

# 2026 Proposed Budget

City of West Plains,  
Missouri



City of West Plains, Missouri

2026 Proposed Budget

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**Note to the Reader:**  
Effective April 2022, the city transitioned from a March 31 year-end to a December 31 year-end. This change results in some difficulties when drawing comparisons to data from the nine-month fiscal year.

Fiscal Year 2022B = April 1, 2022 to December 31, 2022 = 9 month fiscal year  
Fiscal Year 2023 = January 1, 2023 to December 31, 2023 = 12 month fiscal year



## City of West Plains, Missouri

### 2026 Budget Message

September 5, 2025

In accordance with the provisions of Article VII, Section 7.2 and Section 7.4 of the Charter of the City of West Plains, I am pleased to present the 2026 Proposed Budget and long-range capital program, also known as the Capital Improvement Plan (CIP). The 2026 Budget maintains current service levels and reaffirms our commitment to retain well-qualified employees in a tight and competitive labor market.

The 2026 Budget includes:

- Prioritized investment in employees through funding of the pay plan approved by council in September 2022, career progressions, wellness initiatives, and educational assistance.
- Investment in public infrastructure with an emphasis on leveraging local tax revenues to meet grant match requirements for federal and state funding. Significant grant-funded projects include the completion of an overpass on Independence Dr., replacement of the bridge at St. Louis Street, and the third phase of the housing complex at Garner Villas.
- Continued investment in capital equipment to minimize operational costs of vehicles and maximize services provided to citizens. This includes replacement of patrol vehicles, information technology equipment, parks infrastructure, upgrades within the civic center, and repair/replacement of three roofs.

This document includes a five-year projection for each fund. The development of a five-year projection allows stakeholders and decision-makers to see the financial impact on operations of current policies and economic trends. Not all funds' five-year projections reflect a healthy financial picture. The General Fund for the city shows the need for some combination of reductions in expenditures or increased revenues of at least \$4.25 million starting in 2027 and extending into the foreseeable future. In 2023, the city completed an update to its comprehensive plan which established these three core values: connected neighborhoods, livability & community, and economic vitality & strategic growth. The city will continue to utilize the Comprehensive Plan and data gathered from priority-based budgeting to align resources and programs to these community-affirmed priorities.

This year, the city completed its fifth annual CIP. Continued investment is anticipated for capital improvements for the next five years including replacement of existing assets and purchase or construction of new assets. Funding sources include local tax revenues, grant funding, local partnerships, and utility service revenues. As with many communities, the city's fiscal situation constrains some investment in infrastructure, especially in the utility funds where the availability of grant funding is low.

Through developing a CIP, the city establishes capital improvement planning as a priority and the capital budgeting process becomes a more strategic and collaborative effort. The community reaffirmed their commitment to investment in capital infrastructure by continuing the existing capital improvement sales tax in 2022 and through their input on the comprehensive planning process in 2023. We look forward to completing a transportation master plan in 2025 which has also received input from the community to drive future plans for transportation projects.

The council's support of the professional staff and consideration of its recommendations is greatly appreciated.

Respectfully,

A handwritten signature in black ink, appearing to read "Samuel L. Anselm". The signature is fluid and cursive, with the first name "Samuel" being more prominent.

Samuel L. Anselm  
City Administrator

## Issues and Options

The annual budget can be a daunting document to decipher, especially when it is presented in a line-item format. Readers and decision-makers who have not been involved in the budget process from the beginning often have a difficult time pulling meaningful discussion topics from the line-item budget.

The Issues and Options section discusses the major changes from the previous budget (issues) and includes requests that were deferred during this year's budget process (options).

### Issues - Operations

Operational costs generally represent on-going commitment of resources.

1. Investment in employees through:
  - a. Market increases & career progressions – \$1,298,210 – Providing appropriate employee compensation rises to the top of most entities' priorities each year. In September 2022, the council approved a new pay plan for city employees which provides tiers for compensation in three levels: Entry, Market, and Master. The 2026 Budget assumes all employees will achieve the next step of their career progression during 2026.
    - i. General Fund - \$716,630
    - ii. Transportation - \$67,780
    - iii. Library - \$45,970
    - iv. Tourism - \$14,180
    - v. Utility Admin - \$17,380
    - vi. Electric - \$179,340
    - vii. Water - \$88,450
    - viii. Sewer - \$48,090
    - ix. Sanitation - \$120,390
  - b. Medical & dental health insurance increases – \$179,110 – The city covers 100% of medical and dental insurance for the employees. The cost to insure employees' family members is borne by the employees. The city's renewal for medical and dental insurance is estimated at 10%.
  - c. Employee educational assistance – \$25,000 – Educational assistance benefits resonate with employees who love to learn and sharpen their skills. The city plans to continue this benefit to attract candidates with a passion for learning and retain employees who are interested in advancing in their career with the city.
  - d. Wellness initiative – \$20,000 – The city plans to implement some wellness initiatives to improve employee health and decrease health care costs for the city and employees alike.
2. Eliminate business license fees/renewal – The city currently requires all businesses to register for a business license and renew their business license annually. This process includes a \$30 fee which is due at the time of application or renewal. For 2026, staff proposes to eliminate the business license process, instead tracking business requirements through the permitting process which requires certain inspections prior to issuance of an occupancy permit. This change would reduce revenues by \$53,700 and reduce expenses by \$3,000 for a net annual loss of \$50,700. The same change would apply to liquor licenses which would result in decreased revenue of \$19,700.
3. Downtown Investment – For 2026, staff proposes new funding from the capital sales tax for downtown investment initiatives including:
  - a. \$55,000 – Alleyway Activation (security cameras, wifi, drainage)
  - b. \$25,000 – Local match for potential grant opportunities

4. Airport operations funded through Transportation Sales Tax – Staff proposes moving the airport operations to be funded by the transportation sales tax. The airport is currently funded through general fund (sales tax and property tax revenues), but airport operations are an eligible use for transportation sales tax funding. The proposed change would shift approximately \$130,000 to \$160,000 in net annual expenses to the Transportation Sales Tax from the General Fund.
5. Rate increase for utilities – The city recommends increases for utility rates for the 2026 Budget based on the five-year operating and capital projections for the electric, water, sewer, and sanitation funds. Below are the projected revenue percentage increases for each utility. The proposal for the sanitation rate increase matches the amount noted in last year’s budget process while the anticipated rate increase for electric, water, and sewer are all lower than was expected last year.

	Proposed	Projected			
	2026	2027	2028	2029	2030
Electric	5%	7%	7%	6%	6%
Water	0%	5%	5%	5%	5%
Sewer	0%	4%	4%	4%	4%
Sanitation	4%	6%	6%	5%	5%

6. User Fee Changes – Through the budget process, departments revisited the fee schedule to determine whether changes in costs necessitated changes to user fees charged for services. The proposed list of changes includes:
  - a. Draft Leagues – Waive fees for youth volleyball, basketball and baseball draft leagues. Fees will remain at \$45 for participants in organized teams.
  - b. Pool admission – Increase by \$1 for daily admission and increase the 10-punch pass to \$40. Increase pool rental to \$275 for 2 hours at one pool and \$475 for 2 hours at two pools.
  - c. Pavilion deposit – Remove the requirement for a \$100 deposit for pavilion rentals.
  - d. Grave openings – Increase the weekend/holiday rate for cremains grave opening from \$125 to \$200.
  - e. Utility service call – \$30 during business hours (up from \$20) and \$60 for after-hours calls (up from \$40).
  - f. Utility deposits – For commercial accounts, deposits will be \$250 each for water and electric. These are not currently defined in the fee schedule.
  - g. Water tap fees – For a 3/4” connection, the fee will increase from \$650 to \$1,000.
  - h. Service lights – The installation fee will increase from \$100 with a pole to \$300, the installation without the pole will increase from \$0 to \$75, and the monthly charge will increase from \$10/mo to \$20/mo.
  - i. Civic center advertising – Advertising rates will be added to the fee schedule:
    - i. Arena center – Hung Scoreboard - \$2,500
    - ii. West entrance – \$2,000
    - iii. East entrance – \$1,750
    - iv. Box office – \$1,500
    - v. Business office – \$1,250
    - vi. Concession stand – \$1,500
  - j. Golf fees – Monthly memberships will increase by \$10, cart storage will increase by \$25, greens fees will increase by \$4 for the walking rate and by \$2 for the rate with a cart.
  - k. Library copier – Add a new tier for copier charges on 11” by 17” paper to \$0.50/page for black and white and \$0.75/page for color.

7. Unfunded Requests – The following positions were requested for the 2026 budget, but due to a lack of new or sufficient ongoing revenues to support these requests, they have not been included in the proposed budget.
  - a. 3 FTE Firefighters – \$211,500
  - b. 1 FTE IT Technician – \$78,000
  - c. 1 FTE Street Crimes Detective – \$80,140
  - d. 1 FTE Detention Officer – \$64,940
  - e. 1.5 FTE Police Dispatcher – \$64,780
  - f. 0.5 FTE Police Dispatcher – \$22,650
  - g. 1 FTE Cemetery/Airport Equipment Operator – \$60,190
  - h. 0.5 FTE Civic Center Administrative Assistant – \$19,630

**Issues - One-time Expenses**

Capital Requests – Further details for each of the items below are included in the 2026 CIP:

1. City Hall and Civic Center Roof Coating Materials – \$360,000 (capital tax)
2. Fire Radio Upgrades – \$325,000 (capital tax)
3. Butler Children’s Park Workout Equipment, Fence, and Fall Protection Surfacing – \$325,000 (capital tax)
4. Installation of New Pickleball Court – \$150,000 (capital tax)
5. Bucket Truck for IT – \$125,000 (capital tax)
6. Lofton Park Walking Trail and Pavilion – \$80,000 (capital tax)
7. Senior Center Roof Replacement – \$60,000 (capital tax)
8. Generator Plant Upgrades – \$140,000 (electric user fees)
9. New Well at Hwy 14 – \$1,000,000 (water user fees)
10. Water Storage Project – \$1,600,000 (water user fees – split between 2026-27)
11. Sanitation Sideload Truck – \$450,000 (sanitation user fees)
12. Vehicle and heavy equipment replacement plan – \$1,345,000 total – \$476,000 (capital tax), \$379,000 (transportation sales tax), and \$490,000 (various utility funds)

**Options**

Due to the increasing operational and capital needs, the city is considering a sales tax initiative in an upcoming election. Sales taxes can be used to help balance budgets without cutting essential programs. A 1% sales tax for general purposes could be used to finance unfunded needs (see Item 7 above) as well as community-supported amenities such as a new sports complex. A new sports complex would be constructed using debt funding, and the debt payments would be funded through a sales tax increase.

A one cent (1 %) sales tax is estimated at \$4.8 million in additional revenue which would be sufficient to offset general fund operating losses estimated over the next five years.



## Budget Highlights

Throughout the fiscal year and between budget cycles, staff or council may make some changes which impact anticipated expenses. These items are included in the Proposed Budget, but most are either decreases in funding level or items that council has already approved via the previous year's budget process or as part of a non-budget decision in a regular meeting (grant applications, emergency purchases, etc.)

### Operations

1. The city's staffing levels have been increased by a total of 2.0 FTE's:
  - a. Add 2.0 FTE Meter Readers
  - b. Add 1.0 FTE Meter Technician
  - c. Remove 1.0 FTE Purchasing & Inventory Specialist
  - d. Reclass 1.0 FTE Planning Technician to GIS Coordinator
  - e. Reclass 1.0 HR Director to Administrative Assistant
  - f. Reclass 1.0 Payroll & Benefits Specialist to HR Manager
2. The cemetery operations have been moved into the Community Services department out of the Transportation department. This change has no impact on the funding source. It is a reporting change only.
3. Downtown Revitalization Funding – For 2026, the \$12,000 annual contribution for Downtown Revitalization has been slightly increased and reallocated as:
  - a. 7,500 – Trashcans for alleyways and entertainment district
  - b. \$3,200 – Professional development
  - c. \$2,500 – Marketing and public relations
  - d. \$800 – Office supplies
4. Electric/Water Fund Interfund Loan – \$1,200,000 – Staff anticipates an interfund loan of \$1.2 million from the Water Fund to the Electric Fund for a three-year term at 5% interest. This change is in lieu of increasing electric user fees to fund the generator rebuild project in 2025. Once rebuilt, the generator should be able to produce some savings to the annual power purchase expense and provide extra capacity for significant weather events (such as winter storm Uri). Without this interfund loan, the user rates for electric would be 9% instead of the current proposal of 5%.

### Capital and Other Large Non-Recurring Expenses

This list includes projects which Council has already approved and grant-funded projects to which Council has already committed the city's support.

1. Independence Overpass – \$11,139,530 in 2024-2026 funded through grants, community partners, transportation sales tax funding, and electric utility funding
2. St. Louis Street Bridge Improvements – \$2,507,819 funded through CDBG MIT grant funds, transportation tax and utilities (relocation of mains)
3. Economic Development at 601 Washington - \$4,376,720 (EDA grant, state allocation, and capital sales tax)
4. Airport Fuel Farm – \$1,850,000 (federal grant and transportation sales tax)
5. Transit Bus Replacement – \$115,000 (federal grant and capital sales tax)

## 2025-2026 City Council



Mike Topliff  
Mayor  
Term expires April  
2027



Ron Grennan  
Councilmember  
Term expires April  
2029



Jessica Nease  
Mayor Pro-Tem  
Term expires April  
2026



Greg Collins  
Councilmember  
Term expires April  
2027



Johnny Murrell  
Councilmember  
Term expires April  
2028

City Officials

City Administrator	Sam Anselm
City Attorney	Stephanie Karr
City Clerk	Kellie Mayers
Community Services	Todd Shanks
Finance	Earlene Rich
Fire	Chris Sterner
Planning	Emily Gibson
Police	Brian Bunch
Transportation	Chris Henson
Utilities	Shayne Eades

## Budget Policies

### Overview

The budget is a complete financial plan of all city funds and activities for the ensuing fiscal year, consisting of the budget proper and the budget message. It is a plan of financial activity for a specified period indicating all planned revenues and expenditures for the budget period. The city charter provides timelines and essential content for the budget. Council goals, ordinances and resolutions provide additional direction and respond to the needs of the community.

### Fiscal/Budget Year

The fiscal/budget year begins January 1 and ends December 31 each year.

### Budget Recommendation

The city administrator is required by the city charter to submit a budget with an accompanying message before the beginning of the fiscal year. This budget is to be prepared by the Director of Finance.

### Balanced Budget

The term “balanced budget” refers to the balancing of revenues with expenditures. The city charter notes that total proposed expenditures may not exceed the estimated revenues to be received plus any unencumbered cash reserves estimated to be on hand at the beginning of the budget year.

### Capital Program

Prior to the final date for submission of the budget, the city administrator is to prepare and submit a long-range capital program (referred to as the CIP) to council. The CIP is to be made available for public review as part of the proposed budget. The CIP shall include a clear summary of its contents, a list of all capital improvements proposed during the period next ensuing along with information supporting the necessity for the improvements, cost estimates, method of financing, anticipated time schedules for each improvement and the estimated annual cost of operating and maintaining facilities to be constructed or acquired. The council is to adopt the CIP on or before the last day of the current fiscal year.

### Changes by Council

The proposed budget and long-range capital program are reviewed by council in a work session prior to the first reading of the budget ordinance. During this work session, council can make changes to the budget and can address any concerns with the long-range financial and capital plans.

### Public Hearing

The council shall communicate via the city website and multiple media services a general summary of the budget and a notice stating the location of the proposed and adopted budget for the two most recent fiscal years, the times and places where the budget (including the budget message) is available for public inspection, and the time and place for a public meeting on the budget. The notice of public hearing should be published not less than two weeks prior to the meeting.

### Adoption of Budget and Appropriation of Funds

The council shall adopt the budget via ordinance on or before the last day of the current fiscal year. If the budget is not adopted by this date, the amounts appropriated for the ending fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis with all items prorated accordingly. Adoption of the budget shall constitute appropriations of the amounts specified therein.

**Changes to Adopted Budget**

Changes to the adopted budget can occur at any point during the fiscal year. Changes to the adopted budget can include supplemental appropriations if excess revenues become available or reduction of appropriations if the revenues received are insufficient to meet the amount appropriated. Unspent encumbrances from the prior year are generally reviewed in January and brought to council for consideration as a budget amendment in the first quarter of the fiscal year.

**Budget Transfers**

At any time during the fiscal year, the city administrator may transfer part or all of any unencumbered appropriation balance among programs within a department. The city administrator shall regularly inform council of any such transfers. Upon written request by the city administrator, the council may by ordinance transfer part or all of any unencumbered appropriation balance from one department to another.

## 2026 Budget Calendar

<u>Date</u>	<u>Description</u>
June 17	Department Directors begin review of prior and current year budget/project statuses; start strategic planning for FY26
June 17-24	Finance develops five-year forecast – delivers to City Administrator Finance begins to develop personnel/benefit estimates based on available market data, current staffing levels and benefit plans
June 25	Discussion/decisions on budget expectations for FY26
June 30 at 1:00 pm	Budget Training (via Teams) – Finance to provide FY26 Budget forms
July 18	FY26 Budget Department Request deadline - All forms are due
July 21-23	Finance team schedules one-on-one meetings with departments to discuss budget requests and provide additional feedback
August 8	Edits to Budget Requests are due (in BS&A, budget entry will be locked)
August 11-15	Finance compiles budget requests and updates five-year operating plan based on budget requests
August 18	Director Meetings – Budget (all funds); Capital Improvement Plan; Fee Review
August 19-22	Finance prepares draft proposed budget based on Director Meetings Finance finalizes revenue projections
August 25-26	Final decisions for FY26 Proposed Budget (may require another Director meeting) Update on status of current projects (for CIP) Update on fee review - Final recommendation for fee/rate changes
August 27 - September 4	Development of FY26 Proposed Budget documents including Capital Improvement Plan and Proposed Fee Changes
September 5	FY26 Proposed Budget packet provided to Council
September 10	FY26 Proposed Budget and related documents posted to City website
September 15	Council work session for FY26 Budget

<u>Date</u>	<u>Description</u>
October 20	First reading of FY26 Budget (agenda will include ordinances for budget and recommended rate increases)
November 17	Public hearing and second reading/adoption of FY26 Budget (agenda will include ordinances for budget, ordinances for recommended rate increases, and resolution for Capital Improvement Plan)
December 8	FY26 Adopted Budget and Capital Improvement Plan available to Council and departments
December 12	Adopted budget and CIP available to public (post to website)
January 1	Beginning of FY26

## Basis of Budgeting

Basis of budgeting refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three main bases for budgeting: cash, modified accrual, and accrual.

**Cash Basis** is the basis of accounting under which expenditures and revenues are recorded at the time when cash is exchanged. There are no adjustments to record expenditures in the fiscal period when the related goods or services are received. Also, no adjustments are made to record revenues in the fiscal period in which they are earned and collectible.

**Modified Accrual Basis** is the basis of accounting under which expenditures other than the accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to properly reflect the taxes levied and revenue earned.

**Accrual Basis** is the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Budgets for the General Fund, Special Revenue Funds, and Capital Projects Fund are adopted and presented on a basis consistent with generally accepted accounting principles (GAAP) which recommends using the modified accrual basis. Budgets for the Proprietary Funds (all utility funds) are adopted on a basis consistent with GAAP which recommends using the accrual basis, except that bond proceeds are treated as other financing sources, capital outlay and debt service are treated as expenditures and depreciation and capital contributions are not budgeted.

The annual financial reports, which present the city's audited financial information, follow the generally accepted accounting principles (GAAP). Just like the budget, these financial reports use the modified accrual basis of accounting for reporting the governmental funds and accrual basis for the proprietary funds.



## Budget and Financial Impact of Accounting Changes

The 2026 Budget includes accounting changes which make comparison between fiscal years difficult.

- In April 2022, the city changed its fiscal year from a March 31 year-end to a December 31 year-end. To accomplish this shift, the adopted budget for 2022B covered a nine-month period instead of the typical twelve-month period.
- The city has included a five-year financial projection for each fund. Capital, Transportation and Grant funds easily lend themselves to adjusting upcoming project timelines based on available revenues for the particular year. However, the General Fund will require additional strategic planning to develop a financially sustainable long-term plan. Additionally, some of the utility funds require a rate increase in 2026 to meet the unfunded mandates and capital needs of the utilities in future years.
- Other changes with financial impacts:
  - The city implemented an administrative fee from the utilities to the general fund in 2022 in lieu of direct charging for administrative services. The impacts of the administrative fee are netted out within the audit report each year, so the revenues and expenses in this document compared to the audit report will vary. However, the 2024 ending fund balances and cash balances in this budget match those in the audit report.
  - The city reflected ending cash balances in the proprietary funds instead of using a net position balance for budgeting. Cash balances more accurately represent resources available for spending in the future. Net position includes the value of long-term assets and liabilities (capital assets, inventory, and debt obligations) which are non-spendable resources.
  - The city budgeted for capital assets in the proprietary funds and does not budget for annual depreciation expenses. Depreciation represents the use of a non-financial asset which is necessary for financial reporting of long-term assets but has no bearing on the future availability of financial resources. However, the purchase of capital assets represents a use of a financial asset to purchase a non-financial asset.

## City Government Form and Structure

### Form of Government

The municipal government provided by the city charter is a “city administrator” form of government which enables the mayor and council to delegate specific duties and responsibilities to an appointed city administrator who is accountable to and serves at the pleasure of the mayor and council.

### Powers of the City

The city shall have all powers the General Assembly of the State of Missouri has authority to confer upon any city, provided such powers are consistent with the Missouri Constitution and are not limited or denied either by this Charter or by statute. In addition to its home rule powers, the city shall have all powers conferred by law.

### City Council

The authority of the city is vested in a council consisting of four members and one mayor, chosen from the city at large by qualified voters. Council members serve staggered four-year terms. Generally, council decisions are affirmed by a simple majority vote.

