

2026 Preliminary* (Working Document) Budget/Levy #’s Represent Budget Requests as of 7-7-25

GENERAL FUND LEVY:

With 7-7-25 General Fund Budget: **\$19,550,869 Levy**. Increase of \$2,619,813 (15.47%)

2025 Adopted General Fund Levy: \$16,931,046

PAVEMENT MANAGEMENT ROAD LEVY: \$2,033,819. Increase of \$96,849 (5% per CM Heineman 2021 Proposal)

2025 Adopted Pavement Management Road Levy: \$1,936,970

EDA LEVY: \$86,367 . Increase of \$0 (0.00%)

2025 Adopted EDA Levy: \$86,367

DEBT SERVICE LEVY: \$2,969,981 . Decrease of \$26,330 (-.88%)

2025 Adopted Debt Service Levy: \$2,996,311

TOTAL LEVY:

\$24,641,026. Increase of \$2,690,332 (12.26%)

2025 Adopted Total Levy: \$21,950,694

TAXABLE VALUE: Not available until July from County

ESTIMATED TAX CAPACITY RATE: Not available until July from County

LEVY BREAKDOWN:

General Fund: Levy Increase of \$2,690,332

A. Contributing Factors of Increase:

1. Personnel – Wages & Benefits (\$1,441,612 increase):

- \$885,075 Current Positions
- \$556,537 New Positions & Additional Hours Requests
 - Further Breakdown of \$885,075 Current Positions Increase:
 1. COLA/Steps – 3% Includes Paid on Call FF’s & Seasonal - \$707,325
 2. Election Judges - \$33,871
 3. Severance Payouts - \$50,000
 4. PERA Increase - \$83,560
 5. FICA Medicare Increase - \$37,205
 6. Health Insurance Increase - \$77,112
 7. Workers Comp Decrease – (\$160,345)
 8. Paid Family Medical Leave (.44%) - \$56,347
 - Further Breakdown of \$556,537 New Positions & Additional Hours Increase:
 1. **PT Communications Specialist (Apr 1 start): \$30,978**
 2. **FT Investigator/Patrol Officer (Mar 1 start): \$106,976**
 3. **FT Firefighter/Fire Tech (Mar 1 start): \$79,351**
 4. **FT Building Inspector/Plans Examiner (Apr 1 start): \$90,755**
 5. **FT City Engineer (Jan 1 start): \$40,233 (\$200,999 Total Salary \$40,233 Pavement Mgmt Fund/\$120,533 Utility Funded)**
 6. **FT Engineering Tech II Apr 1 start): \$55,184 (\$78,847 total salary \$23,663 Utility Funded)**
 7. **FT Park Maintenance Worker (Apr 1 start): \$70,574**
 8. **Building Seasonal Worker (May thru Sept): \$18,643**
 9. **Park & Rec Seasonal Worker (May thru Sept): \$19,588**
 10. **PT to FT Police Records Tech: \$44,255**

2. Line Item Increases: Further breakout addressed under individual departments

- Miscellaneous Operating Supply (6249) - \$15,750 increase (10%)
- Other Vehicle Parts (6257) - \$24,900 increase (19%)
- Asphalt (6265) - \$24,000 increase (15%)
- Legal Fees (6304) - \$30,300 increase (24%)
- Water/Irrigation (6372) - \$38,300 increase (138%)
- Building & Structure Repair (6381) - \$34,830 increase (36%)
- Machinery & Equipment Repair (6382) - \$52,000 increase (87%)
- Office & Data Processing (6405) - \$49,526 increase (9%)
- Street Maintenance Contract (6488) \$50,000 increase (8%)
- Capital Equipment (6540-6585) \$969,000 increase (168% increase)

3. Capital Equipment Requests: See Capital Spreadsheet

Total Requested: \$ 1,605,000
Trade Ins/Resale: \$ (59,000)
Equipment Fund: \$(108,000)
Equipment Fund (QCTV): \$ (71,000)

Property Tax Levy: \$1,367,000

LEVY BREAKDOWN:

-Debt Levy: Levy Decrease of \$26,330

A. Contributing Factors of Decrease:

- Use of Debt Service Fund Balances from Prior Years Levying at 105% - \$220,000
- 2015 Road Debt ended 2025 – approximately \$114,000

Debt Summary:

2020 Public Works Campus (2041 Last Year)	\$ 87,276
2023 Capital Equipment Certificates (2033 Last Year)	\$148,200
2022 Street Reconstruction Debt (2037 last year)	\$1,042,263
Muni Center (2031 last Year)	\$1,142,000
Fire Station #2 (2033 last year)	\$234,393
2016 Road Improvement Debt (2026 last year)	\$114,253
2017 Road Improvement Debt (2027 last year)	\$90,416
2018 Road Improvement Debt (2028 last year)	\$111,180
Total Bonded Debt Levied	<u>\$2,969,981</u>

Levy Increases by % over 2025 Adopted of \$21,950,694:

5% increase = \$1,097,535 or \$23,048,229	\$1,592,797	Additional reductions needed
6% increase = \$1,317,042 or \$23,267,736	\$1,373,290	“
7% increase = \$1,536,549 or \$23,487,243	\$1,153,783	“
8% increase = \$1,756,056 or \$23,706,750	\$ 934,276	“
9% increase = \$1,975,562 or \$23,926,256	\$ 714,770	“
10% increase = \$2,195,069 or \$24,145,763	\$ 495,263	“
11% increase = \$2,414,576 or \$24,365,270	\$ 275,756	“
12% increase = \$2,634,083 or \$24,584,777	\$ 56,249	“

GENERAL FUND BUDGET:

Proposed Budget: \$23,036,709 (\$20,373,610 2025 final) **Increase of \$2,663,099** (increase 13.07%)

Major Changes from 2025 Adopted Budget:

Revenue:

- Property tax: \$19,473,859 (\$16,874,046 in 2025) **Increase of \$2,599,813**
- LGA: \$0
- Permit Revenue: **Increase of \$31,980**
- Intergovernmental Revenue: **Increase of \$49,500 Police/Fire/MSA aid.**
- Charges for Services: **Increase of \$28,000 Rental Fees/Engr billable time**
- Investment Earnings: **Increase of \$25,000.**
- Transfers In: \$811,750 (\$883,394 in 2025) **Decrease of \$71,644**
 - \$300,000 of \$1.2M Fire Truck funded internally in 2025
 - \$100,000 Facility Improvements funded via Facility Fund

Expenditures:

- Cola – 3% For Everyone + Steps (if available)
- Single Dental for all full-time employees
- Health Insurance (excludes dental & life): City Contribution:

Single Coverage-	From \$14,178-15,684 (\$13,476-\$14,790 – 2025)
Employee & Spouse -	\$22,693 (\$21,374 – 2025)
Employee & Child	\$21,706 (\$20,450 – 2025)
Family	\$28,025 (\$26,395 – 2025)
- Health Insurance: Paid Family Medical Leave – Legislative Mandate
 - o City Contribute 50%/ Employee 50%
 - o Rate per each: .0044%
 - o Adds \$58,373 (includes new personnel requests)
- Capital Equipment: See A3 above outlining Capital Equipment funding

GENERAL FUND BUDGET CONTINUED:

Departmental Budget Changes:

Note: All departments with staff have increases in personnel costs due to COLA, Steps & Health

Ins.

-City Council (111) – \$5,845 Decrease (5.5% decrease):

Happy Days Contribution - \$5,000 decrease to \$7,000 (\$5,000 funded via lodging tax)

-Administration (130) – \$113,284 Increase (9.48% increase):

PT Communications Specialist - \$30,978

HR Software - \$25,535

-Elections (141) – \$47,587 Increase (130.77% increase):

-Election Year

-Finance (153) – \$23,987 Increase (4.49% increase):

COLA, Steps, Health Ins

-Assessing (155) – (\$5,000) Increase (3.76% increase):

County contract

-Legal (161) – (\$6,353) – Increase (5.01% increase)

Prosecution & civil inflationary increase

See also council contingency (dept 892) - \$24,000 Legal contract change

-Community Development (191) - \$59,968 Increase (5.22% increase):

COLA, Steps, Health ins

-Data Processing (192) – \$163,996 Increase (14.95% increase):

Website redesign: \$35,000

LOGIS Contract: \$49,376 (Accela)

Capital Equipment Requests: \$71,000

Server Virtualization - \$33,000 (Original Purchase Sept 2019) QCTV Funds

Networking Switches - \$38,000 (Original Purchase Sept 2019) QCTV Funds

-Government Buildings (194) – \$236,572 Increase (29.40% increase):

Building Seasonal Worker May – Sept - \$18,643

Building Repairs – \$25,000 Increase (Facility Fund Funded)

Equipment Repairs - \$25,000 Increase (Facility Fund Funded)

Capital Equipment Requests: \$75,000

Replace 2012 Ford F250 Pickup & add plow: \$75,000 (after \$10,000 resale)

(58,420 miles) Maintenance Issues?

