POSTAGE	$ 849	$ 691	$ 850
10.5951 Visitor LIABILITY INSURANCE PROPERTY	$ 856	$ 1,406	$ 1,000
10.5961 Visitor SUNDRY/PROMOTION	$ 128	$ -	$ 150
Total Visitors Center	**$ 92,642**	**$ 95,280**	**$ 125,600**

Airport	2025 Actual	2026 Actual YTD	2027 Budget
10.8510 Airport SALARIES & WAGES - OVERTIME	$ -	$ -	$ -
10.8511 Airport SALARIES & WAGES - PERM EMPLOY	$ -	$ 8,238	$ 33,800
10.8513 Airport FICA	$ -	$ 630	$ 2,600
10.8514 Airport INSURANCE	$ -	$ -	$ -
10.8515 Airport RETIREMENT	$ -	$ -	$ -
10.8516 Airport WORKER'S COMPENSATION	$ -	$ -	$ 400
10.8523 Airport TRAVEL MEALS AND LODGING	$ 200	$ -	$ 500
10.8525 Airport REPAIRS TO EQUIPMENT			$ 2,000
10.8526 Airport MAINTENANCE MATERIALS AND SUPPLIES	$ 3,685	$ 6,934	$ 11,000
10.8527 Airport UTILITIES	$ 12,427	$ 14,227	$ 3,000
10.8528 Airport TELEPHONE	$ -	$ 225	$ 900
10.8531 Airport PROFESSIONAL & TECHINICAL SERVICE	$ 393	$ 477	$ 200,500
10.8533 Airport EDUCATION AND TRAINING	$ -	$ -	$ 1,000
10.8540 Airport GAS AND OIL	$ 1,444	$ 511	$ 2,500
10.8541 Airport AVIATION FUEL	$ -	$ 29,917	$ 40,000
10.8551 Airport LIABILITY INSURANCE PROPERTY	$ 12,145	$ 6,723	$ 6,723
10.8557 Airport EQUIPMENT RENTAL	$ -	$ -	$ -
10.8574 Airport Capital Outlay	$ -	$ -	$ 50,000
Total Airport	**$ 30,294**	**$ 67,883**	**$ 354,923**

Police Department	2025 Actual	2026 Actual YTD	2027 Budget
10.5410 Police SALARIES AND WAGES - OVERTIME	$ 39,106	$ 23,979	$ 28,000
10.5411 Police SALARIES AND WAGES-PERM. EMPLO	$ 576,201	$ 606,003	$ 717,300
10.5413 Police FICA	$ 45,534	$ 47,890	$ 57,100
10.5414 Police INSURANCE	$ 74,726	$ 62,151	$ 61,900
10.5415 Police RETIREMENT	$ 165,134	$ 176,071	$ 192,800
10.5416 Police WORKMEN'S COMPENSATION	$ 2,199	$ 2,403	$ 8,200
10.5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	$ 2,757	$ 345	$ 5,500
10.5422 Police PUBLIC NOTICES AND ADS	$ -	$ 13	$ -
10.5423 Police TRAVEL, MEALS AND LODGING	$ 4,216	$ 1,628	$ 4,000
10.5424 Police OFFICE SUPPLIES AND EXPENSE	$ 2,066	$ 758	$ 1,600
10.5425 Police REPAIRS TO EQUIPMENT	$ 4,064	$ 7,458	$ 19,500
10.5426 Police MAINTENANCE MATERIALS AND SUPP	$ 6,712	$ 4,539	$ 7,000
10.5427 Police UTILITIES	$ 755	$ 1,946	$ 1,100
10.5428 Police TELEPHONE	$ 11,090	$ 10,396	$ 11,000
10.5431 Police PROFESSIONAL AND TECHNICAL SER	$ 58,612	$ 48,302	$ 51,400

10.5432 Police AUDIT	$ 1,034	$ 1,117	$ 1,200
10.5433 Police EDUCATION AND TRAINING	$ 1,113	$ -	$ 7,000
10.5440 Police GAS AND OIL	$ 20,716	$ 15,310	$ 32,000
10.5447 Police UNIFORM ALLOWANCE	$ 9,745	$ 1,072	$ 8,000
10.5449 Police SPECIAL DEPARTMENT SUPPLIES	$ 17,127	$ 13,574	$ 25,000
10.5451 Police LIABILITY INSURANCE - PROPERTY	$ 7,104	$ 3,832	$ 4,000
10.5461 Police SUNDRY	$ 100	$ 36	$ -
10.5474 Police CAPITAL OUTLAY - EQUIPMENT/MAC	$ 39,500	$ 77,281	$ -
10.5481 Police Capital leases - principal	$ 31,126	$ 51,915	$ 40,000
10.5482 Police Capital leases - interest	$ 4,605	$ -	$ 5,000
Total Police Department	**$ 1,125,342**	**$ 1,158,021**	**$ 1,288,600**

Animal control	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.5526 Animal MAINTENANCE MATERIALS AND SUPP	$ 260	$ 73	$ 500
10.5527 Animal UTILITIES	$ 1,868	$ 2,103	$ 2,000
10.5549 Animal SPECIAL DEPARTMENT SUPPLIES	$ 130	$ -	$ 500
10.5555 Animal LICENSE AND SUNDRY - ANIMAL	$ 25	$ -	$ -
Total Animal control	**$ 2,283**	**$ 2,176**	**$ 3,000**

Fire	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.5711 Fire SALARIES AND WAGES	$ 9,370	$ 54,007	$ 64,400
10.5713 Fire FICA	$ 715	$ 4,131	$ 6,000
10.5715 Fire RETIREMENT	$ -	$ 18	$ -
10.5716 Fire WORKMEN'S COMPENSATION	$ 611	$ 534	$ 1,000
10.5721 Fire SUBSCRIPTIONS AND MEMBERSHIPS	$ -	$ -	$ 1,200
10.5723 Fire TRAVEL, MEALS AND LODGING	$ 1,095	$ 2,286	$ 1,500
10.5725 Fire REPAIRS TO EQUIPMENT	$ 465	$ 8,633	$ 22,000
10.5726 Fire MAINTENANCE MATERIALS AND SUPP	$ 3,914	$ 1,990	$ 3,000
10.5727 Fire UTILITIES	$ 4,837	$ 3,715	$ 4,100
10.5728 Fire TELEPHONE	$ 375	$ 1,027	$ 1,200
10.5731 Fire PROFESSIONAL AND TECHNICAL SER	$ 7,841	$ 5,290	$ 1,000
10.5733 Fire EDUCATION AND TRAINING	$ 125	$ -	$ 1,000
10.5738 Fire FIRE RUNS - EXPENSE	$ 13,086	$ 11,484	$ 13,375
10.5740 Fire GAS AND OIL	$ 1,206	$ 1,601	$ 1,500
10.5749 Fire SPECIAL DEPARTMENT SUPPLIES	$ 13,466	$ 1,284	$ 65,000
10.5750 Fire FIREWORKS & INSURANCE	$ -	$ -	$ 18,000
10.5751 Fire LIABILITY INSURANCY - PROPERTY	$ 7,481	$ 2,236	$ 7,500
10.5761 Fire SUNDRY	$ -	$ 14	$ -
10.5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	$ -	$ -	$ 5,500
Total Fire	**$ 64,588**	**$ 98,252**	**$ 217,275**

