



**AGENDA**  
**FINANCE AND ADMINISTRATION COMMITTEE**  
**OF THE WHOLE MEETING**

Council Chambers  
Tuesday, September 30, 2025  
5:30 PM

**I. APPROVAL OF MINUTES**

- I. F&A Committee Minutes - July 7, 2025

**II. BUDGET WORKSHOP #1**

- I. Budget Presentation
  - Proposed Budget Transmittal
  - Budget as a Roadmap for Operations
  - Assumptions
  - 2026 Budget Worksheets

**III. ADJOURNMENT**

PERSONS REQUIRING AN ACCOMMODATION TO ATTEND AND PARTICIPATE IN THE FINANCE & ADMINISTRATION COMMITTEE OF THE WHOLE MEETING SHOULD CONTACT CITY CLERK VICKIE MCGOWND AT (636)537-6716 AT LEAST TWO (2) BUSINESS DAYS PRIOR TO THE MEETING.



## RECORD OF PROCEEDING

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### MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE CHESTERFIELD CITY HALL 690 CHESTERFIELD PARKWAY WEST CONFERENCE ROOM 101

MONDAY, JULY 7, 2025

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The Finance and Administration Committee met on Monday, July 7, 2025. Those in attendance included: Chairperson Michael Moore, Ward III; Council Committee Member Barbara McGuinness, Ward I; Council Committee Member Patricia Tocco, Ward II; Council Committee Member Gary Budoor, Ward IV; outgoing Finance Director Jeannette Kelly, incoming Finance Director Julie O'Guinn and City Administrator Mike Geisel. Those also in attendance included: Councilmember Merrell Hansen, Councilmember Mary Monachella, Councilmember Mary Ann Mastorakos, Police Chief Cheryl Funkhouser, Director of Parks, Recreation and Arts Wayne Dunker, City Clerk Vickie McGownd, Assistant City Administrator Elliot Brown, Assistant Finance Director Cathy Pagella, and Deputy City Clerk Amanda Hurley.

Chairperson Michel Moore called the meeting to order at 4:00 p.m.

#### **Approval of Minutes**

Councilmember McGuinness made a motion, seconded by Chairperson Moore, to approve the February 4, 2025 Finance and Administration Committee Meeting Minutes. A vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed.

#### **Selection of Vice Chair & Committee Liaisons**

##### **Finance & Administration Committee Vice Chair**

Chairperson Moore made a motion, seconded by Councilmember Budoor, to select Councilmember McGuinness as the Finance and Administration Committee Vice Chair. A vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed.

##### **FACAC Liaison**

Chairperson Moore made a motion, seconded by Councilmember Budoor, to select Councilmember Moore as the Committee Liaison for the Finance and

Administration Citizens Advisory Committee. A vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed.

### **MISCAC Liaison**

Chairperson Moore made a motion, seconded by Councilmember McGuinness, to select Councilmember Budoor as the Committee Liaison for the Management Information Systems Citizens Advisory Committee. A vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed.

### **2026 Proposed City Council Meeting Schedule**

City Clerk Vickie McGownd submitted a proposed 2026 City Council Meeting schedule to the committee, which reflects consideration of the City's observed holidays and the Jewish holiday calendar. Chairperson Moore made a motion, seconded by Councilmember McGuinness, to approve the 2026 Proposed City Council Meeting Schedule and forward to City Council. A vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed.

### **Parkway Signage**

City Administrator Mike Geisel requested direction from the committee regarding Parkway signage, including the potential to monetize the banners. The committee asked that this item be brought back to the next Finance & Administration Committee meeting with specific criteria. These should be similar to the criteria in place for advertising opportunities through the Chesterfield Valley Athletic Complex (CVAC), and the City should consider options to place paid advertisements in the City newsletter, The Citizen.

### **Code and Policy Revisions – CA Goals and Objectives**

City Administrator Geisel reminded the committee that one of goals and objectives established for him during 2025 was to continue efforts to address the administration sections of the City Code in an effort to streamline, reduce and move administrative functions to policy instead of codification. He further reminded City Council that this effort dated back to 2016 when City Council first directed these efforts be initiated. He emphasized the importance of identifying key focus areas during the review process, including sections containing internal conflicts or inconsistencies; provisions that, while important, are not critical; and items currently codified that may be more appropriately addressed through policy.

Mr. Geisel delivered a presentation outlining recommended updates to Title One of the City Code, with particular attention to the following chapters: 110 – Administration, 115 – Officers and Employees, 120 – City Departments, and 123 – Purchasing Regulations requesting the F&A Committee concurrence with each proposed change. The F&A Committee unanimously concurred with each and every recommendation as proposed in the presentation, with minor language or punctuation edits incorporated. (Presentation Attached)  
Legislation to implement these changes will be included in the next City Council meeting agenda.

**Finance Report**

Director of Finance Jeannette Kelly provided a financial update to the committee.

**Adjournment**

The meeting was adjourned at 5:20 p.m.

Respectfully submitted:

\_\_\_\_\_  
Julie O’Guinn  
Finance Director

\_\_\_\_\_  
Amanda Hurley  
Deputy City Clerk

Approved: \_\_\_\_\_

DRAFT

Mike Geisel

City Administrator



690 Chesterfield Pkwy W

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TO: Mayor and City Council

Date: September 26, 2025

RE: 2026 Budget Proposal

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I am pleased to transmit, for your review and consideration, the City's 2026 draft budget. Once again, the annual budget is the formal "blueprint" for our annual operations. As you know, as soon as the prior fiscal year ends, we begin the process of finalizing the end of year values and those numbers are the starting basis for the current year. Actual end of year 2025 numbers won't be audited and finalized until the second quarter of 2026, barely prior to staff initiating efforts to prepare the 2027 budget.

My intent in reminding you of this timing and process is to ensure we're all aware of the validity of our numbers. The proposed budget includes both revenue and expense allocations for fiscal 2026. However, know that the beginning 2026 fiscal year fund balances are estimated based on our projected 2025 end-of-year fund balances. Adding to that, our modified accrual basis results in approximately a two-month lag, please understand that when preparing the budget submission, we're estimating our end-of-year revenue/expenditures halfway through the fiscal year.

Over the last three months, your executive staff and I have met, debated, and calculated consistently to develop the 2026 draft budget proposal for your consideration. I am very proud of the collective efforts to produce the budget proposal. The Departments understand our goals and philosophies and have been extremely cooperative in proposing a budget that is fiscally sound but also aligns with the long-term strategies of the City.

**SPOILER ALERT**

*The General Fund budget proposal is \$1,525,149 revenues over expenditures (in the black), while the Parks Fund proposal is \$676,418 (\$385,943 + 290,475 of restricted CVAC Improvement designated funds) revenues over expenditures (in the black). The General Fund transfer to the Public Safety Fund is ~\$9.8 million. While I anticipate that Council*

*will subsequently fund the annual snow removal reimbursement program at ~\$217,000, it leaves the remaining cumulative projected fund balances of the General Fund and Parks Fund for 12/31/2026, at more than \$22.7 million.*

*As you are aware, the Public Safety Fund and the Capital Project Fund are not intended to carry a fund balance. Much of the credit for this very positive position is due to Council's fiscal conservancy and decade long effort to set aside additional funds to pre-pay debt service. It is also the result of our specific efforts to effectively plan and set aside designated funds for specific improvements or categories.*

Attached hereto, is the 2026 draft budget submission, which contains line-item detail for each account, each division, and each fund. I encourage you to familiarize yourself with each departmental and divisional request. However, in the pages that follow, I have attempted to provide you summary details regarding the operations, programs, and substantial projects included in the budget proposal.

We look forward to sharing the information with you Tuesday evening, October 30<sup>th</sup>, 2025 during the first budget workshop. In the meantime, if you have any questions regarding the draft budget, please do not hesitate to contact the appropriate Department Head or me.

Each and every year, we face numerous choices and sacrifices due to limited funding. Each budget develops its own personality and themes due to the priorities and community focus. You will notice that this year's budget focuses on capital improvements, repairs, and facility improvements. Most communities are unable to address the essential needs of maintaining their amenities, to keep them relevant and operating efficiently. For the reasons previously described, Chesterfield is attempting to address these needs and this budget proposal emphasizes those projects.

This budget submission reflects the series of review and edits to ensure we maintain fiscal conservancy. Although we have downgraded our prior sales tax growth assumptions. The 2026 budget submission assumes zero growth over the 2025 budgeted sales tax. As you are aware from the monthly financial reports, our overall sales tax receipts have fluctuated, but continue to run slightly (~2%) below 2025 budgeted levels. Since sales tax accounts for more than 50% of our total revenues, this has a significant dampening effect on the overall budget and the operations they fund. We continue to be challenged by the shrinking labor market, market competition, and the cost of labor. In addition, the labor force is increasingly transient, resulting in significant turnover.

Over the course of the last decade, we have been keenly aware of and have anticipated capital repairs, replacements and additions. We have set aside restricted designated funds and the 2026 proposed budget is focused on a significant number of these projects, which are substantially funded by these designated, restricted funds. For example, the Chesterfield Valley Special Allocation Fund, which includes dollars that have been restricted to infrastructure improvements in Chesterfield Valley. In addition, City Council set aside \$290,475 of the proceeds from the sale of CVAC property to Gateway Studios. These proceeds were restricted for CVAC improvements and will be expended for park capital repairs in 2026. Finally, there are revenues generated by our court that are dedicated for Public Safety training and others for inmate expenses.

#### Assumptions

Although the \$4 million initial transfer from Fund Reserves (\$2.5 General Fund and \$1.5 Parks Fund) for the pending real estate acquisition has not occurred, we have reduced the fund balances by that amount when preparing the 2026 budget proposal.

Other than providing for the “down payment”, this initial budget proposal does not incorporate a fund or budget for the pending real estate acquisition. If the City closes on the property as scheduled in October, staff will coordinate with the property manager with budget details.

As with any mathematical analysis, the underlying assumptions are key to understanding the results. I have attached a summary of the assumptions used in developing the budget proposal. As we have done for several years, we avoid generic or broad assumptions, choosing to review each category, and then after establishing an initial trend, we incorporate the specific knowledge that we possess with regard to our operational needs and experience.

#### SUMMARY

The information provided below, is intended to provide you a comprehensive summary for your review and to provide a basis for our discussion during budget workshop #1 on September 30<sup>th</sup>, at 5:30 pm.

#### Overview:

In spite of flat sales tax revenues and increasing commodity, utility, and contractual costs; your executive team has produced a conservative budget proposal, with an emphasis on completing a substantial number of projects General Fund as proposed is \$1,525,149 revenues over expenditures (in the black

Parks Fund as proposed is \$385,943 revenues over expenditures, and this is increased by using \$290,475 of restricted funds for projects, resulting in a net increase to Parks Fund – Fund Reserves of \$676,418.

Capital Projects Fund is \$1,435,984 Expenditures over revenues, using accumulated Fund Balance values to offset the increased project costs.

Public Safety Fund is net zero per design, requires a General Fund subsidy of \$9,799,297. As with the Parks Fund, \$3,901 of restricted funds are being consumed.

	REVENUES	EXPENDITURES	NET	EOY FB
GENERAL	\$ 25,930,517	\$14,606,701	\$ 1,525,149	\$18,179,805
GF xfr in/out		\$ 9,799,297		
PARKS	\$ 10,137,965	\$ 9,752,022	\$676,418*	\$ 4,563,871
Pks restr. Cont.		\$ 400,000		
Restricted funds	\$ 290,475			
PUBLIC SAFETY	\$ 4,515,000	\$14,318,198	\$ 9,799,297	\$ 0
PS xfr in/out	\$ 9,799,297			
Restricted funds	\$ 3,901			
CAPITAL	\$ 6,936,000	\$10,348,704	\$ 1,435,984**	\$184,916
Capital Grant rev.	\$ 1,976,720			
Chest Valley Sp.	\$ 75,000	\$ 3,625,000	\$ 3,550,000	\$ 0
Regional TIF	\$ 1,030,106	\$ 35,000	\$ 995,106	\$ 1,847,436
WH V SBD	\$ 138,252	\$ 260,890	\$ 122,638	\$ 0

\* Includes \$290,475 consumption of restricted funds (\$385,943+\$290,475 = \$676,418)

\*\* Includes \$1,435,984 of Capital Fund - Fund Balance

### Personnel

As reviewed and recommended by the Public Health and Safety Committee, the only additional employee included in the 2026 budget proposal is the restoration of the third police Captain.

