Draft Proposed 2027 Budget

October 27, 2026

101	General Fund	2026 Budget	2027 Budget	Difference
	Unassigned Beginning Balance	2,938,952.00	2,938,952.00	-
	Carryover	**2,938,952.00**	**2,938,952.00**	**-**
	Real and Personal Property Tax	8,798,910.74	8,961,780.23	162,869.49
	Sales Tax	561,600.00	570,024.00	8,424.00
	Private Harvest Tax	2,080.00	2,111.20	31.20
	Leasehold Excise Tax	5,200.00	5,278.00	78.00
	REET & Impact Funds	500,000.00	500,000.00	-
	Investment Interest	500,000.00	500,000.00	-
	Transfer In from Facility Enterprise Fund	-	312,430.00	312,430.00
	Revenue	**10,367,790.74**	**10,851,623.43**	**483,832.69**
	Contributions & Donations from Nongovernmental Sources	-	129,000.00	129,000.00
	Other General Fund Revenue	5,000.00	10,000.00	5,000.00
	Sale of Land	-	-	-
	Sale of Buildings & Structures	-	-	-
	Sale of Other Improvements	-	-	-
	Sale of Machinery & Equipment	-	7,500.00	7,500.00
	Other Revenue	**5,000.00**	**146,500.00**	**141,500.00**
	Fund Revenues	**13,311,742.74**	**13,937,075.43**	**625,332.69**
010 Legislative				
	Compensation	77,280.00	77,280.00	-
	Benefits	6,774.36	5,911.92	(862.44)
	Office & Operating Supplies	2,300.00	1,500.00	(800.00)
	Professional Services	60,000.00	60,000.00	-
	Travel	6,800.00	-	(6,800.00)
	Memberships & Training	5,500.00	13,000.00	7,500.00
	Elections	25,000.00	25,000.00	-
	Legislative	**183,654.36**	**182,691.92**	**(962.44)**
020 Debt Service				
	Bond Service Costs	1,200.00	1,200.00	-
	Bond Issue Costs	-	-	-
	Debt Service	**1,200.00**	**1,200.00**	**-**
030 Executive				
	Salaries - Exec	223,746.41	233,815.07	10,068.66
	Wages - Regular	104,880.32	181,260.06	76,379.74
	Benefits	77,277.32	102,914.44	25,637.12
	Professional Services	-	30,000.00	30,000.00
	Dues & Training	17,500.00	13,600.00	(3,900.00)
	Executive - Travel	250.00	250.00	-
	ED Discretionary	45,000.00	40,000.00	(5,000.00)
	Legal - Professional Services	185,000.00	190,000.00	5,000.00
	Executive	**653,654.05**	**791,839.57**	**138,185.52**
035 Development				
	Wages - Regular	147,680.46	193,742.16	46,061.70
	Benefits	33,438.13	53,632.09	20,193.96
	Supplies/Events	8,400.00	6,000.00	(2,400.00)
	Postage	7,920.00	2,500.00	(5,420.00)
	Professional Services	36,000.00	15,000.00	(21,000.00)
	Travel	450.00	250.00	(200.00)

