CITY OF GLASGOW
MONDAY AUGUST 17, 2026
PRELIMINARY BUDGET MEETING
CIVIC CENTER-COUNCIL CHAMBERS

1) CALL MEETING TO ORDER – FOLLOWING REGULAR COUNCIL MEETING

2) REVIEW THE FOLLOWING FUNDS:
A) 2220 CITY COUNTY LIBRARY FUND
B) 2221 LIBRARY FEDERATION GRANT FUNDS
C) 2385 SKATE PARK FUND
D) 2392 CDBG HOUSING
E) 2702 VALLEY COUNTY FRIENDS OF THE LIBRARY
F) 2812 VICTIM WITNESS ASSISTANT PROGRAM
G) 2813 MISDEMEANOR PROBATION OFFICER PROGRAM
H) 2817 GRANT FROM MONTANA BOARD OF CRIME CONTROL – VR GRANT
I) 2880 COAL SEVERANCE TAX
J) 2957 BULLETPROOF VEST PROGRAM
K) 4010 CAPITAL PROJECTS SIDEWALK REPLACEMENT
L) 4015 LIBRARY REPLACEMENT & DEPRECIATION
M) 5810 VALLEY COURT APARTMENTS
N) 7015 TOURISM BUSINESS IMPROVEMENT DISTRICT
O) 7025 PARK BEAUTIFICATION TRUST FUND
P) 7060 ROY M. NELSON MAPLE TREE FUND
Q) 7121 FIRE DEPARTMENT FUNDRAISER MONEY
R) 8010 CEMETERY PERPETUAL CARE
S) 8030 CITY COUNTY LIBRARY ENDOWMENT

3) PUBLIC COMMENT

4) ADJOURN

For the Year: 2026 - 2027

Fund	Cash Available	Proposed Revenues	Proposed Expenditures	AP/AR Outstanding	Cash Remaining	% of Exp.
2220 CITY COUNTY LIBRARY	173,390.23	271,992.00	343,200.00	21,397.70	80,784.53	23.54%
2221 Library Federation Grant	1,033.09	4,000.00	5,033.00	0.00	0.09	%
2385 Skate Park Fund	7,500.00	2,500.00	7,500.00	0.00	2,500.00	33.33%
2392 CDBG HOUSING 1992 & PRIOR	63,880.30	15.00	0.00	-55,330.04	119,225.34	%
2702 Valley County Friends of the	44,985.90	4,050.00	44,985.00	0.00	4,050.90	9.01%
2812 Victim Assistant Program	18,225.04	163,383.00	193,665.00	-21,857.46	9,800.50	5.06%
2813 Misdemeanor Probation Officer	41,367.82	500.00	40,706.00	0.00	1,161.82	2.85%
2817 Grant from Montana Board of	0.00	80,000.00	80,000.00	0.00	0.00	%
2880 COAL SEVERANCE TAX	754.06	5,911.00	5,911.00	733.02	21.04	0.36%
2957 BULLETPROOF VEST PROGRAM	0.00	2,066.00	2,066.00	0.00	0.00	%
4010 Capital Projects - Sidewalk	15,549.88	2,698.00	15,549.00	0.00	2,698.88	17.36%
4015 LIBRARY REPLACEMENT &	33,201.51	600.00	33,201.00	0.00	600.51	1.81%
5810 Valley Court Apartments	83,294.89	56,000.00	53,459.00	7,467.91	78,367.98	146.59%
7015 TOURISM BUSINESS IMPROVEMENT	124,181.39	86,000.00	203,500.00	5,092.55	1,588.84	0.78%
7025 PARK BEAUTIFICATION TRUST	48,840.66	1,700.00	5,241.00	0.00	45,299.66	864.33%
7060 ROY M. NELSON MAPLE TREE FUND	42,255.11	1,650.00	9,555.00	3,583.00	30,767.11	322.00%
7121 Fire Department Fundraiser	7,440.03	101.00	7,440.00	0.00	101.03	1.36%
8010 CEMETERY PERPETUAL CARE	122,363.61	8,000.00	16,620.00	0.00	113,743.61	684.38%
8030 CITY COUNTY LIBRARY ENDOWMENT	276,615.72	3,500.00	64,411.00	0.00	215,704.72	334.89%
Totals	**1,104,879.24**	**694,666.00**	**1,132,042.00**	**-38,913.32**	**706,416.56**	

