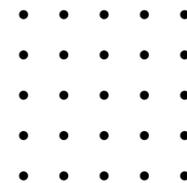
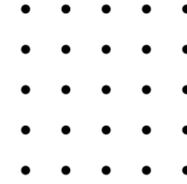




2026- 2027 Budget Workshop

February 23, 2026



2026-27 Budget Summary

The proposed FY 2026-27 total budget is \$22,614,192, an overall increase of \$516,638 (2.34%) compared to the FY 2025-26 adopted budget. The following pages provide a detailed breakdown of revenues and expenditures for each individual fund.

	<i>2025-26 Budget</i>	<i>2026-27 Proposed</i>	<i>Percent of Change</i>
General Fund	4,354,693	5,613,362	28.90%
ARPA Fund	1,636,170	-	-100.00%
Electric Fund	6,906,610	7,369,201	6.70%
Water Fund	2,133,063	1,790,957	-16.04%
Waste Water Fund	2,286,390	2,348,999	2.74%
Parks Fund	732,791	773,192	5.51%
Parks Development Fund	25,000	36,300	45.20%
Capital Improvements Fund	974,606	946,126	-2.92%
Transportation Fund	3,048,231	3,736,054	22.56%
Total Budget By Fund	22,097,554	22,614,192	2.34%

Utility Revenue Projections



Water Sales

	2024-25	2025-26	Proposed 2026-27
Base Rate	\$26.985	\$27.794	\$28.628
Cost / 10 Gallons	\$0.55	\$0.55	\$0.55
Revenue	\$ 1,398,161.09	\$1,440,160.00	\$1,483,309.00