Class "C" Road	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.6110 Class C SALARIES AND WAGES-OVERTIME	$ 1,305	$ 2,137	$ 3,500
10.6111 Class C SALARIES & WAGE - PERM EMPLOYEE	$ 30,842	$ 28,708	$ 46,900
10.6113 Class C FICA	$ 2,349	$ 2,328	$ 3,900
10.6114 Class C INSURANCE	$ 9,413	$ 8,738	$ 15,300
10.6115 Class C RETIREMENT	$ 6,446	$ 6,147	$ 8,200
10.6116 Class C WORKMANS COMP	$ 489	$ 437	$ 700
10.6123 Class C TRAVEL, MEALS & LODGING	$ 724	$ 2,313	$ 2,000
10.6125 Class C REPAIR TO EQUIPMENT	$ 12,951	$ 10,813	$ 22,000
10.6126 Class C MAINTENANCE, MATERIAL & SUPPLI	$ 76,434	$ 23,133	$ 31,000
10.6127 Class C UTILITIES	$ 1,273	$ 1,220	$ 1,500
10.6130 Class C REPAIRS TO STREETS	$ 301,683	$ 323,393	$ 250,000
10.6131 Class C PROFESSIONAL AND TECHNICAL	$ 54,416	$ 13,385	$ 32,500

10.6133 Class C EDUCATION AND TRAINING	$	1,010	$	607	$	2,000
10.6139 Class C SIDEWALK REPAIRS	$	11,481	$	45,068	$	13,000
10.6140 Class C GAS AND OIL	$	8,021	$	4,467	$	8,000
10.6151 INSURANCE LIABILITY PROPERTY	$	2,767	$	1,768	$	2,800
10.6157 Class C EQUIPMENT RENTAL	$	58,177	$	28,912	$	28,500
10.6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	$	9,710	$	12,355	$	-
Total Class "C" Road	**$**	**589,490**	**$**	**515,929**	**$**	**471,800**

Parks	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.7010 Parks SALARIES AND WAGES - OVERTIME	$	2,123	$	5,246	$	4,700
10.7011 Parks SALARIES AND WAGES - PARKS EMP	$	52,209	$	73,376	$	87,100
10.7013 Parks FICA	$	4,701	$	5,996	$	7,100
10.7014 Parks INSURANCE	$	15,730	$	19,215	$	20,300
10.7015 Parks RETIREMENT	$	7,248	$	8,155	$	7,000
10.7016 Parks WORKMEN'S COMPENSATION	$	542	$	437	$	1,100
10.7023 Parks TRAVEL, MEALS & LODGING	$	-	$	983	$	500
10.7025 Parks REPAIRS TO EQUIPMENT	$	15,455	$	8,402	$	12,000
10.7026 Parks MAINTENANCE MATERIALS AND SUPP	$	73,123	$	46,601	$	50,000
10.7027 Parks UTILITIES	$	24,685	$	36,302	$	20,000
10.7028 Parks TELEPHONE	$	1,545	$	1,166	$	2,050
10.7029 Parks IMPACT FEES - PARKS	$	-	$	-	$	-
10.7031 Parks PROFESSIONAL AND TECHNICAL SER	$	1,068	$	1,582	$	2,650
10.7033 Parks EDUCATION AND TRAINING	$	-	$	874	$	1,000
10.7040 Parks GAS AND OIL	$	1,846	$	1,030	$	2,500
10.7047 Parks UNIFORM ALLOWANCE	$	651	$	1,089	$	1,600
10.7048 Parks POSTAGE	$	337	$	276	$	350
10.7051 Parks LIABILITY INSURANCE PROPERTY	$	5,153	$	4,271	$	4,300
10.7056 Parks SHADE TREE REPLACEMENT	$	-	$	-	$	5,000
10.7057 Parks SHADE TREE MAINT.	$	1,974	$	713	$	2,000
10.7058 Parks EQUIPMENT RENTAL	$	14,460	$	10,895	$	14,500
10.7061 Parks SUNDRY	$	38	$	44	$	-
10.7074 Parks CAPITAL OUTLAY	$	40,318	$	39,755	$	2,069,801
Total Parks	**$**	**263,209**	**$**	**266,408**	**$**	**2,315,551**

Events	**2025 Actual**		**2026 Actual YTD**		**2027 Budget**	
10.7211 Events SALARIES - EVENTS PERSONNEL	$	26,644	$	30,330	$	32,000
10.7213 Events FICA	$	2,217	$	2,276	$	2,500
10.7214 Events INSURANCE	$	10,709	$	10,915	$	12,500
10.7215 Events RETIREMENT	$	5,586	$	5,986	$	5,700
10.7216 Events WORKER'S COMPENSATION	$	393	$	341	$	400
10.7222 Events ADVERTISING	$	8,514	$	4,108	$	20,000
10.7223 Events TRAVEL MEALS & LODGING	$	690	$	279	$	800
10.7225 Events REPAIRS TO EQUIPMENT	$	-	$	349	$	200
10.7226 Events MAINTENANCE MATERIALS AND SUPP	$	684	$	14	$	1,200
10.7228 Events TELEPHONE	$	257	$	214	$	300
10.7231 Events PROFESSIONAL AND TECHNICAL	$	817	$	25	$	200
10.7232 Events AUDIT	$	331	$	255	$	300
10.7233 Events EDUCATION AND TRAINING	$	-	$	-	$	-
10.7240 Events GAS AND OIL	$	137	$	152	$	300
10.7251 Events INSURANCE AND SURETY BONDS	$	2,109	$	1,594	$	1,600
10.7252 Events SUB FOR SANTA	$	6,547	$	6,606	$	8,500
10.7253 Events CONCERTS	$	1,300	$	1,436	$	1,500
10.7254 Events PARADES	$	155	$	617	$	950
10.7255 Events CHRISTMAS IN THE COUNTRY	$	946	$	1,078	$	1,300