A

For the Year: 2026 - 2027

2220 CITY COUNTY LIBRARY

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
312000 Penalty & Interest on		231	193	235	200	118%	250		250	125%
Group:		231	193	235	200	118%	250	0	250	125%
330000 INTERGOVERNMENTAL REVENUES										
334100 Interlibrary Loan	14	60	20	10	0	***%			0	0%
334105 State Aid-Per Capita &	4,408	5,511	5,461	5,483	5,484	100%			0	0%
337001 Valley County Community		2,902			0	0%			0	0%
339500 Valley County	216,788	226,744	214,049	214,305	218,000	98%	218,000		218,000	100%
Group:	221,210	235,217	219,530	219,798	223,484	98%	218,000	0	218,000	98%
340000 CHARGES FOR SERVICES										
341010 Miscellaneous Collections	1,453	2,536			0	0%			0	0%
346102 Nemont Telephone Donation		5,400			0	0%			0	0%
Group:	1,453	7,936			0	0%	0	0	0	0%
350000 FINES AND FORFEITURES										
353010 Fines from Overdue Books	485	244	267	138	300	46%	200		200	67%
Group:	485	244	267	138	300	46%	200	0	200	67%
360000 MISCELLANEOUS REVENUE										
362000 Miscellaneous Revenue	858	1,212	5,091	4,550	5,800	78%	4,800		4,800	83%
365010 Donations-City County	41	53	59	272	100	272%	1,100		1,100	1100%
$1,000.00 donation received 8/7/26 to go towards newspapers/magazines.										
365033 Donations - Valley County	550				0	0%	5,000		5,000	*****%
Money that is allocated from VCFL on an annual basis to help pay for certain programs for the library.										
Group:	1,449	1,265	5,150	4,822	5,900	82%	10,900	0	10,900	185%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating	69,999	40,938	42,021	42,482	42,594	100%	42,642		42,642	100%
$39,500.00 City portion of Interlocal Agreement.										
$3,141.51 Permissive Medical Levy										
Group:	69,999	40,938	42,021	42,482	42,594	100%	42,642	0	42,642	100%
Fund:	294,596	285,831	267,161	267,475	272,478	98%	271,992	0	271,992	100%

