



City-Wide Summary - 2025 Budget (Proposed)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Taxes	\$ 8,917,729	\$ 8,028,065	\$ 889,664	11%
Special Assessments	5,000	5,000	-	0%
Licenses & Permits	580,250	560,250	20,000.00	4%
Intergovernmental	3,246,219	2,596,806	649,413.00	25%
Charges for Services	36,325,315	34,473,244	1,852,070.73	5%
Sales	7,310,000	7,529,209	(219,209.28)	-3%
Fines & Forfeitures	46,000	46,000	-	0%
Rents & Royalties	46,800	46,800	-	0%
Miscellaneous	1,817,250	1,103,246	714,004.00	65%
Other Financing Sources			-	0%
Bond Proceeds	12,324,000	4,875,000	7,449,000.00	153%
Transfers In	2,950,000	1,300,000	1,650,000.00	127%
Total Revenues	73,568,563	60,563,620	13,004,942	21%
Expenditures by Fund:				
General Fund	14,033,867	13,368,944	664,922	5%
Special Revenue Funds				
Fire Protection	1,213,343	1,158,078	55,265	5%
Library	123,184	104,324	18,860	18%
Airport	902,036	577,562	324,473	56%
Civic Center	1,441,373	1,399,287	42,085	3%
Enterprise Funds				
Fiber	11,331,048	4,747,501	6,583,547	139%
Electric	19,344,152	20,437,440	(1,093,288)	-5%
Water	6,019,060	5,729,069	289,991	5%
Water Reclamation	10,042,714	8,332,579	1,710,135	21%
Liquor	7,737,212	7,957,211	(219,999)	-3%
Internal Service Fund				
MIS	1,905,248	1,356,195	549,052	40%
Total Expenditures by Fund	74,093,235	65,168,191	8,925,045	14%
Expenditures by Category:				
Cost of Goods Sold	2,595,000	2,668,239	(73,239)	-3%
Personal Services	15,104,828	13,674,834	1,429,993	10%
Other Services & Charges	9,797,944	8,788,561	1,009,383	11%
Supplies	6,988,959	6,835,507	153,452	2%
Wholesale Power Purchases	10,643,320	10,170,335	472,985	5%
Depreciation	3,833,000	3,763,000	70,000	2%
Capital Outlay	15,138,820	11,183,500	3,955,320	35%
Debt Service	8,791,365	4,653,292	4,138,072	89%
Transfers Out	1,200,000	3,430,922	(2,230,922)	-65%
Total Expenditures by Category	74,093,235	65,168,191	8,925,045	14%



General Fund Summary - 2025 Budget (Proposed)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Taxes	\$ 8,072,729	\$ 7,320,144	\$ 752,585	10%
Special Assessments	5,000	5,000	-	0%
Licenses & Permits	580,250	560,250	20,000	4%
Intergovernmental	1,945,188	2,103,000	(157,812)	-8%
Charges for Services	2,142,200	2,025,250	116,950	6%
Fines & Forfeitures	46,000	46,000	-	0%
Miscellaneous	192,500	159,300	33,200	21%
Other Financing Sources				
Transfers In	1,050,000	1,150,000	(100,000)	-9%
Total Revenues	14,033,867	13,368,944	664,923	5%
Expenditures				
General Government				
Mayor and Council	118,314	98,087	20,226	21%
City Clerk	248,340	265,393	(17,053)	-6%
Administration	1,096,791	1,091,670	5,121	0%
Planning and Zoning	562,768	388,242	174,527	45%
Subtotal - General Government	2,026,213	1,843,392	182,822	10%
Public Safety				
Police	3,854,609	3,676,123	178,487	5%
Fire Protection	654,000	585,000	69,000	12%
Building Inspections	334,402	311,500	22,902	7%
Civil Defense	7,740	1,600	6,140	384%
Subtotal - Public Safety	4,850,751	4,574,223	276,528	6%
Public Works				
Streets	2,136,358	2,162,263	(25,905)	-1%
Engineering	268,879	275,507	(6,628)	-2%
Sanitation	1,286,052	1,204,850	81,202	7%
Subtotal - Public Works	3,691,289	3,642,620	48,669	1%
Culture and Recreation				
Parks	1,754,396	1,616,804	137,593	9%
Community Center	735,377	444,036	291,341	66%
Subtotal - Culture and Recreation	2,489,773	2,060,839	428,934	21%