	Memberships & Training	2,572.00	2,000.00	(572.00)
	PEG Grant Program	25,000.00	25,000.00	-
	Development	**261,460.59**	**298,124.25**	**36,663.66**
040 Finance/IT				
	Wages - Regular	592,496.02	675,039.60	82,543.58
	Benefits	147,887.22	159,307.74	11,420.52
	Supplies	50.00	50.00	-
	Financial Services	75,000.00	50,000.00	(25,000.00)
	Postage	-	-	-
	Financial Software	20,000.00	25,000.00	5,000.00
	Professional Services	25,000.00	25,000.00	-
	Bank Charges	2,500.00	2,000.00	(500.00)
	Travel	2,000.00	200.00	(1,800.00)
	Memberships & Training	500.00	500.00	-
	Technology Services	60,000.00	60,000.00	-
	Operating Rentals & Leases	25,000.00	21,750.00	(3,250.00)
	Computer Hardware	55,000.00	55,000.00	-
	Computer Software	165,000.00	178,900.00	13,900.00
	Telephone	42,000.00	40,000.00	(2,000.00)
	Internet/Cable	25,000.00	37,500.00	12,500.00
	Insurance - General Liability	350,000.00	367,500.00	17,500.00
	Finance/IT	**1,587,433.24**	**1,697,747.34**	**110,314.10**
045 Administration				
	Wages-Regular Admin	477,890.32	992,558.11	514,667.79
	Wages - Accrued Leave Payout	25,000.00	25,000.00	-
	Wages - Admin/Merit	25,000.00	25,000.00	-
	Wages - Admin/Internship	40,000.00	40,000.00	-
	Benefits-Admin	132,724.89	236,476.69	103,751.80
	Supplies-Admin	50,000.00	120,000.00	70,000.00
	Postage	2,000.00	2,000.00	-
	Professional Services	100,000.00	100,000.00	-
	Travel	1,000.00	1,000.00	-
	Membership & Training	35,000.00	30,000.00	(5,000.00)
	Emergency Management	5,000.00	2,500.00	(2,500.00)
	Supplies	5,000.00	2,500.00	(2,500.00)
	Volunteer Program	15,000.00	10,000.00	(5,000.00)
	Administration	**913,615.21**	**1,587,034.81**	**673,419.60**
050 Recreation Services				
	Wages - Regular	287,360.02	364,503.26	77,143.24
	Benefits	69,276.74	90,223.78	20,947.04
	Travel	1,500.00	500.00	(1,000.00)
	Recreation Services	**358,136.76**	**455,227.04**	**97,090.28**
060 Maintenance & Operations				
	Wages - Regular	1,287,432.97	1,349,427.64	61,994.67
	Benefits	384,830.36	391,567.80	6,737.44
	Maintenance Supplies	66,950.00	68,000.00	1,050.00
	Extraordinary Park Repairs	3,090.00	3,000.00	(90.00)
	Contracted Services - Asphalt Repair	2,575.00	3,500.00	925.00
	Contracted Services - HVAC/Plumbing	5,665.00	5,500.00	(165.00)
	Contracted Services - Equipment	3,605.00	3,500.00	(105.00)
	Contracted Services - Electrical	5,150.00	2,500.00	(2,650.00)
	Contracted Services - Asphalt Striping	5,150.00	3,500.00	(1,650.00)
	Contracted Services - Roof Cleaning & Repair	2,060.00	2,000.00	(60.00)
	Contracted Services - Invasive Weed Removal	-	-	-
	Contracted Services - Building Maintenance	2,575.00	4,000.00	1,425.00
	Repairs & Maintenance - Buildings	20,600.00	5,000.00	(15,600.00)
	Repairs & Maintenance - Equipment	1,442.00	1,500.00	58.00
	Repairs & Maintenance - Vandalism	1,030.00	500.00	(530.00)

