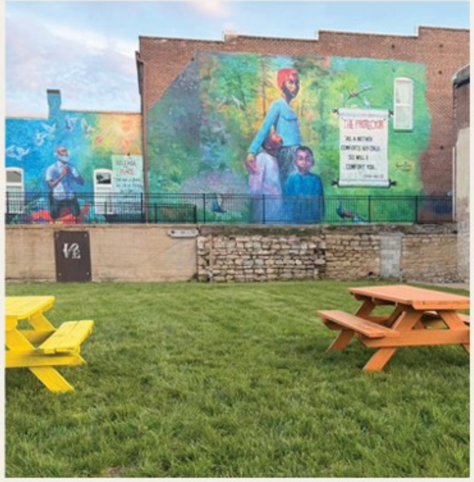
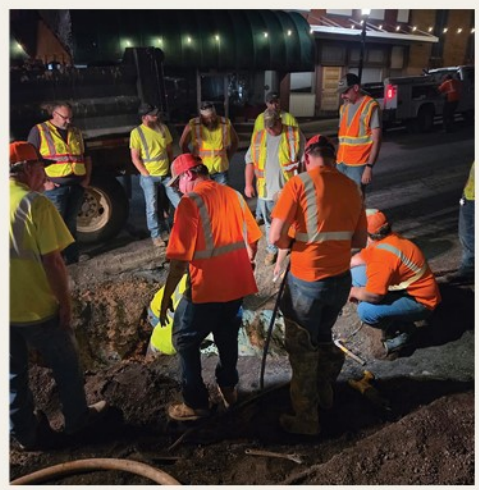



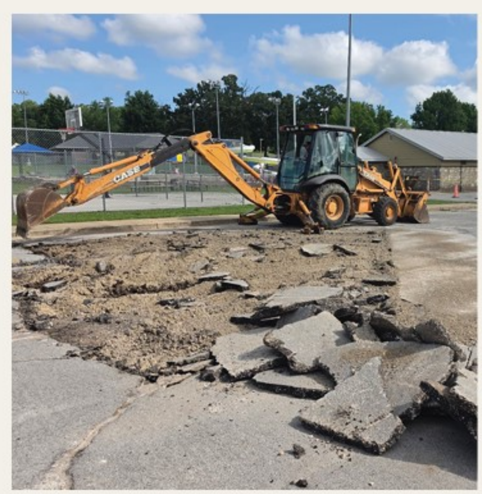

CITY OF

WEST PLAINS

2027 PROPOSED BUDGET







City of West Plains, Missouri

2027 Proposed Budget

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2026-2027 City Council

Mike Topliff
Mayor
Term expires April 2027

Greg Collins
Mayor Pro-Tem
Term expires April 2027

Johnny Murrell
Councilmember
Term expires April 2028

Ron Grennan
Councilmember
Term expires April 2029

Crockett W. Oaks III
Councilmember
Term expires April 2030

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	Todd Stovall
Transportation	Chris Henson
Utilities	Shayne Eades

City of West Plains, Missouri

2027 Budget Message

September 14, 2026

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 2027 Proposed Budget and long-range capital program, also known as the Capital Improvement Plan (CIP). The 2027 Budget maintains current service levels and reaffirms our commitment to retain well-qualified employees in a tight and competitive labor market.

The 2027 Budget includes:

- Prioritized investment in employees through funding of 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 the building for the Provalus project, 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, and upgrades within the civic center.

This document includes a five-year projection for each fund. The development of a five-year projection allows 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 $2.5 million starting in 2028 and extending into the foreseeable future. The city's comprehensive plan 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. Some difficult decisions lie ahead for the city to ensure financially sustainable budgets into the future. This year the market increases for employees of approximately $525,000 were not included in the budget.

This year, the city completed its sixth 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 and the transportation master plan in 2025.

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

Respectfully,

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. Career progressions – $309,830 – Providing appropriate employee compensation rises to the top of most entities' priorities each year. In 2022, the council approved a new pay plan for city employees which provides tiers for compensation in three levels: Entry, Market, and Master. The 2027 Budget assumes all employees will achieve the next step of their career progression. No market increases are provided for 2027 in the proposed budget.
        i. General Fund - $166,810
        ii. Transportation - $28,170
        iii. Library - $6,190
        iv. Tourism - $6,500
        v. Utility Admin - $4,930
        vi. Electric - $19,890
        vii. Water - $18,050
        viii. Sewer - $17,210
        ix. Sanitation - $42,080
    b. Medical & dental health insurance increases – $96,470 – 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 5%.
    c. Retirement – $117,440 – The city covers 100% of the employee's retirement contributions to the LAGERS plan. The required contribution increased by about 1% of salary for 2027.
    d. 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.
    e. Wellness initiative – $20,000 – The city continues to implement wellness initiatives to improve employee health and decrease health care costs for the city and employees alike.
2. Added part-time hours for Transit driver – $11,660 – To provide adequate coverage and create a more attractive position for potential candidates, the city proposes adding 556 hours to the existing 900 transit driver part-time hours.
3. Change Police to 12-hour shifts – $30,130 – Staff recommend changing the police department's shifts from an 8-hour shift to a 12-hour shift. The change is expected to have some increase in salaries due to promotions which will be offset by reducing reserve officer costs previously budgeted at 400 hours.
4. Reclass 1.0 FTE Utility Superintendent to GIS Technician – $39,180 savings – Staff recommend reclassification of a currently vacant utility superintendent position to a GIS technician who will

be dedicated to enhancing the use of GIS data to improve customer service, track asset data, and more efficiently address infrastructure and service issues. This reclassification will result in overall savings to the department but shifts costs from the water and sewer funds to all utility funds (allocated through the utility administration fund).

5. Rate increase for utilities – The city recommends increases for utility rates for the 2027 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 each rate increase is lower than the amount noted in last year's budget process.

	Proposed	Projected			
	2027	2028	2029	2030	2031
Electric	3%	6%	6%	5%	5%
Water	3%	5%	5%	6%	6%
Sewer	3%	3%	3%	3%	3%
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. Water tap – For a ¾" connection – Increase from $1,000 to $1,200. The current fee does not cover the cost of materials for a water tap of this size. This fee increased from $650 to $1,000 in 2026. The fee will be revisited again in the 2028 budget process to determine whether another incremental increase is needed.
    b. Conditional use application filing fee – This description will be changed to "Application filing fee". The fee amount is not being changed. (This is a fee that was previously omitted from the schedule that council approved annually.)
    c. Notice of hearing publication fee – This fee will be changed from $25 to "Actual cost". Currently, some hearing publication fees are in excess of $50. This change enables the city to ensure customers are paying for the full cost of the publication fees. (This is a fee that was previously omitted from the schedule that council approved annually.)
    d. Civic center rentals – The cost of rooms, the exhibit hall, and the theater are being increased to reflect market prices. Most room increases are $10 per rental while larger spaces are being increased by $50-$100 per rental.
    e. Airport hangar leases – The cost of hangar leases will increase by $25/month or $300 annually.
    f. Airport land lease agreement fee – This is a new fee being added to the schedule at $0.25 per square foot.
    g. Golf fees – Golf fees are anticipated to increase slightly but are not available at the time of publication. These will be updated on the fee schedule before council approval in October/November 2026.
    h. Additionally, staff noticed that some fees noted on the city's website in "Appendix A" were not included on the Fee Schedule approved by council annually. Those fees were added to the schedule which was then reorganized to match Appendix A.
7. Unfunded Requests – The following positions were requested for the 2027 budget, but due to a lack of new or sufficient ongoing revenues, they have been excluded in the proposed budget.
    a. Market increases (all staff) – $525,000
    b. 3 FTE Firefighters – $215,690
    c. 1 FTE IT Technician – $87,940

Issues - One-time Expenses

Capital Requests – Further details for each of the items below are included in the 2027 CIP:

1. Parking Improvements on First Street – $551,180 (DRA grant and in-kind improvements)
2. North Fork Detention Basin Repairs - $228,481 (FEMA and capital tax)
3. Downtown Sidewalk Improvements at Luster Arcade – $100,000 (transportation tax)
4. Civic Center Natatorium HVAC System – $170,000 (capital tax)
5. Civic Center and Library Building Software Controls - $175,000 (capital tax)
6. Salt Brine System and Spray Tanks - $76,000 (transportation tax)
7. Salt Shed Door Replacement - $140,000 (transportation tax)
8. Generator Plant Upgrades – $480,000 (electric user fees)
9. Warehouse Concrete Transformer Pad – $110,000 (electric user fees)
10. Water Storage Project – $691,830 (water user fees – ongoing project, total cost $3.9 million)
11. Generator for Water Treatment Plant – $500,000 (water user fees)
12. Vehicle and heavy equipment replacement plan – $2,600,000 total – $593,000 (capital tax), $120,000 (grant), $319,000 (transportation sales tax), and $1,568,000 (various utility funds)

Options

Due to the increasing operational and capital needs, the city proposed a sales tax initiative in the August 2026 election. This proposal was not approved by voters. Sales taxes can be used to help balance budgets without cutting essential programs. 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 and provide financial capacity for the previously mentioned unfunded requests.

Without additional revenue to support the general fund, decisions will need to be made about existing programs and services offered by the city in 2028. Staff will be preparing a list of options for consideration.

A community survey is also being prepared that will be available in late 2026 to help guide us on the programs that are important to the community and identify the programs or services that could be eliminated or reduced.

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 decreased by a total of 1.5 FTE:
   a. Remove 1.0 FTE Planning Administrative Assistant
   b. Reclass 1.0 FTE Custodian to Facilities Maintenance Technician
   c. Reclass 2.0 FTE Library Aides to 1.5 PTE Library Aides – remaining 0.5 FTE covers the contract for the cleaning services at the library
2. Electric/Water Fund Interfund Loan – $500,000 – As anticipated in last year's budget process, the electric fund borrowed $500,000 from the water fund at the end of 2025. That loan was repaid in early 2026. This loan was in lieu of increasing electric user fees to fund the generator rebuild project in 2026. 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).

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. Economic Development at 601 Washington – $5,236,810 (EDA grant, state allocation, and capital sales tax)
2. Airport Fuel Farm – $1,887,030 (federal grant and transportation sales tax)
3. St. Louis Street Bridge Improvements – $3,843,390 funded through CDBG MIT grant funds, transportation tax and utilities (relocation of mains). The grant revenue committed to this project is about $1 million short of covering the construction bids received. The city is seeking additional funding.
4. Library Drainage Improvements – $550,000 (CDBG and capital sales tax) – During recent flooding events, water has entered the library building. An engineering study has been completed and, if the grant is approved, construction is expected to begin in 2027.

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.

2027 Budget Calendar

Date	Description
May	Department Directors begin review of prior and current year budget/project statuses; start strategic planning for FY27
June 15-19	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 29	Discussion/decisions on budget expectations for FY27
July 1 @ 1:00 p.m.	Budget Training (via Teams) – Finance to provide FY27 Budget forms
July 17	FY27 Budget Department Request deadline - All forms are due
July 20-23	Finance team schedules one-on-one meetings with departments to discuss budget requests and provide additional feedback
August 7	Edits to Budget Requests are due (in BS&A, budget entry will be locked)
August 10-14	Finance compiles budget requests and updates five-year operating plan based on budget requests
August 17-18	Director Meetings – Budget (all funds); Capital Improvement Plan; Fee Review
August 19-21	Finance prepares draft proposed budget based on Director Meetings Finance finalizes revenue projections
August 24-26	Final decisions for FY27 Proposed Budget (may require more discussions) Update on status of current projects (for CIP) Update on fee review - Final recommendation for fee/rate changes
August 26 - September 3	Development of FY27 Proposed Budget documents including Capital Improvement Plan and Proposed Fee Changes
September 14	FY27 Proposed Budget packet provided to Council
September 18	FY27 Proposed Budget and related documents posted to City website
September 21-30	Council work session for FY27 Budget

Date	Description
October 19	First reading of FY27 Budget (agenda will include ordinances for budget and recommended rate increases)
November 16	Public hearing and second reading/adoption of FY27 Budget (agenda will include ordinances for budget, ordinances for recommended rate increases, and resolution for Capital Improvement Plan)
December 7	FY27 Adopted Budget and Capital Improvement Plan available to Council and departments
December 11	Adopted budget and CIP available to public (post to website)
January 1	Beginning of FY27

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.

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.

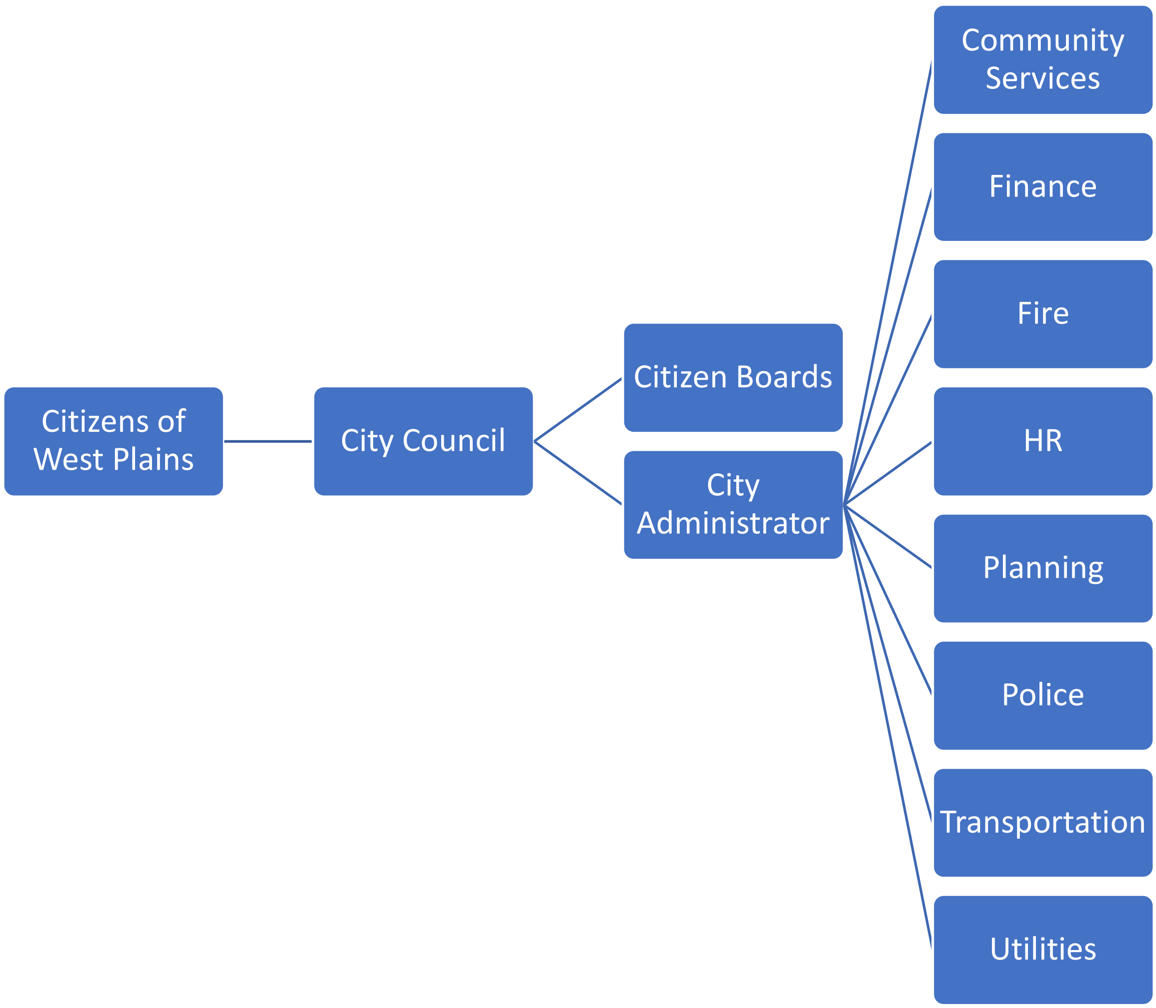
City Council
The authority of the city is vested in a council consisting of four members and one mayor, chosen from the city at large by qualified voters. Council members serve staggered four-year terms. Generally, council decisions are affirmed by a simple majority vote.

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.

