



FY 2027 Proposed Budget

Republic City Council Workshop

October 20, 2026

Bob Ford | Chief Financial Officer

Jake Jones | Assistant Finance Director

Budget Highlights

❖ Operating Surplus = \$3.8 MM

- Revenues = \$42.8 MM
- Expenses = \$39.0 MM

❖ Capital Surplus = \$20.6 million

- Capital Expenditures = \$22.4 MM
- Capital Sources = \$43.0 MM
 - Series 2027 Debt = \$30 MM
 - Cash from Funds = \$ 5.9 MM
 - Grants = \$3.4 MM
 - Sales Taxes - \$2.7 MM
 - Transfer from CIST = \$941K
 - Other sources = \$15K

❖ Debt

- January 1, 2027 Beginning Balance = \$104.9 MM
- December 31, 2027 Ending Balance = \$132.0 MM (New Money = \$30 MM for Water Infrastructure).

❖ Cash

- Beginning Balance= \$21.5 MM
- Ending Balance = \$40.0 MM (due to timing on spending the \$30 MM Water Fund Bond Offering)

Budgets FY27 Consolidated

Operating Budget

Revenues

City Sales Tax	\$11,115,291
Fees, Licenses, Rental & Program Revenue	\$4,526,656
Grants	\$22,700
Interest Income	\$716,500
Miscellaneous Revenue	\$4,000
Other Taxes	\$3,468,000
Property Taxes	\$2,515,160
Transfer In	\$4,297,450
Utility Billing Revenue	\$16,089,393

Revenue | Operating **\$42,755,150**

Expenses

Debt Service	(\$7,194,442)
Operating Expenses	(\$7,407,177)
Personnel Expenses	(\$16,186,670)
Personnel Expenses - Indirect	(\$3,900,836)
Transfer Out	(\$4,297,450)

Expenses | Operating **(\$38,986,575)**

Operating Earnings **\$3,768,575**

Capital Budget

Uses

Capital Professional Fees	(\$1,203,230)
Capital Projects	(\$15,650,911)
Capital Vehicles & Equipment	(\$3,214,000)
Debt Service	(\$887,327)
Operating Expenses	(\$500,000)
Transfer Out	(\$941,058)
	(\$22,396,526)

Sources

Cash	\$5,892,969
City Sales Tax	\$2,731,478
Grants	\$3,394,200
Debt Advances	\$30,000,000
Interest Income	\$15,000
Transfer In	\$941,058

Sources | Capital **\$42,974,705**

Capital Surplus (Deficit) **\$20,578,180**

CONSOLIDATED NET SURPLUS \$24,346,755

Operating Budget By Fund

Description	Total	General	Parks & Recreation	Police	Fire	Water	Wastewater	Streets	CIST
OPERATING BUDGET									
Revenue									
City Sales Tax	11,115,291	4,370,443	1,092,610	1,833,458	1,633,458			2,185,322	
Fees, Licenses, Rental & Program Revenue	4,526,656	1,679,500	2,237,656	13,000	10,000	350,000	236,500		
Grants	22,700			22,700					
Interest Income	716,500	101,000	30,000	5,500	70,000	300,000	150,000	60,000	
Miscellaneous Revenue	4,000	2,500				1,500			
Other Taxes	3,468,000	127,000	1,210,000	763,000	27,000			1,341,000	
Property Taxes	2,515,160	1,767,282	476,068					271,810	
Transfer In	4,297,450			1,932,387	2,365,063				
Utility Billing Revenue	16,089,393					5,481,808	10,607,585		
Revenue Operating	42,755,150	8,047,725	5,046,335	4,570,045	4,105,520	6,133,308	10,994,085	3,858,132	0
Expense									
Debt Service	7,194,442	86,352				1,347,172	5,239,944	520,974	
Operating Expenses	7,407,177	1,566,736	1,193,941	410,717	402,467	1,209,276	1,844,763	779,276	
Personnel Expenses	16,186,670	1,115,264	2,885,305	3,687,353	3,336,542	1,540,387	2,187,330	1,434,489	
Personnel Expenses - Indirect	3,900,836	772,796	881,021	468,469	359,607	483,171	515,653	420,119	
Transfer Out	4,297,450	4,297,450							
Expense Operating	38,986,575	7,838,598	4,960,267	4,566,539	4,098,617	4,580,006	9,787,690	3,154,858	0
Operating Budget Surplus	3,768,575	209,127	86,068	3,506	6,903	1,553,302	1,206,395	703,274	0

Capital Budget By Fund

Description	Total	General	Parks & Recreation	Police	Fire	Water	Wastewater	Streets	CIST
CAPITAL BUDGET									
Funding Source									
Cash	5,892,969	229,773			1,667,714	0	3,143,547	851,935	
City Sales Tax	2,731,478		1,092,610		546,257				1,092,610
Debt Advances	30,000,000					30,000,000			
Grants	3,394,200					3,173,000		221,200	
Interest Income	15,000								15,000
Transfer In	941,058	126,000		153,828				661,230	0
Funding Source Capital	42,974,705	355,773	1,092,610	153,828	2,213,971	33,173,000	3,143,547	1,734,365	1,107,610
Expenditure									
Capital Professional Fees	1,203,230					865,000		338,230	
Capital Projects	15,650,911	438,900	563,200	153,828	89,200	9,408,750	2,981,283	2,015,750	
Capital Vehicles & Equipment	3,214,000	126,000	33,000	0	1,960,000	260,000	810,000	25,000	
Debt Service	887,327		539,675		171,674	58,659	58,659	58,659	
Operating Expenses	500,000						500,000		
Transfer Out	941,058								941,058
Expenditure Capital	22,396,526	564,900	1,135,875	153,828	2,220,874	10,592,409	4,349,942	2,437,639	941,058
Capital Budget Surplus (Deficit)	20,578,180	(209,127)	(43,265)	0	(6,903)	22,580,591	(1,206,395)	(703,274)	166,552

Revenue

Operating Budget

Taxes	\$	%
Sales Taxes	\$11,115,291	24.9%
Property Taxes	\$2,515,160	5.6%
Other Taxes	\$3,468,000	7.8%
Taxes	\$17,098,451	38.3%

Other Revenue

Program Revenue	\$4,526,656	10.1%
Utility Billing	\$16,089,393	36.1%
Interest Income	\$716,500	1.6%
Grants	\$22,700	0.1%
Miscellaneous revenue	\$4,000	0.0%
Other Revenue	\$21,359,249	47.9%

Revenue | Operating **\$38,457,700** **86.2%**

Capital Budget

Taxes		
Parks CIST	\$1,092,610	2.4%
Fire Sales Tax	\$546,257	1.2%
CIST	\$1,092,610	2.4%
Grants	\$3,394,200	7.6%
Interest Income	\$15,000	0.0%
Revenue Capital	\$6,140,678	13.8%

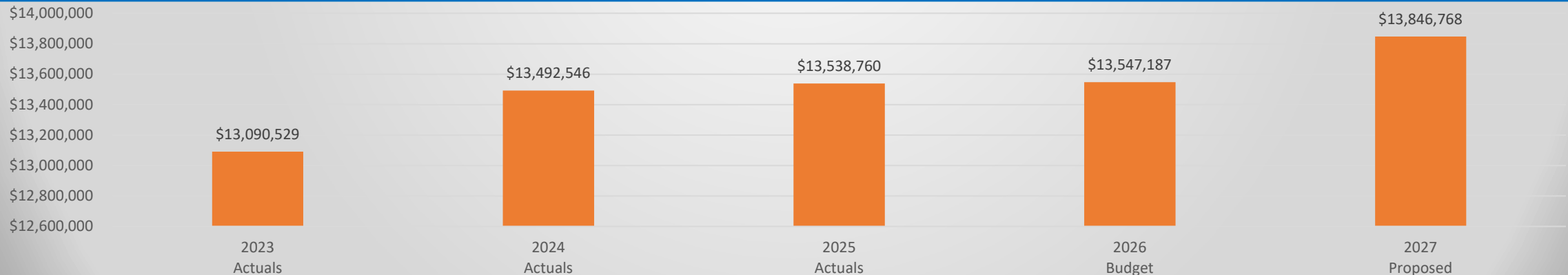
Revenue (Operating & Capital)

	\$	%
Utility Billing	\$16,089,393	36.1%
Sales Taxes	\$13,846,769	31.0%
Program Revenue	\$4,526,656	10.1%
Other Taxes	\$3,468,000	7.8%
Grants	\$3,416,900	7.7%
Property Taxes	\$2,515,160	5.6%
Interest Income	\$731,500	1.6%
Miscellaneous revenue	\$4,000	0.0%
Total	\$44,598,378	100.0%

- Utility Billing contributes more revenue than Sales Taxes due to rate increases to support capital investment and debt service.
- Sales tax revenue continues to show slight to moderate growth, year over year.
- Program revenue includes Parks admissions, concessions & program revenue totaling \$2.2 MM, plus \$2.0 MM fee and license revenue.

City Sales Taxes

Sales Tax Revenue	Fund(s)	Budget	2023 Actuals	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed
1-Cent	General	Operating	\$4,196,657	\$4,308,091	\$4,276,459	\$4,284,748	\$4,370,443
1/4-Cent Recreation	Parks	Operating	\$1,049,164	\$1,077,022	\$1,069,114	\$1,071,187	\$1,092,610
3/4-Cent + Marijuana	Public Safety	Operating	\$3,123,519	\$3,260,834	\$3,379,119	\$3,370,858	\$3,466,915
1/2-Cent Transportation	Streets	Operating	\$2,098,328	\$2,154,045	\$2,138,229	\$2,142,473	\$2,185,322
Sales Taxes Operating			\$10,467,668	\$10,799,992	\$10,862,921	\$10,869,266	\$11,115,291
1/4-Cent Parks CIST	Parks	Capital	\$1,049,164	\$1,077,022	\$1,069,114	\$1,071,187	\$1,092,610
1/8-Cent Fire	Fire	Capital	\$524,533	\$538,510	\$537,612	\$535,547	\$546,257
1/4-Cent Capital Improvement	City-wide CIST	Capital	\$1,049,164	\$1,077,022	\$1,069,114	\$1,071,187	\$1,092,610
Sales Taxes Capital			\$2,622,861	\$2,692,554	\$2,675,840	\$2,677,921	\$2,731,477
Total Sales Taxes			\$13,090,529	\$13,492,546	\$13,538,760	\$13,547,187	\$13,846,768



Operating Budget | Utility Billing Revenue

Utility Billing Revenue	2023 Actuals	2024 Actuals	2025 Actuals	2026 Run Rate	2027 Proposed
Water	\$2,168,626	\$2,307,526	\$4,069,715	\$4,907,174	\$5,481,809
Wastewater	\$5,951,776	\$6,461,685	\$7,381,643	\$9,225,183	\$10,607,585
	\$8,120,402	\$8,769,212	\$11,451,358	\$14,132,357	\$16,089,393
Revenue % Increase ¹					
Water		6.4%	76.4%	20.6%	11.7%
Wastewater		8.6%	14.2%	25.0%	15.0%
Total		8.0%	30.6%	23.4%	13.9%
Rate Changes					
Water					
Base	\$7.56	\$8.09	\$16.76	\$16.76	\$9.50
Gallonage Surcharge	\$3.56	\$3.81	\$7.08	\$7.08	\$9.50
Wastewater					
Base	\$25.57	\$26.85	\$31.68	\$36.75	\$25.50
Gallonage Surcharge	\$15.19	\$15.95	\$18.82	\$21.83	\$25.50
Notes					
¹ Variables driving % increase include rate increases, population growth, change in usage & more days in billing cycle.					