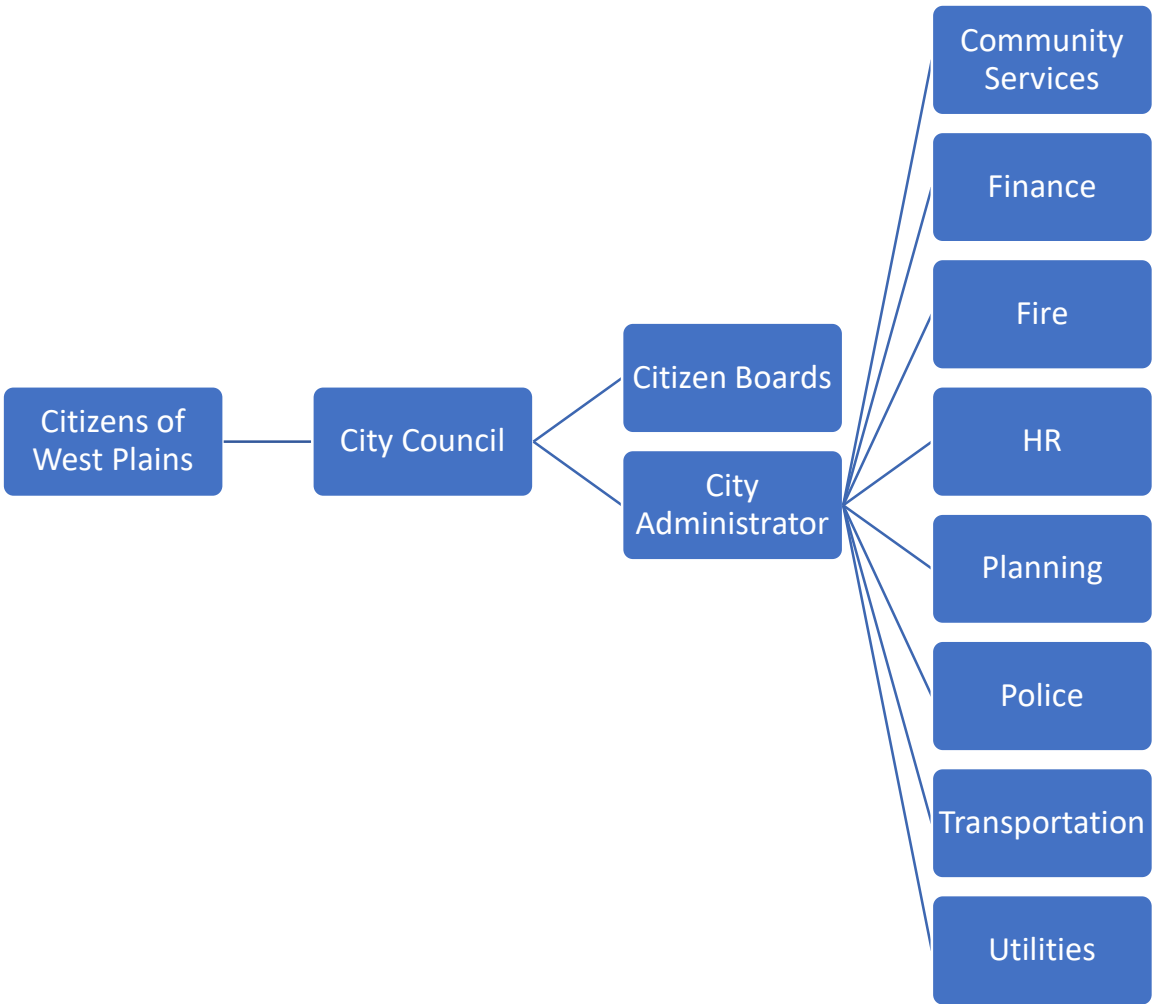
### City Administrator

The city administrator is the chief administrative officer of the city. The city administrator is appointed by the mayor with the advice and consent of a majority of the entire city council.

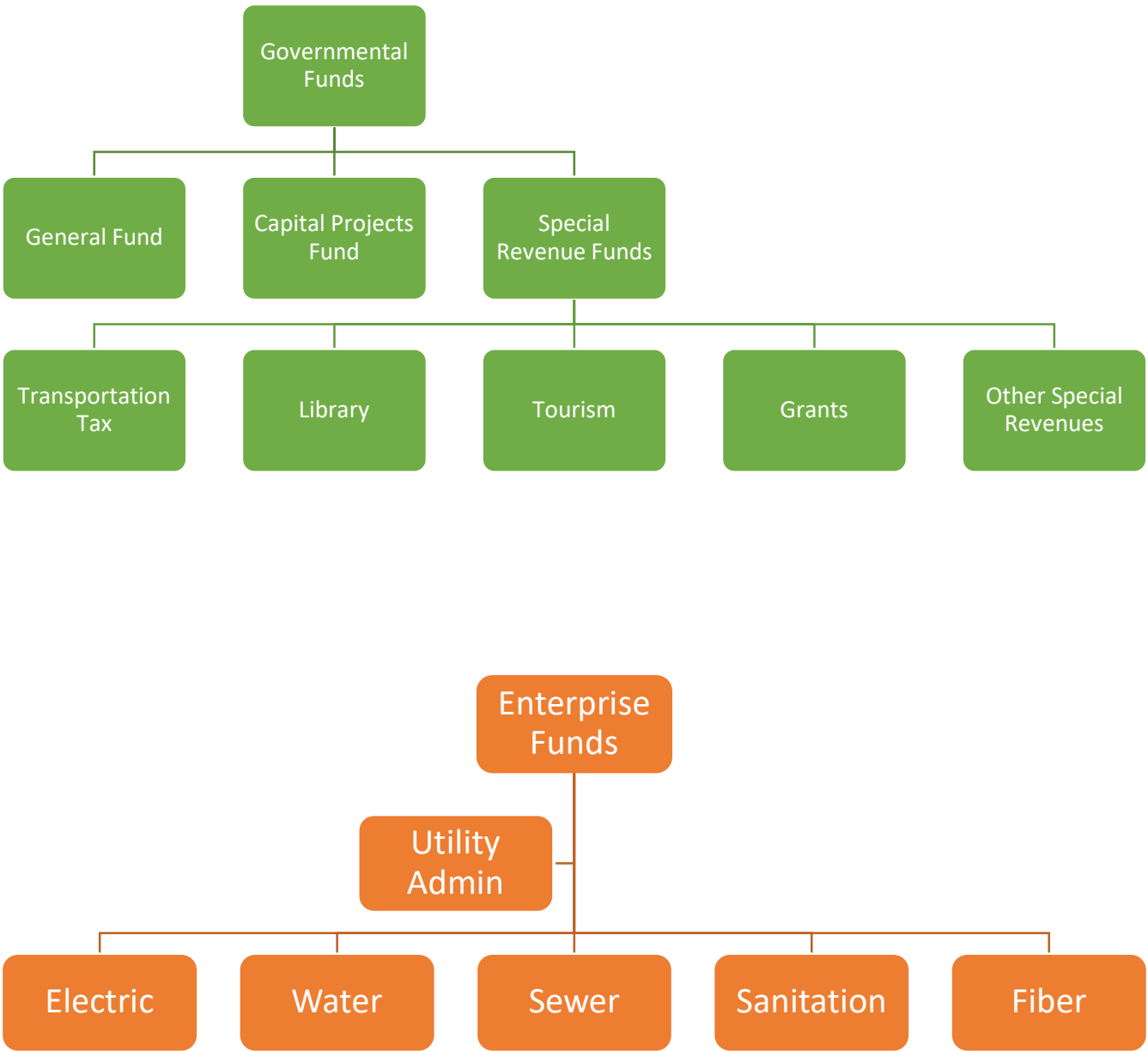
The city provides the following services to the community: municipal court, planning and zoning, economic development, public safety (police and fire), street maintenance, airport, utilities (electric, water, wastewater, and sanitation), community transportation, culture and recreation (tourism, library, civic center, golf, parks, pool, and summer/winter sports).

Organizational Chart

Below is the organizational chart for the City of West Plains which begins with the citizens who elect the city council. Council members appoint the citizen boards and the City Administrator. All departments report to the City Administrator.



Organizational Chart of Funds by Type



### Department Funding Sources

The following matrix demonstrates the funding sources for each city department. Excluded from this chart are the Tax Increment Financing (TIF) funds which are special funding sources for economic development activities for specific geographic areas within the city.

Department	Budgetary Division	General Fund	Capital Sales Tax	Transportation Sales Tax	Non-Major Special Revenue Funds	Electric	Water	Sewer	Sanitation	Fiber
City Council	City Council	X								
Administration	City Administrator	X								
	City Clerk	X								
	Human Resources/Risk Mgmt	X								
	Downtown Investment	X	X							
	City Attorney	X								
	Municipal Court	X								
	Health Department	X								
Finance	Finance	X	X							
	Utility Billing	X				X	X	X	X	X
	Purchasing/Warehouse	X				X	X	X		X
Planning	Planning	X								
	Building & Code Enforcement	X								
	Economic Development	X								
	Information Technology	X	X							
Police	Police	X	X							
	Animal Control	X								
	Emergency Management	X								
	Drug Task Force				X					
	Misc Police Grants				X					
Fire	Fire	X	X							
	RHSOC				X					
Transportation	Streets (Maintenance)	X		X						
	Shops (Fleet)	X	X							
	Airport		X	X	X					
	Transit	X			X					
Community Services	Public Relations	X								
	Facilities Maintenance	X	X							
	Cemetery	X								
	Civic Center	X	X							
	Parks	X	X							
	Aquatic Center	X	X							
	Golf	X	X							
	Library		X		X					
	Tourism				X					
Utilities	Administration					X	X	X	X	X
	Electric					X				
	Water						X			
	Sewer							X		
	Sanitation								X	
	Fiber									X

## Fund Descriptions

### General Fund

The general fund is the city's primary operating fund and is used to account for services typically associated with local governments such as fire, police, planning, code enforcement, municipal court, parks, civic center, and golf. The general fund is primarily supported by a 1% local sales and use tax, property taxes, and charges for services.

### Capital Sales Tax Fund

The capital sales tax fund accounts for financing, acquisition and construction of capital improvements throughout the city. These projects can include vehicles, equipment, infrastructure, buildings, parks and other public facilities. These projects are funded through a ½ cent sales and use tax.

### Transportation Sales Tax Fund

The transportation sales tax fund accounts for financing, acquisition and construction of transportation infrastructure. The primary funding sources include a ½ cent sales and use tax, state motor vehicle fuel tax, and motor vehicle sales taxes.

### Grants Fund

The grants fund accounts for federal, state and local grant funding and includes transfers in from other city funding sources for required local matching funds.

### Tourism Fund

The tourism fund accounts for the operation of the Welcome Center, a community grant program for area businesses, and events to bring tourism to the area. The fund's primary revenue source is the local hotel/motel tax.

### Library Fund

The library fund accounts for the operation of the Public Library and is primarily funded through property taxes and transfers from the capital sales tax fund.

### Consolidated Special Revenue Fund

The consolidated special revenue fund accounts for revenues that have restricted uses including donations to various programs and task forces that are not funded through federal or state grant funds.

### Utility Administration Fund

The utility administration fund accounts for personnel and operations that support all five utilities. These expenses are funded through a monthly transfer from the other utility funds in proportion to its user fees.

### Electric Fund

The electric fund accounts for personnel, operations, and infrastructure improvements for the provision of electric services. The fund's primary revenue source is user fees. Rates are set annually by the city council.

### Water Fund

The water fund accounts for personnel, operations, and infrastructure improvements for the provision of water services. The fund's primary revenue source is user fees. Rates are set annually by the city council.

**Sewer Fund**

The sewer fund accounts for personnel, operations, and infrastructure improvements for the provision of sewer (wastewater) services. The fund's primary revenue source is user fees. Rates are set annually by the city council.

**Sanitation Fund**

The sanitation fund accounts for personnel, operations, and infrastructure improvements for the provision of sanitation services (trash, recycle, transfer station). The fund's primary revenue source is user fees. Rates are set annually by the city council.

**Fiber Fund**

The fiber fund accounts for personnel, operations, and infrastructure improvements for the provision of limited fiber services to select area businesses and city buildings. The fund's primary revenue source is user fees. Rates have not changed in years but are set by city council when changes are needed.

**All Funds**  
**2022-2026 Summary of Estimated Financial Sources and Uses**

	<sup>*9 mo*</sup> 2022B Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year-End Estimate	2026 Proposed Budget
<b>Revenues</b>						
Taxes:						
Sales Tax	\$ 3,058,860	\$ 4,192,650	\$ 5,003,740	\$ 4,641,000	\$ 4,891,000	\$ 5,006,500
Capital Improvement Sales Tax	1,554,061	2,095,876	2,364,122	2,300,000	2,300,000	2,350,000
Transportation Sales Tax	1,520,642	2,012,335	2,279,176	2,100,000	2,150,000	2,150,000
Franchise Tax	1,659,392	2,144,010	1,784,524	1,890,000	1,890,000	1,927,800
Ad Valorem Tax (Property)	944,932	1,011,650	1,047,538	1,006,230	1,006,230	1,020,120
Use Tax	511,558	873,115	924,646	930,000	925,250	945,500
State Motor Fuel Tax	297,599	434,304	467,676	435,000	480,000	494,400
Hotel/Motel Tax	279,655	338,385	350,280	340,000	350,000	350,000
Motor Vehicle Sales Tax	142,534	187,570	187,251	192,000	192,300	195,000
Surtax	93,609	124,299	128,825	110,000	126,000	128,880
Other Taxes	6,468	10,415	10,392	11,000	11,000	11,000
Total Taxes	10,069,311	13,424,610	14,548,172	13,955,230	14,321,780	14,579,200
Licenses and Permits	78,148	109,172	108,171	100,050	102,330	50,650
Intergovernmental	2,462,427	2,721,381	8,553,363	12,660,362	15,838,035	5,439,740
Charges for Services	24,446,504	30,652,638	30,704,633	33,372,413	31,628,503	32,929,469
Investment Earnings	425,602	1,378,866	1,316,427	1,270,500	1,038,900	1,004,100
Miscellaneous	162,392	981,177	3,173,826	850,283	1,595,223	271,250
Total Revenues	37,644,384	49,267,844	58,404,593	62,208,838	64,524,771	54,274,409
<b>Expenditures</b>						
Personnel	9,386,701	13,190,027	13,761,787	16,341,998	15,853,273	18,095,861
Non-Personnel						
Supplies & Small Tools	1,042,598	1,347,485	1,416,608	1,664,357	1,570,924	1,694,390
Asset Maintenance	1,546,936	2,048,106	1,779,600	2,611,649	2,352,415	2,661,021
Franchise Fees	1,327,894	1,692,646	1,380,709	1,492,428	1,428,320	1,500,560
Professional Services	1,892,344	2,355,810	2,191,197	2,473,413	1,990,174	2,096,209
Purchased Power	8,670,676	10,943,310	10,826,968	12,140,000	11,400,000	11,720,000
Landfill Services	756,589	1,035,476	907,971	1,066,773	910,000	915,240
Insurance & Claims	704,544	983,734	1,052,221	1,138,430	1,110,130	1,172,530
Utilities	699,892	1,087,629	920,837	1,177,430	1,254,370	1,264,090
Administrative Fee	1,744,441	2,218,016	2,132,356	2,281,773	2,174,471	2,272,000
Other Operating Expenses	1,552,473	3,025,459	2,036,523	1,733,480	2,317,694	2,360,196
Capital Outlay	7,659,554	7,685,660	18,372,175	27,608,253	31,566,935	12,835,888
Debt Service						
Leases	84,211	92,921	97,745	87,268	85,130	85,280
Debt	1,664,779	1,699,380	1,463,896	250,125	249,875	252,313
Total Expenditures	38,733,632	49,405,659	58,340,592	72,067,377	74,263,711	58,925,578
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,291,053	1,772,364	1,196,566	2,715,005	2,641,553	1,242,963
Transfers Out	(1,291,053)	(1,772,364)	(1,196,566)	(2,715,005)	(2,641,553)	(1,242,963)
Total Other Financing Sources (Uses)	(0)	0	(0)	-	(0)	-
Excess (Deficiency) of Financial Sources over Financial Uses	(1,089,249)	(137,815)	64,000	(9,858,539)	(9,738,940)	(4,651,169)
Adjustment to Budget Basis	(78,716)	62,034	(13,085)	-	-	-
<b>Fund/Cash Balance, Beginning of Year</b>	<b>\$ 24,300,543</b>	<b>\$ 23,132,579</b>	<b>\$ 23,056,797</b>	<b>\$ 19,521,761</b>	<b>\$ 23,107,713</b>	<b>\$ 13,368,772</b>
<b>Fund/Cash Balance, End of Year</b>	<b>\$ 23,132,579</b>	<b>\$ 23,056,797</b>	<b>\$ 23,107,713</b>	<b>\$ 9,663,222</b>	<b>\$ 13,368,772</b>	<b>\$ 8,717,604</b>

Note: The 2025 Adopted Budget reflects the original budget adoption.



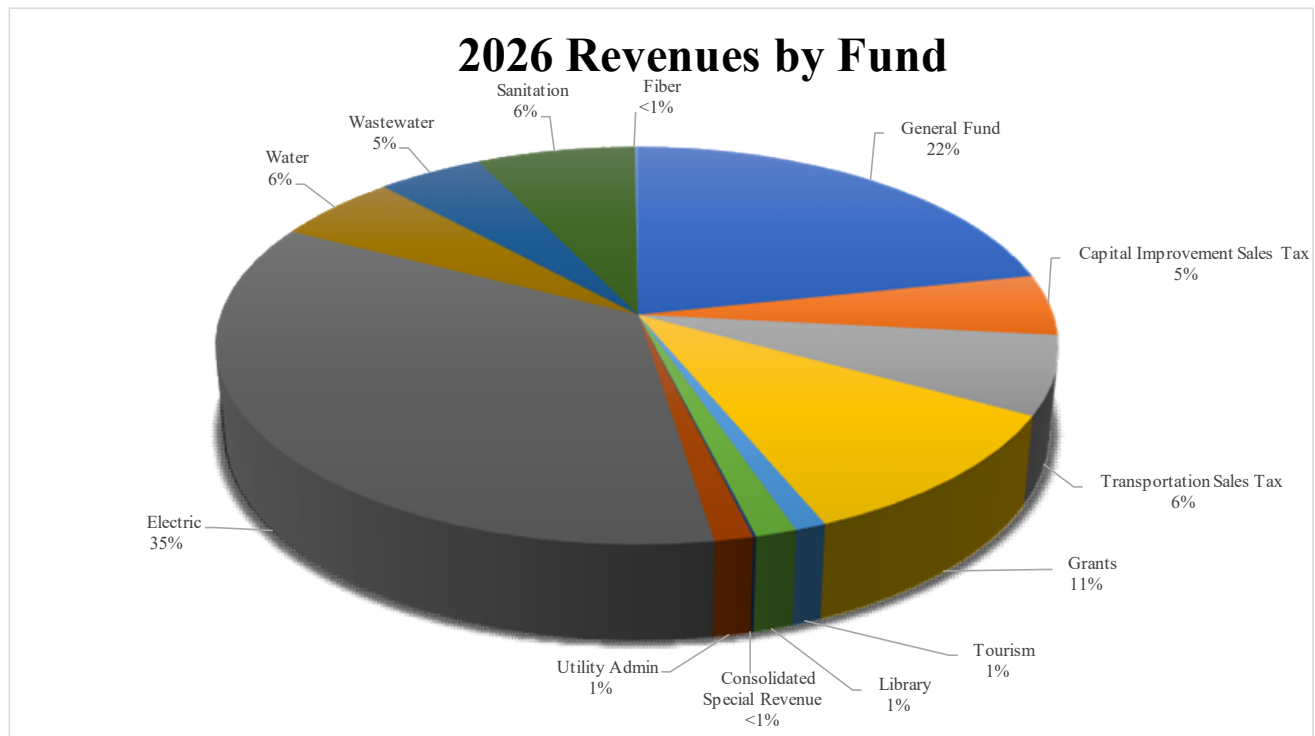
Fund	2025 Year-End Estimate	2026 Proposed Budget	Difference	% of Total Change	
<b>General Fund</b> This fund has been budgeted at a deficit for the last two years and each year the actual change is an increase in fund balance. Staff continues to revisit budget requests to ensure adequate ending fund balance annually.	\$ 2,683,272	\$ 335,921	\$ (2,347,351)	-87.5%	50.5%
<b>Capital Projects Fund</b> The grant-funded renovations at 601 Washington require a local match, \$260,000 is planned to come from this fund. Other non-recurring projects include fire radio replacement and roof coating materials for city hall and the civic center.	509,807	175,564	(334,243)	-65.6%	7.2%
<b>Transportation Fund</b> Significant projects will be completed including Independence Overpass and St. Louis Bridge and Roadway improvements. Reserves had been in place to cover the city's share of these primarily grant-funded projects.	1,603,580	962,227	(641,353)	-40.0%	13.8%
<b>Tourism Fund</b> Strategic drawdown of reserves to fund various events in 2026. The events might bring a surplus of cash, but the budget reflects a conservative approach.	99,456	67,706	(31,750)	-31.9%	0.7%
<b>Consolidated Special Revenue Fund</b> Planned spending of some special revenue funds including economic development projects, donations, and police task force funds.	408,170	175,260	(232,910)	-57.1%	5.0%
<b>Electric Fund</b> Following a strategic drawdown of cash balance to rebuild power generators, the electric fund will have fewer capital projects in 2026 while the utility rebuilds its cash balance. An interfund loan from the Water Fund is anticipated in 2025 with repayments over the next three years.	473,480	621,717	148,237	31.3%	-3.2%
<b>Water Fund</b> In anticipation of the upcoming water storage project in 2027, the city will build a new well on Hwy 14 to increase water supply. The new well is estimated to cost \$1 million in 2026.	4,498,178	3,295,044	(1,203,134)	-26.7%	25.9%
<b>Sewer Fund</b> In anticipation of upcoming wastewater treatment plant (WWTP) upgrades, the city will reduce capital expenses this year and increase the overall cash balance for sewer.	1,324,431	1,909,366	584,935	44.2%	-12.6%
<b>Sanitation Fund</b> City will invest in a new sideload truck to improve collection efficiencies and minimize staff injuries. This will be the second sideload trash vehicle.	950,079	436,419	(513,660)	-54.1%	11.0%
<b>Other Funds (&lt;10% Change)</b>					
Library Fund	758,971	694,651	(64,320)	-8.5%	1.4%
Grant Fund	-	-	-	0.0%	0.0%
Utility Admin Fund	-	-	-	0.0%	0.0%
Fiber Fund	59,348	43,728	(15,620)	0.0%	0.3%
<b>Total All Unrestricted Fund Balances</b>	<b>\$ 13,368,772</b>	<b>\$ 8,717,603</b>	<b>\$ (4,651,169)</b>	<b>-34.8%</b>	<b>100.0%</b>

## Comparison of Revenues and Expenditures

Budgeted 2026 revenues for all funds total \$55,517,372. Electric utility revenues make up the greatest portion at 35%. The second largest revenue source comes from general fund revenues at 22%. The third largest fund by revenue is the grant fund at 11% which reflects the city's strong commitment to leveraging local dollars to maximize its ability to serve the community.

