



2026 PRELIMINARY BUDGET

2026 BUDGET

BUDGET PROCESS

- September 2, 2025
- September 16, 2025
- December 2, 2025
- December 16, 2025

2026 Preliminary Budget Presentation

Approve 2026 Preliminary Levy

Set Truth and Taxation Hearing

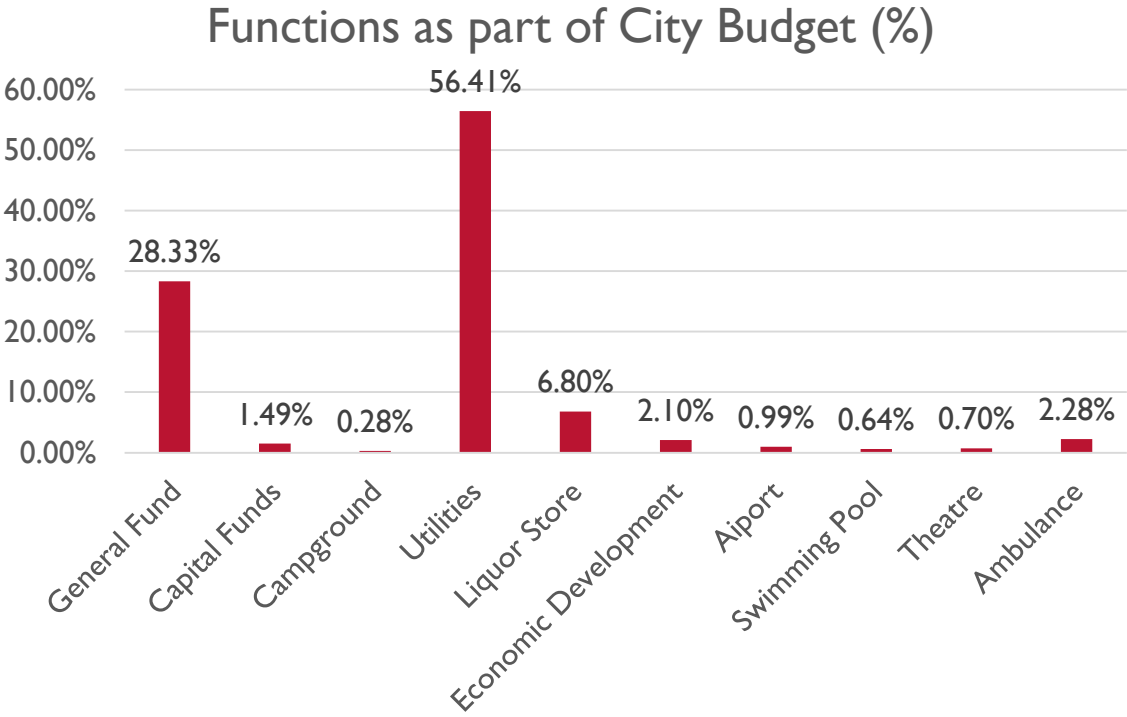
Truth and Taxation Hearing

Approve 2026 Final Levy and Budget

2026 PRELIMINARY BUDGET

