MONROE CITY

STATE BUDGET REPORT

FISCAL YEAR-ENDING JUNE 30, 2027

Monroe City
Budget Message
Fiscal Year 2026-2027

The purpose of the budget is to provide the City Council with a management tool that identifies, proposes, and implements the policies and goals of the City. The budget is a financial plan carried out by line-item activity budgets, with the City Budget Officer and department heads being responsible for implementing and meeting the goals of the Mayor and Council by using the resources provided to them in a manner that efficiently and effectively meets those goals.

GENERAL FUND

REVENUES

General Sales Tax: With the uncertainty of economic growth, being conservative is a must when estimating our projected general sales tax revenue. General fund revenues generated from general sales tax are estimated to be $430,000.

Transportation Tax: We have projected the combination of Highways Tax and Transportation tax to generate $375,000 for FY 2027. This includes our Class C roads monies.

Class C Road funds and Highways Tax revenues are used to fund the City's Street department. However, maintenance costs have significantly increased over the past fifteen years. A large portion of our Class C fund revenues have been obligated to make payments on our 2018 City-wide Street improvement project.

Included in the obligation is a portion of the loan payment and money to be set aside for our pavement preservation plan. Bond payment is $40,000 and $125,000 to pavement preservation.

Pavement preservation project began August 2025 using funds set aside from yearly from City's Street department. Next scheduled pavement preservation should be done in 2028.

Property Tax: A truth and taxation hearing was held in August 2018 and our property tax rate was increased for the first time in over 35 years. The increase generated an additional $99,000. The projection for FY2027 of general fund revenues generated from property tax is estimated to be$238,220.

Other Tax: Tax collected from motor vehicle fee in lieu, transient room tax, franchise tax, and municipal energy tax are estimated to generate $172,000 to cover general fund expenditures. Voters voted for the RAP tax and the City should start seeing revenues from this tax during the FY2027, these funds will be used to maintain City parks.

GENERAL FUND

Expenditures

The General Administration

Wages: To help our employees face unprecedented inflation and for the City to retain dedicated and skillful Employees, the Mayor has proposed a cost-of-living increase (COLA) of 3%.

Health Insurance: Continue coverage of health insurance and basic life insurance premium costs are included as an employee benefit. Monroe City will continue with PEHP insurance with an increase of 5.4%. Employees, at their own expense, may opt in on Vision and Dental coverage offered by PEHP.

Retirement Benefit: URS – will be funded at 14.97% for Tier l public employees in FY2027. All employees hired after June 30, 2011, fall under the Tier ll retirement program. The rate for Tier ll public employees is 13.49%.

Community Development:

July 24th Pioneer Days- Monroe City provides one of the largest and best July 24th celebrations in the state. Funds are budgeted for the Community BBQ, Parade, Activities in the Park, Concert, and Fireworks.

Funds have been budgeted for the annual Youth Council Easter Egg Hunt, Sevier County Community Theater, and other discretionary needs.

Youth Council: Contributions to the Monroe City Youth Council to help provide leadership training and assist with community development projects.

Law Enforcement: Budgeted amount is payment for a contract with Sevier County to provide law enforcement services to Monroe City citizens. The contract includes the services of the county animal control office.

Fire Department: Budget includes revenue from Sevier County as part of their contract with the City to provide firefighting response to the south end of the county. This budget shows funding for training, equipment, and building. maintenance and purchase of firefighting equipment. Monies are shown for payment of utilities services at the fire station. As a token of appreciation for our firefighters' tireless efforts, we have budgeted a monthly utility credit as follows: Fire Fighter $125, Fire Chief $250, and Fire Department Officer $175.

Fire Department officers are exploring options to increase funds for the fire department to provide updated personal protection equipment. Fire Department members have been participating in Wildland fire fighting efforts, and these funds are going toward PPE and future equipment needs of the Fire Department.

Streets: Budget amounts include the cost of general maintenance of streets, weed control of public right-of-way, and removal of large menacing trees. Grading of the dirt shoulders may require road base material to maintain drainage. The City will continue to provide the spread of gravel purchased by property owners to maintain drainage and prevent muddy conditions for property owners.

In FY19 the City partnered with Utah Permanent Community Impact Board (CIB) to complete a street improvement project. This project increased the surface lifespan of all our streets to 15 years. Funds for CIB loan payment will be made available with sales tax revenue and Class C Road allocation.

Budget includes a transfer of $130,000 to capital improvement projects. $125,000 for future maintenance cost associated in maintaining the lifespan of our streets and $5000 for future canyon road repair.

Monroe City received a UDOT Joint Highway grant to help fund the resurfacing of Main Street from 100 S to 600 S. This project will include curb and sidewalk and will begin in July of 2028.

Budget will provide wages to school crossing guards located at Main and Center and 100 S and 100 W.

Cost of equipment replacement, mini-excavator, skid steer loader, and backhoe, etc. will be shared between the General, Water, and Electric Departments.

Parks and Recreation: The City continues to enlarge, improve, and maintain our parks. Lion's park is the focal point of our City where we host our 24th of July Celebration. Mtn. View / Ekker Fields currently houses four baseball/softball fields, tennis courts, soccer field, two playgrounds, splash pad. All these facilities are heavily used by the public. The roping arena is not seeing as much use as in the past, however, it is maintained and ready for use when needed. Monroe View Red Hill Park use has increased since a good travel road was constructed. There is now a full-size vaulted restroom, relocated from the cemetery, a concrete structure was installed to maintain water on the face of the hill, and regular maintenance duties are performed. Canyon View Park (Landing Zone) improvements; restrooms, pavilions, sprinkler system, and grass were completed in 2025 with continued improvement each year. Funds for these improvements were a joint effort with Monroe City, Sevier County, and Utah Outdoor Recreation Grant. Central

Utah Air Sport Association (CUASA) has donated money and service to continue making improvements for the paraglider and hang glider participants.

The City continues to maintain the fishing pond (Monroe's irrigation pond) and the Community Center, which individuals rent to hold various activities.

The park budget continues to increase as parks and services are expanded, requiring additional employees and supplies.

Cemetery: The budget funds the maintenance of the cemetery and veteran's monument.
The budget includes road maintenance, tree trimming, equipment purchases, and daily upkeep of sprinklers.

Budget shows wages for seasonal part-time help for the busy summertime season and cemetery maintenance.

Library: budget includes funding for continuing improvements to the City library. State library grants allow the city to purchase additional books and to continue to upgrade the library's technical capabilities. Activities have been added to continue participation in the children's reading hour. Older computers are being replaced to better serve the public.

A handicap accessible ramp was installed during FY2026 to allow access to all citizens. Funds for the project were attained by a grant and City general fund.

