



**City-Wide Summary - 2026 Budget  
(Proposed)**

	<b>2026 Proposed</b>	<b>2025 Adopted</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	\$ 8,978,136	\$ 8,917,729	\$ 60,407	1%
Special Assessments	5,000	5,000	-	0%
Licenses and Permits	576,450	580,250	(3,800)	-1%
Intergovernmental	3,174,012	3,246,219	(72,207)	-2%
Sales	7,257,395	7,324,000	(66,605)	-1%
Charges for Services	37,439,452	36,211,315	1,228,137	3%
Fines & Forfeitures	46,000	46,000	-	0%
Rents & Royalties	174,440	146,800	27,640	19%
Other Revenue	1,771,307	1,817,250	(45,943)	-3%
Other Financing Sources				
Proceeds	10,245,000	12,324,000	(2,079,000)	-17%
Transfer In	1,504,500	2,950,000	(1,445,500)	-49%
<b>Total Revenues</b>	<b>\$ 71,171,692</b>	<b>\$ 73,568,563</b>	<b>\$ 1,127,629</b>	<b>2%</b>
<b>Expenditures by Fund:</b>				
General Fund	14,761,274	14,033,866	(727,408)	5%
Special Revenue Funds:				
Fire	1,256,991	1,213,343	(43,648)	4%
Library	121,394	123,184	1,790	-1%
Airport	484,682	902,036	417,354	-46%
Civic Center	1,264,866	1,441,373	176,507	-12%
Fiber	1,719,912	11,331,048	9,611,135	-85%
Enterprise Funds:				
Electric	23,041,349	19,344,152	(3,697,198)	19%
Water	8,668,520	6,035,151	(2,633,369)	44%
Water Reclamation	12,720,003	10,057,150	(2,662,853)	26%
Liquor	7,164,231	7,737,212	572,981	-7%
Internal Service Fund				
MIS	1,587,391	1,905,248	317,857	-17%
<b>Total Expenditures by Fund</b>	<b>\$ 72,790,615</b>	<b>\$ 74,123,761</b>	<b>\$ 1,333,147</b>	<b>-2%</b>
<b>Expenditures by Category:</b>				
Personal Services	16,845,954	15,104,828	(1,741,126)	12%
Supplies	20,190,637	20,002,856	(187,781)	1%
Other Services & Charges	12,874,797	13,853,367	978,570	-7%
Capital Outlay	13,166,173	15,138,820	1,972,647	-13%
Debt Service	8,303,054	8,791,365	488,311	-6%
Transfers Out	1,410,000	1,200,000	(210,000)	18%
<b>Total Expenditures by Category</b>	<b>\$ 72,790,615</b>	<b>\$ 74,091,236</b>	<b>\$ 1,300,621</b>	<b>-2%</b>