Comparison of Revenues						
	2022B Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year-End Estimate	2026 Proposed Budget
<b>City</b>						
General Fund	\$ 8,456,710	\$ 11,527,083	\$ 11,957,286	\$ 11,400,718	\$ 11,766,210	\$ 12,034,170
Capital Improvement Sales Tax	1,739,785	2,859,894	3,377,833	2,930,000	2,745,460	2,760,000
Transportation Sales Tax	2,394,262	3,396,317	3,637,708	3,442,000	3,535,420	3,546,400
Grants	3,288,634	3,743,254	8,403,652	14,165,780	17,263,056	5,935,788
Tourism	372,599	430,073	680,507	679,250	425,415	573,580
Library	574,048	721,832	800,893	744,000	767,160	761,485
Consolidated Special Revenue	-	71,223	78,761	52,500	252,820	54,500
<b>Utility</b>						
Utility Admin	494,407	583,867	449,860	553,010	641,390	715,400
Electric	13,941,825	17,736,421	18,839,982	20,643,480	20,132,160	19,465,000
Water	3,398,461	2,806,750	3,328,791	3,077,249	3,128,569	3,080,549
Wastewater	1,527,953	2,856,944	4,271,975	2,838,500	2,613,190	2,601,500
Sanitation	2,673,041	4,223,133	3,697,197	4,302,356	3,818,674	3,913,000
Fiber	73,712	83,417	76,714	95,000	76,800	76,000
<b>Total</b>	<b>\$ 38,935,436</b>	<b>\$ 51,040,208</b>	<b>\$ 59,601,159</b>	<b>\$ 64,923,843</b>	<b>\$ 67,166,324</b>	<b>\$ 55,517,372</b>

In April 2022, the city realigned its fiscal year to the calendar year resulting in a nine-month fiscal year referred to as 2022B.

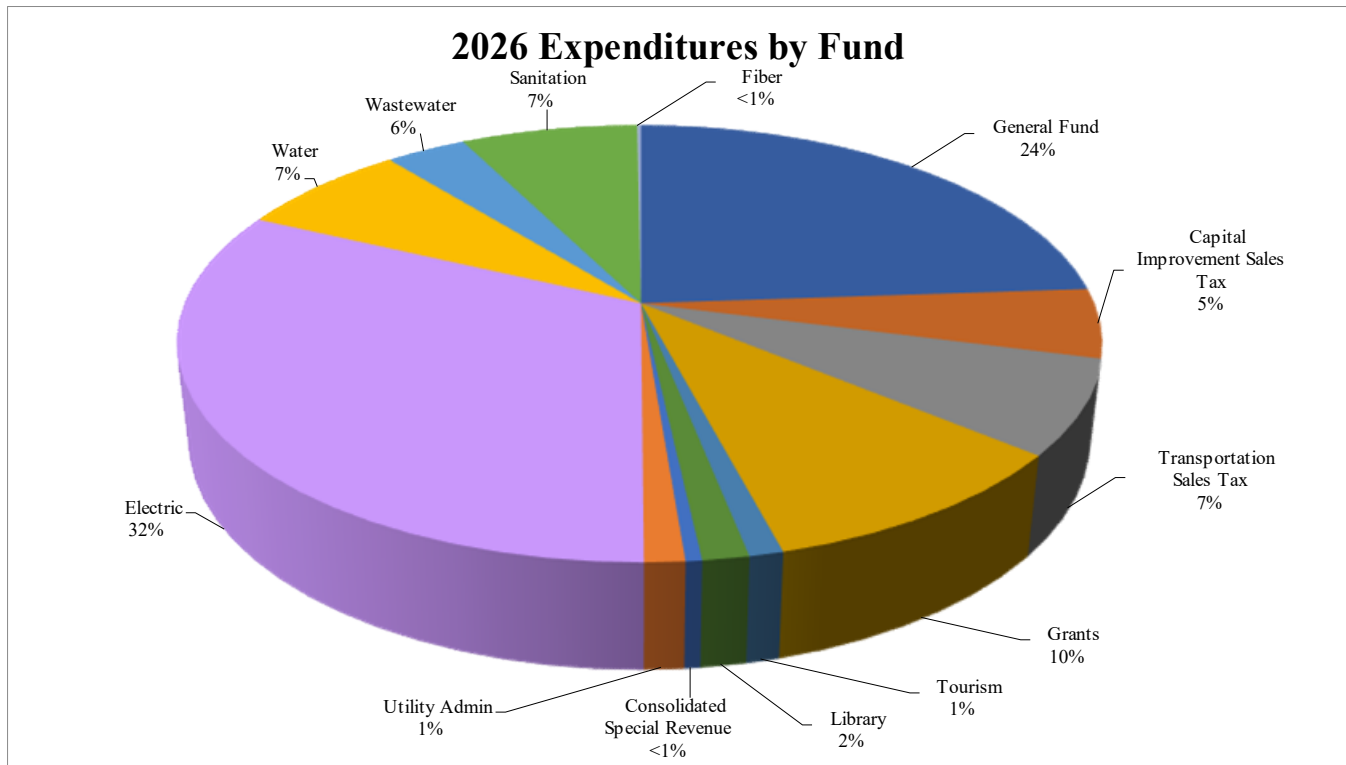


### Comparison of Revenues and Expenditures (continued)

Budgeted 2026 expenses for all funds total \$60,168,541. Electric utility expenses make up the greatest portion at 32%. The second largest use of resources is in the general fund at 24% followed by the grant fund at 10%.

Comparison of Expenditures						
	2022B Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year-End Estimate	2026 Proposed Budget
<b>City</b>						
General Fund	\$ 8,277,778	\$ 11,372,874	\$ 11,869,480	\$ 14,222,720	\$ 13,508,768	\$ 14,381,521
Capital Improvement Sales Tax	2,150,420	3,662,656	3,233,514	3,926,884	5,099,890	3,094,243
Transportation Sales Tax	3,328,955	3,287,464	2,768,104	4,270,400	4,368,964	4,187,753
Grants	3,288,634	3,743,254	8,403,652	14,165,780	17,263,056	5,935,788
Tourism	448,270	442,492	635,643	719,205	454,674	605,330
Library	494,882	656,799	716,997	772,700	785,900	825,805
Consolidated Special Revenue		37,862	70,392	193,500	194,965	287,410
<b>Utility</b>						
Utility Admin	494,407	554,100	449,860	553,010	641,390	715,400
Electric	14,327,913	18,332,112	22,310,328	22,013,868	20,759,790	19,316,763
Water	1,775,595	2,256,653	2,588,849	4,218,091	4,384,744	4,283,683
Wastewater	2,310,369	2,820,202	2,895,942	4,741,146	4,906,020	2,016,565
Sanitation	3,034,360	3,926,643	3,552,183	4,890,358	4,470,484	4,426,660
Fiber	93,100	84,912	42,215	94,720	66,620	91,620
<b>Total</b>	<b>\$ 40,024,685</b>	<b>\$ 51,178,023</b>	<b>\$ 59,537,159</b>	<b>\$ 74,782,382</b>	<b>\$ 76,905,265</b>	<b>\$ 60,168,541</b>

In April 2022, the city realigned its fiscal year to the calendar year resulting in a nine-month fiscal year referred to as 2022B.



Budget Summary

Overview

The City of West Plains has governmental funds which account for most of the city’s basic services such as public safety, transportation, culture, and recreation. Taxes are the primary source of funding for governmental activities. Proprietary funds include business-type activities for which the city charges customers for the services provided.

Beginning in April 2022, the city fund was split into seven different funds based on the restrictions of revenue sources. Those funds are the General Fund, Capital Sales Tax Fund, Transportation Sales Tax Fund, Grants Fund, Tourism Fund, Library Fund and Consolidated Special Revenue Fund. Prior to that time, the “City” fund was the only governmental fund.

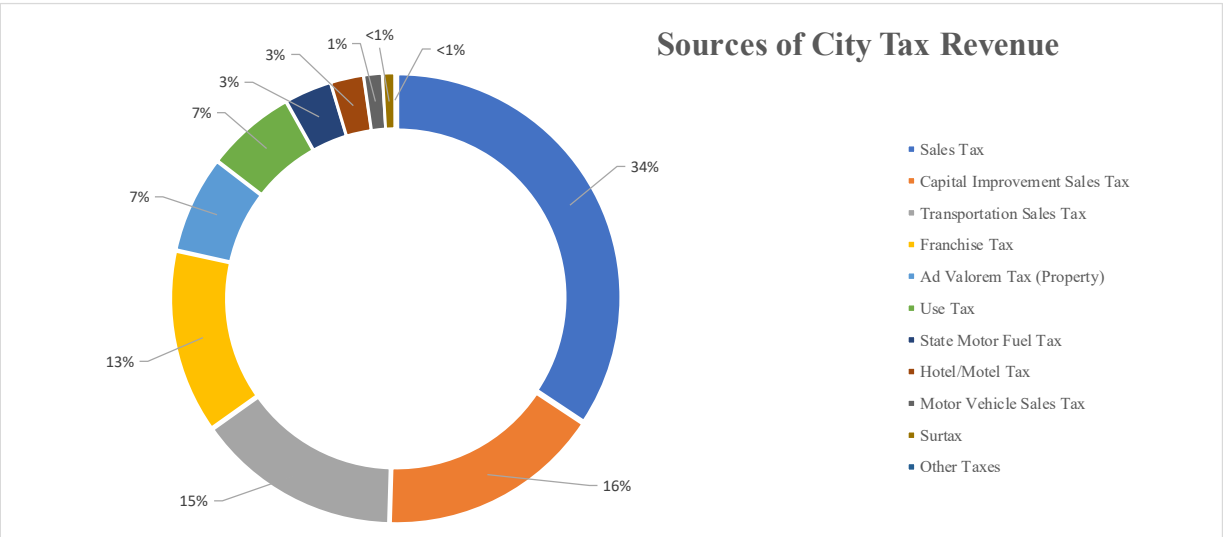
Similarly, the “Utility” fund was the only proprietary fund in past years. That fund was split into six funds: Utility Administration (Admin), Electric, Water, Wastewater (Sewer), Sanitation, and Fiber.

This proposed budget includes five-year projection schedules with thirteen funds displayed separately for 2022-2030.

Governmental Funds

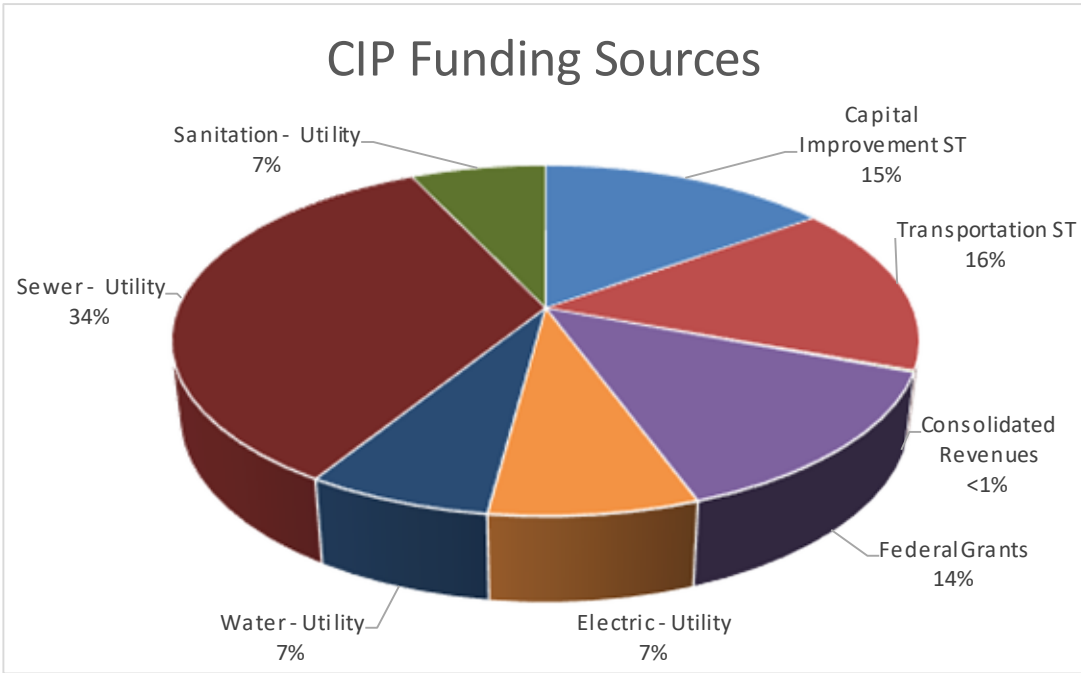
The General Fund is the city’s primary operating fund and is used to account for services typically associated with local governments such as police, fire, planning, municipal court, parks, an outdoor pool, and a civic center. The city also funds support services for all departments such as city council, city administrator, public relations, human resources, information technology, finance, facilities maintenance, and shop (fleet).

Governmental activities’ primary revenues come from various taxes budgeted at \$14,579,200 in 2026. Tax revenues consist of 34% sales tax, 16% capital sales tax, 15% transportation sales tax, 13% franchise tax, and 22% other tax revenues.



For the fiscal year as of August 2025, sales taxes reflected a 2% increase and use taxes reflected a less than 1% increase over the same period in 2024. August sales and use tax deposits reflect tax payments processed by the State in July for retail transactions made primarily in June. The local retail marijuana sales tax approved by voters in April 2023 was effective in early 2024. Due to the small number of marijuana businesses within city limits, no trend data can be presented. However, those sales tax figures are included in the 2026 Proposed Budget data.

To fund significant capital improvements and infrastructure, the city continues to seek out federal and state grant opportunities as well as private funding. This prudent leveraging of available funds increases the impact of local tax revenues within the community. In the 2026 Budget, nearly \$4.5 million in grant funds are estimated for capital projects. Over the next five years, the city’s capital improvement plan will be funded through a mix of various funding sources: 55% utility ratepayer funding, 31% local tax revenue funding, 14% grants and private contributions and less than 1% other sources.



Other significant revenue sources for the governmental activities in 2026 include charges for services of \$3,821,620. Charges for services are generally imposed on amenities which are intended to, at least partially, provide a return on investment. Services which have user charges include events, golf, civic center, parks and recreation, transit, library material loans, and school resource officers provided to the local school district.

Through July 2025, the city’s expenditures were up 3.6% from the previous year, excluding grants and capital (generally one-time expenditures).

A department-based comparison of prior year expenditures to estimated year-end and proposed budget expenditures is provided on the next page. This schedule reflects all governmental expenditures including grants and capital improvements.

Department Expenditure Summary						
	2022B Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year-End Estimate	2026 Proposed Budget
City Council	\$ 54,544	\$ 59,963	\$ 60,229	\$ 74,150	\$ 64,270	\$ 73,130
City Administrator	1,476,062	1,743,754	2,351,390	672,330	769,350	701,430
Attorney	62,843	119,118	104,182	137,470	141,510	149,550
Municipal Court	123,311	166,721	175,528	201,550	201,850	212,450
HR/Risk Management	636,978	736,903	700,162	956,183	781,763	812,870
Finance	729,065	888,659	913,403	1,234,410	1,000,650	1,089,380
Economic Development	34,711	58,806	105,578	2,179,800	259,000	4,417,016
Downtown	-	-	-	-	42,180	205,760
Planning						
Engineering	301,679	629,644	450,304	562,855	536,518	639,020
Building	114,338	155,439	171,280	275,060	203,018	241,770
Information Technology	257,363	329,201	356,773	417,930	443,269	518,560
Police	2,435,201	4,410,329	4,211,145	4,763,051	4,535,442	4,936,740
Fire	1,346,077	2,326,501	2,273,553	3,426,524	3,486,452	2,205,780
Transportation						
Airport	429,703	361,013	348,908	2,427,990	2,209,560	443,553
Streets	3,328,955	3,287,464	2,768,104	4,270,400	4,368,964	4,054,820
Cemetery	100,098	151,006	144,260	166,495	166,010	179,470
Transit	260,660	414,004	392,122	440,980	418,736	554,730
Shops (Fleet)	178,556	172,915	174,391	233,461	209,196	279,406
Community Services						
Public Relations	72,914	91,314	100,838	112,900	110,939	138,770
Facilities	124,288	137,231	224,259	690,100	625,530	513,850
Tourism	448,270	442,492	635,643	749,205	484,674	605,330
Library	494,882	656,799	828,642	788,700	827,391	835,805
Civic Center	703,462	1,040,924	1,016,079	1,374,520	1,491,660	1,540,050
Parks & Recreation	962,039	1,254,600	1,356,464	1,376,278	2,082,401	2,048,775
Golf Course	425,896	533,312	629,325	687,586	1,193,830	574,820
Misc Capital	243,367	463,775	27,940	275,000	175,000	437,343
Misc Grants	2,625,127	2,543,613	7,143,613	9,634,531	14,636,574	865,942
Misc Other Departments	18,552	27,901	33,669	141,730	210,480	41,730
<b>Total</b>	<b>\$ 17,988,940</b>	<b>\$ 23,203,400</b>	<b>\$ 27,697,783</b>	<b>\$ 38,271,189</b>	<b>\$ 41,676,217</b>	<b>\$ 29,317,850</b>

A common measure of a government's financial health is the ability to maintain an ending fund balance equal to or greater than two months of operating expenses, or 17%. The city anticipates spending the general fund balance down below 17% by December 31, 2026.

General Fund Ending Fund Balance					
	2022B Actual	2023 Actual	2024 Actual	2025 Year-End Estimate	2026 Proposed Budget
<b>Nonspendable</b>	\$ 390,819	\$ 291,409	\$ 295,518	\$ 295,518	\$ 295,518
<b>Restricted</b>	1,124,213	814,834	23,115	23,115	23,115
<b>Unassigned</b>	2,977,368	3,231,781	4,107,197	2,364,639	17,288
<b>Total</b>	<b>\$ 4,492,400</b>	<b>\$ 4,338,024</b>	<b>\$ 4,425,830</b>	<b>\$ 2,683,272</b>	<b>\$ 335,921</b>

For the 2027 budget year, the city anticipates \$4.25 million in expenditure reductions or revenue enhancements will be necessary to support and maintain a 17% ending fund balance. It is imperative that the city aligns program spending with community values to create sustainable, long-term solutions to resolve the long-term funding shortfall.

The minimum fund balances for the other governmental funds are primarily set at an amount to cover the upcoming year's debt payments or 17% of the year's operational expenses. Since the capital and transportation funds handle large amounts of capital expenditures, many times these expenditures can be deferred for a year to ensure that the fund balances are maintained at appropriate levels. The Transportation Fund has been planning for the financial impacts of the current Hwy 160/Independence Overpass project for years and will utilize increasing amounts of fund balance over the next few years to improve street conditions once that project is complete. The Grants Fund will have a \$0 ending fund balance since all revenues and expenditures in this fund net out annually. The Tourism Fund has an adequate balance to support funding requests in 2026 but will reassess program expenses in 2027 through future years. The Library Fund balance is currently in a healthy state and is anticipated to remain that way throughout the five-year plan. The Consolidated Special Revenue Fund was created in 2023 to account for donations and other restricted cash balances. The balance of this fund must be maintained at the perpetual account for the cemetery (approximately \$136,000). Other restricted funding sources include golf tournament funds, K-9 program donations, and parks donations.

### **Proprietary Funds**

Proprietary funds include business-type activities for which the city charges customers for the services provided. The city's six proprietary funds are Utility Admin, Electric, Water, Wastewater (Sewer), Sanitation, and Fiber.

Revenues for the 2026 Budget for these funds consist of charges for services of \$28.4 million, interest earnings of approximately \$588,000, grant revenue of \$140,000 and about \$15,600 from other revenue sources. An interfund loan is anticipated from the Water Fund to the Electric Fund by the end of 2025 which will be repaid over the next three years as cash balance becomes available.

