

Scenario 1 – Proposed Budget

TOTAL APPROPRIATIONS

Expenditures/Uses	FY 2025 Adopted	FY 2026 Proposed	Variance (\$)	Variance (%)
General Government	\$4,386,751	\$4,651,390	\$264,639	6%
Public Safety	3,600,885	3,739,865	138,980	4%
Public Works	5,351,953	5,621,282	269,329	5%
Parks & Recreation	2,686,305	2,725,410	39,105	1%
Community Development	1,328,781	1,403,712	74,931	6%
Contributions	58,954	93,765	34,811	59%
Nondepartmental	443,290	531,468	88,178	20%
Debt Service	822,972	830,169	7,197	1%
GENERAL FUND TOTAL	\$18,679,891	\$19,597,061	\$917,170	5%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Operating Surplus \$0

FY25 Ending Unassigned	\$9,704,942
Move FY26 Budgeted Capital to Assigned	(\$5,626,436)
Bond Proceeds	\$5,176,436
FY26 Budgeted Operating Revenue	\$20,047,061
FY26 Budgeted Operating Expenditure	(\$19,597,061)
FY26 Ending Unassigned	\$9,704,942
	49.5%

TOTAL ESTIMATED REVENUE

Revenue/Sources	FY 2025 Adopted	FY 2026 Projected	Variance (\$)	Variance (%)
General Property Taxes	\$1,597,683	\$2,231,376	\$633,693	40%
Other Local Taxes	11,402,606	11,613,330	210,724	2%
Permits & Fees	185,132	244,250	59,118	32%
Fines & Forfeitures	77,500	77,500	-	-
Use of Money/Property	800,000	800,000	-	-
Charges for Services	1,085,018	1,075,500	(9,518)	(1%)
Miscellaneous Revenue	186,845	192,445	5,600	3%
State Revenue	3,421,983	3,434,680	12,697	0%
Transfers In	414,262	377,980	(36,282)	(9%)
GENERAL FUND TOTAL	\$19,171,029	\$20,047,061	\$876,032	5%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Scenario 2 – Outside Agency Cuts

TOTAL APPROPRIATIONS

Expenditures/Uses	FY 2025 Adopted	FY 2026 Proposed	Variance (\$)	Variance (%)
General Government	\$4,386,751	\$4,651,390	\$264,639	6%
Public Safety	3,600,885	3,739,865	138,980	4%
Public Works	5,351,953	5,621,282	269,329	5%
Parks & Recreation	2,686,305	2,725,410	39,105	1%
Community Development	1,328,781	1,403,712	74,931	6%
Contributions	58,954	10,519	(48,435)	(82%)
Nondepartmental	443,290	302,468	(140,822)	(32%)
Debt Service	822,972	830,169	7,197	1%
GENERAL FUND TOTAL	\$18,679,891	\$19,284,815	\$604,924	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Operating Surplus \$307,746

FY25 Ending Unassigned	\$9,704,942
Move FY26 Budgeted Capital to Assigned	(\$5,626,436)
Bond Proceeds	\$5,176,436
FY26 Budgeted Operating Revenue	\$20,042,561
FY26 Budgeted Operating Expenditure	(\$19,284,815)
FY26 Ending Unassigned	\$10,012,688
	51.9%

TOTAL ESTIMATED REVENUE

Revenue/Sources	FY 2025 Adopted	FY 2026 Projected	Variance (\$)	Variance (%)
General Property Taxes	\$1,597,683	\$2,231,376	\$633,693	40%
Other Local Taxes	11,402,606	11,613,330	210,724	2%
Permits & Fees	185,132	244,250	59,118	32%
Fines & Forfeitures	77,500	77,500	-	-
Use of Money/Property	800,000	800,000	-	-
Charges for Services	1,085,018	1,075,500	(9,518)	(1%)
Miscellaneous Revenue	186,845	192,445	5,600	3%
State Revenue	3,421,983	3,430,180	8,197	0%
Transfers In	414,262	377,980	(36,282)	(9%)
GENERAL FUND TOTAL	\$19,171,029	\$20,042,561	\$871,532	5%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Scenario 3 – Outside Agency Cuts, \$0.01 Reduction of Proposed Real Estate Tax Rate

TOTAL APPROPRIATIONS | ALL FUNDS

Expenditures/Uses	FY 2025 Adopted	FY 2026 Proposed	Variance (\$)	Variance (%)
General Government	\$4,386,751	\$4,651,390	\$264,639	6%
Public Safety	3,600,885	3,739,865	138,980	4%
Public Works	5,351,953	5,621,282	269,329	5%
Parks & Recreation	2,686,305	2,725,410	39,105	1%
Community Development	1,328,781	1,403,712	74,931	6%
Contributions	58,954	10,519	(48,435)	(82%)
Nondepartmental	443,290	302,468	(140,822)	(32%)
Debt Service	822,972	830,169	7,197	1%
GENERAL FUND TOTAL	\$18,679,891	\$19,284,815	\$604,924	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Operating Surplus \$86,765

FY25 Ending Unassigned	\$9,654,050
Move FY26 Budgeted Capital to Assigned	(\$5,626,436)
Bond Proceeds	\$5,176,436
FY26 Budgeted Operating Revenue	\$19,821,580
FY26 Budgeted Operating Expenditure	(\$19,284,815)
FY26 Ending Unassigned	\$9,740,815
	50.5%