**General Fund Summary - 2026 Budget  
(Proposed)**

	2026 Budget	2025 Budget	Budget Variance - Positive (Negative)	% Change
<b>Revenues</b>				
Taxes	\$ 8,058,138.00	\$ 8,072,729.00	\$ (14,591.00)	0%
Special Assessments	\$ 5,000.00	\$ 5,000.00	\$ -	0%
Licenses & Permits	\$ 576,450.00	\$ 580,250.00	\$ (3,800.00)	-1%
Intergovernmental	\$ 2,318,386.00	\$ 1,945,187.00	\$ 373,199.00	19%
Charges for Services	\$ 2,166,300.00	\$ 2,142,200.00	\$ 24,100.00	1%
Fines & Forfeitures	\$ 46,000.00	\$ 46,000.00	\$ -	0%
Miscellaneous	\$ 236,500.00	\$ 192,500.00	\$ 44,000.00	23%
Other Financing Sources				
Sale of Equipment	\$ 94,500.00	\$ -	\$ 94,500.00	0%
Transfers In	\$ 1,260,000.00	\$ 1,050,000.00	\$ 210,000.00	20%
<b>Total Revenues</b>	<b>\$ 14,761,274.00</b>	<b>\$ 14,033,866.00</b>	<b>\$ 727,408.00</b>	<b>5%</b>
<b>Expenditures</b>				
General Government				
Mayor and Council	\$ 110,437.00	\$ 118,314.00	\$ 7,877.00	-7%
City Clerk	\$ 333,006.00	\$ 248,340.00	\$ (84,666.00)	34%
Administration	\$ 1,118,087.00	\$ 1,096,792.00	\$ (21,295.00)	2%
Planning and Zoning	\$ 595,772.00	\$ 562,769.00	\$ (33,003.00)	6%
Subtotal - General Government	\$ 2,157,302.00	\$ 2,026,215.00	\$ (131,087.00)	6%
Public Safety				
Police	\$ 4,215,639.00	\$ 3,854,610.00	\$ (361,029.00)	9%
Fire Protection	\$ 670,000.00	\$ 654,000.00	\$ (16,000.00)	2%
Building Inspections	\$ 332,010.00	\$ 334,402.00	\$ 2,392.00	-1%
Civil Defense	\$ 7,740.00	\$ 7,740.00	\$ -	0%
Subtotal - Public Safety	\$ 5,225,389.00	\$ 4,850,752.00	\$ (374,637.00)	8%
Public Works				
Streets	\$ 2,190,680.00	\$ 2,136,357.00	\$ (54,323.00)	3%
Engineering	\$ 333,074.00	\$ 268,879.00	\$ (64,195.00)	24%
Sanitation	\$ 1,214,728.00	\$ 1,286,052.00	\$ 71,324.00	-6%
Subtotal - Public Works	\$ 3,738,482.00	\$ 3,691,288.00	\$ (47,194.00)	1%
Culture and Recreation				
Parks	\$ 1,909,327.00	\$ 1,754,395.00	\$ (154,932.00)	9%
Community Center	\$ 703,974.00	\$ 735,377.00	\$ 31,403.00	-4%
Subtotal - Culture and Recreation	\$ 2,613,301.00	\$ 2,489,772.00	\$ (123,529.00)	5%
Capital Outlay				
Administration	\$ 50,000.00	\$ 325,000.00	\$ 275,000.00	-85%
Planning and Zoning	\$ 35,000.00	\$ -	\$ (35,000.00)	0%
Police	\$ 50,000.00	\$ 75,000.00	\$ 25,000.00	-33%
Streets	\$ 435,000.00	\$ -	\$ (435,000.00)	0%
Parks	\$ -	\$ 21,500.00	\$ 21,500.00	-100%
Community Center	\$ 227,000.00	\$ 81,000.00	\$ (146,000.00)	180%
Subtotal - Capital Outlay	\$ 797,000.00	\$ 502,500.00	\$ (294,500.00)	59%
Debt Service				
Police	\$ 31,273.00	\$ 267,859.00	\$ 236,586.00	-88%
Civil Defense	\$ 6,208.00	\$ 6,248.00	\$ 40.00	-1%
Streets	\$ 72,430.00	\$ 78,895.00	\$ 6,465.00	-8%
Parks	\$ 69,889.00	\$ 70,337.00	\$ 448.00	-1%
Subtotal - Debt Service	\$ 179,800.00	\$ 423,339.00	\$ 243,539.00	-58%
Transfers Out	\$ 50,000.00	\$ 50,000.00	\$ -	0%
<b>Total Expenditures</b>	<b>\$ 14,761,274.00</b>	<b>\$ 14,033,866.00</b>	<b>\$ (727,408.00)</b>	<b>5%</b>
<b>Net Change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**Fire Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Intergovernmental	\$ 193,000	\$ 189,000	\$ 4,000	2%
Charges for Services	966,521	966,521	-	0%
<b>Total Revenues</b>	<b>1,159,521</b>	<b>1,155,521</b>	<b>4,000</b>	<b>0%</b>
<b>Expenditures</b>				
Public Safety				
Fire Department				
Personal Services	537,531	463,072	74,459	16%
Other Services & Charges	378,461	386,771	(8,310)	-2%
Supplies	201,000	203,500	(2,500)	-1%
Capital Outlay	140,000	110,000	30,000	27%
Debt Service	-	50,000	(50,000)	-100%
<b>Total Expenditures</b>	<b>1,256,991</b>	<b>1,213,343</b>	<b>43,648</b>	<b>4%</b>
<b>Net Change</b>	<b>\$ (97,470)</b>	<b>\$ (57,822)</b>	<b>\$ (39,648)</b>	