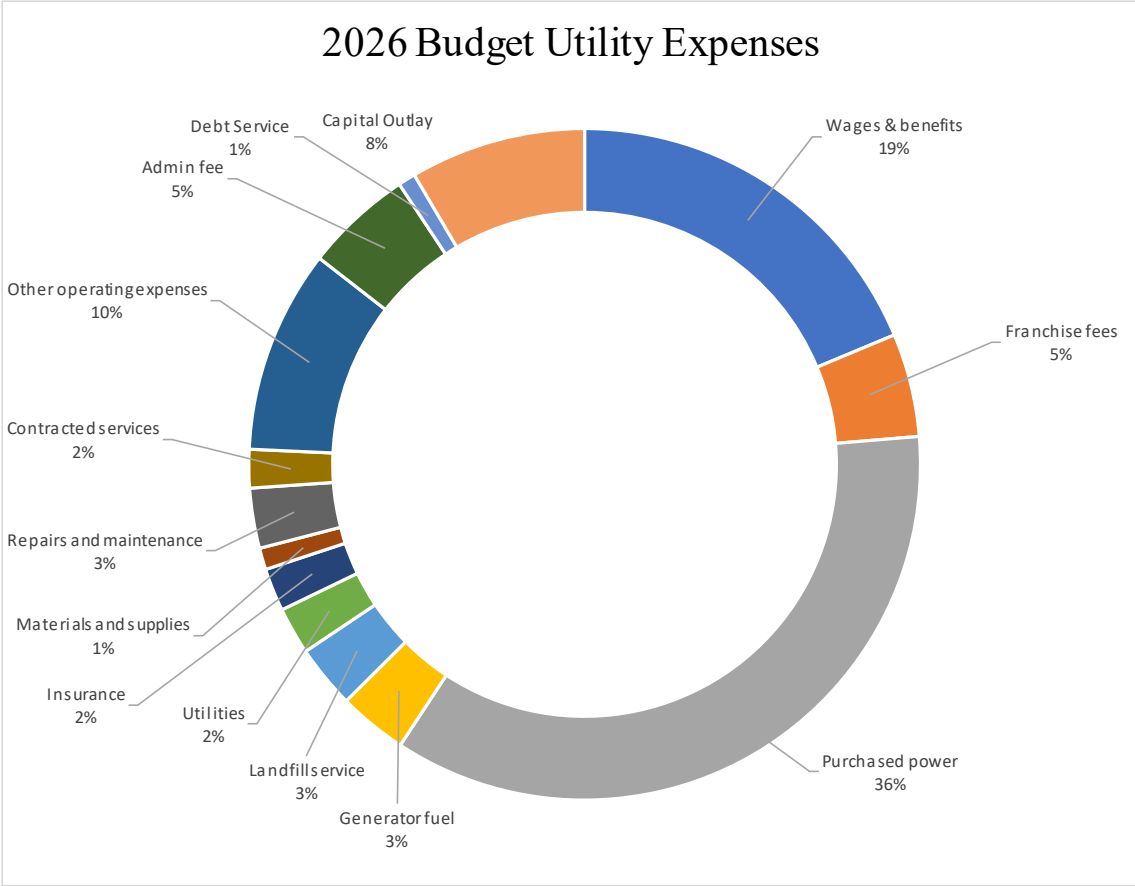
The 2026 Budget includes rate increases for the electric and sanitation utilities. During 2021, the utility staff teamed up with HDR to create an Integrated Management Plan (IMP) for the Water and Wastewater utilities which created a financial plan for funding operations and necessary capital improvements through 2050. The city continues to use a five-year projection to forecast operational costs and infrastructure investments necessary for each utility. The five-year projection helps to smooth rate increases and anticipate financing requirements for significant projects.

Unfunded mandates for municipal utilities continue to impact operating, maintenance, and capital expenses. Some examples include the Lead and Copper Rule Revision (LCRR) and the Missouri Water Safety and Security Act. The LCRR requires an inventory of all drinking water delivery infrastructure as well as replacement of much of this infrastructure. The financial impact of the LCRR is unknown but will include the initial inventory, replacement of existing lead service lines, water sampling and communication efforts. The Missouri Water Safety and Security Act requires annual testing of all water hydrants and inspection of all valves once every ten years. The estimated annual operating cost of this program is \$95,000.

The electric utility continues to face significant increases in power generation and power purchases. To combat this trend, the electric department has begun rebuilding its generator units at a cost of approximately \$3 million each. Once they are rebuilt, it is anticipated that the generation units will offset a part of the power required from other entities, especially during peak load times, and that the unit will produce excess capacity which can help offset power purchase costs. One unit is scheduled for completion by the end of 2025 with the other scheduled for 2029.

Other significant utility infrastructure projects are anticipated in the next five years including upgrades to the Second Street substation (\$300,000), creating a new well on Hwy 14 (\$1 million), water storage improvements (\$1.6 million), purchasing a second sideload sanitation truck (\$450,000), and wastewater treatment plant renovations (estimated at \$20 million). Additionally, construction of a new or expanded water treatment plant (estimated at \$33.3 million) is planned to begin within the next 20 years with planning and design beginning in the next ten years.

The utility department will pursue grant and debt funding for most of these upcoming projects to offset the overall cost of the projects where possible and to smooth out the impact of the significant asset investments that are necessary to bring these services to the next generation of customers.





**Tax Increment Financing (TIF) Funds**

The city also adopts the legal budget for one tax increment financing fund. The summary of recommended appropriations follows:

	<b>TIF #2</b>
	<b>Fund 082</b>
<b>Revenues</b>	
Sales Tax	\$ 485,000
Ad Valorem Tax (Property)	80,870
Investment Earnings	-
Total Revenues	565,870
<b>Expenditures</b>	
Professional Services	\$ 3,100
Payout to TIF/CID for Projects	562,770
Total Expenditures	565,870
<b>Net Change in Fund Balance</b>	\$ -

General Fund - Five-Year Projection	<b>*9 mos*</b>			Adopted Budget 2025	Year-End Estimate 2025
	Actual 2022B	Actual 2023	Actual 2024		
<b>Revenue</b>					
Taxes					
Sales Tax	\$ 3,058,860	\$ 4,192,650	\$ 5,003,740	\$ 4,641,000	\$ 4,891,000
Franchise Tax	1,659,392	2,144,010	1,784,524	1,890,000	1,890,000
Ad Valorem taxes	581,509	621,926	644,640	599,230	599,230
Use Tax	255,779	436,558	462,323	450,000	450,000
Surtax	71,843	93,185	96,572	80,000	96,000
Total Taxes	5,627,383	7,488,329	7,991,799	7,660,230	7,926,230
Licenses & Permits					
Building Permits	16,705	33,902	22,118	30,000	30,000
Business Licenses	29,100	35,075	33,120	32,000	32,000
Liquor Licenses	14,868	19,683	19,425	17,500	19,700
Other Licenses and Permits	17,475	20,513	33,508	20,550	20,630
Total Licenses & Permits	78,148	109,172	108,171	100,050	102,330
Charges for Services					
Utility Admin Fee	1,254,967	1,638,601	1,685,870	1,650,000	1,700,000
Golf	202,570	339,957	461,138	396,000	464,630
Rental Income	190,827	238,062	218,352	213,368	217,940
Fuel Sales	213,300	232,927	200,020	200,000	160,000
Fines and Forfeitures	96,142	279,469	229,996	228,490	227,490
School Resource Officers	54,857	223,370	176,868	94,760	175,000
Civic Center	161,023	172,887	238,725	204,300	168,820
Concessions	91,708	64,353	65,909	75,000	70,000
Parks and Recreation	162,296	160,518	152,415	158,500	176,250
Transit	16,868	21,561	19,583	21,200	19,200
Cemetery	11,464	15,596	13,046	12,550	12,550
Other Charges for Services	31,209	7,816	4,183	4,100	7,150
Total Charges for Services	2,487,231	3,395,117	3,466,105	3,258,268	3,399,030
Miscellaneous					
Interest Income	83,543	213,164	173,565	205,000	158,000
Sale of Surplus Property	217	1,288	1,852	-	-
Reimbursements	100,918	118,193	56,308	29,000	30,500
Donations and Contributions	1,530	185	9,807	70	50
Other Miscellaneous	14,110	17,228	7,402	1,100	3,070
Total Miscellaneous	200,318	350,058	248,934	235,170	191,620
Interfund Transfers					
Transfer from Grants	63,630	184,407	142,277	147,000	147,000
Total Interfund Transfers	63,630	184,407	142,277	147,000	147,000
<b>Total Revenues</b>	<b>8,456,710</b>	<b>11,527,083</b>	<b>11,957,286</b>	<b>11,400,718</b>	<b>11,766,210</b>

					General Fund - Five-Year Projection	
	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
						Revenue
						Taxes
\$ 5,006,500	\$ 5,156,695	\$ 5,311,396	\$ 5,470,738	\$ 5,634,860		Sales Tax
1,927,800	1,966,356	2,005,683	2,045,797	2,086,713		Franchise Tax
611,120	620,287	629,591	639,035	648,620		Ad Valorem taxes
463,500	477,405	491,727	506,479	521,673		Use Tax
98,880	101,846	104,902	108,049	111,290		Surtax
8,107,800	8,322,589	8,543,299	8,770,097	9,003,157		Total Taxes
						Licenses & Permits
30,000	30,300	30,603	30,909	31,218		Building Permits
-	-	-	-	-		Business Licenses
-	-	-	-	-		Liquor Licenses
20,650	20,857	21,065	21,276	21,488		Other Licenses and Permits
50,650	51,157	51,668	52,185	52,707		Total Licenses & Permits
						Charges for Services
1,800,000	1,836,000	1,891,080	1,947,812	2,006,247		Utility Admin Fee
504,500	509,545	514,640	519,787	524,985		Golf
218,030	220,210	222,412	224,637	226,883		Rental Income
160,000	161,600	163,216	164,848	166,497		Fuel Sales
221,640	223,856	226,095	228,356	230,639		Fines and Forfeitures
175,000	176,750	178,518	180,303	182,106		School Resource Officers
184,000	185,840	187,698	189,575	191,471		Civic Center
70,000	70,700	71,407	72,121	72,842		Concessions
170,000	171,700	173,417	175,151	176,903		Parks and Recreation
19,200	19,392	19,586	19,782	19,980		Transit
12,550	12,676	12,802	12,930	13,060		Cemetery
4,650	4,697	4,743	4,791	4,839		Other Charges for Services
3,539,570	3,592,966	3,665,615	3,740,093	3,816,450		Total Charges for Services
						Miscellaneous
158,000	159,580	161,176	162,788	164,415		Interest Income
-	-	-	-	-		Sale of Surplus Property
30,000	30,300	30,603	30,909	31,218		Reimbursements
50	51	51	52	52		Donations and Contributions
1,100	1,111	1,122	1,133	1,145		Other Miscellaneous
189,150	191,042	192,952	194,881	196,830		Total Miscellaneous
						Interfund Transfers
147,000	147,000	147,000	147,000	110,000		Transfer from Grants
147,000	147,000	147,000	147,000	110,000		Total Interfund Transfers
12,034,170	12,304,753	12,600,534	12,904,257	13,179,144		Total Revenues

**2026 Proposed Budget**
**Governmental Funds**

General Fund - Five-Year Projection				*9 mos*		
	Actual 2022B	Actual 2023	Actual 2024	Adopted Budget 2025	Year-End Estimate 2025	
Expenditures						
Personnel						
Salaries	\$ 3,646,114	\$ 5,190,480	\$ 5,691,898	\$ 6,472,874	\$ 6,294,930	
Overtime	116,244	127,237	124,714	119,977	155,186	
Retirement	580,827	806,997	902,499	1,108,570	1,081,030	
Employment Taxes	285,250	396,577	428,721	507,007	498,480	
Health Insurance	544,130	828,527	773,582	978,190	959,790	
Dental Insurance	21,006	29,604	27,172	30,740	29,740	
Other Insurances	24,718	40,423	27,020	44,010	32,940	
Training/Professional Developmen	82,864	137,370	99,692	278,295	189,660	
Uniforms	30,859	67,650	57,540	86,830	94,416	
Other Benefits	4,474	7,553	23,745	26,000	32,150	
Total Personnel	5,336,486	7,632,417	8,156,583	9,652,493	9,368,322	
Operating						
Supplies & Materials	298,064	375,171	425,798	564,338	494,107	
Supplies for Resale	220,726	215,234	199,250	234,000	209,000	
Small Equipment /Tools	29,092	68,617	66,123	71,675	63,375	
Advertising & Legal Notices	29,844	51,025	51,147	66,300	52,303	
Postage/Freight	10,379	13,731	16,676	16,720	19,410	
Building/Grounds Maintenance	154,723	187,297	314,580	375,160	372,528	
Hardware/Software Maintenance	132,793	150,578	169,400	222,319	236,459	
Vehicle Maintenance	229,382	281,348	223,199	291,420	252,000	
Professional Services	725,893	918,067	913,890	1,002,463	988,744	
Insurance and Claims	437,560	467,365	440,036	478,970	462,430	
Utilities	353,155	549,872	444,738	600,170	550,400	
Miscellaneous	45,968	92,910	81,124	93,510	70,230	
Total Operating	2,667,581	3,371,213	3,345,961	4,017,045	3,770,986	
Capital & Debt						
Leased Equipment	11,211	19,244	16,936	23,182	19,460	
Total Capital & Debt	11,211	19,244	16,936	23,182	19,460	
Interfund Transfers						
Interfund Loan	-	-	-	180,000	-	
Transfer to Transportation	262,500	350,000	350,000	350,000	350,000	
Total Interfund Transfers	262,500	350,000	350,000	530,000	350,000	
Reductions in Expenses/Increases in Revenues						
Total Expenditures	8,277,778	11,372,874	11,869,480	14,222,720	13,508,768	
Revenues Over/(Under) Expenditures	178,932	154,209	87,806	(2,822,002)	(1,742,558)	
Beginning Fund Balance	\$ 4,313,468	\$ 4,492,400	\$ 4,338,024	\$ 3,199,300	\$ 4,425,830	
Misc Adjustment	-	(308,585)		-	-	
Ending Fund Balance	4,492,400	4,338,024	4,425,830	377,298	2,683,272	
Ending Fund Balance as a % of Total Expen	54%	38%	37%	3%	20%	

# 2026 Proposed Budget

# Governmental Funds

					General Fund - Five-Year Projection	
	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
						<b>Expenditures</b>
						Personnel
\$ 6,960,260	\$ 7,308,273	\$ 7,673,687	\$ 8,057,371	\$ 8,460,240		Salaries
147,936	155,333	163,099	171,254	179,817		Overtime
1,244,390	1,306,610	1,371,940	1,440,537	1,512,564		Retirement
545,620	572,901	601,546	631,623	663,205		Employment Taxes
1,052,810	1,158,091	1,273,900	1,401,290	1,541,419		Health Insurance
31,830	32,785	33,768	34,782	35,825		Dental Insurance
33,920	34,938	35,986	37,065	38,177		Other Insurances
294,140	300,023	306,023	312,144	318,387		Training/Professional Development
66,990	69,000	71,070	73,202	75,398		Uniforms
26,000	26,000	26,000	26,000	26,000		Other Benefits
10,403,896	10,963,952	11,557,019	12,185,268	12,851,031		Total Personnel
						Operating
495,470	505,379	515,487	525,797	536,313		Supplies & Materials
209,000	213,180	217,444	221,792	226,228		Supplies for Resale
81,625	83,258	84,923	86,621	88,354		Small Equipment/Tools
51,000	52,020	53,060	54,122	55,204		Advertising & Legal Notices
19,370	19,757	20,153	20,556	20,967		Postage/Freight
376,610	384,142	391,825	399,662	407,655		Building/Grounds Maintenance
256,461	269,284	282,748	296,886	311,730		Hardware/Software Maintenance
260,200	265,404	270,712	276,126	281,649		Vehicle Maintenance
883,039	909,530	936,816	964,921	993,868		Professional Services
488,260	512,673	538,307	565,222	593,483		Insurance and Claims
537,100	558,584	580,927	604,164	628,331		Utilities
83,013	83,843	84,682	85,528	86,384		Miscellaneous
3,741,148	3,857,055	3,977,083	4,101,396	4,230,165		Total Operating
						Capital & Debt
19,410	19,798	20,194	20,598	21,010		Leased Equipment
19,410	19,798	20,194	20,598	21,010		Total Capital & Debt
						Interfund Transfers
-	-	-	-	-		Interfund Loan
350,000	350,000	350,000	350,000	350,000		Transfer to Transportation
350,000	350,000	350,000	350,000	350,000		Total Interfund Transfers
(132,933)	(139,580)	(146,559)	(153,887)	(161,581)		Move Airport to Transportation
14,381,521	15,051,226	15,757,738	16,503,376	17,290,625		Total Expenditures
(2,347,351)	(2,746,473)	(3,157,204)	(3,599,119)	(4,111,481)		Revenues Over/(Under) Expenditures
\$ 2,683,272	\$ 335,921	\$ (2,410,552)	\$ (5,567,755)	\$ (9,166,875)		Beginning Fund Balance
-	-	-	-	-		Misc Adjustment
335,921	(2,410,552)	(5,567,755)	(9,166,875)	(13,278,356)		Ending Fund Balance
2%	-16%	-35%	-56%	-77%		Ending Fund Balance as a % of Total Exp.

## Capital Sales Tax Fund - Five-Year Projection

	<b>*9 mos*</b>			<b>Adopted Budget 2025</b>	<b>Year-End Estimate 2025</b>
	<b>Actual 2022B</b>	<b>Actual 2023</b>	<b>Actual 2024</b>		
<b>Revenue</b>					
Taxes					
Capital Sales Tax	\$ 1,554,061	\$ 2,095,876	\$ 2,364,122	\$ 2,300,000	\$ 2,300,000
Use Tax	127,890	218,279	231,162	230,000	237,250
Total Taxes	1,681,951	2,314,155	2,595,284	2,530,000	2,537,250
Intergovernmental					
Federal	-	-	569,897	-	-
Total Intergovernmental	-	-	569,897	-	-
Miscellaneous					
Interest Income	41,328	202,290	152,259	150,000	124,000
Sale of Surplus Property	16,506	73,449	54,925	70,000	84,210
Other Miscellaneous	-	270,000	5,467	-	-
Total Miscellaneous	57,834	545,739	212,651	220,000	208,210
<b>Total Revenues</b>	<b>1,739,785</b>	<b>2,859,894</b>	<b>3,377,833</b>	<b>2,750,000</b>	<b>2,745,460</b>
<b>Expenditures</b>					
Capital & Debt					
Capital Outlay	962,654	2,309,162	2,420,982	3,408,188	4,866,190
Leased Equipment	70,432	69,103	75,028	58,696	58,700
Debt	909,084	942,357	709,564	-	-
Total Capital & Debt	1,942,170	3,320,622	3,205,574	3,466,884	4,924,890
Interfund Transfers					
Interfund Loan	-	-	-	(180,000)	-
Transfer to Library	131,250	175,000	175,000	175,000	175,000
Transfer to Grants	77,000	167,034	(147,060)	285,000	-
Total Interfund Transfers	208,250	342,034	27,940	280,000	175,000
<b>Total Expenditures</b>	<b>2,150,420</b>	<b>3,662,656</b>	<b>3,233,514</b>	<b>3,746,884</b>	<b>5,099,890</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(410,635)</b>	<b>(802,763)</b>	<b>144,319</b>	<b>(996,884)</b>	<b>(2,354,430)</b>
<b>Beginning Fund Balance</b>	<b>3,933,316</b>	<b>3,522,681</b>	<b>2,719,918</b>	<b>1,022,398</b>	<b>2,864,237</b>
<b>Ending Fund Balance</b>	<b>3,522,681</b>	<b>2,719,918</b>	<b>2,864,237</b>	<b>25,514</b>	<b>509,807</b>
<b>Ending Fund Bal as a % of Total Expend.</b>	<b>176%</b>	<b>176%</b>	<b>176%</b>	<b>1%</b>	<b>10%</b>

## Capital Sales Tax Fund - Five-Year Projection

Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
\$ 2,350,000	\$ 2,420,500	\$ 2,493,115	\$ 2,567,908	\$ 2,644,946	<b>Revenue</b>
240,000	247,200	254,616	262,254	270,122	Taxes
2,590,000	2,667,700	2,747,731	2,830,163	2,915,068	Capital Sales Tax
					Use Tax
-	-	-	-	-	Total Taxes
-	-	-	-	-	Intergovernmental
100,000	101,000	102,010	103,030	104,060	Federal
70,000	70,700	71,407	72,121	72,842	Total Intergovernmental
-	-	-	-	-	Miscellaneous
170,000	171,700	173,417	175,151	176,903	Interest Income
					Sale of Surplus Property
					Other Miscellaneous
2,760,000	2,839,400	2,921,148	3,005,314	3,091,970	Total Miscellaneous
					Total Revenues
2,575,200	2,617,060	2,104,613	1,078,044	1,224,871	<b>Expenditures</b>
58,700	58,700	58,700	58,700	58,700	Capital & Debt
-	-	-	-	-	Capital
2,633,900	2,675,760	2,163,313	1,136,744	1,283,571	Leased Equipment
					Debt
					Total Capital & Debt
-	-	-	-	-	Interfund Transfers
175,000	175,000	175,000	175,000	175,000	Interfund Loan
285,343	30,000	201,000	97,200	212,000	Transfer to Library
460,343	205,000	376,000	272,200	387,000	Transfer to Grants
3,094,243	2,880,760	2,539,313	1,408,944	1,670,571	Total Interfund Transfers
(334,243)	(41,360)	381,835	1,596,370	1,421,400	Total Expenditures
509,807	175,564	134,204	516,039	2,112,410	Revenues Over/(Under) Expenditures
175,564	134,204	516,039	2,112,410	3,533,809	Beginning Fund Balance
6%	5%	20%	150%	212%	Ending Fund Balance
					Ending Fund Bal as a % of Total Expend.