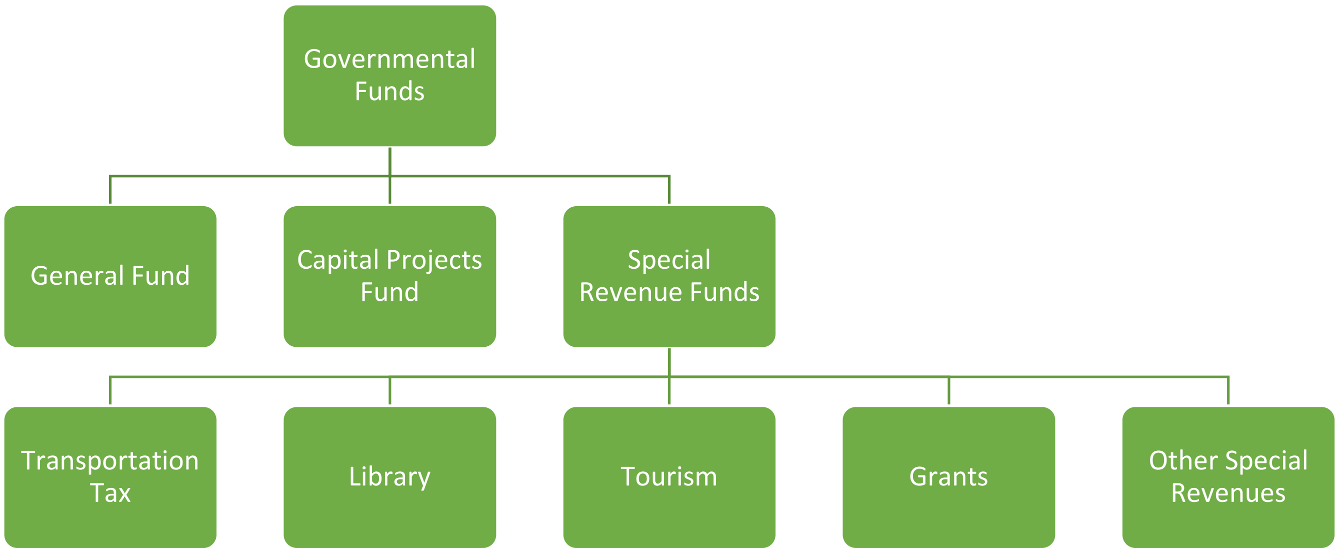
The city provides the following services to the community: municipal court, planning and zoning, economic development, public safety (police and fire), street maintenance, airport, utilities (electric, water, wastewater, and sanitation), community transportation, culture and recreation (tourism, library,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

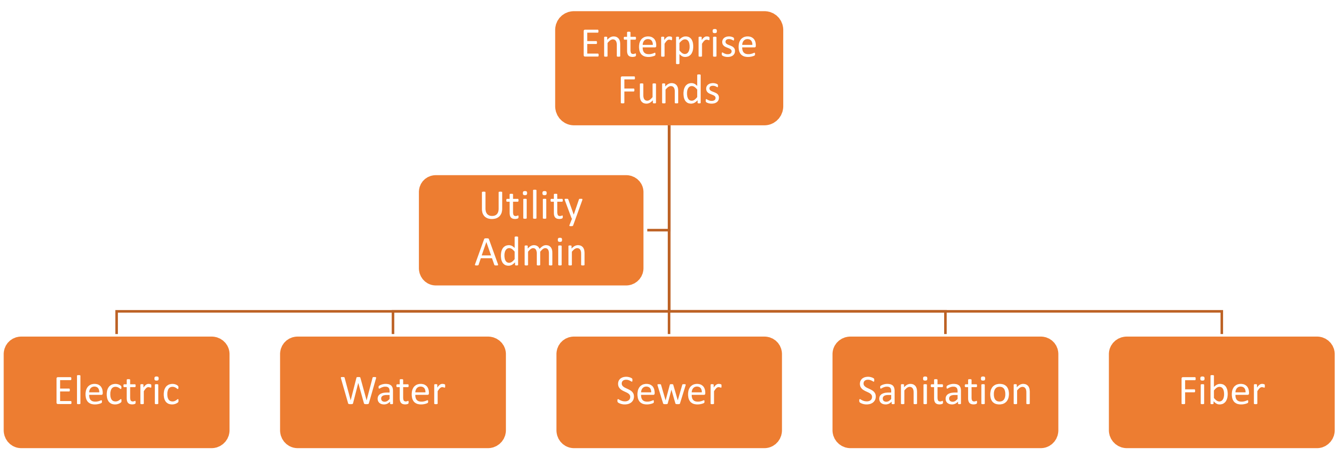
Organizational Chart

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 is the Tax Increment Financing (TIF) fund which is a special funding source for economic development activities for a specific geographic area 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								
	Drug Task Force				X					
	Misc Police Grants				X					
Fire	Fire	X	X							
	Emergency Management	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	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
2023-2027 Summary of Estimated Financial Sources and Uses

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year-End Estimate	2027 Proposed Budget
Revenues						
Taxes:						
Sales Tax	$ 4,192,650	$ 5,003,740	$ 5,151,573	$ 5,006,500	$ 5,297,000	$ 5,437,000
Capital Improvement Sales Tax	2,095,876	2,364,122	2,332,543	2,350,000	2,350,000	2,420,500
Transportation Sales Tax	2,012,335	2,279,176	2,244,480	2,150,000	2,250,000	2,300,000
Franchise Tax	2,144,010	1,784,524	1,859,671	1,927,800	1,927,800	1,985,634
Ad Valorem Tax (Property)	1,011,650	1,047,538	1,057,372	1,020,120	1,070,490	1,072,000
Use Tax	873,115	924,646	727,388	945,500	962,000	991,600
State Motor Fuel Tax	434,304	467,676	518,399	494,400	520,000	520,000
Hotel/Motel Tax	338,385	350,280	360,991	350,000	353,000	355,000
Motor Vehicle Sales Tax	187,570	187,251	193,390	195,000	195,000	200,000
Surtax	124,299	128,825	126,579	128,880	122,000	122,000
Other Taxes	10,415	10,392	18,946	11,000	18,880	19,200
Total Taxes	13,424,610	14,548,172	14,591,333	14,579,200	15,066,170	15,422,934
Licenses and Permits	109,172	108,171	103,471	50,650	70,870	70,650
Intergovernmental	2,721,381	8,553,363	10,116,656	5,439,740	9,674,125	6,384,456
Charges for Services	30,652,638	30,704,633	32,406,225	32,929,469	33,838,157	34,704,145
Investment Earnings	1,378,866	1,316,427	960,415	1,004,100	902,300	903,600
Miscellaneous	981,177	3,173,826	1,127,839	271,250	651,320	152,950
Total Revenues	49,267,844	58,404,593	59,305,939	54,274,409	60,202,942	57,638,735
Expenditures						
Personnel	13,190,027	13,761,787	15,233,408	18,095,861	17,090,091	18,276,170
Non-Personnel						
Supplies & Small Tools	1,347,485	1,416,608	1,444,802	1,694,390	1,725,000	1,742,425
Asset Maintenance	2,048,106	1,779,600	2,307,891	2,661,021	2,712,879	2,983,430
Franchise Fees	1,692,646	1,380,709	1,473,130	1,500,560	1,500,560	1,500,560
Professional Services	2,355,810	2,191,197	1,941,010	2,096,209	2,108,095	2,119,114
Purchased Power	10,943,310	10,826,968	10,964,518	12,320,000	12,320,000	12,320,000
Landfill Services	1,035,476	907,971	923,515	915,240	915,240	915,240
Insurance & Claims	983,734	1,052,221	1,128,036	1,172,530	1,084,170	1,155,050
Utilities	1,087,629	920,837	1,170,415	1,264,090	1,195,490	1,245,920
Administrative Fee	2,218,016	2,132,356	2,462,315	2,272,000	2,534,820	2,511,910
Other Operating Expenses	3,025,459	2,036,523	1,415,215	1,760,196	1,984,462	2,219,386
Capital Outlay	7,685,660	18,372,175	19,022,937	12,872,658	22,663,188	14,324,521
Debt Service						
Leases	92,921	97,745	82,702	85,280	70,080	123,040
Debt	1,699,380	1,463,896	247,847	252,313	252,313	249,698
Total Expenditures	49,405,659	58,340,592	59,817,741	58,962,348	68,156,388	61,686,464
Other Financing Sources (Uses)						
Transfers In	1,772,364	1,196,566	1,205,370	1,242,963	1,726,166	1,287,000
Transfers Out	(1,772,364)	(1,196,566)	(1,205,370)	(1,242,963)	(1,726,166)	(1,287,000)
Total Other Financing Sources (Uses)	(0)	(0)	(0)	-	-	-
Excess (Deficiency) of Financial Sources over Financial Uses	(137,816)	64,001	(511,802)	(4,687,939)	(7,953,446)	(4,047,729)
Adjustment to Budget Basis	62,034	(13,085)	-	-	-	-
Fund/Cash Balance, Beginning of Year	**$ 23,132,579**	**$ 23,056,797**	**$ 23,107,713**	**$ 13,368,772**	**$ 22,595,911**	**$ 14,642,465**
Fund/Cash Balance, End of Year	**$ 23,056,797**	**$ 23,107,713**	**$ 22,595,911**	**$ 8,680,833**	**$ 14,642,465**	**$ 10,594,736**

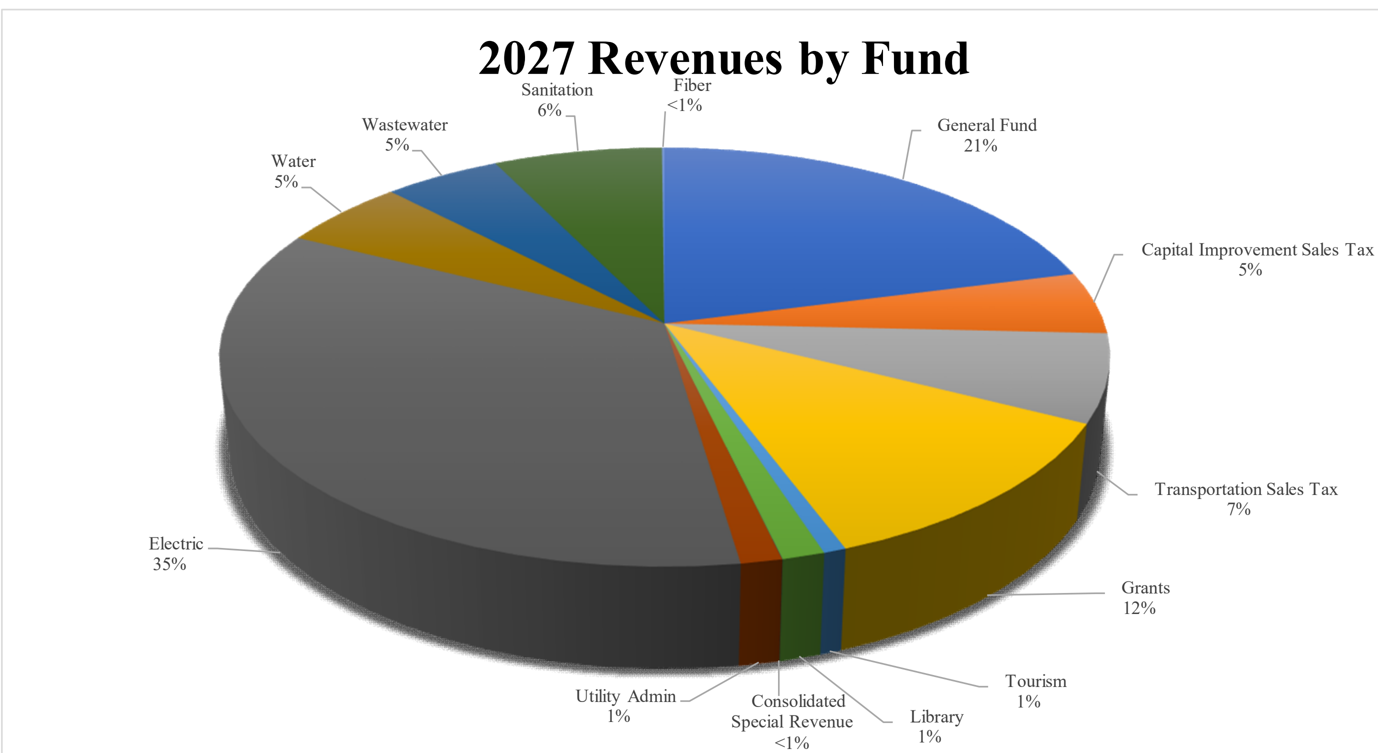
Fund	2026 Year-End Estimate	2027 Proposed Budget	Difference		% of Total Change
General Fund This fund has been budgeted at an operating deficit of nearly $2 million for the last two years. Staff continues to revisit budget requests to ensure a positive ending fund balance annually.	$ 2,241,774	$ 121,464	$ (2,120,310)	-94.6%	52.4%
Capital Projects Fund The grant-funded renovations at 601 Washington require a local match estimated at $1,000,000 from this fund in 2026-27. As a result, fund balance will be low, but is expected to rebuild in 2028.	13,782	43,922	30,140	218.7%	-0.7%
Transportation Fund St. Louis Bridge improvements are anticipated alongside annual street improvements. Reserves are in place to cover the city's local grant matches for transportation related projects.	2,184,032	1,810,972	(373,060)	-17.1%	9.2%
Tourism Fund Strategic drawdown of reserves in 2027. Tourism magazine and other projects are planned to be deferred for 2028 to rebuild fund balance.	74,663	51,543	(23,120)	-31.0%	0.6%
Consolidated Special Revenue Fund Planned spending of some special revenue funds including donations and police task force funds.	238,791	138,361	(100,430)	-42.1%	2.5%
Water Fund Reserves are being drawn down for large capital projects in 2027. Proposed projects include a generator for the water treatment plant for $500,000 and the first stages of the water storage project estimated at $690,000.	4,667,211	3,416,776	(1,250,435)	-26.8%	30.9%
Sewer Fund 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.	3,011,539	3,349,656	338,117	11.2%	-8.4%
Sanitation Fund City proposes an engineering study (estimated at $400,000) to develop a long-term solution for the transfer station. Other capital expenses for 2027 include the purchase of disposal trailers and recycling vehicles.	924,437	346,577	(577,860)	-62.5%	14.3%
Fiber Fund The number of fiber customers is dwindling as competition in the area increases. The city will merge the fiber fund into the electric fund at the end of 2027.	108,081	78,401	(29,680)	-27.5%	0.7%
Other Funds (<10% Change)					
Library Fund	873,248	905,648	32,400	3.7%	-0.8%
Grant Fund	-	-	-	0.0%	0.0%
Utility Admin Fund	-	-	-	0.0%	0.0%
Electric Fund	304,907	331,416	26,509	8.7%	-0.7%
Total All Unrestricted Fund Balances	**$ 14,642,465**	**$ 10,594,736**	**$ (4,047,729)**	**-27.6%**	**100.0%**

Comparison of Revenues and Expenditures

Budgeted 2027 revenues for all funds total $58,925,735. Electric utility revenues make up the greatest portion at 35%. The second largest revenue source comes from general fund revenues at 21%. The third largest fund by revenue is the grant fund at 12% which reflects the city's strong commitment to leveraging local dollars to maximize its ability to serve the community.

Comparison of Revenues

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year-End Estimate	2027 Proposed Budget
City						
General Fund	$ 11,527,083	$ 11,957,286	$ 12,138,321	$ 11,808,170	$ 12,221,190	$ 12,335,754
Capital Improvement Sales Tax	2,859,894	3,377,833	2,752,124	2,760,000	2,850,830	2,837,700
Transportation Sales Tax	3,396,317	3,637,708	3,643,280	3,772,400	4,030,390	3,998,000
Grants	3,743,254	8,403,652	10,542,646	5,935,788	11,252,219	6,937,871
Tourism	430,073	680,507	436,054	573,580	442,078	418,150
Library	721,832	800,893	776,474	761,485	786,095	790,855
Consolidated Special Revenue	71,223	78,761	274,990	54,500	17,370	5,000
Utility						
Utility Admin	583,867	449,860	613,365	715,400	687,650	764,510
Electric	17,736,421	18,839,982	19,039,986	19,465,000	19,567,827	20,482,072
Water	2,806,750	3,328,791	3,054,198	3,080,549	3,108,679	3,164,323
Wastewater	2,856,944	4,271,975	3,120,209	2,601,500	2,840,500	2,920,120
Sanitation	4,223,133	3,697,197	3,978,827	3,913,000	4,055,780	4,210,380
Fiber	83,417	76,714	140,834	76,000	68,500	61,000
Total	**$ 51,040,208**	**$ 59,601,159**	**$ 60,511,309**	**$ 55,517,372**	**$ 61,929,108**	**$ 58,925,735**

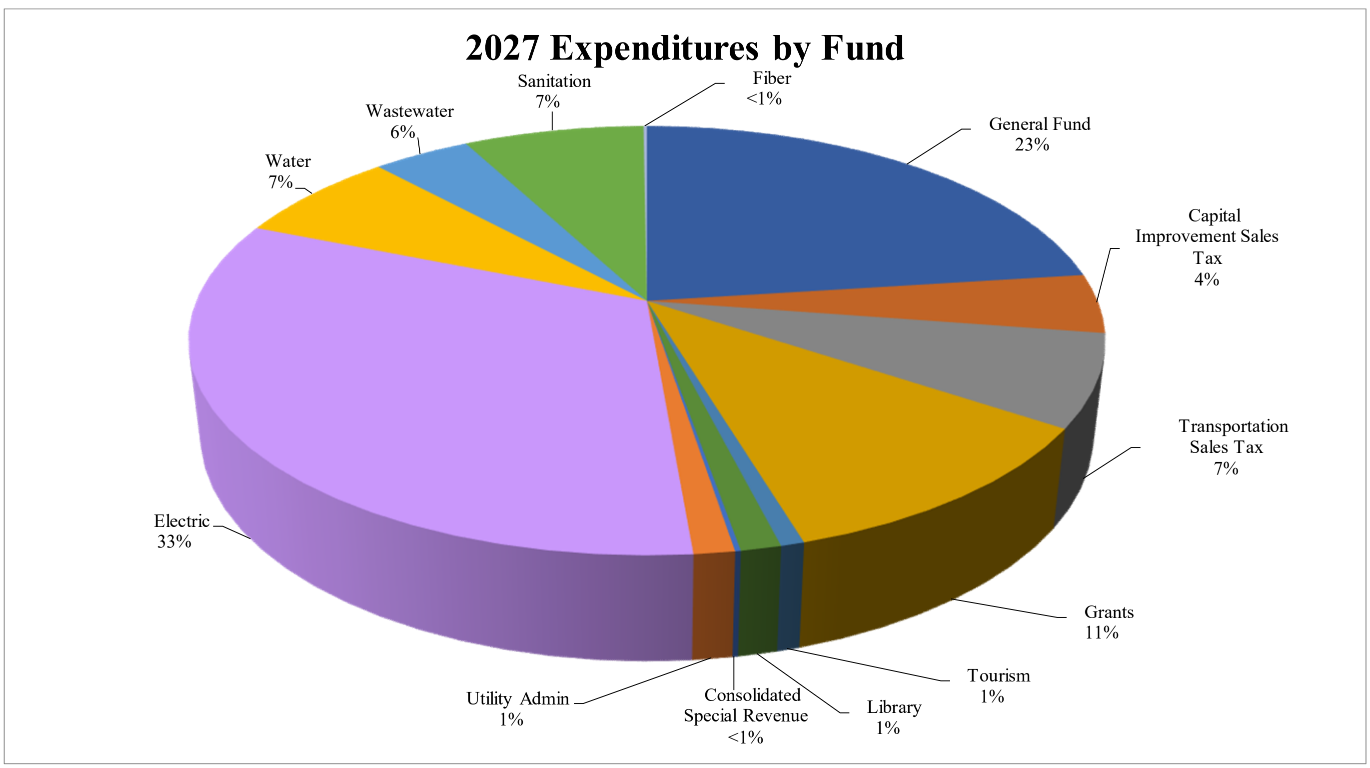


Comparison of Revenues and Expenditures (continued)

Budgeted 2027 expenses for all funds total $62,973,464. Electric utility expenses make up the greatest portion at 33%. The second largest use of resources is in the general fund at 23% followed by the grant fund at 11%.