TOTAL ESTIMATED REVENUE | ALL FUNDS

Revenue/Sources	FY 2025 Adopted	FY 2026 Projected	Variance (\$)	Variance (%)
General Property Taxes	\$1,597,683	\$2,010,395	\$412,712	26%
Other Local Taxes	11,402,606	11,613,330	210,724	2%
Permits & Fees	185,132	244,250	59,118	32%
Fines & Forfeitures	77,500	77,500	-	-
Use of Money/Property	800,000	800,000	-	-
Charges for Services	1,085,018	1,075,500	(9,518)	(1%)
Miscellaneous Revenue	186,845	192,445	5,600	3%
State Revenue	3,421,983	3,430,180	8,197	0%
Transfers In	414,262	377,980	(36,282)	(9%)
GENERAL FUND TOTAL	\$19,171,029	\$19,821,580	\$650,551	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Scenario 4 - Outside Agency and COLA Cuts

TOTAL APPROPRIATIONS | ALL FUNDS

Expenditures/Uses	FY 2025 Adopted	FY 2026 Proposed	Variance (\$)	Variance (%)
General Government	\$4,386,751	\$4,632,923	\$246,172	6%
Public Safety	3,600,885	3,712,890	112,005	3%
Public Works	5,351,953	5,595,107	243,154	5%
Parks & Recreation	2,686,305	2,710,657	24,352	1%
Community Development	1,328,781	1,393,036	64,255	5%
Contributions	58,954	10,519	(48,435)	(82%)
Nondepartmental	443,290	302,468	(140,822)	(32%)
Debt Service	822,972	830,169	7,197	1%
GENERAL FUND TOTAL	\$18,679,891	\$19,187,769	\$507,878	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Operating Surplus \$404,792

FY25 Ending Unassigned	\$9,704,942
Move FY26 Budgeted Capital to Assigned	(\$5,626,436)
Bond Proceeds	\$5,176,436
FY26 Budgeted Operating Revenue	\$20,042,561
FY26 Budgeted Operating Expenditure	(\$19,187,769)
FY26 Ending Unassigned	\$10,109,734
	52.7%

TOTAL ESTIMATED REVENUE | ALL FUNDS

Revenue/Sources	FY 2025 Adopted	FY 2026 Projected	Variance (\$)	Variance (%)
General Property Taxes	\$1,597,683	\$2,231,376	\$633,693	40%
Other Local Taxes	11,402,606	11,613,330	210,724	2%
Permits & Fees	185,132	244,250	59,118	32%
Fines & Forfeitures	77,500	77,500	-	-
Use of Money/Property	800,000	800,000	-	-
Charges for Services	1,085,018	1,075,500	(9,518)	(1%)
Miscellaneous Revenue	186,845	192,445	5,600	3%
State Revenue	3,421,983	3,430,180	8,197	0%
Transfers In	414,262	377,980	(36,282)	(9%)
GENERAL FUND TOTAL	\$19,171,029	\$20,042,561	\$871,532	5%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Scenario 5 - Outside Agency & COLA Cuts, \$0.015 Reduction of Proposed Real Estate Tax Rate

TOTAL APPROPRIATIONS | ALL FUNDS

Expenditures/Uses	FY 2025 Adopted	FY 2026 Proposed	Variance (\$)	Variance (%)
General Government	\$4,386,751	\$4,632,923	\$246,172	6%
Public Safety	3,600,885	3,712,890	112,005	3%
Public Works	5,351,953	5,595,107	243,154	5%
Parks & Recreation	2,686,305	2,710,657	24,352	1%
Community Development	1,328,781	1,393,036	64,255	5%
Contributions	58,954	10,519	(48,435)	(82%)
Nondepartmental	443,290	302,468	(140,822)	(32%)
Debt Service	822,972	830,169	7,197	1%
GENERAL FUND TOTAL	\$18,679,891	\$19,187,769	\$507,878	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%

Operating Surplus \$73,321

FY25 Ending Unassigned	\$9,603,158
Move FY26 Budgeted Capital to Assigned	(\$5,626,436)
Bond Proceeds	\$5,176,436
FY26 Budgeted Operating Revenue	\$19,711,090
FY26 Budgeted Operating Expenditure	(\$19,187,769)
FY26 Ending Unassigned	\$9,676,479
	50.4%

TOTAL ESTIMATED REVENUE | ALL FUNDS

Revenue/Sources	FY 2025 Adopted	FY 2026 Projected	Variance (\$)	Variance (%)
General Property Taxes	\$1,597,683	\$1,899,905	\$302,222	19%
Other Local Taxes	11,402,606	11,613,330	210,724	2%
Permits & Fees	185,132	244,250	59,118	32%
Fines & Forfeitures	77,500	77,500	-	-
Use of Money/Property	800,000	800,000	-	-
Charges for Services	1,085,018	1,075,500	(9,518)	(1%)
Miscellaneous Revenue	186,845	192,445	5,600	3%
State Revenue	3,421,983	3,430,180	8,197	0%
Transfers In	414,262	377,980	(36,282)	(9%)
GENERAL FUND TOTAL	\$19,171,029	\$19,711,090	\$540,061	3%

Capital Projects	\$1,584,002	\$3,419,497	\$1,835,495	116%
General Asset Replacement	1,765,000	2,869,500	1,104,500	63%