**2026 Proposed Budget**
**Governmental Funds**

Transportation Fund - Five-Year Projection	<b>*9 mos*</b>			<b>Adopted Budget 2025</b>	<b>Year-End Estimate 2025</b>
	<b>Actual 2022B</b>	<b>Actual 2023</b>	<b>Actual 2024</b>		
<b>Revenue</b>					
Taxes					
Transportation Sales Tax	\$ 1,520,642	\$ 2,012,335	\$ 2,279,176	\$ 2,100,000	\$ 2,150,000
State Motor Fuel Tax	297,599	434,304	467,676	435,000	480,000
Motor Vehicle Sales Tax	142,534	187,570	187,251	192,000	192,300
Use Tax	127,890	218,279	231,162	250,000	238,000
Total Taxes	2,088,664	2,852,488	3,165,265	2,977,000	3,060,300
Charges for Services					
Other Charges for Services	7,375	1,304	11,884	-	120
Total Charges for Services	7,375	1,304	11,884	-	120
Miscellaneous					
Interest Income	23,487	130,034	110,315	110,000	120,000
Sale of Surplus Property	2,185	62,492	244	5,000	5,000
Other Miscellaneous	10,050	-	-	-	-
Total Miscellaneous	35,722	192,526	110,559	115,000	125,000
Transfers In					
Transfer From General Fund	262,500	350,000	350,000	350,000	350,000
Total Transfers In	262,500	350,000	350,000	350,000	350,000
<b>Total Revenues</b>	<b>2,394,262</b>	<b>3,396,317</b>	<b>3,637,708</b>	<b>3,442,000</b>	<b>3,535,420</b>



					Transportation Fund - Five-Year Projection
	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
					<b>Revenue</b>
					Taxes
\$	2,150,000	2,214,500	2,280,935	2,349,363	2,419,844
	494,400	509,232	524,509	540,244	556,452
	195,000	196,950	198,920	200,909	202,918
	242,000	249,260	256,738	264,440	272,373
	3,081,400	3,169,942	3,261,101	3,354,956	3,451,586
					Total Taxes
					Charges for Services
					Other Charges for Services
					Total Charges for Services
					Miscellaneous
	110,000	111,100	112,211	113,333	114,466
	5,000	5,050	5,101	5,152	5,203
	-	-	-	-	-
	115,000	116,150	117,312	118,485	119,669
					Total Miscellaneous
					Transfers In
					From General Fund
	350,000	350,000	350,000	350,000	350,000
	350,000	350,000	350,000	350,000	350,000
					Total Transfers In
	3,546,400	3,636,092	3,728,413	3,823,441	3,921,256
					Total Revenues

**2026 Proposed Budget**
**Governmental Funds**

Transportation Fund - Five-Year Projection			*9 mos*			
	Actual	Actual	Actual	Adopted	Year-End	
	2022B	2023	2024	Budget	Estimate	
				2025	2025	
<b>Expenditures</b>						
Personnel						
Salaries	\$ 500,475	\$ 662,874	\$ 678,824	\$ 790,100	\$ 750,000	
Overtime	3,194	3,592	4,663	5,000	5,000	
Retirement	98,487	126,247	130,171	176,520	176,520	
Employment Taxes	38,546	49,843	50,360	61,020	61,020	
Health Insurance	87,675	123,663	119,816	148,710	148,710	
Dental Insurance	3,389	4,417	4,194	4,790	4,790	
Other Insurances	606	764	905	1,050	1,050	
Training/Professional Development	984	4,027	2,730	8,500	9,200	
Uniforms	1,031	2,587	2,197	3,060	3,256	
Total Personnel	734,387	978,014	993,860	1,198,750	1,159,546	
Operating						
Supplies & Materials	66,417	68,029	60,445	71,375	80,320	
Small Equipment /Tools	2,295	6,535	6,227	5,000	5,000	
Advertising & Legal Notices	782	618	2,599	2,000	2,000	
Postage/Freight	17	-	-	-	-	
Building/Grounds Maintenance	20	54	52,112	55,000	55,000	
Hardware/Software Maintenance	12	-	423	2,000	2,000	
Vehicle Maintenance	121,358	141,479	96,077	135,000	135,000	
Professional Services	72,309	50,822	730	1,200	1,000	
Insurance and Claims	-	7,501	17,085	18,456	19,830	
Utilities	3,160	13,248	1,563	9,080	4,080	
Total Operating	266,370	288,287	237,262	299,111	304,230	
Capital & Debt						
Capital	1,571,525	1,156,573	1,533,530	2,194,534	2,135,634	
Total Capital & Debt	1,571,525	1,156,573	1,533,530	2,194,534	2,135,634	
Transfers Out						
Transfer to Grants	756,673	864,590	3,452	578,005	769,554	
Total Transfers Out	756,673	864,590	3,452	578,005	769,554	
Add Airport (Exp Net Rev)						
Total Expenditures	3,328,955	3,287,464	2,768,104	4,270,400	4,368,964	
Revenues Over/(Under) Expenditures	(934,693)	108,853	869,604	(828,400)	(833,544)	
Beginning Fund Balance	2,393,359	1,458,667	1,567,520	1,865,152	2,437,124	
Ending Fund Balance	1,458,667	1,567,520	2,437,124	1,036,752	1,603,580	
Ending Fund Balance as a % of Total Expend.	44%	48%	88%	24%	37%	

					Transportation Fund - Five-Year Projection
	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
					<b>Expenditures</b>
					Personnel
\$	814,650	855,383	898,152	943,059	990,212
	5,000	5,250	5,513	5,788	6,078
	185,240	194,502	204,227	214,438	225,160
	62,890	66,035	69,336	72,803	76,443
	160,170	176,187	193,806	213,186	234,505
	4,830	4,975	5,124	5,278	5,436
	1,050	1,082	1,114	1,147	1,182
	9,300	9,486	9,676	9,869	10,067
	3,060	3,121	3,184	3,247	3,312
	1,246,190	1,316,020	1,390,131	1,468,817	1,552,395
					Total Personnel
					Operating
	82,520	84,170	85,854	87,571	89,322
	7,400	7,548	7,699	7,853	8,010
	2,000	2,040	2,081	2,122	2,165
	-	-	-	-	-
	55,000	56,100	57,222	58,366	59,534
	2,000	2,100	2,205	2,315	2,431
	135,000	137,700	140,454	143,263	146,128
	1,000	1,030	1,061	1,093	1,126
	21,310	22,376	23,494	24,669	25,902
	3,580	3,759	3,947	4,144	4,352
	309,810	316,823	324,017	331,397	338,970
					Total Operating
					Capital & Debt
	2,326,200	1,735,000	1,835,000	2,000,000	2,185,000
	2,326,200	1,735,000	1,835,000	2,000,000	2,185,000
					Capital
					Total Capital & Debt
					Interfund Transfers
	172,620	-	-	-	-
	172,620	-	-	-	-
					Transfer to Grants
					Total Interfund Transfers
	132,933	139,580	146,559	153,887	161,581
					Add Airport (Exp Net Rev)
	4,187,753	3,507,422	3,695,706	3,954,100	4,237,946
					Total Expenditures
	(641,353)	128,670	32,707	(130,660)	(316,690)
					Revenues Over/(Under) Expenditures
	1,603,580	962,227	1,090,897	1,123,604	992,944
					Beginning Fund Balance
	962,227	1,090,897	1,123,604	992,944	676,254
					Ending Fund Balance
	23%	31%	30%	25%	16%
					Ending Fund Balance as a % of Total Expend

**2026 Proposed Budget**
**Governmental Funds**

Grants Fund - Five-Year Projection	<b>*9 mos*</b>			Adopted Budget 2025	Year-End Estimate 2025
	Actual 2022B	Actual 2023	Actual 2024		
<b>Revenue</b>					
Intergovernmental					
Federal	\$ 2,454,045	\$ 2,532,094	\$ 7,860,829	\$ 12,572,762	\$ 15,768,490
State	-	140,000	-	-	-
Other Intergovernmental	916	-	5,000	5,000	-
Total Intergovernmental	2,454,962	2,672,094	7,865,829	12,577,762	15,768,490
Charges for Services					
Other Charges for Services	-	8,204	8,534	10,000	10,000
Total Charges for Services	-	8,204	8,534	10,000	10,000
Miscellaneous					
Donations and Contributions	-	-	-	715,013	715,013
Total Miscellaneous	-	-	-	715,013	715,013
Transfers In					
From Utility Fund	-	47,226	525,837	-	-
From Consolidated Revenue	-	-	-	-	-
From Capital Fund	77,000	167,034	-	285,000	-
From Transportation Fund	756,673	848,697	3,452	578,005	769,553
Total Transfers In	833,673	1,062,957	529,289	863,005	769,553
Total Revenues	3,288,634	3,743,254	8,403,652	14,165,780	17,263,056
<b>Expenditures</b>					
Operating					
Salaries	\$ 29,947	\$ 934	\$ 30,045	\$ -	\$ -
Overtime	6,758	17,947	17,583	25,000	25,000
Retirement	-	-	6,122	-	-
Employment Taxes	-	-	2,269	-	-
Health Insurance	-	-	6,361	-	-
Dental Insurance	-	-	204	-	-
Training/Professional Development	530	-	-	-	-
Uniforms	7,413	-	3,932	-	2,950
Supplies & Materials	6,656	2,000	22,398	15,862	16,882
Small Equipment /Tools	34,253	6,920	-	23,387	23,387
Professional Services	351,987	808,577	446,475	555,000	400,000
Utilities	2,000	-	-	-	-
Total Operating	439,544	836,377	535,389	619,249	468,219
Capital & Debt					
Capital	2,785,460	2,722,470	7,578,926	13,399,531	16,647,837
Total Capital & Debt	2,785,460	2,722,470	7,578,926	13,399,531	16,647,837
Interfund Transfers					
Transfer to General	63,630	184,407	142,277	147,000	147,000
Transfer to Capital	-	-	147,060	-	-
Total Interfund Transfers	63,630	184,407	289,337	147,000	147,000
Total Expenditures	3,288,634	3,743,254	8,403,652	14,165,780	17,263,056
Revenues Over/(Under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Proposed Budget 2026					Grants Fund - Five-Year Projection	
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030		
\$ 5,354,825	\$ 656,000	\$ 2,265,000	\$1,410,800	\$2,284,000	<b>Revenue</b>	
-	-	-	-	-	Intergovernmental	
-	-	-	-	-	Federal	
					State	
					Other	
5,354,825	656,000	2,265,000	1,410,800	2,284,000	Total Intergovernmental	
10,000	-	-	-	-	Charges for Services	
10,000	-	-	-	-	Other Charges for Services	
					Total Charges for Services	
-	-	-	-	-	Miscellaneous	
-	-	-	-	-	Donations & Contributions	
					Total Miscellaneous	
-	-	-	-	-	Transfers In	
113,000	-	-	-	-	From Utility Fund	
285,343	30,000	201,000	97,200	212,000	From Consolidated Revenue	
172,620	-	-	-	-	From Capital Fund	
570,963	30,000	201,000	97,200	212,000	From Transportation Fund	
					Total Transfers In	
5,935,788	686,000	2,466,000	1,508,000	2,496,000	Total Revenues	
					<b>Expenditures</b>	
\$ -	\$ -	\$ -	\$ -	\$ -	Operating	
25,000	-	-	-	-	Salaries	
-	-	-	-	-	Overtime	
-	-	-	-	-	Retirement	
-	-	-	-	-	Employment Taxes	
-	-	-	-	-	Health Insurance	
-	-	-	-	-	Dental Insurance	
-	-	-	-	-	Training/Professional Development	
-	-	-	-	-	Uniforms	
16,000	6,000	6,000	6,000	6,000	Supplies & Materials	
17,510	30,000	30,000	30,000	30,000	Small Equipment /Tools	
400,000	390,000	390,000	390,000	390,000	Professional Services	
-	-	-	-	-	Utilities	
458,510	426,000	426,000	426,000	426,000	Total Operating	
5,330,278	150,000	1,930,000	972,000	1,960,000	Capital & Debt	
5,330,278	150,000	1,930,000	972,000	1,960,000	Capital	
					Total Capital & Debt	
147,000	110,000	110,000	110,000	110,000	Interfund Transfers	
-	-	-	-	-	Transfer to General	
147,000	110,000	110,000	110,000	110,000	Transfer to Capital	
					Total Interfund Transfers	
5,935,788	686,000	2,466,000	1,508,000	2,496,000	Total Expenditures	
-	-	-	-	-	Revenues Over/(Under) Expenditures	
-	-	-	-	-	Beginning Fund Balance	
-	-	-	-	-	Ending Fund Balance	

Tourism Fund - Five-Year Projection	<b>*9 mos*</b>			Adopted Budget 2025	Year-End Estimate 2025
	Actual 2022B	Actual 2023	Actual 2024		
<b>Revenue</b>					
Taxes					
Hotel/Motel Tax	\$ 279,655	\$ 338,385	\$ 350,280	\$ 340,000	\$ 350,000
Total Taxes	279,655	338,385	350,280	340,000	350,000
Intergovernmental					
Other Intergovernmental	-	24,000	39,167	42,600	29,545
Total Intergovernmental	-	24,000	39,167	42,600	29,545
Charges for Services					
Retail Sales	18,085	24,981	105,956	25,000	15,000
Event Revenue	72,681	20,084	162,494	250,000	11,495
Other Charges for Services	-	16,300	15,872	16,150	15,275
Total Charges for Services	90,766	61,365	284,322	291,150	41,770
Miscellaneous					
Interest Income	1,726	5,775	5,991	5,000	3,600
Donations and Contributions	452	508	533	300	300
Other Miscellaneous	-	39	214	200	200
Total Miscellaneous	2,178	6,322	6,737	5,500	4,100
Total Revenues	372,599	430,073	680,507	679,250	425,415

Proposed					Tourism Fund - Five-Year Projection
Budget	Projected	Projected	Projected	Projected	
2026	2027	2028	2029	2030	Revenue
\$ 350,000	\$ 357,000	\$ 364,140	\$ 371,423	\$ 378,851	Taxes
350,000	357,000	364,140	371,423	378,851	Hotel/Motel Tax
					Total Taxes
					Intergovernmental
38,330	-	-	-	-	Other
38,330	-	-	-	-	Total Intergovernmental
					Charges for Services
15,000	15,150	15,302	15,455	15,609	Retail Sales
150,000	150,000	150,000	150,000	150,000	Event Revenue
16,150	16,312	16,475	16,639	16,806	Other Charges for Services
181,150	181,462	181,776	182,094	182,415	Total Charges for Services
					Miscellaneous
3,600	3,600	3,600	3,600	3,600	Interest Income
300	300	300	300	300	Donations and Contributions
200	202	204	206	208	Donations & Contributions
4,100	4,102	4,104	4,106	4,108	Total Miscellaneous
573,580	542,564	550,020	557,623	565,374	Total Revenues

Tourism Fund - Five-Year Projection			*9 mos*			Adopted	Year-End
	Actual	Actual	Actual			Budget	Estimate
	2022B	2023	2024			2025	2025
<b>Expenditures</b>							
Personnel							
Salaries	\$ 78,563	\$ 141,216	\$ 156,430		\$	168,620	\$ 163,870
Retirement	11,629	19,656	27,746			31,620	30,360
Employment Taxes	5,602	10,163	11,242			12,910	11,860
Health Insurance	6,742	17,097	17,199			20,390	19,960
Dental Insurance	262	611	623			660	610
Other Insurances	46	108	129			150	140
Training/Professional Developme	2,493	5,176	6,917			10,000	7,500
Uniforms	-	-	344			350	350
Total Personnel	105,337	194,026	220,631			244,700	234,650
Operating							
Supplies & Materials	54,329	108,720	75,189			75,150	59,200
Supplies for Resale	24,326	17,405	57,440			18,000	14,000
Small Equipment /Tools	2,157	1,765	139			1,000	200
Advertising & Legal Notices	60,204	37,998	72,334			65,000	46,399
Postage/Freight	227	2,047	1,931			1,800	1,800
Building/Grounds Maintenance	6,283	9,604	10,656			8,250	8,250
Vehicle Maintenance	1,310	-	159			500	500
Professional Services	12,581	7,273	8,921			34,750	25,620
Events	177,950	55,729	179,161			260,000	54,000
Insurance and Claims	-	1,354	2,764			2,985	2,985
Utilities	2,496	4,594	4,540			5,500	5,500
Total Operating	341,862	246,487	413,234			472,935	218,454
Capital & Debt							
Capital	310	457	-			-	-
Leased Equipment	760	1,522	1,779			1,570	1,570
Total Capital & Debt	1,070	1,979	1,779			1,570	1,570
Total Expenditures	448,270	442,492	635,643			719,205	454,674
Revenues Over/(Under) Expenditures	(75,671)	(12,419)	44,864			(39,955)	(29,259)
Beginning Fund Balance	171,941	96,270	83,851			117,287	128,715
Ending Fund Balance	96,270	83,851	128,715			77,332	99,456
Ending Fund Bal as a % of Total Expend.	21%	19%	20%			11%	22%



Proposed Budget 2026					Tourism Fund - Five-Year Projection
Projected 2027	Projected 2028	Projected 2029	Projected 2030		
					<b>Expenditures</b>
					Personnel
\$ 179,190	\$ 188,150	\$ 197,557	\$ 207,435	\$ 217,807	Salaries
34,580	36,309	38,124	40,031	42,032	Retirement
13,720	14,406	15,126	15,883	16,677	Employment Taxes
21,960	24,156	26,572	29,229	32,152	Health Insurance
670	704	739	776	814	Dental Insurance
150	155	159	164	169	Other Insurances
7,500	7,575	7,651	7,727	7,805	Training/Professional Dev
350	354	357	361	364	Uniforms
258,120	271,807	286,285	301,604	317,819	Total Personnel
					Operating
56,560	51,691	52,725	53,780	54,855	Supplies & Materials
14,000	14,280	14,566	14,857	15,154	Supplies for Resale
200	204	208	212	216	Small Equipment/Tools
65,000	25,000	25,000	25,000	25,000	Advertising & Legal Notices
1,800	1,836	1,873	1,910	1,948	Postage/Freight
8,250	8,415	8,583	8,755	8,930	Building/Grounds Maint
500	510	520	531	541	Vehicle Maint
30,500	26,265	27,053	27,865	28,700	Professional Services
160,000	160,000	160,000	160,000	160,000	Events
3,050	3,142	3,236	3,333	3,433	Insurance and Claims
5,780	6,069	6,372	6,691	7,026	Utilities
345,640	297,412	300,136	302,933	305,804	Total Operating
					Capital & Debt
-	-	-	-	-	Capital
1,570	1,601	1,633	1,666	1,699	Leased Equipment
1,570	1,601	1,633	1,666	1,699	Total Capital & Debt
605,330	570,820	588,054	606,203	625,323	Total Expenditures
(31,750)	(28,257)	(38,034)	(48,580)	(59,949)	Revenues Over/(Under) Expenditures
99,456	67,706	39,450	1,415	(47,165)	Beginning Fund Balance
67,706	39,450	1,415	(47,165)	(107,114)	Ending Fund Balance
11%	7%	0%	-8%	-17%	Ending Fund Bal as a % of Total Exp.

## Library Fund - Five-Year Projection

	<b>*9 mos*</b>			<b>Adopted</b>	<b>Year-End</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>
	<b>2022B</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
<b>Revenue</b>					
Taxes					
Ad Valorem Tax	\$ 363,423	\$ 389,724	\$ 402,898	\$ 407,000	\$ 407,000
Surtax	21,765	31,114	32,253	30,000	30,000
Other Taxes	6,468	10,415	10,392	11,000	11,000
Total Taxes	391,657	431,253	445,544	448,000	448,000
Intergovernmental					
State	7,465	25,287	78,470	40,000	35,000
Total Intergovernmental	7,465	25,287	78,470	40,000	35,000
Charges for Services					
Rental Income	1,925	1,724	63	100	-
Fines and Forfeitures	6,767	7,979	187	100	100
Other Charges for Services	21,859	30,892	32,152	31,800	41,300
Total Charges for Services	30,551	40,595	32,403	32,000	41,400
Miscellaneous					
Interest Income	7,290	30,082	35,342	40,000	40,000
Donations and Contributions	4,492	17,275	31,607	7,000	20,230
Reimbursements	-	-	-	-	5,220
Other Miscellaneous	1,342	2,340	2,528	2,000	2,310
Total Miscellaneous	13,125	49,698	69,477	49,000	67,760
Transfers In					
From Capital Fund	131,250	175,000	175,000	175,000	175,000
Total Transfers In	131,250	175,000	175,000	175,000	175,000
<b>Total Revenues</b>	<b>574,048</b>	<b>721,832</b>	<b>800,893</b>	<b>744,000</b>	<b>767,160</b>

## Library Fund - Five-Year Projection

	Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
\$	409,000	\$ 415,135	\$ 421,362	\$ 427,682	\$ 434,098
	30,000	30,900	31,827	32,782	33,765
	11,000	11,110	11,221	11,333	11,447
	450,000	457,145	464,410	471,798	479,310
	46,585	46,585	46,585	46,585	46,585
	46,585	46,585	46,585	46,585	46,585
	-	-	-	-	-
	100	101	102	103	104
	40,800	41,208	41,620	42,036	42,457
	40,900	41,309	41,722	42,139	42,561
	40,000	40,400	40,804	41,212	41,624
	7,000	7,070	7,141	7,212	7,284
	-	-	-	-	-
	2,000	2,020	2,040	2,061	2,081
	49,000	49,490	49,985	50,485	50,990
	175,000	175,000	175,000	175,000	175,000
	175,000	175,000	175,000	175,000	175,000
	761,485	769,529	777,702	786,007	794,445

## Revenue

## Taxes

Ad Valorem Tax

Surtax

Other Taxes

## Total Taxes

## Intergovernmental

State

## Total Intergovernmental

## Charges for Services

Rental Income

Fines &amp; Forfeitures

Other Charges for Services

## Total Charges for Services

## Miscellaneous

Interest Income

Donations &amp; Contributions

Reimbursements

Other Miscellaneous

## Total Miscellaneous

## Transfers In

From Capital Fund

## Total Transfers In

## Total Revenues

Library Fund - Five-Year Projection	*9 mos*			Adopted Budget 2025	Year-End Estimate 2025
	Actual 2022B	Actual 2023	Actual 2024		
<b>Expenditures</b>					
Personnel					
Salaries	\$ 215,989	\$ 263,600	\$ 288,152	\$ 322,310	\$ 322,310
Overtime	853	94	101	500	500
Retirement	40,440	45,720	51,038	60,140	60,140
Employment Taxes	16,145	19,771	21,528	24,700	24,700
Health Insurance	41,295	50,734	44,917	52,490	52,490
Dental Insurance	1,586	1,812	1,592	1,690	1,690
Other Insurances	280	320	402	370	370
Training/Professional Development	5,285	4,487	4,650	6,500	11,500
Uniforms	-	358	679	900	900
Total Personnel	321,873	386,896	413,059	469,600	474,600
Operating					
Supplies & Materials	50,785	105,932	166,410	140,300	147,980
Small Equipment /Tools	655	1,143	383	450	1,550
Advertising & Legal Notices	-	-	311	500	500
Postage/Freight	2,678	3,148	3,162	3,000	3,000
Building/Grounds Maintenance	10,262	9,706	14,077	16,000	18,710
Hardware/Software Maintenance	33,620	38,902	4,684	5,000	5,000
Vehicle Maintenance	126	-	-	-	-
Professional Services	17,376	32,225	52,243	65,600	54,110
Insurance and Claims	35,563	34,553	35,001	37,830	35,480
Utilities	20,053	41,241	23,666	30,600	30,600
Total Operating	171,117	266,852	299,937	299,280	296,930
Capital & Debt					
Capital	85	-	-	-	8,970
Leased Equipment	1,807	3,051	4,002	3,820	5,400
Total Capital & Debt	1,892	3,051	4,002	3,820	14,370
<b>Total Expenditures</b>	<b>494,882</b>	<b>656,799</b>	<b>716,997</b>	<b>772,700</b>	<b>785,900</b>
Revenues Over/(Under) Expenditures	79,166	65,033	83,896	(28,700)	(18,740)
Beginning Fund Balance	549,616	628,782	693,815	726,825	777,711
Ending Fund Balance	628,782	693,815	777,711	698,125	758,971
Ending Fund Bal as a % of Total Expend.	127%	106%	108%	90%	97%

Library Fund - Five-Year Projection					
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
\$ 352,660	\$ 370,293	\$ 388,808	\$ 408,248	\$ 428,660	Expenditures
500	525	551	579	608	Personnel
64,290	67,505	70,880	74,424	78,145	Salaries
27,020	28,371	29,790	31,279	32,843	Overtime
56,530	62,183	68,401	75,241	82,766	Retirement
1,710	1,847	1,995	2,154	2,326	Employment Taxes
370	389	408	428	450	Health Insurance
7,500	7,650	7,803	7,959	8,118	Dental Insurance
900	918	936	955	974	Other Insurances
511,480	539,680	569,571	601,268	634,890	Training/Professional Dev
153,935	157,014	160,154	163,357	166,624	Uniforms
450	459	468	478	487	Total Personnel
500	510	520	531	541	Operating
2,000	2,040	2,081	2,122	2,165	Supplies & Materials
17,000	17,340	17,687	18,041	18,401	Small Equipment/Tools
5,000	5,350	5,725	6,125	6,554	Advertising & Legal Notices
-	-	-	-	-	Postage/Freight
59,470	61,254	63,092	64,984	66,934	Building/Grounds Maint
38,270	40,184	42,193	44,302	46,517	Hardware/Software Maint
32,100	33,705	35,390	37,160	39,018	Vehicle Maintenance
308,725	317,855	327,309	337,100	347,242	Professional Services
-	-	-	-	-	Insurance and Claims
5,600	5,712	5,826	5,943	6,062	Utilities
5,600	5,712	5,826	5,943	6,062	Total Operating
825,805	863,247	902,707	944,310	988,194	Capital & Debt
(64,320)	(93,718)	(125,005)	(158,304)	(193,749)	Capital
758,971	694,651	600,933	475,928	317,624	Leased Equipment
694,651	600,933	475,928	317,624	123,876	Total Capital & Debt
84%	70%	53%	34%	13%	Total Expenditures
					Revenues Over/(Under) Expenditures
					Beginning Fund Balance
					Ending Fund Balance
					Ending Fund Bal as a % of Total Expend.

