

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
GENERAL FUND							
3,165.00	3,165.00	.00	001-000-204010	DEFERRED REVENUE - GOLF FEES	.00	.00	.00
GENERAL FUND REVENUES							
.00	.00	300,000.00	001-000-401000	CASH ON HAND	300,000.00	300,000.00	300,000.00
1,617.96	6,154.19	5,000.00	001-000-402000	PREV. LEVIED TAXES REC.	5,000.00	5,000.00	5,000.00
.00	20.00	1,000.00	001-000-405000	FINES, LICENSES, PERMITS	1,000.00	1,000.00	1,000.00
36,628.41	36,859.12	45,000.00	001-000-406000	ELECTRIC FRANCHISE	45,000.00	45,000.00	45,000.00
13,233.90	12,586.12	15,000.00	001-000-408000	OLCC - LIQUOR/MARIJUANA	15,000.00	15,000.00	15,000.00
416.29	359.42	500.00	001-000-409000	CIGARETTE TAX	500.00	500.00	500.00
5,743.32	6,334.05	6,000.00	001-000-410000	MISC., DOG TAGS, ETC.	6,000.00	6,000.00	6,000.00
15,095.75	18,307.00	12,000.00	001-000-411000	GOLF GREENS FEES & DUES	12,000.00	12,000.00	12,000.00
71,048.30	63,017.89	50,000.00	001-000-412000	REFUNDS AND INTEREST	50,000.00	50,000.00	50,000.00
14,933.98	14,904.67	15,000.00	001-000-413000	TELEPHONE & INTERNET FRANCHISE	15,000.00	15,000.00	15,000.00
40.00	.00	500.00	001-000-414000	SALE OF SUPPLIES	500.00	500.00	500.00
2,448.00	5,208.00	6,000.00	001-000-416000	RENTALS	6,000.00	6,000.00	6,000.00
272,925.28	299,049.98	315,000.00	001-000-417000	TAXES NEC. TO BAL. BUDGET	315,000.00	315,000.00	315,000.00
42,973.99	318,153.18	345,000.00	001-000-418000	OWSI HOST FEE	345,000.00	345,000.00	345,000.00
282,679.19	7,500.00	7,500.00	001-000-419000	CWM HOST FEE	7,500.00	7,500.00	7,500.00
28,980.92	6,776.16	7,500.00	001-000-420000	SWIMMING POOL REVENUE	7,500.00	7,500.00	7,500.00
19,893.02	62,954.60	100,000.00	001-000-425000	SWIMMING POOL - GILLIAM COUNTY	100,000.00	100,000.00	100,000.00
170,487.00	170,487.00	170,000.00	001-000-450000	GILLIAM COUNTY SIP	170,000.00	170,000.00	170,000.00
.00	.00	100,000.00	001-000-456000	OUTSIDE FUNDING SOURCE	100,000.00	100,000.00	100,000.00
25,458.01	23,976.70	26,500.00	001-000-460500	CELL TOWER REVENUE	26,500.00	26,500.00	26,500.00
Total GENERAL FUND REVENUES:							
1,004,603.32	1,052,648.08	1,527,500.00			1,527,500.00	1,527,500.00	1,527,500.00
ADMINISTRATION EXPENDITURES							
40,500.00	41,924.64	100,000.00	001-100-500110	CITY ADMINISTRATOR	100,000.00	100,000.00	100,000.00
1,725.00	.00	2,500.00	001-100-500120	JANITOR	2,500.00	2,500.00	2,500.00
19,094.40	23,624.58	23,500.00	001-100-500130	ADMINISTRATIVE ASSISTANT	23,500.00	23,500.00	23,500.00
4,690.90	5,014.54	9,800.00	001-100-504100	SOCIAL SECURITY/EMPLOYER	9,800.00	9,800.00	9,800.00
14,201.08	11,999.39	38,000.00	001-100-504300	HEALTH INSURANCE	38,000.00	38,000.00	38,000.00
1,009.85	819.50	.00	001-100-504400	DENTAL INSURANCE	.00	.00	.00
29.54	20.03	100.00	001-100-504500	LIFE INSURANCE	100.00	100.00	100.00
98.18	72.50	100.00	001-100-504600	LONG TERM DISABILITY INSURANCE	100.00	100.00	100.00
1,530.76	1,453.66	1,500.00	001-100-504700	UNEMPLOYMENT INSURANCE	1,500.00	1,500.00	1,500.00
2,396.32	494.70	1,500.00	001-100-504800	WORKER'S COMPENSATION	1,500.00	1,500.00	1,500.00
17,841.90	19,284.38	37,800.00	001-100-505000	PERS	37,800.00	37,800.00	37,800.00
841.36	1,132.50	1,500.00	001-100-600005	ADVERTISING	1,500.00	1,500.00	1,500.00
9,678.57	5,527.45	6,000.00	001-100-600010	POSTAGE, SUPPLIES, ETC.	6,000.00	6,000.00	6,000.00
7,350.00	6,566.67	7,500.00	001-100-600020	AUDIT	7,500.00	7,500.00	7,500.00
9,601.85	9,055.21	12,000.00	001-100-600030	UTILITIES	12,000.00	12,000.00	12,000.00
9,701.31	7,096.10	11,000.00	001-100-600040	CITY BUILDINGS	11,000.00	11,000.00	11,000.00
17,490.71	18,057.43	18,500.00	001-100-600050	INSURANCE & BONDING	18,500.00	18,500.00	18,500.00
4,000.00	4,000.00	4,000.00	001-100-600060	MAYOR & COUNCIL STIPEND	4,000.00	4,000.00	4,000.00
2,702.62	2,273.89	3,000.00	001-100-600070	TELEPHONE	3,000.00	3,000.00	3,000.00
4,935.68	4,287.59	7,500.00	001-100-600080	LEGAL	7,500.00	7,500.00	7,500.00
.00	3,452.82	2,500.00	001-100-600090	ORDINANCE BOOK UPDATING	2,500.00	2,500.00	2,500.00
4,322.47	2,201.28	5,000.00	001-100-600140	TRAINING, SCHOOLS, ETC.	5,000.00	5,000.00	5,000.00
5,504.08	6,154.13	13,300.00	001-100-600150	COMPUTER SUPPORT	13,300.00	13,300.00	13,300.00
3,234.29	23,871.99	7,500.00	001-100-600600	COMMUNITY PROJECTS	7,500.00	7,500.00	7,500.00
7,500.00	9,000.00	25,000.00	001-100-700100	BUILDING IMPROVEMENTS	25,000.00	25,000.00	25,000.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total ADMINISTRATION EXPENDITURES:							
189,980.87	207,384.98	339,100.00			339,100.00	339,100.00	339,100.00
POLICE DEPARTMENT EXPENDITURES							
22.50	45.00	.00	001-150-504300	HEALTH INSURANCE	.00	.00	.00
.00	.00	2,500.00	001-150-600080	LEGAL EXPENSE	2,500.00	2,500.00	2,500.00
.00	.00	500.00	001-150-600110	MISCELLANEOUS SUPPLIES	500.00	500.00	500.00
21,000.00	21,000.00	22,000.00	001-150-600170	CONTRACTED POLICE - GCSO	22,000.00	22,000.00	22,000.00
Total POLICE DEPARTMENT EXPENDITURES:							
21,022.50	21,045.00	25,000.00			25,000.00	25,000.00	25,000.00
FIRE DEPARTMENT EXPENDITURES							
.00	.00	12,000.00	001-200-600160	TRUCK MAINTENANCE	12,000.00	12,000.00	12,000.00