Municipal Building Authority

Mtn. View Park/Ekker Fields has been funded through the Building Authority. The FY2027 payment with interest will be made in the amount of $5000. The final payment will be due in FY2035.

The Cemetery expansion was funded through the Building Authority. The FY2026 payment with interest will be made in the amount of $5425. The final payment will be due in FY2041.

Budgeted payments from the Municipal Building Authority total $10,500.

South Sevier Senior Citizens Center: Is funded through the General Fund. Currently the building is used for the Sevier County Aging Nutrition Program, and a gathering place for our senior citizens. The building is showing its age and the City is continuing to make repairs as needed. Currently the City is advocating funds to build a new community center in which the seniors would be able to use.

Enterprise funds:

Sewer Anticipation Budget: Will continue to be funded by a $5.00 monthly charge to utility customers in anticipation of construction of a future sewer system in the City. These funds are restricted to only being used for sewer (wastewater) related projects.

An interfund loan was issued to the water fund to eliminate a higher interest rate loan as part of this budget.

Water Department budget: Shows professional and technical expenses budgeted to pay the cost of mandated water testing. The annual consumer confidence report to customers and mandated water protection programs are also funded through this budget.

Revenues shown from culinary water rates will be utilized to fund a bond reserve account and make the bond payments for two major culinary water projects which are a culinary improvement project and Cold Springs treatment plant.

The budget shows paying a shared cost of equipment replacement. Mini-excavator and a skid steer loader, cost of backhoe and Hydro vac.

The water meters are being updated and replaced with budgeted funds.

Monroe City had a water feasibility study conducted in 2022. Jones and DeMille Engineering are preparing this study and are reporting to the Council on a regular basis. The study indicated that improvements to our water system are needed to provide sufficient fire flow and water pressure. This may trigger a rate increase to cover the costs of improvements and maintenance of the water system.

Our main water source, Cold Springs, was heavily affected by the Monroe Canyon Fire of July 2025, and the City is relying on our one well to provide most of our water. USDA and CIB have funded the City with emergency money to drill a new well so that we can provide reliable and safe drinking water. The new well should be up and working within the upcoming year. Once both wells are working Jones and DeMille Engineering will begin work to recover Cold Springs with hopes this water source will be available to the City.

Electric Department budget: The electric department has seen some increase in purchasing power costs this past year due to reduced coal power production, drought conditions, and increased demand for electricity. Monroe City has contracted with a utility financial company to review rates and adjust as needed to ensure rate users are paying an equitable amount of operation costs. Monroe City has implemented a power cost adjustment (PCA) to be used when power costs exceed set kWh rates. The Council continues to monitor our costs versus income to determine if our rates are sufficient to meet expenditures.

Funding for supplies and equipment repairs are shown in the budget. Funds have been budgeted for replacement cost of equipment, mini-excavator, skid steer loader, and backhoe etc.

Funds have been budgeted to purchase new equipment as needed, replacement of lower hydro penstock and FERC permitting and relicensing fees.

The penstock of the lower hydro is in desperate need of replacement. Monroe City purchased the PVC pipe for the penstock replacement and City staff have installed most of the pipe. A sluice device needs to be installed to extend the life of new pipeline. Grants and funds are being sought to fund the cost of a sluice device.

Jones and DeMille Engineering will continue the relicensing of the Upper hydro power plant, which the budget shows as an expense to the hydro line item.

The yearly increase of 2.5% will be implemented across all rate users. This helps to cover inflation costs of operating the power department.

The budget shows 6% municipal energy sales and use tax paid to the general fund.

The supplies budget is to maintain the required inventory of materials to keep the power system up and running.

Monroe City's public owned power system continues to provide the City with reasonable power rates as well as contributing to beneficial improvements within our community.

The Monroe City Council has determined that worthy community projects will be funded as approved through a community project/improvement line item in the electric budget. The various entities assisted in their projects include but are not limited to the Monroe Lions Club, and Sterling Scholar of Central Utah Program.

Landfill: Landfill fees are paid to Sevier County under an interlocal agreement and are used for maintenance of the county landfill facility. Monroe City collects a twenty-five-cent administrative fee to collect and remit the fees to the county. The current landfill residential rate is $7.00 per month, and the County sets and collects commercial rates.

Garbage: shows an increase in revenues and expenses paid to White's Sanitation for curb-side garbage pickup. The increase includes a fuel surcharge based on the cost of fuel.

Irrigation shows $5,000 budgeted annually for repayment of a 20-year zero interest loan for the irrigation storage pond expansion project. Revenue generated by a rate increase in 2007 is utilized for payment of a bond for construction of a new pipeline from the South Bend Canal to the irrigation storage pond. This annual bond payment is $28,000. The final payment will be due in FY2031.

A rate increase is warranted due to increasing costs in labor, materials, and pumping power costs, and to cover bond payment on secondary water meters.

State legislators passed a mandatory secondary water metering requirement and Monroe City has a secondary water system (irrigation). With this mandate the legislators have committed funds to help offset the costs. For the coming year they will fund the project at a rate of 70/30 grant/loan, each subsequent year the grant portion will decrease by 10%. On the advice of our City Attorney the Council determined we should move forward and take advantage of the funding package being offered. Monroe City was awarded $2,940,000 -2,022,000 grant, $780,000 loan, and $138,000 up front cash. Annual bond payment of $48,000 will be begin FY2026. The final payment will be due in FY2039.

Projects in Process:

Secondary Water Metering project was divided into a two-phase project. Phase I was completed June 2025, and Phase II will begin October 2025 – Project cost for project is $2,940,000. Engineers are working to reduce costs.

Street preservation projects will continue as funds are set aside to maintain the streets.

New Well – a new well project has begun with the well site being along Canyon Road at approximately 300 E.

Two pickleball courts will be constructed at the Mtn. View Park near the tennis court. This has been a project the Council has wanted to see happen and with a grant award from Utah Outdoor Recreation Organization it is happening.

Currently working with Sunrise Engineering to prepare a shovel ready project for a new community center located on City property at approximate 600 S and Jones Road. The City and the South Sevier Senior Citizens group are actively looking for funding for this project.

