



Financial Budget FY 2027

TABLE OF CONTENTS

RESOLUTION	i
BUDGET MESSAGE	ii
MUNICIPAL	1
DEPT BUDGETS	2
CAPITAL OUTLAY	3
DEBT SERVICE	4
DEPT GOALS	5

City of Riverside

CITY OF RIVERSIDE
COUNTY OF ST. CLAIR
STATE OF ALABAMA

RESOLUTION 2026-0908-2 FISCAL YEAR 2027 MUNICIPAL BUDGET

WHEREAS, Section 11-43-57, Code of Alabama 1975, states that in all cities under the mayor-council form of government, the mayor-council shall appropriate the sums necessary for the expenditures of the several city departments, the interest on municipal indebtedness; the council shall not appropriate, in the aggregate, an amount in excess of ten percent of its estimated revenue; and,

WHEREAS, a line-item budget itemizes the appropriations to be made to each department or agency of the municipality. Generally, it is a detailed summary of all the various expense accounts in each department with an allotment for each; and,

WHEREAS, the Mayor has presented the Proposed Financial Budget for Fiscal Year 2026 to the City Council of the City of Riverside, Alabama, for deliberation and consideration; and,

WHEREAS, all purchases of the City shall be properly charged to the department and line item authorizing same and are authorized to request payment on such items so properly charged.

BE IT RESOLVED by the City Council of Riverside, Alabama, does hereby adopt the Fiscal Year 2027 Financial Budget as proposed.

ADOPTED on this 8th day of September , 2026.

ATTEST:


Candace Smith, City Clerk


Rusty Lessup, Mayor

BUDGET MESSAGE

OBJECTIVE -

The annual municipal budget allocates money across multiple departments for the purposes of:

- Financing departmental operations; and
- Providing public services to Residents

Elected Officials and Department Heads of the City are required to adhere to an operating budget that is based on the prior year's finances and also accounting for any projected cost increases. While a budget provides a financial plan for the upcoming year, it also guides plans for the future of the community.

POLICY -

Two budget types are incorporated into Riverside's municipal budget:

- 1) The operating portion of the budget lists expenditures necessary for day-to-day operations a
- 2) The capital portion includes financials for long-term expenditures as well as departmental improvements, facilities, and equipment goals. A closer look at these expenditures and goals are also included in this report.

Annually, at the request of the Mayor, the City Clerk/Treasurer prepares the budget for presentation to the council on or before the first meeting in September. In a Mayor-Council form of government, adopting a budget is a responsibility of the municipal governing body; Therefore, the Mayor is unable to prepare the budget due to constitutional requirements of separation of power. As part of the initial budgeting process, departments submit their goal requests for any additional needs which fall outside of the normal operating budget. Department Heads submit, in order of priority, their goal requests for any additional needs which may fall outside of the normal operating budget. Informative and financial documentation included with their request is compiled by the City Clerk and included as part of the preliminarily draft of the budget submitted to the Mayor for review. Department heads should then discuss with the Mayor their upcoming fiscal year budget, significant changes from the prior year, as well as their departmental goal requests. The Mayor makes note of any changes he deems necessary. Once the Mayor has completed his departmental meetings and budget review, the City Clerk incorporates the Mayor's noted recommendations into the official proposed Budget. At the next meeting of the City Council, the Mayor presents the official proposed Budget. After any deliberation, the final budget, as modified for any subsequent additions or deletions, is enacted by City Council as the adopted budget on or before the last City Council meeting in September.

The final adopted budget becomes effective on October 1st at the start of the new fiscal year. The City's fiscal year runs from October through September of each year.

2027 Comprehensive Theme

The 2027 fiscal year budget centers around doing more with less. While operational costs and interest rates continue to rise faster than projected tax revenues, municipal expenditures must be prioritized and adjusted to prevent future shortfalls. Throughout this fiscal cycle, preserving the character of our small town and unique quality of life that makes our City a unique place to live, remains the primary long-term objective.

The 2027 fiscal year will focus limited resources on essential services, public safety, infrastructure, and responsible operational improvements. The budget prioritizes implementation of an updated pay scale, rising law-enforcement liability, reconstruction of the Depot Street bridge on County

BUDGET MESSAGE CONT'D

Hwy 57, technology upgrades, and long-term cybersecurity and administrative improvements.

General Financial Status

The City enters fiscal year 2027 with an adequate capacity to maintain current operations, but little flexibility to absorb significant unplanned expenses without using reserves, delaying projects, or reducing other expenditures. This current financial status supports the budget's central theme of carefully prioritizing limited resources and doing more with less.