It should be noted that the City is still experiencing substantial employee vacancies throughout the City, but most notably in Public Safety and Public Works Street Maintenance. We continue to actively recruit employees throughout the City operations, but we are realistic and cannot expect this to change significantly in fiscal 2026. As such, we have taken steps, with Council's assistance, to address these conditions creatively. To be absolutely

clear, we cannot accept the current level of vacancies as our new normal. We are not able to maintain, preserve, protect, and/or respond in the long term at these levels. I cannot emphasize the key roles that your executive team plays to effectively address workload with significant employee vacancies, and as importantly inexperienced workforce in some areas.

I am aware that there are sentiments to increase headcount in specific areas. Frankly, we need the capacity. However, increasing headcount with this level of turnover, will only result in additional unfilled positions. We need to come closer to a full roster before authorizing additional positions.

Per City policy, the 2026 budget submission includes a 4.5% merit pool for compensation increases of non-FOP employees. The current FOP bargaining agreement provides for a 4% step increase for represented FOP public safety employees (Police Officers and Sergeants). If approved at these levels, the compensation plan will be incremented by 3% beginning in January of 2026. The total loaded cost of the 4.5% compensation increase for non-FOP employees is projected to be \$476,737 for fiscal 2026. The total loaded cost of the FOP step increase is projected to be \$289,713, resulting in an overall increase in personnel expenses of \$766,450.

### **2026 CUMULATIVE COST OF MERIT POOL NON-FOP EMPLOYEES**

Fully Loaded Cost Impact of Merit Pool				
	General Fund	Parks Fund	Capital Fund	Total
<b>3.00%</b>	<b>\$254,250</b>	<b>\$79,775</b>	<b>\$10,285</b>	<b>\$344,310</b>
<b>3.25%</b>	<b>\$273,808</b>	<b>\$85,912</b>	<b>\$11,076</b>	<b>\$370,796</b>
<b>3.50%</b>	<b>\$293,366</b>	<b>\$92,048</b>	<b>\$11,867</b>	<b>\$397,281</b>
<b>3.75%</b>	<b>\$312,923</b>	<b>\$98,185</b>	<b>\$12,658</b>	<b>\$423,766</b>
<b>4.25%</b>	<b>\$332,481</b>	<b>\$104,321</b>	<b>\$13,449</b>	<b>\$450,252</b>
<b>4.50%</b>	<b>\$352,039</b>	<b>\$110,458</b>	<b>\$14,241</b>	<b>\$476,737</b>
<b>4.75%</b>	<b>\$371,597</b>	<b>\$116,594</b>	<b>\$15,032</b>	<b>\$503,223</b>
<b>5.00%</b>	<b>\$391,154</b>	<b>\$122,731</b>	<b>\$15,823</b>	<b>\$529,708</b>

4.5% merit is included in 2026 proposed budget as presented based on  
 Salary Administration policy and June 2025 over June 2024 3% CPI  
 Impact of 0.25% is \$26485 (without FOP 4% and without benefits ) for all funds

## 2026 CUMULATIVE COST OF MERIT POOL WITH FOP EMPLOYEES

Fully Loaded Cost Impact of Merit Pool						
	General Fund		Parks Fund		Capital Fund	Total
<b>3.00%</b>	<b>\$458,202</b>		<b>\$79,775</b>		<b>\$10,285</b>	<b>\$548,262</b>
<b>3.25%</b>	<b>\$494,912</b>		<b>\$85,912</b>		<b>\$11,076</b>	<b>\$591,899</b>
<b>3.50%</b>	<b>\$531,622</b>		<b>\$92,048</b>		<b>\$11,867</b>	<b>\$635,537</b>
<b>3.75%</b>	<b>\$568,332</b>		<b>\$98,185</b>		<b>\$12,658</b>	<b>\$679,175</b>
<b>4.25%</b>	<b>\$605,042</b>		<b>\$104,321</b>		<b>\$13,449</b>	<b>\$722,813</b>
<b>4.50%</b>	<b>\$641,752</b>		<b>\$110,458</b>		<b>\$14,241</b>	<b>\$766,450</b>
<b>4.75%</b>	<b>\$678,462</b>		<b>\$116,594</b>		<b>\$15,032</b>	<b>\$810,088</b>
<b>5.00%</b>	<b>\$715,172</b>		<b>\$122,731</b>		<b>\$15,823</b>	<b>\$853,726</b>

**4.5% merit is included in 2025 proposed budget as presented**

4.0% FOP STEP FOR FOP (POLICE OFFICERS AND SERGEANTS)

**Public Safety merit increase is included in General Fund due to subsidy**

Impact of 0.25% is \$43,637.69 (including FOP increase) for all funds

### Outsourcing

As has become extraordinarily evident, our parks maintenance needs have outpaced our maintenance labor capacity. The condition of our facilities and services is degrading. As these facilities continue to age, the maintenance needs will only increase further. Coupled with the reality that we have had limited success with recruitment and retention, the 2026 Parks budget, Sports and Wellness Division, includes \$225,000 to outsource specific CVAC maintenance activities. Contracting for services in lieu of additional staffing, allows the City to re-allocate some maintenance labor to other areas which require additional attention. This level of outsourcing, while impactful, is not intended to, and will not fully address our manpower issues, but is a significant strategic direction.

### Synthetic Turf Sinking Fund

As was committed with the initial installation of synthetic field turf of 16 infields at the Chesterfield Valley Athletic Complex, the 2026 budget submission includes an additional \$400,000 "set aside" sinking fund for the future turf replacement. With the addition of this \$400,000, the sinking fund balance will reach \$1,300,000 in fiscal 2026.

### Use of Restricted Park Funds

The Parks Fund includes \$290,475 of restricted funds, that were set aside from the sale of property to Gateway Studios. These funds are restricted for the specific purpose of improvements to the Chesterfield Valley Athletic Complex.

There are a variety of Capital projects at the CVAC, the cost of which are partially offset by use of these restricted funds.

- \$75,000 Re-surfacing of pickle-ball courts
- \$90,000 Dugout replacement for C2 (two deteriorated dugouts)
- \$600,000 Add bullpens at D & E Quads (16 bullpens)

By using the restricted funds, we are in essence leveraging our revenues. The restricted funds supplement revenues, but do not impact the unrestricted Fund Balance.

#### Park Planning effort

The 2026 Parks Fund 119-084-5261 Professional Services includes funding for two significant planning processes:

\$125,000 Central Park Master Plan (entirety of Central facility). As we have paused the effort to update the plan for the eight acre Central Park Addition, and now impacted by the addition of a three acre donation parcel as well as the 4.36 acre addition, the Master Plan for Central Park should be updated to incorporate the plan for the entire park. This will also be impacted by adjacent developments and planned reconstruction of the County Library.

\$100,000 Concept Planning for East CVAC undeveloped acreage, topographic survey, mass grading estimates, use, utilities, stormwater, concept site and construction cost estimating, for the "permitted use facility". It is obviously critical that the CVAC plan be updated to include the property, especially now that utility infrastructure is being extended, the ring road completed, adjacent Gateway Studios property has been approved for development. The City needs to have solid information as to what has to be done to make this site available for development and to take advantage of potential funding opportunities. What has to be considered to make this site "pad ready", and to take advantage when opportunities arise.

#### Data and Communications

The 2026 Information Technologies Division proposal includes \$160,000 to contractually extend fiber optics to the Parks Maintenance Facility. Fiber will also be extended to Central Park and the Public Works Facility, but can be done without any capital expense. Existing communications between the City's facilities is facilitated by radio transmitters and require line-of-site for connectivity. Once connected, a one Giga-byte connection will be provided by Spectrum at a monthly cost of \$825 per location. The essential need for connectivity of data and phones between facilities and departments should be obvious. Unfortunately, as development continues, line of site becomes more difficult to maintain and failures of point-to-point systems related to weather and/or equipment is both dangerous and disruptive.

### Forestry Management

The 2026 Parks Fund includes supplemental contractual effort for forestry management, additional zones at Central Park.

\$15,000

### Vehicle replacements:

Each year the Fleet Maintenance Division of the Department of Public Works assesses the condition of all vehicles utilizing a Point System approved by the Planning and Public Works Committee of City Council on July 23, 2020. This Point System was originally created in Charleston County, South Carolina, and was subsequently published by APWA (the American Public Works Association). It has been implemented by numerous public fleet agencies throughout the United States, and provide an unbiased, objective means of evaluating the appropriate point in time to replace a vehicle. Obviously, the timing of replacement impacts maintenance costs, downtime, reliability, and fleet maintenance labor availability. This plan assigns points for vehicle age, mileage, type of service, reliability, maintenance and repair (M&R) costs, and condition. Those points are then tabulated and used to designate vehicle condition: Excellent, Good, Qualifies for Replacement, or Needs Immediate Consideration. A vehicle with 23 or more points qualifies for replacement.

#### City of Chesterfield Fleet Management- Point Replacement Guidelines

Factor	Points												
Age	One point for each year of chronological age, based on in-service date.												
Miles/Hours	One point for each 10,000 miles.												
Type of Service	1, 3 or 5 points are assigned based on the type of service that vehicle receives. For instance, a snow plow truck would be given a 5 because it is in severe duty service. In contrast, an administrative sedan would be given a 1.												
Reliability	1 to 5 points are assigned depending on the frequency that a unit was in for repairs last year. A 5 would be assigned to a unit that is in the shop three or more times per month on average, while a 1 would be assigned to a unit in the shop an average of once every three months or less.												
Maintenance & Repair Costs (M&R)	1 to 5 points are assigned based on total M&R costs (not including repair of accident damage). A 5 is assigned to a unit with life to date M&R costs equal to or greater than the vehicle's original purchase price, while a 1 is given to a unit with life to date M&R costs equal to 20% or less of its original purchase cost.												
Condition	This category takes into consideration body condition, rust, interior condition, accident history, anticipated repairs, etc. A scale of 0 to 5 points is assessed by Fleet Maintenance Staff, with 5 being poor condition.												
Point Ranges	<table border="0"> <tr> <td>Under 18 points</td> <td>Condition I</td> <td>Excellent</td> </tr> <tr> <td>18 to 22 points</td> <td>Condition II</td> <td>Good</td> </tr> <tr> <td>23 to 27 points</td> <td>Condition III</td> <td>Qualifies for replacement</td> </tr> <tr> <td>28 points and above</td> <td>Condition IV</td> <td>Needs immediate consideration</td> </tr> </table>	Under 18 points	Condition I	Excellent	18 to 22 points	Condition II	Good	23 to 27 points	Condition III	Qualifies for replacement	28 points and above	Condition IV	Needs immediate consideration
Under 18 points	Condition I	Excellent											
18 to 22 points	Condition II	Good											
23 to 27 points	Condition III	Qualifies for replacement											
28 points and above	Condition IV	Needs immediate consideration											

Based on each individual Vehicle Number looking at the Closed Repair Order Count for (Last Year)

- 1 for 4 or less
- 2 for 5 to 15
- 3 for 16 to 25
- 4 for 26 to 35
- 5 for 36 or more

Based on each individual Vehicle Number comparing the actual total maintenance costs to the purchase price

- 1 for 20% or less
- 2 for 21% to 48%
- 3 for 49% to 75%
- 4 for 76% to 99%
- 5 for 100% or higher

As an example of the application of the above points system, an eight-year old administrative pool vehicle has 60,000 miles, is in poor condition, has fair reliability, and has repair costs equal to 40% of its purchase price. Points would be assigned as follows:

- Age = 8 points
- Mileage = 6 points
- Type of service (severe) = 1 points
- Reliability = 3 points
- M&R costs = 2 points
- Condition = 5 points
- Total = 25 points

### Chesterfield Valley Special Allocation Fund

The 2026 budget proposal makes use of the Chesterfield Valley Special Allocation Fund for multiple capital projects. This fund contains funds that have been collected from valley reimbursement agreements which have been

designated and reserved for infrastructure improvements in Chesterfield Valley. The projects (\$3,625,000) included in the budget proposal include:

- \$150,000 for ongoing professional services associated with the valley stormwater master plan, Thomas & Hutton Consultants (Savannah Georgia)
- \$150,000 for architectural and engineering design of new restrooms/satellite concessions at the CVAC C Quad
- \$1,200,000 Maintenance Facility Wall repair and yard expansion
- \$1,500,000 Additional parking at the CVAC Fields P4 - 6
- \$600,000 for Construction of final section of CVAC Ring Road (re-programmed from approved 2025 budget)

The design and construction completion of circumferential road at the CVAC was included in the approved 2025 budget. Design was initiated in 2025, but construction will not occur in 2025 and has been re-programmed for construction in 2026.