**General Fund Summary - 2025 Budget
(Proposed)**

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Capital Outlay				
Administration	325,000	250,000	75,000	30%
Police	75,000	317,000	(242,000)	-76%
Engineering	-	50,000	(50,000)	-100%
Parks	21,500	-	21,500	0%
Community Center	81,000	66,000	15,000	23%
Subtotal - Capital Outlay	502,500	683,000	(180,500)	-26%
Debt Service				
Police	267,859	94,839	173,020	182%
Civil Defense	6,248	11,234	(4,986)	-44%
Streets	78,895	169,019	(90,124)	-53%
Parks	70,337	99,778	(29,441)	-30%
Subtotal - Debt Service	423,340	374,870	48,469	13%
Transfers Out	50,000	190,000	(140,000)	-74%
Total Expenditures	14,033,867	13,368,944	664,923	5%
Net Change	-	-	\$ -	



Fire Fund Summary - 2025 Budget (Proposed)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Intergovernmental	\$ 189,000	\$ 174,000	\$ 15,000	9%
Charges for Services	958,521	886,078	72,443	8%
Miscellaneous	8,000	1,000	7,000	700%
Total Revenues	1,155,521	1,061,078	94,443	9%
Expenditures				
Public Safety				
Fire Department				
Personal Services	463,072	338,213	124,859	37%
Other Services & Charges	203,500	346,000	(142,500)	-41%
Supplies	386,771	211,500	175,271	83%
Capital Outlay	110,000	180,000	(70,000)	-39%
Debt Service	50,000	82,365	(32,365)	-39%
Total Expenditures	1,213,343	1,158,078	55,265	5%
Net Change	\$ (57,822)	\$ (97,000)	\$ 39,178	

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



**Library Fund Summary - 2025 Budget
(Proposed)**

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Taxes	\$ 95,000	\$ 82,921	\$ 12,079	15%
Intergovernmental	25,000	25,000	-	0%
Miscellaneous	3,500	300	3,200	1067%
Total Revenues	123,500	108,221	15,279	14%
Expenditures				
Culture and Recreation				
Library				
Personal Services	14,432	12,462	1,970	16%
Other Services & Charges	33,800	31,500	2,300	7%
Supplies	74,952	60,362	14,590	24%
Total Expenditures	123,184	104,324	18,860	18%
Net Change	\$ 316	\$ 3,897	\$ (3,581)	



Airport Fund Summary - 2025 Budget (Proposed)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Intergovernmental	\$ 471,031	\$ 129,706	\$ 341,325	263%
Charges for Services				
Fuel Sales	285,000	275,000	10,000	4%
Hangar Rent	65,000	63,900	1,100.00	2%
Lot Lease Rent	22,000	20,969	1,031	5%
Private Lot Lease Rent	1,680	1,680	-	0%
Miscellaneous	250	250	-	0%
Other Financing Sources				
Transfers In	50,000	50,000	-	0%
Total Revenues	894,961	541,505	353,456	65%
Expenditures				
Airport				
Personal Services	91,039	80,062	10,977	14%
Other Services & Charges	97,576	82,500	15,076	18%
Supplies				
Fuel Purchases	232,500	225,000	7,500	3%
Miscellaneous	21,600	21,000	600	3%
Capital Outlay	459,320	169,000	290,320	172%
Debt Service	-	-	-	0%
Total Expenditures	902,036	577,562	324,473	56%
Net Change	\$ (7,075)	\$ (36,057)	\$ 28,983	

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



**Civic Center Fund Summary - 2025 Budget
(Proposed)**

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Taxes	\$ 250,000	\$ 125,000	\$ 125,000	100%
Charges for Services	633,500	582,500	51,000	9%
Miscellaneous	146,500	145,000	1,500	1%
Other Financing Sources				
Bond Proceeds	325,000	175,000	150,000	86%
Transfers In	100,000	100,000	-	0%
Total Revenues	1,455,000	1,127,500	327,500	29%
Expenditures				
Culture and Recreation				
Civic Center				
Personal Services	484,280	417,287	66,993	16%
Other Services & Charges	363,893	376,500	(12,607)	-3%
Supplies	153,200	142,500	10,700	8%
Capital Outlay	440,000	463,000	(23,000)	-5%
Total Expenditures	1,441,373	1,399,287	42,085	3%
Net Change	\$ 13,627	\$ (271,787)	\$ 285,415	