Comparison of Expenditures

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year-End Estimate	2027 Proposed Budget
City						
General Fund	$ 11,372,874	$ 11,869,480	$ 12,769,082	$ 14,155,521	$ 13,774,484	$ 14,456,064
Capital Improvement Sales Tax	3,662,656	3,233,514	2,517,326	3,131,013	5,936,083	2,807,560
Transportation Sales Tax	3,287,464	2,768,104	2,735,722	4,413,753	5,191,040	4,371,060
Grants	3,743,254	8,403,652	10,542,646	5,935,788	11,252,219	6,937,871
Tourism	442,492	635,643	456,764	605,330	475,420	441,270
Library	656,799	716,997	724,687	825,805	742,345	758,455
Consolidated Special Revenue	37,862	70,392	147,206	287,410	256,678	105,430
Utility						
Utility Admin	554,100	449,860	613,365	715,400	687,650	764,510
Electric	18,332,112	22,310,328	19,988,967	19,316,763	19,415,050	20,455,563
Water	2,256,653	2,588,849	3,582,912	4,283,683	3,667,107	4,414,758
Wastewater	2,820,202	2,895,942	2,471,476	2,016,565	4,094,956	2,582,003
Sanitation	3,926,643	3,552,183	4,414,126	4,426,660	4,297,932	4,788,240
Fiber	84,912	42,215	58,832	91,620	91,590	90,680
Total	**$ 51,178,023**	**$ 59,537,159**	**$ 61,023,112**	**$ 60,205,311**	**$ 69,882,554**	**$ 62,973,464**



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.

The city's governmental funds are the General Fund, Capital Sales Tax Fund, Transportation Sales Tax Fund, Grants Fund, Tourism Fund, Library Fund and Consolidated Special Revenue Fund.

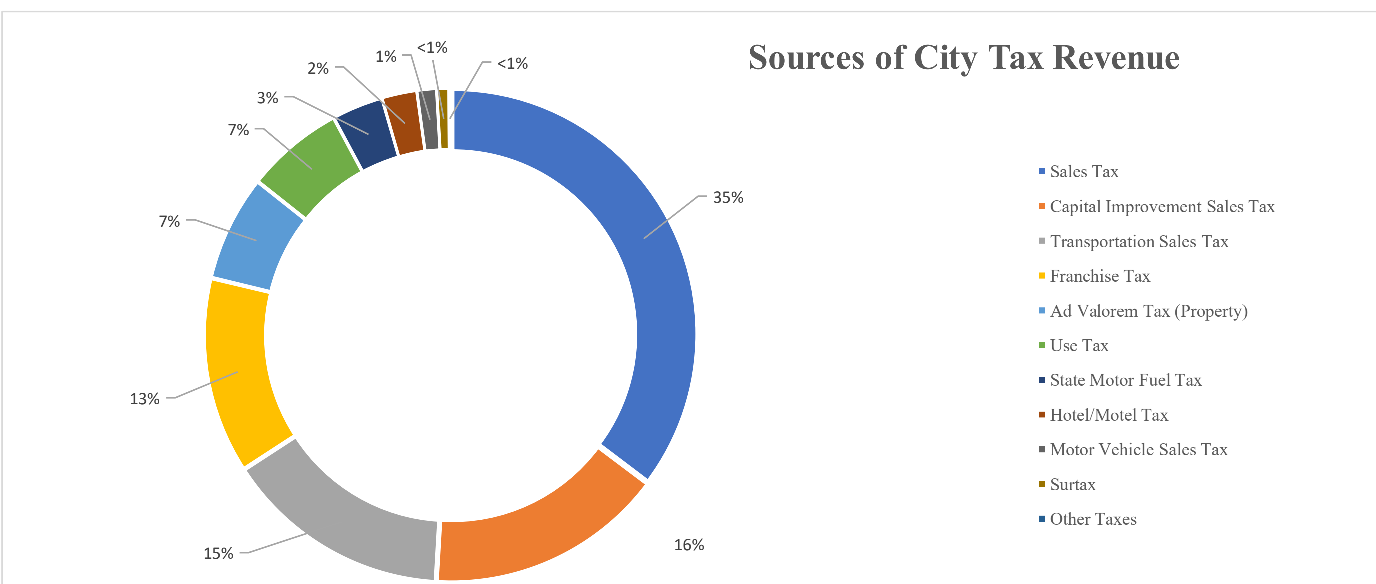
The city's proprietary funds include: Utility Administration (Admin), Electric, Water, Wastewater (Sewer), Sanitation, and Fiber.

This proposed budget includes five-year projection schedules with thirteen funds displayed separately for 2023-2031.

Governmental Funds

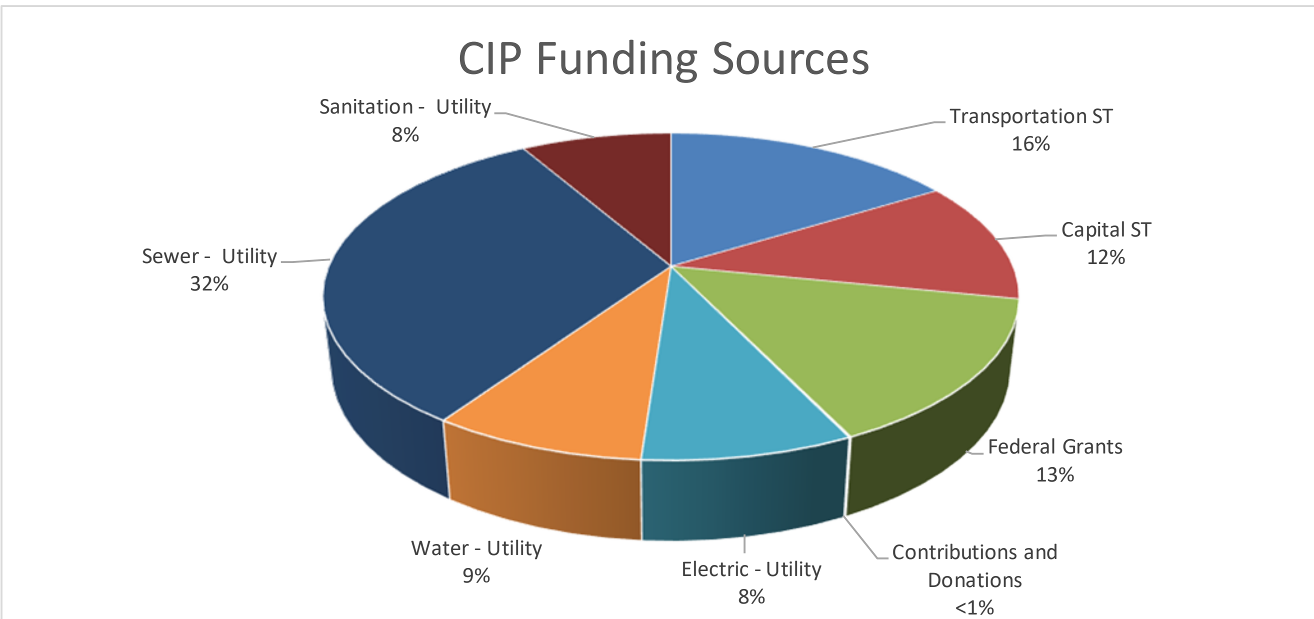
The General Fund is the city's primary operating fund and is used to account for services typically associated with local governments such as police, fire, planning, municipal court, parks, an outdoor pool, and a civic center. The city also funds support services for all departments such as city council,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

Governmental activities' primary revenues come from various taxes budgeted at $15,422,934 in 2027. Tax revenues consist of 35% sales tax, 16% capital sales tax, 15% transportation sales tax, 13% franchise tax, and 21% other tax revenues.



For the fiscal year as of August 2026, sales taxes reflected a 4% increase and use taxes reflected a 6% increase over the same period in 2025. 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 2027 Proposed Budget data.

To fund significant capital improvements and infrastructure, the city continues to seek 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 2027 Budget, nearly $5.7 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: 57% utility ratepayer funding, 28% local tax revenue funding, 13% grants and private contributions and less than 1% other sources.



Other significant revenue sources for the governmental activities in 2027 include charges for services of $3,667,240. 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 2026, the city's governmental activities expenditures were up 10% from the previous year, excluding grants and capital (generally one-time expenditures). The increase is attributable to an approx. $550,000 increase in personnel expenses, $100,000 in various contracted services, $50,000 in fuel, and other increases in supplies (including those for resale).

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	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year-End Estimate	2027 Proposed Budget
City Council	$ 59,963	$ 60,229	$ 62,356	$ 73,130	$ 78,630	$ 75,530
City Administrator	1,743,754	2,351,390	768,145	701,430	690,420	697,760
Attorney	119,118	104,182	114,498	149,550	142,180	143,050
Municipal Court	166,721	175,528	195,498	212,450	210,510	220,370
HR/Risk Management	736,903	700,162	752,506	812,870	668,050	719,875
Finance	888,659	913,403	999,894	1,089,380	1,066,740	1,146,300
Economic Development	58,806	105,578	313,448	4,417,016	4,368,627	1,611,800
Downtown	-	-	44,372	205,760	120,100	200,390
Planning						
Engineering	629,644	450,304	485,121	639,020	622,200	665,190
Building	155,439	171,280	218,261	241,770	227,670	235,890
Information Technology	329,201	356,773	405,101	555,330	542,760	511,000
Police	4,402,776	4,210,620	4,281,461	4,929,240	4,799,487	5,147,780
Fire	2,334,054	2,274,077	1,522,441	2,213,280	4,030,116	1,883,375
Transportation						
Airport	361,013	348,908	418,907	443,553	2,286,783	523,640
Streets	3,287,464	2,768,104	2,735,722	4,054,820	4,651,257	3,847,420
Transit	414,004	392,122	384,447	554,730	517,938	598,320
Shops (Fleet)	172,915	174,391	182,856	279,406	246,826	273,250
Community Services						
Public Relations	91,314	100,838	103,303	138,770	138,414	139,450
Facilities	137,231	224,259	367,070	513,850	662,349	337,700
Tourism	442,492	635,643	468,020	605,330	487,859	441,270
Library	656,799	828,642	762,660	835,805	752,345	1,348,455
Civic Center	1,040,924	1,016,079	1,021,627	1,540,050	1,470,914	1,651,600
Parks & Recreation	1,254,600	1,356,464	1,845,345	2,048,775	2,175,172	1,617,635
Cemetery	151,006	144,260	167,649	179,470	198,620	250,340
Golf Course	533,312	629,325	1,308,167	574,820	756,153	742,970
Misc Capital	463,775	27,940	175,000	437,343	1,056,868	735,000
Misc Grants	2,543,613	7,143,614	9,587,736	865,942	4,618,802	4,071,871
Misc Other Departments	27,901	33,669	201,823	41,730	40,479	40,479
Total	**$ 23,203,401**	**$ 27,697,783**	**$ 29,893,435**	**$ 29,354,620**	**$ 37,628,269**	**$ 29,877,710**

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 to 1% by December 31, 2027.

General Fund Ending Fund Balance	2023 Actual	2024 Actual	2025 Actual	2026 Year-End Estimate	2027 Proposed Budget
Nonspendable	$ 291,409	$ 295,518	$ 314,508	$ 314,508	$ 314,508
Restricted	814,834	23,115	15,673	15,673	15,673
Unassigned	3,231,781	4,107,197	3,464,887	1,911,593	(208,717)
Total	$ 4,338,024	$ 4,425,830	$ 3,795,068	$ 2,241,774	$ 121,464

For the 2027 budget year, the city anticipates $2.4 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 now that the overpass 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 2027 but will reassess program expenses in 2028 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 2027 Budget for these funds consist of charges for services of $30.3 million, interest earnings of approximately $545,000, grant revenue of $5,000 and about $15,500 from other revenue sources.

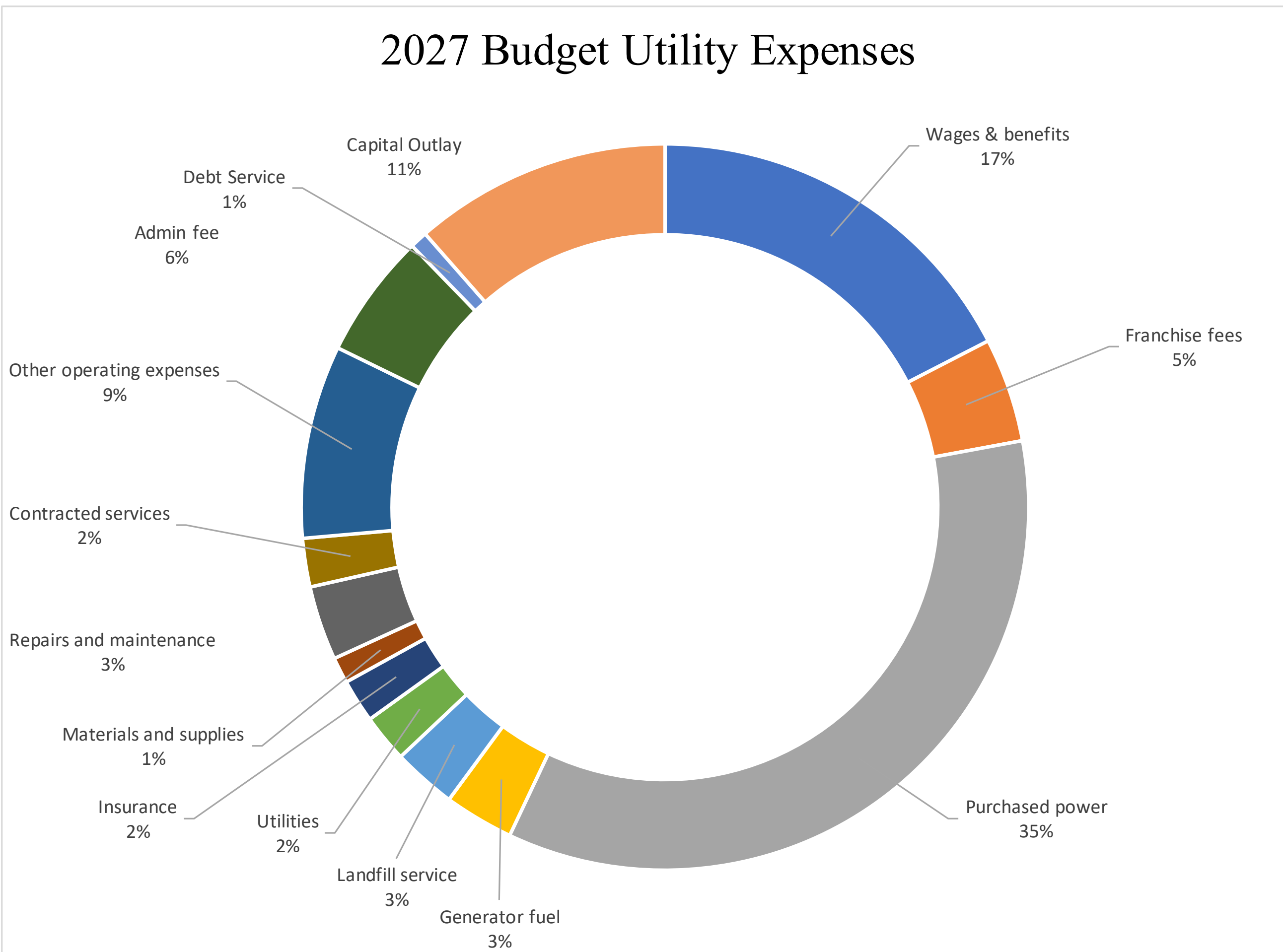
The 2027 Budget includes rate increases for the electric, water, sewer, and sanitation utilities. During 2021, the utility staff teamed up with HDR to create an Integrated Management Plan (IMP) for the Water and Wastewater utilities which created a financial plan for funding operations and necessary 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 electric utility continues to face 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 2027 with the other scheduled for 2030. Other large purchases for 2027 include a large bucket truck for $375,000, other vehicle replacements for $160,000, and a concrete transformer pad at the warehouse for $100,000.

Other significant utility infrastructure projects are anticipated in the next five years including: warehouse facility paving ($410,000), upgrades to the Second Street substation ($380,000), water storage improvements ($3.9 million), purchasing a generator for the water treatment plant ($500,000), sanitation building improvements ($4.4 million), 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:

		TIF #2 Fund 082
Revenues		
Sales Tax	$	690,000
Ad Valorem Tax (Property)		84,500
Investment Earnings		-
Total Revenues		774,500
Expenditures		
Professional Services	$	3,500
Payout to TIF/CID for Projects		771,000
Total Expenditures		774,500
Net Change in Fund Balance	$	-

General Fund - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Taxes					
Sales Tax	$ 4,192,650	$ 5,003,740	$ 5,151,573	$ 5,006,500	$ 5,297,000
Franchise Tax	2,144,010	1,784,524	1,859,671	1,927,800	1,927,800
Ad Valorem taxes	621,926	644,640	649,712	611,120	649,490
Use Tax	436,558	462,323	363,694	463,500	480,000
Surtax	93,185	96,572	94,936	98,880	92,000
Total Taxes	7,488,329	7,991,799	8,119,586	8,107,800	8,446,290
Licenses & Permits					
Building Permits	33,902	22,118	20,153	30,000	30,000
Business Licenses	35,075	33,120	39,074	-	170
Liquor Licenses	19,683	19,425	19,336	-	20,000
Other Licenses and Permits	20,513	33,508	24,908	20,650	20,700
Total Licenses & Permits	109,172	108,171	103,471	50,650	70,870
Charges for Services					
Utility Admin Fee	1,638,601	1,685,870	1,865,195	1,800,000	1,899,650
Golf	339,957	461,138	492,343	504,500	504,000
Rental Income	238,062	218,352	222,544	152,030	158,690
Fuel Sales	232,927	200,020	193,407	-	-
Fines and Forfeitures	279,469	229,996	187,629	221,640	176,620
School Resource Officers	223,370	176,868	190,911	175,000	220,000
Civic Center	172,887	238,725	154,933	184,000	181,000
Concessions	64,353	65,909	77,730	70,000	80,000
Parks and Recreation	160,518	152,415	146,126	170,000	143,470
Transit	21,561	19,583	17,972	19,200	12,200
Cemetery	15,596	13,046	10,925	12,550	12,700
Other Charges for Services	7,816	4,183	10,041	4,650	16,140
Total Charges for Services	3,395,117	3,466,105	3,569,759	3,313,570	3,404,470
Miscellaneous					
Interest Income	213,164	173,565	129,221	158,000	113,000
Sale of Surplus Property	1,288	1,852	466	-	1,680
Reimbursements	118,193	56,308	73,365	30,000	41,310
Donations and Contributions	185	9,807	6,050	50	130
Other Miscellaneous	17,228	7,402	4,776	1,100	11,440
Total Miscellaneous	350,058	248,934	213,879	189,150	167,560
Interfund Transfers					
Transfer from Grants	184,407	142,277	131,626	147,000	132,000
Total Interfund Transfers	184,407	142,277	131,626	147,000	132,000
Total Revenues	11,527,083	11,957,286	12,138,321	11,808,170	12,221,190