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For the Year: 2026 - 2027

2220 CITY COUNTY LIBRARY

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460100 Library Services										
100 Personal Services	177,904	147,441	143,249	151,009	170,000	89%	178,000		178,000	105%
112 Salaries-Part-Time	126	22,536	39,546	47,542	40,000	119%	47,000		47,000	118%
210 Office Supplies	1,449	1,852	1,588	3,966	4,500	88%	4,500		4,500	100%
213 Computer Software/Supplie	1,426	2,056	2,093	1,003	5,042	20%	2,500		2,500	50%
220 Operating Supplies	2,308	3,294	3,664	3,914	3,000	130%	4,000		4,000	133%
258 Videos	3,596	2,561	2,529	3,070	3,000	102%	3,000		3,000	100%
261 Books	26,777	25,396	31,751	27,414	30,000	91%	35,000		35,000	117%
262 Opheim/Books/Videos/Suppl	1,452	1,501	1,501	503	1,500	34%	1,500		1,500	100%
267 Program Supplies	804	2,353	1,847	1,207	2,000	60%	2,000		2,000	100%
272 Summer Reading Program	2,093	853	2,015	2,623	3,000	87%	2,000		2,000	67%
310 Postage/Freight	4,511	4,082	5,190	6,015	4,500	134%	5,500		5,500	122%
330 Subscriptions & Dues	1,374	26	78	36	200	18%	200		200	100%
333 Newspapers/Magazine Subsc	4,240	4,320	4,693	5,353	4,500	119%	5,500		5,500	122%
Received $1,000.00 donation on 8/7/26 to go towards newspapers/magazines.										
341 Electricity	4,255	4,750	3,999	4,540	4,500	101%	4,500		4,500	100%
342 Water Service	912	929	958	890	1,000	89%	1,000		1,000	100%
344 Natural Gas	2,595	1,134	1,562	1,555	2,000	78%	2,000		2,000	100%
345 Telephone	2,595	2,565	2,379	2,450	2,500	98%	2,500		2,500	100%
350 Professional Services	2,622	4,453	7,230	5,562	7,742	72%	5,000		5,000	65%
353 Auditing	1,500	1,500	1,500	1,500	1,500	100%	1,500		1,500	100%
366 Building Maintenance	1,608	1,140	4,958	4,751	3,000	158%	5,000		5,000	167%
367 Plumbing, Heating, Electr	31	237	546	1,602	1,000	160%	1,000		1,000	100%
375 Travel & Training	1,500		1,911	1,841	2,500	74%	2,000		2,000	80%
391 VCFL Supported Programs				20	0	***%	5,000		5,000	*****%
Expenditures for programs that VCFL donated money towards.										
398 Contract Services	12,370	10,854	14,586	10,723	12,000	89%	12,000		12,000	100%
540 Special Assessments	606	1,434	1,623	1,699	2,000	85%	2,000		2,000	100%
924 Building Improvements					8,000	0%	9,000		9,000	113%
938 Land Acquisition	27,216				0	0%			0	0%
Account:	285,870	247,267	280,996	290,788	318,984	91%	343,200	0	343,200	108%
Fund:	285,870	247,267	280,996	290,788	318,984	91%	343,200	0	343,200	108%

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2221 Library Federation Grant Funds

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
334106 State Library Grant				1,033	1,034	100%	4,000	____________	4,000	387%
Amount to be received in FY 26-27										
Group:				1,033	1,034	100%	4,000	0	4,000	387%
Fund:				1,033	1,034	100%	4,000	0	4,000	387%

2221 Library Federation Grant Funds

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460125 Training - Federation Funds										
375 Travel & Training					1,034	0%	5,033	______	5,033	487%
$1,033.00 carry over from FY 25-26										
$4,000.00 additional for FY 26-27										
Account:					1,034	0%	5,033	0	5,033	487%
Fund:					1,034	0%	5,033	0	5,033	487%

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C

2385 Skate Park Fund

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
365041 Donations - Skate Park			2,500		2,500	0%	__________	__________	0	0%
Group:			2,500		2,500	0%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383000 Interfund Operating			2,500	2,500	2,500	100%	2,500	__________	2,500	100%
Group:			2,500	2,500	2,500	100%	2,500	0	2,500	100%
Fund:			5,000	2,500	5,000	50%	2,500	0	2,500	50%

C

2385 Skate Park Fund

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460431 Skate Park										
365 Grounds Maintenance					10,000	0%	7,500		7,500	75%
Account:					10,000	0%	7,500	0	7,500	75%
Fund:					10,000	0%	7,500	0	7,500	75%

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D

2392 CDBG HOUSING 1992 & PRIOR

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331012 CDBG - Non-Competitive	22,606				0	0%	__________	__________	0	0%
Group:	22,606				0	0%	0	0	0	0%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	14	5	15	10	15	67%	15	__________	15	100%
373025 Principal Deferred Loans				55,993	0	***%	__________	__________	0	0%
Group:	14	5	15	56,003	15	***%	15	0	15	100%
Fund:	22,620	5	15	56,003	15	***%	15	0	15	100%

2702 Valley County Friends of the Library

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
365033 Donations - Valley County	5,066	4,369	4,045	3,975	4,000	99%	4,000	___________	4,000	100%
Group:	5,066	4,369	4,045	3,975	4,000	99%	4,000	0	4,000	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	94	97	97	102	50	204%	50	___________	50	100%
Group:	94	97	97	102	50	204%	50	0	50	100%
Fund:	5,160	4,466	4,142	4,077	4,050	101%	4,050	0	4,050	100%