	Repairs & Maintenance - Heating	3,090.00	2,000.00	(1,090.00)
	Repairs & Maintenance - Plumbing	3,090.00	2,000.00	(1,090.00)
	Repairs & Maintenance - Structures	-	-	-
	Repairs & Maintenance - Site Furnishings	5,150.00	10,000.00	4,850.00
	Repairs & Maintenance - Landscape	12,875.00	10,000.00	(2,875.00)
	Electrical	3,090.00	500.00	(2,590.00)
	Janitorial Supplies	38,110.00	40,000.00	1,890.00
	Operations Supplies	48,410.00	48,000.00	(410.00)
	Inspection Services	15,450.00	15,000.00	(450.00)
	Septic Tank Pumping	20,600.00	20,000.00	(600.00)
	Locks & Deadbolts	1,030.00	500.00	(530.00)
	Sani Cans	28,840.00	30,000.00	1,160.00
	Exterminator	-	2,000.00	2,000.00
	Custodial	-	-	-
	Tree Service	10,300.00	10,000.00	(300.00)
	Surface Water/Noxious Weed Tax	4,120.00	5,000.00	880.00
	Electric	103,000.00	80,000.00	(23,000.00)
	Water	30,900.00	22,000.00	(8,900.00)
	Trash & Recycling	45,835.00	47,000.00	1,165.00
	Trash - Dump Runs	-	250.00	250.00
	Natural Gas	28,840.00	20,000.00	(8,840.00)
	Crew Supplies	14,420.00	16,000.00	1,580.00
	Safety & Training	25,750.00	27,000.00	1,250.00
	Travel	4,120.00	1,500.00	(2,620.00)
	Vehicle Fuel	33,990.00	40,000.00	6,010.00
	Vehicle Maintenance	33,990.00	50,000.00	16,010.00
	Small Tools & Equipment	7,725.00	8,500.00	775.00
	Equipment Rentals & Leases	15,450.00	12,500.00	(2,950.00)
	Maintenance & Operations	**2,330,330.33**	**2,363,245.44**	**32,915.11**
Parks Services				
	Wages - Regular	383,496.10	401,749.12	18,253.02
	Benefits	98,865.25	97,427.94	(1,437.31)
	Supplies	-	-	-
	Small Equipment	2,500.00	2,500.00	-
	Professional Services	210,000.00	200,000.00	(10,000.00)
	Travel	1,000.00	1,000.00	-
	Printing	2,500.00	2,500.00	-
	Software	-	-	-
	Memberships & Training	1,000.00	2,500.00	1,500.00
	Parks Services	**699,361.35**	**707,677.06**	**8,315.71**
	Transfer Out to Recreation Enterprise Fund	485,000.00	614,000.00	129,000.00
	Transfer Out to Maintenance Fund	-	-	-
	Transfer Out to Capital Equipment Fund	158,569.84	180,258.69	21,688.85
	Transfer Out to Capital Project Fund	1,325,144.61	890,960.52	(434,184.09)
	Transfer Out to Debt Service Fund	1,208,230.40	1,203,116.80	(5,113.60)
	Transfer Out to Debt Contingency Fund	200,000.00	-	(200,000.00)
	Transfer Out to Maintenance Reserve Fund	-	-	-
	Transfer Out to Facility Enterprise Fund	-	-	-
	Intergovt Payment	-	-	-
	Intergovt Pmt - Fire Protect	7,000.00	25,000.00	18,000.00
	Other Expenditures	**3,383,944.85**	**2,913,336.01**	**(470,608.84)**
	Fund Expenditures	**10,372,790.74**	**10,998,123.43**	**625,332.69**
Fund Excess/(Deficit)		**2,938,952.00**	**2,938,952.00**	**-**

101	Scholarship Fund	2026 Budget	2027 Budget	Difference
	Assigned Beginning Balance	25,000.00	-	(25,000.00)
	Transfer in from Recreation	25,000.00	50,000.00	25,000.00