17,500.00	17,500.00	18,000.00	001-200-600170	CONTRACTED FIRE -SGRFPD	18,000.00	18,000.00	18,000.00
10,530.00	10,530.00	13,000.00	001-200-600172	FIRE SERVICES COOR-GCFS	13,000.00	13,000.00	13,000.00
Total FIRE DEPARTMENT EXPENDITURES:							
28,030.00	28,030.00	43,000.00			43,000.00	43,000.00	43,000.00
GOLF DEPARTMENT EXPENDITURES							
26,880.00	24,233.60	26,000.00	001-250-500160	GOLF COURSE ATTENDANT	26,000.00	26,000.00	26,000.00
2,056.30	1,853.86	2,000.00	001-250-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	2,000.00	2,000.00
794.31	702.77	1,000.00	001-250-504700	UNEMPLOYMENT INSURANCE	1,000.00	1,000.00	1,000.00
730.48	209.84	1,000.00	001-250-504800	WORKER'S COMPENSATION	1,000.00	1,000.00	1,000.00
7,311.35	4,209.63	5,000.00	001-250-505000	PERS	5,000.00	5,000.00	5,000.00
.00	16.75	250.00	001-250-600005	ADVERTISING	250.00	250.00	250.00
1,096.44	6,364.61	7,500.00	001-250-600150	MISCELLANEOUS	7,500.00	7,500.00	7,500.00
4,143.57	4,358.12	5,500.00	001-250-600180	ELECTRICITY	5,500.00	5,500.00	5,500.00
2,603.97	4,689.55	5,000.00	001-250-600190	SPRAY & FERTILIZER	5,000.00	5,000.00	5,000.00
9,553.73	19,404.00	5,000.00	001-250-600300	REPAIRS & MAINTENANCE	5,000.00	5,000.00	5,000.00
2,554.01	2,435.73	3,000.00	001-250-600500	GAS/FUEL GOLF COURSE	3,000.00	3,000.00	3,000.00
241,172.81	6,000.00	10,000.00	001-250-700200	GOLF COURSE IMPROVEMENT	10,000.00	10,000.00	10,000.00
.00	86.38	.00	001-250-700500	GAS/FUEL	.00	.00	.00
Total GOLF DEPARTMENT EXPENDITURES:							
298,896.97	74,564.84	71,250.00			71,250.00	71,250.00	71,250.00
PARKS & REC EXPENDITURES							
23,092.00	14,560.00	26,000.00	001-300-500170	PARK ATTENDANT	26,000.00	26,000.00	26,000.00
1,766.55	1,113.85	2,000.00	001-300-504100	SOCIAL SECURITY/EMPLOYER	2,000.00	2,000.00	2,000.00
684.62	422.24	500.00	001-300-504700	UNEMPLOYMENT INSURANCE	500.00	500.00	500.00
447.47	207.21	500.00	001-300-504800	WORKER'S COMPENSATION	500.00	500.00	500.00
5,224.14	.00	5,000.00	001-300-505000	PERS	5,000.00	5,000.00	5,000.00
3,169.81	2,447.00	5,000.00	001-300-600010	POSTAGE, SUPPLIES, ETC.	5,000.00	5,000.00	5,000.00
817.35	789.19	1,500.00	001-300-600180	ELECTRICITY	1,500.00	1,500.00	1,500.00
92.90	.00	2,500.00	001-300-600200	TREE MAINTENANCE	2,500.00	2,500.00	2,500.00
292.97	477.23	500.00	001-300-600300	GAS/FUEL	500.00	500.00	500.00
.00	.00	1,000.00	001-300-700100	PARK IMPROVEMENTS/MASTER PLAN	1,000.00	1,000.00	1,000.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total PARKS & REC EXPENDITURES:							
35,587.81	20,016.72	44,500.00			44,500.00	44,500.00	44,500.00
SWIMMING POOL EXPENDITURES							
14,496.15	14,719.59	12,700.00	001-325-500160	SWIMMING POOL MANAGER	12,700.00	12,700.00	12,700.00
29,800.94	24,867.13	40,000.00	001-325-500170	LIFEGUARDS	40,000.00	40,000.00	40,000.00
3,388.71	3,028.38	4,500.00	001-325-504100	SOCIAL SECURITY/EMPLOYER	4,500.00	4,500.00	4,500.00
1,312.86	1,148.03	1,000.00	001-325-504700	UNEMPLOYMENT	1,000.00	1,000.00	1,000.00
1,213.48	321.49	750.00	001-325-504800	WORKERS' COMPENSATION	750.00	750.00	750.00
310.68	361.88	500.00	001-325-505000	PERS	500.00	500.00	500.00
39.00	.00	250.00	001-325-600005	ADVERTISING	250.00	250.00	250.00
13,186.43	12,667.09	7,500.00	001-325-600010	SWIMMING POOL EXPENSES	7,500.00	7,500.00	7,500.00
351.19	176.95	750.00	001-325-600070	TELEPHONE	750.00	750.00	750.00
882.04	950.00	3,500.00	001-325-600140	TRAINING & TRAVEL	3,500.00	3,500.00	3,500.00
5,885.67	8,821.45	7,500.00	001-325-600180	UTILITIES	7,500.00	7,500.00	7,500.00
47,515.79	39,074.76	100,000.00	001-325-600300	REPAIR & MAINTENANCE	100,000.00	100,000.00	100,000.00
Total SWIMMING POOL EXPENDITURES:							
118,382.94	106,136.75	178,950.00			178,950.00	178,950.00	178,950.00
NON-DEPARTMENTAL EXPENDITURES							
10,000.00	.00	1,000.00	001-350-800100	MEMORIAL HALL (002)	1,000.00	1,000.00	1,000.00
10,000.00	.00	1,000.00	001-350-800200	TRANSFER TO REV SHARING (004)	1,000.00	1,000.00	1,000.00
200,000.00	.00	10,000.00	001-350-800250	TRANSFER TO DEVELOPMENT (005)	10,000.00	10,000.00	10,000.00
25,000.00	25,000.00	50,000.00	001-350-800300	TRANSFER TO WATER FUND (006)	50,000.00	50,000.00	50,000.00
20,000.00	20,000.00	40,000.00	001-350-800400	EQUIPMENT RESERVE (008)	40,000.00	40,000.00	40,000.00
100,000.00	350,000.00	150,000.00	001-350-800500	TRANSFER TO WATERIMPR (020)	150,000.00	150,000.00	150,000.00
100,000.00	.00	10,000.00	001-350-800600	TRANSFER TO CGS FUND (009)	10,000.00	10,000.00	10,000.00
100,000.00	.00	50,000.00	001-350-800700	TRANSFER TO WW IMP FUND (030)	50,000.00	50,000.00	50,000.00
.00	150,000.00	100,000.00	001-350-800800	STATE STREET FUND - 003	100,000.00	100,000.00	100,000.00
.00	.00	413,700.00	001-350-800900	CONTINGENCY	413,700.00	413,700.00	413,700.00
Total NON-DEPARTMENTAL EXPENDITURES:							
565,000.00	545,000.00	825,700.00			825,700.00	825,700.00	825,700.00
GENERAL FUND Revenue Total:							
1,004,603.32	1,052,648.08	1,527,500.00			1,527,500.00	1,527,500.00	1,527,500.00
GENERAL FUND Expenditure Total:							