10.7258 Events FALL FEST	$ 2,085	$ 2,119	$ 2,000
10.7259 Events GLIDER EVENTS	$ -	$ 300	$ -
10.7261 Events SUNDRY	$ 15	$ -	$ 100
10.7263 Events MARATHONS/RACES	$ 12,951	$ 11,098	$ 12,000
10.7268 Events SPECIAL CELEBRATIONS	$ 2,819	$ 4,663	$ 3,200
10.7270 Events ADDITIONAL EVENTS	$ 3,340	$ 591	$ 5,000
Total Events	**$ 89,247**	**$ 85,347**	**$ 112,550**

Theater	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.7326 Theater MAINTENANCE MATERIALS AND SUPP	$ 4,249	$ 4,335	$ 13,000
10.7327 Theater UTILITIES	$ 5,111	$ 5,109	$ 5,200
10.7331 Theater PROFESSIONAL AND TECHNICAL	$ -	$ -	$ -
10.7348 Theater POSTAGE	$ 359	$ 276	$ 300
10.7349 Theater SPECIAL DEPARTMENT SUPPLIES	$ 2,846	$ -	$ 1,000
10.7350 Theater CONCESSIONS	$ 216	$ 448	$ 500
10.7351 Theater INSURANCE LIABILTY PROPERTY	$ 772	$ 1,299	$ 1,300
10.7361 Theater SUNDRY	$ -	$ -	$ -
10.7365 Theater EVENTS & PRODUCTIONS	$ 2,967	$ 1,479	$ 6,000
Total Theater	**$ 16,520**	**$ 12,946**	**$ 27,300**

Recreation	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.7411 Recreation SALARIES AND WAGES PERM	$ 24,529	$ 33,958	$ 45,900
10.7413 Recreation FICA	$ 955	$ 2,598	$ 3,500
10.7416 Recreation WORKMEN'S COMPENSATION	$ -	$ -	$ 600
10.7423 Recreation TRAVEL, MEALS & LODGING	$ 145	$ -	$ 250
10.7426 Recreation MAINTENANCE MATERIALS AND SUPP	$ 2,167	$ 99	$ 750
10.7428 Recreation TELEPHONE	$ 515	$ 439	$ 550
10.7431 Recreation PROFESSIONAL AND TECHNICAL SER	$ 197	$ 448	$ 200
10.7433 Recreation EDUCATION AND TRAINING	$ -	$ -	$ 500
10.7440 Recreation GAS AND OIL	$ -	$ -	$ 100
10.7469 Recreation BASKETBALL EXPENSE	$ -	$ -	$ 1,500
10.7470 Recreation RECREATION/OTHER PROGRAMS	$ 11,286	$ 6,730	$ 6,000
10.7471 Recreation SOCCER EXPENSE	$ 4,002	$ 2,891	$ 4,000
10.7472 Recreation PICKLEBALL EXPENSE	$ 4,633	$ 2,927	$ 5,000
10.7473 Recreation VOLLEYBALL EXPENSE	$ -	$ -	$ 500
10.7474 Recreation CAPITAL OUTLAY - EQUIPMENT/MAC	$ 259,093	$ -	$ -
Total Recreation	**$ 307,522**	**$ 50,090**	**$ 69,350**

Library	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
10.7511 Library SALARIES AND WAGES-PERM. EMPLO	$ 76,184	$ 79,808	$ 104,900
10.7513 Library FICA	$ 5,720	$ 6,061	$ 8,100
10.7514 Library INSURANCE	$ 21,356	$ 21,793	$ 24,900
10.7515 Library RETIREMENT	$ 11,339	$ 10,942	$ 10,500
10.7516 Library WORKMEN'S COMPENSATION	$ 327	$ 341	$ 100
10.7521 Library BOOKS	$ 7,432	$ 6,998	$ 7,000
10.7523 Library TRAVEL MEALS & LODGING	$ 63	$ 15	$ -
10.7524 Library OFFICE SUPPLIES AND EXPENSE	$ 2,548	$ 1,905	$ 1,200
10.7525 Library REPAIRS TO EQUIPMENT	$ 659	$ 1,798	$ 500
10.7526 Library MAINTENANCE MATERIAL AND SUPPL	$ 8,857	$ 6,067	$ 2,750
10.7527 Library UTILITIES	$ 9,060	$ 11,272	$ 9,000
10.7528 Library TELEPHONE	$ 576	$ 436	$ 600
10.7529 Library CLEF GRANT EXPENDITURES	$ 3,261	$ 3,799	$ 5,500
10.7531 Library PROFESSIONAL & TECHNICAL SERV.	$ 7,382	$ 845	$ 4,000
10.7532 Library AUDIT	$ 331	$ 255	$ 350
10.7533 Library EDUCATION AND TRAINING	$ -	$ -	$ -

10.7548 Library POSTAGE	$ -	$ 62	$ 100
10.7551 INSURANCE LIABILITY PROPERTY	$ 2,551	$ 3,351	$ 2,600
10.7561 Library SUNDRY	$ 93	$ 11	$ 500
Total Library	**$ 157,739**	**$ 155,760**	**$ 182,600**

Cemetery	2025 Actual	2026 Actual YTD	2027 Budget
10.8010 Cemetery SALARIES AND WAGES - OVERTIME	$ 1,745	$ 3,548	$ 3,200
10.8011 Cemetery SALARIES & WAGES - PERM EMPLOY	$ 56,655	$ 60,855	$ 70,500
10.8013 Cemetery FICA	$ 4,364	$ 4,860	$ 5,700
10.8014 Cemetery INSURANCE	$ 13,680	$ 21,997	$ 25,300
10.8015 Cemetery RETIREMENT	$ 6,963	$ 8,137	$ 8,800
10.8016 Cemetery WORKMEN'S COMPENSATION	$ 183	$ 30	$ 800
10.8025 Cemetery REPAIRS TO EQUIPMENT	$ 3,294	$ 1,570	$ 1,500
10.8026 Cemetery MAINTENANCE MATERIALS AND SUPP	$ 8,764	$ 892	$ 4,500
10.8027 Cemetery UTILITIES	$ 937	$ 1,113	$ 1,100
10.8028 Cemetery TELEPHONE	$ 461	$ 262	$ 400
10.8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	$ 2,452	$ 1,035	$ 2,500
10.8040 Cemetery GAS AND OIL	$ -	$ -	$ 500
10.8051 INSURANCE LIABILITY PROPERTY	$ 1,758	$ 1,548	$ 1,600
10.8058 Cemetery EQUIPMENT RENTAL	$ 10,815	$ 10,895	$ 4,000
10.8061 Cemetery SUNDRY/BUY BACK	$ 1,500	$ 1,800	$ 3,000
10.8074 Cemetery CAPITAL OUTLAY - EQUIPMENT/MAC	$ 6,232	$ 1,949	$ 5,000
Total Cemetery	**$ 119,803**	**$ 120,491**	**$ 138,400**