## Consolidated Special Revenue Fund - Five-Year Projection

	Actual 2023	Actual 2024	Adopted Budget 2025	Year-End Estimate 2025
<b>Revenue</b>				
Charges for Services				
Other Charges for Services	\$ 43,761	\$ 46,613	\$ 50,000	\$ 50,000
Total Charges for Services	43,761	46,613	50,000	50,000
Miscellaneous				
Interest Income	3,027	12,194	2,500	4,500
Reimbursements	15,163	-	-	-
Donations and Contributions	9,271	19,954	-	198,320
Total Miscellaneous	27,462	32,147	2,500	202,820
Total Revenues	71,223	78,761	52,500	252,820
<b>Expenditures</b>				
Personnel				
Overtime	\$ -	\$ 15,163	\$ -	\$ -
Training/Professional Development	2,810	233	7,500	7,360
Total Personnel	2,810	15,396	7,500	7,360
Operating				
Supplies & Materials	23,062	35,613	40,000	70,311
Building/Grounds Maintenance	750	7,455	-	-
Hardware/Software Maintenance	-	-	-	140
Professional Services	-	-	106,000	3,000
Total Operating	23,812	43,068	146,000	73,451
Capital & Debt				
Capital	11,240	11,928	40,000	114,154
Total Capital & Debt	11,240	11,928	40,000	114,154
Interfund Transfers				
Transfer to Grants	-	-	-	-
Total Interfund Transfers	-	-	-	-
Total Expenditures	37,862	70,392	193,500	194,965
Revenues Over/(Under) Expenditures	33,361	8,369	(141,000)	57,855
Beginning Fund Balance	\$ 308,585	\$ 341,946	\$ 326,586	\$ 350,315
Ending Fund Balance	341,946	350,315	185,586	408,170
Ending Fund Balance as a % of Total Expend.	903%	498%	96%	209%

					Consolidated Special Revenue Fund - Five-Year Projection
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
					<b>Revenue</b>
					Charges for Services
					Other Charges for Services
					Total Charges for Services
					Miscellaneous
					Interest Income
					Reimbursements
					Donations and Contributions
					Total Miscellaneous
					Total Revenues
					<b>Expenditures</b>
					Personnel
					Overtime
					Professional Development
					Total Personnel
					Operating
					Supplies & Materials
					Building/Grounds Maintenance
					Hardware/Software Maintenance
					Professional Services
					Total Operating
					Capital & Debt
					Capital
					Total Capital & Debt
					Interfund Transfers
					Transfer to Grants
					Total Interfund Transfers
					Total Expenditures
					Revenues Over/(Under) Expenditures
					Beginning Fund Balance
					Ending Fund Balance
					Ending Fund Balance as a % of Total Expend.

**2026 Proposed Budget****Proprietary Funds****Utility Admin - Five-Year Projection****\*9 mos\***

	<b>Actual 2022B</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Adopted Bdgt 2025</b>	<b>Estimated 2025</b>
<b>Operating Revenues</b>					
Admin Fee	\$ 489,473	\$ 579,414	\$ 446,485	\$ 550,410	\$ 636,790
Charges for Services	-	2,820	3,375	2,500	4,500
<b>Total Operating Revenues</b>	<b>\$ 489,473</b>	<b>\$ 582,234</b>	<b>\$ 449,860</b>	<b>\$ 552,910</b>	<b>\$ 641,290</b>
<b>Operating Expenses</b>					
Wages & Benefits	\$ 106,902	\$ 146,628	181,929	\$ 263,430	\$ 263,430
Utilities	62,781	89,872	95,670	107,360	107,360
Insurance	231,420	161,857	979	1,200	1,260
Other Operating Expenses	93,105	154,631	170,268	170,020	259,740
Vehicle Operating Expenses	197	1,111	871	3,500	3,500
Capital Outlay	-	-	-	7,500	6,100
<b>Total Operating Expenses</b>	<b>\$ 494,407</b>	<b>\$ 554,100</b>	<b>\$ 449,717</b>	<b>\$ 553,010</b>	<b>\$ 641,390</b>
<b>Operating Income (Loss)</b>	<b>\$ (4,933)</b>	<b>\$ 28,135</b>	<b>\$ 144</b>	<b>\$ (100)</b>	<b>\$ (100)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Other Revenue	\$ 4,933	\$ 1,632	\$ (144)	\$ 100	\$ 100
<b>Total Nonoperating Revenues (Exp)</b>	<b>\$ 4,933</b>	<b>\$ 1,632</b>	<b>\$ (144)</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



					Utility Admin - Five-Year Projection
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
\$ 710,800	\$ 733,484	\$ 717,393	\$ 747,584	\$ 779,117	<b>Operating Revenues</b>
4,500	4,635	4,774	4,917	5,065	Admin Fee
					Charges for Services
<u>\$ 715,300</u>	<u>\$ 738,119</u>	<u>\$ 722,167</u>	<u>\$ 752,501</u>	<u>\$ 784,182</u>	<b>Total Operating Revenues</b>
					<b>Operating Expenses</b>
\$ 277,480	\$ 291,354	\$ 305,922	\$ 321,218	\$ 337,279	Wages & Benefits
112,100	117,705	123,590	129,770	136,258	Utilities
1,360	1,469	1,586	1,713	1,850	Insurance
270,960	279,089	287,461	296,085	304,968	Other Operating Expenses
3,500	3,605	3,713	3,825	3,939	Other Vehicle Operating Expenses
50,000	45,000	-	-	-	Capital Outlay
<u>\$ 715,400</u>	<u>\$ 738,222</u>	<u>\$ 722,273</u>	<u>\$ 752,611</u>	<u>\$ 784,294</u>	<b>Total Operating Expenses</b>
\$ (100)	\$ (103)	\$ (106)	\$ (109)	\$ (113)	<b>Operating Income (Loss)</b>
					<b>Nonoperating Rev (Exp)</b>
\$ 100	\$ 103	\$ 106	\$ 109	\$ 113	Other Revenue
<u>\$ 100</u>	<u>\$ 103</u>	<u>\$ 106</u>	<u>\$ 109</u>	<u>\$ 113</u>	<b>Total Nonoperating Rev (Exp)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	<b>Net Income (Loss)</b>
\$ -	\$ -	\$ -	\$ -	\$ -	<b>Beginning Cash</b>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>Ending Cash</b>

Electric - Five-Year Projection	<b>*9 mos*</b>					
	<b>Actual 2022B</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Adopted Bdgt 2025</b>	<b>Estimated 2025</b>	
<b>Operating Revenues</b>						
Charges for Services	\$ 13,848,712	\$ 17,302,724	\$ 17,693,360	\$ 19,378,480	\$ 18,411,110	
Miscellaneous	-	19,084	18,183	15,000	15,080	
<b>Total Operating Revenues</b>	<b>\$ 13,848,712</b>	<b>\$ 17,321,808</b>	<b>\$ 17,711,543</b>	<b>\$ 19,393,480</b>	<b>\$ 18,426,190</b>	
<b>Operating Expenses</b>						
Wages and benefits	\$ 773,646	\$ 1,045,491	\$ 1,063,283	\$ 1,244,290	\$ 1,196,750	
Franchise fees	1,327,894	1,692,646	1,380,709	1,492,428	1,428,320	
Purchased power	7,858,224	10,189,514	10,013,577	11,140,000	10,400,000	
Generator fuel	812,452	753,796	813,391	1,000,000	1,000,000	
Materials and supplies	73,330	149,002	77,495	130,200	141,750	
Repairs and maintenance	122,659	228,138	160,632	287,000	277,000	
Utilities	16,325	43,100	23,074	39,000	26,000	
Contracted services	475,953	438,469	457,494	375,400	390,700	
Other operating expenses	325,550	1,161,677	590,467	355,000	835,344	
Admin fee	1,110,006	1,415,410	1,427,360	1,500,908	1,450,000	
Insurance	-	135,334	284,853	307,642	310,000	
Operating transfers	(28,247)	47,226	525,837	-	-	
Capital Outlay	1,460,120	1,032,309	5,492,155	3,142,000	3,303,926	
<b>Total Operating Expenses</b>	<b>\$ 14,327,913</b>	<b>\$ 18,332,112</b>	<b>\$ 22,310,328</b>	<b>\$ 21,013,868</b>	<b>\$ 20,759,790</b>	
<b>Operating Income (Loss)</b>	<b>\$ (479,201)</b>	<b>\$ (1,010,304)</b>	<b>\$ (4,598,785)</b>	<b>\$ (1,620,388)</b>	<b>\$ (2,333,600)</b>	
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	\$ 93,113	\$ 279,610	\$ 214,420	\$ 250,000	\$ 90,000	
Other Revenue	-	135,004	914,019	-	415,970	
Interfund Loan	-	-	-	1,000,000	1,200,000	
<b>Total Nonoperating Revenues</b>	<b>\$ 93,113</b>	<b>\$ 414,613</b>	<b>\$ 1,128,439</b>	<b>\$ 1,250,000</b>	<b>\$ 1,705,970</b>	
<b>Net Income (Loss)</b>	<b>\$ (386,088)</b>	<b>\$ (595,691)</b>	<b>\$ (3,470,347)</b>	<b>\$ (370,388)</b>	<b>\$ (627,630)</b>	
<b>Beginning Cash</b>	<b>\$ 5,553,236</b>	<b>\$ 5,167,148</b>	<b>\$ 4,571,457</b>	<b>\$ 539,950</b>	<b>\$ 1,101,110</b>	
<b>Ending Cash</b>	<b>\$ 5,167,148</b>	<b>\$ 4,571,457</b>	<b>\$ 1,101,110</b>	<b>\$ 169,562</b>	<b>\$ 473,480</b>	

2%

**2026 Proposed Budget****Proprietary Funds**

					Electric - Five-Year Projection
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
\$ 19,225,000	\$ 20,570,750	\$ 22,010,703	\$ 23,331,345	\$ 24,731,225	<b>Operating Revenues</b>
15,000	15,000	15,000	15,000	15,000	Charges for Services
					Miscellaneous
<u>\$ 19,240,000</u>	<u>\$ 20,585,750</u>	<u>\$ 22,025,703</u>	<u>\$ 23,346,345</u>	<u>\$ 24,746,225</u>	<b>Total Operating Revenues</b>
					<b>Operating Expenses</b>
\$ 1,554,090	\$ 1,631,795	\$ 1,713,384	\$ 1,799,053	\$ 1,889,006	Wages and benefits
1,500,560	1,604,860	1,720,856	1,826,508	1,938,498	Franchise fees
10,720,000	11,256,000	11,818,800	12,409,740	13,030,227	Purchased power
1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	Generator fuel
177,850	183,186	188,681	194,341	200,172	Materials and supplies
332,000	341,960	352,219	362,785	373,669	Repairs and maintenance
26,650	27,450	28,273	29,121	29,995	Utilities
490,700	505,421	520,584	536,201	552,287	Contracted services
1,063,613	1,074,249	1,084,992	1,095,842	1,106,800	Other operating expenses
1,538,300	1,584,449	1,631,982	1,680,942	1,731,370	Admin fee
320,000	336,000	352,800	370,440	388,962	Insurance
-	-	-	-	-	Operating transfers
593,000	700,000	200,000	3,500,000	-	Capital Outlay
<u>\$ 19,316,763</u>	<u>\$ 20,275,369</u>	<u>\$ 20,673,471</u>	<u>\$ 24,897,701</u>	<u>\$ 22,366,495</u>	<b>Total Operating Expenses</b>
\$ (76,763)	\$ 310,381	\$ 1,352,232	\$ (1,551,356)	\$ 2,379,731	<b>Operating Income (Loss)</b>
					<b>Nonoperating Rev (Exp)</b>
\$ 90,000	\$ 92,700	\$ 95,481	\$ 98,345	\$ 101,296	Interest Income
135,000	-	-	-	-	Other Revenue
-	(600,000)	(600,000)	-	-	Interfund Loan
<u>\$ 225,000</u>	<u>\$ (507,300)</u>	<u>\$ (504,519)</u>	<u>\$ 98,345</u>	<u>\$ 101,296</u>	<b>Total Nonoperating Rev (Exp)</b>
\$ 148,237	\$ (196,919)	\$ 847,713	\$ (1,453,011)	\$ 2,481,026	<b>Net Income (Loss)</b>
\$ 473,480	\$ 621,717	\$ 424,799	\$ 1,272,511	\$ (180,499)	<b>Beginning Cash</b>
<u>\$ 621,717</u>	<u>\$ 424,799</u>	<u>\$ 1,272,511</u>	<u>\$ (180,499)</u>	<u>\$ 2,300,527</u>	<b>Ending Cash</b>
3%	2%	6%	-1%	10%	

## 2026 Proposed Budget

## Proprietary Funds

Water - Five-Year Projection	<b>*9 mos*</b>			Adopted Bdgt 2025	Estimated 2025
	Actual 2022B	Actual 2023	Actual 2024		
<b>Operating Revenues</b>					
Charges for Services	\$ 3,332,755	\$ 2,501,417	\$ 2,615,514	\$ 2,824,749	\$ 2,828,049
<b>Total Operating Revenues</b>	<u>\$ 3,332,755</u>	<u>\$ 2,501,417</u>	<u>\$ 2,615,514</u>	<u>\$ 2,824,749</u>	<u>\$ 2,828,049</u>
<b>Operating Expenses</b>					
Wages and benefits	\$ 495,448	\$ 730,384	\$ 734,633	\$ 905,125	\$ 905,125
Contracted services	58,294	44,648	132,283	73,000	73,000
Materials and supplies	75,398	89,383	75,537	118,300	118,450
Repairs and maintenance	130,239	320,822	253,126	524,500	394,828
Utilities	109,969	159,394	154,443	169,500	345,350
Insurance	-	52,470	109,312	120,245	109,860
Admin Fee	197,211	232,794	218,177	222,996	218,912
Other Operating Expenses	120,109	171,842	159,758	126,800	137,400
Debt Service:					
Principal	230,000	225,000	235,000	235,000	235,000
Interest	11,817	21,389	18,884	13,625	13,625
Debt administration	-	1,250	1,250	1,500	1,250
Capital Outlay	347,111	207,278	496,445	1,707,500	631,944
<b>Total Operating Expenses</b>	<u>\$ 1,775,595</u>	<u>\$ 2,256,653</u>	<u>\$ 2,588,849</u>	<u>\$ 4,218,091</u>	<u>\$ 3,184,744</u>
<b>Operating Income (Loss)</b>	\$ 1,557,160	\$ 244,764	\$ 26,665	\$ (1,393,342)	\$ (356,695)
<b>Nonoperating Revenues (Expenses)</b>					
Interest Income	\$ 65,151	\$ 289,741	292,637	\$ 252,000	\$ 252,000
Sale of Surplus Property	-	14,968	12,541	-	26,800
Interfund Loan	-	-	-	(1,000,000)	(1,200,000)
Other Revenue	555	624	408,099	500	21,720
<b>Total Nonoperating Revenues (E)</b>	<u>\$ 65,706</u>	<u>\$ 305,333</u>	<u>\$ 713,277</u>	<u>\$ (747,500)</u>	<u>\$ (899,480)</u>
<b>Net Income (Loss)</b>	\$ 1,622,866	\$ 550,096	\$ 739,943	\$ (2,140,842)	\$ (1,256,175)
<b>Beginning Cash</b>	\$ 2,841,448	\$ 4,464,314	\$ 5,014,410	\$ 4,537,981	\$ 5,754,353
<b>Ending Cash</b>	<u>\$ 4,464,314</u>	<u>\$ 5,014,410</u>	<u>\$ 5,754,353</u>	<u>\$ 2,397,139</u>	<u>\$ 4,498,178</u>
					176%

**2026 Proposed Budget**
**Proprietary Funds**

					Water - Five-Year Projection
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	
\$ 2,828,049	\$ 2,969,451	\$ 3,117,924	\$ 3,273,820	\$ 3,437,511	<b>Operating Revenues</b>
\$ 2,828,049	\$ 2,969,451	\$ 3,117,924	\$ 3,273,820	\$ 3,437,511	Charges for Services
					<b>Total Operating Revenues</b>
					<b>Operating Expenses</b>
\$ 1,223,630	\$ 1,284,812	\$ 1,349,052	\$ 1,416,505	\$ 1,487,330	Wages and benefits
68,500	70,555	72,672	74,852	77,097	Contracted services
135,500	139,565	143,752	148,065	152,506	Materials and supplies
538,000	554,140	570,764	587,887	605,524	Repairs and maintenance
354,500	365,135	376,089	387,372	398,993	Utilities
118,640	128,131	138,382	149,452	161,408	Insurance
226,500	237,825	249,716	262,202	275,312	Admin Fee
113,600	114,736	115,883	117,042	118,213	Other Operating Expenses
					Debt Service:
240,000	240,000	245,000	250,000	40,000	Principal
11,063	8,448	5,832	3,162	436	Interest
1,250	1,250	1,250	1,250	1,250	Debt administration
1,252,500	1,590,000	425,000	40,000	420,000	Capital Outlay
\$ 4,283,683	\$ 4,734,597	\$ 3,693,392	\$ 3,437,788	\$ 3,738,070	<b>Total Operating Expenses</b>
\$ (1,455,634)	\$ (1,765,145)	\$ (575,468)	\$ (163,968)	\$ (300,558)	<b>Operating Income (Loss)</b>
					<b>Nonoperating Rev (Exp)</b>
\$ 252,000	\$ 259,560	\$ 267,347	\$ 275,367	\$ 283,628	Interest Income
-	-	-	-	-	Sale of Surplus Property
-	600,000	600,000	-	-	Interfund Loan
500	-	-	-	-	Other Revenue
\$ 252,500	\$ 859,560	\$ 867,347	\$ 275,367	\$ 283,628	<b>Total Nonoperating Rev (Exp)</b>
\$ (1,203,134)	\$ (905,585)	\$ 291,879	\$ 111,399	\$ (16,930)	<b>Net Income (Loss)</b>
\$ 4,498,178	\$ 3,295,044	\$ 2,389,459	\$ 2,681,337	\$ 2,792,736	<b>Beginning Cash</b>
\$ 3,295,044	\$ 2,389,459	\$ 2,681,337	\$ 2,792,736	\$ 2,775,806	<b>Ending Cash</b>
109%	76%	82%	82%	84%	

**2026 Proposed Budget**
**Proprietary Funds**

<b>Sewer - Five-Year Projection</b>	<b>*9 mos*</b>				
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Bdgt</b>	<b>Estimated</b>
<b>Fund 43</b>	<b>2022B</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
<b>Operating Revenues</b>					
Charges for Services	\$ 1,473,574	\$ 2,676,181	\$ 2,421,427	\$ 2,653,500	\$ 2,416,500
<b>Total Operating Revenues</b>	<b>\$ 1,473,574</b>	<b>\$ 2,676,181</b>	<b>\$ 2,421,427</b>	<b>\$ 2,653,500</b>	<b>\$ 2,416,500</b>
<b>Operating Expenses</b>					
Wages & Benefits	\$ 444,168	\$ 583,526	\$ 482,702	\$ 579,280	\$ 557,050
Utilities	93,429	138,458	126,897	163,200	135,970
Insurance	-	110,469	135,671	142,456	139,440
Admin Fee	170,646	226,457	203,159	212,160	212,160
Other Operating Expenses	870,689	1,109,645	916,658	808,550	837,130
Vehicle Operating Expenses	45,403	58,415	23,212	65,500	65,500
Debt Service:					
Principal	505,000	505,000	495,000	-	-
Interest	8,878	4,066	3,880	-	-
Debt administration	-	318	318	-	-
Capital Outlay	172,156	83,849	508,444	2,770,000	2,958,770
<b>Total Operating Expenses</b>	<b>\$ 2,310,369</b>	<b>\$ 2,820,202</b>	<b>\$ 2,895,942</b>	<b>\$ 4,741,146</b>	<b>\$ 4,906,020</b>
<b>Operating Income (Loss)</b>	<b>\$ (836,795)</b>	<b>\$ (144,021)</b>	<b>\$ (474,515)</b>	<b>\$ (2,087,646)</b>	<b>\$ (2,489,520)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Interest Income	\$ 49,279	\$ 141,878	221,907	\$ 180,000	\$ 180,000
Other Revenue	5,100	24,944	1,613,559	5,000	5,000
Sale of Surplus Property	-	13,941	15,081	-	11,690
Proceeds from Debt Issue	-	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>\$ 54,379</b>	<b>\$ 180,763</b>	<b>\$ 1,850,548</b>	<b>\$ 185,000</b>	<b>\$ 196,690</b>
<b>Net Income (Loss)</b>	<b>\$ (782,416)</b>	<b>\$ 36,743</b>	<b>\$ 1,376,033</b>	<b>\$ (1,902,646)</b>	<b>\$ (2,292,830)</b>
<b>Beginning Cash</b>	<b>\$ 2,986,902</b>	<b>\$ 2,204,486</b>	<b>\$ 2,241,228</b>	<b>\$ 2,084,303</b>	<b>\$ 3,617,261</b>
<b>Ending Cash</b>	<b>\$ 2,204,486</b>	<b>\$ 2,241,228</b>	<b>\$ 3,617,261</b>	<b>\$ 181,657</b>	<b>\$ 1,324,431</b>
					27%

