

TAX LEVY						
	2024 Actual	2025 Budget	2026 Proposed Budget	Budget Change	Budget % Change	
General Fund	\$ 3,207,500	\$ 1,800,000	\$ 1,730,000	\$ (70,000)	-3.9%	
Debt Service	1,200,000	1,300,000	1,825,000	\$ 525,000	40.4%	
Capital Projects	-	1,500,000	1,160,000	\$ (340,000)	-22.7%	
Total Tax Levy	\$ 4,407,500	\$ 4,600,000	\$ 4,715,000	\$ 115,000	2.5%	
Change from prev year	\$ 717,350	\$ 192,500	\$ 115,000			
% Change	19.44%	4.37%	2.50%			

2026 GENERAL FUND PROPOSED BUDGET						
	2025 Budget	2025 Year-End Estimate	2026 Proposed Budget	Budget Change	Budget % Change	
Beginning Fund Balance	\$ 11,342,250	\$ 11,342,250	\$ 12,786,390			
Revenue						
Taxes	\$ 1,860,000	\$ 1,869,118	\$ 1,799,118	\$ (60,882)	-3.27%	
Special Assessments	473,300	300,779	147,325	\$ (325,975)	-68.87%	
Intergovernmental	1,039,700	1,638,199	1,133,577	\$ 93,877	9.03%	
License and Permits	281,400	434,420	456,500	\$ 175,100	62.22%	
Fines and Forfeitures	6,000	2,750	1,500	\$ (4,500)	-75.00%	
Charges for Services	1,699,600	2,091,094	2,299,665	\$ 600,065	35.31%	
Miscellaneous	720,000	1,000,550	765,315	\$ 45,315	6.29%	
Total Revenue	\$ 6,080,000	\$ 7,336,910	\$ 6,603,000	\$ 523,000	8.60%	
Expenditures						
General Government	\$ 1,579,965	\$ 1,328,346	\$ 1,788,205	\$ 208,240	13.18%	
Public Safety	1,994,000	1,991,335	2,200,810	\$ 206,810	10.37%	
Public Works	2,426,035	2,259,794	2,531,910	\$ 105,875	4.36%	
Parks and Trails	80,000	65,000	82,075	\$ 2,075	2.59%	
Capital Outlay	-	248,295	-	\$ -	0.00%	
Total Expenditures	\$ 6,080,000	\$ 5,892,770	\$ 6,603,000	\$ 523,000	8.60%	
Fund Balance Drawdown for Capital	\$ -	\$ -	\$ 3,657,500			
Ending Fund Balance	\$ 11,342,250	\$ 12,786,390	\$ 9,128,890			

2026 PROPOSED SUMMARY OF ALL OTHER FUNDS				
	2025 Projected YE	2026 Proposed	2026 Proposed	2026 Projected YE
	Fund Balance	Revenues	Expenses	Fund Balance
Special Revenue Funds				
Park Impact Fees	496,416	150,000	530,000	116,416
Law Enforcement Impact	116,459	10,000	-	126,459
Transportation Impact	190,000	160,000	-	350,000
Fire Impact Fee	974,872	80,000	1,050,000	4,872
2% Fire Dues	384,000	115,000	22,500	476,500
Stormwater	766,052	500,000	552,500	713,552
Total Special Revenue Funds	\$ 2,927,799	\$ 1,015,000	\$ 2,155,000	\$ 1,787,799
Debt Service Fund	\$ 36	\$ 1,825,000	\$ 1,822,252	\$ 2,784
Capital Projects Funds				
General Capital Projects	3,682,109	5,867,500	9,562,500	(12,891)
TID #1	1,253,363	1,158,307	476,725	1,934,945
TID #2	851,356	540,500	1,223,642	168,214
TID #3	16,154	135,000	695,650	(544,496)
TID #4	342,834	1,250,000	1,000,650	592,184
TID #5	(883,255)	250,000	612,253	(1,245,508)
TID #6	(258,453)	5,250	721,650	(974,853)
Total Capital Projects	\$ 5,004,108	\$ 9,206,557	\$ 14,293,070	\$ (82,405)
Enterprise Funds (Net Position)				
Water Utility	13,194,585	1,692,810	1,797,966	13,089,429
Sewer Utility	18,274,506	1,526,930	1,349,765	18,451,671
Total Enterprise Funds	\$ 31,469,091	\$ 3,219,740	\$ 3,147,731	\$ 31,541,100