General Fund - Five-Year Projection

	Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Revenue					
Taxes					
Sales Tax	$ 5,437,000	$ 5,600,110	$ 5,768,113	$ 5,941,157	$ 6,119,391
Franchise Tax	1,985,634	2,025,347	2,065,854	2,107,171	2,149,314
Ad Valorem taxes	646,000	655,690	665,525	675,508	685,641
Use Tax	494,400	509,232	524,509	540,244	556,452
Surtax	92,000	94,760	97,603	100,531	103,547
Total Taxes	8,655,034	8,885,139	9,121,604	9,364,611	9,614,345
Licenses & Permits					
Building Permits	30,000	30,300	30,603	30,909	31,218
Business Licenses	-	-	-	-	-
Liquor Licenses	20,000	20,200	20,402	20,606	20,812
Other Licenses and Permits	20,650	20,857	21,065	21,276	21,488
Total Licenses & Permits	70,650	71,357	72,070	72,791	73,519
Charges for Services					
Utility Admin Fee	1,810,550	1,846,761	1,902,164	1,959,229	2,018,006
Golf	504,000	509,040	514,130	519,272	524,464
Rental Income	152,730	154,257	155,800	157,358	158,931
Fuel Sales	-	-	-	-	-
Fines and Forfeitures	176,640	178,406	180,190	181,992	183,812
School Resource Officers	235,000	237,350	239,724	242,121	244,542
Civic Center	183,500	185,335	187,188	189,060	190,951
Concessions	80,000	80,800	81,608	82,424	83,248
Parks and Recreation	153,000	154,530	156,075	157,636	159,212
Transit	19,200	19,392	19,586	19,782	19,980
Cemetery	12,550	12,676	12,802	12,930	13,060
Other Charges for Services	5,850	5,909	5,968	6,027	6,088
Total Charges for Services	3,333,020	3,384,456	3,455,235	3,527,831	3,602,294
Miscellaneous					
Interest Income	113,000	114,130	115,271	116,424	117,588
Sale of Surplus Property	-	-	-	-	-
Reimbursements	30,000	30,300	30,603	30,909	31,218
Donations and Contributions	50	51	51	52	52
Other Miscellaneous	2,000	2,020	2,040	2,061	2,081
Total Miscellaneous	145,050	146,501	147,966	149,445	150,940
Interfund Transfers					
Transfer from Grants	132,000	132,000	132,000	132,000	132,000
Total Interfund Transfers	132,000	132,000	132,000	132,000	132,000
Total Revenues	12,335,754	12,619,451	12,928,875	13,246,678	13,573,097

General Fund - Five-Year Projection

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Expenditures					
Personnel					
Salaries	$ 5,190,480	$ 5,691,898	$ 6,104,336	$ 6,870,080	$ 6,598,730
Overtime	127,237	124,714	133,477	147,386	175,570
Retirement	806,997	902,499	985,425	1,223,880	1,162,180
Employment Taxes	396,577	428,721	463,217	538,660	524,950
Health Insurance	828,527	773,582	896,841	1,033,960	928,016
Dental Insurance	29,604	27,172	26,862	31,260	31,050
Other Insurances	40,423	27,020	29,400	33,790	31,640
Training/Professional Development	137,370	99,692	154,158	289,840	216,889
Uniforms	67,650	57,540	75,550	66,630	63,890
Other Benefits	7,553	23,745	32,645	26,000	41,300
Total Personnel	7,632,417	8,156,583	8,901,910	10,261,486	9,774,215
Operating					
Supplies & Materials	375,171	425,798	450,372	491,200	536,173
Supplies for Resale	215,234	199,250	185,866	49,000	64,000
Small Equipment /Tools	68,617	66,123	62,043	81,175	75,635
Advertising & Legal Notices	51,025	51,147	47,672	50,000	50,000
Postage/Freight	13,731	16,676	14,866	19,370	18,150
Building/Grounds Maintenance	187,297	314,580	382,220	371,110	409,274
Hardware/Software Maintenance	150,578	169,400	243,423	256,461	249,130
Vehicle Maintenance	281,348	223,199	195,952	249,700	261,328
Professional Services	918,067	913,890	878,030	868,189	984,009
Insurance and Claims	467,365	440,036	486,787	488,260	422,000
Utilities	549,872	444,738	499,350	522,100	478,610
Miscellaneous	92,910	81,124	52,699	78,060	85,610
Total Operating	3,371,213	3,345,961	3,499,281	3,524,625	3,633,919
Capital & Debt					
Leased Equipment	19,244	16,936	17,891	19,410	16,350
Total Capital & Debt	19,244	16,936	17,891	19,410	16,350
Interfund Transfers					
Transfer to Transportation	350,000	350,000	350,000	350,000	350,000
Total Interfund Transfers	350,000	350,000	350,000	350,000	350,000
Total Expenditures	11,372,874	11,869,480	12,769,082	14,155,521	13,774,484
Revenues Over/(Under) Expenditures	154,209	87,806	(630,762)	(2,347,351)	(1,553,294)
Beginning Fund Balance	$ 4,492,400	$ 4,338,024	$ 4,425,830	$ 2,683,272	$ 3,795,068
Misc Adjustment	(308,585)	-	-	-	-
Ending Fund Balance	4,338,024	4,425,830	3,795,068	335,921	2,241,774
Ending Fund Balance as a % of Total Expend.	38%	37%	30%	2%	16%

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	General Fund - Five-Year Projection
					Expenditures
					Personnel
$ 6,973,090	$ 7,077,645	$ 7,183,767	$ 7,291,480	$ 7,400,809	Salaries
179,000	217,395	264,026	320,659	389,440	Overtime
1,303,690	1,388,704	1,479,263	1,575,726	1,678,481	Retirement
546,290	554,028	561,876	569,835	577,906	Employment Taxes
1,026,420	1,018,935	1,011,505	1,004,128	996,806	Health Insurance
33,700	36,330	39,166	42,223	45,519	Dental Insurance
36,020	38,397	40,931	43,633	46,512	Other Insurances
251,240	253,752	256,290	258,853	261,441	Training/Professional Development
68,380	69,064	69,754	70,452	71,157	Uniforms
26,000	26,000	26,000	26,000	26,000	Other Benefits
10,443,830	10,680,251	10,932,578	11,202,989	11,494,070	Total Personnel
					Operating
516,220	526,544	537,075	547,817	558,773	Supplies & Materials
64,000	65,280	66,586	67,917	69,276	Supplies for Resale
60,950	62,169	63,412	64,681	65,974	Small Equipment/Tools
50,300	51,306	52,332	53,379	54,446	Advertising & Legal Notices
19,150	19,533	19,924	20,322	20,729	Postage/Freight
417,500	425,850	434,367	443,054	451,915	Building/Grounds Maintenance
292,980	307,629	323,010	339,161	356,119	Hardware/Software Maintenance
278,200	283,764	289,439	295,228	301,133	Vehicle Maintenance
912,309	939,678	967,869	996,905	1,026,812	Professional Services
439,270	461,234	484,295	508,510	533,935	Insurance and Claims
501,000	521,040	541,882	563,557	586,099	Utilities
94,765	95,713	96,670	97,636	98,613	Miscellaneous
3,646,644	3,759,740	3,876,861	3,998,167	4,123,824	Total Operating
					Capital & Debt
15,590	15,902	16,220	16,544	16,875	Leased Equipment
15,590	15,902	16,220	16,544	16,875	Total Capital & Debt
					Interfund Transfers
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
14,456,064	14,805,893	15,175,658	15,567,700	15,984,769	Total Expenditures
(2,120,310)	(2,186,441)	(2,246,783)	(2,321,023)	(2,411,672)	Revenues Over/(Under) Expenditures
$ 2,241,774	$ 121,464	$ (2,064,977)	$ (4,311,760)	$ (6,632,783)	Beginning Fund Balance
-	-	-	-	-	Misc Adjustment
121,464	(2,064,977)	(4,311,760)	(6,632,783)	(9,044,455)	Ending Fund Balance
1%	-14%	-28%	-43%	-57%	Ending Fund Balance as a % of Total Expend.

Capital Sales Tax Fund - Five-Year Projection

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Taxes					
Capital Sales Tax	$ 2,095,876	$ 2,364,122	$ 2,332,543	$ 2,350,000	$ 2,350,000
Use Tax	218,279	231,162	181,847	240,000	240,000
Total Taxes	2,314,155	2,595,284	2,514,390	2,590,000	2,590,000
Intergovernmental					
Federal	-	569,897	34,069	-	90,830
Total Intergovernmental	-	569,897	34,069	-	90,830
Miscellaneous					
Interest Income	202,290	152,259	119,004	100,000	100,000
Sale of Surplus Property	73,449	54,925	84,661	70,000	70,000
Other Miscellaneous	270,000	5,467	-	-	-
Total Miscellaneous	545,739	212,651	203,665	170,000	170,000
Total Revenues	2,859,894	3,377,833	2,752,124	2,760,000	2,850,830
Expenditures					
Capital & Debt					
Capital Outlay	2,309,162	2,420,982	2,283,636	2,611,970	4,808,645
Leased Equipment	69,103	75,028	58,690	58,700	48,160
Debt	942,357	709,564	-	-	-
Total Capital & Debt	3,320,622	3,205,574	2,342,326	2,670,670	4,856,805
Interfund Transfers					
Transfer to Library	175,000	175,000	175,000	175,000	175,000
Transfer to Grants	167,034	(147,060)	-	285,343	904,278
Total Interfund Transfers	342,034	27,940	175,000	460,343	1,079,278
Total Expenditures	3,662,657	3,233,514	2,517,326	3,131,013	5,936,083
Revenues Over/(Under) Expenditures	(802,763)	144,319	234,798	(371,013)	(3,085,253)
Beginning Fund Balance	3,522,681	2,719,918	2,864,237	509,807	3,099,035
Ending Fund Balance	2,719,918	2,864,237	3,099,035	138,794	13,782
Ending Fund Bal as a % of Total Expend.	176%	176%	176%	4%	0%

Capital Sales Tax Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Revenue
					Taxes
$ 2,420,500	$ 2,493,115	$ 2,567,908	$ 2,644,946	$ 2,724,294	Capital Sales Tax
247,200	254,616	262,254	270,122	278,226	Use Tax
2,667,700	2,747,731	2,830,163	2,915,068	3,002,520	Total Taxes
					Intergovernmental
-	-	-	-	-	Federal
-	-	-	-	-	Total Intergovernmental
					Miscellaneous
100,000	101,000	102,010	103,030	104,060	Interest Income
70,000	70,700	71,407	72,121	72,842	Sale of Surplus Property
-	-	-	-	-	Other Miscellaneous
170,000	171,700	173,417	175,151	176,903	Total Miscellaneous
2,837,700	2,919,431	3,003,580	3,090,219	3,179,423	Total Revenues
					Expenditures
					Capital & Debt
1,940,680	2,217,850	1,046,393	1,089,137	1,143,594	Capital
101,880	101,880	101,880	101,880	101,880	Leased Equipment
-	-	-	-	-	Debt
2,042,560	2,319,730	1,148,273	1,191,017	1,245,474	Total Capital & Debt
					Interfund Transfers
175,000	175,000	175,000	175,000	175,000	Transfer to Library
590,000	16,000	-	32,000	-	Transfer to Grants
765,000	191,000	175,000	207,000	175,000	Total Interfund Transfers
2,807,560	2,510,730	1,323,273	1,398,017	1,420,474	Total Expenditures
30,140	408,701	1,680,307	1,692,202	1,758,949	Revenues Over/(Under) Expenditures
13,782	43,922	452,623	2,132,931	3,825,132	Beginning Fund Balance
43,922	452,623	2,132,931	3,825,132	5,584,081	Ending Fund Balance
2%	18%	161%	274%	393%	Ending Fund Bal as a % of Total Expend.

Transportation Fund - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Taxes					
Transportation Sales Tax	$ 2,012,335	$ 2,279,176	$ 2,244,480	$ 2,150,000	$ 2,250,000
State Motor Fuel Tax	434,304	467,676	518,399	494,400	520,000
Motor Vehicle Sales Tax	187,570	187,251	193,390	195,000	195,000
Use Tax	218,279	231,162	181,847	242,000	242,000
Total Taxes	2,852,488	3,165,265	3,138,116	3,081,400	3,207,000
Intergovernmental					
Federal	-	-	15,806	-	-
Total Intergovernmental	-	-	15,806	-	-
Charges for Services					
Rental Income	-	-	-	66,000	66,000
Fuel Sales	-	-	-	160,000	190,000
Other Charges for Services	1,304	11,884	2,086	-	5,160
Total Charges for Services	1,304	11,884	2,086	226,000	261,160
Miscellaneous					
Interest Income	130,034	110,315	120,658	110,000	110,000
Sale of Surplus Property	62,492	244	1,615	5,000	102,230
Other Miscellaneous	-	-	15,000	-	-
Total Miscellaneous	192,526	110,559	137,273	115,000	212,230
Transfers In					
Transfer From General Fund	350,000	350,000	350,000	350,000	350,000
Total Transfers In	350,000	350,000	350,000	350,000	350,000
Total Revenues	3,396,317	3,637,708	3,643,280	3,772,400	4,030,390

Transportation Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Revenue
					Taxes
$ 2,300,000	2,369,000	2,440,070	2,513,272	2,588,670	Transportation Sales Tax
520,000	535,600	551,668	568,218	585,265	State Motor Fuel Tax
200,000	202,000	204,020	206,060	208,121	Motor Vehicle Sales Tax
250,000	257,500	265,225	273,182	281,377	Use Tax
3,270,000	3,364,100	3,460,983	3,560,732	3,663,433	Total Taxes
					Intergovernmental
-	-	-	-	-	Federal
-	-	-	-	-	Total Intergovernmental
					Charges for Services
68,000	68,680	69,367	70,060	70,761	Rental Income
195,000	196,950	198,920	200,909	202,918	Fuel Sales
-	-	-	-	-	Other Charges for Services
263,000	265,630	268,286	270,969	273,679	Total Charges for Services
					Miscellaneous
110,000	111,100	112,211	113,333	114,466	Interest Income
5,000	5,050	5,101	5,152	5,203	Sale of Surplus Property
-	-	-	-	-	Other Miscellaneous
115,000	116,150	117,312	118,485	119,669	Total Miscellaneous
					Transfers In
350,000	350,000	350,000	350,000	350,000	From General Fund
350,000	350,000	350,000	350,000	350,000	Total Transfers In
3,998,000	4,095,880	4,196,581	4,300,186	4,406,781	Total Revenues

Transportation Fund - Five-Year Projection

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Expenditures					
Personnel					
Salaries	$ 662,874	$ 678,824	$ 725,272	$ 904,830	$ 894,010
Overtime	3,592	4,663	7,556	5,550	18,050
Retirement	126,247	130,171	143,298	205,750	200,510
Employment Taxes	49,843	50,360	54,661	69,850	69,850
Health Insurance	123,663	119,816	144,128	179,020	173,216
Dental Insurance	4,417	4,194	4,316	5,400	5,420
Other Insurances	764	905	1,368	1,180	1,050
Training/Professional Development	4,027	2,730	8,158	13,600	13,600
Uniforms	2,587	2,197	2,181	3,420	3,420
Total Personnel	978,014	993,860	1,090,935	1,388,600	1,379,126
Operating					
Supplies & Materials	68,029	60,445	54,450	86,790	87,561
Supplies for Resale	-	-	-	160,000	160,000
Small Equipment /Tools	6,535	6,227	5,229	7,850	7,850
Advertising & Legal Notices	618	2,599	646	3,000	3,000
Building/Grounds Maintenance	54	52,112	54,386	60,500	60,500
Hardware/Software Maintenance	-	423	1,527	2,000	2,000
Vehicle Maintenance	141,479	96,077	123,405	145,500	160,500
Professional Services	50,822	730	48,600	15,850	15,850
Insurance and Claims	7,501	17,085	19,828	21,310	49,140
Utilities	13,248	1,563	3,512	18,580	18,810
Total Operating	288,287	237,262	311,582	526,333	570,164
Capital & Debt					
Capital	1,156,573	1,533,530	1,284,461	2,326,200	2,690,580
Total Capital & Debt	1,156,573	1,533,530	1,284,461	2,326,200	2,690,580
Transfers Out					
Transfer to Grants	864,590	3,452	48,744	172,620	551,170
Total Transfers Out	864,590	3,452	48,744	172,620	551,170
Total Expenditures	3,287,464	2,768,104	2,735,722	4,413,753	5,191,040
Revenues Over/(Under) Expenditures	108,853	869,604	907,558	(641,353)	(1,160,650)
Beginning Fund Balance	1,458,667	1,567,520	2,437,124	1,603,580	3,344,682
Ending Fund Balance	1,567,520	2,437,124	3,344,682	962,227	2,184,032
Ending Fund Balance as a % of Total Expend.	48%	88%	122%	22%	42%

Transportation Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Expenditures
					Personnel
$ 922,460	968,583	1,017,012	1,067,863	1,121,256	Salaries
15,550	16,328	17,144	18,001	18,901	Overtime
221,370	232,439	244,060	256,263	269,077	Retirement
71,770	75,359	79,126	83,083	87,237	Employment Taxes
181,130	199,243	219,167	241,084	265,192	Health Insurance
5,940	6,118	6,302	6,491	6,686	Dental Insurance
1,050	1,082	1,114	1,147	1,182	Other Insurances
19,600	19,992	20,392	20,800	21,216	Training/Professional Dev
5,120	5,222	5,327	5,433	5,542	Uniforms
1,443,990	1,524,365	1,609,645	1,700,165	1,796,288	Total Personnel
					Operating
102,090	104,132	106,214	108,339	110,505	Supplies & Materials
170,000	170,000	170,000	170,000	170,000	Supplies for Resale
11,000	11,220	11,444	11,673	11,907	Small Equipment/Tools
3,000	3,060	3,121	3,184	3,247	Advertising & Legal Notices
92,000	93,840	95,717	97,631	99,584	Building/Grounds Maint
2,000	2,100	2,205	2,315	2,431	Hardware/Software Maint
145,500	148,410	151,378	154,406	157,494	Vehicle Maint
15,850	16,326	16,815	17,320	17,839	Professional Services
53,070	55,724	58,510	61,435	64,507	Insurance and Claims
23,060	24,213	25,424	26,695	28,030	Utilities
622,070	633,569	645,419	657,634	670,227	Total Operating
					Capital & Debt
2,265,000	1,955,000	2,300,000	1,665,000	1,690,000	Capital
2,265,000	1,955,000	2,300,000	1,665,000	1,690,000	Total Capital & Debt
					Interfund Transfers
40,000	185,000	97,200	180,000	-	Transfer to Grants
40,000	185,000	97,200	180,000	-	Total Interfund Transfers
4,371,060	4,297,933	4,652,264	4,202,799	4,156,515	Total Expenditures
(373,060)	(202,053)	(455,683)	97,387	250,266	Revenues Over/(Under) Expenditures
2,184,032	1,810,972	1,608,919	1,153,236	1,250,622	Beginning Fund Balance
1,810,972	1,608,919	1,153,236	1,250,622	1,500,889	Ending Fund Balance
41%	37%	25%	30%	36%	Ending Fund Balance as a % of Total Expend.