-Newsletter (195) – \$3,014 (4.52% increase):

Printing & postage cost increase

GENERAL FUND BUDGET CONTINUED:

Departmental Budget Changes Continued:

-Police (211): \$461,201 Increase (7.29% increase):

FT Investigator/Patrol Officer (Mar 1) - \$106,976
PT to FT Police Records Tech - \$44,256
Office Moves - \$6,500
Vektor Software – \$10,000
Capital Equipment Requests - \$154,500 (see breakdown below)
3 Additional Flock Cameras - \$10,000
New Unmanned Aerial Vehicle (Drone) - \$18,000
Replace 2021 Dodge Charger (Squad & Setup) - \$72,000
Squads useful life is 4-5 years
Normally place in fleet
74,700 Miles
Replace 2016 Acadia (Police Chief) - \$54,500 & \$20,000 Set up
Keep in Fleet?
80,400 Miles

Fire (220): \$386,948 Increase (18.88% increase):

FT Firefighter/Fire Technician (Mar 1) - \$79,351
3% COLA increase on-call FF
Capital Equipment Requests - \$460,000 (see breakdown below)
2nd Year Funding 2008 Rosenbauer Fire Engine (\$1.2M) - \$300,000
Replace 2011 Thermal Imaging Cameras - \$25,000
Replace 2011 Self Contained Breathing Apparatus Bottles (SSBA's) - \$45,000
Replace 2017 Ford Explorer (Duty Officer) - \$45,000 (net \$5,000 trade in)
Replace 2013 Chev Tahoe (Admin Captain) - \$45,000 (net \$5,000 trade in)

-Building (240): \$40,134 Increase (4.52% increase)

FT Building Inspector/Plans Examiner (April 1) - \$90,755
The Personnel Request is offset by a reduction in contracted services

-Civil Defense (250): \$0 No changes

-Traffic Engineering (260): \$11,769 Increase (7.81% Increase)

Staff time redistributed between Traffic Engineering, Streets, Snow Removal & Storm Drainage

GENERAL FUND BUDGET CONTINUED:

Departmental Budget Changes Continued:

-Animal Control (270): \$1,000 Increase (10.81% increase):

- Animal impound services

-Community Orienting - Police (280): \$2,930 Increase (15.21% increase):

- Supplies for events such as nite-to-unite

-Engineering (301): \$6,053 Increase (1.00% increase):

FT City Engineer \$40,233 (Net Utility & Pavement Mgmt funds of \$160,766)

FT Engineering Tech II \$55,184 (Apr 1) (Net utility funds of \$23,663)

The Personnel Request is offset by a reduction in contracted services

Civil Engineer now Water Resources Tech & 100% utility funded

-Public Works (311): \$607,465 Increase (27.83% increase):

Crackseal/Rejuvenation/Pothole Patching - \$50,000 Increase (Total budgeted \$650,000)

Capital Equipment Requests - \$487,000:

Replace 2013 Ford F350 With Dump & Plow - \$104,000 (less \$10,000 resale)

NEW Reconfigure above Replace 2013 Ford F350 into a F550 Hook Truck - \$55,000

Replace 2016 Sterling Single Axle w/ Dump & Plow -\$328,000 (Net 15,000 trade in)

-Snow & Ice (312): \$2,442 – (0.52% increase):

Salt Price Quantity needed reduced - \$(12,053)

-Park & Rec (452): \$420,722 Increase (18.91% increase):

FT Park Maintenance Worker (Apr 1) - \$74,574

Seasonal Rec & Volunteer Assistant (May-Sept) - \$19,588

Asphalt per Trail Maintenance Plan - \$24,000 Increase

Landscape Materials for street trees & EAB - \$10,000 increase

Irrigation Repairs (Contracted) - \$40,000 Previously under Contracted Services
but always overbudget

Capital Equipment Requests - \$263,500:

Replace 2007 Chevy ½-ton Pickup w/topper & add plow - \$80,000 (less 5,000 resale)

Replace 2008 International Water Truck (1/4 Cost) - \$79,500 (less ¼ trade in \$3,000)

Replace 2013 Ford One-ton with dump/Plow with F550 4X4 with Plow - \$104,000
(less \$6,000 resale)

-Council Contingency (892): \$68,660 (50.22% increase)

\$24,000 Additional Legal Fees – If change in legal contract

\$50,000 Severance Pay – now include in budget/change in fund balance policy