**Note - The Fire Fund has sufficient cash reserves to absorb the budgeted decrease in fund balance.**



**Library Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	\$ 94,999	\$ 95,000	\$ (1)	0%
Intergovernmental	25,000	25,000	-	0%
Miscellaneous	3,500	3,500	-	0%
<b>Total Revenues</b>	<b>123,499</b>	<b>123,500</b>	<b>(1)</b>	<b>0%</b>
<b>Expenditures</b>				
Culture and Recreation				
Library				
Personal Services	16,480	14,432	2,049	14%
Other Services & Charges	69,914	74,952	(5,038)	-7%
Supplies	35,000	33,800	1,200	4%
<b>Total Expenditures</b>	<b>121,394</b>	<b>123,184</b>	<b>(1,790)</b>	<b>-1%</b>
<b>Net Change</b>	<b>\$ 2,105</b>	<b>\$ 316</b>	<b>\$ 1,789</b>	



**Airport Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Intergovernmental	\$ 64,000	\$ 471,031	\$ (407,031)	-86%
Charges for Services				
Fuel Sales	290,000	285,000	5,000	2%
Hangar Rent	67,440	65,000	2,440.00	4%
Lot Lease Rent	23,000	22,000	1,000	5%
Private Lot Lease Rent	1,680	1,680	-	0%
Miscellaneous	250	250	-	0%
Other Financing Sources				
Transfers In	50,000	50,000	-	0%
<b>Total Revenues</b>	<b>496,370</b>	<b>894,961</b>	<b>(398,591)</b>	<b>-45%</b>
<b>Expenditures</b>				
Airport				
Personal Services	94,844	91,039	3,805	4%
Other Services & Charges	90,542	97,576	(7,035)	-7%
Supplies				
Fuel Purchases	240,000	232,500	7,500	3%
Miscellaneous	21,750	21,600	150	1%
Capital Outlay	37,546	459,320	(421,774)	-92%
Debt Service	-	-	-	0%
<b>Total Expenditures</b>	<b>484,682</b>	<b>902,036</b>	<b>(417,354)</b>	<b>-46%</b>
<b>Net Change</b>	<b>\$ 11,688</b>	<b>\$ (7,075)</b>	<b>\$ 18,763</b>	



**Civic Center Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	\$ 325,000	\$ 250,000	\$ 75,000	30%
Charges for Services	691,500	633,500	58,000	9%
Miscellaneous	151,000	146,500	4,500	3%
Other Financing Sources				
Bond Proceeds	-	325,000	(325,000)	-100%
Transfers In	100,000	100,000	-	0%
<b>Total Revenues</b>	<b>1,267,500</b>	<b>1,455,000</b>	<b>(187,500)</b>	<b>-13%</b>
<b>Expenditures</b>				
Culture and Recreation				
Civic Center				
Personal Services	524,814	484,280	40,534	8%
Other Services & Charges	350,052	363,893	(13,840)	-4%
Supplies	185,000	153,200	31,800	21%
Capital Outlay	205,000	440,000	(235,000)	-53%
Transfer to Other Funds	-	-	-	0%
<b>Total Expenditures</b>	<b>1,264,866</b>	<b>1,441,373</b>	<b>(176,507)</b>	<b>-12%</b>
<b>Net Change</b>	<b>\$ 2,634</b>	<b>\$ 13,627</b>	<b>\$ (10,993)</b>	



**Fiber Operating Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Charges for Services				
Active Ethernet	\$ 451,974	\$ 200,000	\$ 251,974.00	126%
GPON Connection	827,781	365,000	462,781	127%
Other Services	4,000	4,000	-	0%
Other Financing Sources				
Debt Proceeds	400,000	10,075,000	(9,675,000)	-96%
<b>Total Revenues</b>	<b>1,683,755</b>	<b>10,644,000</b>	<b>(8,960,245)</b>	<b>-84%</b>
<b>Expenditures</b>				
Fiber				
Personal Services	787,207	625,305	161,903	26%
Other Services & Charges	435,705	447,871	(12,166)	-3%
Supplies	79,000	67,872	11,128	16%
Non-Operating Expenses				0%
Capital Outlay	418,000	10,190,000	(9,772,000)	-96%
Transfers Out	-	-	-	0%
<b>Total Expenditures</b>	<b>1,719,912</b>	<b>11,331,048</b>	<b>(9,611,135)</b>	<b>-85%</b>
<b>Net Change</b>	<b>\$ (36,157)</b>	<b>\$ (687,048)</b>	<b>\$ 650,890</b>	