10 GENERAL FUND

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
REVENUE:			
TAXES			
3110 PROPERTY TAX - CURRENT	228,710.27	233,419.00	238,220.00
3120 PRIOR YEARS TAXES - DELINQUENT	6,135.50	5,500.00	8,000.00
3130 SALES TAX	509,064.70	390,000.00	430,000.00
3131 ADDITIONAL SALES TAX	46,627.56	35,000.00	40,000.00
3140 FRANCHISE TAX REVENUE	1,673.84	2,000.00	1,500.00
3141 TELECOMMUNICATIONS TAX	11,093.65	9,000.00	9,000.00
3142 MUNICIPAL ENERGY TAX	158,813.09	135,000.00	135,000.00
3143 HIGHWAY TAX	60,708.67	40,000.00	55,000.00
3145 TRANSIENT ROOM TAX	2,723.64	3,000.00	3,000.00
3150 FEE-IN-LIEU OF PROPERTY TAX	24,058.55	23,000.00	23,000.00
TOTAL TAXES	1,049,609.47	875,919.00	942,720.00
LICENSES AND PERMITS			
3210 BUSINESS LICENSE	4,065.00	4,000.00	4,000.00
3211 BEER LICENSE	0	50	50
3225 ANIMAL LICENSES	1,355.00	1,500.00	1,500.00
TOTAL LICENSES AND PERMITS	5,420.00	5,550.00	5,550.00
INTERGOVERNMENTAL REVENUE			
3322 UDOT SIDEWALK /TPA GRANT	0	55,000.00	0
3334 CLEF STATE GRANT	4,434.00	4,500.00	5,500.00
3338 LIBRARY GRANTS	20,000.00	0	0
3351 OTHER GRANT	692.41	0	0

3356 CLASS "C" ALLOCATION	296,550.57	230,000.00	280,000.00
3387 WILDLAND FIRE REVENUE	11,141.39	80,000.00	0
3388 MONROE TRAILS REVENUE	25,000.00	375,000.00	0
3389 WILDLAND FORESTRY GRANT	4,686.31	0	0
3390 COUNTY FIRE ALLOTMENT	23,750.00	23,750.00	23,750.00
TOTAL INTERGOVERNMENTAL REVENUE	386,254.68	768,250.00	309,250.00
CHARGES FOR SERVICES			
3473 24TH BBQ TICKETS	10,490.00	10,000.00	10,000.00
3474 24TH RECEIPTS	10,809.14	10,000.00	10,000.00
3475 PARK FEES	535	500	1,000.00
3476 COMMUNITY CENTER RENTAL FEES	3,935.00	3,500.00	3,500.00
3477 SUBDIVISION REVENUE	49,897.60	10,000.00	0
3481 SALE OF CEMETERY LOTS	26,448.89	15,000.00	15,000.00
3482 HEADSTONE REMOVAL REVENUE	225	500	500
TOTAL CHARGES FOR SERVICES	102,340.63	49,500.00	40,000.00
INTEREST			
3610 INTEREST EARNINGS	27,200.05	20,000.00	20,000.00
3612 INTEREST EARNED-CEMETERY	4,216.54	3,500.00	3,500.00
TOTAL INTEREST	31,416.59	23,500.00	23,500.00
MISCELLANEOUS REVENUE			
3617 BOOK SALES-MONROE CENTENNIAL	50	0	0
3627 TOURNAMENT REVENUE	2,390.00	0	0
3910 OTHER REVENUE	8,701.40	0	0
3911 RECREATION REVENUE	0	101,000.00	0
3922 OTHER REVENUE - CUASA FLYING REVENUE	3,000.00	0	2,000.00
3923 OTHER REVENUE - HISTORICAL SOCIETY	263	0	100
TOTAL MISCELLANEOUS REVENUE	14,404.40	101,000.00	2,100.00

CONTRIBUTIONS AND TRANSFERS			
3820 TRANS. FROM CAPITAL PROJ. FUND	0	695,000.00	0
3851 TRANSFERS FROM UNAPPROPRIATED	0	157,500.00	376,000.00
TOTAL CONTRIBUTIONS AND TRANSFERS	0	852,500.00	376,000.00
TOTAL REVENUE:	1,589,445.77	2,676,219.00	1,699,120.00
EXPENDITURES:			
GENERAL GOVERNMENT			
COUNCIL			
4111 SALARIES AND WAGES	12,459.48	12,500.00	12,500.00
4113 EMPLOYEE BENEFITS	936	1,000.00	1,000.00
4115 EDUCATION AND TRAINING	195	0	0
4123 TRAVEL	328.2	1,500.00	1,500.00
TOTAL COUNCIL	13,918.68	15,000.00	15,000.00
ADMINISTRATIVE			
4411 SALARIES AND WAGES	76,713.70	80,000.00	80,000.00
4413 EMPLOYEES BENEFITS	45,600.92	41,000.00	41,000.00
4414 24TH & MISCELLANEOUS EXPENSES	22,795.89	25,000.00	25,000.00
4415 EDUCATION AND TRAINING	1,894.00	4,000.00	4,000.00
4417 JANITORIAL CONTRACT LABOR	7,136.85	7,000.00	12,000.00
4418 24TH BBQ EXPENSES	9,099.41	13,000.00	13,000.00
4421 BOOKS, SUBSCRIPTIONS & MEMB.	2,296.60	3,000.00	3,000.00
4422 PUBLIC NOTICES	0	500	500
4423 TRAVEL	7,799.92	8,000.00	8,000.00
4424 SUPPLIES	7,960.48	7,000.00	8,500.00
4425 EQUIPMENT MAINTENANCE	0	1,000.00	1,000.00
4428 TELEPHONE	4,904.52	4,000.00	4,500.00
4429 UTILITIES	2,592.44	3,000.00	3,000.00

4430 BUILDING MAINTENANCE	113.8	5,000.00	5,000.00
4431 DATA PROCESSING	16,583.37	12,000.00	14,000.00
4432 ENGINEERING	1,261.00	5,500.00	5,000.00
4434 ACCOUNTING AND AUDITING	6,950.00	7,000.00	9,000.00
4436 SUBDIVISION EXPENSE	54,886.33	10,000.00	0
4437 PROFESSIONAL AND TECHNICAL	3,505.00	10,000.00	10,000.00
4438 OTHER SERVICES	200	2,000.00	2,000.00
4439 ENGINEERING CHARGES	2,856.25	60,000.00	60,000.00
4441 INSURANCE	22,169.90	23,000.00	37,720.00
4445 INTEREST & PENALTY	152.11	0	0
4446 SUNDRY	1,103.92	2,000.00	3,500.00
4446.2 HISTORICAL SOCIETY	0	0	500
4446.3 TOURNAMENT EXPENSE	1,279.15	0	0
4447 SR. CITIZENS	2,973.62	15,000.00	5,000.00
4448 YOUTH CITY COUNCIL	356	500	500
4452 CAPITAL OUTLAY - BUILDINGS	0	9,469.00	0
4454 CAPITAL OUTLAY - EQUIPMENT	0	3,000.00	3,000.00
4489 EMS/SHOP BUILDING LEASE PAYMEN	5,166.67	5,200.00	5,200.00
4490 BUILDING AUTHORITY LEASE PMT	9,200.00	10,425.00	10,450.00
4495 MONROE CANYON FIRE/FLOOD MITIGATION EXP	0	20,000.00	0
5038 ELECTION JUDGES	0	3,000.00	3,500.00
TOTAL ADMINISTRATIVE	317,551.85	399,594.00	377,870.00
TOTAL GENERAL GOVERNMENT	331,470.53	414,594.00	392,870.00
PUBLIC SAFETY			
POLICE			
5237 PROFESSIONAL AND TECHNICAL	46,000.00	46,000.00	46,000.00
TOTAL POLICE	46,000.00	46,000.00	46,000.00