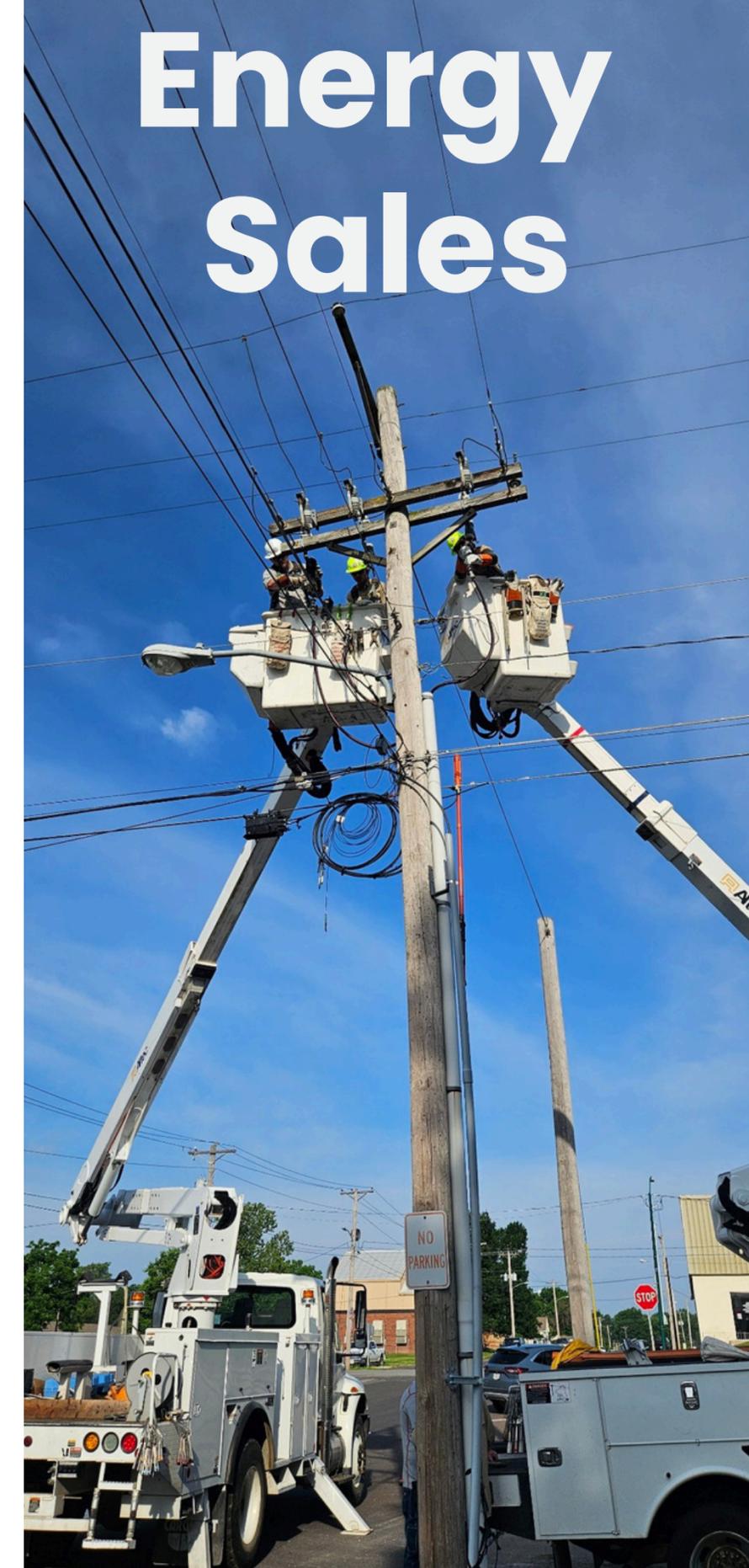


Wastewater Charges

	2024-25	2025-26	Proposed 2026-27
Base Rate	\$44.49	\$44.49	\$44.49
Cost/100 Gallons	\$0.65	\$0.65	\$0.65
Debt Service	\$1,049,708.00	\$608,755.00	\$999,795.00
CIP Costs	\$146,500.00	\$485,100.00	\$185,000.00
CIRA (Monthly)	\$9.64	\$9.64	\$9.64
Revenue	\$2,235,858.87	\$2,235,858.80	\$2,267,077.39

Energy Sales

		2024-25	2025-26	Proposed 2026-27
Residential	Customer Charge	\$ 20.26	\$ 20.87	\$ 20.87
	All kwh	\$ 0.0977	\$ 0.0982	\$ 0.0982
Commercial	Customer Charge	\$ 41.64	\$ 42.89	\$ 42.89
	All kwh	\$ 0.1288	\$ 0.1303	\$ 0.1303
Industrial	Customer Charge	\$ 55.15	\$ 56.80	\$ 56.80
	All kwh	\$ 0.0972	\$ 0.0988	\$ 0.0988
	KW Demand	\$ 7.12	\$ 7.12	\$ 7.12
Demand Primary General Metered KW Demand	Customer Charge	\$ 66.40	\$ 68.39	\$ 68.39
	All kwh	\$ 0.0922	\$ 0.0936	\$ 0.0936
	KW Demand	\$ 7.12	\$ 7.12	\$ 7.12
Revenue		\$ 5,508,886	\$ 5,674,153	\$ 5,674,153



General Fund Revenue Projections



Taxes

Increases shown over FY 2026/27 Budget

Real Estate Taxes	16.68% Increase due to increased valuation
Personal Property Taxes	5.26% Increase due to current year actuals and projections
County Use Tax Receipts	Remaining flat / equal to current budget
County Sales Tax	Remaining flat / equal to current budget
City Sales Tax	2% Increase based on trends
Motor Fuel Tax	3.79% Increase due to current year actuals and projections
Franchise Tax	Gas Service remaining flat / equal to current budget. Decrease Telephone and Cable decrease 10.39% based on current trend
Transient Guest Tax	25% Increase based on current year actuals and projections
City Stickers	Remaining flat / equal to current budget

Other Revenue Sources

Increases shown over FY 2026/27 Budget

Merchant Licenses	12.5% Increase based on current year activity and projections
Building Permits	50% Increase due to expected development activity and adjusted fee structure
Cigarette Stamps	3.85% Decrease based on current year actuals and prior year activity
Fines and Court Costs	Remaining flat / equal to current budget
Animal Impound	52% Decrease based on current year actuals and prior year activity –this is a very small line item
Dog Licenses	Remaining flat / equal to current budget
ATV/UTV Permit Fee	Remaining flat / equal to current budget
School Resource Officer Income	3.66% Increase due to salaries and grant reimbursements for 4 SRO positions
Special Duty Reimbursement – Police	5.88% Decrease – this was a new program last year and this figure is based on current year activity and projections