Highlights & Challenges

Major priorities for the fiscal year include:

- **PERSONNEL:** Implementation of a General Schedule pay scale to establish a more structured compensation system. The new scale will provide defined opportunities for merit-based advancement while helping the City recruit and retain qualified employees.
- **PUBLIC SAFETY:** Law-enforcement liability and associated insurance has risen drastically in recent years, yet public safety remains one of the City's highest priorities and one of its most significant financial responsibilities.
- **STREETS & INFRASTRUCTURE:** Reconstruction of the Depot Street bridge to address an important transportation and infrastructure requirement.
- **PARKS & REC MAINTENANCE** Implementation of required security measures and continued park and facility maintenance.
- **WATER OPERATIONS:** Investment in water-system technology to improve monitoring and long-term reliability of utility operations.
- **ADMINISTRATION:** Continued overhaul of IT operations to help safeguard municipal information and improve continuity of operations.

This budget reflects necessary investments in the City's workforce, infrastructure, public assets, and ability to provide dependable services. Because available revenues cannot address every need at once, some projects and improvements may be completed in phases or supported through grants, designated funds, and other outside funding sources.

This document is prepared for the fiscal year October 1, 2026, through September 30, 2027, thereby being the Fiscal Year 2027 Budget.

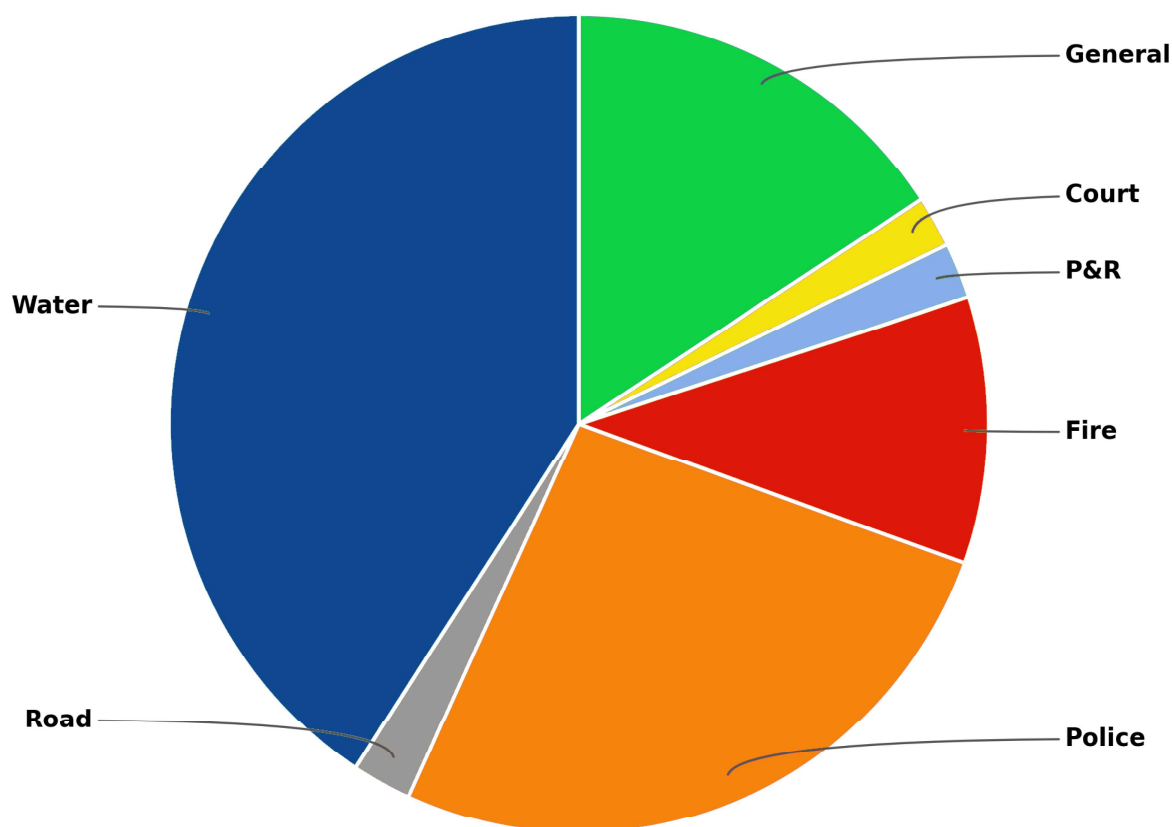
-- Candace Smith, City Clerk





2027 MUNICIPAL BUDGET

Department	Estimated Income	Proposed Budget
General	\$373,000.00	\$337,000.00
Police Department	\$625,000.00	\$563,000.00
Fire Department	\$250,000.00	\$225,000.00
Water Department	\$970,000.00	\$873,000.00
Parks & Rec	\$50,000.00	\$47,000.00
Road	\$100,000.00	\$50,000.00
Court	\$48,000.00	\$43,200.00



2027 DEPARTMENTAL BUDGETS

General Fund	
FY2027 Budget	
Total: \$337,000.00	
Personnel	\$143,000.00
Insurance	\$48,500.00
Operations	\$84,500.00
Central Dispatch	\$17,000.00
Street Lights	\$20,600.00
Parking Lot Repair	\$3,000.00
09 GO Bond	\$20,400.00