Pool	2025 Actual	2026 Actual YTD	2027 Budget
10.6911 Pool PERM EMPLOYEE	$ 42,760	$ 36,133	$ -
10.6912 Pool TEMP EMPLOYEE	$ -	$ -	$ 103,000
10.6913 Pool FICA	$ 3,271	$ 2,764	$ 7,900
10.6914 Pool INSURANCE	$ -	$ -	$ -
10.6916 Pool WORKMANS COMP	$ 205	$ 341	$ 1,300
10.6925 Pool REPAIRS TO EQUIPMENT	$ 171	$ 7,565	$ (1,000)
10.6926 Pool MAINTENANCE MATERIALS AND SUPPLIES	$ 15,054	$ 8,219	$ 16,000
10.6927 Pool UTILITIES	$ 8,200	$ 6,472	$ 9,000
10.6928 Pool TELEPHONE	$ 610	$ 508	$ 650
10.6931 Pool PROFESSIONAL AND TECHNICAL	$ 949	$ 3,742	$ 1,000
10.6932 Pool AUDIT	$ 331	$ 255	$ 565
10.6933 Pool EDUCATION AND TRAINING	$ 720	$ 470	$ 600
10.6947 Pool UNIFORMS	$ -	$ -	$ 1,250
10.6951 INSURANCE LIABILITY PROPERTY	$ 2,262	$ 2,852	$ 3,200
10.6955 Concessions COGS	$ -	$ 118	$ 4,000
10.6974 Pool Capital Outlay	$ 79,590	$ 4,454	$ 5,000
Total Pool	**$ 154,124**	**$ 73,895**	**$ 152,465**

Transfers	2025 Actual	2026 Actual YTD	2027 Budget
10.9010 TRANSFER TO CAPITAL PROJECTS F	$ 50,000	$ -	$ 50,000
Total Transfers	**$ 50,000**	**$ -**	**$ 50,000**

Total General Fund Expenditures	**$ 3,625,739**	**$ 3,106,799**	**$ 6,099,815**
Total Change in Net Position	**$ (358,460)**	**$ 341,273**	**$ -**

21 - Local Building Authority

Revenue

Charges for services	2025 Actual	2026 Actual YTD	2027 Budget
21.3419 Lease revenue	$ 40,310	$ -	$ 54,810
Total Charges for services	**$ 40,310**	**$ -**	**$ 54,810**
Total Revenue	**$ 40,310**	**$ -**	**$ 54,810**

Expenditures

Debt service	2025 Actual	2026 Actual YTD	2027 Budget
21.4711.810 Debt service - principal	$ 29,000	$ 30,000	$ 43,500
21.4711.820 Debt service - interest	$ 11,310	$ 10,875	$ 11,310
Total Debt service	**$ 40,310**	**$ 40,875**	**$ 54,810**
Total Expenditures	**$ 40,310**	**$ 40,875**	**$ 54,810**
Total Change in Net Position	**$ (0)**	**$ (40,875)**	**$ -**

44 - Combined Capital Improvement Fund

Revenue

Intergovernmental revenue	2025 Actual	2026 Actual YTD	2027 Budget
44.3339 FEDERAL GRANT	$ 378,011	$ 82,082	$ 6,327,595
44.3340 STATE GRANT	$ -	$ 450,000	$ 640,000
44.3341 DONATIONS/MISC REVENUE	$ -	$ 1,097,298	$ 73,066
44.3342 COUNTY GRANT	$ 329,845	$ -	$ -
44.3345 ARPA FUNDS	$ 250,000	$ -	$ -
Total Intergovernmental revenue	**$ 957,856**	**$ 1,629,380**	**$ 7,040,661**

Interest	2025 Actual	2026 Actual YTD	2027 Budget
44.3810 INTEREST RECEIVED	$ 115,888	$ -	$ -
Total Interest	**$ 115,888**	**$ -**	**$ -**

Miscellaneous revenue	2025 Actual	2026 Actual YTD	2027 Budget
44.3642 Bond Proceeds	$ -	$ -	$ -
Total Miscellaneous revenue	**$ -**	**$ -**	**$ -**

Contributions and transfers	2025 Actual	2026 Actual YTD	2027 Budget
44.3910 TRANSFER FROM GENERAL FUND	$ 50,000	$ -	$ 50,000
44.3954 Water Company Contribution to Water Recharge ProJet	$ 112,000	$ -	$ -
44.3980 Appropriation of fund balance	$ -	$ -	$ 450,000
Total Contributions and transfers	**$ 162,000**	**$ -**	**$ 500,000**

Total Revenue	**$ 1,235,744**	**$ 1,629,380**	**$ 7,540,661**

Expenditures

Administrative	2025 Actual	2026 Actual YTD	2027 Budget
44.4374 Admin Construction Projects	$ -	$ 465	
44.4890 Admin Savings - Increase in fund balance	$ -	$ -	$ -
Total Administrative	**$ -**	**$ 465**	**$ -**

Airport	2025 Actual	2026 Actual YTD	2027 Budget
44.8574 Airport - Construction	$ 348,860	$ 154,250	$ 300,000
Total Airport	**$ 348,860**	**$ 154,250**	**$ 300,000**

Police Department	2025 Actual	2026 Actual YTD	2027 Budget
44.5475 Police - Equipment	$ -	$ -	$ -
Total Police Department	**$ -**	**$ -**	**$ -**

Fire	2025 Actual	2026 Actual YTD	2027 Budget
44.5799 Fire Savings - Increase in fund balance	$ -	$ -	$ 35,000
Total Fire	**$ -**	**$ -**	**$ 35,000**

Parks	2025 Actual	2026 Actual YTD	2027 Budget
44.7073 Parks non-capital	$ -	$ (2,456)	$ -
44.7074 Parks Construction	$ -	$ -	$ -
44.7078 Parks - Equipment	$ -	$ -	$ -
Total Parks	**$ -**	**$ (2,456)**	**$ -**

Library	2025 Actual	2026 Actual YTD	2027 Budget
44.7574 Library Construction	$ -	$ -	$ 475,000
Total Library	**$ -**	**$ -**	**$ 475,000**

Cemetery	2025 Actual	2026 Actual YTD	2027 Budget
44.4076 Cemetery - Construction	$ -	$ -	$ -
44.4077 Cemetery - Equipment	$ -	$ -	$ -
Total Cemetery	**$ -**	**$ -**	**$ -**

Pool			
44.6974 Pool - Construction	$ -	$ -	$ -
Total Pool	**$ -**	**$ -**	**$ -**