Grants Fund - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Intergovernmental					
Federal	$ 2,532,094	$ 7,860,829	$ 9,789,808	$ 5,354,825	$ 7,196,727
State	140,000	-	210,150	-	2,289,850
Other Intergovernmental	-	5,000	-	-	-
Total Intergovernmental	2,672,094	7,865,829	9,999,957	5,354,825	9,486,577
Charges for Services					
Other Charges for Services	8,204	8,534	9,514	10,000	-
Total Charges for Services	8,204	8,534	9,514	10,000	-
Miscellaneous					
Donations and Contributions	-	-	468,537	-	196,476
Total Miscellaneous	-	-	468,537	-	196,476
Transfers In					
From Utility Fund	47,226	525,837	-	-	-
From Consolidated Revenue	-	-	-	113,000	113,718
From Capital Fund	167,034	-	-	285,343	904,278
From Transportation Fund	848,697	3,452	64,637	172,620	551,170
Total Transfers In	1,062,957	529,289	64,637	570,963	1,569,166
Total Revenues	3,743,254	8,403,652	10,542,646	5,935,788	11,252,219
Expenditures					
Operating					
Salaries	$ 934	$ 30,045	$ -	$ -	$ -
Overtime	17,947	17,583	26,654	25,000	15,000
Retirement	-	6,122	-	-	-
Employment Taxes	-	2,269	-	-	-
Health Insurance	-	6,361	-	-	-
Dental Insurance	-	204	-	-	-
Training/Professional Development	-	-	203	-	1,910
Uniforms	-	3,932	4,238	-	-
Supplies & Materials	2,000	22,398	5,685	16,000	14,090
Small Equipment /Tools	6,920	-	19,175	17,510	17,510
Professional Services	808,577	446,475	410,461	400,000	400,000
Utilities	-	-	-	-	-
Total Operating	836,377	535,389	466,416	458,510	448,510
Capital & Debt					
Capital	2,722,470	7,578,926	9,944,604	5,330,278	10,671,709
Total Capital & Debt	2,722,470	7,578,926	9,944,604	5,330,278	10,671,709
Interfund Transfers					
Transfer to General	184,407	142,277	131,626	147,000	132,000
Transfer to Capital	-	147,060	-	-	-
Total Interfund Transfers	184,407	289,337	131,626	147,000	132,000
Total Expenditures	3,743,254	8,403,652	10,542,646	5,935,788	11,252,219
Revenues Over/(Under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Grants Fund - Five-Year Projection

	Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Revenue					
Intergovernmental					
Federal	$ 6,307,871	$ 2,265,000	$ 1,410,800	$ 2,284,000	$ 536,000
State	-	-	-	-	-
Other	-	-	-	-	-
Total Intergovernmental	6,307,871	2,265,000	1,410,800	2,284,000	536,000
Charges for Services					
Other Charges for Services	-	-	-	-	-
Total Charges for Services	-	-	-	-	-
Miscellaneous					
Donations & Contributions	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-
Transfers In					
From Utility Fund	-	-	-	-	-
From Consolidated Revenue	-	-	-	-	-
From Capital Fund	590,000	16,000	-	32,000	-
From Transportation Fund	40,000	185,000	97,200	180,000	-
Total Transfers In	630,000	201,000	97,200	212,000	-
Total Revenues	6,937,871	2,466,000	1,508,000	2,496,000	536,000
Expenditures					
Operating					
Salaries	$ -	$ -	$ -	$ -	$ -
Overtime	15,000	-	-	-	-
Retirement	-	-	-	-	-
Employment Taxes	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
Training/Professional Development	-	-	-	-	-
Uniforms	-	-	-	-	-
Supplies & Materials	10,000	6,000	6,000	6,000	6,000
Small Equipment /Tools	19,000	30,000	30,000	30,000	30,000
Professional Services	400,000	390,000	390,000	390,000	390,000
Utilities	-	-	-	-	-
Total Operating	444,000	426,000	426,000	426,000	426,000
Capital & Debt					
Capital	6,361,871	1,930,000	972,000	1,960,000	-
Total Capital & Debt	6,361,871	1,930,000	972,000	1,960,000	-
Interfund Transfers					
Transfer to General	132,000	110,000	110,000	110,000	110,000
Transfer to Capital	-	-	-	-	-
Total Interfund Transfers	132,000	110,000	110,000	110,000	110,000
Total Expenditures	6,937,871	2,466,000	1,508,000	2,496,000	536,000
Revenues Over/(Under) Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Tourism Fund - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Taxes					
Hotel/Motel Tax	$ 338,385	$ 350,280	$ 360,991	$ 350,000	$ 353,000
Total Taxes	338,385	350,280	360,991	350,000	353,000
Intergovernmental					
Other Intergovernmental	24,000	39,167	29,415	38,330	45,133
Total Intergovernmental	24,000	39,167	29,415	38,330	45,133
Charges for Services					
Retail Sales	24,981	105,956	14,467	15,000	15,000
Event Revenue	20,084	162,494	11,555	150,000	12,846
Other Charges for Services	16,300	15,872	15,375	16,150	12,075
Total Charges for Services	61,365	284,322	41,396	181,150	39,921
Miscellaneous					
Interest Income	5,775	5,991	3,646	3,600	3,600
Donations and Contributions	508	533	614	300	300
Other Miscellaneous	39	214	(9)	200	124
Total Miscellaneous	6,322	6,737	4,251	4,100	4,024
Total Revenues	430,073	680,507	436,054	573,580	442,078

Tourism Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Revenue
					Taxes
$ 355,000	$ 362,100	$ 369,342	$ 376,729	$ 384,263	Hotel/Motel Tax
355,000	362,100	369,342	376,729	384,263	Total Taxes
					Intergovernmental
30,000	-	-	-	-	Other
30,000	-	-	-	-	Total Intergovernmental
					Charges for Services
15,000	15,150	15,302	15,455	15,609	Retail Sales
-	-	-	-	-	Event Revenue
14,150	14,292	14,434	14,579	14,725	Other Charges for Services
29,150	29,442	29,736	30,033	30,334	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
100	101	102	103	104	Donations & Contributions
4,000	4,001	4,002	4,003	4,004	Total Miscellaneous
418,150	395,543	403,080	410,765	418,601	Total Revenues

Tourism Fund - Five-Year Projection	**Actual 2023**	**Actual 2024**	**Actual 2025**	**Adopted Budget 2026**	**Year-End Estimate 2026**
Expenditures					
Personnel					
Salaries	$ 141,216	$ 156,430	$ 165,485	$ 179,190	$ 179,900
Overtime	-	-	-	-	500
Retirement	19,656	27,746	30,406	34,580	34,580
Employment Taxes	10,163	11,242	11,890	13,720	13,100
Health Insurance	17,097	17,199	19,956	21,960	21,160
Dental Insurance	611	623	602	670	670
Other Insurances	108	129	131	150	130
Training/Professional Development	5,176	6,917	6,664	7,500	5,758
Uniforms	-	344	88	350	400
Total Personnel	194,026	220,631	235,222	258,120	256,198
Operating					
Supplies & Materials	108,720	75,189	57,815	56,560	51,372
Supplies for Resale	17,405	57,440	14,392	14,000	14,000
Small Equipment /Tools	1,765	139	23	200	200
Advertising & Legal Notices	37,998	72,334	56,577	65,000	71,858
Postage/Freight	2,047	1,931	1,398	1,800	1,200
Building/Grounds Maintenance	9,604	10,656	10,839	8,250	8,250
Vehicle Maintenance	-	159	67	500	500
Professional Services	7,273	8,921	18,514	30,500	26,800
Events	55,729	179,161	52,277	160,000	34,002
Insurance and Claims	1,354	2,764	2,865	3,050	2,750
Utilities	4,594	4,540	5,420	5,780	6,000
Total Operating	246,487	413,234	220,187	345,640	216,932
Capital & Debt					
Capital	457	-	-	-	720
Leased Equipment	1,522	1,779	1,355	1,570	1,570
Total Capital & Debt	1,979	1,779	1,355	1,570	2,290
Total Expenditures	442,492	635,643	456,764	605,330	475,420
Revenues Over/(Under) Expenditures	(12,419)	44,864	(20,710)	(31,750)	(33,342)
Beginning Fund Balance	96,270	83,851	128,715	99,456	108,005
Ending Fund Balance	83,851	128,715	108,005	67,706	74,663
Ending Fund Bal as a % of Total Expend.	19%	20%	24%	11%	16%

Tourism Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Expenditures
					Personnel
$ 187,550	$ 193,177	$ 198,972	$ 204,941	$ 211,089	Salaries
-	-	-	-	-	Overtime
37,800	39,690	41,675	43,758	45,946	Retirement
14,350	15,068	15,821	16,612	17,443	Employment Taxes
22,210	24,431	26,874	29,562	32,518	Health Insurance
730	767	805	845	887	Dental Insurance
130	131	133	134	135	Other Insurances
4,800	4,800	4,800	4,800	4,800	Training/Professional Dev
400	400	400	400	400	Uniforms
267,970	278,463	289,479	301,052	313,218	Total Personnel
					Operating
52,960	48,019	48,980	49,959	50,958	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
1,200	1,224	1,248	1,273	1,299	Postage/Freight
8,250	8,415	8,583	8,755	8,930	Building/Grounds Maint
500	510	520	531	541	Vehicle Maint
10,500	5,665	5,835	6,010	6,190	Professional Services
10,000	10,000	10,000	10,000	10,000	Events
2,920	3,008	3,098	3,191	3,286	Insurance and Claims
6,200	6,510	6,836	7,177	7,536	Utilities
171,730	122,835	124,874	126,965	129,112	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
441,270	402,899	415,986	429,683	444,030	Total Expenditures
(23,120)	(7,357)	(12,906)	(18,918)	(25,428)	Revenues Over/(Under) Expenditures
74,663	51,543	44,186	31,281	12,363	Beginning Fund Balance
51,543	44,186	31,281	12,363	(13,066)	Ending Fund Balance
12%	11%	8%	3%	-3%	Ending Fund Bal as a % of Total Expend.

Library Fund - Five-Year Projection

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Taxes					
Ad Valorem Tax	$ 389,724	$ 402,898	$ 407,660	$ 409,000	$ 421,000
Surtax	31,114	32,253	31,644	30,000	30,000
Other Taxes	10,415	10,392	18,946	11,000	18,880
Total Taxes	431,253	445,544	458,250	450,000	469,880
Intergovernmental					
Federal	-	-	18,627	-	-
State	25,287	78,470	18,781	46,585	46,585
Total Intergovernmental	25,287	78,470	37,408	46,585	46,585
Charges for Services					
Rental Income	1,724	63	-	-	-
Fines and Forfeitures	7,979	187	211	100	400
Other Charges for Services	30,892	32,152	42,717	40,800	41,570
Total Charges for Services	40,595	32,403	42,928	40,900	41,970
Miscellaneous					
Interest Income	30,082	35,342	32,072	40,000	32,000
Donations and Contributions	17,275	31,607	23,631	7,000	18,650
Reimbursements	-	-	5,221	-	-
Other Miscellaneous	2,340	2,528	1,963	2,000	2,010
Total Miscellaneous	49,698	69,477	62,887	49,000	52,660
Transfers In					
From Capital Fund	175,000	175,000	175,000	175,000	175,000
Total Transfers In	175,000	175,000	175,000	175,000	175,000
Total Revenues	721,832	800,893	776,474	761,485	786,095

Library Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Revenue
					Taxes
$ 426,000	$ 432,390	$ 438,876	$ 445,459	$ 452,141	Ad Valorem Tax
30,000	30,900	31,827	32,782	33,765	Surtax
19,200	19,392	19,586	19,782	19,980	Other Taxes
475,200	482,682	490,289	498,023	505,886	Total Taxes
					Intergovernmental
-	-	-	-	-	
46,585	46,585	46,585	46,585	46,585	State
46,585	46,585	46,585	46,585	46,585	Total Intergovernmental
					Charges for Services
-	-	-	-	-	Rental Income
200	202	204	206	208	Fines & Forfeitures
41,870	42,289	42,712	43,139	43,570	Other Charges for Services
42,070	42,491	42,916	43,345	43,778	Total Charges for Services
					Miscellaneous
32,000	32,320	32,643	32,970	33,299	Interest Income
18,000	18,180	18,362	18,545	18,731	Donations & Contributions
-	-	-	-	-	Reimbursements
2,000	2,020	2,040	2,061	2,081	Other Miscellaneous
52,000	52,520	53,045	53,576	54,111	Total Miscellaneous
					Transfers In
175,000	175,000	175,000	175,000	175,000	From Capital Fund
175,000	175,000	175,000	175,000	175,000	Total Transfers In
790,855	799,278	807,835	816,528	825,360	Total Revenues

Library Fund - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Expenditures					
Personnel					
Salaries	$ 263,600	$ 288,152	$ 290,831	$ 352,660	$ 306,090
Overtime	94	101	-	500	-
Retirement	45,720	51,038	50,976	64,290	50,000
Employment Taxes	19,771	21,528	21,669	27,020	23,000
Health Insurance	50,734	44,917	50,136	56,530	40,500
Dental Insurance	1,812	1,592	1,465	1,710	1,310
Other Insurances	320	402	192	370	300
Training/Professional Development	4,487	4,650	11,465	7,500	7,500
Uniforms	358	679	579	900	1,100
Total Personnel	386,896	413,059	427,313	511,480	429,800
Operating					
Supplies & Materials	105,932	166,410	140,835	153,935	153,935
Small Equipment /Tools	1,143	383	1,691	450	450
Advertising & Legal Notices	-	311	249	500	250
Postage/Freight	3,148	3,162	2,108	2,000	2,000
Building/Grounds Maintenance	9,706	14,077	19,308	17,000	17,000
Hardware/Software Maintenance	38,902	4,684	2,442	5,000	5,000
Professional Services	32,225	52,243	57,284	59,470	73,150
Insurance and Claims	34,553	35,001	35,475	38,270	32,160
Utilities	41,241	23,666	24,246	32,100	24,600
Total Operating	266,852	299,937	283,638	308,725	308,545
Capital & Debt					
Capital	-	-	8,970	-	-
Leased Equipment	3,051	4,002	4,766	5,600	4,000
Total Capital & Debt	3,051	4,002	13,736	5,600	4,000
Total Expenditures	656,799	716,997	724,687	825,805	742,345
Revenues Over/(Under) Expenditures	65,033	83,896	51,787	(64,320)	43,750
Beginning Fund Balance	628,782	693,815	777,711	758,971	829,498
Ending Fund Balance	693,815	777,711	829,498	694,651	873,248
Ending Fund Bal as a % of Total Expend.	106%	108%	114%	84%	118%

Library Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Expenditures
					Personnel
$ 324,870	$ 334,616	$ 344,655	$ 354,994	$ 365,644	Salaries
-	-	-	-	-	Overtime
49,210	51,671	54,254	56,967	59,815	Retirement
24,890	25,637	26,406	27,198	28,014	Employment Taxes
38,130	41,943	46,137	50,751	55,826	Health Insurance
1,250	1,313	1,378	1,447	1,519	Dental Insurance
220	220	220	220	220	Other Insurances
7,500	7,500	7,500	7,500	7,500	Training/Professional Dev
1,100	1,100	1,100	1,100	1,100	Uniforms
447,170	463,999	481,650	500,177	519,639	Total Personnel
					Operating
160,085	163,287	166,552	169,883	173,281	Supplies & Materials
450	459	468	478	487	Small Equipment/Tools
500	510	520	531	541	Advertising & Legal Notices
2,000	2,040	2,081	2,122	2,165	Postage/Freight
7,000	7,140	7,283	7,428	7,577	Building/Grounds Maint
5,000	5,350	5,725	6,125	6,554	Hardware/Software Maint
71,380	73,521	75,727	77,999	80,339	Professional Services
35,500	37,275	39,139	41,096	43,150	Insurance and Claims
25,370	26,639	27,970	29,369	30,837	Utilities
307,285	316,221	325,465	335,031	344,932	Total Operating
					Capital & Debt
-	-	-	-	-	Capital
4,000	4,080	4,162	4,245	4,330	Leased Equipment
4,000	4,080	4,162	4,245	4,330	Total Capital & Debt
758,455	784,299	811,277	839,453	868,900	Total Expenditures
32,400	14,978	(3,442)	(22,925)	(43,540)	Revenues Over/(Under) Expenditures
873,248	905,648	920,626	917,184	894,259	Beginning Fund Balance
905,648	920,626	917,184	894,259	850,719	Ending Fund Balance
119%	117%	113%	107%	98%	Ending Fund Bal as a % of Total Expend.