#### Maintenance Facility Wall repair and yard expansion

The Parks building maintenance yard is surrounded by a wall 775' in length and 8' tall. The yard is necessary to securely store vehicles, equipment, materials and fuel stations. The yard also contains approximately 5,280 square feet of covered parking, and bulk material storage bins. The wall has failed in multiple locations, leaving gaping sections allowing for unauthorized access. In addition to the security concerns, this poses a significant safety concern for youth patrons visiting the CVAC, to enter and injure themselves by tools or heavy equipment

The wall consists of manufactured concrete panels and posts. The concrete has been deteriorating and has failed in numerous areas. This is a safety, property damage, property \* & material theft and privacy concern. Staff has attempted to address the failed wall sections by placing conex containers or otherwise blocking with available materials.

Covered parking (for City owned equipment and vehicles) is insufficient for the existing vehicles and equipment. During 2024, the City experienced \$220,000 in hail damage to vehicles. This damage could have been avoided with additional covered parking.

This project includes replacing the current defective wall, expansion of the yard and providing additional covered parking.

### Additional Parking at CVAC – P4-6 fields

With the addition of St. Louis Youth Lacrosse Association (SLYLA), NFL Flag and St. Louis Youth Soccer Association (SLYSA), along with increased participation in the Chesterfield Youth Soccer program, parking on the west end of the complex has become an issue, causing visitors to park illegally and on the levee. SLYLA, NFL Flag and Youth Soccer all have multiple smaller fields painted on just one of our multipurpose fields. Between these three leagues, we can have nine small fields painted on just 3 multipurpose fields and all of these games are played next to each other.

Adequate parking is a critical component of an athletic complex's safety, functionality and accessibility. It directly impacts the experience of athletes, spectators, and staff, ensuring the facility operates smoothly and effectively.



### Design for restrooms/satellite concessions at the CVAC C Quad

The closest bathroom for players and spectators on fields C1-4 is located near the Miracle Field, which is a far walk and is adjacent to the parking lot. Players needing to use the restroom during a game don't always have enough time to make it there and back before they need to take the field. Parents inside of C quad lose sight of their kids when they go to the restroom since it's located outside the quad.

The closest concession stand to C quad is also by Miracle Field. Due to the far walk, many patrons don't buy any food or drink while playing on the C fields. By adding a small concessions area, this will help increase concession sales and will also keep patrons satisfied. In 2024, CVAC concessions grossed over \$1 million in sales. Adding a spot to sell concessions in C quad would improve these numbers.

Amphitheater Repairs

\$250,000 Replace fixed seating at Amphitheater  
\$100,000 Amphitheater step and lighting repair (partial)

Central Services

Volunteer Appreciation Dinner (scheduled in even numbered years)

Information Technology

Fiber Optic communications/data connectivity to the Chesterfield Valley Athletic Complex and the Public Works Facility. Eliminate line of sight radio connectivity.

First full year of service contracts with Civic Plus Suite

Street Maintenance

Equipment Trailer \$13,500 (replace S313)  
Planer Attachment \$17,500 (replacement)  
Skid Steer \$47,500 (replacement)  
Chipper \$85,000 (replacement)

Fleet Maintenance

Metal/Plasma Cutter \$37,000 (replacement)  
Welder \$15,000 (replacement)  
SUV \$37,000 (replace CA1 27 POINTS)  
½ Ton Truck (replace E15 27 points)

Parks

\$400,000 contribution to sinking fund for future synthetic turf replacement, balance \$1,300,000 12/31/2026

Parks and Recreation

Additional area Forestry Management at Central Park \$15,000  
Central Park Master Plan update \$125,000  
CVAC Master Plan – 30 acre \$100,000  
Dugout replacement C2 \$90,000 (two dugouts in need of reconstruction)  
Amphitheater Step and lighting repair (partial) \$100,000

Replace fixed seating at Amphitheater \$250,000  
Add bullpens at D & E Quads \$600,000  
Equipment Trailer (replacement) \$5,600  
Debris Brush \$6,000  
Power Rake (new) \$8,500  
Artificial Field Cleaner (new) \$10,000  
Stand on Blower \$13,000  
Zero Turn Mower \$14,300  
Golf Cart (4 passenger for events and VIP) 2 @ \$7,500 \$15,000  
Utility Cart (replacement) \$15,000  
Utility Cart (replacement) \$34,500  
Tractor (replacement) \$47,000  
Chipper (replacement) \$89,400  
Compact Pickup (replace P-1) \$32,790  
Compact Pickup (replace PK-9) \$32,790  
Compact Pickup (replace PK-35) \$32,790  
1.5 Ton Dump Truck with Snow Removal Equipment (replacement) \$137,000  
Kayak Loading station at Rivers Edge Park \$10,000  
Re-surface pickleball courts at CVAC \$75,000

085 Arts and Entertainment

Security Metal Detector Gates \$50,000  
Leisure pool painting, crack & void repairs \$42,000  
Lazy river painting, crack & void repairs \$70,000

089 Sports and Wellness

5251 Janitorial and field set up, contractual proposal \$225,750

Capital Projects

2 ½ ton dump truck \$245,000 (replace S-118 23 points)  
2 ½ ton dump truck \$245,000 (replace S117 28 points)  
Parks Maintenance Facility HVAC replacement \$300,000  
Wilson Avenue Reconstruction \$2,610,000  
Concrete Slab replacement \$2,150,000  
Sidewalk Project A \$300,000  
Sidewalk Project B \$200,000  
Schoettler Road Project \$1,012,000  
CDBG Project \$110,000  
Pathway on the Parkway ROW acquisition \$15,000  
Ladue Farm Bridge ROW acquisition \$50,000  
Highcroft Drive ROW acquisition \$53,000

111 Chesterfield Valley TIF Fund

5261 Professional Services \$300,000  
CVAC C Quad Restroom Design \$150,000  
Stormwater Consultant \$150,000  
Additional Parking Lot CVAC P4-6 \$1,500,000  
CVAC Ring Road Construction \$625,000 (delayed from 2025)

Maint. Facility Wall Repair and Yard Expansion \$1,200,000

Wild Horse Special Business District

The 2026 budget proposal includes a budget for the WHV SBD. However, as you know, the City has yet to accept these improvements and it is unlikely that the improvements will be accepted in one large package. Rather, it is much more likely that improvement acceptance will be staggered and perhaps in multiple plats. The mode of delivery of the public maintenance will be dependent upon the timing and scope of the acceptance. Regardless, the proposed budget includes the entire fund balance and estimated revenues.

Chesterfield Regional TIF

The 2026 budget proposal also includes a budget for the Chesterfield Regional TIF. Conservatively, we've budgeted revenues equal to our 2025 receipts and have only budgeted \$35,000 for administrative and operational expenses. As you would expect, we are still receiving pilots from 2024 appealed taxes.

Forecast Assumptions			
	as of September 24, 2025		
		Comments / Explanations	Acct #
<b>Revenues</b>			
	Sales Tax	Projected 0% increase for 2026, 1% increase for 2027-2028 then 2% increase forward	4200
	Utility Tax		
	Non-Telephone	Ameren Increase of 12% eff June '25, Spire increase of 10% net eff. Oct.'25	4101 4102
	Water	10.8% increase effective 5/28/25	4104
	Telephone	Projected flat as a result of the Charter court case	4103
<b>Intergovernmental</b>			
	Motor Fuel Tax	2.5 cent increase for 5 years (2021 - 2025) - fluctuations in gas prices	4300
	Vehicle Sales	increase in vehicle sale prices offset by sluggish sales	4310
	Cigarette Tax	declining during past few years; anticipate it will hold around \$60k/year	4320
	County Road and Bridge	completion of Wildhorse Village in 2025 will increase 2026	4330
	Other Intergovernmental (flat)		4340-4380
	Grants	assume no grants in subsequent years	4381
<b>Licenses and Permits</b>			
	Franchise Fees	8/28/2022 (5% fee); 8/28/2023 (4.5% fee); 8/28/2024 (4% fee); 8/28/2025 (3.5% fee); 8/28/2026 (3% fee); 8/28/2027 (2.5% fee)	4430
	Business Licenses	timing of development WHV/Mall redevelopment is unknown	4400
	All other licenses (flat)		all other 44xx accounts
<b>Charges for Services</b>			
	Parkway SRO agreement		4350
	Rockwood SRO agreement		4354
	Clarkson Valley Police Services		4541
	Concession revenues	PG MOU/agreement shown in User CVAC accounts	4620 4630
	Pool revenues	Anticipate full closure in 2027 & 2028; reopen in 2029-not included in forecast 9/24/25	4640
	Field rentals	PG MOU/agreement shown in User CVAC accounts	4680
	Amphitheater rentals		4685
	Sewer Lateral		
	All other Services (flat)		all other 45xx-46xx accounts
	User CVAC License Fees	per PG MOU/agreement signed June 2022 updated 9-22-25 jog	4750
	User CVAC Concession Revenues	(107k in 2024) no increase from 2025 adopted budget	4751
	User CVAC Contributions		4752
	User CVAC Advertising & Sponsorships	(74,375 in 2025"naming rights")no increase from 2025 actual	4753
<b>Court Receipts (other)</b>			
	Court Fines & Fees	prior two years have trended relatively flat	4810-4820
	Clarkson Valley Court Services	based on CPI (estimated at 2.5% on average) jog: This could be reduced to 2%	4800 4880
		no City of Chesterfield property tax at this time	4825
<b>Property Taxes</b>			
<b>Other Revenues</b>			
	Investment Income	rates changes are anticipated and have started to reduce	4050 4051
	Miscellaneous Revenues		
	NID Reimbursement	assumes no one pays off in full during the year	4901 4903
	Grant Revenues		
	120-079 - updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan) 9/22/25	4921
	Other Miscellaneous (flat)		4950
			all other 49xx accounts
	Chesterfield Regional TIF Fund	conservatively assumes no increase as timing is still being determined	
	Special Business District-Wildhorse Village Fund	conservatively assumes no increase as timing is still being determined	
<b>Expenditures</b>			
<b>Personnel Services</b>			
	Headcount Increases	Assumes no headcount increase 2026-2031 in General and Parks Funds	
	Salaries		
	Full-time/job share	historically Council has approved 2.5% until 2022; using 4% based on current wage market conditions	5111

Forecast Assumptions			
	as of September 24, 2025		
		Comments / Explanations	Acct #
	FOP salaries	current FOP contract includes 4.0% step increases annually thru 2027; assume the same for 2028 and 2029	5111
	Part-time/seasonal	adjusted for changes in minimum wage (2025-\$13.75; 2026-\$15.00). Some positions will be affected; others are above \$15 currently, but assumes an increase year over year for all positions	5112
	Overtime & Elected Officials		5113/5114
	Benefits		
	Health, Dental, Life, LTD	on average the increase over the past few years	5124-5127
	401a, SS/Medicare	based on the increase to salaries (no other impact)	5130 5120
	Workers compensation	significant increases past few years. Reduced this year.	5122
	Retiree Bridge to Medicare	Change to premiums only; not including additional retirees	5124 5126
	Health reimb/Ref. Forfeitures		
	All other personnel related		all other 51xx accounts
	<i>Contractual Services</i>		
	Advertising		5210
	Audit Services	based on RFP in 2021; 2026-2030 is estimated; however it is outside contract term; included additional beginning in 2025 due to TIF/SBD creation and additional services to be added	5211
	Education Reimb/Training	no planned increases at this time	5222
	Election Expense	actual expense based on number of ballot items	5223
	Employee recruitment	significant increase in 2024 due to changing labor market; additional recruitment efforts will continue	5224
	Environmental Expenses		5227
	Parks Fund (CC fees)		5233
	General Fund (CC fees)	increase due to transition to online license, permitting, and zoning processes	5233
	General Insurance	based on past couple of year increases (anticipate in 2027 it becomes more stable than prior couple of years with 5% increases	5240
	Residential Street Tree Program		5242
	Memberships & subscriptions		5249
	Contractual		
	120-079 updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	5251
	115-220	conservatively assumes no increase as timing is still being determined	
	Printing & binding		5260
	Professional services		5261
	120-079 updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	5261
	115-220	conservatively assumes no increase as timing is still being determined	
	150-220	conservatively assumes no increase as timing is still being determined	
	Public Relations		5262
	Subdivision beautification		5263
	Legal services		5264
	Rental equipment (Central Services only)	copiers owned after 2022; anticipate replacements (lease) in 2028	5268
	Inmate Security		5273
	Telephone		5276
	Training/continuing ed		5277
	Training Post commission		5279
	Maintenance & repairs		5245 - 5248
	Street lighting		5274
	Taxes		5275
	Utilities		5285 5286 5288
	Utilities - water	No additional increases anticipated after 30% increase	5287
	Snow removal reimbursement		
	001-072 (Non-ARPA funding)	Private street snow removal reimbursements (annual Council approval)	5254
	Data Processing		
	001-034		