FIRE			
5313 EMPLOYEES BENEFITS	5,350.04	4,500.00	5,500.00
5315 EDUCATION AND TRAINING	1,450.00	1,200.00	1,200.00
5321 BOOKS, SUBSCRIPTIONS & MEMB.	545	500	500
5323 TRAVEL	6,235.94	7,000.00	8,500.00
5324 SUPPLIES	11,504.06	9,000.00	12,000.00
5325 EQUIPMENT MAINTENANCE	2,622.37	2,500.00	2,500.00
5326 VEHICLE MAINTENANCE	652.79	2,000.00	2,000.00
5327 GASOLINE AND OIL	1,594.90	1,500.00	1,500.00
5328 TELEPHONE	196.04	500	500
5329 UTILITIES	2,809.60	4,000.00	4,000.00
5330 BUILDING MAINTENANCE	1,517.27	2,000.00	2,000.00
5341 INSURANCE	1,695.00	1,200.00	1,200.00
5346 SUNDRY	1,768.83	1,000.00	1,000.00
5347 WILDLAND FORESTERY GRANT EXPENSE	4,961.46	0	0
5348 WILDLAND FIRE EXPENSE	2,151.75	70,000.00	0
5353 CAPITAL OUTLAY TURN OUTS	7,342.32	20,000.00	10,000.00
5354 CAPITAL OUTLAY - EQUIPMENT	0	10,000.00	10,000.00
5355 TRANSFER TO CAPITAL PROJECTS F	0	0	10,000.00
TOTAL FIRE	52,397.37	136,900.00	72,400.00
TOTAL PUBLIC SAFETY	98,397.37	182,900.00	118,400.00
HIGHWAYS AND PUBLIC IMPROVEMENTS			
STREETS			
6011 SALARIES AND WAGES	40,777.28	50,000.00	50,000.00
6013 EMPLOYEES BENEFITS	20,656.07	20,000.00	20,000.00
6015 EDUCATION AND TRAINING	240	1,500.00	1,500.00
6016 SCHOOL CROSSING GUARD	5,242.61	7,000.00	7,000.00
6023 TRAVEL	2,457.74	2,500.00	3,000.00
6024 SUPPLIES	5,658.67	10,000.00	10,000.00

6025 EQUIPMENT MAINTENANCE	15,343.51	10,000.00	10,000.00
6026 VEHICLE MAINTENANCE	780.86	500	500
6027 GASOLINE AND OIL	3,099.23	3,000.00	3,000.00
6028 TELEPHONE	110	800	800
6029 UTILITIES	2,876.53	2,200.00	2,200.00
6030 STREET MAINTENANCE	58,213.92	775,000.00	50,000.00
6032 ENGINEERING	1,500.00	1,500.00	1,500.00
6039 MONROE HOT SPRINGS SUBDIVISIO	706.29	0	0
6041 INSURANCE	-467.05	0	0
6046 SUNDRY	3,888.30	1,000.00	3,000.00
6053 CAPITAL OUTLAY O/T BUILDINGS	0	25,000.00	25,000.00
6054 CAPITAL OUTLAY - EQUIPMENT	0	84,000.00	10,000.00
6055 TRANSFER TO CAPITAL PROJECTS F	130,000.00	130,000.00	130,000.00
6070 DEBT SERVICE-PRINCIPAL	95,000.00	95,000.00	95,000.00
6071 DEBT SERVICE-INTEREST	31,325.01	31,325.00	32,000.00
TOTAL STREETS	417,408.97	1,250,325.00	454,500.00
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	417,408.97	1,250,325.00	454,500.00
PARKS, RECREATION, AND PUBLIC PROPERTY			
PARKS AND RECREATION			
6411 SALARIES AND WAGES	41,968.99	40,000.00	42,000.00
6412 SALARIES & WAGES	8,969.11	10,000.00	10,000.00
6413 EMPLOYEES BENEFITS	12,856.66	18,000.00	15,000.00
6415 EDUCATION AND TRAINING	25	500	1,500.00
6423 TRAVEL	0	0	500
6424 SUPPLIES	20,727.91	15,000.00	17,000.00
6425 EQUIPMENT MAINTENANCE	605	1,500.00	1,500.00
6426 VEHICLE MAINTENANCE	1,174.08	600	600
6427 GASOLINE AND OIL	1,784.38	2,000.00	2,000.00
6428 TELEPHONE	438.47	400	500

6429 UTILITIES	13,145.98	11,000.00	12,000.00
6430 BUILDING MAINTENANCE	1,310.11	1,200.00	1,200.00
6437 PARKS & RECREATION	8,614.07	10,000.00	10,000.00
6446 SUNDRY	1,237.50	3,000.00	3,000.00
6450 MONROE TRAILS EXPENSES	42,591.85	375,000.00	275,000.00
6451 CAPITAL OUTLAY-RECREATION PROJ	0	0	130,000.00
6452 CAPITAL OUTLAY FACILITY	0	101,000.00	0
6455 TRANSFER TO CAPITAL PROJECT F	0	0	15,000.00
TOTAL PARKS AND RECREATION	155,449.11	589,200.00	536,800.00
LIBRARY			
6710 PART TIME SALARIES	0	0	500
6711 SALARIES AND WAGES	27,973.34	30,000.00	30,000.00
6712 SALARIES AND WAGES (PARTTIME)	16,549.55	16,000.00	16,000.00
6713 EMPLOYEES BENEFITS	8,806.12	9,000.00	9,000.00
6714 YOUNG ADULT BOOKS	1,192.47	2,000.00	2,000.00
6719 POPULAR BOOKS	0	100	100
6720 AUDIO BOOKS	1,839.03	1,500.00	1,500.00
6721 BOOKS, GENERAL FUND	2,515.16	3,000.00	3,000.00
6722 CHILDREN'S BOOKS	4,183.00	4,500.00	4,500.00
6723 TRAVEL	358.5	1,000.00	1,000.00
6724 SUPPLIES	4,666.18	4,000.00	4,500.00
6727 LARGE PRINT BOOKS	473.42	1,000.00	1,000.00
6728 TELEPHONE	873.78	800	1,000.00
6729 UTILTIES	2,082.75	2,500.00	2,500.00
6730 BUILDING MAINTENANCE	224.17	30,000.00	2,500.00
6731 DATA PROCESSING & INTERNET	1,212.44	2,500.00	2,500.00
6737 PROFESSIONAL AND TECHNICAL	382.64	0	250
6746 SUNDRY	923.78	500	500
6750 OTHER GRANT	825.51	500	500
6752 CAPITAL OUTLAY - BUILDINGS	0	20,000.00	0