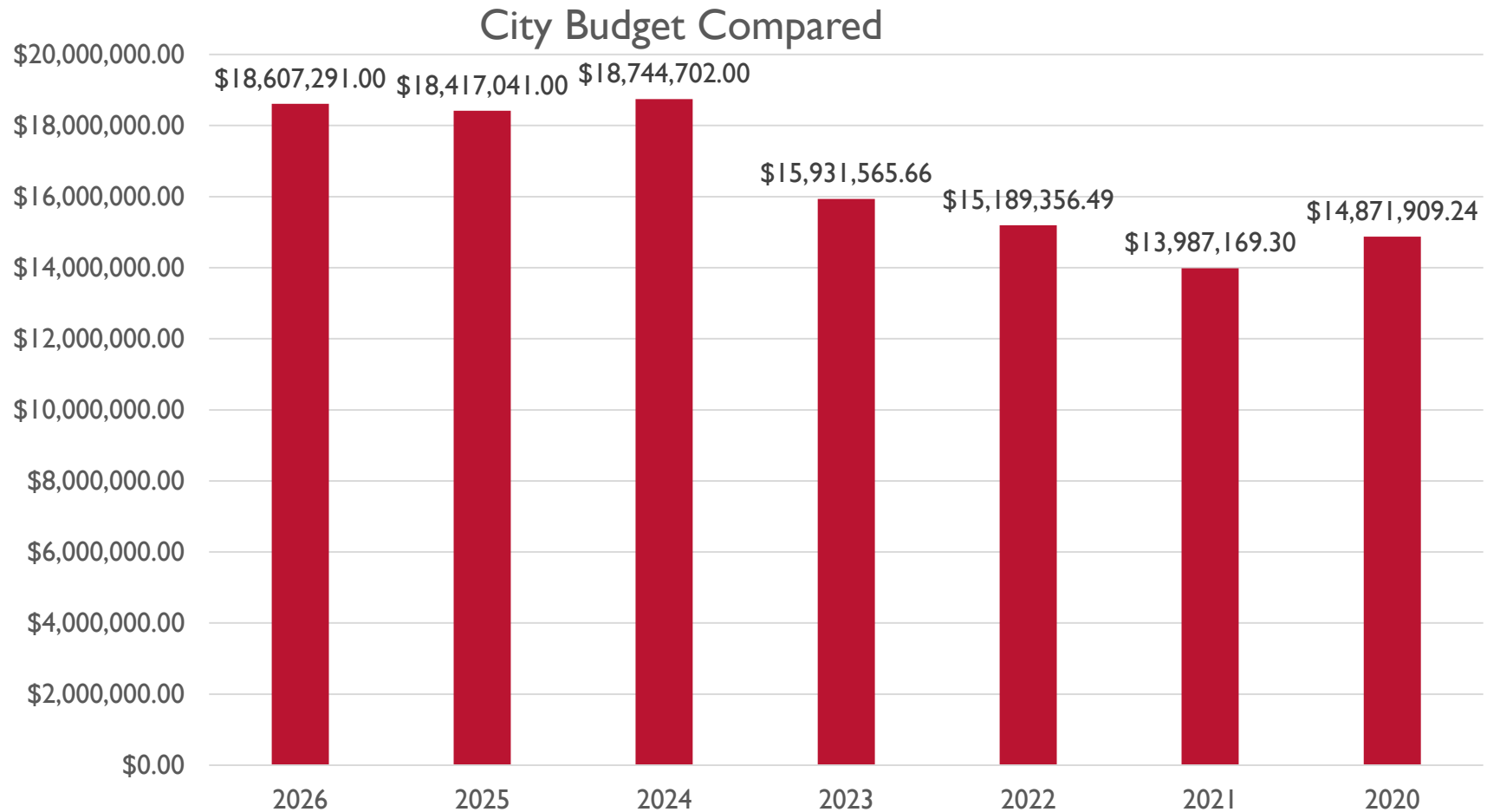
TOTAL BUDGET ALLOCATION

General Fund	\$5,270,562.00
Capital Funds	\$276,800.00
Campground	\$52,575.00
Utilities	\$10,496,709.00
Liquor Store	\$1,265,035.00
Economic Development	\$390,555.00
Airport	\$183,325.00
Swimming Pool	\$118,680.00
Theatre	\$129,655.00
Ambulance	\$423,395.00
TOTAL 2025 BUDGET	\$18,607,291.00