# Electric Fund Summary - 2026 Budget (Proposed - Modified Accrual Basis)

	2026 Budget	2025 Budget	Budget Variance - Positive (Negative)	% Change
<b>Revenues</b>				
Operating Revenues				
Charges for Services	\$ 18,636,336	\$ 17,964,865	\$ 671,471	4%
Non-Operating Revenues				
Intergovernmental	-	-	-	0%
Miscellaneous	340,000	340,000	-	0%
Other Financing Sources				
Bond Proceeds	4,100,000	1,085,000	3,015,000	278%
<b>Total Revenues</b>	<b>23,076,336</b>	<b>19,389,865</b>	<b>3,686,471</b>	<b>19%</b>
<b>Expenses</b>				
Electric				
Operating Expenses				
Personal Services	2,527,153	2,272,757	254,395	11%
Other Services & Charges	991,430	1,052,880	(61,450)	-6%
Wholesale Power Purchases	11,046,202	10,643,320	402,882	4%
Supplies	559,000	488,200	70,800	15%
Depreciation	1,129,771	1,320,000	(190,229)	-14%
Non-Operating Expenses				
Capital Outlay	4,775,000	1,160,000	3,615,000	312%
Debt Service	957,794	1,406,994	(449,200)	-32%
Transfers Out	1,055,000	1,000,000	55,000	6%
<b>Total Expenses</b>	<b>23,041,349</b>	<b>19,344,152</b>	<b>3,697,198</b>	<b>19%</b>
<b>Net Change</b>	<b>\$ 34,987</b>	<b>\$ 45,713</b>	<b>\$ (10,727)</b>	<b>-23%</b>





**Water Fund Summary - 2026 Budget**  
**(Proposed - Modified Accrual Basis)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Operating Revenues				
Charges for Services	\$ 5,360,567	\$ 5,308,151	\$ 52,416	1%
Non-Operating Revenues				
Taxes	200,000	-	200,000	0%
Miscellaneous	277,500	277,000	500	0%
Other Financing Sources				
Bond Proceeds	2,659,000	-	2,659,000	0%
Transfer-In from Debt Reserve	-	450,000	(450,000)	-100%
<b>Total Revenues</b>	<b>8,497,067</b>	<b>6,035,151</b>	<b>2,461,916</b>	<b>41%</b>
<b>Expenses</b>				
Operating Expenses				
Personal Services	1,359,017	1,153,213	205,804	18%
Other Services & Charges	514,867	562,299	(47,431)	-8%
Supplies	350,100	446,600	(96,500)	-22%
Depreciation	909,628	900,000	9,628	1%
Non-Operating Expenses				
Capital Outlay	2,659,000	268,000	2,391,000	892%
Debt Service	2,848,408	2,686,949	161,459	6%
Transfers Out	27,500	-	27,500	0%
Transfer Out To Debt Reserve	-	18,091	(18,091)	-100%
<b>Total Expenses</b>	<b>8,668,520</b>	<b>6,035,151</b>	<b>2,633,369</b>	<b>44%</b>
<b>Net Change</b>	<b>\$ (171,453)</b>	<b>\$ -</b>	<b>\$ (171,453)</b>	<b>0%</b>