6755 EQUIPMENT	3,941.22	4,500.00	3,000.00
TOTAL LIBRARY	79,023.06	133,400.00	85,850.00
CEMETERY			
6811 SALARIES AND WAGES	36,767.76	35,000.00	40,000.00
6812 SALARIES AND WAGES	13,743.48	15,000.00	15,000.00
6813 EMPLOYEES BENEFITS	10,233.18	9,000.00	12,000.00
6815 EDUCATION AND TRAINING	0	500	500
6823 TRAVEL	72.31	200	200
6824 SUPPLIES	10,480.24	9,000.00	9,000.00
6825 EQUIPMENT MAINTENANCE	2,103.84	1,000.00	1,000.00
6826 VEHICLE MAINTENANCE	505.89	1,000.00	1,000.00
6827 GASOLINE AND OIL	2,636.85	2,500.00	2,500.00
6828 TELEPHONE	330	400	400
6829 UTILITIES	734.88	600	2,000.00
6832 ENGINEERING	1,569.00	2,000.00	500
6839 HEADSTONE REMOVAL EXPENDITURES	0	400	400
6846 SUNDRY	7,400.00	1,000.00	1,000.00
6851 CEMETERY IMPROVEMENT PROJECTS	5,070.00	15,000.00	15,000.00
6852 VETERANS MEMORIAL	0	200	200
6854 CAPITAL OUTLAY - EQUIPMENT	12,000.00	13,000.00	10,000.00
TOTAL CEMETERY	103,647.43	105,800.00	110,700.00
TOTAL PARKS, RECREATION, AND PUBLIC PROPERTY	338,119.60	828,400.00	733,350.00
TOTAL EXPENDITURES:	1,185,396.47	2,676,219.00	1,699,120.00
TOTAL CHANGE IN NET POSITION	404,049.30	0	0

MUNICIPAL BUILDING AUTHORITY - 07/01/2026 TO 6/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
REVENUE:			
INTERGOVERNMENTAL REVENUE			
3356 CITY BUILDING RENTAL INCOME	9,200.00	10,425.00	10,425.00
TOTAL INTERGOVERNMENTAL REVENUE	9,200.00	10,425.00	10,425.00
TOTAL REVENUE:	9,200.00	10,425.00	10,425.00
EXPENDITURES:			
MISCELLANEOUS			
4070 DEBT SERVICE-PRINCIPAL	19,000.00	10,000.00	10,000.00
4075 DEBT SERVICE-INTEREST	675	425	425
TOTAL MISCELLANEOUS	19,675.00	10,425.00	10,425.00
TOTAL EXPENDITURES:	19,675.00	10,425.00	10,425.00
TOTAL CHANGE IN NET POSITION	-10,475.00	0	0

40 CAPITAL PROJECTS FUND - 07/01/2026 TO 06/30/2027			
	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
REVENUE:			
INTERGOVERNMENTAL REVENUE			
3311 NEW SENIOR CITIZEN CENTER REVENUE	0	25,175.00	75,000.00
3321 STORM DRAINAGE GRANT	350,000.00	0	0
3322 STORM DRAINAGE LOCAL CONTRIBUTION	20,899.41	134,715.00	0
TOTAL INTERGOVERNMENTAL REVENUE	370,899.41	159,890.00	75,000.00
INTEREST			
3610 INTEREST RECEIVED	69,841.91	30,000.00	45,000.00
TOTAL INTEREST	69,841.91	30,000.00	45,000.00
MISCELLANEOUS REVENUE			
3620 SALE OF CAPITAL ASSETS	10,000.00	0	0
TOTAL MISCELLANEOUS REVENUE	10,000.00	0	0
CONTRIBUTIONS AND TRANSFERS			
3851 UNAPPROPRIATED FUND BALANCE	0	535,000.00	0
3890 TRANSFERS FROM OTHER FUNDS	130,000.00	130,000.00	130,000.00
TOTAL CONTRIBUTIONS AND TRANSFERS	130,000.00	665,000.00	130,000.00
TOTAL REVENUE:	580,741.32	854,890.00	250,000.00
EXPENDITURES:			
MISCELLANEOUS			
4000 ADMIN CAPITAL EXPENDITURES	34,772.41	0	0
4003.1 STORM DRAINAGE PROJECT	370,966.17	134,715.00	0

4004 COMMUNITY IMPROVEMENT PROJECT	34,114.94	0	0
4007 SENIOR CITIZEN CENTER EXPENDITURES	15,310.00	25,175.00	75,000.00
4059 BUDGETED SAVINGS - EQUIPMENT	0	0	45,000.00
9090 TRANSFERS TO OTHER FUNDS	0	695,000.00	0
TOTAL MISCELLANEOUS	455,163.52	854,890.00	120,000.00
TRANSFERS			
9099 BUDGET INCREASE IN FUND BALANCE	0	0	130,000.00
TOTAL TRANSFERS	0	0	130,000.00
TOTAL EXPENDITURES:	455,163.52	854,890.00	250,000.00
TOTAL CHANGE IN NET POSITION	125,577.80	0	0

51 WATER FUND - 07/01/2026 TO 6/30/2027	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3711 RESIDENTIAL WATER SALES	363,801.18	330,000.00	330,000.00
3712 COMMERCIAL WATER SALES	27,045.33	23,000.00	23,000.00
3714 COUNTY WATER SURCHARGE	10,540.02	10,000.00	10,000.00
3716 CONNECTION FEES-WATER	18,300.00	20,000.00	20,000.00
3910 OTHER REVENUE	70.35	0	0
TOTAL OPERATING INCOME	419,756.88	383,000.00	383,000.00
OPERATING EXPENSE			
4011 SALARIES AND WAGES	69,122.96	85,000.00	75,000.00
4012 SALARIES AND WAGES (PARTTIME)	0	10,000.00	10,000.00
4013 EMPLOYEES BENEFITS	44,450.97	40,000.00	40,000.00
4015 EDUCATION AND TRAINING	2,520.52	2,500.00	2,500.00
4021 BOOKS, SUBSCRIPTIONS & MEMB.	2,217.00	2,500.00	2,000.00
4023 TRAVEL	2,647.60	3,500.00	4,000.00
4024 SUPPLIES	44,932.40	40,000.00	45,000.00
4025 EQUIPMENT MAINTENANCE	9,323.42	5,000.00	5,000.00
4025.1 MAINTENANCE	11,343.85	10,000.00	10,000.00
4026 VEHICLE MAINTENANCE	363.77	1,000.00	1,000.00
4027 GASOLINE AND OIL	2,395.18	3,000.00	1,500.00
4028 TELEPHONE	1,995.19	2,000.00	2,000.00
4029 UTILITES	13,747.01	15,000.00	30,000.00
4031 DATA PROCESSING	2,648.98	500	3,500.00
4034 CIB WATER STUDY	0	3,000.00	0
4035 HOT SPRINGS ESTATES SUBDIVISIO	-4,495.18	0	0
4037 PROFESSIONAL AND TECHNICAL	4,991.99	14,000.00	14,000.00

