GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
FISCAL YEAR 2026 TO 2027

	Final FY26	Final FY27	Variance Incr/(Decr)
REVENUES			
Ad valorem taxes	$ 2,249,486	$ 2,524,150	$ 274,664
Personal Property Tax	18,000	18,000	-
Consolidated Tax	1,883,000	1,968,000	85,000
Local Government Tax Act	312,000	300,000	(12,000)
Central service charge	4,050,500	3,412,800	(637,700)
Investment income	50,000	76,700	26,700
Total revenues	8,562,986	8,299,650	(263,336)
EXPENDITURES			
General Government:			
Wages	4,125,100	3,935,620	(189,480)
Benefits	2,063,116	1,535,140	(527,976)
Services and supplies	1,010,328	1,308,800	298,472
Defensible space	100,000	100,000	-
Insurance	139,600	63,000	(76,600)
Utilities	114,404	133,800	19,396
Professional fees	744,922	519,000	(225,922)
Capital outlay	-	-	-
Debt Service:			
Principal	-	200,000	200,000
Interest	-	10,000	10,000
Total expenditures	8,297,470	7,805,360	(492,110)
Contingency	128,000	230,000	102,000
Net change in fund balance	$ 137,516	$ 264,290	$ 126,774

ENTERPRISE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
FISCAL YEAR 2026 TO 2027

	Final FY26	Final FY27	Variance Incr/(Decr)
OPERATING REVENUES			
Sales and fees	$ 47,822,920	$ 50,841,787	$ 3,018,867
Operating grants	54,400	26,525	(27,875)
Interfund services	200,800	74,000	(126,800)
Recreation fee	11,058,230	12,526,700	1,468,470
Total operating revenues	59,136,350	63,469,012	4,332,662
OPERATING EXPENSES			
Wages	15,550,200	16,911,860	1,361,660
Benefits	4,487,800	4,809,050	321,250
Cost of goods sold	1,863,880	2,061,842	197,962
Services and supplies	8,234,667	8,778,880	544,213
Defensible space	300,000	300,000	-
Insurance	1,359,500	1,177,000	(182,500)
Utilities	2,914,465	3,058,090	143,625
Professional fees	168,800	280,800	112,000
Central services cost	4,042,100	3,402,400	(639,700)
Internal service charges	2,772,250	2,771,560	(690)
Depreciation	7,700,000	7,460,000	(240,000)
Total operating expenses	49,393,662	51,011,482	(1,617,820)
Operating income	9,742,688	12,457,530	2,714,842
NONOPERATING REVENUES (EXPENSES)			
Investment earnings (losses)	519,800	1,915,200	1,395,400
Loss on disposition of capital assets	-	-	-
Insurance proceeds	-	-	-
Lease revenue	136,400	136,400	-
Interest expense	(322,600)	(467,000)	144,400
Total nonoperating revenues (expenses)	333,600	1,584,600	1,251,000
Income before transfers and contributions	10,076,288	14,042,130	3,965,842
Capital Grant Contributions	1,600,000	-	(1,600,000)
Contigency	(1,010,370)	(939,000)	(71,370)
Change in net position	$ 10,665,918	$ 13,103,130	$ 2,294,472