2702 Valley County Friends of the Library

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
411810 Valley County Friends of the Library										
220 Operating Supplies	2,336	4,280	3,411	1,347	5,000	27%	5,000	___________	5,000	100%
700 Grants, Contributions & I	6,000				37,256	0%	39,985	___________	39,985	107%
Account:	8,336	4,280	3,411	1,347	42,256	3%	44,985	0	44,985	106%
Fund:	8,336	4,280	3,411	1,347	42,256	3%	44,985	0	44,985	106%

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F

2812 Victim Assistant Program

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331025 Crime Victims Assistance				68,102	250,000	27%	155,883	__________	155,883	62%
carry over amount from FY 24-25 to be received.										
331027 Grant from Montana Board		7,313	4,507		0	0%	__________	__________	0	0%
337001 Valley County Community	3,125				0	0%	__________	__________	0	0%
Group:	3,125	7,313	4,507	68,102	250,000	27%	155,883	0	155,883	62%
340000 CHARGES FOR SERVICES										
342031 Victim Assistant Program	160,127	94,110	111,011	26,016	0	***%	__________	__________	0	0%
342036 Crime Victim Surcharge	9,699	7,322	6,353	8,732	6,500	134%	7,500	__________	7,500	115%
342038 Children's Advocacy		180			0	0%	__________	__________	0	0%
Group:	169,826	101,612	117,364	34,748	6,500	535%	7,500	0	7,500	115%
Fund:	172,951	108,925	121,871	102,850	256,500	40%	163,383	0	163,383	64%

F

2812 Victim Assistant Program

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
214 Playground Equipment/Upgr		3,125			0	0%	__________	__________	0	0%
248 Victim Services	6,568	666	984	484	29,507	2%	37,781	__________	37,781	128%
Account:	6,568	3,791	984	484	29,507	2%	37,781	0	37,781	128%
420145 Victim Assistant Program										
100 Personal Services	135,563	87,622	99,810	85,403	231,767	37%	147,567	__________	147,567	64%
220 Operating Supplies	6,456	4,534	3,281	4,456	10,282	43%	5,826	__________	5,826	57%
350 Professional Services	5,280	880			0	0%	__________	__________	0	0%
375 Travel & Training	12,827	5,764	5,669	5,461	7,952	69%	2,491	__________	2,491	31%
Account:	160,126	98,800	108,760	95,320	250,001	38%	155,884	0	155,884	62%
420152 Violence Against Women Act - Grant										
100 Personal Services		7,313	4,508		0	0%	__________	__________	0	0%
Account:		7,313	4,508		0	***%	0	0	0	0%
Fund:	166,694	109,904	114,252	95,804	279,508	34%	193,665	0	193,665	69%
										%

2813 Misdemeanor Probation Officer Grant

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
340000 CHARGES FOR SERVICES										
342032 Collected Probation Fees	9,399	12,620	22,176	10,190	17,000	60%	500		500	3%
Group:	9,399	12,620	22,176	10,190	17,000	60%	500	0	500	3%
Fund:	9,399	12,620	22,176	10,190	17,000	60%	500	0	500	3%

Revenues are budgeted lower for this FY, since this program is on hold for the time being.

2813 Misdemeanor Probation Officer Grant

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
249 Misdemeanor Probation Ser	9,354	13,654	9,133	5,433	35,950	15%	40,706	___________	40,706	113%
Account:	9,354	13,654	9,133	5,433	35,950	15%	40,706	0	40,706	113%
Fund:	9,354	13,654	9,133	5,433	35,950	15%	40,706	0	40,706	113%

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H

2817 Grant from Montana Board of Crime Control

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331027 Grant from Montana Board					80,000	0%	80,000	___________	80,000	100%
Group:					80,000	0%	80,000	0	80,000	100%
Fund:					80,000	0%	80,000	0	80,000	100%