Personnel Projections



Personnel Projections

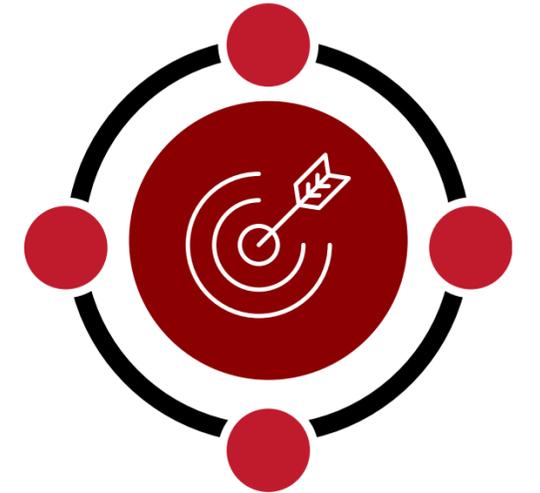
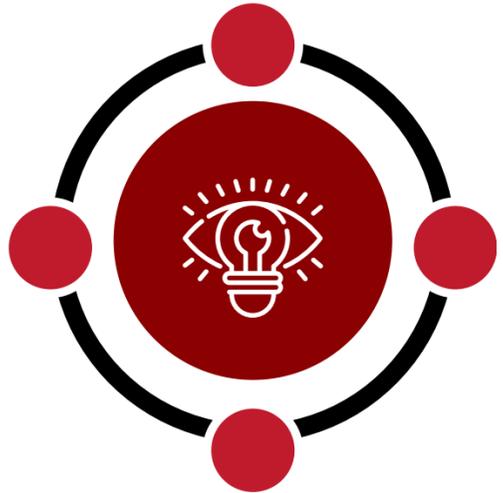
2.86% COLA Increase - Proposed
Salary Study adjustments in 1st quarter of FY

FICA 7.65% - Standard

Missouri LAGERS - 9.2% General, 9.4% Police

Health/Dental/Vision - 3% Anticipated Increase
Reduced increase with additional benefits