**2026 Proposed Budget**
**Proprietary Funds**

						Sewer - Five-Year Projection
Proposed Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030		
						<b>Operating Revenues</b>
\$ 2,416,500	\$ 2,513,160	\$ 3,613,686	\$ 3,718,234	\$ 3,826,963	Charges for Services	
\$ 2,416,500	\$ 2,513,160	\$ 3,613,686	\$ 3,718,234	\$ 3,826,963	<b>Total Operating Revenues</b>	
						<b>Operating Expenses</b>
\$ 691,895	\$ 726,490	\$ 762,814	\$ 800,955	\$ 841,003	Wages & Benefits	
142,570	146,847	151,253	155,790	160,464	Utilities	
150,490	162,529	175,532	189,574	204,740	Insurance	
193,400	201,136	209,181	217,549	226,251	Admin Fee	
590,710	608,431	626,684	645,485	664,849	Other Operating Expenses	
70,500	72,615	74,793	77,037	79,348	Other Vehicle Operating Expense:	
						Debt Service:
-	-	1,500,000	1,500,000	1,500,000	Principal	
-	-	150,000	150,000	150,000	Interest	
-	-	2,000	2,000	2,000	Debt administration	
177,000	20,845,000	250,000	300,000	-	Capital Outlay	
\$ 2,016,565	\$ 22,763,048	\$ 3,902,257	\$ 4,038,390	\$ 3,828,655	<b>Total Operating Expenses</b>	
\$ 399,935	\$ (20,249,888)	\$ (288,571)	\$ (320,156)	\$ (1,692)	<b>Operating Income (Loss)</b>	
						<b>Nonoperating Rev (Exp)</b>
\$ 180,000	\$ 185,400	\$ 190,962	\$ 196,691	\$ 202,592	Interest Income	
5,000	5,000	5,000	5,000	5,000	Other Revenue	
-	-	-	-	-	Sale of Surplus Property	
-	20,000,000	-	-	-	Proceeds from Debt Issue	
\$ 185,000	\$ 20,190,400	\$ 195,962	\$ 201,691	\$ 207,592	<b>Total Nonoperating Rev (Exp)</b>	
\$ 584,935	\$ (59,488)	\$ (92,609)	\$ (118,465)	\$ 205,900	<b>Net Income (Loss)</b>	
\$ 1,324,431	\$ 1,909,366	\$ 1,849,878	\$ 1,757,269	\$ 1,638,804	<b>Beginning Cash</b>	
\$ 1,909,366	\$ 1,849,878	\$ 1,757,269	\$ 1,638,804	\$ 1,844,704	<b>Ending Cash</b>	
104%	96%	48%	44%	48%		

Sanitation - Five-Year Proje		*9 mos*				
Fund 44	Actual 2022B	Actual 2023	Actual 2024	Adopted Bdgt 2025	Estimated 2025	
<b>Operating Revenues</b>						
Charges for Services	\$ 2,625,829	\$ 3,957,146	\$ 3,599,701	\$ 4,227,356	\$ 3,714,234	
<b>Total Operating Revenues</b>	<b>\$ 2,625,829</b>	<b>\$ 3,957,146</b>	<b>\$ 3,599,701</b>	<b>\$ 4,227,356</b>	<b>\$ 3,714,234</b>	
<b>Operating Expenses</b>						
Wages & Benefits	\$ 1,068,454	\$ 1,470,955	\$ 1,433,195	\$ 1,751,830	\$ 1,658,490	
Landfill Service	756,589	1,035,476	907,971	1,066,773	910,000	
Utilities	8,065	14,290	9,994	15,820	12,490	
Insurance	-	12,831	26,520	28,646	28,845	
Admin Fee	260,883	336,498	277,874	338,189	287,399	
Other Operating Expense:	21,560	260,252	117,928	149,600	153,850	
Vehicle Operating Expens	558,676	619,903	448,935	620,500	526,000	
Capital Outlay	360,133	176,437	329,766	919,000	893,410	
<b>Total Operating Expenses</b>	<b>\$ 3,034,360</b>	<b>\$ 3,926,643</b>	<b>\$ 3,552,183</b>	<b>\$ 4,890,358</b>	<b>\$ 4,470,484</b>	
<b>Operating Income (Loss)</b>	<b>\$ (408,531)</b>	<b>\$ 30,503</b>	<b>\$ 47,518</b>	<b>\$ (663,002)</b>	<b>\$ (756,250)</b>	
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	\$ 47,211	\$ 82,439	\$ 95,992	\$ 75,000	\$ 65,000	
Sale of Surplus Property	-	183,549	1,504	-	39,440	
<b>Total Nonoperating Rev (E)</b>	<b>\$ 47,211</b>	<b>\$ 265,987</b>	<b>\$ 97,496</b>	<b>\$ 75,000</b>	<b>\$ 104,440</b>	
<b>Net Income (Loss)</b>	<b>\$ (361,320)</b>	<b>\$ 296,490</b>	<b>\$ 145,014</b>	<b>\$ (588,002)</b>	<b>\$ (651,810)</b>	
<b>Beginning Cash</b>	<b>\$ 1,521,704</b>	<b>\$ 1,160,384</b>	<b>\$ 1,456,874</b>	<b>\$ 1,413,074</b>	<b>\$ 1,601,889</b>	
<b>Ending Cash</b>	<b>\$ 1,160,384</b>	<b>\$ 1,456,874</b>	<b>\$ 1,601,889</b>	<b>\$ 825,072</b>	<b>\$ 950,079</b>	
						27%



**2026 Proposed Budget****Proprietary Funds**

					Sanitation - Five-Year Projection
<b>Proposed Budget 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>	<b>Projected 2029</b>	<b>Projected 2030</b>	
					<b>Operating Revenues</b>
\$ 3,848,000	\$ 4,078,880	\$ 4,323,613	\$ 4,539,793	\$ 4,766,783	Charges for Services
\$ 3,848,000	\$ 4,078,880	\$ 4,323,613	\$ 4,539,793	\$ 4,766,783	<b>Total Operating Revenues</b>
					<b>Operating Expenses</b>
\$ 1,889,080	\$ 1,983,534	\$ 2,082,711	\$ 2,186,846	\$ 2,296,189	Wages & Benefits
915,240	928,969	942,903	957,047	971,402	Landfill Service
13,090	13,745	14,432	15,153	15,911	Utilities
31,150	33,642	36,333	39,240	42,379	Insurance
307,800	326,268	345,844	363,136	381,293	Admin Fee
214,300	218,586	222,958	227,417	231,965	Other Operating Expenses
601,000	619,030	637,601	656,729	676,431	Vehicle Operating Expenses
455,000	425,000	50,000	100,000	3,500,000	Capital Outlay
\$ 4,426,660	\$ 4,548,773	\$ 4,332,782	\$ 4,545,568	\$ 8,115,570	<b>Total Operating Expenses</b>
\$ (578,660)	\$ (469,893)	\$ (9,169)	\$ (5,775)	\$ (3,348,787)	<b>Operating Income (Loss)</b>
					<b>Nonoperating Rev (Exp)</b>
\$ 65,000	\$ 66,950	\$ 68,959	\$ 71,027	\$ 73,158	Interest Income
-	-	-	-	-	Sale of Surplus Property
\$ 65,000	\$ 66,950	\$ 68,959	\$ 71,027	\$ 73,158	<b>Total Nonoperating Rev (Exp)</b>
\$ (513,660)	\$ (402,943)	\$ 59,790	\$ 65,252	\$ (3,275,629)	<b>Net Income (Loss)</b>
\$ 950,079	\$ 436,419	\$ 33,476	\$ 93,266	\$ 158,518	<b>Beginning Cash</b>
\$ 436,419	\$ 33,476	\$ 93,266	\$ 158,518	\$ (3,117,111)	<b>Ending Cash</b>
11%	1%	2%	4%	-68%	

<b>Fiber - Five-Year Projection</b>	<b>*9 mos*</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Bdgt</b>	<b>Estimated</b>	
<b>Fund 45</b>	<b>2022B</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	
<b>Operating Revenues</b>						
Charges for Services	\$ 60,238	\$ 82,591	\$ 74,909	\$ 94,000	\$ 75,000	
<b>Total Operating Revenues</b>	<b>\$ 60,238</b>	<b>\$ 82,591</b>	<b>\$ 74,909</b>	<b>\$ 94,000</b>	<b>\$ 75,000</b>	
<b>Operating Expenses</b>						
Utilities	\$ 28,459	\$ 33,561	\$ 36,253	\$ 37,200	\$ 36,620	
Admin Fee	5,694	6,856	5,785	7,520	6,000	
Other Operating Expenses	58,948	27,276	177	30,000	24,000	
Capital Outlay	-	17,219	-	20,000	-	
<b>Total Operating Expenses</b>	<b>\$ 93,100</b>	<b>\$ 84,912</b>	<b>\$ 42,215</b>	<b>\$ 94,720</b>	<b>\$ 66,620</b>	
<b>Operating Income (Loss)</b>	<b>\$ (32,862)</b>	<b>\$ (2,321)</b>	<b>\$ 32,694</b>	<b>\$ (720)</b>	<b>\$ 8,380</b>	
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	\$ 13,474	\$ 826	\$ 1,805	\$ 1,000	\$ 1,800	
<b>Total Nonoperating Rev (Exp)</b>	<b>\$ 13,474</b>	<b>\$ 826</b>	<b>\$ 1,805</b>	<b>\$ 1,000</b>	<b>\$ 1,800</b>	
<b>Net Income (Loss)</b>	<b>\$ (19,389)</b>	<b>\$ (1,496)</b>	<b>\$ 34,499</b>	<b>\$ 280</b>	<b>\$ 10,180</b>	
<b>Beginning Cash</b>	<b>\$ 35,553</b>	<b>\$ 16,164</b>	<b>\$ 14,669</b>	<b>\$ 26,529</b>	<b>\$ 49,168</b>	
<b>Ending Cash</b>	<b>\$ 16,164</b>	<b>\$ 14,669</b>	<b>\$ 49,168</b>	<b>\$ 26,809</b>	<b>\$ 59,348</b>	
						89%

**2026 Proposed Budget****Proprietary Funds**

						<b>Fiber - Five-Year Projection</b>
<b>Proposed Budget 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>	<b>Projected 2029</b>	<b>Projected 2030</b>		
\$ 75,000	\$ 75,000	\$ 75,000	\$ 95,000	\$ 95,000	<b>Operating Revenues</b>	
\$ 75,000	\$ 75,000	\$ 75,000	\$ 95,000	\$ 95,000	Charges for Services	
						<b>Total Operating Revenues</b>
						<b>Operating Expenses</b>
\$ 36,620	\$ 37,719	\$ 38,850	\$ 40,016	\$ 41,216	Utilities	
6,000	6,180	6,365	6,556	6,753	Admin Fee	
24,000	24,720	25,462	26,225	27,012	Other Operating Expenses	
25,000	25,000	25,000	25,000	25,000	Capital Outlay	
\$ 91,620	\$ 93,619	\$ 95,677	\$ 97,797	\$ 99,981	<b>Total Operating Expenses</b>	
\$ (16,620)	\$ (18,619)	\$ (20,677)	\$ (2,797)	\$ (4,981)	<b>Operating Income (Loss)</b>	
						<b>Nonoperating Rev (Exp)</b>
\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	Interest Income	
\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	<b>Total Nonoperating Rev (Exp)</b>	
\$ (15,620)	\$ (17,589)	\$ (19,616)	\$ (1,705)	\$ (3,856)	<b>Net Income (Loss)</b>	
\$ 59,348	\$ 43,728	\$ 26,140	\$ 6,523	\$ 4,819	<b>Beginning Cash</b>	
\$ 43,728	\$ 26,140	\$ 6,523	\$ 4,819	\$ 963	<b>Ending Cash</b>	
66%	38%	9%	7%	1%		

# City of West Plains

Utility Rates - 2025 (Current) and 2026 (Proposed)

<b>Electric Rates</b>		
	<b>2025</b>	<b>2026</b>
<u>Residential</u>		
Facility Charge	\$ 20.05	\$ 21.05
Energy (per KWHR)	\$0.1001	\$0.1051
<u>Commercial I (No Demand)</u>		
Facility Charge	\$ 30.10	\$ 31.61
Energy	\$0.1308	\$0.1373
<u>Commercial II (Demand)</u>		
Facility Charge	\$ 69.46	\$ 72.93
Demand	\$ 7.53	\$ 7.91
Energy	\$0.0776	\$0.0815
<u>Industrial (Demand)</u>		
Facility Charge	\$ 92.61	\$ 97.24
Demand	\$ 7.53	\$ 7.91
Energy	\$0.0722	\$0.0758

<b>Water Rates</b>		
	<b>2025</b>	<b>2026</b>
<u>Facility Charge (Treatment and Delivery)</u>		
<1"	\$ 16.16	\$ 16.16
1"-< 2"	\$ 33.66	\$ 33.66
>2"-4"≤	\$ 84.11	\$ 84.11
4">	\$244.60	\$ 244.60
<u>Usage Per 1,000 Gallon</u>		
>1,000	\$ 3.62	\$ 3.62
<u>Primacy Fee (MoDNR Mandate)</u>		
2026 Rates can be updated by MoDNR		
<1"	\$ 0.44	\$ 0.44
1"-< 2"	\$ 1.75	\$ 1.75
>2"-4"≤	\$ 8.50	\$ 8.50
4">	\$ 16.50	\$ 16.50

<b>Sewer Rates</b>		
	<b>2025</b>	<b>2026</b>
<u>Facility Charge (Minimum/Base Rate)</u>		
Residential	\$ 17.85	\$ 17.85
Commercial	\$ 37.32	\$ 37.32
<u>Usage Per 1,000 Gallon</u>		
>1,000	\$ 3.30	\$ 3.30

<b>Sanitation Rates</b>		
*Selected rates shown for example - all rates increased 4%		
	<b>2025</b>	<b>2026</b>
<u>Residential Trash Pick-Up</u>		
Once Weekly	\$ 14.90	\$ 15.50
Twice Weekly	\$ 29.79	\$ 31.00
<u>Commercial Trash Pick-Up (not dumpsters)</u>		
Once Weekly	\$ 22.07	\$ 23.00
Twice Weekly	\$ 44.13	\$ 46.00
<u>Commercial Dumpster Rates</u>		
1 Yard; 1x per week	\$ 42.40	\$ 44.10
4 Yard; 4x per week	\$ 347.09	\$ 361.00
6 Yard; 4x per week	\$ 426.01	\$ 443.05
10 Yard; 6x per week	\$1,035.11	\$1,076.50
<u>Transfer Station</u>		
Disposal per ton	\$ 63.04	\$ 65.60
Minimum fee		
for 1st 1/2 ton (1,000 lbs)	\$ 31.52	\$ 32.80
Brush disposal per ton	\$ 44.25	\$ 46.00
Minimum fee (1st 500 lbs)	\$ 27.50	\$ 28.60

## Personnel Schedule

The changes in personnel for the proposed budget are presented here by department and position title.

Title	Contract, Seasonal, Sub			Contract, Seasonal, Sub			Contract, Seasonal, Sub		
	FT	PT	Sub	FT	PT	Sub	FT	PT	Sub
	2025 Budget			2026 Budget			Variance		
<b>GENERAL FUND</b>									
City Administrator	1.0			1.0					
City Clerk	1.0			1.0					
<b>Total City Administrator</b>	2.0	-	-	2.0	-	-	-	-	-
Human Resources Director	1.0			-			(1.0)		
Human Resources Manager	-			1.0			1.0		
Payroll/Benefits Specialist	1.0			-			(1.0)		
<b>Total Human Resources</b>	2.0	-	-	1.0	-	-	(1.0)	-	-
System Administrator	2.0			2.0					
<b>Total Information Technology</b>	2.0	-	-	2.0	-	-	-	-	-
Public Relations Specialist	1.0			1.0					
<b>Total Public Relations</b>	1.0	-	-	1.0	-	-	-	-	-
Finance Director	1.0			1.0					
Financial Analyst	1.0			1.0					
Accountant	1.0			1.0					
Accounts Payable	1.0			1.0					
Customer Service Supervisor	1.0			1.0					
Utility Billing Specialist	1.0			1.0					
Customer Service Representative	3.0			3.0					
Purchasing Agent	1.0			1.0					
Purchasing & Inventory Specialist	2.0			1.0			(1.0)		
<b>Total Finance</b>	12.0	-	-	11.0	-	-	(1.0)	-	-
Planning Director	1.0			1.0					
Project Coordinator	1.0			1.0					
GIS Coordinator	-			1.0			1.0		
Planning Technician	3.0			2.0			(1.0)		
Administrative Assistant	-			1.0			1.0		
<b>Total Planning</b>	5.0	-	-	6.0	-	-	1.0	-	-
Building Official	1.0			1.0					
Code Enforcement Officer	1.0			1.0					
<b>Total Building/Code Enforcement</b>	2.0	-	-	2.0	-	-	-	-	-
Downtown Coordinator	1.0			1.0			-		
<b>Total Downtown Invest</b>	1.0	-	-	1.0	-	-	-	-	-
City Attorney			0.2			0.2			
Prosecuting Attorney			0.2			0.2			
Administrative Assistant	1.0			1.0					
<b>Total City Attorney</b>	1.0	-	0.4	1.0	-	0.4	-	-	-
Circuit Court Judge			0.2			0.2			
Certified Court Administrator	1.0			1.0					
Certified Court Clerk	1.0			1.0					
<b>Total Municipal Court</b>	2.0	-	0.2	2.0	-	0.2	-	-	-

Title	Contract, Seasonal, Sub			Contract, Seasonal, Sub			Contract, Seasonal, Sub		
	FT	PT	Sub	FT	PT	Sub	FT	PT	Sub
	2025 Budget			2026 Budget			Variance		
<b>GENERAL FUND (continued)</b>									
Police Chief	1.0			1.0					
Lieutenant	2.0			2.0					
Detective Sergeant	1.0			1.0					
Sergeant	3.0			3.0					
Detective	3.0			3.0					
Corporal	4.0			4.0					
Police Officer	18.0		0.75	18.0		0.75			
Dispatcher	4.0	0.5		4.0	0.5				
Evidence Custodian	1.0			1.0					
Detention Officer	1.0	1.0		1.0	1.0				
Court Bailiff		0.5			0.5				
Police Clerk	1.0			1.0					
<b>Total Police</b>	<b>39.0</b>	<b>2.0</b>	<b>0.75</b>	<b>39.0</b>	<b>2.0</b>	<b>0.75</b>	<b>-</b>	<b>-</b>	<b>-</b>
Animal Control Officer	1.0			1.0					
<b>Total Animal Control</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fire Chief	1.0			1.0					
Assistant Fire Chief	1.0			1.0					
Fire Lieutenant	4.0			4.0					
Firefighter Engineer	7.0	0.66		7.0	0.66				
Firefighter	2.0	0.5		2.0	0.5				
<b>Total Fire</b>	<b>15.0</b>	<b>1.16</b>	<b>-</b>	<b>15.0</b>	<b>1.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Airport Crew Leader	1.0			1.0					
Airport Attendant	1.0			1.0					
<b>Total Airport</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cemetery Crew Leader	1.0			1.0					
Equipment Operator	1.0			1.0					
<b>Total Cemetery</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fleet Maintenance Supervisor									
Fleet Maintenance Crew Leader	1.0			1.0					
Fleet Maintenance Mechanic	2.0			2.0					
<b>Total Shop (Fleet)</b>	<b>3.0</b>	<b>-</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Facilities Maintenance Manager	1.0			1.0					
Custodian	2.0			2.0					
<b>Total Facilities Maintenance</b>	<b>3.0</b>	<b>-</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community Services Director	1.0			1.0					
Civic Center Manager	1.0			1.0					
Civic Center Supervisor	1.0			1.0					
Business Office Coordinator	1.0			1.0					
Maintenance Technician	-			1.0			1.0		
Custodian	3.0	0.5		2.0	0.5		(1.0)		
Event Manager		0.5			0.5				
Administrative Assistant		0.7			0.7				
<b>Total Civic Center</b>	<b>7.0</b>	<b>1.7</b>	<b>-</b>	<b>7.0</b>	<b>1.7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Title	Contract, Seasonal, Sub			Contract, Seasonal, Sub			Contract, Seasonal, Sub		
	FT	PT	Sub	FT	PT	Sub	FT	PT	Sub
	2025 Budget			2026 Budget			Variance		
GENERAL FUND (continued)									
Parks and Recreation Manager	1.0			1.0					
Parks Crew Leader	2.0			2.0					
Sports and Recreation Coordinator	1.0			1.0					
Recreation Assistant	2.0			2.0					
Equipment Operator	1.0			1.0					
Laborer		0.5			0.5				
Park Board Secretary									
Total Parks	7.0	0.5	-	7.0	0.5	-	-	-	-
Pool Manager			0.25			0.25			
Lifeguard			6.0			6.0			
Total Pool	-	-	6.25	-	-	6.25	-	-	-
Transit Supervisor	1.0			1.0					
Transit Driver	2.0		0.4	2.0		0.4			
Total Transit	3.0	-	0.4	3.0	-	0.4	-	-	-
TRANSPORTATION FUND									
Transportation Director	1.0			1.0					
Transportation Manager	1.0			1.0					
Street Crew Leader	3.0			3.0					
Equipment Operator	12.0			12.0					
Total Transportation Fund	17.0	-	-	17.0	-	-	-	-	-
TOURISM FUND									
Tourism Coordinator	1.0			1.0					
Tourism Assistant	1.0			1.0					
Welcome Center Greeter		1.0			1.0				
Total Tourism	2.0	1.0	-	2.0	1.0	-	-	-	-
LIBRARY FUND									
Library Director	1.0			1.0					
Librarian	2.0			2.0					
Library Aide	3.0	2.0		3.0	2.0				
Circulation Aide/Custodian	-			-					
Total Library	6.0	2.0	-	6.0	2.0	-	-	-	-
Total Governmental FTEs	137.0	8.4	8.0	136.0	8.4	8.0	(1.0)	-	-
UTILITIES ADMINISTRATION FUND									
Utilities Director	1.0			1.0					
Project Coordinator	1.0			1.0					
Administrative Assistant	1.0			1.0					
Total Utilities Administration	3.0	-	-	3.0	-	-	-	-	-
ELECTRIC FUND									
Electric Superintendent	1.0			1.0					
Generator Site Crew Leader	1.0			1.0					
Electric Crew Leader	2.0			2.0					
Electric Lineman	4.0			4.0					
Electric Lineman Apprentice	7.0			7.0					
Total Electric	15.0	-	-	15.0	-	-	-	-	-