Operating Budget | Expense

<u>Description</u>	<u>\$</u>	<u>%</u>
Personnel Expenses	\$20,087,506	57.9%
Operating Expenses	\$7,407,177	21.4%
Debt Service	\$7,194,442	20.7%
Expenses External	\$34,689,125	100.0%

Personnel Expenses Budget Assumptions Include:

Base Salaries:

- January 1, 2027 - Salary Treatment (COLA & Merit).
 - Cost of Living Allowance Increase = 2.5%
 - Merit Increase (Average) = 2.5%

Healthcare:

- City funds 100% of Employee Cost.
- City funds 50% of Dependent Healthcare Cost.
- Plan increase budgeted @ 20%, which is slightly below nationwide average.

Retirement Benefits:

- Defined Benefit Pension Plan upgraded from LAGERS L-3 to L-6 , which resulted in a 60% improvement in employee monthly retirement benefit.
- 457 Plan . The City matches dollar for dollar up to 4% of deferred compensation.

Compensation & Benefits Summary

Description	2023 Actuals		2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed	
	\$	%	\$	%	\$	%	\$	%	\$	%
Salaries – full time	\$8,891,944	62.1%	\$9,415,805	59.6%	\$10,089,570	62.8%	\$10,776,424	61.4%	\$12,224,170	60.9%
Salaries - temp & part-time	\$1,112,219	7.8%	\$1,321,111	8.4%	\$784,132	4.9%	\$1,093,585	6.2%	\$1,221,162	6.1%
Healthcare	\$868,373	6.1%	\$1,078,304	6.8%	\$1,133,606	7.1%	\$1,235,831	7.0%	\$1,582,204	7.9%
Retirement	\$1,958,181	13.7%	\$2,179,196	13.8%	\$2,387,445	14.9%	\$2,696,754	15.4%	\$3,097,628	15.4%
Workers Comp Insurance	\$376,422	2.6%	\$437,058	2.8%	\$452,389	2.8%	\$418,841	2.4%	\$477,664	2.4%
Payroll Taxes	\$724,340	5.1%	\$792,186	5.0%	\$859,738	5.3%	\$856,863	4.9%	\$980,182	4.9%
Other Benefits	\$387,094	2.7%	\$575,573	3.6%	\$365,003	2.3%	\$470,215	2.7%	\$504,498	2.5%
Total	\$14,318,573	100.0%	\$15,799,234	100.0%	\$16,071,883	100.0%	\$17,548,514	100.0%	\$20,087,506	100.0%

Personnel Expense Components

- ☐ Full-time salary & wages = 60.9% of personnel expenses.
 - Up 35.5% from 2023 to 2027 due to staffing additions & higher average salary/employee.
- ☐ Retirement benefit cost = 15.4% of personnel expenses.
 - Up 58.2% from 2023 to 2027 due to staffing additions, improved Defined-Benefit Pension Plan (LAGERS) and Deferred Compensation Plan (457b).
- ☐ Healthcare cost = 7.9% of personnel expenses.
 - Up 82.2% from 2023 to 2027 due to significant increase in plan costs, staffing additions, and dependent care coverage.
- ☐ Payroll taxes & worker's comp insurance = 7.3% of personnel expenses.
 - Up 32.1% from 2023 to 2027 – tracks with salary & wages.
- ☐ Other benefit cost = 2.5% of personnel expenses.

Compensation | Cost Drivers & Metrics

Description	Actuals	Actuals	Actuals	Actuals	Budget	Proposed
	2022	2023	2024	2025	2026	2027
Beginning Employees	139	149	159	156	160	165
Ending Employees	149	159	156	160	165	170
Average Employees	144	154	157.5	158	162.5	167.5
Net Addition	10	10	-3	4	5	5
Growth Rate	7.2%	6.7%	-1.9%	2.6%	3.1%	3.0%
Salaries Full-time employee	\$7,770,568	\$8,891,944	\$9,415,805	\$10,089,570	\$10,776,424	\$12,224,170
Average Salary Per Full-Time Employee	\$53,962	\$57,740	\$59,783	\$63,858	\$66,316	\$72,980
Average Salary Growth Rate		7.0%	3.5%	6.8%	3.8%	10.0%
Healthcare	\$825,216	\$868,373	\$1,078,304	\$1,133,606	\$1,235,831	\$1,582,204
Average Healthcare Expense/Employee	\$5,731	\$5,639	\$6,846	\$7,175	\$7,605	\$9,446
Average Healthcare Expense Growth Rate		-2%	21%	5%	6%	24%
Retirement	\$1,961,326	\$1,958,181	\$2,179,196	\$2,387,445	\$2,696,754	\$3,097,628
Avg Annual Retirement Expense/Employee	\$13,620	\$12,715	\$13,836	\$15,110	\$16,595	\$18,493
Avg Retirement Expense Growth Rate		-7%	9%	9%	10%	11%

Capital Expenditure By Fund

- **General Fund - \$564,900**
 - Vehicles - \$126,000
 - IT Capital Expenditures - \$438,900
- **Parks & Recreation - \$1,135,875**
 - Capital Expenditures - \$596,200
 - Debt Service - \$539,675
- **Police - \$153,828**
 - Building Repair - \$122,828
 - Other PPE - \$31,000
- **Fire - \$2,220,874**
 - Fire Truck - \$1,855,000
 - Vehicle Replacements - \$105,000
 - Other Projects - \$89,200
 - Debt Service - \$171,674
- **Water - \$10,592,409**
 - Convoy of Hope Water Tower related - \$3,633,750
 - Frisco Well & Storage - \$6,000,000
 - Remaining Projects - \$958,659
- **Wastewater - \$4,349,942**
 - Wastewater Treatment Plant Project - \$2,856,283
 - I & I Project - \$500,000
 - Equipment & Vehicles - \$843,659
 - Other Projects - \$150,000
- **Streets - \$2,437,639**
 - Hwy MM Widening - \$ 541,000
 - Republic Commons - \$418,750
 - Street Overlays - \$750,000
 - Hines & ZZ - \$225,230
 - Remaining Projects = \$502,659
- **Capital Improvement Sales Tax - \$941,058**
 - Transfer to Streets - \$661,230
 - Transfer to Police - \$153,828
 - Transfer to General Fund - \$126,000

Total Uses = \$22,396,525

Capital Budget By Fund

	Consolidated	General	Parks & Recreation	Police	Fire	Water	Wastewater	Streets	CIST
Sources									
Cash	5,892,969	229,773			1,667,714	0	3,143,547	851,935	
City Sales Tax	2,731,478		1,092,610		546,257				1,092,610
Debt Advances	30,000,000					30,000,000			
Grants	3,394,200					3,173,000		221,200	
Interest Income	15,000								15,000
Transfer In	941,058	126,000		153,828				661,230	0
Total Sources	42,974,705	355,773	1,092,610	153,828	2,213,971	33,173,000	3,143,547	1,734,365	1,107,610
Uses									
Capital Professional Fees	1,203,230					865,000		338,230	
Capital Projects	15,650,911	438,900	563,200	153,828	89,200	9,408,750	2,981,283	2,015,750	
Capital Vehicles & Equipment	3,214,000	126,000	33,000	0	1,960,000	260,000	810,000	25,000	
Debt Service	887,327		539,675		171,674	58,659	58,659	58,659	
Operating Expenses	500,000						500,000		
Transfer Out	941,058								941,058
Total Uses CapEx	22,396,526	564,900	1,135,875	153,828	2,220,874	10,592,409	4,349,942	2,437,639	941,058
Capital Budget Surplus	20,578,180	(209,127)	(43,265)	0	(6,903)	22,580,591	(1,206,395)	(703,274)	166,552
Capital Budget Surplus	20,578,180	(209,127)	(43,265)	0	(6,903)	22,580,591	(1,206,395)	(703,274)	166,552
Operating Budget Surplus	3,768,575	209,127	86,068	3,506	6,903	1,553,302	1,206,395	703,274	0
Consolidated Surplus	24,346,755	(0)	42,803	3,506	0	24,133,893	(0)	0	166,552

10-Year Capital Improvement Plan

The FY 2027 Capital Budget is the basis for the 2027 Base Year of the CIP

Expenditure	FY 2026
Capital Projects	\$16,854,141
Capital Vehicles & Equipment	\$3,214,000
Debt Service	\$887,327
Department Specific Expenses	\$500,000
Transfer Out	\$941,058
Expenditure Capital	22,396,525

Highlights

- IT Capital Improvements - \$438,900 in 2027
- Police - \$5 MM for Police cars over 10 Years – funded with CIST revenue.
- Fire – Ladder Truck - \$1.9MM in 2027 – funded with restricted cash.
- Fire – Fire Station #3 - \$9 MM in 2028 – funded with debt, supported by tax revenue.
- Water - Water Towers - \$30 MM by EOY 2030 – funded with Grant & Cash from rate increases.
- Wastewater – Substantial Completion of WWTP Project - \$2.9 MM in 2027 – funded with SRF debt, supported by rate increases.
- Streets - \$7.5 MM for annual overlays over 10 years