1,256,901.09	1,002,178.29	1,527,500.00			1,527,500.00	1,527,500.00	1,527,500.00
Total GENERAL FUND:							
249,132.77-	53,634.79	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
MEMORIAL HALL FUND							
MEMORIAL HALL REVENUES							
.00	.00	45,000.00	002-000-401000	CASH ON HAND	45,000.00	45,000.00	45,000.00
802.92	695.09	1,000.00	002-000-412000	INTEREST INCOME	1,000.00	1,000.00	1,000.00
1,200.00	2,350.00	1,500.00	002-000-417000	RECEIPTS FROM M.H. RENT	1,500.00	1,500.00	1,500.00
10,000.00	.00	1,000.00	002-000-450000	TRANSFER FROM G.F.	1,000.00	1,000.00	1,000.00
Total MEMORIAL HALL REVENUES:							
12,002.92	3,045.09	48,500.00			48,500.00	48,500.00	48,500.00
MEMORIAL HALL EXPENDITURES							
1,867.79	2,410.14	3,500.00	002-400-600030	UTILITIES	3,500.00	3,500.00	3,500.00
.00	375.00	2,500.00	002-400-600210	MAINTENANCE	2,500.00	2,500.00	2,500.00
382.06	.00	3,000.00	002-400-600220	SUPPLIES	3,000.00	3,000.00	3,000.00
1,080.00	1,104.00	39,500.00	002-400-700100	BUILDING IMPROVEMENT	39,500.00	39,500.00	39,500.00
Total MEMORIAL HALL EXPENDITURES:							
3,329.85	3,889.14	48,500.00			48,500.00	48,500.00	48,500.00
MEMORIAL HALL FUND Revenue Total:							
12,002.92	3,045.09	48,500.00			48,500.00	48,500.00	48,500.00
MEMORIAL HALL FUND Expenditure Total:							
3,329.85	3,889.14	48,500.00			48,500.00	48,500.00	48,500.00
Total MEMORIAL HALL FUND:							
8,673.07	844.05-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
STATE STREETS FUND							
STATE STREETS REVENUES							
.00	.00	150,000.00	003-000-401000	CASH ON HAND	150,000.00	150,000.00	150,000.00
8,201.25	7,099.80	7,000.00	003-000-412000	INTEREST INCOME	7,000.00	7,000.00	7,000.00
59,517.79	60,935.21	60,000.00	003-000-419000	STATE STREETS APPORTION.	60,000.00	60,000.00	60,000.00
.00	250,000.00	250,000.00	003-000-420000	SPECIAL CITY ALLOT. GRANT	250,000.00	250,000.00	250,000.00
.00	286.35-	400,000.00	003-000-421000	SIDEWALK GRANT	400,000.00	400,000.00	400,000.00
.00	150,000.00	100,000.00	003-000-450000	TRANSFER FROM GENERAL FUND	100,000.00	100,000.00	100,000.00
.00	.00	50,000.00	003-000-458000	OUTSIDE FUNDING SOURCES	50,000.00	50,000.00	50,000.00
Total STATE STREETS REVENUES:							
67,719.04	467,748.66	1,017,000.00			1,017,000.00	1,017,000.00	1,017,000.00
STATE STREET EXPENDITURES							
17,645.28	18,217.78	24,000.00	003-450-600230	STREET LIGHTS	24,000.00	24,000.00	24,000.00
362.83	1,526.15	5,000.00	003-450-600231	MISCELLANEOUS/SPRAY	5,000.00	5,000.00	5,000.00
25,000.00	2,700.00	100,000.00	003-450-600600	AMIN/AUDIT/LEGAL/ENGINEERING	100,000.00	100,000.00	100,000.00
.00	262,140.68	388,000.00	003-450-700200	STREET OIL & ROCK	388,000.00	388,000.00	388,000.00
.00	37,131.25	400,000.00	003-450-700500	SIDEWALK IMPROVEMENT	400,000.00	400,000.00	400,000.00
.00	30,000.00	100,000.00	003-450-700600	DARK SKY LIGHTING	100,000.00	100,000.00	100,000.00
Total STATE STREET EXPENDITURES:							
43,008.11	351,715.86	1,017,000.00			1,017,000.00	1,017,000.00	1,017,000.00
STATE STREETS FUND Revenue Total:							
67,719.04	467,748.66	1,017,000.00			1,017,000.00	1,017,000.00	1,017,000.00
STATE STREETS FUND Expenditure Total:							
43,008.11	351,715.86	1,017,000.00			1,017,000.00	1,017,000.00	1,017,000.00
Total STATE STREETS FUND:							
24,710.93	116,032.80	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
STATE REVENUE SHARING FUND							
STATE REV SHARE REVENUES							
.00	.00	560,000.00	004-000-401000	CASH ON HAND	560,000.00	560,000.00	560,000.00
24,718.54	19,797.19	20,000.00	004-000-412000	INTEREST INCOME	20,000.00	20,000.00	20,000.00
4,678.43	5,700.02	7,500.00	004-000-420000	STATE REVENUE APPORTION.	7,500.00	7,500.00	7,500.00
.00	.00	10,000.00	004-000-440000	FIBER LEASE/RENT REVENUE	10,000.00	10,000.00	10,000.00
10,000.00	.00	1,000.00	004-000-450000	TRANSFER FROM GENERAL FUND	1,000.00	1,000.00	1,000.00
.00	.00	1,000.00	004-000-458000	OUTSIDE FUNDING SOURCE - GRANT	1,000.00	1,000.00	1,000.00
Total STATE REV SHARE REVENUES:							
39,396.97	25,497.21	599,500.00			599,500.00	599,500.00	599,500.00
STATE REV SHARE EXPENDITURES							
.00	.00	5,000.00	004-500-600010	SUPPLIES, MATERIALS	5,000.00	5,000.00	5,000.00
24,000.00	24,550.00	24,000.00	004-500-600020	FIBER COSTS - O&M	24,000.00	24,000.00	24,000.00
5,489.35	7,400.74	25,000.00	004-500-600080	TELECOM ATTORNEY/PROF FEES	25,000.00	25,000.00	25,000.00
.00	.00	25,000.00	004-500-600970	DESIGN/ENGINEERING	25,000.00	25,000.00	25,000.00
.00	.00	500.00	004-500-601990	MAIN STREET PROJECT/CITY MATCH	500.00	500.00	500.00
548.02	5,347.60	270,000.00	004-500-700220	FIBER/INTERNET PROJECT	270,000.00	270,000.00	270,000.00
.00	.00	250,000.00	004-500-800500	Transfer to Water Impr (020)	250,000.00	250,000.00	250,000.00
Total STATE REV SHARE EXPENDITURES:							
30,037.37	37,298.34	599,500.00			599,500.00	599,500.00	599,500.00
STATE REVENUE SHARING FUND Revenue Total:							
39,396.97	25,497.21	599,500.00			599,500.00	599,500.00	599,500.00
STATE REVENUE SHARING FUND Expenditure Total:							
30,037.37	37,298.34	599,500.00			599,500.00	599,500.00	599,500.00
Total STATE REVENUE SHARING FUND:							