Miscellaneous	2025 Actual	2026 Actual YTD	2027 Budget
44.4031 ENGINEERING	$ 1,716	$ 169,102	$ 458,188
44.4031.2 Engineering - non-capital	$ 110,701	$ 127,323	$ -
44.4073 CONSTRUCTION - IMPROVEMENTS	$ 118,574	$ 58,314	$ 6,272,473
44.4073.2 Construction - non-capital	$ 739,585	$ 2,887,820	$ -
Total Miscellaneous	**$ 970,577**	**$ 3,242,558**	**$ 6,730,661**
Total Expenditures	**$ 1,319,437**	**$ 3,394,817**	**$ 7,540,661**
Total Change in Net Position:	**$ (83,693)**	**$ (1,765,437)**	**$ -**

51 - Water Fund

Income From Operations

Operating income	2025 Actual	2026 Actual YTD	2027 Budget
51.3710 WATER SALES	$ 871,945	$ 739,521	$ 978,621
51.3715 HYDRANT WATER SALES	$ 15,184	$ 76,512	$ 50,000
51.3720 CONNECTION FEES	$ 10,215	$ 66,976	$ 20,000
Total Operating income	**$ 897,344**	**$ 883,009**	**$ 1,048,621**

Operating expense	2025 Actual	2026 Actual YTD	2027 Budget
51.4010 SALARIES AND WAGES - OVERTIME	$ 6,884	$ 8,977	$ 9,300
51.4011 SALARIES AND WAGES-PERM. EMPLO	$ 209,158	$ 183,542	$ 274,300
51.4013 FICA	$ 16,243	$ 14,470	$ 21,700
51.4014 INSURANCE	$ 74,532	$ 80,722	$ 140,600
51.4015 RETIREMENT	$ 48,235	$ 35,601	$ 46,500
51.4016 WORKMEN'S COMPENSATION	$ 1,153	$ 2,541	$ 3,300
51.4021 SUBSCRIPTIONS AND MEMBERSHIPS	$ 5,681	$ 704	$ 5,200
51.4022 PUBLIC NOTICES AND ADS	$ -	$ -	$ -
51.4023 TRAVEL, MEALS AND LODGING	$ 3,117	$ 2,771	$ 2,500
51.4024 OFFICE SUPPLIES AND EXPENSE	$ 1,186	$ 889	$ 1,500
51.4025 REPAIR TO EQUIPMENT	$ 7,474	$ 16,270	$ 12,000
51.4026 MAINTENANCE MATERIALS AND SUPP	$ 113,924	$ 135,012	$ 115,000
51.4027 UTILITIES	$ 66,564	$ 105,232	$ 90,000
51.4028 TELEPHONE	$ 6,448	$ 4,854	$ 4,700
51.4031 PROFESSIONAL & TECHNICAL SERVI	$ 40,416	$ 101,275	$ 28,000
51.4032 AUDIT	$ 3,516	$ 2,712	$ 3,000
51.4033 EDUCATION AND TRAINING	$ 1,441	$ 818	$ 3,500
51.4034 REFUNDS AND OVERPAYMENTS	$ 3,267	$ 2,266	$ -
51.4039 SIDEWALK/STREETS REPAIR	$ -	$ 86	$ 10,000
51.4040 GAS AND OIL	$ 9,416	$ 6,621	$ 10,000
51.4047 UNIFORM ALLOWANCE	$ 1,579	$ 1,785	$ 1,600
51.4048 POSTAGE	$ 3,373	$ 2,765	$ 3,500
51.4051 LIABILITY INSUR. PROPERTY	$ 15,680	$ 15,469	$ 16,000
51.4057 LBA LEASE PAYMENT	$ 4,642	$ -	$ -
51.4058 LEASE PAYMENT - WHEELER	$ 6,040	$ 10,895	$ 17,500
51.4061 SUNDRY	$ -	$ 77	$ -
51.4062 DEPRECIATION EXPENSE WATER	$ 227,855	$ -	$ 233,000
51.4073 CAPITAL OUTLAY-O/T BLDGS	$ 1,547	$ 63,882	$ 9,994,466
Total Operating expense	**$ 879,373**	**$ 800,236**	**$ 11,047,166**

Total Income From Operations	**$ 17,971**	**$ 82,773**	**$ (9,998,545)**

Non-Operating Items

Non-operating income	2025 Actual	2026 Actual YTD	2027 Budget
51.3340 State Grants	$ -	$ -	$ 1,250,976
51.3642 Bond Proceeds	$ -	$ -	$ 8,665,490
51.3735 WATER IMPACT FEE	$ 143,270	$ 39,659	$ 131,250
51.3810 INTEREST EARNINGS	$ 86,054	$ -	$ 105,000
51.3820 LEASE AND RENTALS	$ 11,495	$ 11,200	$ 14,000
51.3840 SALE OF MATERIALS	$ -	$ -	$ 200
51.3860 WATER DEVELOPMENT IMPACT FEE	$ -	$ 11,479	$ -
51.3890 MISCELLANEOUS	$ 2,768	$ 3,755	$ 5,000
Total Non-operating income	**$ 243,588**	**$ 66,094**	**$ 10,171,916**

Non-operating expense	2025 Actual	2026 Actual YTD	2027 Budget
51.4059 INTEREST EXPENSE	$ 28,026	$ 29,372	$ 30,000
51.4090 TRANSFER TO CAPITAL PROJECTS	$ 112,000	$ -	$ -
Total Non-operating expense	**$ 140,026**	**$ 29,372**	**$ 30,000**
Total Non-Operating Items	**$ 103,562**	**$ 36,722**	**$ 10,141,916**
Total Income or Expense	**$ 121,533**	**$ 119,495**	**$ 143,371**

52 - Sewer Fund

Income From Operations

Operating income	2025 Actual	2026 Actual YTD	2027 Budget
52.3710 SEWER SERVICES	$ 600,060	$ 506,796	$ 615,000
52.3712 SW SERVICES BRIAN HEAD (YEARLY)	$ -	$ -	$ 7,904
52.3713 ADMIN FEES - BRIAN HEAD (MONTH)	$ 113,030	$ 96,618	$ 135,000
52.3720 CONNECTION FEES	$ 2,800	$ 6,100	$ 2,800
52.3750 Dumping Fees	$ 450	$ 1,050	$ 600
Total Operating income	**$ 716,340**	**$ 610,563**	**$ 761,304**