Fiber Operating Fund Summary - 2025 Budget (Proposed)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Charges for Services				
Active Ethernet	\$ 200,000	\$ 200,000	\$ -	0%
GPON Connection	365,000	100,000	265,000	265%
Other Services	4,000	4,700	(700)	-15%
Non-Operating Revenues				
Intergovernmental	-	150,000	(150,000)	-100%
Other Financing Sources				
Debt Proceeds	10,075,000	75,000	10,000,000	13333%
Total Revenues	10,644,000	529,700	10,114,300	1909%
Expenditures				
Fiber				
Personal Services	625,305	499,299	126,006	25%
Other Services & Charges	447,871	644,202	(196,331)	-30%
Supplies	67,872	64,000	3,872	6%
Capital Outlay	10,190,000	3,540,000	6,650,000	188%
Total Expenditures	11,331,048	4,747,501	6,583,547	139%
Net Change	\$ (687,048)	\$ (4,217,801)	\$ (3,530,753)	

Note - The City's Fiber operating and capital activities are shown together for budget presentation, however, the actual capital activity will occur in a separate governmental capital project fund. The 2025 Fiber operating activities are budgeted for a deficit of revenues over expenditures. The City must fund this budgeted deficit through future tax levies, transfers, or other sources.

Note: The summary budget has been modified to reflect budget to actual reporting, and is not considered GAAP. For budget reporting purposes all capital and debt activities have been included.



Electric Fund Summary - 2025 Budget
(Proposed - Modified Accrual Basis)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Operating Revenues				
Charges for Services	\$ 17,964,865	\$ 17,597,869	\$ 366,996	2%
Non-Operating Revenues				
Intergovernmental	-	5,750	(5,750)	-100%
Miscellaneous	340,000	149,500	190,500	127%
Other Financing Sources				
Bond Proceeds	1,085,000	2,805,000	(1,720,000)	-61%
Total Revenues	19,389,865	20,558,119	(1,168,254)	-6%
Expenses				
Electric				
Operating Expenses				
Personal Services	2,272,757	1,921,746	351,011	18%
Other Services & Charges	1,052,880	1,043,165	9,715	1%
Wholesale Power Purchases	10,643,320	10,170,335	472,985	5%
Supplies	488,200	494,700	(6,500)	-1%
Depreciation	1,320,000	1,300,000	20,000	2%
Non-Operating Expenses				
Capital Outlay	1,160,000	3,473,000	(2,313,000)	-67%
Debt Service	1,406,994	1,034,493	372,501	36%
Transfers Out	1,000,000	1,000,000	-	0%
Total Expenses	19,344,152	20,437,440	(1,093,288)	-5%
Net Change	\$ 45,713	\$ 120,679	\$ (74,966)	-62%

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Water Fund Summary - 2025 Budget
(Proposed - Modified Accrual Basis)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Operating Revenues				
Charges for Services	\$ 5,308,151	\$ 5,248,969	\$ 59,182	1%
Non-Operating Revenues				
Intergovernmental	-	3,100	(3,100)	-100%
Miscellaneous	277,000	122,000	155,000	127%
Other Financing Sources				
Bond Proceeds	-	355,000	(355,000)	-100%
Transfer-In from Debt Reserve	450,000	-	450,000	0%
Total Revenues	6,035,151	5,729,069	306,082	5%
Expenses				
Operating Expenses				
Personal Services	1,153,213	1,058,794	94,419	9%
Other Services & Charges	564,299	530,950	33,349	6%
Supplies	446,600	444,115	2,485	1%
Depreciation	900,000	875,000	25,000	3%
Non-Operating Expenses				
Capital Outlay	268,000	560,500	(292,500)	-52%
Debt Service	2,686,949	1,233,931	1,453,018	118%
Transfer Out To Debt Reserve	-	1,025,780	(1,025,780)	-100%
Total Expenses	6,019,060	5,729,069	289,991	5%
Net Change	\$ 16,091	\$ -	\$ 16,091	0%

Note: The summary budget has been modified to reflect budget to actual reporting, and is not considered GAAP. For budget reporting purposes all capital and debt activities have been included.