2026 PRELIMINARY BUDGET

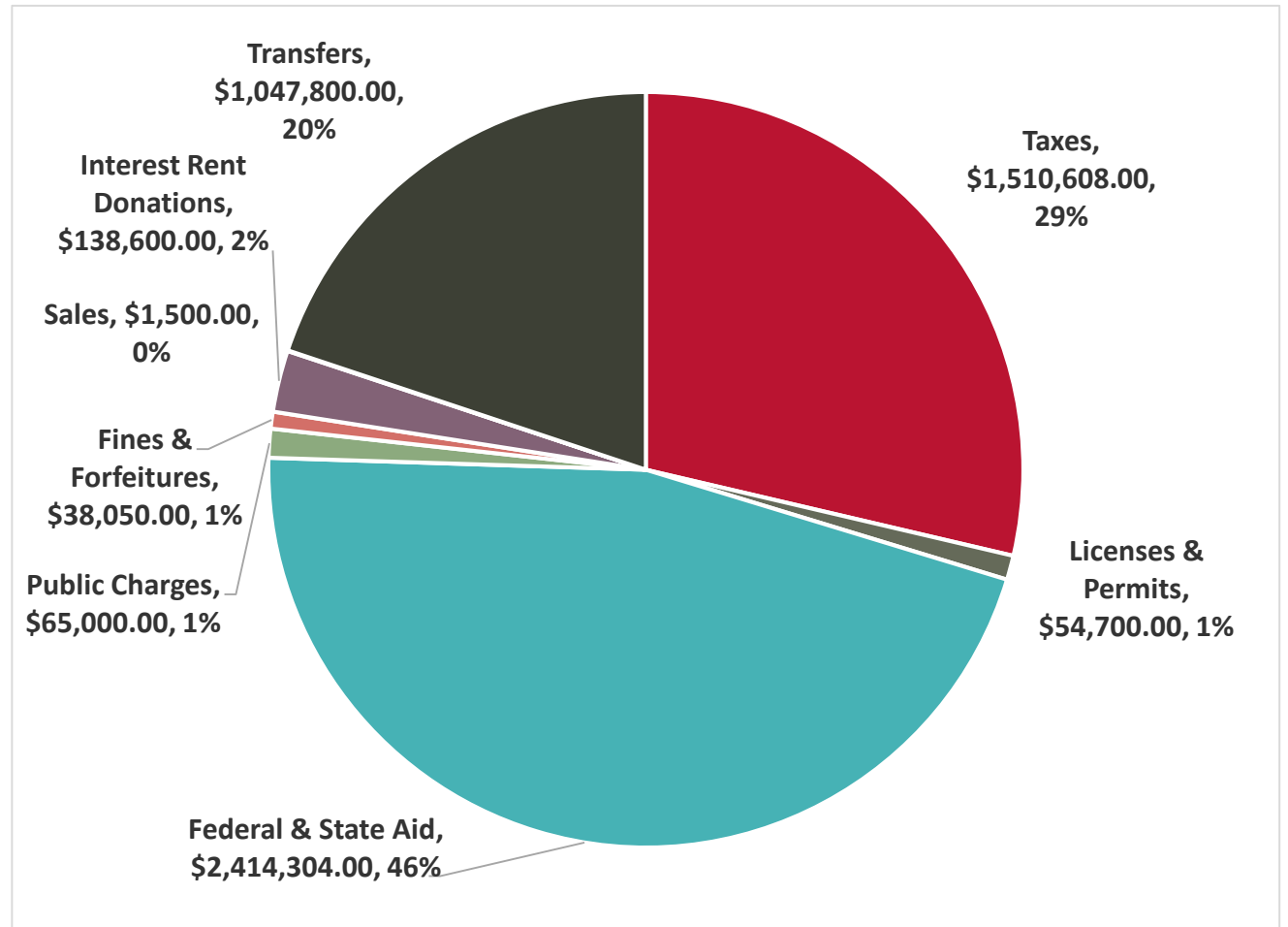
TOTAL PROPOSED 2026 BUDGET: \$18,607,291.00