9,359.60	11,801.13-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
DEVELOPMENT GRANT FUND							
DEVELOPMENT GRANT REVENUES							
.00	.00	1,200,000.00	005-000-401000	CASH ON HAND	1,200,000.00	1,200,000.00	1,200,000.00
28,016.24	24,253.52	20,000.00	005-000-412000	INTEREST INCOME	20,000.00	20,000.00	20,000.00
1,100.00	1,350.00	7,500.00	005-000-421000	DEVELOPMENT FEES	7,500.00	7,500.00	7,500.00
200,000.00	.00	10,000.00	005-000-450000	TRANSFER FROM GENERAL FUND	10,000.00	10,000.00	10,000.00
.00	22,000.00	500,000.00	005-000-470000	STATE/OUTSIDE GRANT	500,000.00	500,000.00	500,000.00
Total DEVELOPMENT GRANT REVENUES:							
229,116.24	47,603.52	1,737,500.00			1,737,500.00	1,737,500.00	1,737,500.00
DEVELOPMENT GRANT EXPENDITURES							
228.00	411.00	1,000.00	005-550-600005	ADVERTISING	1,000.00	1,000.00	1,000.00
.00	7,500.40	200,000.00	005-550-600080	ENGINEERING/DESIGN	200,000.00	200,000.00	200,000.00
113.90	62.70	5,000.00	005-550-600140	TRAINING, SCHOOLS, ETC.	5,000.00	5,000.00	5,000.00
4,914.90	6,019.00	50,000.00	005-550-600200	CONSULTANT	50,000.00	50,000.00	50,000.00
217.30	.00	2,500.00	005-550-600220	SUPPLIES	2,500.00	2,500.00	2,500.00
.00	.00	2,500.00	005-550-600221	MAP UPDATING	2,500.00	2,500.00	2,500.00
.00	12,445.00	1,476,500.00	005-550-700200	HOUSING DEVELOPMENT	1,476,500.00	1,476,500.00	1,476,500.00
Total DEVELOPMENT GRANT EXPENDITURES:							
5,474.10	26,438.10	1,737,500.00			1,737,500.00	1,737,500.00	1,737,500.00
DEVELOPMENT GRANT FUND Revenue Total:							
229,116.24	47,603.52	1,737,500.00			1,737,500.00	1,737,500.00	1,737,500.00
DEVELOPMENT GRANT FUND Expenditure Total:							
5,474.10	26,438.10	1,737,500.00			1,737,500.00	1,737,500.00	1,737,500.00
Total DEVELOPMENT GRANT FUND:							
223,642.14	21,165.42	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WATER FUND							
240,853.47	187,982.28	.00	006-000-301000	FUND BALANCE	.00	.00	.00
WATER REVENUES							
.00	20,466.50-	140,000.00	006-000-401000	CASH ON HAND	140,000.00	140,000.00	140,000.00
11,097.53	9,607.06	10,000.00	006-000-412000	INTEREST INCOME	10,000.00	10,000.00	10,000.00
228,205.02	237,641.41	230,000.00	006-000-422000	WATER RECEIPTS	230,000.00	230,000.00	230,000.00
27,000.00	350.00	5,000.00	006-000-427000	CONNECTION FEE	5,000.00	5,000.00	5,000.00
25,000.00	25,000.00	50,000.00	006-000-450000	TRANSFER FROM GENERAL FUND	50,000.00	50,000.00	50,000.00
3,009.75	2,520.00	3,500.00	006-000-455000	BACKFLOW TESTING REVENUE	3,500.00	3,500.00	3,500.00
Total WATER REVENUES:							
294,312.30	254,651.97	438,500.00			438,500.00	438,500.00	438,500.00
WATER EXPENDITURES							
38,782.80	36,753.41	23,000.00	006-600-500110	CITY ADMIN/ADMIN ASSISTANT	23,000.00	23,000.00	23,000.00
28,026.88	29,005.68	31,200.00	006-600-500180	PW SUPERINTENDENT	31,200.00	31,200.00	31,200.00
49,307.65	51,524.70	55,200.00	006-600-500190	PW LABORER	55,200.00	55,200.00	55,200.00
4,765.37	5,752.64	10,000.00	006-600-500192	OVERTIME	10,000.00	10,000.00	10,000.00
.00	.00	1,000.00	006-600-500193	PART-TIME LABOR	1,000.00	1,000.00	1,000.00
9,247.62	9,412.34	9,300.00	006-600-504100	SOCIAL SECURITY/EMPLOYER	9,300.00	9,300.00	9,300.00
23,049.94	25,947.82	30,600.00	006-600-504300	HEALTH INSURANCE	30,600.00	30,600.00	30,600.00
1,984.68	1,868.51	.00	006-600-504400	DENTAL INSURANCE	.00	.00	.00
52.02	43.16	100.00	006-600-504500	LIFE INSURANCE	100.00	100.00	100.00
190.79	161.01	250.00	006-600-504600	LONG TERM DISABILITY INSURANCE	250.00	250.00	250.00
2,940.23	2,818.48	2,000.00	006-600-504700	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	2,000.00
1,328.92	722.43	1,000.00	006-600-504800	WORKER'S COMPENSATION	1,000.00	1,000.00	1,000.00
31,361.43	36,725.38	36,000.00	006-600-505000	PERS	36,000.00	36,000.00	36,000.00
3,973.68	1,000.00	5,000.00	006-600-600010	POSTAGE, SUPPLIES, ECT.	5,000.00	5,000.00	5,000.00
6,250.00	6,466.67	7,500.00	006-600-600020	AUDIT	7,500.00	7,500.00	7,500.00
17,490.71	18,265.12	19,000.00	006-600-600030	INSURANCE & BONDING	19,000.00	19,000.00	19,000.00
1,495.78	1,754.14	1,500.00	006-600-600070	TELEPHONE	1,500.00	1,500.00	1,500.00
.00	.00	2,500.00	006-600-600080	LEGAL	2,500.00	2,500.00	2,500.00
4,207.49	7,240.99	10,000.00	006-600-600090	COMPUTER SUPPORT	10,000.00	10,000.00	10,000.00
23,100.28	24,249.01	30,000.00	006-600-600180	UTILITIES	30,000.00	30,000.00	30,000.00
21,275.14	1,167.67	15,000.00	006-600-600230	MATERIALS/METERS	15,000.00	15,000.00	15,000.00
.00	.00	5,000.00	006-600-600240	HYDRANTS/PIPE	5,000.00	5,000.00	5,000.00
9,789.34	2,813.99	7,500.00	006-600-600250	FITTINGS	7,500.00	7,500.00	7,500.00
5,636.11	6,995.20	7,500.00	006-600-600260	VEHICLE EXPENSE	7,500.00	7,500.00	7,500.00
4,614.25	18,184.21	10,000.00	006-600-600265	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
5,340.23	3,183.94	2,500.00	006-600-600270	TOOLS & SUPPLIES	2,500.00	2,500.00	2,500.00
1,804.21	2,236.24	2,500.00	006-600-600280	TRAINING/CERTIFICATION	2,500.00	2,500.00	2,500.00
11,646.31	14,954.30	12,000.00	006-600-600290	CHLORINE	12,000.00	12,000.00	12,000.00
7,971.05	5,971.95	8,000.00	006-600-600300	TESTING	8,000.00	8,000.00	8,000.00