Consolidated Special Revenue Fund - Five-Year Projection

	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Year-End Estimate 2026
Revenue					
Charges for Services					
Other Charges for Services	$ 43,761	$ 46,613	$ 65,032	$ 50,000	$ 2,500
Total Charges for Services	43,761	46,613	65,032	50,000	2,500
Miscellaneous					
Interest Income	3,027	12,194	4,490	4,500	4,200
Reimbursements	15,163	-	-	-	-
Donations and Contributions	9,271	19,954	205,469	-	10,670
Total Miscellaneous	27,462	32,147	209,959	4,500	14,870
Total Revenues	71,223	78,761	274,990	54,500	17,370
Expenditures					
Personnel					
Overtime	$ -	$ 15,163	$ -	$ -	$ -
Training/Professional Development	2,810	233	5,350	15,000	11,000
Total Personnel	2,810	15,396	5,350	15,000	11,000
Operating					
Supplies & Materials	23,062	35,613	40,261	104,700	81,951
Building/Grounds Maintenance	750	7,455	-	-	1,510
Hardware/Software Maintenance	-	-	140	-	-
Professional Services	-	-	15,000	3,000	-
Total Operating	23,812	43,068	55,401	107,700	83,461
Capital & Debt					
Capital	11,240	11,928	86,456	51,710	48,499
Total Capital & Debt	11,240	11,928	86,456	51,710	48,499
Interfund Transfers					
Transfer to Grants	-	-	-	113,000	113,718
Total Interfund Transfers	-	-	-	113,000	113,718
Total Expenditures	37,862	70,392	147,206	287,410	256,678
Revenues Over/(Under) Expenditures	33,361	8,369	127,784	(232,910)	(239,308)
Beginning Fund Balance	$ 308,585	$ 341,946	$ 350,315	$ 408,170	$ 478,099
Ending Fund Balance	341,946	350,315	478,099	175,260	238,791
Ending Fund Balance as a % of Total Expend.	903%	498%	325%	61%	93%

Consolidated Special Revenue Fund - Five-Year Projection

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	
					Revenue
					Charges for Services
$ -	$ -	$ -	$ -	$ -	Other Charges for Services
-	-	-	-	-	Total Charges for Services
					Miscellaneous
-	-	-	-	-	Interest Income
-	-	-	-	-	Reimbursements
5,000	5,050	5,101	5,152	5,203	Donations and Contributions
5,000	5,050	5,101	5,152	5,203	Total Miscellaneous
5,000	5,050	5,101	5,152	5,203	Total Revenues
					Expenditures
					Personnel
$ -	$ -	$ -	$ -	$ -	Overtime
12,500	5,750	5,865	5,982	6,102	Professional Development
12,500	5,750	5,865	5,982	6,102	Total Personnel
					Operating
45,570	-	-	-	-	Supplies & Materials
-	-	-	-	-	Building/Grounds Maintenance
-	-	-	-	-	Hardware/Software Maintenance
-	-	-	-	-	Professional Services
45,570	-	-	-	-	Total Operating
					Capital & Debt
47,360	-	-	-	-	Capital
47,360	-	-	-	-	Total Capital & Debt
					Interfund Transfers
-	-	-	-	-	Transfer to Grants
-	-	-	-	-	Total Interfund Transfers
105,430	5,750	5,865	5,982	6,102	Total Expenditures
(100,430)	(700)	(765)	(831)	(899)	Revenues Over/(Under) Expenditures
$ 238,791	$ 138,361	$ 137,661	$ 136,896	$ 136,066	Beginning Fund Balance
138,361	137,661	136,896	136,066	135,167	Ending Fund Balance
131%	2394%	2334%	2274%	2215%	Ending Fund Balance as a % of Total Expend.

Utility Admin - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Estimated 2026
Operating Revenues					
Admin Fee	$ 579,414	$ 446,485	$ 597,120	$ 710,800	$ 635,150
Charges for Services	2,820	3,375	16,016	4,500	52,500
Total Operating Revenues	$ 582,234	$ 449,860	$ 613,135	$ 715,300	$ 687,650
Operating Expenses					
Wages & Benefits	$ 146,628	$ 181,929	$ 253,305	$ 277,480	$ 276,430
Utilities	89,872	95,670	110,959	112,100	120,620
Insurance	161,857	979	1,258	1,360	1,320
Other Operating Expenses	154,631	170,268	245,864	270,960	235,220
Vehicle Operating Expenses	1,111	871	1,980	3,500	3,500
Capital Outlay	-	-	-	50,000	50,560
Total Operating Expenses	$ 554,100	$ 449,717	$ 613,365	$ 715,400	$ 687,650
Operating Income (Loss)	$ 28,135	$ 144	$ (230)	$ (100)	$ -
Nonoperating Revenues (Expenses)					
Other Revenue	$ 1,632	$ (144)	$ 230	$ 100	$ -
Total Nonoperating Revenues (Exp)	$ 1,632	$ (144)	$ 230	$ 100	$ -
Net Income (Loss)	$ -	$ -	$ -	$ -	$ -
Beginning Cash	$ -	$ -	$ -	$ -	$ -
Ending Cash	$ -	$ -	$ -	$ -	$ -

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Utility Admin - Five-Year Projection
					Operating Revenues
$ 712,010	$ 743,471	$ 776,383	$ 810,815	$ 846,839	Admin Fee
52,500	54,075	55,697	57,368	59,089	Charges for Services
$ 764,510	$ 797,546	$ 832,080	$ 868,183	$ 905,929	**Total Operating Revenues**
					Operating Expenses
$ 374,040	$ 392,742	$ 412,379	$ 432,998	$ 454,648	Wages & Benefits
127,600	133,980	140,679	147,713	155,099	Utilities
1,360	1,469	1,586	1,713	1,850	Insurance
257,410	265,132	273,086	281,279	289,717	Other Operating Expenses
4,100	4,223	4,350	4,480	4,615	Other Vehicle Operating Expenses
-	-	-	-	-	Capital Outlay
$ 764,510	$ 797,546	$ 832,080	$ 868,183	$ 905,929	**Total Operating Expenses**
$ -	$ -	$ -	$ -	$ -	**Operating Income (Loss)**
					Nonoperating Rev (Exp)
$ -	$ -	$ -	$ -	$ -	Other Revenue
$ -	$ -	$ -	$ -	$ -	**Total Nonoperating Rev (Exp)**
$ -	$ -	$ -	$ -	$ -	**Net Income (Loss)**
$ -	$ -	$ -	$ -	$ -	**Beginning Cash**
$ -	$ -	$ -	$ -	$ -	**Ending Cash**

Electric - Five-Year Projection		Actual 2023		Actual 2024		Actual 2025		Adopted Budget 2026		Estimated 2026
Operating Revenues										
Charges for Services	$	17,302,724	$	17,693,360	$	18,422,715	$	19,225,000	$	19,840,017
Miscellaneous		19,084		18,183		48,701		15,000		49,950
Total Operating Revenues	$	17,321,808	$	17,711,543	$	18,471,416	$	19,240,000	$	19,889,967
Operating Expenses										
Wages and benefits	$	1,045,491	$	1,063,283	$	1,268,715	$	1,554,090	$	1,443,670
Franchise fees		1,692,646		1,380,709		1,473,130		1,500,560		1,500,560
Purchased power		10,189,514		10,013,577		10,169,670		11,320,000		11,320,000
Generator fuel		753,796		813,391		794,847		1,000,000		1,000,000
Materials and supplies		149,002		77,495		165,278		177,850		178,315
Repairs and maintenance		228,138		160,632		272,519		332,000		348,367
Utilities		43,100		23,074		17,142		26,650		20,630
Contracted services		438,469		457,494		406,815		490,700		490,700
Other operating expenses		1,161,677		590,467		232,788		463,613		485,613
Admin fee		1,415,410		1,427,360		1,595,172		1,538,300		1,703,460
Insurance		135,334		284,853		303,791		320,000		306,050
Operating transfers		47,226		525,837		-		-		-
Capital Outlay		1,032,309		5,492,155		3,289,098		593,000		617,685
Total Operating Expenses	$	18,332,112	$	22,310,328	$	19,988,967	$	19,316,763	$	19,415,050
Operating Income (Loss)	$	(1,010,304)	$	(4,598,785)	$	(1,517,551)	$	(76,763)	$	474,917
Nonoperating Revenues (Expenses)										
Interest Income	$	279,610	$	214,420	$	68,351	$	90,000	$	42,000
Other Revenue		135,004		914,019		218		135,000		135,860
Interfund Loan		-		-		500,000		-		(500,000)
Total Nonoperating Revenues (Ex	$	414,613	$	1,128,439	$	568,570	$	225,000	$	(322,140)
Net Income (Loss)	$	(595,691)	$	(3,470,346)	$	(948,981)	$	148,237	$	152,777
Beginning Cash	$	5,167,148	$	4,571,457	$	1,101,111	$	473,480	$	152,130
Ending Cash	$	4,571,457	$	1,101,111	$	152,130	$	621,717	$	304,907
										2%

	Proposed Budget 2027		Projected 2028		Projected 2029		Projected 2030		Projected 2031	Electric - Five-Year Projection
										Operating Revenues
$	20,417,072	$	21,642,096	$	22,940,622	$	24,087,653	$	25,292,036	Charges for Services
	15,000		15,000		15,000		15,000		15,000	Miscellaneous
$	20,432,072	$	21,657,096	$	22,955,622	$	24,102,653	$	25,307,036	**Total Operating Revenues**
										Operating Expenses
$	1,551,430	$	1,629,002	$	1,710,452	$	1,795,974	$	1,885,773	Wages and benefits
	1,500,560		1,690,568		1,795,250		1,887,012		1,983,363	Franchise fees
	11,320,000		11,886,000		12,480,300		13,104,315		13,759,531	Purchased power
	1,000,000		1,030,000		1,060,900		1,092,727		1,125,509	Generator fuel
	203,750		209,863		216,158		222,643		229,322	Materials and supplies
	441,200		454,436		468,069		482,111		496,574	Repairs and maintenance
	21,040		21,671		22,321		22,991		23,681	Utilities
	590,700		608,421		626,674		645,474		664,838	Contracted services
	526,613		531,879		537,198		542,570		547,996	Other operating expenses
	1,687,560		1,738,187		1,790,332		1,844,042		1,899,364	Admin fee
	330,530		347,057		364,409		382,630		401,761	Insurance
	-		-		-		-		-	Operating transfers
	1,282,180		700,000		700,000		3,600,000		1,000,000	Capital Outlay
$	20,455,563	$	20,847,082	$	21,772,063	$	25,622,490	$	24,017,711	**Total Operating Expenses**
$	(23,491)	$	810,014	$	1,183,559	$	(1,519,836)	$	1,289,324	**Operating Income (Loss)**
										Nonoperating Rev (Exp)
$	50,000	$	51,500	$	53,045	$	54,636	$	56,275	Interest Income
	-		-		-		-		-	Other Revenue
	-		-		-		-		-	Interfund Loan
$	50,000	$	51,500	$	53,045	$	54,636	$	56,275	**Total Nonoperating Rev (Exp)**
$	26,509	$	861,514	$	1,236,604	$	(1,465,200)	$	1,345,600	**Net Income (Loss)**
$	304,907	$	331,416	$	1,192,930	$	2,429,534	$	964,334	**Beginning Cash**
$	331,416	$	1,192,930	$	2,429,534	$	964,334	$	2,309,934	**Ending Cash**
	2%		6%		11%		4%		10%	

Water - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Estimated 2026
Operating Revenues					
Charges for Services	$ 2,501,417	$ 2,615,514	$ 2,746,364	$ 2,828,049	$ 2,849,569
Total Operating Revenues	$ 2,501,417	$ 2,615,514	$ 2,746,364	$ 2,828,049	$ 2,849,569
Operating Expenses					
Wages and benefits	$ 730,384	$ 734,633	$ 868,350	$ 1,223,630	$ 1,081,110
Contracted services	44,648	132,283	54,029	68,500	83,584
Materials and supplies	89,383	75,537	118,169	135,500	135,500
Repairs and maintenance	320,822	253,126	459,786	538,000	564,520
Utilities	159,394	154,443	327,217	354,500	329,500
Insurance	52,470	109,312	109,850	118,640	105,620
Admin Fee	232,794	218,177	257,608	226,500	248,860
Other Operating Expenses	171,842	159,758	305,168	113,600	113,600
Debt Service:					
Principal	225,000	235,000	235,000	240,000	240,000
Interest	21,389	18,884	11,597	11,063	11,063
Debt administration	1,250	1,250	1,250	1,250	1,250
Capital Outlay	207,278	496,445	334,888	1,252,500	1,252,500
Total Operating Expenses	$ 2,256,653	$ 2,588,849	$ 3,082,912	$ 4,283,683	$ 4,167,107
Operating Income (Loss)	$ 244,764	$ 26,665	$ (336,548)	$ (1,455,634)	$ (1,317,538)
Nonoperating Revenues (Expenses)					
Interest Income	$ 289,741	$ 292,637	$ 258,789	$ 252,000	$ 254,000
Sale of Surplus Property	14,968	12,541	27,090	-	4,610
Interfund Loan	-	-	(500,000)	-	500,000
Other Revenue	624	408,099	21,956	500	500
Total Nonoperating Rev/ (Exp)	$ 305,333	$ 713,277	$ (192,166)	$ 252,500	$ 759,110
Net Income (Loss)	$ 550,096	$ 739,943	$ (528,714)	$ (1,203,134)	$ (558,428)
Beginning Cash	$ 4,464,314	$ 5,014,410	$ 5,754,353	$ 4,498,178	$ 5,225,639
Ending Cash	$ 5,014,410	$ 5,754,353	$ 5,225,639	$ 3,295,044	$ 4,667,211
					160%

Water - Five-Year Projection	Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Operating Revenues					
Charges for Services	$ 2,909,823	$ 3,055,314	$ 3,208,080	$ 3,400,565	$ 3,604,599
Total Operating Revenues	$ 2,909,823	$ 3,055,314	$ 3,208,080	$ 3,400,565	$ 3,604,599
Operating Expenses					
Wages and benefits	$ 1,113,115	$ 1,168,771	$ 1,227,209	$ 1,288,570	$ 1,352,998
Contracted services	108,375	111,626	114,975	118,424	121,977
Materials and supplies	171,000	176,130	181,414	186,856	192,462
Repairs and maintenance	631,200	650,136	669,640	689,729	710,421
Utilities	339,900	350,097	360,600	371,418	382,560
Insurance	114,070	123,196	133,051	143,695	155,191
Admin Fee	244,470	256,694	269,528	285,700	302,842
Other Operating Expenses	98,600	99,586	100,582	101,588	102,604
Debt Service:					
Principal	240,000	245,000	250,000	40,000	-
Interest	8,448	5,832	3,162	436	-
Debt administration	1,250	1,250	1,250	1,250	-
Capital Outlay	1,344,330	728,600	1,016,194	1,396,194	1,416,194
Total Operating Expenses	$ 4,414,758	$ 3,916,917	$ 4,327,605	$ 4,623,860	$ 4,737,249
Operating Income (Loss)	$ (1,504,935)	$ (861,603)	$ (1,119,526)	$ (1,223,296)	$ (1,132,651)
Nonoperating Rev (Exp)					
Interest Income	$ 254,000	$ 261,620	$ 269,469	$ 277,553	$ 285,879
Sale of Surplus Property	-	-	-	-	-
Interfund Loan	-	-	-	-	-
Other Revenue	500	-	-	-	-
Total Nonoperating Rev (Exp)	$ 254,500	$ 261,620	$ 269,469	$ 277,553	$ 285,879
Net Income (Loss)	$ (1,250,435)	$ (599,983)	$ (850,057)	$ (945,743)	$ (846,771)
Beginning Cash	$ 4,667,211	$ 3,416,776	$ 2,816,793	$ 1,966,736	$ 1,020,993
Ending Cash	$ 3,416,776	$ 2,816,793	$ 1,966,736	$ 1,020,993	$ 174,222
	111%	88%	59%	32%	5%

Sewer - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Estimated 2026
Operating Revenues					
Charges for Services	$ 2,676,181	$ 2,421,427	$ 2,938,245	$ 2,416,500	$ 2,655,500
Total Operating Revenues	$ 2,676,181	$ 2,421,427	$ 2,938,245	$ 2,416,500	$ 2,655,500
Operating Expenses					
Wages & Benefits	$ 583,526	$ 482,702	$ 527,797	$ 691,895	$ 647,480
Utilities	138,458	126,897	133,420	142,570	143,830
Insurance	110,469	135,671	139,338	150,490	136,430
Admin Fee	226,457	203,159	261,789	193,400	232,510
Other Operating Expenses	1,109,645	916,658	440,072	590,710	768,066
Vehicle Operating Expenses	58,415	23,212	32,369	70,500	70,500
Debt Service:					
Principal	505,000	495,000	-	-	-
Interest	4,066	3,880	-	-	-
Debt administration	318	318	-	-	-
Capital Outlay	83,849	508,444	936,690	177,000	2,096,140
Total Operating Expenses	$ 2,820,202	$ 2,895,942	$ 2,471,476	$ 2,016,565	$ 4,094,956
Operating Income (Loss)	$ (144,021)	$ (474,515)	$ 466,769	$ 399,935	$ (1,439,456)
Nonoperating Revenues (Expenses)					
Interest Income	$ 141,878	221,907	163,580	$ 180,000	$ 180,000
Other Revenue	24,944	1,613,559	6,700	5,000	5,000
Sale of Surplus Property	13,941	15,081	11,685	-	-
Proceeds from Debt Issue	-	-	-	-	-
Total Nonoperating Revenues (Ex	$ 180,763	$ 1,850,548	$ 181,965	$ 185,000	$ 185,000
Net Income (Loss)	$ 36,743	$ 1,376,033	$ 648,734	$ 584,935	$ (1,254,456)
Beginning Cash	$ 2,204,486	$ 2,241,228	$ 3,617,261	$ 1,324,431	$ 4,265,995
Ending Cash	$ 2,241,228	$ 3,617,261	$ 4,265,995	$ 1,909,366	$ 3,011,539
					74%

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Sewer - Five-Year Projection
					Operating Revenues
$ 2,735,120	$ 2,817,174	$ 3,901,689	$ 3,988,739	$ 4,078,402	Charges for Services
$ 2,735,120	$ 2,817,174	$ 3,901,689	$ 3,988,739	$ 4,078,402	**Total Operating Revenues**
					Operating Expenses
$ 683,515	$ 717,691	$ 753,575	$ 791,254	$ 830,817	Wages & Benefits
148,370	152,821	157,406	162,128	166,992	Utilities
147,340	159,127	171,857	185,606	200,454	Insurance
230,380	237,291	244,410	251,742	259,295	Admin Fee
576,798	594,102	611,925	630,283	649,191	Other Operating Expenses
72,500	74,675	76,915	79,223	81,599	Other Vehicle Operating Expenses
					Debt Service:
-	-	-	1,500,000	1,500,000	Principal
-	-	-	150,000	150,000	Interest
-	-	-	2,000	2,000	Debt administration
723,100	345,000	20,300,000	300,000	300,000	Capital Outlay
$ 2,582,003	$ 2,280,707	$ 22,316,089	$ 4,052,236	$ 4,140,348	**Total Operating Expenses**
$ 153,117	$ 536,466	$ (18,414,400)	$ (63,496)	$ (61,947)	**Operating Income (Loss)**
					Nonoperating Rev (Exp)
$ 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	$ 190,400	$ 20,195,962	$ 201,691	$ 207,592	**Total Nonoperating Rev (Exp)**
$ 338,117	$ 726,866	$ 1,781,562	$ 138,195	$ 145,645	**Net Income (Loss)**
$ 3,011,539	$ 3,349,656	$ 4,076,522	$ 5,858,084	$ 5,996,279	**Beginning Cash**
$ 3,349,656	$ 4,076,522	$ 5,858,084	$ 5,996,279	$ 6,141,924	**Ending Cash**
180%	211%	291%	160%	160%	