2026 PRELIMINARY BUDGET

TOTAL PROPOSED GENERAL FUND REVENUE: \$5,270,562.00

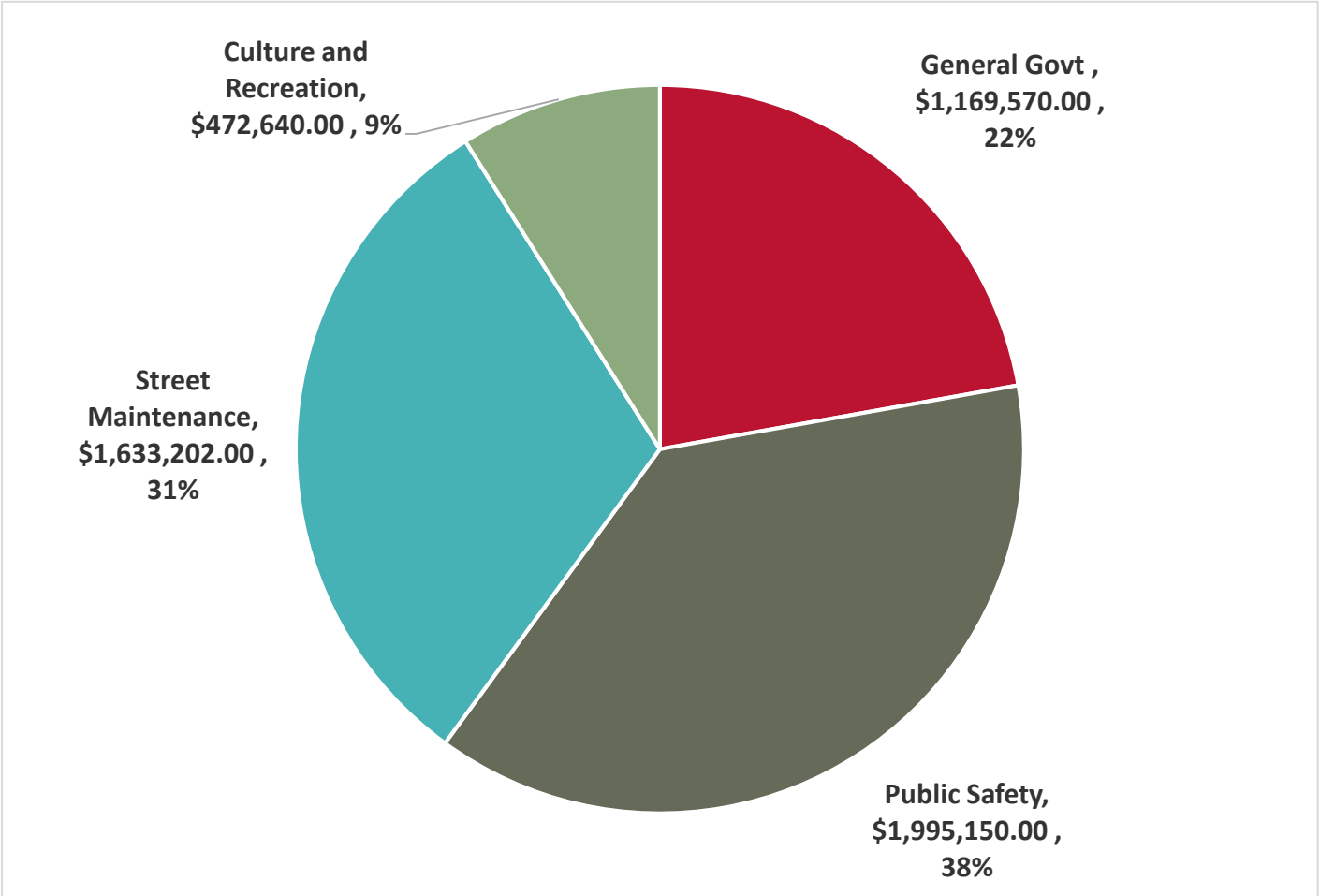
Revenue	2026
Taxes	\$1,510,608.00
Licenses & Permits	\$54,700.00
Federal & State Aid	\$2,414,304.00
Public Charges	\$65,000.00
Fines & Forfeitures	\$38,050.00
Interest Rent Donations	\$138,600.00
Sales	\$1,500.00
Transfers	\$1,047,800.00
TOTAL	\$5,270,562.00