	Fund Revenues	**50,000.00**	**50,000.00**	**-**
	Scholarships Provided	50,000.00	50,000.00	-
	Fund Expenditures	**50,000.00**	**50,000.00**	**-**
Fund Excess/(Deficit)		**-**	**-**	**-**
201	**Debt Service Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	-	-	-
	Carryover	**-**	**-**	**-**
	Transfer In from General Fund	1,208,230.40	1,203,116.80	(5,113.60)
	Other Revenue	**1,208,230.40**	**1,203,116.80**	**(5,113.60)**
	Fund Revenues	**1,208,230.40**	**1,203,116.80**	**(5,113.60)**
	G.O. Bond Principal Payment	780,000.00	795,000.00	15,000.00
	Interest Long Term G.O. Bonds	428,230.40	408,116.80	(20,113.60)
	Debt Service	**1,208,230.40**	**1,203,116.80**	**(5,113.60)**
	Fund Expenditures	**1,208,230.40**	**1,203,116.80**	**(5,113.60)**
Fund Excess/(Deficit)		**-**	**-**	**-**
202	**Debt Contingency Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	1,400,000.00	1,600,000.00	200,000.00
	Transfer In From General Fund	200,000.00	-	(200,000.00)
	Fund Revenues	**1,600,000.00**	**1,600,000.00**	**-**
Fund Excess/(Deficit)		**1,600,000.00**	**1,600,000.00**	**-**
300	**Capital Projects Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	8,650,000.00	10,022,918.22	1,372,918.22
	Assigned Beginning Balance-Reserved	850,000.00	850,000.00	-
	Carryover	**9,500,000.00**	**10,872,918.22**	**1,372,918.22**
	State RCO Grant	1,500,000.00	750,000.00	(750,000.00)
	Investment Interest	-	-	-
	Other Capital Revenue	800,000.00	1,500,000.00	700,000.00
	CRC 2021 A & B LTGO Bonds	-	-	-
	Transfer In from General Fund	1,325,144.61	890,960.52	(434,184.09)
	Other Revenue	**3,625,144.61**	**3,140,960.52**	**(484,184.09)**
	Fund Revenues	**13,125,144.61**	**14,013,878.74**	**888,734.13**
	Retainage	-	-	-
	Capital Exp. - Supplies	1,000.00	1,000.00	-
	Capital Exp. - Computers	-	-	-
	Capital Exp. - Prof Services	1,500,000.00	1,000,000.00	(500,000.00)
	Capital Exp. - Printing	1,000.00	1,000.00	-
	Capital Exp. - Rentals & Leases	-	-	-
	Capital Exp. - External Taxes	-	-	-
	Capital Exp. - Land & Land Imp.	150,000.00	150,000.00	-
	Capital Exp. - Structures	-	-	-
	Capital Exp. - Fields/Bridges/Signs	-	-	-
	Capital Exp. - Construction	2,883,952.00	5,500,000.00	2,616,048.00
	Capital Exp. - Lease/Purchase	-	-	-
	Capital Exp. - Equipment	50,000.00	50,000.00	-

	Fund Expenditures	**4,585,952.00**	**6,702,000.00**	**2,116,048.00**
	Fund Expenditures	**4,585,952.00**	**6,702,000.00**	**2,116,048.00**
Fund Excess/(Deficit)		**8,539,192.61**	**7,311,878.74**	**(1,227,313.87)**
365	**Equipment Replacement Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	424,306.17	397,740.95	(26,565.22)
	Carryover	**424,306.17**	**397,740.95**	**(26,565.22)**
	Transfer In from General Fund	158,569.84	180,258.69	21,688.85
	Other Revenue	**158,569.84**	**180,258.69**	**21,688.85**
	Fund Revenues	**582,876.01**	**577,999.64**	**(4,876.37)**
	Capital Exp. - Equipment	100,000.00	100,000.00	-
	Fund Expenditures	**100,000.00**	**100,000.00**	**-**
Fund Excess/(Deficit)		**482,876.01**	**477,999.64**	**(4,876.37)**
375	**Unrestricted Maintenance Reserve Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	431,575.59	437,305.39	5,729.80
	Carryover	**431,575.59**	**437,305.39**	**5,729.80**
	Transfer In from General Fund	-	-	-
	Transfer In from Facility Enterprise Fund	12,696.00	15,360.00	2,664.00
	Revenue	**12,696.00**	**15,360.00**	**2,664.00**
Fund Excess/(Deficit)		**444,271.59**	**452,665.39**	**8,393.80**
425	**Facility Enterprise Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance-Reserved	-	263,374.02	263,374.02
	Assigned Beginning Balance	304,643.51	70,939.46	(233,704.05)
	Carryover	**304,643.51**	**334,313.48**	**29,669.97**
	Facility Rental Fees - Admin Bldg	8,375.00	23,750.00	15,375.00
	Facility Rental Fees - Rec Center	309,015.00	310,250.00	1,235.00
	Park & Field Rental Fees	223,100.00	217,650.00	(5,450.00)
	Facility Rental Fees	120,000.00	180,000.00	60,000.00
	Facility Membership Fees	-	-	-
	Golf Course Revenue	225,000.00	1,222,007.50	997,007.50
	Housing Lease	22,194.24	22,194.24	-
	Concessions	10,000.00	10,000.00	-
	Concessions - Leased	4,450.00	6,000.00	1,550.00
	Transfer In From General Fund	-	-	-
	Fund Revenues	**922,134.24**	**1,991,851.74**	**1,069,717.50**
	Fund Revenues	**1,226,777.75**	**2,326,165.22**	**1,099,387.47**
	Wages- Facility Rentals	626,099.75	202,938.05	(423,161.70)
	Benefits- Facility Rentals	139,598.92	34,916.86	(104,682.06)
	Operating Supplies- Facility Rentals	10,000.00	10,000.00	-
	Operating Supplies - Concessions	7,500.00	3,750.00	(3,750.00)
	Operating Expenses - Golf Course	-	828,629.50	828,629.50
	Minor Equipment- Facility Rentals	5,000.00	5,000.00	-
	Travel & Training	-	-	-
	Sales Tax - Facility Rentals	56,603.99	63,441.37	6,837.38
	ActiveNet Fees on Rentals	19,814.70	21,949.50	2,134.80
	Professional Services	20,000.00	-	(20,000.00)
	Transfer Out to General Fund	-	312,430.00	312,430.00