Fund	TOTAL	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	\$1,489,900	\$564,900	\$115,000	\$75,000	\$75,000	\$195,000	\$75,000	\$75,000	\$115,000	\$125,000	\$75,000
Parks & Rec Fund	\$11,137,310	\$1,135,875	\$1,058,975	\$1,045,975	\$1,061,775	\$1,066,035	\$1,068,075	\$1,129,035	\$1,121,975	\$1,263,515	\$1,186,075
Police Fund	\$5,512,578	\$153,828	\$379,750	\$474,000	\$325,000	\$525,000	\$420,000	\$1,355,000	\$710,000	\$660,000	\$510,000
Fire Fund	\$22,013,472	\$2,220,874	\$12,236,732	\$227,585	\$349,790	\$202,881	\$6,645,610	\$32,500	\$32,500	\$32,500	\$32,500
Water Fund	\$46,319,659	\$10,592,409	\$15,351,500	\$5,737,750	\$2,044,000	\$2,804,000	\$1,644,000	\$1,204,000	\$4,144,000	\$1,204,000	\$1,594,000
Wastewater Fund	\$14,749,942	\$4,349,942	\$710,000	\$950,000	\$560,000	\$500,000	\$560,000	\$500,000	\$560,000	\$500,000	\$5,560,000
Streets Fund	\$13,876,639	\$2,437,639	\$1,299,000	\$1,675,000	\$3,485,000	\$800,000	\$860,000	\$800,000	\$860,000	\$800,000	\$860,000
CIST	\$941,058	\$941,058									
Total	\$116,040,558	\$22,396,525	\$31,150,957	\$10,185,310	\$7,900,565	\$6,092,916	\$11,272,685	\$5,095,535	\$7,543,475	\$4,585,015	\$9,817,575

10-CIP By Fund

Refer to 10-Year Capital Improvement Plan attached as Excel Document

Debt Summary

Description	Debt Outstanding				Debt Service 2027			
	12/31/2026	Advance	Principal Payment	12/31/2027	Principal Payment	Interest Payment	Fees & Adjustments	Total
Brookline Utilities - MAMU 1 - Water	\$1,134,240	\$0	(\$206,400)	\$927,840	\$206,400	\$41,356	\$12,566	\$260,322
Brookline Utilities - MAMU 1- Wastewater	\$1,228,760	\$0	(\$223,600)	\$1,005,160	\$223,600	\$44,802	\$13,613	\$282,016
Fire Sation # 1 - MAMU No 2	\$314,000	\$0	(\$56,000)	\$258,000	\$56,000	\$11,587	\$3,246	\$70,833
FIRE STATION # 2	\$564,517	\$0	(\$88,756)	\$475,761	\$88,756	\$12,085	\$0	\$100,842
Series 2022 - Wastewater - WWTP Project	\$35,437,600	\$0	(\$1,258,400)	\$34,179,200	\$1,258,400	\$1,274,592	\$0	\$2,532,992
Series 2022 - Wastewater - Building	\$1,208,100	\$0	(\$42,900)	\$1,165,200	\$42,900	\$43,452	\$0	\$86,352
Series 2022 - Water - Building	\$1,208,100	\$0	(\$42,900)	\$1,165,200	\$42,900	\$43,452	\$0	\$86,352
Series 2022 - Streets - Building	\$1,208,100	\$0	(\$42,900)	\$1,165,200	\$42,900	\$43,452	\$0	\$86,352
Series 2022 - Community Dev - Building	\$1,208,100	\$0	(\$42,900)	\$1,165,200	\$42,900	\$43,452	\$0	\$86,352
SRF - Wastewater	\$50,000,000	\$0	(\$1,465,000)	\$48,535,000	\$1,465,000	\$625,407	\$248,178	\$2,338,585
Series 2023 - RAC Expansion	\$7,580,000	\$0	(\$100,000)	\$7,480,000	\$100,000	\$331,740	\$0	\$431,740
Series 2023 - JR Martin	\$1,895,000	\$0	(\$25,000)	\$1,870,000	\$25,000	\$82,935	\$0	\$107,935
MTFC Agreement, MM 5 Lane Expansion	\$994,443	\$1,506,775	(\$416,481)	\$2,084,738	\$416,481	\$18,141	\$0	\$434,622
Dump Truck Lease - Water	\$298,754	\$0	(\$21,321)	\$277,434	\$21,321	\$37,338	\$0	\$58,659
Dump Truck Lease - Wastewater	\$298,754	\$0	(\$21,321)	\$277,434	\$21,321	\$37,338	\$0	\$58,659
Dump Truck Lease - Streets	\$298,754	\$0	(\$21,321)	\$277,434	\$21,321	\$37,338	\$0	\$58,659
SERIES 2027 - Special Obligation Bonds	\$0	\$30,000,000	(\$328,565)	\$29,671,435	\$328,565	\$671,933	\$0	\$1,000,498
	\$104,877,224	\$31,506,775	(\$4,403,765)	\$131,980,234	\$4,403,765	\$3,400,401	\$277,603	\$8,081,770
Debt Summary By Fund								
General	\$1,208,100	\$0	(\$42,900)	\$1,165,200	\$42,900	\$43,452	\$0	\$86,352
Parks & Recreation	\$9,475,000	\$0	(\$125,000)	\$9,350,000	\$125,000	\$414,675	\$0	\$539,675
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$878,517	\$0	(\$144,756)	\$733,761	\$144,756	\$23,672	\$3,246	\$171,675
Water	\$2,641,094	\$30,000,000	(\$599,186)	\$32,041,908	\$599,186	\$794,079	\$12,566	\$1,405,832
Wastewater	\$88,173,214	\$0	(\$3,011,221)	\$85,161,994	\$3,011,221	\$2,025,592	\$261,791	\$5,298,603
Streets	\$2,501,298	\$1,506,775	(\$480,701)	\$3,527,371	\$480,701	\$98,931	\$0	\$579,633
	\$104,877,224	\$31,506,775	(\$4,403,765)	\$131,980,234	\$4,403,765	\$3,400,401	\$277,603	\$8,081,770

Debt Service

Year	Total	Series 2023	MAMU 2	Mid-Missouri	MAMU 1		MTFC	Series 2022		SRF	Series 2027	PacLease
		RUSH & JR Martin	Fire Station #1	Fire Station #2	Brookline Utilities		MM 5 Lane	Building	WWTP	WWTP	Infrastructure	Dump Trucks
		Parks	Fire	Fire	Water	Wastewater	Streets	BUILDS	Wastewater	Wastewater	Water	BUILDS
2027	\$8,081,770	\$539,675	\$70,833	\$100,842	\$260,322	\$282,016	\$434,622	\$345,408	\$2,532,992	\$2,338,585	\$1,000,498	\$175,977
2028	\$9,111,034	\$568,975	\$72,040	\$100,842	\$260,066	\$281,738	\$434,622	\$345,012	\$2,530,088	\$2,340,678	\$2,000,997	\$175,977
2029	\$9,148,421	\$601,775	\$69,244	\$100,842	\$260,298	\$281,990	\$434,622	\$345,528	\$2,533,872	\$2,343,278	\$2,000,997	\$175,977
2030	\$9,170,278	\$628,075	\$66,449	\$100,842	\$260,044	\$281,714	\$434,622	\$345,144	\$2,531,056	\$2,345,358	\$2,000,997	\$175,977
2031	\$9,106,681	\$657,875	\$69,539	\$100,842	\$259,754	\$281,400	\$434,622	\$345,648	\$2,534,752	\$2,347,929	\$2,000,997	\$73,324
2032	\$8,461,675	\$686,075	\$12,268	\$100,842			\$434,622	\$345,228	\$2,531,672	\$2,349,971	\$2,000,997	
2033	\$7,951,658	\$717,575						\$345,672	\$2,534,928	\$2,352,486	\$2,000,997	
2034	\$7,985,018	\$752,175						\$345,168	\$2,531,232	\$2,355,446	\$2,000,997	
2035	\$8,022,814	\$784,775						\$345,504	\$2,533,696	\$2,357,842	\$2,000,997	
2036	\$8,059,748	\$820,275						\$345,456	\$2,533,344	\$2,359,676	\$2,000,997	
2037	\$8,094,735	\$855,600						\$345,024	\$2,530,176	\$2,362,938	\$2,000,997	
2038	\$7,694,023	\$890,225						\$292,464	\$2,144,736	\$2,365,601	\$2,000,997	
2039	\$7,728,025	\$923,363						\$292,200	\$2,142,800	\$2,368,666	\$2,000,997	
2040	\$7,770,974	\$960,063						\$292,776	\$2,147,024	\$2,370,114	\$2,000,997	
2041	\$7,813,853	\$998,500						\$292,968	\$2,148,432	\$2,372,956	\$2,000,997	
2042	\$7,852,027	\$1,038,450						\$292,251	\$2,143,174	\$2,377,155	\$2,000,997	
2043	\$7,897,879	\$1,079,688						\$292,500	\$2,145,000	\$2,379,694	\$2,000,997	
2044	\$7,772,121	\$950,925						\$292,515	\$2,145,110	\$2,382,574	\$2,000,997	
2045	\$6,822,572							\$292,296	\$2,143,504	\$2,385,775	\$2,000,997	
2046	\$6,826,246							\$292,434	\$2,144,516	\$2,388,299	\$2,000,997	
2047	\$6,829,125							\$292,320	\$2,143,680	\$2,392,128	\$2,000,997	
2048	\$4,396,223									\$2,395,226	\$2,000,997	
2049	\$4,399,600									\$2,398,603	\$2,000,997	
2050	\$4,403,238									\$2,402,241	\$2,000,997	
2051	\$4,407,110									\$2,406,113	\$2,000,997	
2052	\$3,409,709									\$2,409,210	\$1,000,498	
2053	\$1,206,525									\$1,206,525		
TOTAL	\$190,423,078	\$14,454,063	\$360,373	\$605,050	\$1,300,484	\$1,408,857	\$2,607,730	\$6,723,516	\$49,305,784	\$62,855,066	\$50,024,923	\$777,233



FISCAL YEAR 2027 PROPOSED OPERATING & CAPITAL BUDGETS

	Consolidated	General	Parks & Recreation	Police	Fire	Water	Wastewater	Streets	CIST
Operating									
Revenue									
City Sales Tax	11,115,291	4,370,443	1,092,610	1,833,458	1,633,458			2,185,322	
Fees, Licenses, Rental & Program Revenue	4,526,656	1,679,500	2,237,656	13,000	10,000	350,000	236,500		
Grants	22,700			22,700					
Interest Income	716,500	101,000	30,000	5,500	70,000	300,000	150,000	60,000	
Miscellaneous Revenue	4,000	2,500				1,500			
Other Taxes	3,468,000	127,000	1,210,000	763,000	27,000			1,341,000	
Property Taxes	2,515,160	1,767,282	476,068					271,810	
Transfer In	4,297,450			1,932,387	2,365,063				
Utility Billing Revenue	16,089,393					5,481,808	10,607,585		
Revenue Operating	42,755,150	8,047,725	5,046,335	4,570,045	4,105,520	6,133,308	10,994,085	3,858,132	
Expense									
Debt Service	7,194,442	86,352				1,347,172	5,239,944	520,974	
Operating Expenses	7,407,177	1,566,736	1,193,941	410,717	402,467	1,209,276	1,844,763	779,276	
Personnel Expenses	16,186,670	1,115,264	2,885,305	3,687,353	3,336,542	1,540,387	2,187,330	1,434,489	
Personnel Expenses - Indirect	3,900,836	772,796	881,021	468,469	359,607	483,171	515,653	420,119	
Transfer Out	4,297,450	4,297,450							
Expense Operating	38,986,575	7,838,598	4,960,267	4,566,539	4,098,617	4,580,006	9,787,690	3,154,858	
Operating Budget Surplus (Deficit)	3,768,575	209,127	86,068	3,506	6,903	1,553,302	1,206,395	703,274	
Capital									
Funding Source									
Cash	5,892,969	229,773			1,667,714	-	3,143,547	851,935	
City Sales Tax	2,731,478		1,092,610		546,257				1,092,610
Debt Advances	30,000,000					30,000,000			
Grants	3,394,200					3,173,000		221,200	