4038 OTHER SERVICES	0	0	2,500.00
4041 INSURANCE	6,598.25	7,000.00	7,500.00
4042 CULINARY TRTMT PLANT SUPPLIES	0	1,500.00	2,000.00
4046 SUNDRY	268.2	0	0
4048 CAPITAL OUTLAY EQUIPMENT	0	20,000.00	40,000.00
4050 WATER ASSESSMENTS	3,345.83	4,000.00	7,000.00
4051 CAPITAL OUTLAY-WATER LINE	0	50,000.00	50,000.00
4054 CAPITAL OUTLAY - EQUIP-METERS	0	25,000.00	15,000.00
4055 SPECIAL PROJECTS/RESERVES	0	0	10,000.00
4080 DEPRECIATION EXPENSE	125,372.52	112,000.00	115,000.00
TOTAL OPERATING EXPENSE	343,790.46	456,500.00	494,500.00
TOTAL INCOME FROM OPERATIONS:	75,966.42	-73,500.00	-111,500.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3340 CIB WATER PROJECT	4,500.00	735,000.00	0
3342 FEDERAL FUNDING WATER PROJECT	0	1,000,000.00	0
3610 INTEREST RECEIVED	34,092.73	20,000.00	25,000.00
3612 INTEREST-CULINARY IMPACT FEES	1,908.29	1,500.00	1,500.00
3719 IMPACT FEES/CULINARY WATER	73,318.00	64,000.00	65,000.00
3852 TRANSFER FROM ELECTRIC-LOAN	0	0	30,000.00
TOTAL NON-OPERATING INCOME	113,819.02	1,820,500.00	121,500.00
NON-OPERATING EXPENSE			
4043 ARPA EXPENSES	46,106.96	0	0
4075 DEBT SERVICE-INTEREST	13,191.78	12,000.00	10,000.00
4082 BENEFIT EXPENSE	4,419.00	0	0
4092 FUND BALANCE APPROPRIATED	0	1,735,000.00	0
TOTAL NON-OPERATING EXPENSE	63,717.74	1,747,000.00	10,000.00
TOTAL NON-OPERATING ITEMS:	50,101.28	73,500.00	111,500.00

52 SEWER FUND - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3711 SEWER ANTICIPATION FUND	62,152.60	52,000.00	54,000.00
TOTAL OPERATING INCOME	62,152.60	52,000.00	54,000.00
TOTAL INCOME FROM OPERATIONS:	62,152.60	52,000.00	54,000.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3610 INTEREST RECEIVED	60,807.90	45,000.00	50,000.00
TOTAL NON-OPERATING INCOME	60,807.90	45,000.00	50,000.00
TOTAL NON-OPERATING ITEMS:	60,807.90	45,000.00	50,000.00
TOTAL INCOME OR EXPENSE	122,960.50	97,000.00	104,000.00

ELECTRIC FUND - 07/01/2026 TO 06/30/2027	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3714 ELECTRIC KILOWAT SURCHARGE	-275.88	0	0
3720 CHARGES FOR RETURNED CHECKS	-108.44	0	0
3750 RESIDENTIAL ELEC. SALES-TAX	1,342,548.66	1,200,000.00	1,200,000.00
3752 COMMERCIAL ELEC. SALES-TAX	598,836.09	450,000.00	540,000.00
3754 SUBDIVISION REVENUE	64,785.50	0	0
3755 SERVICE AND CONNECTION FEES	160,371.53	50,000.00	50,000.00
3756 PENALTIES ON LATE PAYMENTS	44,447.73	30,000.00	35,000.00
3760 UAMPS POOL REFUND	11,854.53	10,000.00	20,000.00
3761 IPA EXCESS POWER SALES CREDIT	0	0	45,600.00
3910 OTHER REVENUE	22,224.81	0	15,000.00
TOTAL OPERATING INCOME	2,244,684.53	1,740,000.00	1,905,600.00
OPERATING EXPENSE			
4011 SALARIES AND WAGES	204,471.66	240,000.00	200,000.00
4012 SALARIES AND WAGES (PARTTIME)	37,681.39	48,000.00	48,000.00
4013 EMPLOYEES BENEFITS	167,486.62	140,000.00	140,000.00
4015 EDUCATION AND TRAINING	2,368.50	3,000.00	3,000.00
4016 APPRENTICE EXPENSES	1,491.50	4,000.00	4,000.00
4019 ELECTRONIC BILL PAY EXPENSES	14,935.84	15,000.00	20,000.00
4021 BOOKS, SUBSCRIPTIONS & MEMB.	0	500	550
4023 TRAVEL	17,214.02	4,000.00	4,000.00
4024 SUPPLIES	135,010.15	70,000.00	80,000.00
4025 EQUIPMENT MAINTENANCE	1,602.78	3,000.00	4,000.00
4026 VEHICLE MAINTENANCE	5,181.07	3,000.00	3,000.00
4027 GASOLINE AND OIL	4,067.25	4,500.00	4,500.00
4028 TELEPHONE	830	1,000.00	1,000.00

4029 UTILITIES	2,016.71	2,500.00	3,000.00
4031 DATA PROCESSING	6,491.16	15,000.00	15,000.00
4037 PROFESSIONAL SERVICES	1,875.00	10,000.00	12,000.00
4038 ADVERTISING-OTHER SERVICES	12,502.40	11,000.00	15,000.00
4039 POWER PURCHASED-UAMPS	1,003,166.92	1,000,000.00	1,000,000.00
4041 INSURANCE	7,837.86	10,000.00	12,000.00
4042 LINEMAN SUPPLIES/MATERIALS	5,916.63	7,000.00	8,000.00
4045 INTEREST & PENALTY	386.83	0	0
4046 SUNDRY	2,097.00	500	550
4050 HYDRO-PLANT EXPENSES	34,606.53	350,000.00	250,000.00
4053 CAPITAL OUTLAY O/T BUILDINGS	0	25,000.00	25,000.00
4054 CAPITAL OUTLAY - EQUIPMENT	0	100,000.00	40,000.00
4066 ENERGY TAX TO GF	117,735.51	95,000.00	110,000.00
4077 COMMUNITY IMPROVEMENT PROJECT	6,000.00	3,000.00	3,000.00
4080 DEPRECIATION EXPENSE	73,076.73	50,000.00	50,000.00
TOTAL OPERATING EXPENSE	1,866,050.06	2,215,000.00	2,055,600.00
TOTAL INCOME FROM OPERATIONS:	378,634.47	-475,000.00	-150,000.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3610 INTEREST RECEIVED	38,094.57	25,000.00	35,000.00
3850 TRANSFER FROM UNAPPROPRIATED	0	450,000.00	115,000.00
TOTAL NON-OPERATING INCOME	38,094.57	475,000.00	150,000.00
NON-OPERATING EXPENSE			
4082 BENEFIT EXPENSE	11,679.00	0	0
TOTAL NON-OPERATING EXPENSE	11,679.00	0	0
TOTAL NON-OPERATING ITEMS:	26,415.57	475,000.00	150,000.00
TOTAL INCOME OR EXPENSE	405,050.04	0	0