Life & Disability - Standard Rate



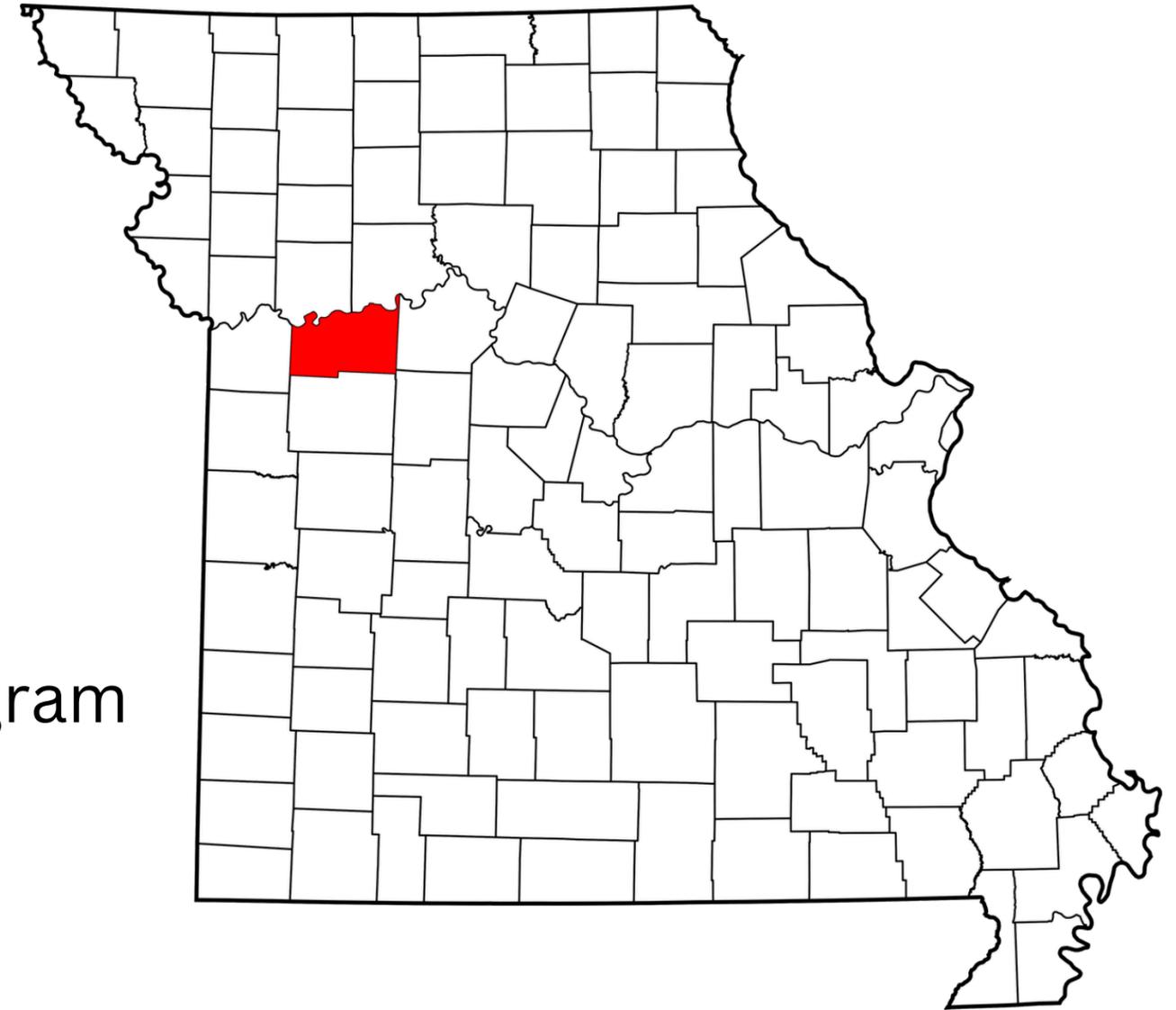
Benefit Changes

Increases to QDHP 1600 HSA Health Plan HSA Contribution

- Employee Only \$ 1,650 - increase to \$ 1,700
- Employee & Spouse \$ 3,300 - Increase to \$ 3,400
- Employee & Children \$ 3,300 - Increase to \$3,400
- Employee & Family \$3,300 - Increase to \$3,400

Improvements to Health Benefits Plan

- Teledoc and Telehealth covered at 100%
- Added hearing aid benefit
- Hinge Health, personalized pain management program



Capital Improvement Plan



CAPITAL IMPROVEMENT FUND

	Police	Street	Parks	Administration	Annual Total
2026-27	\$206,000	\$75,000	\$69,000	\$25,000	\$375,000
2027-28	\$159,000	\$345,000	\$14,500	\$39,500	\$558,000
2028-29	\$119,000	\$250,000	\$14,000		\$383,000
2029-30	\$162,000	\$250,000	\$14,500		\$426,500
2030-31	\$128,000		\$15,000		\$143,000
					\$1,885,500

Police CIP 2026-2027

Police: Vehicle Replacement (1 new)	\$50,000.00
Police: Body Cameras (16 replacements/upgrades) (\$70,000 total - \$14,000/year for 5 years) Yr2	\$14,000.00
Police: Police Data, Records and E-Citation upgrades	\$55,000.00
Police: MDT Police mobile computer (\$51,000 total - \$17,000/year for 3 years) Yr 2	\$17,000.00
Police: Animal Control Facility Construction (new facility) - Phase 1	\$70,000.00

Street CIP

2026-2027

**Street: New Pickup 3/4 Ton with
plow (replaces 2015 truck)**

\$50,000.00

**Street: Side by Side addition (used
to spray weeds in curb, cleaning
downtown, etc.)**

\$25,000.00

*** Street Shed Completion
\$290,000 from Reserves**



Parks CIP 2026-2027

Parks: Mower replacement	\$14,000.00
Parks: Toddler slide replacement	\$25,000.00
Parks: Gator Replacement	\$20,000.00
Parks: Bathroom replacement (funds for matching grant)	\$10,000.00

*** Replace piping at Pool - \$26,000 from Reserves**

Administration CIP 2026-2027

Admin: Timekeeping system	\$10,000.00
Admin: Community Building digital entry / upgrades	\$10,000.00
Admin: Update building codes	\$5,000.00