Sanitation - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Estimated 2026
Operating Revenues					
Charges for Services	$ 3,957,146	$ 3,599,701	$ 3,881,779	$ 3,848,000	$ 3,990,400
Total Operating Revenues	$ 3,957,146	$ 3,599,701	$ 3,881,779	$ 3,848,000	$ 3,990,400
Operating Expenses					
Wages & Benefits	$ 1,470,955	$ 1,433,195	$ 1,623,416	$ 1,889,080	$ 1,774,152
Landfill Service	1,035,476	907,971	923,515	915,240	915,240
Utilities	14,290	9,994	12,537	13,090	16,270
Insurance	12,831	26,520	28,845	31,150	28,700
Admin Fee	336,498	277,874	335,774	307,800	344,300
Other Operating Expenses	260,252	117,928	128,240	214,300	267,120
Vehicle Operating Expense	619,903	448,935	507,665	601,000	551,000
Capital Outlay	176,437	329,766	854,134	455,000	401,150
Total Operating Expenses	$ 3,926,643	$ 3,552,183	$ 4,414,126	$ 4,426,660	$ 4,297,932
Operating Income (Loss)	$ 30,503	$ 47,518	$ (532,347)	$ (578,660)	$ (307,532)
Nonoperating Revenues					
Interest Income	$ 82,439	$ 95,992	$ 57,610	$ 65,000	$ 60,000
Sale of Surplus Property	183,549	1,504	39,438	-	5,380
Total Nonoperating	$ 265,987	$ 97,496	$ 97,048	$ 65,000	$ 65,380
Net Income (Loss)	$ 296,490	$ 145,014	$ (435,299)	$ (513,660)	$ (242,152)
Beginning Cash	$ 1,160,384	$ 1,456,874	$ 1,601,889	$ 950,079	$ 1,166,589
Ending Cash	$ 1,456,874	$ 1,601,889	$ 1,166,589	$ 436,419	$ 924,437
					24%

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Sanitation - Five-Year Projection
					Operating Revenues
$ 4,150,380	$ 4,399,403	$ 4,663,367	$ 4,896,535	$ 5,141,362	Charges for Services
$ 4,150,380	$ 4,399,403	$ 4,663,367	$ 4,896,535	$ 5,141,362	**Total Operating Revenues**
					Operating Expenses
$ 1,923,610	$ 2,019,791	$ 2,120,780	$ 2,226,819	$ 2,338,160	Wages & Benefits
915,240	928,969	942,903	957,047	971,402	Landfill Service
16,760	17,598	18,478	19,402	20,372	Utilities
30,990	33,469	36,147	39,038	42,162	Insurance
344,440	365,106	387,013	406,363	426,682	Admin Fee
636,700	241,434	246,263	251,188	256,212	Other Operating Expenses
585,500	603,065	621,157	639,792	658,985	Vehicle Operating Expenses
335,000	475,000	-	3,650,000	400,000	Capital Outlay
$ 4,788,240	$ 4,684,432	$ 4,372,740	$ 8,189,649	$ 5,113,974	**Total Operating Expenses**
$ (637,860)	$ (285,029)	$ 290,627	$ (3,293,114)	$ 27,388	**Operating Income (Loss)**
					Nonoperating Rev
$ 60,000	$ 61,800	$ 63,654	$ 65,564	$ 67,531	Interest Income
-	-	-	-	-	Sale of Surplus Property
$ 60,000	$ 61,800	$ 63,654	$ 65,564	$ 67,531	**Total Nonoperating**
$ (577,860)	$ (223,229)	$ 354,281	$ (3,227,550)	$ 94,918	**Net Income (Loss)**
$ 924,437	$ 346,577	$ 123,349	$ 477,629	$ (2,749,921)	**Beginning Cash**
$ 346,577	$ 123,349	$ 477,629	$ (2,749,921)	$ (2,655,003)	**Ending Cash**
8%	3%	11%	-61%	-56%	

Fiber - Five-Year Projection	Actual 2023	Actual 2024	Actual 2025	Adopted Budget 2026	Estimated 2026
Operating Revenues					
Charges for Services	$ 82,591	$ 74,909	$ 73,273	$ 75,000	$ 65,000
Total Operating Revenues	$ 82,591	$ 74,909	$ 73,273	$ 75,000	$ 65,000
Operating Expenses					
Utilities	$ 33,561	$ 36,253	$ 36,612	$ 36,620	$ 36,620
Admin Fee	6,856	5,785	11,972	6,000	5,690
Other Operating Expenses	27,276	177	10,248	24,000	24,280
Capital Outlay	17,219	-	-	25,000	25,000
Total Operating Expenses	$ 84,912	$ 42,215	$ 58,832	$ 91,620	$ 91,590
Operating Income (Loss)	$ (2,321)	$ 32,694	$ 14,441	$ (16,620)	$ (26,590)
Nonoperating Rev (Exp)					
Interest Income	$ 826	$ 1,805	$ 2,993	$ 1,000	$ 3,500
Sale of Surplus Property	-	-	64,569	-	-
Total Nonoperating Rev (Exp)	$ 826	$ 1,805	$ 67,562	$ 1,000	$ 3,500
Net Income (Loss)	$ (1,496)	$ 34,499	$ 82,002	$ (15,620)	$ (23,090)
Beginning Cash	$ 16,164	$ 14,669	$ 49,168	$ 59,348	$ 131,171
Ending Cash	$ 14,669	$ 49,168	$ 131,171	$ 43,728	$ 108,081
					162%

Proposed Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Fiber - Five-Year Projection
					Operating Revenues
$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	Charges for Services
$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	**Total Operating Revenues**
					Operating Expenses
$ 36,620	$ 37,719	$ 38,850	$ 40,016	$ 41,216	Utilities
5,060	5,212	5,368	5,529	5,695	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
$ 90,680	$ 92,650	$ 94,680	$ 96,770	$ 98,923	**Total Operating Expenses**
$ (30,680)	$ (32,650)	$ (34,680)	$ (36,770)	$ (38,923)	**Operating Income (Loss)**
					Nonoperating Rev (Exp)
$ 1,000	$ 1,030	$ 1,061	$ 1,093	$ 1,126	Interest Income
-	-	-	-	-	Sale of Surplus Property
$ 1,000	$ 1,030	$ 1,061	$ 1,093	$ 1,126	**Total Nonoperating Rev (Exp)**
$ (29,680)	$ (31,620)	$ (33,619)	$ (35,678)	$ (37,798)	**Net Income (Loss)**
$ 108,081	$ 78,401	$ 46,780	$ 13,161	$ (22,516)	**Beginning Cash**
$ 78,401	$ 46,780	$ 13,161	$ (22,516)	$ (60,314)	**Ending Cash**
119%	69%	19%	-31%	-82%	

City of West Plains

Utility Rates - 2026 (Current) and 2027 (Proposed)

Electric Rates

	2026	2027
Residential		
Facility Charge	$ 21.05	$ 21.68
Energy (per KWHR)	$0.1051	$0.1083
Commercial I (No Demand)		
Facility Charge	$ 31.61	$ 32.56
Energy	$0.1373	$0.1414
Commercial II (Demand)		
Facility Charge	$ 72.93	$ 75.12
Demand	$ 7.91	$ 8.15
Energy	$0.0815	$0.0839
Industrial (Demand)		
Facility Charge	$ 97.24	$ 100.16
Demand	$ 7.91	$ 8.15
Energy	$0.0758	$0.0781

Water Rates

	2026	2027
Facility Charge (Treatment and Delivery)		
<1"	$ 16.16	$ 16.64
1"-≤ 2"	$ 33.66	$ 34.67
>2"-4"≤	$ 84.11	$ 86.63
4">	$ 244.60	$ 251.94
Usage Per 1,000 Gallon		
>1,000	$ 3.62	$ 3.73
Primacy Fee (MoDNR Mandate)		
2027 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

Sewer Rates

	2026	2027
Facility Charge (Minimum/Base Rate)		
Residential	$ 17.85	$ 18.39
Commercial	$ 37.32	$ 38.44
Usage Per 1,000 Gallon		
>1,000	$ 3.30	$ 3.40

Sanitation Rates

*Selected rates shown for example - all rates increased 4%

	2026	2027
Residential Trash Pick-Up		
Once Weekly	$ 15.50	$ 16.10
Twice Weekly	$ 31.00	$ 32.20
Commercial Trash Pick-Up (not dumpsters)		
Once Weekly	$ 23.00	$ 24.00
Twice Weekly	$ 46.00	$ 48.00
Commercial Dumpster Rates		
1 Yard; 1x per week	$ 44.10	$ 45.90
4 Yard; 4x per week	$ 361.00	$ 375.50
6 Yard; 4x per week	$ 443.05	$ 460.75
10 Yard; 6x per week	$ 1,076.50	$ 1,119.60
Transfer Station		
Disposal per ton	$ 65.60	$ 68.20
Minimum fee		
for 1st 1/2 ton (1,000 lbs)	$ 32.80	$ 34.10
Brush disposal per ton	$ 46.00	$ 48.00
Minimum fee (1st 500 lbs)	$ 28.60	$ 29.80

Personnel Schedule

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

Title	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub
	2026 Budget			2027 Budget			Variance		
GENERAL FUND									
City Administrator	1.0			1.0					
City Clerk	1.0			1.0					
Total City Administrator	2.0	-	-	2.0	-	-	-	-	-
Human Resources Manager	1.0			1.0			-		
Total Human Resources	1.0	-	-	1.0	-	-	-	-	-
System Administrator	2.0			2.0					
Total Information Technology	2.0	-	-	2.0	-	-	-	-	-
Public Relations Specialist	1.0			1.0					
Total Public Relations	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	1.0			1.0			-		
Total Finance	11.0	-	-	11.0	-	-	-	-	-
Planning Director	1.0			1.0					
Project Coordinator	1.0			1.0					
GIS Coordinator	1.0			1.0					
Planning Technician	2.0			2.0					
Administrative Assistant	1.0			-			(1.0)		
Total Planning	6.0	-	-	5.0	-	-	(1.0)	-	-
Building Official	1.0			1.0					
Code Enforcement Officer	1.0			1.0					
Total Building/Code Enforcement	2.0	-	-	2.0	-	-	-	-	-
Downtown Coordinator	1.0			1.0			-		
Total Downtown Invest	1.0	-	-	1.0	-	-	-	-	-
City Attorney			0.2			0.2			
Prosecuting Attorney			0.2			0.2			
Administrative Assistant	1.0			1.0					
Total City Attorney	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					
Total Municipal Court	2.0	-	0.2	2.0	-	0.2	-	-	-

Title	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub
	2026 Budget			2027 Budget			Variance		
GENERAL FUND (continued)									
Police Chief	1.0			1.0					
Lieutenant	2.0			2.0					
Detective Sergeant	1.0			1.0					
Sergeant	3.0			4.0			1.0		
Detective	3.0			3.0					
Corporal	4.0			6.0			2.0		
Police Officer	18.0		0.25	15.0		0.25	(3.0)		
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					
Total Police	39.0	2.0	0.25	39.0	2.0	0.25	-	-	-
Animal Control Officer	1.0			1.0					
Total Animal Control	1.0	-	-	1.0	-	-	-	-	-
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	0.44				
Total Fire	15.0	1.16	-	15.0	1.10	-	-	-	-
Airport Crew Leader	1.0			1.0					
Airport Attendant	1.0			1.0					
Total Airport	2.0	-	-	2.0	-	-	-	-	-
Cemetery Crew Leader	1.0			1.0					
Equipment Operator	1.0			1.0					
Total Cemetery	2.0	-	-	2.0	-	-	-	-	-
Fleet Maintenance Crew Leader	1.0			1.0					
Fleet Maintenance Mechanic	2.0			2.0					
Total Shop (Fleet)	3.0	-	-	3.0	-	-	-	-	-
Facilities Maintenance Manager	1.0			1.0					
Facilities Maint Technician	-			1.0			1.0		
Custodian	2.0			1.0			(1.0)		
Total Facilities Maintenance	3.0	-	-	3.0	-	-	-	-	-
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	2.0	1.0		2.0	1.0				
Administrative Assistant		0.7			0.7				
Total Civic Center	7.0	1.7	-	7.0	1.7	-	-	-	-

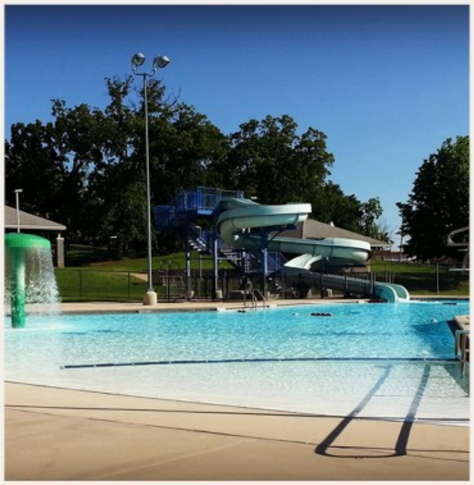
Title	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub
	2026 Budget			2027 Budget			Variance		
GENERAL FUND (continued)									
Parks and Recreation Manager	1.0			1.0					
Parks Crew Leader	2.0			2.0					
Sports and Recreation Coordinator	1.0			1.0					
Recreation 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		0.7			0.3
Total Transit	3.0	-	0.4	3.0	-	0.7	-	-	0.3
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		1.0	3.5		(2.0)	1.5	
Circulation Aide/Custodian	-			-					
Total Library	6.0	2.0	-	4.0	3.5	-	(2.0)	1.5	-
Total Governmental FTEs	136.0	8.4	7.5	133.0	9.8	7.8	(3.0)	1.5	0.3
UTILITIES ADMINISTRATION FUND									
Utilities Director	1.0			1.0					
Project Coordinator	1.0			1.0					
GIS Technician	-			1.0			1.0		
Administrative Assistant	1.0			1.0					
Total Utilities Administration	3.0	-	-	4.0	-	-	1.0	-	-
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			8.0			1.0		
Total Electric	15.0	-	-	15.0	-	-	-	-	-

Title	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub	FT	PT	Contract, Seasonal, Sub
	2026 Budget			2027 Budget			Variance		
WATER FUND									
Plant Superintendent	0.5			-			(0.5)		
Chief Plant Operator	1.0			1.0					
Asst. Chief Plant Operator	1.0			1.0					
Plant Operator	2.0			3.0			1.0		
Total Water Treatment	4.5	-	-	5.0	-	-	0.5	-	-
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			-		
Total Water Distribution	11.5	-	-	10.0	-	-	(1.5)	-	-
SEWER FUND									
Plant Superintendent	0.5			-			(0.5)		
Chief Plant Operator	1.0			1.0					
Senior Plant Operator	3.0			3.0			-		
Total Wastewater Treatment	4.5	-	-	4.0	-	-	(0.5)	-	-
Water/Sewer Superintendent	0.5			-			(0.5)		
Sewer Crew Leader	1.0			1.0					
Equipment Operator	2.0			3.0			1.0		
Total Sewer Collection	3.5	-	-	4.0	-	-	0.5	-	-
SANITATION FUND									
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			0.5			0.2		
Solid Waste Driver	5.0			5.0					
Solid Waste Collector	6.0			6.0					
Total Refuse Collection	11.7	-	-	11.8	-	-	0.2	-	-
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			0.5			0.2		
Solid Waste Hauler	4.0			3.0			(1.0)		
Equipment Operator	4.0			4.0					
Total Refuse Disposal	8.7	-	-	7.8	-	-	(0.8)	-	-
Sanitation Superintendent	0.3			0.3					
Crew Leader	0.3			1.0			0.7		
Solid Waste Driver	3.0			3.0					
Laborer	1.0			1.0					
Total Sanitation - Recycle	4.7	-	-	5.3	-	-	0.7	-	-
Total Utility FTEs	67.0	-	-	67.0	-	-	0.0	-	-
Total City of West Plains FTEs	**203.0**	**8.4**	**7.5**	**200.0**	**9.8**	**7.8**	**(3.0)**	**1.5**	**0.3**


CITY OF

WEST PLAINS

CAPITAL IMPROVEMENT PLAN


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 long-range capital program 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.

Parking Improvements on First Street - $551,180 (DRA grant and capital tax)

In 2026 the city submitted a grant application for States' Economic Development Assistance Program (SEDAP) funded through Delta Regional Authority (DRA) for creating a parking area between Jefferson and Washington Avenue. This project will provide parking for Provalus and other businesses in the area. If awarded, the grant covers $500,00 and the city contributes an in kind match of $51,180 for installing lights.

North Fork Detention Basin Repairs - $228,481 (FEMA and capital tax)

The Spring 2025 flood event caused damage at the newly completed stormwater detention basin. After review, FEMA agreed to fund $168,481 toward the necessary repairs. Those funds have already been received. The city's estimated cost share is $60,000.

Downtown Sidewalk Improvements at Luster Arcade - $100,000 (transportation tax)

The sidewalk in the Luster Arcade needs repair, but the underlying infrastructure may be very weak. The sidewalk improvements in this area may involve sidewalk cap work, wall work, and even foundation work. Until the work begins, the scope of the project cannot be determined. Since this area is becoming more heavily frequented with evening concerts and foot traffic from the parking lot to the square and businesses in the area, the safety concerns cause this item to be a high priority for 2027.

Civic Center Natatorium HVAC System - $170,000 (capital tax)

The existing natatorium HVAC system (desertaire) is aging and needs some significant repair to continue to function efficiently. A new desertaire unit costs more than $600,000. The facilities maintenance team has developed a plan to reduce the cost of the HVAC system for the natatorium while maintaining proper temperature and humidity levels in this area of the civic center.

Building Controls Software for Civic Center and Library - $175,000 (capital tax)

The facilities maintenance crew currently must be physically present to troubleshoot heating and cooling issues in the library and civic center. Since these buildings are often a haven for citizens during hot or cold weather, maintaining good temperature control is crucial in these buildings. Installing HVAC controls software will allow teams to troubleshoot those issues remotely (especially if they are at another location or at home on the weekend) and will allow the team to monitor the building temperatures after hours to address maintenance issues quickly. The library currently has an outdated controls system – replacement is estimated at $40,000. The civic center does not currently have a controls system, so the cost of the new software and installation is estimated at $135,000. These controls will work in tandem with the above-mentioned natatorium HVAC.