FISCAL YEAR 2027 PROPOSED OPERATING & CAPITAL BUDGETS

Interest Income	15,000								15,000
Transfer In	941,058	126,000		153,828				661,230	-
Funding Source Capital	42,974,705	355,773	1,092,610	153,828	2,213,971	33,173,000	3,143,547	1,734,365	1,107,610
Expenditure									
Capital Professional Fees	1,203,230					865,000		338,230	
Capital Projects	15,650,911	438,900	563,200	153,828	89,200	9,408,750	2,981,283	2,015,750	
Capital Vehicles & Equipment	3,214,000	126,000	33,000	-	1,960,000	260,000	810,000	25,000	
Debt Service	887,327		539,675		171,674	58,659	58,659	58,659	
Operating Expenses	500,000						500,000		
Transfer Out	941,058								941,058
Expenditure Capital	22,396,526	564,900	1,135,875	153,828	2,220,874	10,592,409	4,349,942	2,437,639	941,058
Capital Budget Surplus (Deficit)	20,578,180	(209,127)	(43,265)	-	(6,903)	22,580,591	(1,206,395)	(703,274)	166,552
CONSOLIDATED NEW SURPLUS (DEFICIT)	24,346,755	-	42,803	3,506	-	24,133,893	-	-	166,552

CAPITAL IMPROVEMENT PLAN	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund	\$1,489,900	\$564,900	\$115,000	\$75,000	\$75,000	\$195,000	\$75,000	\$75,000	\$115,000	\$125,000	\$75,000
Parks & Recreation	\$11,137,310	\$1,135,875	\$1,058,975	\$1,045,975	\$1,061,775	\$1,066,035	\$1,068,075	\$1,129,035	\$1,121,975	\$1,263,515	\$1,186,075
Police	\$5,512,578	\$153,828	\$379,750	\$474,000	\$325,000	\$525,000	\$420,000	\$1,355,000	\$710,000	\$660,000	\$510,000
Fire	\$22,013,472	\$2,220,874	\$12,236,732	\$227,585	\$349,790	\$202,881	\$6,645,610	\$32,500	\$32,500	\$32,500	\$32,500
Water	\$46,319,659	\$10,592,409	\$15,351,500	\$5,737,750	\$2,044,000	\$2,804,000	\$1,644,000	\$1,204,000	\$4,144,000	\$1,204,000	\$1,594,000
WW	\$14,749,942	\$4,349,942	\$710,000	\$950,000	\$560,000	\$500,000	\$560,000	\$500,000	\$560,000	\$500,000	\$5,560,000
Streets	\$13,876,639	\$2,437,639	\$1,299,000	\$1,675,000	\$3,485,000	\$800,000	\$860,000	\$800,000	\$860,000	\$800,000	\$860,000
CIST	\$941,058	\$941,058									
Total	\$116,040,558	\$22,396,525	\$31,150,957	\$10,185,310	\$7,900,565	\$6,092,916	\$11,272,685	\$5,095,535	\$7,543,475	\$4,585,015	\$9,817,575

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Fund												
Community Development Truck	C-0039	\$176,000	\$46,000				\$80,000				\$50,000	
Facility Maintenance Truck	C-0039	\$120,000		\$40,000			\$40,000			\$40,000		
Lift for Citywide Use	C-0039	\$80,000	\$80,000									
Misc. Admin CIP Expenditures	C-0039	\$450,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PC Refresh	C-0048	\$125,900	\$125,900									
Misc. IT CIP Expenditures	C-0048	\$225,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Microsoft Server	C-0048	\$60,000	\$60,000									
Milestone Husky	C-0048	\$40,000	\$40,000									
Server Refresh	C-0048	\$180,000	\$180,000									
SQL Server for Milestone 8	C-0048	\$25,000	\$25,000									
Animal Control Storage	C-0068	\$8,000	\$8,000									
General Fund Total		\$1,489,900	\$564,900	\$115,000	\$75,000	\$75,000	\$195,000	\$75,000	\$75,000	\$115,000	\$125,000	\$75,000

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Parks & Recreation												
40x60 Maintenance Shop - BW	C-0042	\$100,000	100,000									
Admin Vehicle	C-0042	\$40,000					\$40,000					
Amp Surface	C-0042	\$150,000								\$150,000		
Auto Scrubber	C-0042	\$20,000	\$20,000									
Bervin White Restroom Remodel	C-0042	\$120,000	\$120,000									
Bervin White Backstop Repairs	C-0042	\$7,000		\$7,000								
Bervin White Fence Repairs	C-0042	\$16,000		\$8,000			\$8,000					
Brookline Park Storage/Bathrooms	C-0042	\$100,000								\$100,000		
Cameras @ Senior Center	C-0042	\$10,000	\$10,000									
CC Gym Divider Curtain	C-0042	\$25,000					\$25,000					
CC HVAC Replacement	C-0042	\$250,000						\$75,000	\$75,000	\$50,000	\$50,000	
CC Rear Asphalt Drive	C-0042	\$75,000							\$75,000			
CC Tables & Chairs	C-0042	\$45,000					\$45,000					
Community Center Door Replacement	C-0042	\$45,000	\$15,000	\$30,000								
Community Center Boiler Replacement	C-0042	\$20,000	\$20,000									
Community Center Reseal & Tuckpoint	C-0042	\$65,000									\$65,000	
Community Center Hvac	C-0042	\$250,000	\$50,000	\$100,000	\$50,000	\$50,000						
Convert Activities Building Bleachers	C-0042	\$30,000			\$30,000							
General Asphalt Repairs (Parking Lots/Trails)	C-0042	\$150,000	\$50,000					\$50,000				\$50,000
Gym Flooring Sanding & Repaint	C-0042	\$30,000	\$30,000									
JR Martin Original Restroom Remodel	C-0042	\$45,000	\$45,000									
Miller Park Drive Overlay	C-0042	\$25,000	\$25,000									
New Amp Projector	C-0042	\$10,000					\$10,000					
Office Expansion	C-0042	\$250,000										\$250,000
Owen Park Restrooms	C-0042	\$150,000			\$75,000	\$75,000						
Ower Parking Lot and Pavilion	C-0042	\$75,000							\$75,000			
Park Maintenance Vehicles	C-0042	\$285,000		\$45,000	\$75,000	\$40,000		\$40,000	\$45,000		\$40,000	
Parking Lot Addition Projects	C-0042	\$450,000		\$150,000				\$150,000			\$150,000	
Replace Athletic Score Tables	C-0042	\$9,000			\$9,000							
Replace Brookline Park Playground	C-0042	\$250,000				\$250,000						
Shade Structure @ The Amp	C-0042	\$50,000			\$50,000							
Senior Center HVAC Units	C-0042	\$10,000	\$10,000									
Aqua Climb (remove high dive)	C-0054	\$25,000		\$25,000								
Concrete Renovations	C-0054	\$25,000			\$25,000							
Concrete Work for New Shade Structure	C-0054	\$15,000	\$15,000									
Huna Renovations	C-0054	\$75,000			\$75,000							
Lazy River Tubes	C-0054	\$60,000		\$15,000	\$15,000		\$15,000			\$15,000		
Light Repairs	C-0054	\$7,000	\$7,000									
New Splash/Spray Structure	C-0054	\$140,000					\$140,000					
New Schlage leversets & keys	C-0054	\$5,000	\$5,000									
Paint Pool / Lower	C-0054	\$15,000							\$15,000			
Paint Pool/Upper	C-0054	\$10,000						\$10,000				
Pump Maintenance /Replacement	C-0054	\$32,000	\$12,000			\$10,000			\$10,000			
Renovate North Lawn Area	C-0054	\$75,000					\$75,000					
Repaint Slides	C-0054	\$100,000									\$100,000	
Replace Upper slides	C-0054	\$65,000							\$65,000			
The Rush - Shade Structure	C-0054	\$35,000						\$35,000				

Gravel for Rush Parking	C-0055	\$5,000	\$5,000										
Mowers	C-0055	\$90,000	\$18,000		\$18,000		\$18,000		\$18,000		\$18,000		
New Flat Bed	C-0055	\$5,000	\$5,000										
New Skidsteer	C-0055	\$70,000		\$70,000									
Salt Spreader	C-0055	\$12,500	\$12,500										
Trail Rotary Broom		\$6,700	\$6,700										
Utility Vehicles	C-0055	\$60,000	\$15,000		\$15,000		\$15,000			\$15,000			
General Fleet	C-0063	\$40,000		\$40,000									
Capital Debt - Series 2023	C-0050	\$7,007,110	\$539,675	\$568,975	\$608,975	\$636,775	\$675,035	\$708,075	\$751,035	\$791,975	\$840,515	\$886,075	
Parks & Rec Total		\$11,137,310	\$1,135,875	\$1,058,975	\$1,045,975	\$1,061,775	\$1,066,035	\$1,068,075	\$1,129,035	\$1,121,975	\$1,263,515	\$1,186,075	

CAPITAL IMPROVEMENT PLAN		Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2034	2036
Police Department													
Police Cars	C-0043	\$3,430,000			\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$460,000	\$510,000	\$510,000
Parking Lot Reseal	C-0043	\$6,750			\$6,750								
Strip & Rewax Tile Floors	C-0043	\$7,000				\$7,000							
Tasers	C-0043	\$100,000								\$100,000			
Building Envelope Repair	C-0043	\$70,000	\$70,000										
Axon or Milo Training System	C-0043	\$55,000				\$55,000							
Repair Fascia & Gutters	C-0043	\$52,828	\$52,828										
Glock 19's and Red Dots	C-0043	\$40,000			\$40,000								
Replace MDTs for Police Vehicles	C-0043	\$1,125,000						\$25,000		\$850,000	\$250,000		
Office Furniture	C-0043	\$31,000	\$31,000										
Repair & Paint Stucco	C-0043	\$8,000			\$8,000								
Ballistic Shields	C-0043	\$75,000				\$75,000							
Mobile Fingerprint Scanners	C-0043	\$12,000				\$12,000							
FARO 3D Scanner	C-0043	\$75,000							\$75,000				
Replace Windows & Doors	C-0043	\$325,000						\$175,000				\$150,000	
Replace Linoleum Floors	C-0043	\$80,000								\$80,000			
Wayfinder Sign	C-0043	\$20,000							\$20,000				
Police Total		\$5,512,578	\$153,828	\$379,750	\$474,000	\$325,000	\$525,000	\$420,000	\$1,355,000	\$710,000	\$660,000	\$510,000	