2026 PRELIMINARY BUDGET

TOTAL PROPOSED GENERAL FUND EXPENSES: \$5,270,562.00

Expenses	2026
General Government	\$1,169,570.00
Public Safety	\$1,995,150.00
Street Maintenance	\$1,633,202.00
Culture and Recreation	\$472,640.00
TOTAL	\$5,270,562.00



2026 PRELIMINARY BUDGET

GENERAL FUND CAPITAL EXPENSES: \$276,800.00

- Improvements to City Facilities:
 - Purchase Gutters for City Hall
 - Repair Police Station Exterior Wall
 - Repair Street Department Roof
 - Replace Street Department Garage Doors
 - Repair Fire Department Heating System
- Equipment Purchases
 - Street Department Dump Trailer
 - Park Department Mower
- Vehicle Purchases
 - Squad Car for Police Department
 - Fire Truck for Fire Department
- Upgrade City Website to meet new ADA laws
- Transfer to EDA Admin Fund

2026 PRELIMINARY BUDGET

STAFFING CONSIDERATIONS

- 10% increase to health insurance (\$23,430 impact)
- Paid Family Medical Leave Act – January 1, 2026 (\$16,887 impact)
- COLA increase (\$309,345 impact)
 - 3.5% negotiated: AFSCME Union
 - 3% negotiated: LELS Union
- Police Officer (\$85,345 impact: salary, benefits & taxes)
- Temporary EDA Assistant (\$27,460 impact: salary & taxes)

2026 PRELIMINARY BUDGET

GENERAL FUND OPERATIONS

• \$5,270,562.00	2026 Preliminary Amount	-0.49%
• \$5,296,274.00	2025 Budgeted Amount	+5.65%
• \$5,013,258.00	2024 Budgeted Amount	+10.98%
• \$4,517,396.61	2023 Budgeted Amount	+15.86%
• \$3,899,099.87	2022 Budgeted Amount	+2.05%
• \$3,820,915.10	2021 Budgeted Amount	-3.89%
• \$3,975,669.00	2020 Budgeted Amount	+4.88%
• \$3,790,809.00	2019 Budgeted Amount	-2.42%
• \$3,884,835.00	2018 Budgeted Amount	+7.70%
• \$3,607,121.00	2017 Budgeted Amount	+20.72%
• \$2,988,047.00	2016 Budgeted Amount	-17.97%

2026 PRELIMINARY BUDGET

CITY TAX LEVY: \$1,633,753.00

Proposed Tax Levy	2025	2026
General Fund	\$1,264,708.00	\$1,429,908.00
Debt Service – 2022A	\$65,186.00	\$62,850.00
Swimming Pool	\$40,000.00	\$20,995.00
Airport	\$75,000.00	\$75,000.00
Capital Expense	\$50,000.00	\$25,000.00
Housing Demolition	\$20,000.00	\$20,000.00
TOTAL	\$1,514,894.00	\$1,633,753.00

2026 PRELIMINARY BUDGET

TOTAL PROPOSED 2025 TAX LEVY - \$1,633,753.00

- \$1,429,908.00 General Fund Operations (13.06% ↑) 87.52% of the levy
- \$140,995.00 Special Revenue Funds (23.79% ↓) 8.63% of the levy
- \$62,850.00 Debt Service Levy (3.58% ↓) 3.85% of the levy

Debt Service Levy:

<i>Issuance</i>	<i>Maturity</i>	<i>2026 Levy</i>
2022A 2 nd Ave S Improvement	2042	\$62,850.00
Total 2026 Debt Levy		\$62,850.00