1,550.58	898.42	2,500.00	006-600-600310	BUILDING MAINTENANCE	2,500.00	2,500.00	2,500.00
30,000.00	.00	10,000.00	006-600-800880	TRANSFER - EQUIP RES 008 & 080	10,000.00	10,000.00	10,000.00
.00	.00	80,850.00	006-600-800900	CONTINGENCY	80,850.00	80,850.00	80,850.00
Total WATER EXPENDITURES:							
347,183.49	316,117.41	438,500.00			438,500.00	438,500.00	438,500.00
WATER FUND Revenue Total:							
294,312.30	254,651.97	438,500.00			438,500.00	438,500.00	438,500.00
WATER FUND Expenditure Total:							
347,183.49	316,117.41	438,500.00			438,500.00	438,500.00	438,500.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total WATER FUND:							
187,982.28	126,516.84	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
SEWER FUND							
SEWER REVENUES							
.00	.00	225,000.00	007-000-401000	CASH ON HAND	225,000.00	225,000.00	225,000.00
16,345.21	14,149.94	15,000.00	007-000-412000	INTEREST INCOME	15,000.00	15,000.00	15,000.00
.00	.00	2,500.00	007-000-416000	FARMING REVENUE	2,500.00	2,500.00	2,500.00
240,198.16	253,280.60	240,000.00	007-000-423000	SEWER RECEIPTS	240,000.00	240,000.00	240,000.00
558.21	744.51	1,000.00	007-000-424000	LATE CHARGE	1,000.00	1,000.00	1,000.00
20,544.42	20,650.38	25,000.00	007-000-425000	TRANSFER STATION RECEIPTS	25,000.00	25,000.00	25,000.00
700.00	.00	2,500.00	007-000-427000	CONNECTION FEE	2,500.00	2,500.00	2,500.00
.00	.00	500.00	007-000-428000	FARM PROGRAM	500.00	500.00	500.00
Total SEWER REVENUES:							
278,346.00	288,825.43	511,500.00			511,500.00	511,500.00	511,500.00
SEWER EXPENDITURES							
20,250.00	13,823.69	21,500.00	007-650-500110	CITY ADMIN/ADMIN ASSISTANT	21,500.00	21,500.00	21,500.00
28,026.89	29,005.66	31,200.00	007-650-500180	PUBLIC WORKS SUPERINTENDENT	31,200.00	31,200.00	31,200.00
67,840.48	74,454.42	55,200.00	007-650-500190	PW LABORER	55,200.00	55,200.00	55,200.00
1,332.68	1,590.15	2,500.00	007-650-500192	OVERTIME	2,500.00	2,500.00	2,500.00
12,205.00	11,603.69	25,000.00	007-650-500193	TRANSFER STATION LABOR	25,000.00	25,000.00	25,000.00
9,918.86	9,981.58	10,400.00	007-650-504100	SOCIAL SECURITY/EMPLOYER	10,400.00	10,400.00	10,400.00
22,608.29	25,480.89	32,700.00	007-650-504300	HEALTH INSURANCE	32,700.00	32,700.00	32,700.00
1,949.05	1,830.90	.00	007-650-504400	DENTAL INSURANCE	.00	.00	.00
50.89	41.99	100.00	007-650-504500	LIFE INSURANCE	100.00	100.00	100.00
185.45	155.90	200.00	007-650-504600	LONG TERM DISABILITY INSURANCE	200.00	200.00	200.00
3,226.10	3,060.61	2,500.00	007-650-504700	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	2,500.00
309.06	827.00	1,500.00	007-650-504800	WORKER'S COMPENSATION	1,500.00	1,500.00	1,500.00
30,493.54	35,501.21	33,000.00	007-650-505000	PERS	33,000.00	33,000.00	33,000.00
4,087.68	1,150.00	5,000.00	007-650-600010	POSTAGE, OFFICE SUPPLIES	5,000.00	5,000.00	5,000.00
6,250.00	6,466.66	7,500.00	007-650-600020	AUDIT	7,500.00	7,500.00	7,500.00
17,490.70	18,265.12	19,000.00	007-650-600030	INSURANCE & BONDING	19,000.00	19,000.00	19,000.00
4,363.47	4,405.89	4,000.00	007-650-600070	TELEPHONE	4,000.00	4,000.00	4,000.00
.00	.00	1,000.00	007-650-600080	LEGAL	1,000.00	1,000.00	1,000.00
4,071.48	3,567.88	6,500.00	007-650-600090	COMPUTER SUPPORT	6,500.00	6,500.00	6,500.00
12,273.58	11,825.55	15,000.00	007-650-600180	UTILITIES	15,000.00	15,000.00	15,000.00
6,516.07	3,518.26	7,500.00	007-650-600265	EQUIPMENT MAINTENANCE	7,500.00	7,500.00	7,500.00
3,748.03	4,180.02	2,500.00	007-650-600270	TOOLS/SUPPLIES	2,500.00	2,500.00	2,500.00
3,526.82	4,748.22	5,000.00	007-650-600280	TRAINING/CERTIFICATION	5,000.00	5,000.00	5,000.00
11,454.99	13,345.21	12,000.00	007-650-600290	CHLORINE	12,000.00	12,000.00	12,000.00
5,378.80	7,350.82	5,000.00	007-650-600310	VEHICLE EXPENSE	5,000.00	5,000.00	5,000.00
.00	.00	2,500.00	007-650-600320	PERMITS AND FEES	2,500.00	2,500.00	2,500.00
2,073.65	2,370.90	5,000.00	007-650-600510	LAGOON & CIRCLE MAINTENANCE	5,000.00	5,000.00	5,000.00
4,621.56	3,307.24	2,000.00	007-650-600520	TRANSFER STATION	2,000.00	2,000.00	2,000.00
2,894.07	1,768.95	3,500.00	007-650-600530	TESTING	3,500.00	3,500.00	3,500.00
300.31	6,123.67	2,500.00	007-650-600540	BUILDING MAINTENANCE	2,500.00	2,500.00	2,500.00
1,426.57	2,616.90	2,500.00	007-650-600560	PIPE/FITTINGS	2,500.00	2,500.00	2,500.00
.00	.00	2,500.00	007-650-600570	MANHOLES	2,500.00	2,500.00	2,500.00
5,000.00	5,000.00	5,000.00	007-650-800700	TRANSFER TO WWIS (030)	5,000.00	5,000.00	5,000.00
15,000.00	15,000.00	15,000.00	007-650-800810	TRANSFER TO DEBT SERVICE (100)	15,000.00	15,000.00	15,000.00
10,000.00	10,000.00	5,000.00	007-650-800820	TRANSFER TO WW EQUIP RES (090)	5,000.00	5,000.00	5,000.00
20,000.00	20,000.00	15,000.00	007-650-800880	TRANSFER TO EQUIP RES (008)	15,000.00	15,000.00	15,000.00
.00	.00	145,200.00	007-650-800900	CONTINGENCY	145,200.00	145,200.00	145,200.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
Total SEWER EXPENDITURES:							
338,874.07	352,368.98	511,500.00			511,500.00	511,500.00	511,500.00
SEWER FUND Revenue Total:							