Water Reclamation Fund Summary - 2025 Budget
(Proposed - Modified Accrual Basis)

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Operating Revenues				
Charges for Services	\$ 6,470,150	\$ 6,351,329	\$ 118,821	2%
Non-Operating Revenues				
Taxes	500,000	500,000	-	0%
Intergovernmental	616,000	3,250	612,750	18854%
Miscellaneous	832,000	513,000	319,000	62%
Other Financing Sources				
Bond Proceeds	339,000	965,000	(626,000)	-65%
Transfer-In from Debt Reserve	1,300,000	-	1,300,000	0%
Total Revenues	10,057,150	8,332,579	1,724,571	21%
Expenses				
Operating Expenses				
Personal Services	1,518,962	1,360,003	158,959	12%
Other Services & Charges	852,570	742,600	109,970	15%
Supplies	751,100	727,200	23,900	3%
Depreciation	1,500,000	1,450,000	50,000	3%
Non-Operating Expenses				
Capital Outlay	1,196,000	1,160,000	36,000	3%
Debt Service	4,224,082	1,927,634	2,296,448	119%
Transfer Out To Debt Reserve	-	965,142	(965,142)	-100%
Total Expenses	10,042,714	8,332,579	1,710,135	21%
Net Change	\$ 14,436	\$ -	\$ 14,436	0%

Note: The summary budget has been modified to reflect budget to actual reporting, and is not considered GAAP. For budget reporting purposes all capital and debt activities have been included.



**Liquor Fund Summary - 2025 Budget
(Proposed)**

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Operating Revenues				
Sales				
Beer	\$ 3,215,000	\$ 3,181,805	\$ 33,195	1%
Liquor	2,700,000	2,916,198	(216,198)	-7%
Wine	995,000	1,158,599	(163,599)	-14%
Other Merchandise	400,000	272,607	127,393	47%
Subtotal - Sales	7,310,000	7,529,209	(219,209)	-3%
Non-Operating Revenues				
Rents & Royalties	46,800	46,800	-	0%
Intergovernmental	-	3,000	(3,000)	-100%
Miscellaneous	17,500	12,896	4,604	36%
Other Financing Sources				
Bond Proceeds	500,000	500,000	-	0%
Total Revenues	7,874,300	8,091,905	(217,605)	-3%
Expenses				
Cost of Goods Sold (COGS)				
Purchases	2,425,000	2,482,726	(57,726)	-2%
Other Merchandise	170,000	185,513	(15,513)	-8%
Subtotal - COGS	2,595,000	2,668,239	(73,239)	-3%
Operating Expenses				
Personal Services	1,028,515	928,956	99,559	11%
Other Services & Charges	478,897	479,100	(203)	0%
Supplies	2,902,800	3,072,916	(170,116)	-6%
Depreciation	33,000	58,000	(25,000)	-43%
Non-Operating Expenses				
Capital Outlay	549,000	500,000	49,000	10%
Transfers Out	150,000	250,000	(100,000)	-40%
Total Expenses	7,737,212	7,957,211	(219,999)	-3%
Net Change	\$ 137,088	\$ 134,694	\$ 2,394	2%

Note: The summary budget has been modified to reflect budget to actual reporting, and is not considered GAAP. For budget reporting purposes all capital and debt activities have been included.



**MIS Fund Summary - 2025 Budget
(Proposed)**

	2025 Budget	2024 Budget	Budget Variance - Positive (Negative)	% Change
Revenues				
Operating Revenues				
Charges for Services	\$ 1,905,248	\$ 1,115,000	\$ 790,248	71%
Non-Operating Revenues				
Intergovernmental	-	-	-	0%
Miscellaneous	-	-	-	0%
Total Revenues	1,905,248	1,115,000	790,248	59%
Expenses				
Operating Expenses				
Personal Services	479,193	370,480	108,713	29%
Other Services & Charges	868,830	297,565	571,265	192%
Supplies	213,225	153,150	60,075	39%
Depreciation	80,000	80,000	-	0%
Non-Operating Expenses				
Capital Outlay	264,000	455,000	(191,000)	-42%
Debt Service	-	-	-	0%
Total Expenses	1,905,248	1,356,195	549,052	71%
Net Change	\$ -	\$ (241,195)	\$ (241,195)	100%

Note: The summary budget has been modified to reflect budget to actual reporting, and is not considered GAAP. For budget reporting purposes all capital and debt activities have been included.