FY2027 Proposed Budget



Public Hearing

Balanced General Fund

$6.73 million

General Fund and
other fund summaries

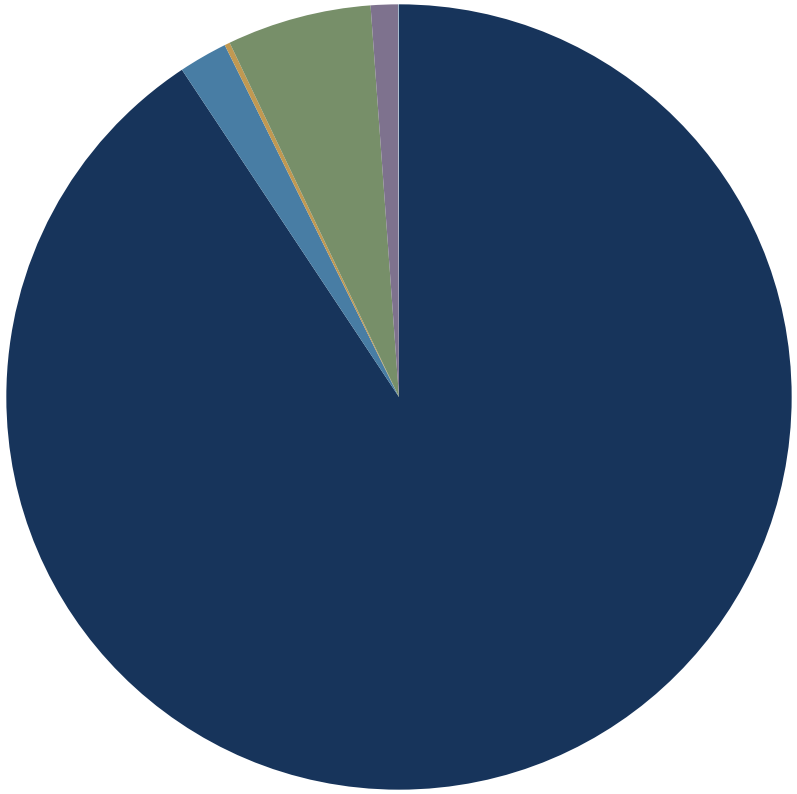
General Fund at a glance

$6,730,564.13

Proposed General Fund revenue and expenditures

Budget measure	Version 5
Revenue	$6,730,564.13
Expenditures	$6,730,564.13
Budgeted use of unrestricted reserves	$0.00
Revenue less expenditures	**$0.00**

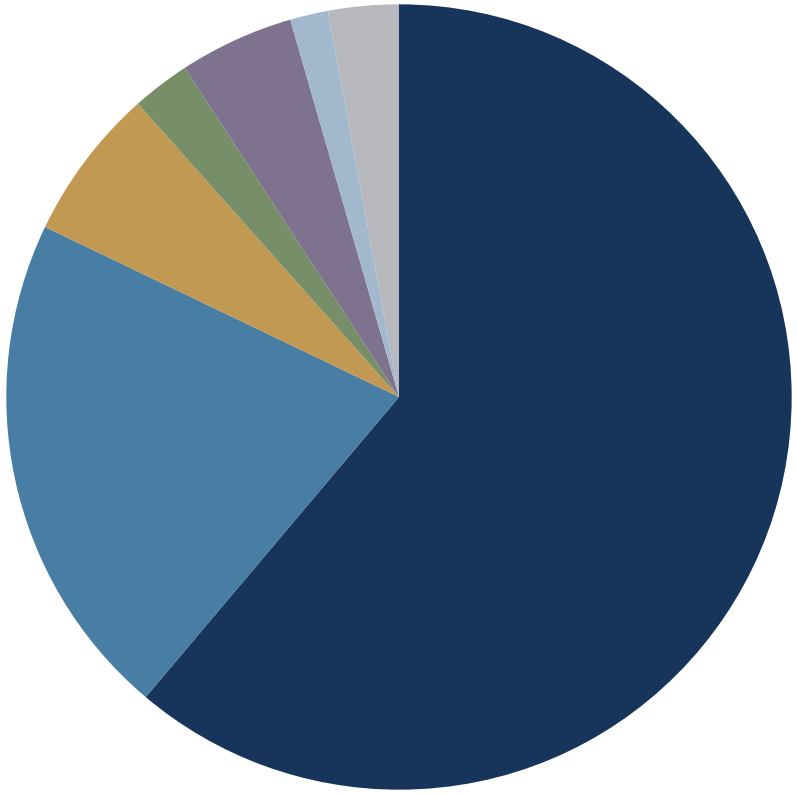
General Fund revenue



Source / category	Amount	Share
Taxes	$6,103,164	90.7%
Licenses & permits	$134,900	2.0%
Charges for services	$14,800	0.2%
Fines & forfeitures	$400,000	5.9%
Investment income	$75,000	1.1%
Other / miscellaneous	$2,700	0.0%
Total	**$6,730,564**	**100.0%**

Taxes provide 90.7% of General Fund revenue.

General Fund spending



Source / category	Amount	Share
Personnel & benefits	$4,116,169	61.2%
Purchased & contractual	$1,411,426	21.0%
Supplies	$423,900	6.3%
Capital outlay	$161,000	2.4%
Other / transfers	$317,465	4.7%
Debt service	$105,611	1.6%
Enterprise vehicle leases	$194,993	2.9%
Total	**$6,730,564**	**100.0%**

Personnel and contracted services account for 82.1% of spending.

General Fund by service area

Service area	Version 5
Public Safety & Code Enforcement	$2,788,119
Administration, General Government & Debt	$1,701,810
Buildings, Public Works & Parks	$1,164,047
Community Development	$359,449
Court	$313,993
City Clerk	$267,346
Mayor & City Council	$135,800
General Fund total	**$6,730,564**

Includes operating costs, transfers, debt and budgeted capital allocations.

Closing the original budget gap

Reconciliation	Effect on balance
Original draft deficit	($454,931.40)
Revenue estimate increases	+$178,834.19
Expenditure reductions	+$605,303.44
Expenditure additions	($329,206.23)
Version 5 balance	**$0.00**

Net spending reduction: $276,097.21

Major changes in Version 5

Updated revenue estimates

Property tax +$83,334.19, interest +$60,000, insurance premium +$30,000.

Public Works revisions

Contract labor reduced $118,989.08, regular pay increased $67,000.

Court and public safety allocations

Court judges and benefits added $80,875. Axon allocation totals $110,000.

Lower support to related funds

Visitor Center and Cemetery transfers reduced by a combined $30,275.

Capital allocations and vehicle leases

Capital allocation in V5	Amount
Axon	$110,000
Public Works equipment & vehicle	$40,000
Computers across departments	$11,000
Total excluding vehicle leases	**$161,000**

Existing Enterprise vehicle leases: $194,992.83

Public Safety $134,564.31 • Public Works $60,428.52

All amounts above are included in the General Fund total.

Other funds and the DDA

Fund / authority	Spending	General Fund support
Visitor Center	$145,215	$106,215
Cemetery	$30,000	$30,000
Stormwater	$145,000	$0
Downtown Development Authority	$162,250	$162,250

Stormwater relies on utility revenue.

General Fund support is already included in the $6.73 million GF budget.

Public comment and adoption

Public input

Comments on proposed spending and service priorities.

Council consideration

Review hearing feedback and any proposed revisions.

Budget adoption

Council action establishes final FY2027 appropriations.