H

2817 Grant from Montana Board of Crime Control

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420149 Services Enhancement Equipment										
900 Capital Outlay					80,000	0%	80,000	______	80,000	100%
Carry over budget for VR purchased in new FY.										
Account:					80,000	0%	80,000	0	80,000	100%
Fund:					80,000	0%	80,000	0	80,000	100%

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2880 COAL SEVERANCE TAX

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
334065 Coal Severance Tax	3,878	3,874	3,878	3,904	3,904	100%	5,911	________	5,911	151%
$3,911.00 for Coal Tax										
$2,000.00 for Program Admin Costs										
Group:	3,878	3,874	3,878	3,904	3,904	100%	5,911	0	5,911	151%
Fund:	3,878	3,874	3,878	3,904	3,904	100%	5,911	0	5,911	151%

2880 COAL SEVERANCE TAX

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460190 COAL SEVERANCE TAX										
213 Computer Software/Supplie	1,000	1,000	542	505	1,004	50%	800	__________	800	80%
337 Advertising	400	788	1,110	1,204	500	241%	500	__________	500	100%
350 Professional Services	978	478	890	1,009	800	126%	1,011	__________	1,011	126%
371 MSL Commission Meetings (					0	0%	1,500	__________	1,500	*****%
375 Travel & Training	1,500	1,500	575	365	800	46%	800	__________	800	100%
379 Coordinator Stipend					0	0%	500	__________	500	*****%
398 Contract Services			1,355	800	800	100%	800	__________	800	100%
Account:	3,878	3,766	4,472	3,883	3,904	99%	5,911	0	5,911	151%
Fund:	3,878	3,766	4,472	3,883	3,904	99%	5,911	0	5,911	151%

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2957 BULLETPROOF VEST PROGRAM

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331139 Bulletproof Vest Grant	518	956		1,119	1,403	80%	2,066	______	2,066	147%
BVP awarded FY 2025 - expires 8/31/2028										
Group:	518	956		1,119	1,403	80%	2,066	0	2,066	147%
Fund:	518	956		1,119	1,403	80%	2,066	0	2,066	147%

J

2957 BULLETPROOF VEST PROGRAM

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
226 Clothing and Uniforms	518	956		1,119	1,403	80%	2,066	___________	2,066	147%
BVP award FY 2025 - expires 8/31/2028										
Account:	518	956		1,119	1,403	80%	2,066	0	2,066	147%
Fund:	518	956		1,119	1,403	80%	2,066	0	2,066	147% %

4010 Capital Projects - Sidewalk Projects

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
363030 Sidewalk and Curb	2,903	3,802	3,234	2,697	2,698	100%	2,698	__________	2,698	100%
363040 Penalty & Interest			11		0	0%	__________	__________	0	0%
Group:	2,903	3,802	3,245	2,697	2,698	100%	2,698	0	2,698	100%
Fund:	2,903	3,802	3,245	2,697	2,698	100%	2,698	0	2,698	100%

4010 Capital Projects - Sidewalk Projects

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430265 Sidewalks										
350 Professional Services					12,852	0%	15,549	___________	15,549	121%
Account:					12,852	0%	15,549	0	15,549	121%
Fund:					12,852	0%	15,549	0	15,549	121%
										%

4015 LIBRARY REPLACEMENT & DEPRECIATION

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	79	815	1,591	633	900	70%	600	__________	600	67%
371020 Gain (Loss) in Fair Value		-211	-212	-351	0	***%	__________	__________	0	0%
Group:	79	604	1,379	282	900	31%	600	0	600	67%
Fund:	79	604	1,379	282	900	31%	600	0	600	67%

4015 LIBRARY REPLACEMENT & DEPRECIATION

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460100 Library Services										
984 Library Depreciation					32,367	0%	33,201	___________	33,201	103%
Account:					32,367	0%	33,201	0	33,201	103%
Fund:					32,367	0%	33,201	0	33,201	103%

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5810 Valley Court Apartments