LANDFILL FUND - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3770 RESIDENTIAL LANDFILL CHARGES	85,410.39	81,000.00	74,000.00
3771 COMMERCIAL LANDFILL CHARGES	1,612.31	1,500.00	15,000.00
TOTAL OPERATING INCOME	87,022.70	82,500.00	89,000.00
OPERATING EXPENSE			
4035 ADMINISTRATIVE SERVICES	79,623.00	85,000.00	92,500.00
TOTAL OPERATING EXPENSE	79,623.00	85,000.00	92,500.00
TOTAL INCOME FROM OPERATIONS:	7,399.70	-2,500.00	-3,500.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3610 INTEREST INCOME	3,314.76	2,500.00	3,500.00
TOTAL NON-OPERATING INCOME	3,314.76	2,500.00	3,500.00
TOTAL NON-OPERATING ITEMS:	3,314.76	2,500.00	3,500.00
TOTAL INCOME OR EXPENSE	10,714.46	0	0

IRRIGATION FUND - 07/01/2026 TO 06/30/2027			
	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3715 IRRIGATION WATER FEES	179,874.99	150,000.00	190,000.00
3755 SERVICE AND CONNECTION FEES	0	0	1,000.00
3910 OTHER REVENUE	857.94	2,000.00	0
TOTAL OPERATING INCOME	180,732.93	152,000.00	191,000.00
OPERATING EXPENSE			
4011 SALARIES AND WAGES	31,357.94	40,000.00	40,000.00
4013 EMPLOYEES BENEFITS	23,721.91	22,000.00	22,000.00
4024 SUPPLIES	16,595.70	25,000.00	20,000.00
4025 EQUIPMENT MAINTENANCE	4,532.96	0	0
4029 UTILITIES	4,173.50	5,000.00	11,000.00
4035 ADMINISTRATIVE CHARGES	2,511.34	500	18,500.00
4046 SUNDRY	220.08	500	500
4054 CAPITAL OUTLAY - EQUIPMENT	0	5,000.00	45,000.00
4080 DEPRECIATION EXPENSE	41,010.84	64,000.00	64,000.00
TOTAL OPERATING EXPENSE	124,124.27	162,000.00	221,000.00
TOTAL INCOME FROM OPERATIONS:	56,608.66	-10,000.00	-30,000.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3340 SECONDARY WATER METERS - GRANT/LOAN	1,402,566.65	1,000,000.00	0
3610 INTEREST RECEIVED	49,601.83	10,000.00	0
3851 TRANSFER FROM UNAPPROPRIATED	0	0	78,800.00
TOTAL NON-OPERATING INCOME	1,452,168.48	1,010,000.00	78,800.00

NON-OPERATING EXPENSE			
4070 DEBT SERVICE-PRINCIPAL	0	41,000.00	41,000.00
4071 DEBT SERVICE/IRR POND PROJECT	0	7,800.00	7,800.00
4075 DEBT SERVICE-INTEREST PAID	7,041.67	0	0
4082 BENEFIT EXPENSE	1,263.00	0	0
TOTAL NON-OPERATING EXPENSE	8,304.67	48,800.00	48,800.00
TOTAL NON-OPERATING ITEMS:	1,443,863.81	961,200.00	30,000.00
TOTAL INCOME OR EXPENSE	1,500,472.47	951,200.00	0

GARBAGE PICK-UP - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
INCOME FROM OPERATIONS:			
OPERATING INCOME			
3770 RESIDENTIAL TRASH PICK-UP	142,468.23	182,000.00	180,000.00
TOTAL OPERATING INCOME	142,468.23	182,000.00	180,000.00
OPERATING EXPENSE			
4035 ADMINISTRATIVE SERVICES	140,881.26	182,000.00	181,000.00
TOTAL OPERATING EXPENSE	140,881.26	182,000.00	181,000.00
TOTAL INCOME FROM OPERATIONS:	1,586.97	0	-1,000.00
NON-OPERATING ITEMS:			
NON-OPERATING INCOME			
3610 INTEREST INCOME	1,039.24	0	1,000.00
TOTAL NON-OPERATING INCOME	1,039.24	0	1,000.00
TOTAL NON-OPERATING ITEMS:	1,039.24	0	1,000.00
TOTAL INCOME OR EXPENSE	2,626.21	0	0

PERPETUAL CARE FUND - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
REVENUE:			
CHARGES FOR SERVICES			
3481 SALE OF CEMETERY LOTS/PERP %	2,725.00	3,000.00	5,000.00
TOTAL CHARGES FOR SERVICES	2,725.00	3,000.00	5,000.00
INTEREST			
3610 INTEREST RECEIVED	6,462.45	3,000.00	3,500.00
TOTAL INTEREST	6,462.45	3,000.00	3,500.00
TOTAL REVENUE:	9,187.45	6,000.00	8,500.00
TOTAL CHANGE IN NET POSITION	9,187.45	6,000.00	8,500.00