**Water Reclamation Fund Summary - 2026 Budget**  
(Proposed - Modified Accrual Basis)

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Operating Revenues				
Charges for Services	\$ 6,514,602	\$ 6,470,150	\$ 44,452	1%
Non-Operating Revenues				
Taxes	300,000	500,000	(200,000)	-40%
Intergovernmental	573,627	616,000	(42,373)	-7%
Miscellaneous	742,000	832,000	(90,000)	-11%
Other Financing Sources				
Bond Proceeds	3,086,000	339,000	2,747,000	810%
Transfer-In from Debt Reserve	-	1,300,000	(1,300,000)	-100%
<b>Total Revenues</b>	<b>11,216,229</b>	<b>10,057,150</b>	<b>1,159,079</b>	<b>12%</b>
<b>Expenses</b>				
Operating Expenses				
Personal Services	1,601,516	1,518,962	82,554	5%
Other Services & Charges	770,127	852,570	(82,443)	-10%
Supplies	647,600	751,100	(103,500)	-14%
Depreciation	1,520,717	1,500,000	20,717	1%
Non-Operating Expenses				
Capital Outlay	3,839,627	1,196,000	2,643,627	221%
Debt Service	4,312,916	4,224,082	88,834	2%
Transfers Out	27,500	-	27,500	0%
Transfer Out To Debt Reserve	-	14,436	(14,436)	-100%
<b>Total Expenses</b>	<b>12,720,003</b>	<b>10,057,150</b>	<b>2,662,853</b>	<b>26%</b>
<b>Net Change</b>	<b>\$ (1,503,774)</b>	<b>\$ -</b>	<b>\$ (1,503,774)</b>	<b>0%</b>



**Liquor Fund Summary - 2026 Budget  
(Proposed)**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>Budget Variance - Positive (Negative)</b>	<b>% Change</b>
<b>Revenues</b>				
Operating Revenues				
Sales				
Beer	\$ 2,954,939	\$ 3,215,000	\$ (260,061)	-8%
Liquor	2,672,442	2,700,000	(27,558)	-1%
Wine	1,023,668	995,000	28,668	3%
Other Merchandise	592,347	400,000	192,347	48%
Subtotal - Sales	7,243,395	7,310,000	(66,605)	-1%
Non-Operating Revenues				
Rents & Royalties	46,800	46,800	-	0%
Miscellaneous	12,557	17,500	(4,943)	-28%
Other Financing Sources				
Bond Proceeds	-	500,000	(500,000)	-100%
<b>Total Revenues</b>	<b>7,302,753</b>	<b>7,874,300</b>	<b>(571,547)</b>	<b>-7%</b>
<b>Expenses</b>				
Cost of Goods Sold (COGS)				
Beer	2,330,688	2,425,000	(94,312)	-4%
Liquor	1,831,522	1,940,000	(108,478)	106%
Wine	667,020	740,000	(72,980)	111%
Other Merchandise	471,828	329,500	142,328	43%
Subtotal - COGS	5,301,058	5,434,500	(133,442)	-2%
Operating Expenses				
Personal Services	1,064,097	1,028,515	35,582	3%
Other Services & Charges	450,685	478,897	(28,212)	-6%
Supplies	49,901	63,300	(13,399)	-21%
Depreciation	48,490	33,000	15,490	47%
Non-Operating Expenses				
Capital Outlay	-	549,000	(549,000)	-100%
Transfers Out	250,000	150,000	100,000	67%
<b>Total Expenses</b>	<b>7,164,231</b>	<b>7,737,212</b>	<b>(572,981)</b>	<b>-7%</b>
<b>Net Change</b>	<b>\$ 138,521</b>	<b>\$ 137,088</b>	<b>\$ 1,433</b>	<b>1%</b>



**MIS Fund Summary - 2026 Budget  
(Proposed)**

	2026 Budget	2025 Budget	Budget Variance - Positive (Negative)	% Change
<b>Revenues</b>				
Operating Revenues				
Charges for Services	\$ 1,587,391	\$ 1,905,248	\$ (317,857)	-17%
<b>Total Revenues</b>	<b>1,587,391</b>	<b>1,905,248</b>	<b>(317,857)</b>	<b>-17%</b>
<b>Expenses</b>				
Operating Expenses				
Personal Services	455,486	479,193	(23,708)	-5%
Other Services & Charges	588,140	868,830	(280,690)	-32%
Supplies	213,225	213,225	-	0%
Depreciation	31,405	80,000	(48,595)	-61%
Non-Operating Expenses				
Capital Outlay	295,000	264,000	31,000	12%
Debt Service	4,136	-	4,136	0%
<b>Total Expenses</b>	<b>1,587,391</b>	<b>1,905,248</b>	<b>(317,857)</b>	<b>-17%</b>
<b>Net Change</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>0%</b>