Operating Expense - Sewer Collection	2025 Actual	2026 Actual YTD	2027 Budget
52.4010 SALARIES AND WAGES - OVERTIME	$ 4,039	$ 4,980	$ 5,000
52.4011 SALARIES AND WAGES-PERM. EMPLO	$ 97,881	$ 89,446	$ 115,500
52.4013 FICA	$ 7,575	$ 7,116	$ 9,300
52.4014 INSURANCE	$ 32,739	$ 34,000	$ 46,300
52.4015 RETIREMENT	$ 30,010	$ 17,759	$ 19,300
52.4016 WORKMEN'S COMPENSATION	$ 550	$ 1,253	$ 1,400
52.4021 SUBSCRIPTIONS AND MEMBERSHIPS	$ 3,474	$ 604	$ 3,100
52.4022 PUBLIC NOTICE AND ADS	$ -	$ 425	$ 100
52.4023 TRAVEL, MEALS AND LODGING	$ 176	$ 894	$ 1,000
52.4024 OFFICE SUPPLIES AND EXPENSE	$ 735	$ 424	$ 1,000
52.4025 REPAIR TO EQUIPMENT	$ 9,694	$ 8,082	$ 15,000
52.4026 MAINTENANCE MATERIALS AND SUPP	$ 40,962	$ 59,818	$ 25,000
52.4027 UTILITIES	$ 6,744	$ 6,540	$ 2,200
52.4028 TELEPHONE	$ 2,273	$ 1,352	$ 1,800
52.4031 PROFESSIONAL & TECHNICAL SERVI	$ 49,638	$ 11,418	$ 48,000
52.4032 AUDIT	$ 2,068	$ 1,596	$ 1,750
52.4033 EDUCATION AND TRAINING	$ 134	$ 561	$ 2,000
52.4040 GAS AND OIL	$ 8,431	$ 5,494	$ 8,500
52.4047 UNIFORM ALLOWANCE	$ 1,579	$ 1,785	$ 1,500
52.4048 POSTAGE	$ 1,518	$ 1,244	$ 1,500
52.4051 LIABILITY INSUR. PROPERTY	$ 3,848	$ 3,061	$ 3,100
52.4057 LBA LEASE PAYMENT	$ 2,026	$ -	$ 2,100
52.4058 LEASE PAYMENT - WHEELER	$ 6,040	$ 10,895	$ 14,500
52.4062 DEPRECIATION	$ 202,465	$ -	$ 203,000
52.4073 CAPITAL OUTLAY - O/T BUILDINGS	$ 1,238	$ -	$ -
52.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	$ -	$ -	$ -
Total Operation Expense - Sewer Collection	**$ 515,838**	**$ 268,746**	**$ 531,950**

Operating Expense - Sewer Treatment	2025 Actual	2026 Actual YTD	2027 Budget
52.4110 SALARIES AND WAGES - OVERTIME	$ 5,394	$ 7,133	$ 5,500
52.4111 SALARIES AND WAGES-PERM EMPLOY	$ 127,390	$ 117,201	$ 137,400
52.4113 FICA	$ 9,946	$ 9,430	$ 11,000
52.4114 INSURANCE	$ 40,102	$ 43,134	$ 50,500
52.4115 RETIREMENT	$ 25,192	$ 23,159	$ 22,800
52.4116 WORKER'S COMPENSATION	$ 550	$ 1,253	$ 1,800
52.4121 SUBSCRIPTIONS AND MEMBERSHIPS	$ 816	$ 604	$ 1,000
52.4122 PUBLIC NOTICES AND ADS	$ -	$ -	$ -
52.4123 TRAVEL, MEALS & LODGING	$ 29	$ 10	$ 1,000
52.4124 OFFICE SUPPLIES AND EXPENSE	$ 737	$ 424	$ 1,000
52.4125 REPAIRS TO EQUIPMENT	$ 5,146	$ 1,612	$ 5,500
52.4126 MAINTENANCE MATERIALS AND SUPP	$ 39,583	$ 9,420	$ 25,000
52.4127 UTILITIES	$ 6,129	$ 5,119	$ 10,500
52.4128 TELEPHONE	$ 2,300	$ 1,377	$ 1,800

	2025 Actual	2026 Actual YTD	2027 Budget
52.4130 DISPOSAL AND PERMIT FEES	$ -	$ -	$ 2,000
52.4131 PROFESSIONAL AND TECHNICAL SER	$ 14,127	$ 7,768	$ 61,000
52.4132 AUDITING	$ 2,068	$ 1,596	$ 1,700
52.4133 EDUCATION AND TRAINING	$ 154	$ 50	$ 1,500
52.4140 GAS AND OIL	$ 7,796	$ 4,740	$ 7,800
52.4147 UNIFORM ALLOWANCE	$ 1,579	$ 1,721	$ 1,500
52.4148 POSTAGE	$ 1,518	$ 1,244	$ 1,750
52.4151 LIABILITY INSUR. PROPERTY	$ 3,831	$ 3,043	$ 4,000
52.4158 EQUIPMENT RENTAL	$ 6,040	$ 10,895	$ 4,000
52.4162 DEPRECIATION	$ 11,005	$ -	$ 11,000
52.4173 CAPITAL OUTLAY - O/T BUILDINGS	$ 1,800	$ -	$ -
Total Operating Expense - Sewer Treatment	**$ 313,234**	**$ 250,933**	**$ 371,050**
Total Operating Expense	**$ 829,073**	**$ 519,679**	**$ 903,000**
Total Income From Operations	**$ (112,733)**	**$ 90,884**	**$ (141,696)**

Non-Operating Items

Non-operating income	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
52.3725 SEWER IMPACT FEES	$ 11,910	$ 11,945	$ 15,000
52.3805 Grant revenue	$ -	$ -	$ -
52.3810 INTEREST EARNINGS	$ 42,290	$ -	$ 43,000
52.3840 SALE OF MATERIALS	$ -	$ -	$ -
52.3890 MISCELLANEOUS	$ 3,038	$ 13,175	$ 1,500
Total Non-operating income	**$ 57,238**	**$ 25,120**	**$ 59,500**

Non-operating expense	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
52.4059 INTEREST EXPENSE	$ 9,694	$ 6,463	$ -
52.4181 SEWER REVENUE BOND INTEREST	$ -	$ -	$ -
Total Non-Operating Expense	**$ 9,694**	**$ 6,463**	**$ -**
Total Non-Operating Items	**$ 47,544**	**$ 18,658**	**$ 59,500**
Total Income or Expense	**$ (65,188)**	**$ 109,542**	**$ (82,196)**

53 - Electric Fund

Income From Operations

Operating income	2025 Actual	2026 Actual YTD	2027 Budget
53.3710 ELECTRIC SALES-RESIDENTIAL-TAX	$ 1,541,559	$ 1,374,843	$ 1,575,000
53.3715 ELECTRIC SALES-COMMERCIAL-TAXA	$ 1,175,015	$ 1,161,214	$ 1,400,000
53.3718 ELECTRIC POWER COST ADJUSTMENT	$ 465,478	$ 274,475	$ 350,000
53.3730 PENALTIES	$ 28,567	$ 23,549	$ 28,000
53.3755 HEAD IN LEASE - POWER POLES	$ 150	$ -	$ -
53.3800 OTHER REVENUE	$ 134,918	$ 16,256	$ 25,000
53.3840 SALE OF MATERIALS	$ 3,919	$ 43,639	$ 10,000
53.3890 MISCELLANEOUS	$ 13,767	$ 2,453	$ 15,000
Total Operating income	**$ 3,363,373**	**$ 2,896,429**	**$ 3,403,000**