Forecast Assumptions			
	as of September 24, 2025		
		Comments / Explanations	Acct #
	Special Projects - Parks	identify through one-off programs (none estimated)	5299
	Turfed Infield Replacement reserve	Annual xfer-future replacement turfing infields (restricted) -xfer out/not expense	5299
	Special Projects - Capital Fund	identify through one-off programs	5299
	Sewer Lateral maint. repairs	Fund 110	
	Allocations	to ensure allocations balance to zero each year forecasted	5975
	Other contractual services		all other 52xx accounts
<i>Commodities</i>			
	Gasoline & oil		5318
	DOJ Forf Expense	anticipate spending funds by <u>2028</u>	5322
	Treasury Forf Expense		5323
	Office Supplies		5330
	Salt & Abrasives		5340
	Tools		5342
	Uniforms		5343
	Computers Under \$5k		5350
	Department Supplies		5313
	General Fund		
	115-220	conservatively assumes no increase as timing is still being determined	
	Miscellaneous supplies		5325
	General Fund		
	Other commodities		all other 53xx accounts
<i>Capital</i>			
	Computer equipment		5410
	Furniture		5420
	Machinery & equipment		5440
	General Fund		
	072 - Streets updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	073 - Fleet updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	076 - Bldg Maint	per Jim's Capital forecast details (Capital Improvement plan)	removed. See line 160 below
	Capital Fund		
	079 - Capital	per Jim's Capital forecast details (Capital Improvement plan)	
	Parks Fund		
	Parks updated 9-22-25	per Parks Updated Capital Improvement Plan June 2025 PARKSCIPNEW	5440
	Automobiles & trucks		5460
	General Fund		
	072 - Streets	per Jim's Capital forecast details (Capital Improvement plan)	
x	073 - Fleet updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	076 - Bldg Maint	per Jim's Capital forecast details (Capital Improvement plan)	
	Capital Fund		
	079 - Capital updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	Parks Fund		
	Parks updated 9-23-25	per Parks Updated Capital Improvement Plan June 2025 PARKSCIPNEW	5460
	Improvements building & grounds		5470
	079 - Capital updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	5470
	Parks		
	Land		5475
	Improvements other than building	This is the part that Parks will need to cover/Capital Can't cover/no grants	5480
	NID projects	none planned at this time	5489
	Capital Fund:		-357855
	Street Improvements	(27: \$230,000 28: \$420,000, 29: \$300,000 30: \$1,245,000, 31: \$375,000)	5490
	079 - Capital updated 9-22-25	per Jim's capital forecast (PWCIP9-22) plus adj above to reach \$100k FB ea yr	
	Storm sewer improvements		5495
	079 - Capital updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	Sidewalks improvements		5497

Forecast Assumptions			
	as of September 24, 2025		
		Comments / Explanations	Acct #
	079 - Capital updated 9-22-25	per Jim's Capital forecast details (Capital Improvement plan)	
	Other capital		all other 54xx accounts
		does not include unfunded projects list in Jim's spreadsheet	
Public Safety Restricted Fund Usage			
	Inmate Security	balance of the restricted fund (4815/5273; 3000_006)	
	Post Commission Training	balance of the restricted fund (4375/5279; 3000_004)	

Forecast Assumptions			
	as of September 24, 2025		
		Comments / Explanations	Acct #
Debt Service by COP/Bond			
Fund 422 - Parks COP 2013			
	Principal payment		5600
	Interest Expense		5601
	Trustee/Agent Fees		5602
	Transfers in	from Parks Fund	4990
Fund 424 - Parks COP 2016			
	Principal payment	Assume we exercise 2026 call option	5600
	Interest Expense		5601
	Trustee/Agent Fees		5602
	Transfers in	from Fund 428 (prepaid debt)	4990
Fund 428 - Prepaid Debt Fund (was COP 2014)			
	Transfers out (to use prepaid)	Debt Service funds 422, 424, 429, 430 (GF offsets)	5990
	Transfers out (to use prepaid)	Debt Service funds 422, 424, 429, 430 (Parks offsets)	
Fund 429 - Parks COP 2020A (non-taxable)			
	Principal payment	Assume we exercise 2027 call option	5600
	Interest Expense	Assume we exercise 2027 call option	5601
	Trustee/Agent Fees	Assume we exercise 2027 call option	5602
	Transfers in	From Parks Fund / General Fund	4990
Fund 430 - Parks COP 2020B (taxable)			
	Principal payment	paid off in 2025	5600
	Interest Expense		5601
	Trustee/Agent Fees	may have a pro-rated amount due	5602
	Transfers in	From Parks Fund / General Fund	4990
Fund 431 - Brandywine NID 2020			
	Principal payment		5600
	Interest Expense		5601
	Transfers in		4990
	Transfers out (fund 020)		5990
	Estimated NID payments (fund 020)	# of unpaid as of 12/31/2023) * \$391.65- 2nd notices just mailed out 9-22-25	4921
Operating Transfers in/out (Major Funds)			
General Fund 001-036-5990			
	2020B GF contribution	Fund 430	
	2020A GF contribution	Fund 429 - assume we exercise December 2027 call option	
	Use PPD Debt (Fund 428)	per Debt Service schedule including trustee fees (showed in Parks fund only)	
	Transfer to PD (Fund 121)		
Parks Fund 119			
	Fund 422 debt payment/trustee	per Debt Service schedule including trustee fees	5990
	Fund 424 debt payment/trustee	per Debt Service schedule including trustee fees	5990
	Fund 429 debt payment/trustee	per Debt Service schedule including trustee fees	5990
	Fund 430 debt payment/trustee	per Debt Service schedule including trustee fees	5990
	Use PPD Debt (Fund 428)	per Debt Service schedule including trustee fees	
Public Safety Fund 121			
	4990 - transfer from GF	per policy (offset by inmate security/POST commission restricted)	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
	<b>REVENUE</b>				
	Division 000 - Non departmental				
	Municipal Taxes				
4101	Utility taxes electric	4,274,379.23	3,990,000.00	4,080,000.00	4,427,000.00
4102	Utility taxes gas	1,395,161.58	1,377,000.00	1,402,500.00	1,402,500.00
4103	Utility taxes telephone	771,591.72	625,000.00	637,500.00	644,000.00
4104	Utility taxes water	1,327,128.20	980,000.00	1,173,000.00	1,340,000.00
4200	Sales tax	9,002,404.03	8,740,000.00	9,129,000.00	9,129,000.00
	<i>Municipal Taxes Totals</i>	<b>\$16,770,664.76</b>	<b>\$15,712,000.00</b>	<b>\$16,422,000.00</b>	<b>\$16,942,500.00</b>
	<i>Intergovernmental</i>				
4300	Motor fuel tax	1,955,754.23	1,665,000.00	1,785,000.00	1,805,000.00
4310	Motor vehicle sales tax	781,965.26	750,000.00	765,000.00	765,000.00
4320	Cigarette taxes	67,902.74	80,000.00	75,000.00	65,000.00
4330	County road & bridge tax	2,368,807.77	2,310,000.00	2,269,500.00	2,315,000.00
4381	Miscellaneous Grant	.00	.00	.00	1,298,542.00
	<i>Intergovernmental Totals</i>	<b>\$5,174,430.00</b>	<b>\$4,805,000.00</b>	<b>\$4,894,500.00</b>	<b>\$6,248,542.00</b>
	<i>License and Permits</i>				
4400	Business licenses	582,864.50	585,000.00	585,000.00	612,000.00
4410	Liquor licenses	91,342.50	90,000.00	90,000.00	92,000.00
4420	Vending licenses	11,987.50	11,000.00	11,000.00	12,700.00
4430	Franchise Fees	471,203.83	650,000.00	450,000.00	402,000.00
4450	Trash haulers license	845.00	600.00	600.00	725.00
4460	Alarm licenses	1,200.00	600.00	600.00	600.00
4470	Cigarette licenses	3,600.00	3,600.00	3,600.00	3,750.00
4480	Billboard bus. lic. fee	200.00	200.00	200.00	200.00
4490	Misc. other licenses/permits	38,374.00	40,000.00	40,000.00	35,000.00
	<i>License and Permits Totals</i>	<b>\$1,201,617.33</b>	<b>\$1,381,000.00</b>	<b>\$1,181,000.00</b>	<b>\$1,158,975.00</b>
	<i>Charges for Services</i>				
4510	Engineering inspection fees	32,058.00	30,000.00	30,000.00	32,000.00
4530	Zoning applications	9,415.00	11,000.00	11,000.00	11,000.00
4535	Residential Street Tree Program	24,000.00	40,000.00	40,000.00	14,000.00
4590	Miscellaneous other charges	3,407.79	4,000.00	4,000.00	2,000.00
4825	Clarkson Valley Court Services	50,067.00	50,067.00	51,318.00	52,600.00
	<i>Charges for Services Totals</i>	<b>\$118,947.79</b>	<b>\$135,067.00</b>	<b>\$136,318.00</b>	<b>\$111,600.00</b>
	<i>Court Fines and Fees</i>				
4800	Court fines & fees	784,616.72	775,000.00	795,000.00	795,000.00
4820	Cvc fees	1,731.69	1,750.00	1,800.00	1,900.00
4880	Deferred Prosecution Program	2,500.00	.00	2,500.00	1,000.00
	<i>Court Fines and Fees Totals</i>	<b>\$788,848.41</b>	<b>\$776,750.00</b>	<b>\$799,300.00</b>	<b>\$797,900.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>001 - General Fund</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Investment Income</i>				
4901	Interest on investments	837,262.58	375,000.00	350,000.00	350,000.00
4903	Gain/loss on investments	268,031.95	.00	.00	.00
	<i>Investment Income Totals</i>	<b>\$1,105,294.53</b>	<b>\$375,000.00</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>
	<i>Miscellaneous</i>				
4920	Insurance reimbursement	873,185.02	.00	.00	.00
4921	NID reimbursement	84,424.06	78,969.00	76,857.00	76,000.00
	Budget Transactions				
	<i>Level</i>				
	<i>Transaction</i>				
	F and A Director				
	Chesterfield Hill				
	F and A Director				
	Broadmoor				
				<i>Number of Units</i>	<i>Cost Per Unit</i>
				84.0000	112.53
				152.0000	443.45
					<i>Total Amount</i>
					9,453.00
					67,404.00
				<i>F and A Director Totals</i>	<b>\$76,857.00</b>
4925	Contractual Reimbursement	2,419,990.50	.00	.00	.00
4932	National Opioids Settlement	51,902.58	9,000.00	13,682.00	15,000.00
4940	Sale of fixed assets	133,336.00	150,000.00	150,000.00	130,000.00
4950	Miscellaneous	211,780.21	10,000.00	10,000.00	100,000.00
4951	CV TDD Reimbursements	238,843.54	.00	.00	.00
	<i>Miscellaneous Totals</i>	<b>\$4,013,461.91</b>	<b>\$247,969.00</b>	<b>\$250,539.00</b>	<b>\$321,000.00</b>
	Division <b>000 - Non departmental Totals</b>	<b>\$29,173,264.73</b>	<b>\$23,432,786.00</b>	<b>\$24,033,657.00</b>	<b>\$25,930,517.00</b>
	<b>REVENUE TOTALS</b>	<b>\$29,173,264.73</b>	<b>\$23,432,786.00</b>	<b>\$24,033,657.00</b>	<b>\$25,930,517.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
	<b>EXPENSE</b>				
	Division 011 - Legislative				
	Personnel Services				
	Salaries				
5114	Salaries elected officials	60,000.00	60,000.00	60,000.00	60,000.00
	Budget Transactions				
	Level				
	F and A Director				
	Transaction				
	Candidate Filing Notices				
				Number of Units	Cost Per Unit
				1.0000	300.00
					Total Amount
					300.00
				F and A Director Totals	\$300.00
	<i>Salaries Totals</i>	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
	<i>Benefits</i>				
5120	Social security	4,622.63	4,590.00	4,590.00	4,590.00
5122	Workers compensation	160.00	160.00	155.00	155.00
5125	Insurance life	1,185.60	1,420.00	1,450.00	1,450.00
	<i>Benefits Totals</i>	\$5,968.23	\$6,170.00	\$6,195.00	\$6,195.00
	<i>Personnel Services Totals</i>	\$65,968.23	\$66,170.00	\$66,195.00	\$66,195.00
	<i>Contractual Services</i>				
5210	Advertising	.00	300.00	300.00	300.00
5249	Memberships & subscriptions	350.00	850.00	1,100.00	1,100.00
	Budget Transactions				
	Level				
	F and A Director				
	F and A Director				
	Transaction				
	Metro Mayors Membership				
	Lafayette Area Mayors Association				
				Number of Units	Cost Per Unit
				1.0000	350.00
				1.0000	750.00
					Total Amount
					350.00
					750.00
				F and A Director Totals	\$1,100.00
5251	Contractual	500.00	1,000.00	1,000.00	1,000.00
5277	Training & continuing education	1,994.52	3,200.00	3,200.00	3,200.00
	Budget Transactions				
	Level				
	F and A Director				
	F and A Director				
	F and A Director				
	F and A Director				
	F and A Director				
	F and A Director				
	Transaction				
	STL County Muni League Installation				
	Progress 64 meetings				
	Chamber of Commerce Meetings				
	Chamber Board of Director Meetings				
	Kiwanis Prayer Breakfast				
	Elected Official training\education				
				Number of Units	Cost Per Unit
				1.0000	30.00
				6.0000	45.00
				12.0000	25.00
				12.0000	25.00
				1.0000	300.00
				1.0000	2,000.00
					Total Amount
					30.00
					270.00
					300.00
					300.00
					300.00
					2,000.00
				F and A Director Totals	\$3,200.00
	<i>Contractual Services Totals</i>	\$2,844.52	\$5,350.00	\$5,600.00	\$5,600.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>001 - General Fund</b>					
	<b>EXPENSE</b>					
	Division <b>011 - Legislative</b>					
	Commodities					
5313	Department supplies	1,570.98	2,728.00	3,560.00	3,860.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	10.00	10.00
	F and A Director			1.0000	300.00	300.00
	F and A Director			1.0000	325.00	325.00
	F and A Director			1.0000	325.00	325.00
	F and A Director			1.0000	400.00	400.00
	F and A Director			1.0000	800.00	800.00
	F and A Director			1.0000	1,400.00	1,400.00
				F and A Director Totals		\$3,560.00
5343	Uniforms	218.32	720.00	720.00	720.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			18.0000	40.00	720.00
				F and A Director Totals		\$720.00
	<i>Commodities Totals</i>	<b>\$1,789.30</b>	<b>\$3,448.00</b>	<b>\$4,280.00</b>	<b>\$4,580.00</b>	
Division	<b>011 - Legislative Totals</b>	<b>\$70,602.05</b>	<b>\$74,968.00</b>	<b>\$76,075.00</b>	<b>\$76,375.00</b>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
<b>EXPENSE</b>					
Division <b>031 - Customer Service</b>					
Personnel Services					
Salaries					
5111	Salaries regular/full-time	46,764.72	42,920.00	43,590.00	91,748.00
Budget Transactions					
	<i>Level</i>				<i>Number of Units</i>
	<i>Transaction</i>				<i>Cost Per Unit</i>
	F and A Director				Regular Full Time
					1.0000
					91,748.00
					91,748.00
					F and A Director Totals
					\$91,748.00
5112	Salaries parttime/temporary	34,085.17	40,540.00	43,650.00	.00
5113	Salaries overtime	119.58	1,750.00	500.00	500.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	(500.00)
	<i>Salaries Totals</i>	<u>\$80,969.47</u>	<u>\$84,710.00</u>	<u>\$87,240.00</u>	<u>\$91,748.00</u>
Benefits					
5120	Social security	5,783.58	6,520.00	6,715.00	7,057.00
5122	Workers compensation	210.00	210.00	225.00	225.00
5124	Insurance health	13,635.42	13,480.00	14,695.00	21,588.00
5125	Insurance life	95.57	100.00	110.00	223.00
5126	Insurance-dental	740.76	760.00	770.00	1,186.00
5127	Insurance disability	115.84	150.00	155.00	328.00
5130	Retirement program	3,360.93	3,660.00	3,530.00	7,380.00
	<i>Benefits Totals</i>	<u>\$23,942.10</u>	<u>\$24,880.00</u>	<u>\$26,200.00</u>	<u>\$37,987.00</u>
	<i>Personnel Services Totals</i>	<u>\$104,911.57</u>	<u>\$109,590.00</u>	<u>\$113,440.00</u>	<u>\$129,735.00</u>
Contractual Services					
5249	Memberships & subscriptions	.00	240.00	240.00	240.00
Budget Transactions					
	<i>Level</i>				<i>Number of Units</i>
	<i>Transaction</i>				<i>Cost Per Unit</i>
	F and A Director				Customer Communicator Membership
					1.0000
					240.00
					240.00
					F and A Director Totals
					\$240.00
5277	Training & continuing education	.00	450.00	450.00	300.00
Budget Transactions					
	<i>Level</i>				<i>Number of Units</i>
	<i>Transaction</i>				<i>Cost Per Unit</i>
	F and A Director				Customer Service Training
					2.0000
					150.00
					300.00
					F and A Director Totals
					\$300.00
	<i>Contractual Services Totals</i>	<u>\$0.00</u>	<u>\$690.00</u>	<u>\$690.00</u>	<u>\$540.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 031 - Customer Service					
	Commodities					
5313	Department supplies	.00	300.00	300.00	300.00	
	Budget Transactions					
	Level					
	Transaction					
				Number of Units	Cost Per Unit	Total Amount
	F and A Director			2.0000	15.00	30.00
	F and A Director			1.0000	270.00	270.00
				F and A Director Totals		\$300.00
5343	Uniforms	.00	210.00	210.00	210.00	
	Budget Transactions					
	Level					
	Transaction					
				Number of Units	Cost Per Unit	Total Amount
	F and A Director			6.0000	35.00	210.00
				F and A Director Totals		\$210.00
	<i>Commodities Totals</i>	\$0.00	\$510.00	\$510.00	\$510.00	
	Division 031 - Customer Service Totals	\$104,911.57	\$110,790.00	\$114,640.00	\$130,785.00	





# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
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Fund **001 - General Fund**

**EXPENSE**

Division **034 - Finance**  
Contractual Services

5211	Audit services	39,483.00	42,000.00	44,800.00	56,500.00
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Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
F and A Director	Additional Svcs- GASB Implementation	1.0000	2,200.00	2,200.00	
F and A Director	Annual Single Audit	1.0000	2,600.00	2,600.00	
F and A Director	Reporting/Audit for City - Central Park Square	1.0000	3,000.00	3,000.00	
F and A Director	Reporting/Audit for City due to Regional TIF	1.0000	3,000.00	3,000.00	
F and A Director	Reporting/Audit for City due to SBD-WHV	1.0000	3,000.00	3,000.00	
F and A Director	Reporting/Audit for City due to SBD - Downtown	1.0000	3,000.00	3,000.00	
F and A Director	Additional Svcs Central Park Square Bldg.	1.0000	3,500.00	3,500.00	
F and A Director	Annual Comprehensive Financial Report Preparation Services	1.0000	7,400.00	7,400.00	
F and A Director	Financial Audit	1.0000	28,800.00	28,800.00	
				F and A Director Totals	\$56,500.00

5249	Memberships & subscriptions	2,721.00	3,410.00	2,545.00	4,810.00
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Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
F and A Director	WIPF-Annual Membership	1.0000	40.00	40.00	
F and A Director	GASB Accounting Standards Update	1.0000	100.00	100.00	
F and A Director	MO Department of Revenue - Annual Report	1.0000	100.00	100.00	
F and A Director	PSHR-Public Sector HR Membership-St Louis	1.0000	125.00	125.00	
F and A Director	GAAFR Plus Online Subscription	1.0000	150.00	150.00	
F and A Director	GFOA Memberships-Missouri	2.0000	75.00	150.00	
F and A Director	Public Salary	1.0000	165.00	165.00	
F and A Director	PSHR-Public Sector HR Membership-National	1.0000	175.00	175.00	
F and A Director	SHRM Certification-PHR (due in 2026)	1.0000	175.00	175.00	
F and A Director	Sam's Club Membership	1.0000	240.00	240.00	
F and A Director	SHRM Certification-CP (not due until 2026)	1.0000	420.00	420.00	
F and A Director	CPFO License	1.0000	450.00	450.00	
F and A Director	GFOA Membership (Entire Agency New in 25) Natl	1.0000	500.00	500.00	
F and A Director	SHRM Membership	2.0000	275.00	550.00	
F and A Director	GFOA Budget Award	1.0000	715.00	715.00	
F and A Director	GFOA ACFR Award	1.0000	755.00	755.00	
				F and A Director Totals	\$4,810.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 034 - Finance					
	Contractual Services					
5251	Contractual	140.00	464.00	365.00	365.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	125.00	125.00
	F and A Director			12.0000	20.00	240.00
						F and A Director Totals \$365.00
5260	Printing & binding	2,843.63	5,270.00	4,270.00	4,552.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	50.00	50.00
	F and A Director			1.0000	75.00	75.00
	F and A Director			1.0000	80.00	80.00
	F and A Director			1.0000	100.00	100.00
	F and A Director			1.0000	100.00	100.00
	F and A Director			1.0000	135.00	135.00
	F and A Director			6.0000	27.00	162.00
	F and A Director			1.0000	180.00	180.00
	F and A Director			2.0000	90.00	180.00
	F and A Director			1.0000	200.00	200.00
	F and A Director			1.0000	250.00	250.00
	F and A Director			2.0000	155.00	310.00
	F and A Director			1.0000	350.00	350.00
	F and A Director			1.0000	450.00	450.00
	F and A Director			1.0000	700.00	700.00
	F and A Director			1.0000	1,230.00	1,230.00
						F and A Director Totals \$4,552.00
5261	Professional services	610.00	1,110.00	1,150.00	1,150.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	500.00	500.00
	F and A Director			1.0000	650.00	650.00
						F and A Director Totals \$1,150.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 034 - Finance					
	Contractual Services					
5277	Training & continuing education	1,918.26	7,820.00	7,850.00	10,771.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	175.00	175.00
	F and A Director			2.0000	170.00	340.00
	F and A Director			1.0000	399.00	399.00
	F and A Director			20.0000	22.40	448.00
	F and A Director			1.0000	550.00	550.00
	F and A Director			3.0000	240.00	720.00
	F and A Director			3.0000	253.00	759.00
	F and A Director			1.0000	765.00	765.00
	F and A Director			1.0000	1,050.00	1,050.00
	F and A Director			1.0000	1,065.00	1,065.00
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	3,000.00	3,000.00
					F and A Director Totals	\$10,771.00
	<i>Contractual Services Totals</i>	\$47,981.70	\$60,454.00	\$61,395.00	\$78,588.00	
	<i>Commodities</i>					
5313	Department supplies	1,143.27	1,615.00	4,820.00	3,152.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	1,390.00	1,390.00
	F and A Director			1.0000	1,762.00	1,762.00
					F and A Director Totals	\$3,152.00
5343	Uniforms	.00	350.00	400.00	600.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			8.0000	75.00	600.00
					F and A Director Totals	\$600.00
	<i>Commodities Totals</i>	\$1,143.27	\$1,965.00	\$5,220.00	\$3,752.00	
	Division 034 - Finance Totals	\$699,452.21	\$799,134.00	\$827,685.00	\$909,134.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 036 - Central Services						
Personnel Services						
Salaries						
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	(5,000.00)	(5,000.00)	
	<i>Salaries Totals</i>	<u>\$0.00</u>	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>	
<i>Benefits</i>						
5120	Social security	141.75	.00	.00	.00	
5124	Insurance health	35,738.76	50,334.00	19,130.00	18,990.00	
Budget Transactions						
	<i>Level</i>		<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director		Bridge to Medicare-Single Medical Insurance Plan	3.0000	6,330.00	18,990.00
				F and A Director Totals		<u>\$18,990.00</u>
5125	Insurance life	683.99	690.00	690.00	690.00	
5126	Insurance-dental	1,982.79	2,399.00	865.00	1,116.00	
Budget Transactions						
	<i>Level</i>		<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director		Bridge to Medicare-Dental Single (High Option)	3.0000	372.00	1,116.00
				F and A Director Totals		<u>\$1,116.00</u>
5131	Health reimbursement	76,881.99	100,000.00	100,000.00	100,000.00	
	<i>Benefits Totals</i>	<u>\$115,429.28</u>	<u>\$153,423.00</u>	<u>\$120,685.00</u>	<u>\$120,796.00</u>	
	<i>Personnel Services Totals</i>	<u>\$115,429.28</u>	<u>\$148,423.00</u>	<u>\$115,685.00</u>	<u>\$115,796.00</u>	
<i>Contractual Services</i>						
5210	Advertising	25,059.72	47,900.00	34,085.00	29,635.00	
Budget Transactions						
	<i>Level</i>		<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director		(051) Chamber Out & About Directory & Enhanced Website	1.0000	35.00	35.00
	F and A Director		(084) Meta Boosted Posts	8.0000	50.00	400.00
	F and A Director		(051) Westnews Magazine Promo Ads	1.0000	1,400.00	1,400.00
	F and A Director		(051) Meta Boosted Posts	30.0000	50.00	1,500.00
	F and A Director		(089) Meta Boosted Posts	30.0000	50.00	1,500.00
	F and A Director		(085) Google Ads, BandsInTown, & Jambase	12.0000	125.00	1,500.00
	F and A Director		(089) Billboards	2.0000	1,000.00	2,000.00
	F and A Director		(085) Billboards	2.0000	1,000.00	2,000.00
	F and A Director		(089) Sports Destination Management	2.0000	1,000.00	2,000.00
	F and A Director		(084) Westnews Magazine Senior Calendar	12.0000	200.00	2,400.00
	F and A Director		(085) Radio	20.0000	125.00	2,500.00
	F and A Director		(085) Meta Boosted Posts	80.0000	50.00	4,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 036 - Central Services						
	Contractual Services						
	F and A Director (084) Westnews Magazine Events/Programs Ads			6.0000	1,400.00	8,400.00	
						F and A Director Totals	\$29,635.00
5212	Boards & commissions program	12,631.75	13,850.00	1,760.00	16,500.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director Citizen of the Year Award & Reception (March 2025)			1.0000	1,500.00	1,500.00	
	F and A Director Volunteer Appreciation Dinner (scheduled even years)			1.0000	15,000.00	15,000.00	
						F and A Director Totals	\$16,500.00
5222	Education Reimb/Training	9,882.99	12,500.00	12,500.00	12,500.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director Tuition Reimbursement Program			5.0000	2,500.00	12,500.00	
						F and A Director Totals	\$12,500.00
5224	Employee recruitment	22,044.00	33,150.00	45,750.00	46,750.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director American Checked Credit Checks			10.0000	15.00	150.00	
	F and A Director Governmentjobs.com Job postings (5 posting bundle)			2.0000	600.00	1,200.00	
	F and A Director Employee Recruitment-LinkedIn job postings			2.0000	600.00	1,200.00	
	F and A Director Job Fairs throughout the year			5.0000	500.00	2,500.00	
	F and A Director Other Recruitment Efforts			1.0000	2,500.00	2,500.00	
	F and A Director AAIMEA Background Services			50.0000	65.00	3,250.00	
	F and A Director Employee Referral Program (Year 1)			4.0000	1,000.00	4,000.00	
	F and A Director Athletico Physical Proficiency Tests			30.0000	175.00	5,250.00	
	F and A Director Florissant Psychological Assessments-PD			15.0000	400.00	6,000.00	
	F and A Director St Luke's Pre-employment Physical/drug screen			60.0000	125.00	7,500.00	
	F and A Director Employee Referral Program (Year 2)			11.0000	1,200.00	13,200.00	
						F and A Director Totals	\$46,750.00
5225	Employee relations	26,893.39	31,475.00	17,305.00	30,625.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director Employee Service Awards (15 year)			1.0000	175.00	175.00	
	F and A Director Employee Service Awards (10 year)			3.0000	125.00	375.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 036 - Central Services						
Contractual Services						
F and A Director	Employee Service Awards-Certificates, Letters			40.0000	20.00 800.00	
F and A Director	Employee Service Awards (30 year)			2.0000	400.00 800.00	
F and A Director	Employee Service Awards (25 year)			4.0000	300.00 1,200.00	
F and A Director	Employee Appreciation Barbecue			1.0000	1,500.00 1,500.00	
F and A Director	Employee Service Awards ( 5 year)			21.0000	75.00 1,575.00	
F and A Director	Employee Service Awards (20 year)			8.0000	200.00 1,600.00	
F and A Director	Exemplary Performer Awards			8.0000	200.00 1,600.00	
F and A Director	Fall Potluck/may be Bi-Monthly Department Recognition if approve			1.0000	2,000.00 2,000.00	
F and A Director	Flowers for Illness/Births/Deaths			30.0000	100.00 3,000.00	
F and A Director	Holiday Awards Luncheon			1.0000	4,000.00 4,000.00	
F and A Director	Employee Recognition Event			1.0000	12,000.00 12,000.00	
					F and A Director Totals	\$30,625.00
5230	Historical committee	.00	.00	2,340.00	2,340.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Website Hosting			12.0000	70.00	840.00