SS JR RAM RECREATION - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
REVENUE:			
CHARGES FOR SERVICES			
3478 REGISTRATION FEES - JULY 24TH CAR SHOW	380	0	0
3481 REGISTRATION FEES - WRESTLING	9,890.00	10,000.00	10,000.00
3482 REGISTRATION FEES - FOOTBALL	12,945.00	6,500.00	6,500.00
3483 REGISTRATION FEES - SOFTBALL	3,535.00	3,500.00	3,500.00
3484 REGISTRATION FEES - SOCCER	5,729.00	4,000.00	4,000.00
3485 REGISTRATION FEES - VOLLEYBALL	4,752.00	4,000.00	4,000.00
3486 REGISTRATION FEES - MS SOCCER	0	1,000.00	1,000.00
3487 REGISTRATION FEES - BOYS BASKETBALL	5,120.00	5,000.00	5,000.00
3488 REGISTRATION FEES - GIRLS BASKETBALL	3,200.00	3,500.00	3,500.00
3489 REGISTRATION FEES - BOYS BASEBALL	50	9,000.00	9,000.00
3490 REGISTRATION FEES - JR BASKETBALL	3,410.00	3,500.00	3,500.00
3491 REGISTRATION FEES - SUMMER TENNIS	1,810.00	0	2,000.00
TOTAL CHARGES FOR SERVICES	50,821.00	50,000.00	52,000.00
INTEREST			
3610 INTEREST RECEIVED - WRESTLING	281.96	150	150
3611 INTEREST RECEIVED - FOOTBALL	124.85	100	100
3612 INTEREST RECEIVED - SOFTBALL	846.46	650	650
3613 INTEREST RECEIVED - SOCCER	654.09	500	500
3614 INTEREST RECEIVED - VOLLEYBALL	119.69	100	100
3615 INTEREST RECEIVED - MS SOCCER	173.66	150	150
3616 INTEREST RECEIVED - BOYS BASKETBALL	138.89	150	150
3617 INTEREST RECEIVED - GIRLS BASKETBALL	153.61	150	150
3618 INTEREST RECEIVED - BOYS BASEBALL	297.7	250	250

3621 INTEREST RECEIVED - JR BASKETBALL	119.39	0	0
3622 INTEREST RECEIVED - SUMMER TENNIS	8.78	0	0
3626 INTEREST RECEIVED - PIONEER MUSEUM	327.5	250	250
TOTAL INTEREST	3,246.58	2,450.00	2,450.00
MISCELLANEOUS REVENUE			
3910 OTHER REVENUE - WRESTLING	5,229.87	500	500
3911 OTHER REVENUE - FOOTBALL	700.01	2,000.00	2,000.00
3920 OTHER REVENUE - VETERANS MEMORIAL	100	0	0
3923 OTHER REVENUE - CEMETERY PAVING PROJECT	500	0	0
3926 OTHER REVENUE - DONATIONS FOR PIONEER MUSEUM	2,000.00	0	0
TOTAL MISCELLANEOUS REVENUE	8,529.88	2,500.00	2,500.00
CONTRIBUTIONS AND TRANSFERS			
3851 TRANSFER FROM UNAPPROPRIATED - FOOTBALL	0	2,000.00	0
3854 TRANSFER FROM UNAPPROPRIATED - SOCCER	0	12,500.00	0
TOTAL CONTRIBUTIONS AND TRANSFERS	0	14,500.00	0
TOTAL REVENUE:	62,597.46	69,450.00	56,950.00
EXPENDITURES:			
PARKS, RECREATION, AND PUBLIC PROPERTY			
WRESTLING			
4046 SUNDRY - WRESTLING	820.41	0	0
4079 ALL STAR BASEBALL 12	2,937.57	0	0
4080 EQUIPMENT & SUPPLIES - WRESTLING	5,589.14	5,000.00	5,000.00
TOTAL WRESTLING	9,347.12	5,000.00	5,000.00
SOFTBALL			
4048 SUNDRY - SOFTBALL	500	0	0
4082 EQUIPMENT & SUPPLIES - SOFTBALL	1,658.03	500	500

40922026 UMPIRE FEES - SOFTBALL	1,375.00	1,000.00	1,000.00
TOTAL SOFTBALL	3,533.03	1,500.00	1,500.00
FOOTBALL			
4047 SUNDRY - FOOTBALL	4,211.66	2,000.00	0
4081 EQUIPMENT & SUPPLIES - FOOTBALL	7,017.42	10,000.00	10,000.00
4091 REFEREE FEES - FOOTBALL	1,820.00	2,700.00	2,700.00
TOTAL FOOTBALL	13,049.08	14,700.00	12,700.00
SOCCER			
4049 SUNDRY - SOCCER	900	8,500.00	0
4083 EQUIPMENT & SUPPLIES - SOCCER	4,040.52	7,500.00	3,500.00
4093 REFEREE FEES - SOCCER	2,400.00	2,500.00	2,500.00
TOTAL SOCCER	7,340.52	18,500.00	6,000.00
MS SOCCER			
4052 SUNDRY - BOYS BASKETBALL	2,135.49	3,000.00	3,000.00
4053 SUNDRY - GIRLS BASKETBALL	400	500	500
4057 SUNDRY - JR BASKETBALL	300	500	500
4058 SUNDRY - SUMMER TENNIS	300	500	500
4078 EQUIPMENT & SUPPLIES - JULY 24TH CAR SHOW	260	250	250
4086 EQUIPMENT & SUPPLIES - BOYS BASKETBALL	1,871.53	500	500
4087 EQUIPMENT & SUPPLIES - GIRLS BASKETBALL	1,478.90	3,000.00	3,000.00
4088 EQUIPMENT & SUPPLIES - BOYS BASEBALL	3,867.12	5,000.00	5,000.00
4089 EQUIPMENT & SUPPLIES - JR BASKETBALL	0	500	500
4090 EQUIPMENT & SUPPLIES - SUMMER TENNIS	791.4	0	2,000.00
4095 REFEREE FEES - BOYS BASKETBALL	2,480.00	3,500.00	3,500.00
4096 REFEREE FEES - GIRLS BASKETBALL	2,045.00	3,500.00	3,500.00
4097 UMPIRE FEES - BOYS BASEBALL	180	4,000.00	4,000.00
4098 REFEREE FEES - JR BASKETBALL	1,800.00	2,000.00	2,000.00
TOTAL MS SOCCER	17,909.44	26,750.00	28,750.00

VOLLEYBALL			
4050 SUNDRY - VOLLEYBALL	1,400.00	0	0
4084 EQUIPMENT & SUPPLIES - VOLLEYBALL	2,710.75	3,000.00	3,000.00
TOTAL VOLLEYBALL	4,110.75	3,000.00	3,000.00
TOTAL PARKS, RECREATION, AND PUBLIC PROPERTY	55,289.94	69,450.00	56,950.00
TOTAL EXPENDITURES:	55,289.94	69,450.00	56,950.00
TOTAL CHANGE IN NET POSITION	7,307.52	0	0

95 GOVERNMENTAL LONG-TERM DEBT - 07/01/2026 TO 06/30/2027

	2024 ACTUAL	2025 ESTIMATED	2026 APPROVED BUDGET
CHANGE IN NET POSITION			
EXPENDITURES:			
MISCELLANEOUS			
4100 PENSION/BENEFT EXPENSE	14,205.00	0	0
TOTAL MISCELLANEOUS	14,205.00	0	0
TOTAL EXPENDITURES:	14,205.00	0	0
TOTAL CHANGE IN NET POSITION	-14,205.00	0	0