278,346.00	288,825.43	511,500.00			511,500.00	511,500.00	511,500.00
SEWER FUND Expenditure Total:							
338,874.07	352,368.98	511,500.00			511,500.00	511,500.00	511,500.00
Total SEWER FUND:							
60,528.07-	63,543.55-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
EQUIPMENT RESERVE FUND							
EQUIP RESERVE REVENUES							
.00	.00	880,000.00	008-000-401000	CASH ON HAND	880,000.00	880,000.00	880,000.00
31,199.25	143,147.00	25,000.00	008-000-412000	INTEREST INCOME	25,000.00	25,000.00	25,000.00
20,000.00	20,000.00	40,000.00	008-000-450000	TRANSFER FROM G.F.	40,000.00	40,000.00	40,000.00
20,000.00	.00	5,000.00	008-000-451000	TRANSER FROM WATER FUND	5,000.00	5,000.00	5,000.00
20,000.00	20,000.00	15,000.00	008-000-452000	TRANSFER FROM SEWER FUND	15,000.00	15,000.00	15,000.00
Total EQUIP RESERVE REVENUES:							
91,199.25	183,147.00	965,000.00			965,000.00	965,000.00	965,000.00
EQUIP RESERVE EXPENDITURES							
.00	.00	10,000.00	008-700-700300	EQUIPMENT - GENERAL	10,000.00	10,000.00	10,000.00
.00	.00	1,000.00	008-700-700350	EQUIPMENT-POLICE DEPT	1,000.00	1,000.00	1,000.00
.00	.00	30,000.00	008-700-700400	PUBLIC WORKS PICKUP	30,000.00	30,000.00	30,000.00
.00	.00	50,000.00	008-700-700410	PARK TRACTOR	50,000.00	50,000.00	50,000.00
.00	.00	30,000.00	008-700-700440	GOLF COURSE EQUIPMENT	30,000.00	30,000.00	30,000.00
.00	.00	200,000.00	008-700-700450	BACKHOE	200,000.00	200,000.00	200,000.00
.00	.00	50,000.00	008-700-700460	GOLF COURSE MOWERS	50,000.00	50,000.00	50,000.00
.00	.00	350,000.00	008-700-700500	FIRE TRUCK(250K)	350,000.00	350,000.00	350,000.00
.00	.00	60,000.00	008-700-700600	TRACTOR-GOLF COURSE	60,000.00	60,000.00	60,000.00
.00	.00	10,000.00	008-700-700800	POLICE VEHICLE	10,000.00	10,000.00	10,000.00
.00	160,286.61	174,000.00	008-700-700900	PUBLIC WORKS EQUIPMENT	174,000.00	174,000.00	174,000.00
Total EQUIP RESERVE EXPENDITURES:							
.00	160,286.61	965,000.00			965,000.00	965,000.00	965,000.00
EQUIPMENT RESERVE FUND Revenue Total:							
91,199.25	183,147.00	965,000.00			965,000.00	965,000.00	965,000.00
EQUIPMENT RESERVE FUND Expenditure Total:							
.00	160,286.61	965,000.00			965,000.00	965,000.00	965,000.00
Total EQUIPMENT RESERVE FUND:							
91,199.25	22,860.39	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
CGS BUILDING/FACILITY							
Source: 000							
.00	.00	450,000.00	009-000-401000	CASH ON HAND	450,000.00	450,000.00	450,000.00
6,796.14	5,883.39	5,000.00	009-000-412000	INTEREST INCOME	5,000.00	5,000.00	5,000.00
.00	.00	1,000.00	009-000-418000	FACILITY RENTS/SALES	1,000.00	1,000.00	1,000.00
.00	.00	500,000.00	009-000-419000	GRANTS FROM OUTSIDE SOURCES	500,000.00	500,000.00	500,000.00
.00	.00	500,000.00	009-000-420000	GRANT FROM GILLIAM COUNTY	500,000.00	500,000.00	500,000.00
100,000.00	.00	10,000.00	009-000-450000	TRANSFER FROM GENERAL FUND	10,000.00	10,000.00	10,000.00
Total Source: 000:							
106,796.14	5,883.39	1,466,000.00			1,466,000.00	1,466,000.00	1,466,000.00
Department: 350							
.00	.00	2,000.00	009-350-600005	ADVERTISING	2,000.00	2,000.00	2,000.00
.00	.00	5,000.00	009-350-600010	SUPPLIES	5,000.00	5,000.00	5,000.00
.00	.00	20,000.00	009-350-600050	INSURANCE	20,000.00	20,000.00	20,000.00
2,950.00	.00	250,000.00	009-350-600080	ENGINEERING/CONSULTANT/LEGAL	250,000.00	250,000.00	250,000.00
1,672.86	1,431.49	20,000.00	009-350-600180	UTILITIES	20,000.00	20,000.00	20,000.00
.00	.00	1,169,000.00	009-350-700100	BUILDING IMPROVEMENT	1,169,000.00	1,169,000.00	1,169,000.00
Total Department: 350:							
4,622.86	1,431.49	1,466,000.00			1,466,000.00	1,466,000.00	1,466,000.00
CGS BUILDING/FACILITY Revenue Total:							
106,796.14	5,883.39	1,466,000.00			1,466,000.00	1,466,000.00	1,466,000.00
CGS BUILDING/FACILITY Expenditure Total:							
4,622.86	1,431.49	1,466,000.00			1,466,000.00	1,466,000.00	1,466,000.00
Total CGS BUILDING/FACILITY:							
102,173.28	4,451.90	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
SEWER RESERVE FUND							
SEWER RESERVE REVENUES							
.00	.00	450,000.00	010-000-401000	CASH ON HAND	450,000.00	450,000.00	450,000.00
18,954.70	16,408.98	15,000.00	010-000-412000	INTEREST INCOME	15,000.00	15,000.00	15,000.00
5,334.26	7,814.16	5,500.00	010-000-423000	SEWER RESERVE RECEIPTS	5,500.00	5,500.00	5,500.00
Total SEWER RESERVE REVENUES:							
24,288.96	24,223.14	470,500.00			470,500.00	470,500.00	470,500.00
SEWER RESERVE EXPENDITURES							
.00	.00	470,500.00	010-900-700000	CAPITAL OUTLAY	470,500.00	470,500.00	470,500.00
Total SEWER RESERVE EXPENDITURES:							
.00	.00	470,500.00			470,500.00	470,500.00	470,500.00
SEWER RESERVE FUND Revenue Total:							
24,288.96	24,223.14	470,500.00			470,500.00	470,500.00	470,500.00
SEWER RESERVE FUND Expenditure Total:							
.00	.00	470,500.00			470,500.00	470,500.00	470,500.00
Total SEWER RESERVE FUND:							
24,288.96	24,223.14	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WATER TRUST FUND							
WATER TRUST REVENUES							
3,606.18	1,124.02	.00	011-000-425000	DEPOSITS RECEIVED	.00	.00	.00
Total WATER TRUST REVENUES:							
3,606.18	1,124.02	.00			.00	.00	.00