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Fire Department												
Fire Station #3	C-0040	\$9,000,000		\$9,000,000								
Fire Engine 1	C-0040	\$1,500,000		\$1,500,000								
Fire Engine 2	C-0040	\$1,500,000		\$1,500,000								
Brush Truck Remount	C-0040	\$150,000				\$150,000						
Fire Station #4	C-0040	\$5,000,000						\$5,000,000				
Fire Engine #3	C-0040	\$1,500,000						\$1,500,000				
SCBA replacement	C-0041	\$31,500	\$31,500									
Ladder Truck	C-0041	\$1,855,000	\$1,855,000									
Replacement vehicle for 2004 Ranger	C-0041	\$55,000	\$55,000									
Replacement vehicle for 2008 Explorer	C-0041	\$50,000	\$50,000									
Turnout Gear replacement 6 sets	C-0041	\$163,500	\$24,000	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Hose replacement	C-0041	\$57,000	\$12,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Engine equipment replacement	C-0041	\$49,500	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Equipment breakage	C-0041	\$73,000	\$10,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
AFG Grant match for SCBA	C-0041	\$50,000		\$25,000	\$25,000							
Special Ops Equipment	C-0041	\$13,550	\$7,200	\$6,350								
Capital Debt	C-0041	\$965,422	\$171,674	\$172,882	\$170,085	\$167,290	\$170,381	\$113,110				
Fire Total		\$22,013,472	\$2,220,874	\$12,236,732	\$227,585	\$349,790	\$202,881	\$6,645,610	\$32,500	\$32,500	\$32,500	\$32,500

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water Fund												
Convoy of Hope Water Tower & Well (#7)	C-0006	\$15,000,000	\$3,633,750	\$7,732,500	\$3,633,750							
Dollar General to West Avenue Watermain	C-0037	\$200,000	\$200,000									
Annual Main Renewals, Tie-Ins, and Upgrades	C-0044	\$7,686,000		\$854,000	\$854,000	\$854,000	\$854,000	\$854,000	\$854,000	\$854,000	\$854,000	\$854,000
Route MM Waterline for B Job	C-0044	\$175,000	\$25,000	\$150,000								
Waterline Extension at Wastewater Plant	C-0044	\$200,000	\$200,000									
Waterline West of COH Under JR Freeway	C-0044	\$200,000						\$200,000				
Water Redundancy Implementation	C-0044	\$1,800,000		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Olsson - Water Model	C-0044	\$50,000	\$25,000	\$25,000								
CIP#9 - Water Portion	C-0044	\$450,000										\$450,000
State Tractor to FR 101 Waterline	C-0044	\$500,000				\$500,000						
State Tractor to Republic Road Waterline	C-0044	\$1,500,000					\$1,500,000					
Route ZZ & Hines Waterline	C-0044	\$700,000		\$300,000	\$400,000							
Bailey Waterline	C-0044	\$200,000					\$50,000	\$150,000				
North Commercial Waterline	C-0044	\$200,000					\$50,000	\$150,000				
Add Bays to BUILDS Facility	C-0045	\$300,000			\$300,000							
SCADA	C-0045	\$150,000			\$150,000							
Material Storage Building	C-0045	\$100,000	\$100,000									
Frisco Well & Storage #8	C-0053	\$12,000,000	\$6,000,000	\$6,000,000								
Water Vehicles	C-0061	\$300,000	\$60,000		\$60,000		\$60,000		\$60,000		\$60,000	
Backhoe Water Department	C-0061	\$50,000	\$50,000									
Truck and Trailer	C-0061	\$150,000	\$150,000									
West Hines Street Waterline Replacement	C-0064	\$450,000	\$0	\$0	\$50,000	\$400,000						
Dump Truck Leases	C-0045	\$58,659	\$58,659									
Tri-State Water	C-0066	\$900,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Well #9 (2034)		\$3,000,000								\$3,000,000		
Water Fund Total		\$46,319,659	\$10,592,409	\$15,351,500	\$5,737,750	\$2,044,000	\$2,804,000	\$1,644,000	\$1,204,000	\$4,144,000	\$1,204,000	\$1,594,000

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Wastewater Fund												
WWTF Expansion (MBR Project)	C-0008	\$1,287,283	\$1,287,283									
WWTF Expansion - Old Plant Demolition	C-0008	\$1,569,000	\$1,569,000									
Annual I & I Projects	C-0018	\$5,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Add Bays to BUILDS Facility	C-0046	\$300,000			\$300,000							
SCADA	C-0046	\$150,000			\$150,000							
Route MM Sewer Line (B Job)	C-0046	\$175,000	\$25,000	\$150,000								
Materials Storage Building	C-0046	\$100,000	\$100,000									
(2) Ford 250 Crew Cabs or RAM 2500 for WW	C-0062	\$300,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000
CIP #9 Proposed Gravity Sewer	C-0062	\$5,000,000										\$5,000,000
Loader	C-0062	\$200,000	\$200,000									
Flail	C-0062	\$235,000	\$235,000									
Dump Truck Lease	C-0062	\$58,659	\$58,659									
Dump Truck	C-0062	\$350,000	\$350,000									
Backhoe Split Street and WW	C-0062	\$25,000	\$25,000									
Wastewater Fund Total		\$14,749,942	\$4,349,942	\$710,000	\$950,000	\$560,000	\$500,000	\$560,000	\$500,000	\$560,000	\$500,000	\$5,560,000

CAPITAL IMPROVEMENT PLAN	Project ID/#	10-Year Total	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Streets Fund												
Route MM Widening North of MO 360	C-0003	\$541,000	\$541,000									
Annual Overlays	C-0015	\$7,500,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Shuyler Creek Trail	C-0025	\$50,000	\$50,000									
Hines & ZZ Intersection Project	C-0036	\$609,230	\$225,230	\$384,000								
Hines Street Sidewalk Project	C-0052	\$55,000	\$55,000									
ADA Transition Plan - 10 Year Update	C-0056	\$14,000	\$14,000									
Republic Commons	C-0057	\$418,750	\$418,750									
Master Transportation Plan Update	C-0058	\$100,000	\$100,000									
Backhoe Streets and WW	C-0060	\$25,000	\$25,000									
Street Vehicle Replacement Placeholder	C-0060	\$300,000		\$60,000		\$60,000		\$60,000		\$60,000		\$60,000
Misc. Stormwater Projects	C-0067	\$100,000	\$25,000	\$25,000	\$25,000	\$25,000						
Dump Truck Lease	C-0067	\$58,659	\$58,659									
Hwy 174 and Main Street Intersection	C-0067	\$2,600,000				\$2,600,000						
East Hines TEAP Study	C-0067	\$25,000	\$25,000									
ADA Transition Plan Projects	C-0067	\$500,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Commercial Street Phase 2	C-0067	\$880,000		\$30,000	\$850,000							
Material Storage Building	C-0067	\$100,000	\$100,000									
Street Fund Total		\$13,876,639	\$2,437,639	\$1,299,000	\$1,675,000	\$3,485,000	\$800,000	\$860,000	\$800,000	\$860,000	\$800,000	\$860,000

CAPITAL IMPROVEMENT PLAN	Project	10-Year	
	ID/#	Total	2027
CIST FUNDING			
Route MM	C-0049	\$541,000	\$541,000
Lift for Shared Use	C-0049	\$80,000	\$80,000
PD Building Envelope Repair	C-0049	\$70,000	\$70,000
PD Building Fascia and Gutters	C-0049	\$52,828	\$52,828
PD Furniture	C-0049	\$31,000	\$31,000
ROW for Hines Street Sidewalk	C-0049	\$55,000	\$55,000
Shuyler Creek Tree Removal	C-0049	\$50,000	\$50,000
Com Dev Trucks	C-0049	\$46,000	\$46,000
Hines & ZZ Roundabout Engineering	C-0049	\$15,230	\$15,230
CIST Total		\$941,058	\$941,058

2027 Line Item Budget

F-100 - General

Admin, IT, Court, Finance, Legal, HR, Com Dev, AC



Operating Budget	2025 Actuals	2026 Budget	2027 Proposed Budget
40100 - Taxes - 1-Cent Sales	4,450,205	4,284,748	4,370,443
40110 - Taxes - Marijuana Tax	-	168,000	-
40200 - Real Property - Current Year	1,590,958	1,644,298	1,755,282
40202 - Real Property - Prior Year	48,952	12,000	12,000
40300 - Taxes - Railroad & Utility	32,515	30,000	40,000
40310 - Miscellaneous Revenue	9,840	1,000	1,000
40320 - Franchise Fees	1,008,274	850,000	1,000,000
40345 - Credit Card Fees	5,648	1,000	1,000
40350 - Taxes - Financial Institution	84	2,000	2,000
40360 - Business Surtax	70,382	75,000	85,000
40395 - Sale of Assets	315,140	1,475,800	-
41400 - Donations	-	1,500	1,500
42000 - Refunds & Reimbursements	77,867	-	20,000
42500 - Interest Revenue	350,562	56,000	101,000
43000 - Bond Forefeitures	9,600	10,000	10,000
43010 - Crime Victim Compensation	957	900	900
43020 - Judicial Education Fund	2,587	2,500	2,500
43030 - Municipal Court Fine	218,468	225,000	225,000
43040 - Surcharge - Courthouse Operations	58,368	60,000	60,000
43050 - Animal Adoption Fees	4,211	3,000	3,000
43060 - Animal Impound/Charges/Fees	2,080	2,100	2,100
43070 - Merchant Licenses	98,280	100,000	100,000
43080 - Miscellaneous Commercial Permit Fees	9,816	5,000	5,000
43090 - Miscellaneous Permit Fees	23,954	15,000	15,000
43100 - New Commercial Building Permit fees	145,137	75,000	75,000
43110 - New Residential Building Permit Fees	154,197	150,000	150,000
43120 - Land Use Case Application Fee	9,645	7,500	7,500
43130 - Subdivision Platting Fees	4,318	2,500	2,500
Total Revenue	8,702,044	9,259,846	8,047,725
51010 - Salaries, Regular	481,991	521,804	512,529
51011 - Salaries, Regular - Indirect	234,389	514,651	541,830
51015 - Employee Reimbursements	4,977	560	2,860
51020 - Salaries, Part Time	35,000	62,239	168,651
51030 - Salaries, Overtime	6,357	500	500
52010 - Insurance, Group	81,181	63,778	71,643
52011 - Insurance, Group - Indirect	21,648	57,259	50,664
52020 - Payroll Taxes	84,446	43,715	46,037
52021 - Payroll Taxes - Indirect	-	37,075	44,165
52030 - LAGERS	107,792	109,057	107,119
52031 - LAGERS - Indirect	41,483	107,285	113,242
52040 - ICMA	14,686	20,872	20,501
52041 - ICMA - Indirect	7,054	20,533	21,673
52050 - Insurance, Workers Compensation	11,630	10,634	15,050
52051 - Insurance, Workers Compensation - Indirect	7,414	3,211	1,222
53020 - Other Employee Benefits	32,105	37,500	2,000
53030 - Employee Training	48,218	76,250	94,150