	Transfer Out to Unrestricted Maintenance Reserve Fund	12,696.00	15,360.00	2,664.00
	Fund Expenditures	**897,313.36**	**1,498,415.28**	**601,101.92**
	Fund Expenditures	**897,313.36**	**1,498,415.28**	**601,101.92**
Fund Excess/(Deficit)		**329,464.39**	**827,749.94**	**498,285.55**

450	Recreation Enterprise Fund	2026 Budget	2027 Budget	Difference
	Assigned Beginning Balance	656,757.99	665,564.37	8,806.38
	Carryover	**656,757.99**	**665,564.37**	**8,806.38**
	Donations	2,500.00	7,500.00	5,000.00
	Sponsorship	80,000.00	104,000.00	24,000.00
	Other Recreation Revenue	3,705.00	-	(3,705.00)
	Revenue	**86,205.00**	**111,500.00**	**25,295.00**
	Transfer In from General Fund	485,000.00	510,000.00	25,000.00
	Other Revenue	**485,000.00**	**510,000.00**	**25,000.00**
200 Sports & Fitness				
	Program Fees - Sports & Fitness	745,467.00	706,142.90	(39,324.10)
	Sponsorships - Sports & Fitness	-	-	-
	Revenue	**745,467.00**	**706,142.90**	**(39,324.10)**
300 Adaptive Recreation				
	Program Fees - Adaptive Rec	33,857.00	39,430.00	5,573.00
	Sponsorships - Adaptive Rec	-	-	-
	Revenue	**33,857.00**	**39,430.00**	**5,573.00**
410 Camps				
	Program Fees - Camps	280,508.00	347,894.00	67,386.00
	Sponsorship - Camps	-	-	-
	Revenue	**280,508.00**	**347,894.00**	**67,386.00**
420 Youth Programs				
	Program Fees - Youth Programs	42,264.00	64,139.00	21,875.00
	Sponsorships - Youth Programs	-	-	-
	Revenue	**42,264.00**	**64,139.00**	**21,875.00**
430 Adult Programs				
	Program Fees - Adult Programs	27,524.00	44,941.00	17,417.00
	Sponsorships - Adult Programs	-	-	-
	Revenue	**27,524.00**	**44,941.00**	**17,417.00**
440 Senior Programs				
	Program Fees - Senior Programs	112,140.00	209,723.00	97,583.00
	Sponsorships - Senior Program	-	-	-
	Revenue	**112,140.00**	**209,723.00**	**97,583.00**
500 Events				
	Program Fees - Events	6,000.00	15,200.00	9,200.00
	Sponsorships - Events	-	-	-
	Revenue	**6,000.00**	**15,200.00**	**9,200.00**
600 Aquatics				
	Program Fees - Aquatics	99,520.00	-	(99,520.00)
	Revenue	**99,520.00**	**-**	**(99,520.00)**
700 Mini Golf				
	Program Fees - Mini Golf	123,000.00	130,500.00	7,500.00
	Sponsorships - Mini Golf	-	-	-
	Revenue	**123,000.00**	**130,500.00**	**7,500.00**