WATER TRUST EXPENDITURES							
906.18	1,300.17	.00	011-910-600400	DEPOSIT REFUNDS	.00	.00	.00
Total WATER TRUST EXPENDITURES:							
906.18	1,300.17	.00			.00	.00	.00
WATER TRUST FUND Revenue Total:							
3,606.18	1,124.02	.00			.00	.00	.00
WATER TRUST FUND Expenditure Total:							
906.18	1,300.17	.00			.00	.00	.00
Total WATER TRUST FUND:							
2,700.00	176.15-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
TRANSIENT ROOM TAX FUND							
TRANSIENT ROOM TAX REVENUES							
.00	.00	40,000.00	014-000-401000	CASH ON HAND	40,000.00	40,000.00	40,000.00
1,949.97	1,688.07	1,500.00	014-000-412000	INTEREST INCOME	1,500.00	1,500.00	1,500.00
28,599.59	63,678.58	30,000.00	014-000-420000	TAX RECEIPTS	30,000.00	30,000.00	30,000.00
Total TRANSIENT ROOM TAX REVENUES:							
30,549.56	65,366.65	71,500.00			71,500.00	71,500.00	71,500.00
TRANSIENT ROOM TAX EXPENDITURES							
26,983.35	35,883.31	71,500.00	014-140-600010	TOURISM	71,500.00	71,500.00	71,500.00
Total TRANSIENT ROOM TAX EXPENDITURES:							
26,983.35	35,883.31	71,500.00			71,500.00	71,500.00	71,500.00
TRANSIENT ROOM TAX FUND Revenue Total:							
30,549.56	65,366.65	71,500.00			71,500.00	71,500.00	71,500.00
TRANSIENT ROOM TAX FUND Expenditure Total:							
26,983.35	35,883.31	71,500.00			71,500.00	71,500.00	71,500.00
Total TRANSIENT ROOM TAX FUND:							
3,566.21	29,483.34	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WATER SYSTEM IMPROVEMENT FUND							
WATER SYSTEM IMPROVE REVENUES							
.00	.00	625,000.00	020-000-401000	CASH ON HAND	625,000.00	625,000.00	625,000.00
32,891.12	28,473.65	20,000.00	020-000-412000	INTEREST	20,000.00	20,000.00	20,000.00
.00	.00	200,000.00	020-000-418000	OUTSIDE FUNDING - GRANT	200,000.00	200,000.00	200,000.00
196,300.00	.00	200,000.00	020-000-420000	OUTSIDE FUNDING - GILLIAM CO	200,000.00	200,000.00	200,000.00
100,000.00	350,000.00	150,000.00	020-000-450000	TRANSFER FROM GENERAL FUND	150,000.00	150,000.00	150,000.00
Total WATER SYSTEM IMPROVE REVENUES:							
329,191.12	378,473.65	1,195,000.00			1,195,000.00	1,195,000.00	1,195,000.00
WATER SYSTEM IMP EXPENDITURES							
39,333.68	38,680.70	44,000.00	020-960-500110	PW SUPERINTENDENT/LABORER	44,000.00	44,000.00	44,000.00
3,009.03	2,959.00	3,400.00	020-960-504100	SOCIAL SECURITY/EMPLOYER	3,400.00	3,400.00	3,400.00
6,767.91	8,377.38	11,200.00	020-960-504300	HEALTH INSURANCE	11,200.00	11,200.00	11,200.00
641.66	622.14	.00	020-960-504400	DENTAL INSURANCE	.00	.00	.00
16.93	15.76	100.00	020-960-504500	LIFE INSURANCE	100.00	100.00	100.00
60.48	54.03	100.00	020-960-504600	LONG TERM DISABILITY INSURANCE	100.00	100.00	100.00
909.03	879.82	800.00	020-960-504700	UNEMPLOYMENT INSURANCE	800.00	800.00	800.00
7.47	9.88	500.00	020-960-504800	WORKERS COMPENSATION	500.00	500.00	500.00
9,548.72	11,629.10	13,200.00	020-960-505000	PERS	13,200.00	13,200.00	13,200.00
.00	79.18	10,000.00	020-960-600265	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
.00	357.57	10,000.00	020-960-600270	TOOLS	10,000.00	10,000.00	10,000.00
.00	1,184.24	5,000.00	020-960-600600	FUEL	5,000.00	5,000.00	5,000.00
9,513.79	.00	50,000.00	020-960-600970	ADMIN/AUDIT/LEGAL/ENGINEERING	50,000.00	50,000.00	50,000.00
724,854.70	165,117.95	500,000.00	020-960-700200	LINE EXTENSIONS	500,000.00	500,000.00	500,000.00
.00	.00	50,000.00	020-960-700300	BUILDING IMPROVEMENT	50,000.00	50,000.00	50,000.00
.00	.00	300,000.00	020-960-700930	TRANSMISSION LINE RESERVE	300,000.00	300,000.00	300,000.00
25,943.37	22,144.27	196,700.00	020-960-700940	WELL PUMP, ELECT, PIPE	196,700.00	196,700.00	196,700.00
Total WATER SYSTEM IMP EXPENDITURES:							
820,606.77	252,111.02	1,195,000.00			1,195,000.00	1,195,000.00	1,195,000.00
WATER SYSTEM IMPROVEMENT FUND Revenue Total:							
329,191.12	378,473.65	1,195,000.00			1,195,000.00	1,195,000.00	1,195,000.00
WATER SYSTEM IMPROVEMENT FUND Expenditure Total:							
820,606.77	252,111.02	1,195,000.00			1,195,000.00	1,195,000.00	1,195,000.00
Total WATER SYSTEM IMPROVEMENT FUND:							
491,415.65-	126,362.63	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WASTE WATER SYSTEM IMPROV FUND							
WASTE WTR SYS IMPROVE REVENUES							
.00	.00	615,000.00	030-000-401000	CASH ON HAND	615,000.00	615,000.00	615,000.00
22,768.56	19,710.63	20,000.00	030-000-412000	INTEREST	20,000.00	20,000.00	20,000.00
5,000.00	5,000.00	5,000.00	030-000-455000	TRANSFER FROM SEWER FUND	5,000.00	5,000.00	5,000.00
100,000.00	.00	50,000.00	030-000-455100	TRANSFER FROM GENERAL FUND	50,000.00	50,000.00	50,000.00
.00	.00	10,000.00	030-000-456000	OUTSIDE FUNDING SOURCE	10,000.00	10,000.00	10,000.00
Total WASTE WTR SYS IMPROVE REVENUES:							
127,768.56	24,710.63	700,000.00			700,000.00	700,000.00	700,000.00
WASTE WATER IMP EXPENDITURES							
.00	.00	1,000.00	030-960-500110	PW SUPERINTENDENT/LABORER	1,000.00	1,000.00	1,000.00
.00	.00	100.00	030-960-504100	SOCIAL SECURITY/EMPLOYER	100.00	100.00	100.00
.00	.00	100.00	030-960-504700	UNEMPLOYMENT INSURANCE	100.00	100.00	100.00
.00	.00	100.00	030-960-504800	WORKERS COMPENSATION	100.00	100.00	100.00