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
361001 Rental Income - Valley	30,315	29,363	28,302	34,957	30,000	117%	32,000	__________	32,000	107%
361002 Laundry & Vending -	138	200			0	0%	__________	__________	0	0%
361003 Subsidy Payment - USDA RD	19,747	18,638	25,968	24,133	24,000	101%	24,000	__________	24,000	100%
Group:	50,200	48,201	54,270	59,090	54,000	109%	56,000	0	56,000	104%
Fund:	50,200	48,201	54,270	59,090	54,000	109%	56,000	0	56,000	104%

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For the Year: 2026 - 2027

5810 Valley Court Apartments

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
470001 Valley Court Apartments - Housing										
210 Office Supplies		406	10	139	200	70%	200		200	100%
234 Painting Supplies		104	56	180	300	60%	300		300	100%
235 Plumbing Supplies	342	519	60		400	0%	200		200	50%
240 Other Repair & Maintenanc	5,945	4,922	4,502	1,846	6,000	31%	6,000		6,000	100%
341 Electricity	12,128	13,087	14,657	12,764	15,000	85%	15,000		15,000	100%
342 Water Service	3,525	3,239	3,235	2,894	3,350	86%	3,350		3,350	100%
350 Professional Services	23,703	17,317	5,568	16,450	12,000	137%	15,000		15,000	125%
353 Auditing	2,000	2,000	2,000	2,000	2,000	100%	2,000		2,000	100%
510 Insurance	1,733	2,831	2,831	3,375	3,376	100%	3,582		3,582	106%
540 Special Assessments	4,749	5,006	5,283	5,473	5,300	103%	6,000		6,000	113%
620 Interest	2,363	2,234	2,102	1,966	1,967	100%	1,827		1,827	93%
Account:	56,488	51,665	40,304	47,087	49,893	94%	53,459	0	53,459	107%
510400 Depreciation										
830 Depreciation - Closed to	4,167	4,167	4,167		0	0%			0	0%
Account:	4,167	4,167	4,167		0	***%	0	0	0	0%
Fund:	60,655	55,832	44,471	47,087	49,893	94%	53,459	0	53,459	107% %

7015 TOURISM BUSINESS IMPROVEMENT DISTRICT

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
315005 Tourism Business	85,198	81,343	79,981	88,556	83,500	106%	86,000	___________	86,000	103%
Group:	85,198	81,343	79,981	88,556	83,500	106%	86,000	0	86,000	103%
Fund:	85,198	81,343	79,981	88,556	83,500	106%	86,000	0	86,000	103%

7015 TOURISM BUSINESS IMPROVEMENT DISTRICT

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
411805 Tourism Business Improvement District										
337 Advertising	905		6,250	6,860	37,950	18%	21,250	___________	21,250	56%
350 Professional Services	64,275	69,397	83,216	62,730	142,950	44%	176,150	___________	176,150	123%
352 Legal Services		3,000	1,500	1,500	1,500	100%	3,000	___________	3,000	200%
353 Auditing	600	600	600	600	600	100%	600	___________	600	100%
375 Travel & Training					2,000	0%	2,500	___________	2,500	125%
Account:	65,780	72,997	91,566	71,690	185,000	39%	203,500	0	203,500	110%
Fund:	65,780	72,997	91,566	71,690	185,000	39%	203,500	0	203,500	110%

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7025 PARK BEAUTIFICATION TRUST FUND

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
365000 Donations (Park	3,605	1,750	600	1,729	500	346%	500	___________	500	100%
Group:	3,605	1,750	600	1,729	500	346%	500	0	500	100%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	306	658	1,631	1,524	1,200	127%	1,200	___________	1,200	100%
Group:	306	658	1,631	1,524	1,200	127%	1,200	0	1,200	100%
Fund:	3,911	2,408	2,231	3,253	1,700	191%	1,700	0	1,700	100%

7025 PARK BEAUTIFICATION TRUST FUND

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460435 Park Beautification										
700 Grants, Contributions & I	1,631	1,135	1,961	1,889	4,077	46%	5,241	___________	5,241	129%
Account:	1,631	1,135	1,961	1,889	4,077	46%	5,241	0	5,241	129%
Fund:	1,631	1,135	1,961	1,889	4,077	46%	5,241	0	5,241	129% %