2027 Line Item Budget

F-100 - General

Admin, IT, Court, Finance, Legal, HR, Com Dev, AC



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
53040 - Employee Food & Beverage	13,548	24,550	24,050
53050 - Uniforms	9,878	13,872	6,680
53060 - Professional Dues/Membership Fees	-	30,787	43,495
71010 - General Supplies & Materials	111,587	114,100	105,500
71020 - Postage & Freight	8,156	6,550	7,000
71030 - Fuel	7,800	13,500	12,900
71040 - Subscriptions	2,000	2,045	5,000
71050 - Miscellaneous	34,311	36,050	48,150
71060 - Equipment & Tools	616	2,500	3,500
71070 - Printing/Graphics/Advertising	25,000	34,200	11,900
71090 - Credit Card & Online Fees	15,484	2,000	2,000
72010 - Janitorial Supply	2,543	2,875	4,300
72020 - Facility Maintenance	8,400	16,200	13,900
72030 - Repairs & Maintenance, Vehicles & Equipment	1,878	16,600	15,900
72050 - Safety Program	-	1,000	1,700
72520 - Fire District Payouts	19,469	25,000	45,000
72521 - Code Compliance Abatement	-	-	20,000
73010 - Software Support & Licensing	387,907	456,963	803,193
73020 - Software Subscriptions	115,878	138,820	1,120
73030 - IT Hardware & Upgrades	19,878	55,100	20,600
73040 - Phone & Internet Services	31,500	32,048	26,320
74010 - Contract Labor	95,878	75,200	60,200
74020 - Professional Fees	672,878	310,000	194,860
75010 - Utilities	35,156	38,000	38,000
76010 - Commercial Insurance	85,028	95,136	125,694
91010 - Debt - Principal Payments	39,600	41,250	42,900
91020 - Debt - Interest Expense	46,752	45,135	43,452
99000 - Interfund Transfer Out	3,817,524	4,153,853	4,297,450
Total Expense	6,829,019	7,470,257	7,838,598
Operating Surplus(Deficit)	1,873,025	1,789,589	209,127
			2027 Proposed
Capital Budget	2025 Actuals	2026 Budget	Budget
81010 - Capital, Vehicles	5,160,355	120,000	126,000
81020 - Capital, Projects	1,381,292	300,000	8,000
81040 - Capital, IT Hardware & Upgrades	-	119,000	430,900
Total Expenditure	6,541,647	539,000	564,900
10000 - Claim on Cash	6,541,647	-	229,773
40330 - Transfer In	-	145,000	126,000
Total Funding Source	6,541,647	145,000	355,773
Capital Surplus(Deficit)	-	(394,000)	(209,127)
Fund Surplus(Deficit)	1,873,025	1,395,589	-

2027 Line Item Budget

F-200 - Parks & Recreation

Parks Revenue, Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



Operating Budget	2025 Actuals	2026 Budget	2027 Proposed Budget
40102 - Taxes - 1/4-Cent Recreation	1,069,114	1,071,187	1,092,610
40106 - Taxes - 1/4-Cent Greene County Recreation	1,161,302	1,150,000	1,200,000
40200 - Real Property - Current Year	416,551	443,156	473,068
40202 - Real Property - Prior Year	13,190	3,000	3,000
40300 - Taxes - Railroad & Utility	8,761	8,000	10,000
40330 - Interfund Transfer In	24,090	10,000	-
40360 - Business Surtax	18,964	-	-
42500 - Interest Revenue	65,853	17,000	30,000
43200 - Aquatics Revenue	-	10,400	15,000
43210 - Athletics Revenue	298,324	254,100	253,069
43220 - Special Events	123,268	139,140	110,875
43230 - Community Programs Revenue	624	73,298	70,708
43240 - Concessions	320,912	350,000	362,000
43250 - Admissions	982,535	1,087,500	1,097,500
43260 - Rental Income	320,528	300,504	328,504
Total Revenue	4,824,016	4,917,285	5,046,335
51010 - Salaries, Regular	1,138,044	997,360	1,100,443
51011 - Salaries, Regular - Indirect	745,936	554,514	597,321
51020 - Salaries, Part Time	743,784	998,646	1,021,311
51030 - Salaries, Overtime	39,590	34,000	30,000
52010 - Insurance, Group	118,405	112,161	157,014
52011 - Insurance, Group - Indirect	73,842	62,376	78,074
52020 - Payroll Taxes	200,955	148,775	155,381
52021 - Payroll Taxes - Indirect	-	40,400	46,356
52030 - LAGERS	197,336	208,448	221,709
52031 - LAGERS - Indirect	144,773	115,651	133,124
52040 - ICMA	28,374	39,894	42,432
52041 - ICMA - Indirect	23,352	22,134	25,478
52050 - Insurance, Workers Compensation	48,407	46,911	65,752
52051 - Insurance, Workers Compensation - Indirect	19,749	15,296	667
53020 - Other Employee Benefits	14,018	9,000	12,500
53030 - Employee Training	13,230	22,650	30,590
53040 - Employee Food & Beverage	2,614	5,500	6,000
53050 - Uniforms	32,068	40,250	38,673
53060 - Professional Dues/Membership Fees	3,496	1,600	3,500
71010 - General Supplies & Materials	484,528	445,906	419,536
71020 - Postage & Freight	1,229	1,075	275
71030 - Fuel	20,098	25,500	25,500
71040 - Subscriptions	7,109	8,467	9,667
71050 - Miscellaneous	3,527	-	5,370
71060 - Equipment & Tools	17,981	15,500	27,120
71070 - Printing/Graphics/Advertising	7,963	12,150	12,430
71080 - Refunds	792	600	600
71090 - Credit Card & Online Fees	34,735	35,000	45,000
72010 - Janitorial Supply	22,258	24,720	20,655
72020 - Facility Maintenance	127,054	112,075	138,050

2027 Line Item Budget

F-200 - Parks & Recreation

Parks Revenue, Recreation, Aquatics, Senior Center, Parks Grounds Maintenance



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
72030 - Repairs & Maintenance, Vehicles & Equipment	62,802	35,500	25,000
72050 - Safety Program	2,405	15,692	9,421
73010 - Software Support & Licensing	83,667	112,200	50,097
73020 - Software Subscriptions	24,188	5,810	8,110
73030 - IT Hardware & Upgrades	20,395	4,050	4,400
73040 - Phone & Internet Services	47,364	52,000	22,610
74010 - Contract Labor	14,600	16,400	17,800
75010 - Utilities	230,859	283,469	250,000
76010 - Commercial Insurance	111,289	98,835	97,000
91040 - Lease Payments	-	-	5,300
Total Expense	4,912,816	4,780,515	4,960,267
Operating Surplus(Deficit)	(88,800)	136,769	86,068
			2027 Proposed
Capital Budget	2025 Actuals	2026 Budget	Budget
81010 - Capital, Vehicles	79,015	133,249	33,000
81020 - Capital, Projects	10,888	2,746,500	477,000
81060 - Capital, Equipment & Furniture	8,947	50,000	86,200
91015 - Capital Debt - Principal Payments	211,980	100,000	125,000
91025 - Capital Debt - Interest Expense	425,618	419,175	414,675
Total Expenditure	736,448	3,448,924	1,135,875
10000 - Claim on Cash	-	1,537,737	-
40103 - Taxes - 1/4-Cent Aquatic Center Sales Tax	1,069,114	1,071,187	1,092,610
40330 - Interfund Transfer In	-	642,200	-
41000 - Federal Grants	-	182,800	-
41010 - State Grants	26,910	15,000	-
Total Funding Source	1,096,024	3,448,924	1,092,610
Capital Surplus(Deficit)	359,576	()	(43,265)
Fund Surplus(Deficit)	270,776	136,769	42,803

2027 Line Item Budget

F-300 - Police

Police



Operating Budget	2025 Actuals	2026 Budget	2027 Proposed Budget
40110 - Taxes - Marijuana Tax	-	-	200,000
40160 - Taxes - Law Enforcement Tax	723,984	713,416	763,000
40161 - Taxes - 3/4-Cent Public Safety	1,602,686	1,601,429	1,633,458
40330 - Transfer In	1,765,424	1,836,745	1,932,387
41000 - Federal Grants	5,005	2,400	4,700
41010 - State Grants	12,498	14,000	18,000
42500 - Interest Revenue	2,334	8,000	5,500
43270 - DWI Re-Coupment Costs	8,283	12,000	10,000
43280 - National Opioid Settlement	35,044	-	-
43290 - Police POST Training	7,601	-	3,000
Total Revenue	4,162,859	4,187,990	4,570,045
51010 - Salaries, Regular	1,915,716	1,994,870	2,258,391
51011 - Salaries, Regular - Indirect	333,104	322,983	330,651
51015 - Employee Reimbursements	9,972	839	-
51030 - Salaries, Overtime	2,353	110,000	110,000
51040 - Salaries, Grant	105,790	14,000	18,000
52010 - Insurance, Group	9,655	252,775	311,350
52011 - Insurance, Group - Indirect	233,785	30,808	31,888
52020 - Payroll Taxes	26,218	151,996	172,327
52021 - Payroll Taxes - Indirect	175,957	22,723	22,964
52030 - LAGERS	474,526	482,275	546,531
52031 - LAGERS - Indirect	65,332	67,261	69,106
52040 - ICMA	71,030	79,715	90,336
52041 - ICMA - Indirect	11,188	12,873	13,226
52050 - Insurance, Workers Compensation	104,261	94,592	107,949
52051 - Insurance, Workers Compensation - Indirect	3,996	3,309	632
53020 - Other Employee Benefits	2,907	4,030	8,680
53030 - Employee Training	28,579	31,100	40,000
53040 - Employee Food & Beverage	993	600	750
53050 - Uniforms	22,841	19,621	21,449
53060 - Professional Dues/Membership Fees	2,110	1,190	1,590
71010 - General Supplies & Materials	7,390	8,650	9,100
71020 - Postage & Freight	390	500	700
71030 - Fuel	70,295	80,000	95,000
71050 - Miscellaneous	145	500	-
71060 - Equipment & Tools	3,326	2,500	2,000
71070 - Printing/Graphics/Advertising	3,044	500	500
72010 - Janitorial Supply	3,275	4,500	4,000
72020 - Facility Maintenance	19,847	16,600	6,800
72030 - Repairs & Maintenance, Vehicles & Equipment	60,673	48,500	52,200
72050 - Safety Program	1,167	1,000	2,500
72500 - Public Education	3,549	750	1,500
73010 - Software Support & Licensing	83,461	122,071	80,757
73020 - Software Subscriptions	5,135	4,700	6,000
73030 - IT Hardware & Upgrades	15,200	7,450	33,900
73040 - Phone & Internet Services	31,101	32,512	23,750