F and A Director	Website Maintenance			10.0000	150.00	1,500.00
					F and A Director Totals	\$2,340.00
5233	Credit Card Fee	16,346.00	5,000.00	25,000.00	25,000.00	
5240	Insurance	694,705.48	779,497.00	973,225.00	1,053,000.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Notary insurance			1.0000	250.00	250.00
F and A Director	MO Petroleum Storage Tank Insurance			1.0000	250.00	250.00
F and A Director	Public Employee Dishonesty Bond			1.0000	3,600.00	3,600.00
F and A Director	Fiduciary Liability			1.0000	4,000.00	4,000.00
F and A Director	Logan Park GL/Excess			1.0000	6,900.00	6,900.00
F and A Director	Additional Flood (N. Outer 40/Public Works Drive)			1.0000	12,000.00	12,000.00
F and A Director	Cyber Liability			1.0000	15,000.00	15,000.00
F and A Director	Unemployment Insurance			1.0000	20,000.00	20,000.00
F and A Director	SLAIT Deductibles/Retention			1.0000	35,000.00	35,000.00
F and A Director	D&O/Employment Practices Liability			1.0000	68,000.00	68,000.00
F and A Director	Physical Auto Damange Policy			1.0000	155,000.00	155,000.00
F and A Director	Commercial Package Property			1.0000	365,000.00	365,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
	<b>EXPENSE</b>				
	Division 036 - Central Services				
	Contractual Services				
	F and A Director General/Police Liability/Auto Liability				1.0000 368,000.00 368,000.00
					F and A Director Totals \$1,053,000.00
5240_009	Insurance Desig. for Insurance Settlement	.00	.00	.00	165,000.00
	Budget Transactions				
	Level Transaction			Number of Units	Cost Per Unit Total Amount
	F and A Director Stolen or Damaged Irrigation in Median			5.0000	3,000.00 15,000.00
	F and A Director Damanged by Deer or City Employee			5.0000	10,000.00 50,000.00
	F and A Director Roof(s) REpairs Storm(s) under deductible			1.0000	100,000.00 100,000.00
					F and A Director Totals \$165,000.00
5247	Maintenance & repair-equipment	5,521.58	10,000.00	11,000.00	11,000.00
	Budget Transactions				
	Level Transaction			Number of Units	Cost Per Unit Total Amount
	F and A Director Office Equipment Repairs			1.0000	1,000.00 1,000.00
	F and A Director Folder/Inserter Maintenance Agreement			1.0000	1,000.00 1,000.00
	F and A Director Copier Maintenance Agreement			12.0000	750.00 9,000.00
					F and A Director Totals \$11,000.00
5249	Memberships & subscriptions	16,141.86	15,980.00	16,065.00	16,065.00
	Budget Transactions				
	Level Transaction			Number of Units	Cost Per Unit Total Amount
	F and A Director Sam's Club (1 primary/2 add on membership cards)			1.0000	240.00 240.00
	F and A Director Chesterfield Chamber of Commerce			1.0000	600.00 600.00
	F and A Director Progress 64 West			1.0000	600.00 600.00
	F and A Director Municipal League of Metro St. Louis			1.0000	7,200.00 7,200.00
	F and A Director Missouri Municipal League per capita dues			1.0000	7,425.00 7,425.00
					F and A Director Totals \$16,065.00
5251	Contractual	34,806.01	34,940.00	39,160.00	43,260.00
	Budget Transactions				
	Level Transaction			Number of Units	Cost Per Unit Total Amount
	F and A Director Document shredding-courts/finance			1.0000	400.00 400.00
	F and A Director Other			1.0000	500.00 500.00
	F and A Director Hazardous Waste destruction			1.0000	1,500.00 1,500.00
	F and A Director Document Shredding - 7 containers (monthly)			12.0000	130.00 1,560.00
	F and A Director General Code - Annual on-line maintenance fee			1.0000	1,800.00 1,800.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 036 - Central Services						
	Contractual Services						
	F and A Director General Code - Quarterly Code of Ord Updates			4.0000	1,125.00	4,500.00	
	F and A Director Bank fees			12.0000	2,750.00	33,000.00	
						F and A Director Totals	\$43,260.00
5252	Postage	16,338.17	25,540.00	25,570.00	25,625.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director presort permit fee			1.0000	375.00	375.00	
	F and A Director UPS & FedEx shipments			1.0000	1,250.00	1,250.00	
	F and A Director USPS postage			1.0000	24,000.00	24,000.00	
						F and A Director Totals	\$25,625.00
5260	Printing & binding	272.40	3,755.00	660.00	2,010.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director Deposit Slips for Bank			4.0000	165.00	660.00	
	F and A Director Business Cards for City New Hires			50.0000	27.00	1,350.00	
						F and A Director Totals	\$2,010.00
5261	Professional services	30,341.99	28,267.00	28,870.00	30,379.00		
	Budget Transactions						
	Level Transaction			Number of Units	Cost Per Unit	Total Amount	
	F and A Director Paylocity-COBRA Annual Renewal Fees			1.0000	150.00	150.00	
	F and A Director Federal & State Labor Law Posters (all facilities)			3.0000	50.00	150.00	
	F and A Director Construction Billing fees (Ameren)			1.0000	175.00	175.00	
	F and A Director Federal Motor Carrier Safety Admin Drug & Alcohol Clearinghouse			1.0000	200.00	200.00	
	F and A Director Paylocity-FSA-HRA Annual Renewal Fees			2.0000	150.00	300.00	
	F and A Director Empower Plan Amendment Fees (1 per plan)			2.0000	350.00	700.00	
	F and A Director Empower Recordkeeping fees			4.0000	187.50	750.00	
	F and A Director Paylocity-COBRA Administration			12.0000	180.00	2,160.00	
	F and A Director Drug testing (random)			35.0000	70.00	2,450.00	
	F and A Director Unplanned Services			1.0000	2,500.00	2,500.00	
	F and A Director Paylocity-FSA Processing			12.0000	250.00	3,000.00	
	F and A Director Mercy-EAP Quarterly			4.0000	1,560.00	6,240.00	
	F and A Director Paylocity-HRA Processing			12.0000	967.00	11,604.00	
						F and A Director Totals	\$30,379.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 036 - Central Services						
	Contractual Services						
5262	Public relations	68,232.15	67,600.00	69,280.00	83,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	4,000.00	4,000.00	
	F and A Director			4.0000	5,400.00	21,600.00	
	F and A Director			4.0000	14,350.00	57,400.00	
						F and A Director Totals	\$83,000.00
5263	Subdivision beautification	.00	1,500.00	1,500.00	1,500.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	1,500.00	1,500.00	
						F and A Director Totals	\$1,500.00
5264	Legal services	524,665.94	375,000.00	395,500.00	438,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	2,500.00	2,500.00	
	F and A Director			12.0000	750.00	9,000.00	
	F and A Director			1.0000	10,000.00	10,000.00	
	F and A Director			1.0000	10,000.00	10,000.00	
	F and A Director			1.0000	20,000.00	20,000.00	
	F and A Director			1.0000	40,000.00	40,000.00	
	F and A Director			12.0000	3,875.00	46,500.00	
	F and A Director			12.0000	25,000.00	300,000.00	
						F and A Director Totals	\$438,000.00
5268	Rental equipment	8,664.21	7,600.00	5,000.00	5,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	1,000.00	1,000.00	
	F and A Director			1.0000	4,000.00	4,000.00	
						F and A Director Totals	\$5,000.00
5276	Telephone	77,241.56	85,400.00	87,654.00	132,114.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			12.0000	90.00	1,080.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 036 - Central Services						
Contractual Services						
F and A Director	Land Line Phone Service at CVAC - Monthly			12.0000	90.00	1,080.00
F and A Director	Zoom Teleconferencing Subscription			12.0000	600.00	7,200.00
F and A Director	Phone System/VM/Call Recording Maint Contract			1.0000	9,000.00	9,000.00
F and A Director	Cell Phone Service & Hardware - PK			22.0000	442.00	9,724.00
F and A Director	Fiber Connectivity/Service to PWF			12.0000	900.00	10,800.00
F and A Director	Cell Phone Service & Hardware - CH			26.0000	442.00	11,492.00
F and A Director	Cell Phone Service & Hardware - PD			39.0000	442.00	17,238.00
F and A Director	Mobile Data Service & Hardware - PD			30.0000	1,050.00	31,500.00
F and A Director	Spectrum Business Phone & Internet (land lines)			12.0000	2,750.00	33,000.00
					F and A Director Totals	\$132,114.00
5277	Training & continuing education	459.65	8,225.00	6,000.00	11,500.00	
Budget Transactions						
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Webinars			1.0000	1,000.00	1,000.00
F and A Director	Communications Training			1.0000	1,500.00	1,500.00
F and A Director	Supervisory Training SGR			3.0000	3,000.00	9,000.00
					F and A Director Totals	\$11,500.00
5284	MSD Impervious charge	.00	.00	31,100.00	.00	
5289	Wellness program	10,807.32	11,300.00	1,810.00	11,882.00	
Budget Transactions						
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Wellness Seminars - this yr included in grant			2.0000	1.00	2.00
F and A Director	Punch Card Supplies			5.0000	36.00	180.00
F and A Director	Other wellness expenses			1.0000	300.00	300.00
F and A Director	Health Club/Fitness Class Reimbursements			10.0000	50.00	500.00
F and A Director	Wellness Grant - SLAIT (every other year)			1.0000	10,900.00	10,900.00
					F and A Director Totals	\$11,882.00
5975	Allocation	(139,200.00)	(139,200.00)	(358,362.00)	(330,000.00)	
Budget Transactions						
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	PK - Insurance (Property/Auto/GL/Flood/Logan)			1.0000	(225,000.00)	(225,000.00)
F and A Director	PD - Insurance (Property/Auto/GL)			1.0000	(105,000.00)	(105,000.00)
					F and A Director Totals	(\$330,000.00)
<i>Contractual Services Totals</i>		\$1,461,856.17	\$1,459,279.00	\$1,472,772.00	\$1,862,685.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 036 - Central Services						
	Commodities						
5325	Miscellaneous supplies	11,063.56	15,880.00	18,600.00	13,760.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			4.0000	40.00	160.00	
	F and A Director			3.0000	1,700.00	5,100.00	
	F and A Director			1.0000	8,500.00	8,500.00	
						F and A Director Totals	\$13,760.00
5330	Office supplies	10,073.77	16,780.00	16,500.00	15,540.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	500.00	500.00	
	F and A Director			160.0000	39.00	6,240.00	
	F and A Director			1.0000	8,800.00	8,800.00	
						F and A Director Totals	\$15,540.00
	Commodities Totals	\$21,137.33	\$32,660.00	\$35,100.00	\$29,300.00		
	Other finance use and source						
	Operating Transfers Out						
5990	Operating transfers out	16,524,585.79	9,368,873.00	9,586,773.00	9,799,297.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	9,799,297.00	9,799,297.00	
						F and A Director Totals	\$9,799,297.00
	Operating Transfers Out Totals	\$16,524,585.79	\$9,368,873.00	\$9,586,773.00	\$9,799,297.00		
	Other finance use and source Totals	\$16,524,585.79	\$9,368,873.00	\$9,586,773.00	\$9,799,297.00		
	Retirement Forfeitures						
5133	Retirement forfeiture	(115,407.14)	(100,000.00)	(100,000.00)	(100,000.00)		
	Retirement Forfeitures Totals	(\$115,407.14)	(\$100,000.00)	(\$100,000.00)	(\$100,000.00)		
	Division 036 - Central Services Totals	\$18,007,601.43	\$10,909,235.00	\$11,110,330.00	\$11,707,078.00		