* Uniform Development Code \$225,000 from Reserves

ELECTRIC DEPARTMENT

	Plant Improvement	System Improvement	Equipment	Annual Total
2026-27	\$50,000	\$422,550	\$425,000	\$897,550
2027-28		\$283,720		\$283,720
2028-29		\$185,280		\$185,280
2029-30		\$331,000	\$260,000	\$591,000
2030-31				

\$1,957,550



Electric CIP 2026-2027

2026-27 Year 1

AMI System (Principal Only = 61% Water / 39% Electric)	\$56,550
Annual Pole Replacement (4%/yr = ~60 poles/yr)	\$51,000
Annual Live-Front Transformer Replacement	\$25,000
Circuit Conversions	\$50,000
2009 Bucket Truck Replacement	\$425,000
SCADA System	\$100,000
2nd Street Pole Replacement (match Downtown, move electric underground)	\$75,000
Plant Rehabilitation (foundation cracks, window & door steel headers, brick &	\$50,000
System Analysis Study	\$65,000
System Analysis Finding Recommendations	TBD
	<hr/>
	\$897,550

WATER DEPARTMENT

	Plant Improvement	System Improvement	Equipment	Annual Total
2026-27		\$528,450		\$528,450
2027-28	\$2,000,000	\$1,280,280	\$50,000	\$3,330,280
2028-29		\$1,592,720		\$1,592,720
2030-31		\$1,700,000		\$1,700,000
2031-32	\$4,000,000			\$4,000,000
				\$11,151,450





Water CIP 2026-2027

AMI System (Principal Only = 61% Water / 39% Electric)	\$88,450
Replace Lime Slakers	\$300,000
Replace Media in Sand Filters	\$75,000
Feasibility Study	\$65,000
	\$528,450

WASTE WATER DEPARTMENT

	Plant Improvemenen	System Improvemenen	Equipment	Annual Total
2026-27	\$55,000	\$110,000	\$20,000	\$185,000
2027-28	\$150,000	\$65,000	\$15,000	\$230,000
2028-29		\$65,000		\$65,000
2029-30		\$225,000		\$225,000
2030-31				
				\$480,000



Waste Water CIP 2026-2027

2026-27 Year 1

Sewer Maintenance Program	\$50,000
Auto Sampler Replacement	\$15,000
Screen Replacements	\$25,000
Feasibility for SE Plant (grant match)	\$15,000
Carport for sewer jetter	\$15,000
Mini excavator lease year 1 of 4 (to replace antiquated backhoe)	\$20,000
Re-route pump station @ outlet mall	\$45,000
	\$185,000



Fund Balance Projections

General	56.72%
Electric	72.68%
Water	71.50%
Wastewater	50.60%
Parks	24.78%
CIP	25.94%

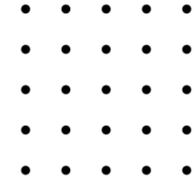
2026-2027 Transportation Plan



Street Name	Block	Length	Width
South 5th Street	100	377	28
East Orchard	100	388	28
Pleasant St	700/800	1112	28
South 7th St	300	325	28
South 8th St	300	325	28
Park St	400	484	28
North Wells St	1/2/3/4	1520	30
West Main St	1000	1191	28
Dyer St	300	857	28
East Orchard	500/600	774	28
9th St and Marlow	100/900	1682	28
South 8th St	100/200	952	28
West Montgomery	300/400	803	45
West Main	800/900	1659	28
South Owl Creek	900	100	32
Kirkpatrick	500	400	32

Street Name	Block	Length	Width
West Phillips	100	433	24
West Orchard	100	354	22
SE Railroad St	200	716	25
South 4th St	300	832	28
North 3th St	100	399	25
North 3th St	200	415	28
South Russell	100	596	25
South Russell	200	409	28
South 5th St	500/600	600	35
SW Railroad	100	540	30
South Wells	200	315	20
Dryden 5th to 4th	400	400	32
East College	100/200	816	26
South Conner	200	408	24
West Mason	600/700	1621	22
E. Crestview	100/200	773	34
South 9th St	300	568	21
South Russell	700/800	1259	24
Ozark Shortline	700	1098	24
Owl Creek	700	503	34

Slurry Seal	321,400
Patch Work	21,600
Crack Seal	24,000
Total Transportation Plan	367,000



Thank You