Replacement of Doors on Salt Shed - $140,000 (transportation tax)

Previously approved, this project will create better coverage for the salt stored in the salt shed and will create a safer work environment for employees navigating the shed in icy weather. The project was deferred while other repairs to the salt shed are being completed.

Salt Brine System and Spray Tanks - $76,000 (transportation tax)

The salt brine batching system will reduce winter salt usage for pretreatment and ice events by up to 30%, resulting in considerable operational savings. This system will allow teams to pretreat roads with brine before storms instead of applying road salt directly to the roadway. The use of brine is highly effective for pretreatment and managing ice events, improving efficiency while reducing overall salt consumption. The distribution tanks can also be used as water storage tanks for construction during non-winter months to maximize the value and versatility of the equipment.

Generator Plant Upgrades - $480,000 (electric user fees)

The first of two generators has been rebuilt, but during final testing the team discovered that the excitor for the unit is not functioning. This additional funding will complete the major rebuild of the Unit 1 generator. The department is seeking grant funding to offset the impact on electric ratepayers for this project.

The second generator is scheduled to be rebuilt in 2030.

Warehouse Concrete Transformer Pad - $110,000 (electric user fees)

When the warehouse was moved a few years ago, the electric transformers for inventory were left in the secure lot at City Hall. These transformers require containment measures for environmental safety and the containment pad currently exists at city hall. Constructing a containment pad at the new warehouse facility will reunite all inventory at one location and ensure better recordkeeping for transformers deployed into the electric system. This is the first phase of a multi-year plan to pave areas around the warehouse.

Water Storage Project - $691,830 (water user fees – ongoing project, total cost $3.9 million)

Previously approved at $1.5 million, this project will include equipment to expand the usable storage area within water towers at Wayhaven, Pine, and Aid. After completion of the new well on Hwy 14, the water storage project will begin with engineering and construction costs throughout the five-year capital plan totaling $3,924,012. The 2027 project will replumb the inlet and outlet piping at these tanks. The tanks currently use a combined inlet/outlet pipe; separating them will improve water circulation and mixing, resulting in better water quality and reduced water age.

Generator for Water Treatment Plant - $500,000 (water user fees)

The current generator at the water treatment plant is 25 years old and is only capable of powering one of the three high-service pumps. Operating two high-service pumps is required to meet the plant's full treatment and distribution capacity. The proposed generator will have sufficient capacity to operate the plant at full output, allowing residents and emergency services to continue receiving reliable water service during a power outage. This is a key part of the city's resiliency plan and supports EDA and MoDNR emergency preparedness requirements for maintaining essential drinking water services during extended outages.

Transfer Station Engineering - $400,000 (sanitation user fees)

The city's transfer station is rated to process a capacity of about 600 tons weekly, but it routinely receives and processes 800 to 1,000 tons weekly. This places the facility well beyond its intended capacity. The excess volume has accelerated wear on the floors and retaining walls. In 2026, a retaining wall designed to contain incoming waste failed and required an emergency repair. This places city personnel and potentially customers at risk. Upgrading the facility will restore the structural integrity, improve safety, and better accommodate the current operational demands. The replacement of building is scheduled for 2030 at a cost of $4 million which may require debt funding.

Vehicle and Heavy Equipment Replacements - $2,600,000 total ($593,000 capital sales tax; $120,000 transit grant; $319,000 transportation sales tax; and $1,568,000 utility user fees)

Replacements funded by the capital sales tax include: $320,000 for police vehicles, $35,000 for CSR/utility billing vehicle replacement, $60,000 for new golf carts, $55,000 for a planning vehicle, $55,000 for a building vehicle, $30,000 for a local match for a transit vehicle, and $38,000 for replacement of aging cemetery equipment and mowers.

Replacements funded by the transportation sales tax include: $218,000 for a dump truck, $70,000 to replace the airport tractor, and $31,000 for replacement of various street equipment.

Replacements funded through the utility user fees include: $375,000 for a large electric bucket truck, $615,000 for a sewer vac truck, $100,000 for a wire truck for the electric department, $65,000 to replace the wastewater treatment plant vehicle, $215,000 for two aluminum transfer station trailers, $120,000 for two recycle trucks with a lift gate (for safer loading/unloading of poly carts and appliances), $60,000 to replace the warehouse truck, and $18,000 to replace various electric equipment.

Capital Improvement Plan
2027 through 2031

Department / Project Name	Type	2027	2028	2029	2030	2031	2027 - 2031 Total
Planning							
North Fork Detention Basin	Land & Improvements	$ 228,481	$ -	$ -	$ -	$ -	$ 228,481
Economic Development - 601 Washington	Buildings & Improvements	1,050,000	-	-	-	-	1,050,000
Parking Improvements - First Street	Streets & Related Infrastructure	551,180	-	-	-	-	551,180
Annual IT Equipment Replacements		47,000	49,350	51,818	54,408	57,129	259,705
Network Switches		50,000	-	-	-	-	50,000
Server Replacements - AI Compatible		60,000	60,000	-	-	-	120,000
SUBTOTAL		$ 1,986,661	$ 109,350	$ 51,818	$ 54,408	$ 57,129	$ 2,259,366
Transportation							
Saint Louis Street Bridge Upgrades	Streets & Related Infrastructure	3,843,390	-	-	-	-	3,843,390
Sidewalk Improvement Plan	Streets & Related Infrastructure	265,000	265,000	265,000	265,000	265,000	1,325,000
Downtown Sidewalk Improvements - Luster Arcade	Streets & Related Infrastructure	100,000	-	-	-	-	100,000
Street Maintenance	Streets & Related Infrastructure	1,350,000	1,350,000	1,375,000	1,400,000	1,428,000	6,903,000
Salt Brine Batching System and Spray Tanks	Equipment	76,000	-	-	-	-	76,000
Salt Shed Replacement	Buildings & Improvements	140,000	-	-	-	-	140,000
Shop Building Addition	Buildings & Improvements	-	500,000	-	-	-	500,000
Airport - Parallel Taxiway & Apron Maintenance	Buildings & Improvements	-	350,000	-	-	-	350,000
Airport - Perimeter Fencing	Buildings & Improvements	-	1,500,000	-	-	-	1,500,000
Airport - Construct Hangars	Buildings & Improvements	-	-	-	-	722,000	722,000
Airport Runway Extension	Buildings & Improvements	-	-	250,000	1,500,000	-	1,750,000
Airport - Relocate ASOS	Buildings & Improvements	-	300,000	-	-	-	300,000
City Vehicle Replacement Plan	Equipment	2,600,000	3,530,000	1,285,000	2,445,000	1,995,000	11,855,000
SUBTOTAL		$ 8,374,390	$ 7,795,000	$ 3,175,000	$ 5,610,000	$ 4,410,000	$ 29,364,390
Community Services							
Campus Improvements	Buildings & Improvements	-	100,000	-	-	-	100,000
Cemetery HVAC and Retaining Walls	Buildings & Improvements	8,000	-	-	-	-	8,000
Senior Center - Exterior Renovation	Buildings & Improvements	45,000	-	-	-	-	45,000
Library Air Conditioning Software	Buildings & Improvements	40,000	-	-	-	-	40,000
Library Area Improvements (Flooding)	Streets & Related Infrastructure	550,000	-	-	-	-	550,000
Civic Center Theater Upgrades	Buildings & Improvements	30,000	-	-	-	-	30,000
Civic Center Pool Upgrades	Equipment	220,000	60,000	-	-	-	280,000
Civic Center Pool Pumps	Equipment	12,000	-	-	-	-	12,000
Civic Center Building Software Controls	Buildings & Improvements	135,000	-	-	-	-	135,000
Civic Center Pool Sand Filters	Buildings & Improvements	60,000	-	-	-	-	60,000
Civic Center Floor Resurfacing	Buildings & Improvements	-	-	40,000	-	-	40,000
Civic Center Parking Lot	Buildings & Improvements	-	-	125,000	-	-	125,000
Civic Center Equipment Replacement	Equipment	158,000	10,000	-	-	-	168,000
Civic Center Various	Buildings & Improvements	-	-	-	200,000	-	200,000
Cemetery Perimeter/Outside Barrier Fence	Buildings & Improvements	-	35,000	-	-	-	35,000
Pool Equipment	Equipment	80,000	-	-	-	-	80,000
LED Lighting Upgrade-Evans Ballfield	Land & Improvements	31,000	-	-	-	-	31,000
Dugout Replacement-Hilburn	Land & Improvements	57,400	-	-	-	-	57,400

Capital Improvement Plan
2027 through 2031

Department / Project Name	Type	2027	2028	2029	2030	2031	2027 - 2031 Total
Community Services (continued)							
Dugout Benches and Bleachers	Buildings & Improvements	29,680	-	-	-	-	29,680
Parks and Field Improvements	Land & Improvements	96,700	-	-	200,000	200,000	496,700
Galloway Park Playground Replacement	Buildings & Improvements	-	-	100,000	-	-	100,000
Hesselton Park Basketball Court & Goal	Buildings & Improvements	-	-	8,000	-	-	8,000
Playground Equipment at Evans Sports Complex	Land & Improvements	-	-	75,000	-	-	75,000
People's Park Basketball Court Renovation	Land & Improvements	-	-	-	28,000	-	28,000
Butler Children's Park	Land & Improvements	-	141,000	-	-	-	141,000
SUBTOTAL		$ 1,552,780	$ 346,000	$ 348,000	$ 428,000	$ 200,000	$ 2,874,780
Police							
Mobile Data Terminals (computers)	Technology	30,000	31,500	33,075	34,729	36,465	165,769
SUBTOTAL		$ 30,000	$ 31,500	$ 33,075	$ 34,729	$ 36,465	$ 165,769
Fire							
Fire Radio Upgrade	Equipment	-	-	-	-	300,000	300,000
Fire Training Center Concrete	Buildings & Improvements	50,000	-	-	-	-	50,000
SUBTOTAL		$ 50,000	$ -	$ -	$ -	$ 300,000	$ 350,000
Utilities							
Warehouse Facility Paving	Utilities - Multi	110,000	50,000	50,000	50,000	150,000	410,000
360 Camera	Utilities - Multi	45,000	-	-	-	-	45,000
Warehouse Roof Coating	Utilities - Multi	-	7,000	43,000	-	-	50,000
Warehouse Generator	Utilities - Multi	25,000	-	-	16,000	-	41,000
Warehouse HVAC Replacement	Utilities - Multi	-	-	-	16,000	-	16,000
Warehouse Drop Ceiling Replacement	Utilities - Multi	-	-	-	-	60,000	60,000
2nd Street Substation Upgrade	Utilities - Electric	80,000	300,000	-	-	-	380,000
Rebuild Generators	Utilities - Electric	480,000	-	3,000,000	-	-	3,480,000
Various New Electric Services	Utilities - Electric	8,000	-	-	-	-	8,000
Standpipe Tank Replumbing	Utilities - Water	691,830	-	-	-	-	691,830
Water Storage Project	Utilities - Water	-	303,600	976,194	976,194	976,194	3,232,182
Wayhaven & Aid Booster Stations	Utilities - Water	35,000	-	-	-	-	35,000
WTP Generator Replacement	Utilities - Water	500,000	-	-	-	-	500,000
Wastewater Treatment Plant (WWTP) Phase 1	Utilities - Sewer	-	-	-	20,000,000	-	20,000,000
Sanitation Building Improvements-Engineering	Utilities - Sanitation	400,000	-	-	4,000,000	-	4,400,000
SUBTOTAL		$ 2,374,830	$ 660,600	$ 4,069,194	$ 25,058,194	$ 1,186,194	$ 33,349,012
Total Capital Improvement Plan		**$ 14,368,661**	**$ 8,942,450**	**$ 7,677,087**	**$ 31,185,331**	**$ 6,189,788**	**$ 68,363,317**

Capital Improvement Plan
2027 through 2031

Funding Sources	2027	2028	2029	2030	2031	2027 - 2031 Total
Tax Revenues						
Capital Improvement Sales Tax	$ 2,392,780	$ 2,621,850	$ 1,067,893	$ 1,099,137	$ 1,015,794	$ 8,197,454
Transportation Sales Tax	2,290,000	2,355,000	2,015,000	2,220,000	2,198,000	11,078,000
SUBTOTAL	$ 4,682,780	$ 4,976,850	$ 3,082,893	$ 3,319,137	$ 3,213,794	$ 19,275,454
Federal, State and Local Grants						
CDBG	2,100,000	-	-	-	-	2,100,000
CDBG-MIT	2,203,390	-	-	-	-	2,203,390
EDA	600,000	-	-	-	-	600,000
DRA-SEDAP	500,000	-	-	-	-	500,000
FEMA Funding	168,481	-	-	-	-	168,481
Airport Grants	-	1,935,000	225,000	1,350,000	649,800	4,159,800
Transit Grant	120,000	-	-	128,000	-	248,000
SUBTOTAL	$ 5,691,871	$ 1,935,000	$ 225,000	$ 1,478,000	$ 649,800	$ 9,979,671
Private Contributions and In-Kind Grant Match						
In-Kind	51,180	-	-	-	-	51,180
SUBTOTAL	$ 51,180	$ -	$ -	$ -	$ -	$ 51,180
Utility Revenue						
Electric	1,231,000	572,000	3,093,000	550,000	210,000	5,656,000
Water	1,296,830	688,600	976,194	1,388,194	1,376,194	5,726,012
Sewer	680,000	345,000	300,000	20,300,000	340,000	21,965,000
Sanitation	735,000	425,000	-	4,150,000	400,000	5,710,000
SUBTOTAL	$ 3,942,830	$ 2,030,600	$ 4,369,194	$ 26,388,194	$ 2,326,194	$ 39,057,012
Total Funding Sources	**$ 14,368,661**	**$ 8,942,450**	**$ 7,677,087**	**$ 31,185,331**	**$ 6,189,788**	**$ 68,363,317**

Capital Improvement Plan
2027 through 2031

Department / Project Name	Type	2027	2028	2029	2030	2031	2027 - 2031 Total
City Fleet Upgrade							
Admin Vehicle Replacement	Vehicles & Apparatus	-	-	50,000	-	-	50,000
CSR/UB Impala Replacement	Vehicles & Apparatus	35,000	-	-	-	-	35,000
Comm Svcs Vehicle Replacement	Vehicles & Apparatus	-	50,000	-	-	-	50,000
Parks Vehicle Replacement	Vehicles & Apparatus	-	-	50,000	-	-	50,000
Parks Equipment Replacement	Equipment	-	10,000	75,000	-	-	85,000
Golf Equipment	Equipment	-	100,000	100,000	100,000	-	300,000
Golf Carts	Equipment	60,000	-	-	-	-	60,000
Planning Vehicle Replacement	Vehicles & Apparatus	55,000	-	-	-	70,000	125,000
Building Vehicle Replacement	Vehicles & Apparatus	55,000	-	-	-	70,000	125,000
Stormwater Vehicle Replacement	Vehicles & Apparatus	-	45,000	-	-	-	45,000
Police Vehicle Replacement	Vehicles & Apparatus	320,000	120,000	190,000	200,000	210,000	1,040,000
K-9 Vehicle Replacement	Vehicles & Apparatus	-	-	100,000	-	-	100,000
Fire Vehicle Replacement	Vehicles & Apparatus	-	900,000	-	100,000	-	1,000,000
Airport - Tractor	Equipment	70,000	-	-	-	-	70,000
Streets - Wheel Loader	Equipment	-	-	-	-	220,000	220,000
Streets - Power Broom	Equipment	-	80,000	-	-	-	80,000
Streets - Skid Steer	Equipment	-	120,000	120,000	-	-	240,000
Streets - Patch Truck	Vehicles & Apparatus	-	-	-	250,000	-	250,000
Streets - Dump Truck	Vehicles & Apparatus	218,000	220,000	220,000	270,000	-	928,000
Streets - Tandem Dump Truck	Vehicles & Apparatus	-	220,000	-	-	250,000	470,000
Street Vehicle Replacement	Vehicles & Apparatus	-	65,000	-	-	-	65,000
Street Equipment Replacement	Equipment	31,000	35,000	35,000	35,000	35,000	171,000
Cemetery Equipment Replacement	Vehicles & Apparatus	10,000	-	45,000	-	-	55,000
Cemetery Mowers	Vehicles & Apparatus	28,000	20,000	-	-	-	48,000
Cemetery Vehicles	Vehicles & Apparatus	-	95,000	-	-	-	95,000
Transit Bus/Van Replacement	Vehicles & Apparatus	150,000	80,000	-	160,000	-	390,000
Warehouse Forklift/ Vehicle	Vehicles & Apparatus	60,000	-	-	-	-	60,000
Warehouse Trailer for Transporting Inventory	Vehicles & Apparatus	-	15,000	-	-	-	15,000
Electric Dept Vehicle Replacements	Vehicles & Apparatus	375,000	200,000	-	500,000	-	1,075,000
Electric Util Wire Truck	Vehicles & Apparatus	100,000	-	-	-	-	100,000
Electric Misc	Equipment	18,000	-	-	-	-	18,000
WTP Vehicles	Vehicles & Apparatus	-	55,000	-	65,000	-	120,000
Water Vehicles	Vehicles & Apparatus	-	130,000	-	115,000	200,000	445,000
Water Vehicles (Heavy Machinery)	Vehicles & Apparatus	-	200,000	-	200,000	200,000	600,000
Sewer Vehicles	Vehicles & Apparatus	615,000	-	-	-	40,000	655,000
Sewer Equipment (Heavy Machinery)	Vehicles & Apparatus	-	175,000	150,000	150,000	150,000	625,000
WWTP Vehicles	Vehicles & Apparatus	65,000	170,000	-	-	-	235,000
WWTP Equipment (Heavy Machinery)	Vehicles & Apparatus	-	-	150,000	150,000	150,000	450,000
Refuse Vehicles	Vehicles & Apparatus	-	425,000	-	150,000	400,000	975,000
Transfer Station Trailer	Vehicles & Apparatus	215,000	-	-	-	-	215,000
Recycle Truck	Vehicles & Apparatus	120,000	-	-	-	-	120,000
SUBTOTAL		$ 2,600,000	$ 3,530,000	$ 1,285,000	$ 2,445,000	$ 1,995,000	$ 11,855,000