2027 Line Item Budget

F-300 - Police

Police



	2025 Actuals	2026 Budget	2027 Proposed Budget
Operating Budget			
75010 - Utilities	33,639	40,040	39,260
76010 - Commercial Insurance	56,297	51,750	51,750
76020 - Claims	7,003	1,000	1,000
Total Expense	4,005,250	4,121,083	4,566,539
Operating Surplus(Deficit)	157,609	66,907	3,506
Capital Budget			
81010 - Capital, Vehicles	193,311	450,000	-
81020 - Capital, Projects	8,989	37,500	153,828
81040 - Capital, IT Hardware & Upgrades	43,598	42,000	-
81060 - Capital, Equipment & Furniture	-	80,000	-
Total Expenditure	245,898	609,500	153,828
40330 - Transfer In	245,898	609,500	153,828
Total Funding Source	245,898	609,500	153,828
Capital Surplus(Deficit)	-	-	-
Fund Surplus(Deficit)	157,609	66,907	3,506

2027 Line Item Budget

F-350 - Fire

Fire, Fire Sales Tax



Operating Budget	2025 Actuals	2026 Budget	2027 Proposed Budget
40120 - Taxes - Cigarette Sales	24,126	27,000	27,000
40161 - Taxes - 3/4-Cent Public Safety	1,602,686	1,601,429	1,633,458
40330 - Transfer In	2,073,624	2,307,378	2,365,063
42500 - Interest Revenue	96,305	80,000	70,000
43140 - Impact Fees	4,877	-	5,000
43180 - Inspection Fees	243	-	5,000
Total Revenue	3,801,862	4,015,807	4,105,520
51010 - Salaries, Regular	1,642,231	1,748,758	1,994,956
51011 - Salaries, Regular - Indirect	271,448	225,353	254,493
51015 - Employee Reimbursements	5,340	-	-
51016 - Employee Reimbursements - Indirect	2,036	-	-
51020 - Salaries, Part Time	-	1,500	-
51030 - Salaries, Overtime	134,427	125,000	125,000
52010 - Insurance, Group	201,770	218,335	302,631
52011 - Insurance, Group - Indirect	19,830	17,652	24,040
52020 - Payroll Taxes	150,106	133,264	152,098
52021 - Payroll Taxes - Indirect	-	15,092	17,146
52030 - LAGERS	386,782	409,209	466,820
52031 - LAGERS - Indirect	53,799	46,856	53,189
52040 - ICMA	57,086	69,950	79,798
52041 - ICMA - Indirect	9,494	8,968	10,180
52050 - Insurance, Workers Compensation	131,114	124,205	141,759
52051 - Insurance, Workers Compensation - Indirect	717	495	559
53010 - Tuition Reimbursement	-	3,500	2,000
53020 - Other Employee Benefits	7,639	22,500	24,750
53030 - Employee Training	12,358	24,940	24,090
53050 - Uniforms	17,882	18,500	18,500
53060 - Professional Dues/Membership Fees	1,520	4,395	4,140
71010 - General Supplies & Materials	9,403	6,250	6,000
71020 - Postage & Freight	123	250	250
71030 - Fuel	17,786	26,500	26,500
71040 - Subscriptions	886	1,250	1,250
71050 - Miscellaneous	-	7,000	-
71060 - Equipment & Tools	12,024	15,400	13,250
71070 - Printing/Graphics/Advertising	134	1,500	1,500
72010 - Janitorial Supply	1,684	18,000	5,000
72020 - Facility Maintenance	10,883	53,500	43,000
72030 - Repairs & Maintenance, Vehicles & Equipment	61,044	45,000	50,000
72040 - Repairs & Maintenance, Infrastructure	18,031	15,000	15,000
72050 - Safety Program	-	3,000	3,000
72500 - Public Education	7,006	15,000	10,000
73010 - Software Support & Licensing	65,676	126,455	64,807
73020 - Software Subscriptions	7,870	1,300	1,450
73030 - IT Hardware & Upgrades	11,069	18,800	21,500
73040 - Phone & Internet Services	30,015	42,062	30,460
74020 - Professional Fees	88	2,500	2,500

2027 Line Item Budget

F-350 - Fire

Fire, Fire Sales Tax



			2027 Proposed
	2025 Actuals	2026 Budget	Budget
Operating Budget			
75010 - Utilities	43,673	44,500	40,000
76010 - Commercial Insurance	70,290	64,613	65,000
76020 - Claims	-	2,000	2,000
Total Expense	3,473,262	3,728,352	4,098,617
Operating Surplus(Deficit)	328,599	287,456	6,903
			2027 Proposed
	2025 Actuals	2026 Budget	Budget
Capital Budget			
81010 - Capital, Vehicles	4,386	1,855,000	1,960,000
81030 - Capital, Assets	63	393,514	-
81060 - Capital, Equipment & Furniture	23,781	134,000	89,200
91015 - Capital Debt - Principal Payments	262,222	134,734	144,756
91025 - Capital Debt - Interest Expense	32,978	27,707	23,672
91035 - Capital Debt - Fees	3,968	3,653	3,246
Total Expenditure	327,398	2,548,609	2,220,874
10000 - Claim on Cash	-	1,855,000	1,667,714
40105 - Taxes - 1/8-Cent Fires Sales	537,612	535,547	546,257
40330 - Transfer In	-	470,613	-
Total Funding Source	537,612	2,861,160	2,213,971
Capital Surplus(Deficit)	210,213	312,551	(6,903)
Fund Surplus(Deficit)	538,813	600,007	-

2027 Line Item Budget

F-500 - Water

Water



Operating Budget	2025 Actuals	2026 Budget	2027 Proposed Budget
40310 - Miscellaneous Revenue	1,326	1,500	1,500
40380 - Lease Income	38,174	50,000	50,000
42500 - Interest Revenue	40,536	100,000	300,000
43140 - Impact Fees	69,160	90,000	90,000
43150 - Water Meter Installation	123,311	120,000	120,000
43160 - Right-of-Way Permits	18,129	10,000	20,000
43170 - Fire Hydrant Testing	435	1,500	-
43180 - Inspection Fees	11,488	20,000	20,000
43300 - Sales - Residential	2,701,505	3,199,909	3,876,564
43310 - Sales - Commercial	962,290	1,147,019	1,481,517
43320 - Sales - Internal	6,588	21,000	106,540
43330 - Late Fees	63,023	55,000	40,000
43340 - Hydrant Meters	40,887	28,000	17,187
43350 - Account Set-Up Fees	11,700	10,000	10,000
Total Revenue	4,088,552	4,853,928	6,133,308
51010 - Salaries, Regular	729,332	849,228	998,510
51011 - Salaries, Regular - Indirect	161,033	277,289	342,874
51015 - Employee Reimbursements	5,485	-	-
51016 - Employee Reimbursements - Indirect	1,087	-	-
51020 - Salaries, Part Time	1,783	10,400	10,400
51030 - Salaries, Overtime	33,669	35,000	-
52010 - Insurance, Group	105,186	109,266	147,333
52011 - Insurance, Group - Indirect	13,118	26,545	30,303
52020 - Payroll Taxes	67,383	65,137	75,409
52021 - Payroll Taxes - Indirect	-	19,229	23,905
52030 - LAGERS	152,598	177,489	208,689
52031 - LAGERS - Indirect	30,080	57,711	71,661
52040 - ICMA	23,756	33,969	39,940
52041 - ICMA - Indirect	5,314	11,045	13,715
52050 - Insurance, Workers Compensation	27,875	25,683	30,566
52051 - Insurance, Workers Compensation - Indirect	1,153	1,442	713
53030 - Employee Training	1,510	5,500	5,500
53040 - Employee Food & Beverage	377	250	500
53050 - Uniforms	7,581	7,990	8,539
53060 - Professional Dues/Membership Fees	10,829	10,000	15,000
71010 - General Supplies & Materials	19,653	25,000	94,000
71020 - Postage & Freight	25,587	25,000	25,000
71030 - Fuel	19,959	40,000	35,000
71040 - Subscriptions	421	600	-
71050 - Miscellaneous	1,812	11,000	2,500
71060 - Equipment & Tools	20,358	20,000	20,000
71070 - Printing/Graphics/Advertising	3,931	3,250	12,000
71090 - Credit Card & Online Fees	222,633	150,000	-
72010 - Janitorial Supply	858	1,200	1,250
72020 - Facility Maintenance	3,057	18,200	18,200
72030 - Repairs & Maintenance, Vehicles & Equipment	44,845	100,000	100,000

2027 Line Item Budget

F-500 - Water

Water



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
72040 - Repairs & Maintenance, Infrastructure	244,844	250,000	300,000
72050 - Safety Program	540	1,000	1,500
73010 - Software Support & Licensing	68,503	82,474	50,557
73030 - IT Hardware & Upgrades	3,854	3,200	-
73040 - Phone & Internet Services	15,972	27,622	22,610
74010 - Contract Labor	2,835	5,000	-
74020 - Professional Fees	14,961	157,500	55,000
75010 - Utilities	294,891	250,000	360,000
76010 - Commercial Insurance	56,927	52,329	53,000
91010 - Debt - Principal Payments	4,640	260,331	577,865
91020 - Debt - Interest Expense	102,334	131,843	756,741
91030 - Debt - Fees	15,201	13,975	12,566
91040 - Lease Payments	12,875	-	58,659
Total Expense	2,580,641	3,352,698	4,580,006
Operating Surplus(Deficit)	1,507,911	1,501,230	1,553,302
			2027 Proposed
Capital Budget	2025 Actuals	2026 Budget	Budget
81010 - Capital, Vehicles	63,528	-	260,000
81020 - Capital, Projects	36,481	733,333	9,308,750
81030 - Capital, Assets	72,200	1,525,000	100,000
81050 - Capital, Professional Fees	13,656	785,000	865,000
91045 - Capital Lease Payments	4,699	-	58,659
99000 - Interfund Transfer Out	-	156,871	-
Total Expenditure	190,564	3,200,204	10,592,409
10000 - Claim on Cash	-	1,595,345	-
41000 - Federal Grants	-	260,000	3,173,000
42520 - Debt Advances	-	-	30,000,000
Total Funding Source	-	1,855,345	33,173,000
Capital Surplus(Deficit)	(190,564)	(1,344,859)	22,580,591
Fund Surplus(Deficit)	1,317,347	156,371	24,133,893