Title	Contract, Seasonal, Sub			Contract, Seasonal, Sub			Contract, Seasonal, Sub		
	FT	PT	Sub	FT	PT	Sub	FT	PT	Sub
	2025 Budget			2026 Budget			Variance		
<b>WATER FUND</b>									
Plant Superintendent	0.5			0.5					
Chief Plant Operator	1.0			1.0					
Asst. Chief Plant Operator	1.0			1.0					
Lab Technician	1.0			-			(1.0)		
Plant Operator	1.0			2.0			1.0		
<b>Total Water Treatment</b>	<b>4.5</b>	<b>-</b>	<b>-</b>	<b>4.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Water/Sewer Superintendent	0.5			0.5					
Water Crew Leader	2.0			2.0					
Equipment Operator	6.0			6.0					
Meter Technician	-			1.0			1.0		
Meter Reader	-			2.0			2.0		
<b>Total Water Distribution</b>	<b>8.5</b>	<b>-</b>	<b>-</b>	<b>11.5</b>	<b>-</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>-</b>
<b>SEWER FUND</b>									
Plant Superintendent	0.5			0.5					
Chief Plant Operator	1.0			1.0					
Senior Plant Operator	-			3.0			3.0		
Asst. Chief Plant Operator	1.0			-			(1.0)		
Lab Technician	1.0			-			(1.0)		
Plant Operator	1.0			-			(1.0)		
<b>Total Wastewater Treatment</b>	<b>4.5</b>	<b>-</b>	<b>-</b>	<b>4.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Water/Sewer Superintendent	0.5			0.5					
Sewer Crew Leader	1.0			1.0					
Equipment Operator	2.0			2.0					
<b>Total Sewer Collection</b>	<b>3.5</b>	<b>-</b>	<b>-</b>	<b>3.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SANITATION FUND</b>									
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			0.3					
Solid Waste Driver	4.0			5.0			1.0		
Solid Waste Collector	6.0			6.0					
<b>Total Refuse Collection</b>	<b>10.7</b>	<b>-</b>	<b>-</b>	<b>11.7</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	<b>-</b>
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			0.3					
Solid Waste Hauler	4.0			4.0					
Equipment Operator	4.0			4.0					
<b>Total Refuse Disposal</b>	<b>8.7</b>	<b>-</b>	<b>-</b>	<b>8.7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			0.3					
Solid Waste Driver	3.0			3.0					
Solid Waste Collector	1.0			-			(1.0)		
Laborer	1.0			1.0					
<b>Total Sanitation - Recycle</b>	<b>5.7</b>	<b>-</b>	<b>-</b>	<b>4.7</b>	<b>-</b>	<b>-</b>	<b>(1.0)</b>	<b>-</b>	<b>-</b>
<b>Total Utility FTEs</b>	<b>64.0</b>	<b>-</b>	<b>-</b>	<b>67.0</b>	<b>-</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	<b>-</b>
<b>Total City of West Plains FTEs</b>	<b>201.00</b>	<b>8.4</b>	<b>8.03</b>	<b>203.00</b>	<b>8.4</b>	<b>8.03</b>	<b>2.00</b>	<b>-</b>	<b>-</b>





# Capital Improvement Plan

2026-2030

City of West Plains,  
Missouri





**Capital Improvement Plan  
2026 through 2030**

<b>Department / Project Name</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026 - 2030 Total</b>
<b>Planning</b>						
Economic Development - 601 Washington	\$ 4,236,716	\$ -	\$ -	\$ -	\$ -	4,236,716
Annual IT Equipment Replacements	77,200	81,060	85,113	89,369	93,837	426,579
Server Replacements - AI Compatible	-	60,000	60,000	-	-	120,000
SUBTOTAL	\$ 4,313,916	\$ 141,060	\$ 145,113	\$ 89,369	\$ 93,837	\$ 4,783,295
<b>Transportation</b>						
Independence Overpass	100,000	-	-	-	-	100,000
Saint Louis Street Bridge Upgrades	515,942	-	-	-	-	515,942
Saint Louis Street Improvements	192,500	-	-	-	-	192,500
Sidewalk Improvement Plan	265,000	265,000	265,000	265,000	265,000	1,325,000
Street Maintenance	1,350,000	1,350,000	1,350,000	1,375,000	1,400,000	6,825,000
Salt Shed Replacement	140,000	-	-	-	-	140,000
Airport - Fuel Farm	72,620	-	-	-	-	72,620
Airport - Parallel Taxiway & Apron Maintenance	-	-	350,000	-	-	350,000
Airport - Perimeter Fencing	-	-	1,500,000	-	-	1,500,000
Airport - Construct Hangars	-	-	-	722,000	-	722,000
Airport Runway Extension	-	-	-	250,000	1,500,000	1,750,000
Airport - Relocate ASOS	-	-	-	-	300,000	300,000
City Vehicle Replacement Plan	2,034,700	2,366,000	2,601,000	1,206,500	2,110,000	10,318,200
SUBTOTAL	\$ 4,670,762	\$ 3,981,000	\$ 6,066,000	\$ 3,818,500	\$ 5,575,000	\$ 24,111,262
<b>Community Services</b>						
Campus Improvements	-	100,000	-	-	-	100,000
City Hall Roof Coating Materials	130,000	-	-	-	-	130,000
Civic Center Roof Coating Materials	230,000	-	-	-	-	230,000
Senior Center Roof Replacement	60,000	-	-	-	-	60,000
Library Area Improvements (Flooding)	10,000	100,000	-	-	-	110,000
Civic Center Theater Upgrades	30,000	-	-	-	-	30,000
Civic Center Pool Upgrades	50,000	600,000	60,000	-	-	710,000
Civic Center Floor Resurfacing	35,000	-	-	40,000	-	75,000
Civic Center Parking Lot	-	-	-	125,000	-	125,000
Civic Center Arena Skirt	30,000	-	-	-	-	30,000
Civic Center Audio/Visual Replacement	10,000	-	-	-	-	10,000
Civic Center Equipment Replacement	53,000	134,000	10,000	-	-	197,000
Civic Center Various	-	-	-	-	200,000	200,000
Renovations at Sports Complex	80,000	-	-	-	-	80,000
Parks Facility Garage	20,000	-	-	-	-	20,000
Parks and Field Improvements	-	200,000	-	200,000	200,000	600,000
Lofton Park Walking Trail and Pavilion	80,000	-	-	-	-	80,000
Outdoor Pickleball Courts	150,000	150,000	-	-	-	300,000

**Capital Improvement Plan  
2026 through 2030**

Splash Pad Recirculation System	-	-	100,000	-	-	100,000
JMB Perimeter Trail	-	-	200,000	-	-	200,000
Butler Children's Park	325,000	141,000	-	-	-	466,000
SUBTOTAL	\$ 1,293,000	\$ 1,425,000	\$ 370,000	\$ 365,000	\$ 400,000	\$ 3,853,000

**Police**

Mobile Data Terminals (computers)	-	70,000	73,500	77,175	81,034	301,709
SUBTOTAL	\$ -	\$ 70,000	\$ 73,500	\$ 77,175	\$ 81,034	\$ 301,709

**Fire**

Fire Radio Upgrade	325,000	-	-	-	-	325,000
Fire Facility Improvements	50,000	50,000	-	-	-	100,000
SUBTOTAL	\$ 375,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 425,000

**Utilities**

Warehouse Facility Paving	50,000	100,000	-	-	-	150,000
2nd Street Substation Upgrade	80,000	300,000	-	-	-	380,000
Rebuild Generators	140,000	-	-	3,000,000	-	3,140,000
Various New Electric Services	65,000	-	-	-	-	65,000
Wayhaven and 14 Hwy Painting & Inspection	220,000	-	-	-	-	220,000
Water Storage Project	100,000	1,500,000	-	-	-	1,600,000
New Well - 14 Hwy	1,000,000	-	-	-	-	1,000,000
Lead and Copper Line Replacement	175,000	175,000	175,000	175,000	-	700,000
Wastewater Treatment Plant (WWTP) Phase 1	-	20,000,000	-	-	-	20,000,000
Sanitary Sewer Evaluation Survey (SSES)	400,000	400,000	-	-	-	800,000
South Valley Road Sewer Extension	-	500,000	-	-	-	500,000
Sanitation Building Improvements	-	-	-	-	3,500,000	3,500,000
SUBTOTAL	\$ 2,230,000	\$ 22,975,000	\$ 175,000	\$ 3,175,000	\$ 3,500,000	\$ 32,055,000

**Total Capital Improvement Plan**

	\$ 12,882,678	\$ 28,642,060	\$ 6,829,613	\$ 7,525,044	\$ 9,649,871	\$ 65,529,266
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**Capital Improvement Plan  
2026 through 2030**

<b>Funding Sources</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026 - 2030 Total</b>
<b>Tax Revenues</b>						
Capital Improvement Sales Tax	\$ 2,631,543	\$ 2,547,060	\$ 2,205,613	\$ 1,075,244	\$ 1,336,871	\$ 9,796,331
Transportation Sales Tax	2,498,820	1,735,000	1,835,000	2,000,000	2,185,000	10,253,820
Consolidated Special Revenues	113,000	-	-	-	-	113,000
SUBTOTAL	\$ 5,243,363	\$ 4,282,060	\$ 4,040,613	\$ 3,075,244	\$ 3,521,871	\$ 20,163,151
<b>Federal, State and Local Grants</b>						
CDBG-MIT	515,942	-	-	-	-	515,942
EDA	1,501,373	-	-	-	-	1,501,373
State Allocation	2,360,000	-	-	-	-	2,360,000
Airport Grants	-	-	1,665,000	874,800	1,620,000	4,159,800
Transit Grant	92,000	120,000	64,000	-	128,000	404,000
SUBTOTAL	\$ 4,469,315	\$ 120,000	\$ 1,729,000	\$ 874,800	\$ 1,748,000	\$ 8,941,115
<b>Utility Revenue</b>						
Electric	587,500	770,000	200,000	3,000,000	500,000	5,057,500
Water	1,557,500	1,750,000	560,000	175,000	380,000	4,422,500
Sewer	562,500	21,270,000	250,000	300,000	-	22,382,500
Sanitation	462,500	450,000	50,000	100,000	3,500,000	4,562,500
SUBTOTAL	\$ 3,170,000	\$ 24,240,000	\$ 1,060,000	\$ 3,575,000	\$ 4,380,000	\$ 36,425,000
<b>Total Funding Sources</b>	<b>\$ 12,882,678</b>	<b>\$ 28,642,060</b>	<b>\$ 6,829,613</b>	<b>\$ 7,525,044</b>	<b>\$ 9,649,871</b>	<b>\$ 65,529,266</b>

**Capital Improvement Plan  
2026 through 2030**

<b>Department / Project Name</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2026 - 2030 Total</b>
<b>City Fleet Upgrade</b>						
Admin Vehicle Replacement	-	50,000	-	-	-	50,000
Admin Impala Replacement	-	35,000	-	-	-	35,000
Vehicles	-	-	50,000	-	-	50,000
Facilities Leaf Blower and Power Washer	30,000	-	-	-	-	30,000
Parks Vehicle Replacement	50,000	-	-	50,000	-	100,000
Golf Equipment	-	100,000	100,000	100,000	100,000	400,000
Planning Vehicle Replacement	-	40,000	-	-	-	40,000
Building Vehicle Replacement	40,000	40,000	-	-	-	80,000
Stormwater Vehicle Replacement	-	-	45,000	-	-	45,000
IT Vehicle Replacement	125,000	-	-	-	-	125,000
Police Vehicle Replacement	276,000	547,000	301,000	296,500	350,000	1,770,500
Fire Vehicle Replacement	80,000	-	900,000	-	100,000	1,080,000
Streets - Backhoe	300,000	120,000	-	140,000	-	560,000
Streets - Patch Truck	-	-	-	-	250,000	250,000
Streets - Dump Truck	-	-	-	220,000	270,000	490,000
Streets - Tandem Dump Truck	-	-	220,000	-	-	220,000
Street Equipment Replacement	78,700	-	-	-	-	78,700
Mowers	-	19,000	20,000	-	-	39,000
Transit Bus/Van Replacement	115,000	150,000	80,000	-	160,000	505,000
Warehouse Forklift/ Vehicle	-	45,000	-	-	-	45,000
Electric Dept Vehicle Replacements	290,000	400,000	200,000	-	500,000	1,390,000
WTP Vehicles	-	-	55,000	-	65,000	120,000
Water Vehicles	50,000	50,000	130,000	-	115,000	345,000
Water Vehicles (Heavy Machinery)	-	-	200,000	-	200,000	400,000
Sewer Equipment (Heavy Machinery)	150,000	175,000	250,000	150,000	-	725,000
WWTP Vehicles	-	170,000	-	-	-	170,000
WWTP Equipment (Heavy Machinery)	-	-	-	150,000	-	150,000
Refuse Vehicles	450,000	425,000	50,000	100,000	-	1,025,000
Recycle Truck	-	-	-	-	-	-
SUBTOTAL	\$ 2,034,700	\$ 2,366,000	\$ 2,601,000	\$ 1,206,500	\$ 2,110,000	\$ 10,318,200

## Five-Year Capital Improvement Plan

The city's Capital Improvement Program is an annual review of capital improvement needs. Capital improvements are defined as major, non-recurring physical expenditures such as land, land improvements, buildings, public infrastructure, vehicles and equipment. The capital improvement needs are collected into a list and reviewed annually. Newly identified needs are reviewed alongside the existing program to create a five-year capital improvement plan during the budget process.

Preparation of the CIP fulfills the West Plains City Charter requirement that "Prior to the final date for submission of the budget, the City Administrator shall prepare and submit to the Mayor and Council a long-range capital program." The CIP is to be made available for public review as part of the proposed budget. The program must include:

1. A clear general summary of its contents;
2. A list of all capital improvements that are proposed to be undertaken during the time period next ensuing, with appropriate supporting information as to the necessity for the improvements;
3. Cost estimates, method of financing and recommended time schedules for each improvement; and
4. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above information may be revised and extended each year regarding capital improvements still pending or in the process of construction or acquisition, per the charter. Projects and financing sources outlined for subsequent years are not authorized until the annual budget for those years is legally adopted. The four future years of the plan serve as a guide for planning and are subject to further review and modification.

The CIP is to be adopted by council on or before the last day of the current fiscal year and is generally done via resolution at the same council meeting as the second reading of the annual budget ordinance.

### City Hall and Civic Center Roof Coating Materials - \$360,000 (capital tax)

In 2025, council approved the purchase of a roof spraying rig which allows the city to protect and prolong the life of existing roofs by spraying a resilient coating on the roof to prevent leaks and strengthen the existing infrastructure. As part of the plan, staff intended to ask for the materials in the 2026 budget process to seal the city hall roof (\$130,000) and the civic center roof (\$230,000). The civic center roof was in the five-year plan for replacement at a cost of \$400,000 in 2028. However, the current staff estimates that a full roof replacement on the civic center would cost at least \$1 million and that the existing roof needs repairs sooner than 2028. The civic center roof is currently leaking over the arena and theater. The roof coating system would prevent further leaks and extend the life

of the existing roof. This project should reduce annual maintenance costs for roof leaks and service calls related to roof leaks at these buildings.

**Fire Radio Upgrades - \$325,000 (capital tax)**

The fire department operates on a radio system that is separate from the Missouri Statewide Interoperable (MoSWIN) radio network that the police department operates on. This results in difficulties communicating during emergencies. The department also experiences spotty reception in certain areas of the city as the current system has less robust coverage than the police system. The request would provide a radio for each fire truck, station, and staff vehicle and would improve interdepartmental coordination and secure emergency communication. This project was in the five-year plan at an estimated cost of \$300,000 in 2026. The estimated annual operating cost is \$300 for radio maintenance.

**Butler Children's Park Workout Equipment, Fence, and Fall Protection Surfacing - \$325,000 (capital tax)**

The Butler Children's Park enjoys community support and input more than many other parks in the city. The 2026 plan for this park includes the addition of workout equipment (\$100,000), fall protection surfacing (\$175,000), and completion of the perimeter fence (\$50,000). The workout equipment would include the Warrior Workout area which is popular in other communities and is designed to improve strength and flexibility. The fall protection surfacing would replace the existing pea gravel with fall surfacing which would improve the aesthetic and maintenance costs of the park. The perimeter fence would be a four-foot vinyl fencing around the remaining three sides of the park to complete the barrier and provide an extra level of safety for children at the park. This project has been slightly modified, but was included in the five-year plan at an estimated cost of \$391,000 in 2026. The lighting part of this project (\$71,000 estimated cost) has been delayed to 2027.

**New Pickleball Court - \$150,000 (capital tax)**

The existing pickleball courts (two) at People's Park are widely used, with wait times during certain hours of the day and early evening. The parks department requests funds to add one new court in 2026 and another in 2027 at a cost of \$150,000 each (total cost estimated at \$300,000). Although the current request is to place these courts near the existing ones at People's Park, the department will also consider other options for the location of each new court. This request was not previously included in the five-year plan.

**Bucket Van for IT - \$125,000 (capital tax)**

The IT department has need of a small bucket van to complete maintenance of cameras and APs that are on the network as well as providing a platform for fiber splicing. A bucket van is lighter weight than electric bucket trucks and would allow the IT team to work within parks and grassy areas without damaging the surface. The specific vehicle request would

also allow the team to store parts and tools which are necessary for maintenance and repairs in a secure area, protected from the weather and elements. This vehicle was previously in the five-year plan at an estimated cost of \$90,000 in 2026. The additional estimated annual cost is \$1,000 which includes vehicle maintenance, insurance, and fuel.

**Lofton Park Walking Trail and Pavilion - \$80,000 (capital tax)**

This project is the second phase of improvements at Lofton Park and would add a walking trail and a pavilion to the park. This park has become popular with the neighborhood. The added amenities would create additional uses for the park and enhance opportunities for the community. This request was not previously included in the five-year plan.

**Senior Center Roof Replacement - \$60,000 (capital tax)**

The facilities department recommends full replacement of the roof and guttering at the Senior Center – a city-owned building. The existing roof was placed on top of a pre-existing roof which means that leaks from the top are falling on the old roof, running to other places and finding weaknesses on the secondary roof structure, making it difficult to pinpoint the location of the leak on the top roof. The Senior Center staff have noted unresolved leaks for the past few years. This project seems to be the best resolution for the existing building. This request was not previously included in the five-year plan.

**Generator Plant Upgrades - \$140,000 (electric user fees)**

This request is to replace the lube oil pump on the unit 2 generator. The existing generator lube oil pumps are stacked units, which are more difficult and time-consuming to service. Replacement parts for these pumps are also dated, harder to obtain, and increasingly expensive. The proposed upgrade to split pumps will improve reliability while allowing easier access for maintenance and repair. This design change reduces downtime, lowers long-term costs, and ensures parts availability going forward.

**New Well at Hwy 14 - \$1,000,000 (water user fees)**

During the discovery phase of the water storage project (approved by council to begin in 2025), the city discovered that a new well would be necessary to create the water volume to fill the water towers which are being re-engineered in the water storage project. The engineers recommended completion of a new well prior to continuing with the water storage project. The new well is estimated at \$1,000,000 and will be paid from existing cash balances in the water fund (through water utility customer fees).

**Water Storage Project - \$1,600,000 (water user fees – split between 2026-2027)**

Previously approved, this project will include equipment to expand the usable storage area within two existing water towers. The current plan is to expend \$100,000 in additional



engineering/design costs in 2026 and complete the project in 2027 after the new well on Hwy 14 has been completed.

**Sanitation Sideload Truck - \$450,000 (sanitation user fees)**

In 2025, the sanitation department purchased its first sideload truck as well as corresponding trash containers for each sanitation customer in the city. The results have been positive, reducing the timeframe required to complete the sanitation routes for these customers. The sanitation team would like to move forward with the plan to purchase another sanitation sideload truck in 2026. This sideload truck will replace one of the existing rear-load vehicles currently used on these routes.

**Vehicle and Heavy Equipment Replacements - \$1,345,000 total (\$476,000 capital sales tax; \$379,000 transportation sales tax; and \$490,000 utility user fees)**

Replacements funded by the capital sales tax include: \$276,000 for police vehicles, \$80,000 for fire truck brush truck and skid unit, \$50,000 for a parks vehicle, \$40,000 for a code enforcement vehicle, and \$30,000 for a commercial high-power washer and leaf blower (primarily intended for use in the roof coating projects noted above.)

Replacements funded by the transportation sales tax include: \$300,000 for a backhoe, \$65,000 for two tandem salt spreaders and their stands, and \$14,000 for skid steer attachments including a broom, sickle mower and smooth edge bucket.

Replacements funded through the utility user fees include: \$240,000 for a small electric bucket truck, \$150,000 for a trackhoe for the sewer department, and \$50,000 each for two half-ton electric and water supervisor trucks.