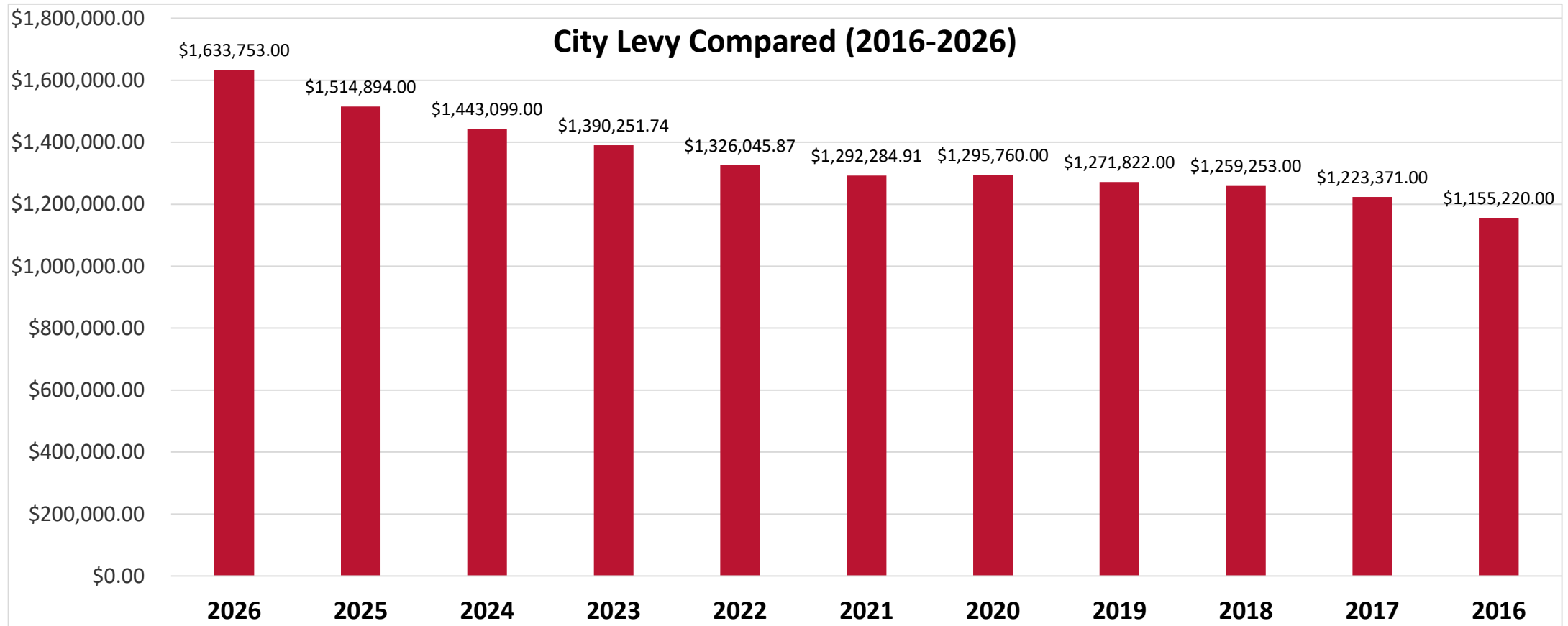
2026 PRELIMINARY BUDGET

TAX LEVY COMPARED

• \$1,633,753.00	2026 Proposed Levy Amount	+7.85%
• \$1,514,894.00	2025 Levy Amount	+4.98%
• \$1,443,099.00	2024 Levy Amount	+3.80%
• \$1,390,251.74	2023 Levy Amount	+4.84%
• \$1,326,045.87	2022 Levy Amount	+2.61%
• \$1,292,284.91	2021 Levy Amount	-.27%
• \$1,295,760.00	2020 Levy Amount	+1.85%
• \$1,271,822.00	2019 Levy Amount	+.99%
• \$1,259,253.00	2018 Levy Amount	+2.85%
• \$1,223,371.00	2017 Levy Amount	+5.57%
• \$1,155,220.00	2016 Levy Amount	+1.75%
• \$1,135,009.00	2015 Levy Amount	-1.24%