Operating expense	2025 Actual	2026 Actual YTD	2027 Budget
53.4010 SALARIES AND WAGES - OVERTIME	$ 12,635	$ 13,127	$ 12,000
53.4011 SALARIES AND WAGES-PERM. EMPLO	$ 482,136	$ 457,050	$ 515,200
53.4013 FICA	$ 36,357	$ 35,048	$ 39,400
53.4014 INSURANCE	$ 99,654	$ 111,709	$ 133,500
53.4015 RETIREMENT	$ 119,588	$ 90,543	$ 83,100
53.4016 WORKMEN'S COMPENSATION	$ 2,394	$ 3,704	$ 4,900
53.4020 BANK CHARGES	$ 29,655	$ 9,048	$ 30,000
53.4021 SUBSCRIPTIONS AND MEMBERSHIPS	$ 12,641	$ -	$ 12,600
53.4022 PUBLIC NOTICES AND ADS	$ -	$ -	$ 100
53.4023 TRAVEL, MEALS AND LODGING	$ 5,661	$ 3,120	$ 8,000
53.4024 OFFICE SUPPLIES AND EXPENSE	$ 1,081	$ 1,864	$ 2,500
53.4025 REPAIR TO EQUIPMENT	$ 34,885	$ 14,390	$ 35,000
53.4026 MAINTENANCE MATERIALS AND SUPP	$ 344,953	$ 491,881	$ 175,000
53.4027 UTILITIES	$ 4,685	$ 8,295	$ 7,500
53.4028 TELEPHONE	$ 9,759	$ 6,975	$ 8,300
53.4031 PROFESSIONAL & TECHNICAL SERVI	$ 39,660	$ 40,311	$ 50,000
53.4032 AUDIT	$ 7,322	$ 5,648	$ 5,700
53.4033 EDUCATION AND TRAINING	$ 1,666	$ 5,612	$ 4,000
53.4038 CHRISTMAS LIGHTS	$ -	$ -	$ 5,000
53.4040 GAS AND OIL	$ 11,026	$ 9,214	$ 12,000
53.4047 UNIFORM ALLOWANCE	$ 3,226	$ 2,533	$ 3,500
53.4048 POSTAGE	$ 3,587	$ 2,903	$ 3,750
53.4050 POWER PURCHASE	$ 1,309,203	$ 1,101,939	$ 1,500,000
53.4051 LIABILITY INSURANCE PROPERTY	$ 12,376	$ 8,695	$ 8,700
53.4053 HYDRO PLANT EQUIPMENT	$ 435	$ 8,070	$ 10,000
53.4054 PENSTOCK REPAIR	$ 1,247	$ -	$ 1,500
53.4055 DATA PROCESSING	$ 7,972	$ -	$ -
53.4056 FERC/HYDRO ENGINEERING	$ 960	$ -	$ 1,000
53.4057.1 LBA LEASE PAYMENT	$ 7,320	$ -	$ 8,000
53.4058 EQUIPMENT RENTAL	$ 1,290	$ 6,065	$ 27,000
53.4061 SUNDRY	$ -	$ 4	$ 100
53.4062 DEPRECIATION	$ 318,363	$ -	$ 320,000
53.4063 RESERVOIR COMPANY ASSESSMENT	$ 40,923	$ -	$ 20,500
53.4064 TRANSFORMERS	$ -	$ -	$ 80,000
53.4071 CAPITAL OUTLAY-ELECTRIC DEVELO	$ 21,731	$ 13,396	$ 50,000
53.4072 CAPITAL OUTLAY - BLDGS/STRUCTU	$ -	$ -	$ 20,000
53.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	$ -	$ 49,778	$ -
Total Operating Expense	**$ 2,984,393**	**$ 2,500,920**	**$ 3,197,850**

Total Income From Operations	**$ 378,981**	**$ 395,509**	**$ 205,150**

Non-Operating Items

Non-Operating Income	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
53.3720 CONNECTION FEES	$ 389,459	$ 71,238	$ 70,000
53.3725 ELECTRIC IMPACT FEES	$ 201,487	$ 65,986	$ 70,000
53.3740 RECONNECT FEES	$ 1,050	$ 100	$ -
53.3810 INTEREST EARNINGS	$ 256,561	$ -	$ 260,000
Total Non-Operating Income	**$ 848,557**	**$ 137,324**	**$ 400,000**

Non-Operating Expense	**2025 Actual**	**2026 Actual YTD**	**2027 Budget**
53.4059 INTEREST EXPENSE	$ 50,446	$ 43,494	$ 29,000
53.4060 BOND AGENT PAYING COST	$ 4,016	$ (468)	$ 4,000
Total Non-Operating Expense	**$ 54,461**	**$ 43,026**	**$ 33,000**
Total Non-Operating Items	**$ 794,095**	**$ 94,298**	**$ 367,000**
Total Income or Expense	**$ 1,173,076**	**$ 489,807**	**$ 572,150**

55 - Solid Waste Fund

Income From Operations

Operating Income	2025 Actual	2026 Actual YTD	2027 Budget
55.3710 GARBAGE FEES (FIRST CAN)	$ 142,673	$ 120,754	$ 145,000
55.3712 GARBAGE FEES (SECOND CAN)	$ 115,199	$ 98,465	$ 119,000
55.3713 CAN PURCHASE	$ 4,865	$ 3,285	$ 4,000
55.3715 COUNTY LANDFILL FEE	$ 69,049	$ 58,144	$ 80,000
Total Operating Income	**$ 331,786**	**$ 280,648**	**$ 348,000**