2027 Line Item Budget

F-550 - Wastewater

Wastewater



		2027 Proposed	
Operating Budget	2025 Actuals	2026 Budget	Budget
40395 - Sale of Assets	-	475,000	-
42500 - Interest Revenue	453,015	100,000	150,000
43140 - Impact Fees	153,060	200,000	175,000
43160 - Right-of-Way Permits	19,129	10,000	15,000
43180 - Inspection Fees	11,212	20,000	20,000
43300 - Sales - Residential	4,941,932	6,985,734	6,714,480
43310 - Sales - Commercial	1,796,928	1,892,174	3,874,996
43320 - Sales - Internal	660	65,000	18,108
43330 - Late Fees	32,452	26,500	26,500
Total Revenue	7,408,388	9,774,408	10,994,085
51010 - Salaries, Regular	1,015,143	1,059,464	1,435,893
51011 - Salaries, Regular - Indirect	186,704	298,869	365,673
51015 - Employee Reimbursements	6,790	-	-
51016 - Employee Reimbursements - Indirect	1,279	-	-
51020 - Salaries, Part Time	1,783	10,400	10,400
51030 - Salaries, Overtime	35,766	35,000	-
52010 - Insurance, Group	119,762	119,766	175,386
52011 - Insurance, Group - Indirect	14,997	29,625	32,518
52020 - Payroll Taxes	88,976	81,144	108,869
52021 - Payroll Taxes - Indirect	-	20,879	25,646
52030 - LAGERS	204,095	221,428	300,102
52031 - LAGERS - Indirect	35,165	62,221	76,426
52040 - ICMA	32,317	42,379	57,436
52041 - ICMA - Indirect	6,211	11,908	14,627
52050 - Insurance, Workers Compensation	37,825	36,759	51,504
52051 - Insurance, Workers Compensation - Indirect	1,221	1,490	763
53030 - Employee Training	8,418	17,500	23,500
53040 - Employee Food & Beverage	530	-	1,500
53050 - Uniforms	10,754	10,032	12,740
53060 - Professional Dues/Membership Fees	4,010	10,000	10,000
71010 - General Supplies & Materials	40,636	50,000	322,000
71020 - Postage & Freight	25,461	20,000	17,450
71030 - Fuel	31,301	25,000	23,000
71040 - Subscriptions	435	600	100
71050 - Miscellaneous	18	12,600	2,500
71060 - Equipment & Tools	6,450	-	13,000
71070 - Printing/Graphics/Advertising	3,902	3,000	13,000
71090 - Credit Card & Online Fees	222,627	150,000	125,000
72010 - Janitorial Supply	858	1,200	1,250
72020 - Facility Maintenance	11,483	61,000	30,000
72030 - Repairs & Maintenance, Vehicles & Equipment	112,558	150,000	150,000
72040 - Repairs & Maintenance, Infrastructure	158,450	150,000	150,000
72050 - Safety Program	227	21,000	3,000
73010 - Software Support & Licensing	70,504	83,244	50,557
73030 - IT Hardware & Upgrades	4,026	3,200	-
73040 - Phone & Internet Services	23,187	27,622	22,610

2027 Line Item Budget

F-550 - Wastewater

Wastewater



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
74010 - Contract Labor	29,641	75,000	143,500
74020 - Professional Fees	9,371	186,000	20,000
75010 - Utilities	464,831	400,000	604,137
76010 - Commercial Insurance	95,592	87,872	95,000
91010 - Debt - Principal Payments	-	1,486,811	2,989,900
91020 - Debt - Interest Expense	1,340,170	2,119,917	1,988,254
91030 - Debt - Fees	21,527	15,140	261,791
91040 - Lease Payments	12,875	-	58,659
Total Expense	4,497,878	7,198,068	9,787,690
Operating Surplus(Deficit)	2,910,509	2,576,340	1,206,395
			2027 Proposed
Capital Budget	2025 Actuals	2026 Budget	Budget
72040 - Repairs & Maintenance, Infrastructure	-	500,000	500,000
81010 - Capital, Vehicles	58,280	470,000	810,000
81020 - Capital, Projects	49,023,923	26,047,987	2,881,283
81030 - Capital, Assets	72,200	1,525,000	100,000
81050 - Capital, Professional Fees	-	25,000	-
91045 - Capital Lease Payments	-	-	58,659
99000 - Interfund Transfer Out	-	156,871	-
Total Expenditure	49,154,403	28,724,858	4,349,942
10000 - Claim on Cash	49,154,403	7,631,050	3,143,547
42520 - Debt Advances	-	21,093,808	-
Total Funding Source	49,154,403	28,724,858	3,143,547
Capital Surplus(Deficit)	-	-	(1,206,395)
Fund Surplus(Deficit)	2,910,509	2,576,340	-

2027 Line Item Budget

F-600 - Streets

Streets



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
40040 - Greene County Road & Bridge	210,023	215,000	215,000
40101 - Taxes - 1/2-Cent Transportation Sales	2,138,229	2,142,473	2,185,322
40130 - Taxes - State Motor Fuel	803,133	670,000	800,000
40131 - Taxes - State Motor Sales	273,971	291,000	320,000
40200 - Real Property - Current Year	234,954	252,937	270,010
40202 - Real Property - Prior Year	7,536	1,800	1,800
40300 - Taxes - Railroad & Utility	5,005	5,000	6,000
42500 - Interest Revenue	135,593	25,000	60,000
Total Revenue	3,808,443	3,603,210	3,858,132
51010 - Salaries, Regular	713,798	806,089	909,693
51011 - Salaries, Regular - Indirect	143,195	229,691	297,411
51015 - Employee Reimbursements	5,677	-	-
51016 - Employee Reimbursements - Indirect	1,034	-	-
51020 - Salaries, Part Time	1,783	10,400	10,400
51030 - Salaries, Overtime	19,552	22,000	-
52010 - Insurance, Group	109,071	117,010	141,750
52011 - Insurance, Group - Indirect	11,356	18,475	27,610
52020 - Payroll Taxes	65,697	61,847	69,449
52021 - Payroll Taxes - Indirect	-	15,590	20,430
52030 - LAGERS	146,573	168,473	190,126
52031 - LAGERS - Indirect	28,439	47,763	62,159
52040 - ICMA	23,851	32,244	36,388
52041 - ICMA - Indirect	4,958	9,141	11,896
52050 - Insurance, Workers Compensation	55,955	53,475	59,912
52051 - Insurance, Workers Compensation - Indirect	1,071	1,338	613
53030 - Employee Training	1,403	5,000	5,000
53040 - Employee Food & Beverage	376	-	250
53050 - Uniforms	8,923	9,711	10,523
53060 - Professional Dues/Membership Fees	610	500	1,000
71010 - General Supplies & Materials	19,118	22,500	50,000
71020 - Postage & Freight	226	100	500
71030 - Fuel	31,308	38,000	38,000
71040 - Subscriptions	426	600	100
71050 - Miscellaneous	51	1,100	1,100
71060 - Equipment & Tools	7,123	5,000	15,000
71070 - Printing/Graphics/Advertising	276	500	500
72010 - Janitorial Supply	858	1,200	1,250
72020 - Facility Maintenance	3,472	3,000	5,000
72030 - Repairs & Maintenance, Vehicles & Equipment	130,457	100,000	100,000
72040 - Repairs & Maintenance, Infrastructure	44,310	55,000	75,000
73010 - Software Support & Licensing	24,373	83,174	19,557
73030 - IT Hardware & Upgrades	1,381	3,200	-
73040 - Phone & Internet Services	16,689	27,622	22,610
74010 - Contract Labor	-	2,000	-
74020 - Professional Fees	10,053	25,000	50,000
75010 - Utilities	222,619	250,000	300,000

2027 Line Item Budget

F-600 - Streets

Streets



			2027 Proposed
Operating Budget	2025 Actuals	2026 Budget	Budget
76010 - Commercial Insurance	45,314	41,654	42,000
76020 - Claims	-	200	-
91010 - Debt - Principal Payments	514,539	477,462	459,380
91020 - Debt - Interest Expense	73,114	102,204	61,593
91040 - Lease Payments	12,875	-	58,659
Total Expense	2,501,905	2,848,262	3,154,858
Operating Surplus(Deficit)	1,306,538	754,947	703,274
Capital Budget	2025 Actuals	2026 Budget	2027 Proposed
81010 - Capital, Vehicles	292,506	60,000	25,000
81020 - Capital, Projects	612,594	1,909,770	1,915,750
81030 - Capital, Assets	-	15,000	100,000
81050 - Capital, Professional Fees	-	1,185,383	338,230
91045 - Capital Lease Payments	-	-	58,659
99000 - Interfund Transfer Out	-	156,871	-
Total Expenditure	905,100	3,327,024	2,437,639
10000 - Claim on Cash	-	2,360,118	851,935
40330 - Transfer In	583,842	468,000	661,230
41000 - Federal Grants	-	240,000	221,200
41010 - State Grants	-	258,906	-
Total Funding Source	583,842	3,327,024	1,734,365
Capital Surplus(Deficit)	(321,258)	-	(703,274)
Fund Surplus(Deficit)	985,280	754,947	-

2027 Line Item Budget

F-800 - CIST

CIST



	2025 Actuals	2026 Budget	2027 Proposed Budget
Capital Budget			
99000 - Interfund Transfer Out	755,999	1,864,700	941,058
Total Expenditure	755,999	1,864,700	941,058
10000 - Claim on Cash	-	778,513	-
40107 - Taxes - 1/4-Cent Capital Improvement Sales	1,069,114	1,071,187	1,092,610
42500 - Interest Revenue	26,642	15,000	15,000
Total Funding Source	1,095,756	1,864,700	1,107,610
Capital Surplus(Deficit)	339,757	-	166,552
Fund Surplus(Deficit)	339,757	-	166,552