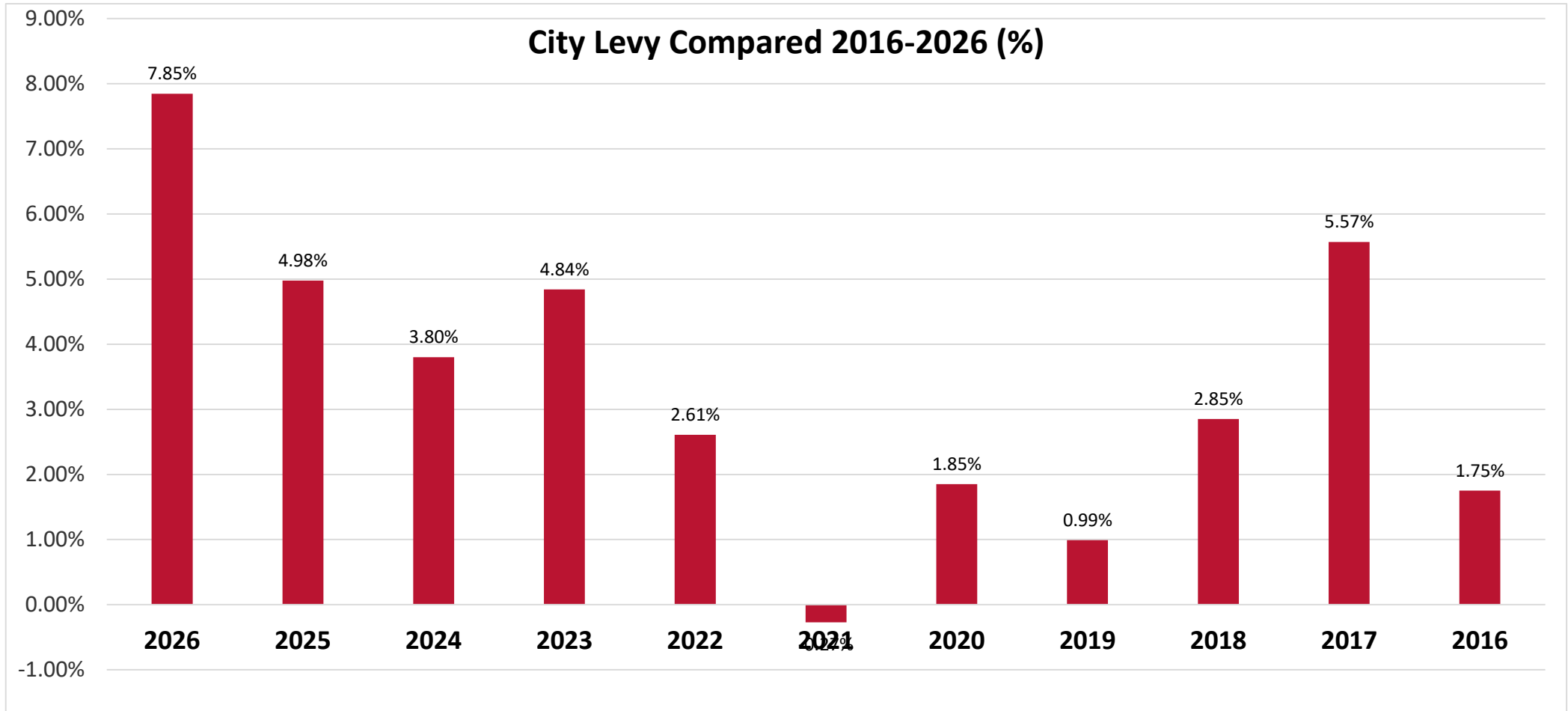
2026 PRELIMINARY BUDGET

TOTAL PROPOSED 2026 TAX LEVY: \$1,633,753.00



2026 PRELIMINARY BUDGET

TOTAL PROPOSED 2026 TAX LEVY: 7.85% INCREASE





THANK YOU

QUESTIONS AND COMMENTS WELCOME