Operating expense	2025 Actual	2026 Actual YTD	2027 Budget
55.4010 SALARIES AND WAGES - OVERTIME	$ 187	$ 674	$ 1,000
55.4011 SALARIES AND WAGES-PERM. EMPLO	$ 55,964	$ 51,735	$ 56,800
55.4013 FICA	$ 4,292	$ 3,944	$ 4,500
55.4014 INSURANCE	$ 10,042	$ 9,945	$ 6,800
55.4015 RETIREMENT	$ 7,033	$ 4,326	$ 3,700
55.4016 WORKMEN'S COMPENSATION	$ 367	$ 341	$ 600
55.4019 CONTRACT SERVICES - COUNTY	$ 65,172	$ 36,943	$ 80,000
55.4023 TRAVEL, MEALS AND LODGING	$ 68	$ 237	$ 500
55.4024 OFFICE SUPPLIES AND EXPENSE	$ 597	$ 706	$ 600
55.4025 REPAIR TO EQUIPMENT	$ 9,612	$ 17,502	$ 15,000
55.4026 MAINTENANCE MATERIALS AND SUPP	$ 9,908	$ 444	$ 15,000
55.4028 TELEPHONE	$ 90	$ 83	$ 100
55.4031 PROFESSIONAL & TECHNICAL SERVI	$ 4,546	$ 5,485	$ 4,800
55.4032 AUDIT	$ 621	$ 479	$ 550
55.4033 EDUCATION AND TRAINING	$ -	$ 523	$ 500
55.4040 GAS AND OIL	$ 13,646	$ 11,145	$ 20,000
55.4047 UNIFORM ALLOWANCE	$ 764	$ 535	$ 800
55.4048 POSTAGE	$ 1,518	$ 1,244	$ 1,550
55.4051 LIABILITY INSUR. PROPERTY	$ 3,982	$ 3,102	$ 3,200
55.4057 LBA LEASE PAYMENT	$ 2,317	$ -	$ 2,317
55.4061 SUNDRY	$ -	$ 426	$ -
55.4062 DEPRECIATION	$ 4,416	$ -	$ 60,000
55.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	$ -	$ -	$ 395,000
Total Operating expense	**$ 195,141**	**$ 149,817**	**$ 673,317**
Total Income From Operations	**$ 136,645**	**$ 130,831**	**$ (325,317)**

Non-Operating Items

Non-operating income	2025 Actual	2026 Actual YTD	2027 Budget
55.3810 INTEREST EARNINGS	$ 29,366	$ -	$ 15,000
Total Non-operating income	**$ 29,366**	**$ -**	**$ 15,000**

Non-operating expense	2025 Actual	2026 Actual YTD	2027 Budget
55.4081 INTEREST EXPENSE	$ 2,038	$ -	$ 2,000
55.4090 TRANSFER TO CAPITAL PROJECTS	$ -	$ -	$ -
Total Non-operating expense	**$ 2,038**	**$ -**	**$ 2,000**
Total Non-Operating Items	**$ 27,328**	**$ -**	**$ 13,000**
Total Income or Expense	**$ 163,973**	**$ 130,831**	**$ (312,317)**

57 - Irrigation Fund

Income From Operations

Operating income

	2025 Actual	2026 Actual YTD	2027 Budget
57.3710 IRRIGATION SERVICE CHARGE	$ 260,900	$ 217,351	$ 340,265
57.3720 CONNECTION FEES	$ -	$ -	$ -
Total Operating income	**$ 260,900**	**$ 217,351**	**$ 340,265**

Operating expense

	2025 Actual	2026 Actual YTD	2027 Budget
57.4010 SALARIES AND WAGES - OVERTIME	$ 3,226	$ 4,198	$ 4,300
57.4011 SALARIES AND WAGES-PERM. EMPLO	$ 97,337	$ 85,438	$ 107,900
57.4013 FICA	$ 7,546	$ 6,756	$ 8,600
57.4014 INSURANCE	$ 31,180	$ 34,411	$ 45,600
57.4015 RETIREMENT	$ 22,991	$ 16,484	$ 18,000
57.4016 WORKMEN'S COMPENSATION	$ 367	$ 1,824	$ 1,300
57.4023 TRAVEL, MEALS AND LODGING	$ 43	$ 267	$ 1,000
57.4025 REPAIR TO EQUIPMENT	$ -	$ -	$ 5,000
57.4026 MAINTENANCE MATERIAL AND SUPPL	$ 34,435	$ 43,363	$ 25,000
57.4027 UTILITIES	$ 4,394	$ 9,144	$ 7,000
57.4028 TELEPHONE	$ 1,760	$ 1,058	$ 1,400
57.4031 PROFESSIONAL AND TECHNICAL	$ 10,510	$ 8,800	$ 25,000
57.4032 AUDIT	$ 1,241	$ 957	$ 1,100
57.4033 EDUCATION AND TRAINING	$ -	$ -	$ 1,000
57.4035 FLOOD/FIRE MITIGATION AND MAINTENANCE	$ -	$ -	$ -
57.4039 REPAIR TO STREETS/SIDEWALK	$ -	$ -	$ -
57.4040 GAS AND OIL	$ 8,111	$ 4,675	$ 5,500
57.4047 UNIFORM ALLOWANCE	$ 1,579	$ 1,785	$ 1,600
57.4048 POSTAGE	$ 3,036	$ 2,488	$ 3,000
57.4050 WATER ASSESSMENTS	$ 113	$ 113	$ 125
57.4051 LIABILITY INSUR. PROPERTY	$ 3,869	$ 1,510	$ 4,300
57.4057 LBA LEASE PAYMENT	$ 2,059	$ -	$ 2,500
57.4058 LEASE PAYMENT - WHEELER	$ 6,040	$ 10,895	$ 13,500
57.4062 DEPRECIATION	$ 32,451	$ -	$ 32,500
57.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	$ -	$ -	$ -
Total Operating expense	**$ 272,287**	**$ 234,167**	**$ 315,225**

Total Income From Operations	**$ (11,387)**	**$ (16,816)**	**$ 25,040**

Non-Operating Items

Non-operating income

	2025 Actual	2026 Actual YTD	2027 Budget
57.3810 INTEREST RECEIVED	$ 25,186	$ -	$ 25,000
57.3840 SALE OF MATERIALS	$ -	$ -	$ -
57.3890 MISCELLANEOUS	$ -	$ -	$ -
Total Non-operating income	**$ 25,186**	**$ -**	**$ 25,000**

Non-operating expense

	2025 Actual	2026 Actual YTD	2027 Budget
57.4080 LOAN PAYMENT (INTEREST)	$ -	$ -	$ -
Total Non-operating expense	**$ -**	**$ -**	**$ -**

Total Non-Operating Items	**$ 25,186**	**$ -**	**$ 25,000**

Total Income or Expense	**$ 13,798**	**$ (16,816)**	**$ 50,040**

79 - Perpetual Care Fund

Revenue

Charges for services	2025 Actual	2026 Actual YTD	2027 Budget
79.3482 SALE OF CEMETERY LOTS	$ 2,963	$ 1,513	$ 3,500
Total Charges for services	**$ 2,963**	**$ 575**	**$ 3,500**

Interest	2025 Actual	2026 Actual YTD	2027 Budget
79.3810 INTEREST RECEIVED	$ 4,887	$ -	$ 5,000
Total Interest	**$ 4,887**	**$ -**	**$ 5,000**

Total Revenue	7,849.43	575.00	8,500.00
Total Change in Net Position	**$ 7,849.43**	**$ 575.00**	**$ 8,500.00**