7060 ROY M. NELSON MAPLE TREE FUND

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	979	2,398	2,221	1,790	2,000	90%	1,650	___________	1,650	83%
Group:	979	2,398	2,221	1,790	2,000	90%	1,650	0	1,650	83%
Fund:	979	2,398	2,221	1,790	2,000	90%	1,650	0	1,650	83%

7060 ROY M. NELSON MAPLE TREE FUND

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460430 City Parks										
240 Other Repair & Maintenanc			378	5,863	9,446	62%	8,955	___________	8,955	95%
Account:			378	5,863	9,446	62%	8,955	0	8,955	95%
460437 Forestry & Nursery										
790 Other Grants, Contributio		550			600	0%	600	___________	600	100%
Account:		550			600	0%	600	0	600	100%
Fund:		550	378	5,863	10,046	58%	9,555	0	9,555	95% %

7121 Fire Department Fundraiser Money

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 MISCELLANEOUS REVENUE										
365001 Donations	1,400	2,354	3,600	30	4,000	1%	100	___________	100	3%
Group:	1,400	2,354	3,600	30	4,000	1%	100	0	100	3%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5	4	1	1	1	100%	1	___________	1	100%
Group:	5	4	1	1	1	100%	1	0	1	100%
Fund:	1,405	2,358	3,601	31	4,001	1%	101	0	101	3%

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7121 Fire Department Fundraiser Money

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420400 Fire Protection & Control										
220 Operating Supplies				4,688	12,096	39%	7,440	__________	7,440	62%
991 Capital Project Allocatio		10,000			0	0%	__________	__________	0	0%
Account:		10,000		4,688	12,096	39%	7,440	0	7,440	62%
Fund:		10,000		4,688	12,096	39%	7,440	0	7,440	62%

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8010 CEMETERY PERPETUAL CARE

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
340000 CHARGES FOR SERVICES										
343350 Perpetual Care Charge	7,738	4,754	4,268	2,682	4,000	67%	3,000	___________	3,000	75%
Group:	7,738	4,754	4,268	2,682	4,000	67%	3,000	0	3,000	75%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	2,374	6,199	5,967	5,052	5,500	92%	5,000	___________	5,000	91%
Group:	2,374	6,199	5,967	5,052	5,500	92%	5,000	0	5,000	91%
Fund:	10,112	10,953	10,235	7,734	9,500	81%	8,000	0	8,000	84%

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For the Year: 2026 - 2027

8010 CEMETERY PERPETUAL CARE

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430900 Cemetery Services										
212 Small Items of Equipment				3,510	0	***%	____	____	0	0%
915 Mower					15,079	0%	16,620	____	16,620	110%
Account:				3,510	15,079	23%	16,620	0	16,620	110%
Fund:				3,510	15,079	23%	16,620	0	16,620	110%

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8030 CITY COUNTY LIBRARY ENDOWMENT FUND

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,750	3,594	4,468	5,287	3,500	151%	3,500		3,500	100%
371020 Gain (Loss) in Fair Value	18,549	26,717	21,304	43,660	0	***%			0	0%
Group:	22,299	30,311	25,772	48,947	3,500	***%	3,500	0	3,500	100%
Fund:	22,299	30,311	25,772	48,947	3,500	***%	3,500	0	3,500	100%
Grand Total:	686,208	599,055	607,178	661,531	803,183		694,666	0	694,666	

8030 CITY COUNTY LIBRARY ENDOWMENT FUND

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460100 Library Services										
220 Operating Supplies	29,331	3,427	3,416	3,048	45,403	7%	64,411	___________	64,411	142%
Account:	29,331	3,427	3,416	3,048	45,403	7%	64,411	0	64,411	142%
Fund:	29,331	3,427	3,416	3,048	45,403	7%	64,411	0	64,411	142%
										%
Grand Total:	654,653	523,768	554,056	536,149	1,139,852		1,132,042	0	1,132,042	