	Fund Revenues	**2,698,242.99**	**2,845,034.27**	**146,791.28**
550 Recreation Enterprise				
	Wages- Recreation Specialists	26,644.48	-	(26,644.48)
	Wages - Recreation Coordinators	120,282.44	-	(120,282.44)
	Benefits-Recreation Specialist	9,412.32	-	(9,412.32)
	Benefits - Recreation Coordinators	40,681.53	-	(40,681.53)
	Office & Operating Supplies	4,800.00	-	(4,800.00)
	Travel	4,000.00	-	(4,000.00)
	Printing & Advertising	74,000.00	-	(74,000.00)
	Marketing & Professional Services	5,950.00	-	(5,950.00)
	Sales & Use Taxes	22,054.20	24,980.72	2,926.52
	Memberships & Training	2,500.00	-	(2,500.00)
	Software for Rec Program	12,000.00	-	(12,000.00)
	Uniforms - Rec Staff	2,000.00	-	(2,000.00)
	Transfers Out - Scholarship Fund	25,000.00	50,000.00	25,000.00
	Other Recreation Expenses	**349,324.97**	**74,980.72**	**(274,344.25)**
200 Sports & Fitness				
	Wages - Sports & Fitness	321,726.54	440,437.03	118,710.49
	Benefits - Sports & Fitness	71,588.67	102,664.88	31,076.21
	Operating Supplies - Sports & Fitness	71,965.00	84,111.00	12,146.00
	Minor Equipment - Sport & Fitness	2,600.00	1,000.00	(1,600.00)
	Professional Fees - Sports & Fitness	179,999.60	180,870.40	870.80
	ActiveNet Fees - Sports & Fitness	43,070.69	25,971.53	(17,099.16)
	Sports & Fitness	**690,950.50**	**835,054.84**	**144,104.34**
300 Adaptive Recreation				
	Wages - Adaptive Rec	96,173.99	137,880.72	41,706.73
	Benefits - Adaptive Rec	23,460.52	39,238.00	15,777.48
	Operating Supplies - Adaptive Rec	2,950.00	7,159.00	4,209.00
	Minor Equipment - Adaptive Rec	2,750.00	-	(2,750.00)
	Professional Fees - Adaptive Rec	9,520.00	26,375.00	16,855.00
	ActiveNet Fees - Adaptive Rec	1,862.14	1,627.79	(234.35)
	Adaptive Recreation	**136,716.65**	**212,280.51**	**75,563.86**
410 Camps				
	Wages - Camps	182,735.15	200,875.09	18,139.94
	Benefits - Camps	39,002.68	44,577.96	5,575.28
	Operating Supplies - Camps	20,720.00	23,625.00	2,905.00
	Minor Equipment - Camps	-	-	-
	Professional Fees - Camps	68,097.90	118,682.80	50,584.90
	ActiveNet Fees - Camps	15,543.44	11,704.54	(3,838.90)
	Camps	**326,099.17**	**399,465.39**	**73,366.22**
420 Youth Programs				
	Wages - Youth Programs	43,402.20	85,752.63	42,350.43
	Benefits - Youth Programs	12,363.79	21,116.98	8,753.19
	Operating Supplies - Youth Programs	12,545.00	12,830.00	285.00
	Minor Equipment - Youth Programs	600.00	-	(600.00)
	Professional Fees - Youth Programs	14,127.20	10,395.20	(3,732.00)
	ActiveNet Fees - Youth Programs	2,566.96	2,263.37	(303.59)
	Youth Programs	**85,605.15**	**132,358.18**	**46,753.03**
430 Adult Programs				
	Wages - Adult Programs	13,448.88	26,885.99	13,437.11
	Benefits - Adult Programs	2,745.74	7,591.77	4,846.03
	Operating Supplies - Adult Programs	2,270.00	150.00	(2,120.00)
	Minor Equipment - Adult Programs	-	-	-
	Professional Fees - Adult Programs	7,100.00	6,930.00	(170.00)
	ActiveNet Fees - Adult Programs	798.38	683.73	(114.65)