.00	.00	65,000.00	030-960-600200	MANHOLES/SEWER REPAIRS	65,000.00	65,000.00	65,000.00
.00	.00	50,000.00	030-960-600970	ADMIN/LEGAL/ENGINEER	50,000.00	50,000.00	50,000.00
.00	.00	100,000.00	030-960-700300	BUILDING IMPROVEMENT	100,000.00	100,000.00	100,000.00
.00	6,989.10	460,689.00	030-960-700960	CONSTRUCTION-IMPROV PROJECT	460,689.00	460,689.00	460,689.00
Total WASTE WATER IMP EXPENDITURES:							
.00	6,989.10	676,989.00			676,989.00	676,989.00	676,989.00
WASTE WATER IMP EXPENDITURES							
9,604.00	10,012.00	10,437.00	030-980-500100	DEBT SERVICE-USDA PRINCIPAL	10,437.00	10,437.00	10,437.00
13,407.00	12,999.00	12,574.00	030-980-500120	DEBT SERVICE-INTEREST DEC	12,574.00	12,574.00	12,574.00
Total WASTE WATER IMP EXPENDITURES:							
23,011.00	23,011.00	23,011.00			23,011.00	23,011.00	23,011.00
WASTE WATER SYSTEM IMPROV FUND Revenue Total:							
127,768.56	24,710.63	700,000.00			700,000.00	700,000.00	700,000.00
WASTE WATER SYSTEM IMPROV FUND Expenditure Total:							
23,011.00	30,000.10	700,000.00			700,000.00	700,000.00	700,000.00
Total WASTE WATER SYSTEM IMPROV FUND:							
104,757.56	5,289.47-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
WATER EQUIPMENT RESERVE FUND							
WATER EQUP RESERVE REVENUES							
.00	.00	75,000.00	080-000-401000	CASH ON HAND	75,000.00	75,000.00	75,000.00
5,075.61	4,393.91	5,000.00	080-000-412000	INTEREST INCOME	5,000.00	5,000.00	5,000.00
10,000.00	.00	5,000.00	080-000-451000	TRANSFER FROM WATER FUND	5,000.00	5,000.00	5,000.00
Total WATER EQUP RESERVE REVENUES:							
15,075.61	4,393.91	85,000.00			85,000.00	85,000.00	85,000.00
WATER EQUIPMENT EXPENDITUR							
.00	.00	10,000.00	080-700-700400	PUBLIC WORKS PICKUP	10,000.00	10,000.00	10,000.00
.00	.00	60,000.00	080-700-700450	BACKHOE	60,000.00	60,000.00	60,000.00
55,553.60	9,550.00	15,000.00	080-700-700460	SYSTEM EQUIPMENT	15,000.00	15,000.00	15,000.00
Total WATER EQUIPMENT EXPENDITUR:							
55,553.60	9,550.00	85,000.00			85,000.00	85,000.00	85,000.00
WATER EQUIPMENT RESERVE FUND Revenue Total:							
15,075.61	4,393.91	85,000.00			85,000.00	85,000.00	85,000.00
WATER EQUIPMENT RESERVE FUND Expenditure Total:							
55,553.60	9,550.00	85,000.00			85,000.00	85,000.00	85,000.00
Total WATER EQUIPMENT RESERVE FUND:							
40,477.99-	5,156.09-	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
SEWER EQUIPMENT RESERVE FUND							
SEWER EQUP RESERVE REVENUES							
.00	.00	135,000.00	090-000-401000	CASH ON HAND	135,000.00	135,000.00	135,000.00
6,566.74	5,684.81	5,000.00	090-000-412000	INTEREST INCOME	5,000.00	5,000.00	5,000.00
10,000.00	10,000.00	5,000.00	090-000-452000	TRANSFER FROM SEWER FUND	5,000.00	5,000.00	5,000.00
Total SEWER EQUP RESERVE REVENUES:							
16,566.74	15,684.81	145,000.00			145,000.00	145,000.00	145,000.00
SEWER EQUP RSRV EXPENDITURES							
.00	.00	10,000.00	090-700-700400	PUBLIC WORKS PICKUP	10,000.00	10,000.00	10,000.00
.00	.00	115,000.00	090-700-700450	BACKHOE	115,000.00	115,000.00	115,000.00
35,000.00	2,650.00	20,000.00	090-700-700460	SYSTEM EQUIPMENT	20,000.00	20,000.00	20,000.00
Total SEWER EQUP RSRV EXPENDITURES:							
35,000.00	2,650.00	145,000.00			145,000.00	145,000.00	145,000.00
SEWER EQUIPMENT RESERVE FUND Revenue Total:							
16,566.74	15,684.81	145,000.00			145,000.00	145,000.00	145,000.00
SEWER EQUIPMENT RESERVE FUND Expenditure Total:							
35,000.00	2,650.00	145,000.00			145,000.00	145,000.00	145,000.00
Total SEWER EQUIPMENT RESERVE FUND:							
18,433.26-	13,034.81	.00			.00	.00	.00

2024-25 Prior year 2 Actual	2025-26 ACTUAL	2026-27 ADOPTED	Account Number	Account Title	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
DEBT SERVICE - SEWER FUND							
DEBT SERVICE - SEWER REVENUES							
.00	.00	35,000.00	100-000-401000	CASH ON HAND	35,000.00	35,000.00	35,000.00
1,032.36	893.55	1,000.00	100-000-412000	INTEREST INCOME	1,000.00	1,000.00	1,000.00
15,000.00	15,000.00	15,000.00	100-000-415000	SEWER FUND TRANSFER	15,000.00	15,000.00	15,000.00
22,926.40	23,314.83	25,000.00	100-000-425000	TAXES NECESSARY TO BALANCE	25,000.00	25,000.00	25,000.00
138.65	563.01	500.00	100-000-426000	PROPERTY TAXES PRIOR	500.00	500.00	500.00
Total DEBT SERVICE - SEWER REVENUES:							
39,097.41	39,771.39	76,500.00			76,500.00	76,500.00	76,500.00
DEBT SERVICE -SWR EXPENDITURES							
.00	.00	40,411.00	100-980-500100	USDA #1 DEBT RESERVE	40,411.00	40,411.00	40,411.00
19,500.00	20,378.00	21,295.00	100-980-500170	USDA PRINCIPAL 12/18/2004	21,295.00	21,295.00	21,295.00
16,589.00	15,711.00	14,794.00	100-980-500180	USDA INTEREST 12/18/2004	14,794.00	14,794.00	14,794.00
Total DEBT SERVICE -SWR EXPENDITURES:							
36,089.00	36,089.00	76,500.00			76,500.00	76,500.00	76,500.00
DEBT SERVICE - SEWER FUND Revenue Total:							
39,097.41	39,771.39	76,500.00			76,500.00	76,500.00	76,500.00
DEBT SERVICE - SEWER FUND Expenditure Total:							
36,089.00	36,089.00	76,500.00			76,500.00	76,500.00	76,500.00
Total DEBT SERVICE - SEWER FUND:							
3,008.41	3,682.39	.00			.00	.00	.00
Grand Totals:							
73,926.05-	454,638.01	.00			.00	.00	.00