

# City of Brookfield, Missouri

## Quarter-Cent Capital Improvement Sales Tax

### April 7, 2026 Ballot Information

#### Ballot Question

Voters will be asked the following question on April 7, 2026:

*"Shall the City of Brookfield continue to impose a sales tax of one quarter of one percent (1/4 of 1%) for the purpose of funding community revitalization capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?"*

#### What Is the Quarter-Cent Sales Tax?

The City of Brookfield currently has a 1/4-cent (0.25%) sales tax dedicated to capital improvements and community revitalization projects.

A quarter-cent sales tax equals one quarter of one cent for every dollar spent on taxable retail purchases within the city.

*Example:*

Purchase	Tax Amount
<b>\$10 purchase</b>	\$0.025
<b>\$100 purchase</b>	\$0.25
<b>\$500 purchase</b>	\$1.25

#### How Much Revenue Does the Tax Generate?

According to the City's most recent audited financial statements, the quarter-cent capital improvement sales tax generates approximately:

**\$260,000 annually**

These funds are deposited into the Capital Improvement Fund, which is used for long-term infrastructure and equipment needs.

#### What Are Capital Improvement Funds Used For?

Capital improvement funds support major investments that benefit the community over the long term. Examples include:

- Street and infrastructure improvements
- Major facility and equipment replacement

- Main Street Façade Improvement Grant Program
- Public works trucks and heavy equipment
- Police vehicles and emergency equipment

The façade program supports improvements to downtown buildings and encourages private investment in Brookfield's historic business district.

## **Why Do Cities Maintain Capital Improvement Funds?**

Capital improvement funds help communities:

- Maintain reliable public services
- Support downtown revitalization efforts
- Plan for large infrastructure investments
- Reduce the need for borrowing for major purchases
- Replace aging vehicles and equipment

Because capital projects are often large and infrequent, funds are typically saved over multiple years before purchases occur.

## **Who Pays the Sales Tax?**

The sales tax is collected on taxable retail purchases made within the City of Brookfield.

This means the tax is paid by:

- Brookfield residents
- Visitors
- Travelers passing through the community
- Individuals shopping at Brookfield businesses

## **What Happens If the Measure Is Approved?**

If approved by voters, the City will continue to collect the quarter-cent sales tax to support capital improvements and community revitalization projects.

## **What Happens If the Measure Is Not Approved?**

If the measure is not approved, the City will need to evaluate alternative options for funding capital improvements, which may include:

- Delaying replacement of vehicles and equipment
- Adjusting capital improvement plans
- Evaluating other funding mechanisms

## **Questions?**

For additional information regarding the City of Brookfield's finances or capital improvement planning, residents may contact:

City of Brookfield  
116 W. Brooks Street  
Brookfield, Missouri

## ***Notice***

*This document is intended to provide factual information regarding the ballot measure. The City of Brookfield does not advocate for or against ballot issues.*