	Adult Programs	**26,363.00**	**42,241.49**	**15,878.49**
440 Senior Programs				
	Wages-Senior Program	117,060.44	184,678.77	67,618.33
	Benefits-Senior Program	26,707.75	49,127.09	22,419.34
	Operating Supplies- Senior Program	12,170.00	11,953.00	(217.00)
	Minor Equipment-Senior Programs	200.00	-	(200.00)
	Professional Fees- Senior Programs	3,080.00	13,200.00	10,120.00
	ActiveNet Fees - Senior Programs	5,639.70	5,826.70	187.00
	Senior Programs	**164,857.89**	**264,785.56**	**99,927.67**
500 Events				
	Wages - Events	81,609.30	114,361.76	32,752.46
	Benefits - Events	19,733.00	31,561.43	11,828.43
	Operating Supplies - Events	35,590.00	34,246.00	(1,344.00)
	Minor Equipment - Events	1,750.00	1,700.00	(50.00)
	Professional Fees - Events	59,800.00	46,850.00	(12,950.00)
	ActiveNet Fees - Events	5,001.28	260.75	(4,740.53)
	Permits - Events	1,550.00	-	(1,550.00)
	Events	**205,033.58**	**228,979.94**	**23,946.36**
600 Aquatics				
	Wages - Aquatics	137,512.96	-	(137,512.96)
	Benefits - Aquatics	30,221.82	-	(30,221.82)
	Operating Supplies - Aquatics	3,000.00	-	(3,000.00)
	Minor Equipment - Aquatics	3,000.00	-	(3,000.00)
	Professional Fees - Aquatics	3,000.00	50,000.00	47,000.00
	ActiveNet Fees - Aquatics	5,473.60	-	(5,473.60)
	Aquatics	**182,208.38**	**50,000.00**	**(132,208.38)**
700 Mini Golf				
	Wages - Mini Golf	36,000.00	29,359.10	(6,640.90)
	Benefits - Mini Golf	5,085.32	3,508.92	(1,576.40)
	Operating Supplies - Mini Golf	2,000.00	2,150.00	150.00
	Minor Equipment - Mini Golf	2,000.00	2,000.00	-
	Professional Fees - Mini Golf	7,500.00	4,000.00	(3,500.00)
	ActiveNet Fees - Mini Golf	6,765.00	4,419.12	(2,345.88)
	Mini Golf	**59,350.32**	**45,437.14**	**(13,913.18)**
	Fund Expenditures	**2,226,509.61**	**2,285,583.78**	**59,074.17**
Fund Excess/(Deficit)		**471,733.38**	**559,450.49**	**87,717.11**

701	**Unrestricted Endowment Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Assigned Beginning Balance	277,183.43	277,183.43	-
	Carryover	**277,183.43**	**277,183.43**	**-**
	Interest Revenue	-	-	-
	Revenue	**-**	**-**	**-**
	Fund Revenues	**277,183.43**	**277,183.43**	**-**
	Investment Fees - Endowment	-	-	-
		-	**-**	**-**
	Fund Expenditures	**-**	**-**	**-**
Fund Excess/(Deficit)		**277,183.43**	**277,183.43**	-

750	**Restricted Endowment Fund**	**2026 Budget**	**2027 Budget**	**Difference**
	Restricted Beginning Balance	226,774.31	238,323.37	11,549.06
	Carryover	**226,774.31**	**238,323.37**	**11,549.06**

	Interest Revenue	20,400.00	18,000.00	(2,400.00)
	Revenue	**20,400.00**	**18,000.00**	**(2,400.00)**
	Fund Revenues	**247,174.31**	**256,323.37**	**9,149.06**
Fund Excess/(Deficit)		**247,174.31**	**256,323.37**	**9,149.06**