Police Fund	
FY2027 Budget	
Total: \$563,000.00	
Personnel	\$335,000.00
Insurance	\$106,000.00
Operations	\$33,000.00
Central Dispatch	\$17,000.00
Vehicle Expense	\$70,000.00
BodyCam Software	\$2,000.00

Fire Fund	
FY2027 Budget	
Total: \$225,000.00	
Personnel	\$155,000.00
Insurance	\$10,000.00
Operations	\$26,000.00
Central Dispatch	\$7,000.00
Vehicle Expense	\$27,000.00

Water Fund	
FY2027 Budget	
Total: \$873,000.00	
Personnel	\$330,000.00
Insurance	\$91,000.00
Operations	\$245,000.00
Central Dispatch	\$15,000.00
Vehicle Expense	\$22,000.00
Register Loan	\$72,000.00
DWSRF Bond	\$78,000.00
GO Bond	\$20,000.00

Parks & Rec Fund	
FY2027 Budget	
Total: \$47,000.00	
Utilities & Facilities	\$11,000.00
Pier Repair	\$11,000.00
Gas System Update	\$25,000.00

Road Fund	
FY2027 Budget	
Total: \$90,000.00	
Maintenance Supplies	\$5,000.00
Road Paving	\$35,000.00
Depot Street Bridge	\$50,000.00

Court Fund	
FY2027 Budget	
Total: \$43,200.00	
Personnel	\$30,000.00
Operations	\$13,200.00

2027 Capital Outlay

Capital Outlays are the expenditures for items with an estimated useful life of more than two years and of a substantial cost (more than \$5,000).

	Beginning FY27 Balance	Budgeted FY27 Payments	Maturity Date
Police Loan 23 - Tahoes*	\$16,000.00	\$16,000.00	2027
Police Loan 26 - Chev 1500	\$46,000.00	\$18,000.00	2031
Water Loan 23 - F150*	\$6,700.00	\$6,700.00	2027
DWSRF Bond	\$701,662.50	\$78,046.25	2034
09 GO Bond	\$152,681.25	\$40,381.25	2029
Rescue Pumper Loan	\$86,087.90	\$19,491.60	2030
	\$1,009,131.65		

2027 Debt Service

Payment Schedule

Paymen	Amoun	General	Police	Fire	Wate	Total
SCC Dispatch	\$56,150.00	\$17,000.00	\$17,000.00	\$7,000.00	\$15,000.00	\$56,000.00
09 GO Bond	\$40,381.25	\$2,690.62				\$40,381.25
		\$17,690.63			\$20,000.00	
DWSRF	\$78,046.25				\$72,717.50	\$78,046.25
					\$5,328.75	
Metro Meter	\$72,000.00				\$72,000.00	\$72,000.00
Audit	\$30,000.00	\$15,000.00			\$15,000.00	\$30,000.00
IT	\$20,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$20,000.00
Liability (AMIC)	\$99,000.00	\$37,000.00	\$40,000.00	\$7,000.00	\$15,000.00	\$99,000.00
Workmans Comp	\$17,000.00	\$3,000.00	\$5,500.00	\$3,000.00	\$5,500.00	\$17,000.00

Estimated

9/04/2026 - A

Primary 2027 Strategic Goal

Public Service - Continue to provide reliable and convenient access to fuel.

Public Access - Safer and more accessible municipal facilities for residents, visitors.

Public Safety & Trust - Strengthen evidence preservation, accountability, and transparency in the Police Department.

Community Justice - Provide additional efficient and accessible court services.

2027 Departmental Goal Requests

Fire & Rescue

Item	Description	Approx. Cost	FY27 Budget?
Equip	Upgrade Lifepack*	\$15,000	✗
Fire & Rescue Total		\$15,000.00	\$0.00

Water

Item	Description	Approx. Cost	FY27 Budget?
R & M	F250 Bed*	10,000	✗
Vehicle	Light Duty Truck*	45,000	✗
Water Total		\$390,000.00	\$84,000.00

Court

Item	Description	Approx. Cost	FY27 Budget?
Employee	Magistrate/Clerk	20,000.00+	✓
Elected Official Total		\$0.00	\$0.00

Police

Item	Description	Approx. Cost	FY27 Budget?
Software	BodyCam Backup*	\$2,000	✓
Police Total		\$2,000.00	\$2,000.00

Administration

Item	Description	Approx. Cost	FY27 Budget?
Maintenance	Parking Lot	\$3,000	✓
Admin Total		\$3,000.00	\$0.00

Parks & Rec

Item	Description	Approx. Cost	FY27 Budget?
Equipment	Gas Pump Req Upgrade	\$25,000.00	✓
Maintenance	Pier Repair*	\$50,000.00	✗
Maintenance	Playground Mulch*	\$2,500.00*	✗
Parks & Rec Total		\$75,000.00	\$0.00