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 037 - Information Technology					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	647,413.76	644,160.00	668,175.00	684,024.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	4,789.00	4,789.00
	F and A Director			1.0000	679,235.00	679,235.00
				F and A Director Totals		\$684,024.00
5113	Salaries overtime	.00	.00	1,000.00		1,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(1,700.00)	(2,000.00)		(2,000.00)
	Salaries Totals	\$647,413.76	\$642,460.00	\$667,175.00		\$683,024.00
	Benefits					
5120	Social security	48,203.33	49,280.00	51,190.00		52,404.00
5122	Workers compensation	2,010.00	2,010.00	2,090.00		1,528.00
5124	Insurance health	48,834.30	55,090.00	51,275.00		68,130.00
5125	Insurance life	1,685.72	1,810.00	1,930.00		1,997.00
5126	Insurance-dental	2,191.20	2,940.00	2,970.00		3,152.00
5127	Insurance disability	1,793.09	2,190.00	2,355.00		2,410.00
5130	Retirement program	51,857.14	51,540.00	53,535.00		54,802.00
	Benefits Totals	\$156,574.78	\$164,860.00	\$165,345.00		\$184,423.00
	Personnel Services Totals	\$803,988.54	\$807,320.00	\$832,520.00		\$867,447.00
	Contractual Services					
5221	Data processing	262,421.09	277,400.00	421,321.00		324,950.00
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	400.00	400.00
	F and A Director			12.0000	125.00	1,500.00
	F and A Director			12.0000	150.00	1,800.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	4,000.00	4,000.00
	F and A Director			1.0000	4,000.00	4,000.00
	F and A Director			1.0000	5,500.00	5,500.00
	F and A Director			1.0000	5,500.00	5,500.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 037 - Information Technology						
Contractual Services						
	F and A Director					
	AutoCAD Civil 3D Government Subscription Renewal			3.0000	2,000.00	6,000.00
	F and A Director					
	Offsite Disaster Recovery Backup			1.0000	7,500.00	7,500.00
	F and A Director					
	VMware Licenses			1.0000	7,700.00	7,700.00
	F and A Director					
	Veeam Backup Licenses/Office 365 Backup			1.0000	13,000.00	13,000.00
	F and A Director					
	eMail Security Subscription			1.0000	15,550.00	15,550.00
	F and A Director					
	Entrust 2FA Software			1.0000	25,000.00	25,000.00
	F and A Director					
	Firewall License Subscriptions			1.0000	27,500.00	27,500.00
	F and A Director					
	ESRI Enterprise License			1.0000	45,000.00	45,000.00
	F and A Director					
	Tyler Technologies - ERP			1.0000	65,000.00	65,000.00
	F and A Director					
	Microsoft MVL Subscription			1.0000	75,000.00	75,000.00
					F and A Director Totals	\$324,950.00
5247	Maintenance & repair-equipment	7,666.49	15,000.00	15,000.00	15,000.00	
5249	Memberships & subscriptions	.00	500.00	500.00	500.00	
5251	Contractual	93,181.96	112,500.00	136,500.00	300,100.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director					
	CivicPlus eCode360 Integration			1.0000	4,500.00	4,500.00
	F and A Director					
	Surdex Aerial Photography/Consortium (Every 2 yrs)			1.0000	5,000.00	5,000.00
	F and A Director					
	Server Hardware Warranties			4.0000	1,500.00	6,000.00
	F and A Director					
	CivicPlus - CivicClerk			1.0000	6,500.00	6,500.00
	F and A Director					
	Building Security Maintenance			1.0000	7,500.00	7,500.00
	F and A Director					
	ESRI Professional Consulting			1.0000	8,100.00	8,100.00
	F and A Director					
	CivicPlus - Parks & Rec			1.0000	15,000.00	15,000.00
	F and A Director					
	CivicPlus - Optimize			1.0000	17,500.00	17,500.00
	F and A Director					
	CivicPlus - CivicGov -PZ/Licensing/Permitting			1.0000	20,000.00	20,000.00
	F and A Director					
	CivicPlus Website - Evolve			1.0000	25,000.00	25,000.00
	F and A Director					
	CivicPlus - SeeClickFix			1.0000	25,000.00	25,000.00
	F and A Director					
	Fiber Optic Extension to Parks Maintenance Facility			1.0000	160,000.00	160,000.00
					F and A Director Totals	\$300,100.00
5260	Printing & binding	1,849.74	2,000.00	7,500.00	7,500.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director					
	Printing and Laminating - CH			1.0000	2,000.00	2,000.00
	F and A Director					
	Printing and Laminating - PRK			1.0000	5,500.00	5,500.00
					F and A Director Totals	\$7,500.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 037 - Information Technology						
	Contractual Services						
5261	Professional services	1,707.50	12,000.00	9,000.00	9,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			1.0000	7,000.00	7,000.00	
						F and A Director Totals	\$9,000.00
5277	Training & continuing education	2,235.38	5,000.00	6,500.00	6,500.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	1,500.00	1,500.00	
	F and A Director			2.0000	2,500.00	5,000.00	
						F and A Director Totals	\$6,500.00
5975	Allocation	(71,000.00)	(71,000.00)	(168,228.00)	(6,500.00)		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	(6,500.00)	(6,500.00)	
						F and A Director Totals	(\$6,500.00)
	<i>Contractual Services Totals</i>	\$298,062.16	\$353,400.00	\$428,093.00	\$657,050.00		
	<i>Commodities</i>						
5313	Department supplies	3,408.67	5,000.00	5,000.00	8,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			4.0000	750.00	3,000.00	
						F and A Director Totals	\$3,000.00
5342	Tools	101.08	1,000.00	1,000.00	1,000.00		
5343	Uniforms	.00	500.00	500.00	500.00		
5350	Computer equip under \$5,000	31,028.20	25,200.00	14,000.00	66,800.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			2.0000	1,000.00	2,000.00	
	F and A Director			14.0000	200.00	2,800.00	
	F and A Director			1.0000	3,500.00	3,500.00	
	F and A Director			1.0000	3,500.00	3,500.00	
	F and A Director			4.0000	1,000.00	4,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
<b>EXPENSE</b>					
Division 037	<b>Information Technology</b>				
<i>Commodities</i>					
F and A Director	PK - Repl Desktop Computers			11.0000	1,000.00
F and A Director	CH - Repl Desktop Computers			13.0000	1,000.00
F and A Director	PD - Repl Desktop Computers			27.0000	1,000.00
F and A Director Totals					<u>27,000.00</u>
<i>Commodities Totals</i>		<u>\$34,537.95</u>	<u>\$31,700.00</u>	<u>\$20,500.00</u>	<u>\$76,300.00</u>
<i>Capital Outlay</i>					
5410	Computer equipment	.00	.00	75,000.00	15,000.00
<i>Budget Transactions</i>					
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
F and A Director	Replacement Server Hardware - Parks			1.0000	15,000.00
F and A Director Totals					<u>15,000.00</u>
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>\$15,000.00</u>
Division 037	<b>Information Technology Totals</b>	<u>\$1,136,588.65</u>	<u>\$1,192,420.00</u>	<u>\$1,356,113.00</u>	<u>\$1,615,797.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 038 - Municipal Court						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	171,290.83	174,330.00	180,360.00	182,236.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	6,000.00	6,000.00
	F and A Director			1.0000	176,236.00	176,236.00
						<b>F and A Director Totals</b>
						<b>\$182,236.00</b>
5113	Salaries overtime	1,031.81	2,500.00	2,000.00	2,000.00	
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	(500.00)	
	<i>Salaries Totals</i>	<b>\$172,322.64</b>	<b>\$176,330.00</b>	<b>\$181,860.00</b>	<b>\$183,736.00</b>	
<i>Benefits</i>						
5120	Social security	12,578.21	13,530.00	13,950.00	14,094.00	
5122	Workers compensation	430.00	430.00	445.00	303.00	
5124	Insurance health	23,282.85	24,430.00	26,640.00	22,339.00	
5125	Insurance life	374.11	400.00	425.00	426.00	
5126	Insurance-dental	1,387.75	1,460.00	1,470.00	1,557.00	
5127	Insurance disability	455.74	580.00	625.00	628.00	
5130	Retirement program	13,788.61	14,150.00	14,590.00	14,739.00	
	<i>Benefits Totals</i>	<b>\$52,297.27</b>	<b>\$54,980.00</b>	<b>\$58,145.00</b>	<b>\$54,086.00</b>	
	<i>Personnel Services Totals</i>	<b>\$224,619.91</b>	<b>\$231,310.00</b>	<b>\$240,005.00</b>	<b>\$237,822.00</b>	
<i>Contractual Services</i>						
5221	Data processing	.00	500.00	500.00	500.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	500.00	500.00
						<b>F and A Director Totals</b>
						<b>\$500.00</b>
5249	Memberships & subscriptions	375.00	330.00	375.00	375.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			3.0000	50.00	150.00
	F and A Director			3.0000	75.00	225.00
						<b>F and A Director Totals</b>
						<b>\$375.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 038 - Municipal Court						
	Contractual Services						
5260	Printing & binding	4,617.07	5,000.00	5,000.00	5,000.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			2.0000	75.00	150.00	
	F and A Director			1.0000	300.00	300.00	
	F and A Director			1.0000	450.00	450.00	
	F and A Director			1.0000	1,100.00	1,100.00	
	F and A Director			1.0000	3,000.00	3,000.00	
						F and A Director Totals	\$5,000.00
5261	Professional services	43,880.65	47,650.00	47,650.00	48,194.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	200.00	200.00	
	F and A Director			1.0000	400.00	400.00	
	F and A Director			14.0000	46.00	644.00	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			1.0000	4,000.00	4,000.00	
	F and A Director			1.0000	4,500.00	4,500.00	
	F and A Director			1.0000	36,450.00	36,450.00	
						F and A Director Totals	\$48,194.00
5277	Training & continuing education	2,281.81	3,425.00	3,425.00	3,425.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	200.00	200.00	
	F and A Director			1.0000	300.00	300.00	
	F and A Director			1.0000	600.00	600.00	
	F and A Director			1.0000	625.00	625.00	
	F and A Director			1.0000	1,700.00	1,700.00	
						F and A Director Totals	\$3,425.00
5283	Deferred Prosecution Program	34,800.00	48,095.00	48,095.00	48,095.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	795.00	795.00	
	F and A Director			12.0000	400.00	4,800.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund <b>001 - General Fund</b>						
<b>EXPENSE</b>						
Division <b>038 - Municipal Court</b>						
<i>Contractual Services</i>						
F and A Director	Prosecutor (Engelmeyer-Pezzani)			12.0000	700.00	8,400.00
F and A Director	Treatment Costs Waived for Indigent Defendants			25.0000	500.00	12,500.00
F and A Director	Prosecutor (Alt. - B. Kloos)			12.0000	1,800.00	21,600.00
				F and A Director Totals		\$48,095.00
<i>Contractual Services Totals</i>		\$85,954.53	\$105,000.00	\$105,045.00	\$105,589.00	
<i>Commodities</i>						
5313	Department supplies	2,660.53	3,000.00	3,000.00	3,000.00	
<i>Commodities Totals</i>		\$2,660.53	\$3,000.00	\$3,000.00	\$3,000.00	
Division <b>038 - Municipal Court Totals</b>		\$313,234.97	\$339,310.00	\$348,050.00	\$346,411.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>001 - General Fund</b>					
	EXPENSE					
	Division <b>041 - Police</b>					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	.00	.00	.00	.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	4,465.00	4,465.00
	F and A Director			1.0000	679,235.00	679,235.00
				F and A Director Totals		\$683,700.00
	<i>Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	
	<i>Personnel Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	
	Division <b>041 - Police</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 051 - City Administrator					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	533,057.02	519,580.00	661,150.00	708,581.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	4,585.00	4,585.00
	F and A Director			1.0000	703,996.00	703,996.00
				F and A Director Totals		\$708,581.00
5113	Salaries overtime	.00	860.00	1,150.00	1,150.00	
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	(10,000.00)	(10,000.00)	
	<i>Salaries Totals</i>	<u>\$533,057.02</u>	<u>\$515,440.00</u>	<u>\$652,300.00</u>	<u>\$699,731.00</u>	
	<i>Benefits</i>					
5120	Social security	36,429.62	39,820.00	50,670.00	54,294.00	
5122	Workers compensation	1,320.00	1,320.00	7,560.00	5,882.00	
5124	Insurance health	45,352.46	43,370.00	66,245.00	98,339.00	
5125	Insurance life	1,578.75	2,150.00	2,575.00	2,765.00	
5126	Insurance-dental	2,429.53	2,320.00	3,625.00	3,851.00	
5127	Insurance disability	1,406.86	1,770.00	2,330.00	2,494.00	
5130	Retirement program	43,340.60	41,640.00	52,985.00	56,778.00	
	<i>Benefits Totals</i>	<u>\$131,857.82</u>	<u>\$132,390.00</u>	<u>\$185,990.00</u>	<u>\$224,403.00</u>	
	<i>Personnel Services Totals</i>	<u>\$664,914.84</u>	<u>\$647,830.00</u>	<u>\$838,290.00</u>	<u>\$924,134.00</u>	
	<i>Contractual Services</i>					
5223	Election expense	23,876.47	30,000.00	30,000.00	30,000.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	30,000.00	30,000.00
				F and A Director Totals		\$30,000.00
5249	Memberships & subscriptions	5,083.64	5,480.00	5,080.00	5,080.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	25.00	25.00
	F and A Director			1.0000	75.00	75.00
	F and A Director			2.0000	50.00	100.00
	F and A Director			2.0000	50.00	100.00
	F and A Director			2.0000	50.00	100.00
	F and A Director			1.0000	110.00	110.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 051 - City Administrator						
Contractual Services						
	F and A Director			2.0000	75.00	150.00
	F and A Director			2.0000	100.00	200.00
	F and A Director			1.0000	225.00	225.00
	F and A Director			6.0000	45.00	270.00
	F and A Director			1.0000	275.00	275.00
	F and A Director			1.0000	290.00	290.00
	F and A Director			1.0000	360.00	360.00
	F and A Director			2.0000	200.00	400.00
	F and A Director			1.0000	600.00	600.00
	F and A Director			2.0000	900.00	1,800.00
						F and A Director Totals \$5,080.00
5251	Contractual	.00	10.00	12,010.00	13,500.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	12,000.00	12,000.00
						F and A Director Totals \$13,500.00
5260	Printing & binding	64.00	1,250.00	750.00	750.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			5.0000	50.00	250.00
	F and A Director			1.0000	500.00	500.00
						F and A Director Totals \$750.00
5277	Training & continuing education	11,266.90	17,190.00	20,190.00	20,190.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			18.0000	15.00	270.00
	F and A Director			1.0000	300.00	300.00
	F and A Director			12.0000	25.00	300.00
	F and A Director			2.0000	200.00	400.00
	F and A Director			1.0000	400.00	400.00
	F and A Director			12.0000	35.00	420.00
	F and A Director			2.0000	400.00	800.00
	F and A Director			2.0000	400.00	800.00
	F and A Director			2.0000	850.00	1,700.00





# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001 - General Fund						
<b>EXPENSE</b>						
Division 061 - Planning						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	677,991.56	736,670.00	732,735.00	770,967.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Salaries		1.0000	770,967.00	770,967.00
					F and A Director Totals	\$770,967.00
5113	Salaries overtime	1,247.78	7,420.00	4,800.00	4,800.00	
5199	Personnel Expenditure Budgetary Savings	.00	(7,500.00)	(7,500.00)	(7,500.00)	
		<i>Salaries Totals</i>	\$679,239.34	\$736,590.00	\$730,035.00	\$768,267.00
<i>Benefits</i>						
5120	Social security	49,787.62	56,930.00	56,425.00	59,346.00	
5122	Workers compensation	1,880.00	1,880.00	1,875.00	1,326.00	
5124	Insurance health	81,803.68	105,680.00	90,135.00	106,828.00	
5125	Insurance life	1,776.69	2,050.00	2,100.00	2,226.00	
5126	Insurance-dental	4,219.21	5,740.00	5,515.00	5,858.00	
5127	Insurance disability	1,846.35	2,540.00	2,600.00	2,741.00	
5130	Retirement program	54,756.30	59,530.00	59,005.00	62,062.00	
		<i>Benefits Totals</i>	\$196,069.85	\$234,350.00	\$217,655.00	\$240,387.00
		<i>Personnel Services Totals</i>	\$875,309.19	\$970,940.00	\$947,690.00	\$1,008,654.00
<i>Contractual Services</i>						
5210	Advertising	1,247.45	3,000.00	3,000.00	3,000.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Public Hearing Notices		1.0000	3,000.00	3,000.00
					F and A Director Totals	\$3,000.00
5247	Maintenance & repair-equipment	.00	250.00	250.00	250.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		PDS maintenance and repairs		1.0000	250.00	250.00
					F and A Director Totals	\$250.00
5249	Memberships & subscriptions	7,216.36	11,000.00	4,000.00	4,500.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Institute of Transportation Engineers (Dept)		1.0000	300.00	300.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 061 - Planning					
	Contractual Services					
	F and A Director					
	APA, Local (Planners & Director)			3.0000	150.00	450.00
	F and A Director			1.0000	750.00	750.00
	CDFA			2.0000	650.00	1,300.00
	AICP			5.0000	340.00	1,700.00
	F and A Director					
	APA, National & State (4 planners, PDS Director)					
						F and A Director Totals
						\$4,500.00
5251	Contractual	79.10	15,500.00	15,500.00	13,000.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			2.0000	500.00	1,000.00
	Midwest Litigation BOA Transcripts			4.0000	500.00	2,000.00
	F and A Director			1.0000	10,000.00	10,000.00
	Midwest Litigation BOA stenographer					
	Microtek (scanning and archiving)					
						F and A Director Totals
						\$13,000.00
5260	Printing & binding	1,967.34	3,800.00	3,300.00	3,300.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	300.00	300.00
	public hearing post cards			2.0000	500.00	1,000.00
	F and A Director			2.0000	1,000.00	2,000.00
	Public Hearing Sign Stands					
	F and A Director					
	Public Hearing signs					
						F and A Director Totals
						\$3,300.00
5261	Professional services	309.67	10,000.00	7,500.00	7,500.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	2,500.00	2,500.00
	PC Training			1.0000	5,000.00	5,000.00
	F and A Director					
	Professional Consulting Services					
						F and A Director Totals
						\$7,500.00
5277	Training & continuing education	3,994.70	7,850.00	7,150.00	7,250.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	400.00	400.00
	TEAM, local events (Planners, Director)			1.0000	800.00	800.00
	F and A Director			4.0000	200.00	800.00
	Land Use Seminars, Webinars (Dept)			40.0000	25.00	1,000.00
	F and A Director			1.0000	1,250.00	1,250.00
	APA Spring Workshop (Planners, Director)					
	F and A Director					
	APA Local Monthly Chapter Meetings					
	F and A Director					
	APA State Conference (PDS Director)					



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>001 - General Fund</b>				
<b>EXPENSE</b>					
Division	<b>061 - Planning</b>				
<i>Contractual Services</i>					
F and A Director	APA National Conference (Director)			1.0000	3,000.00
					3,000.00
<i>F and A Director Totals</i>					\$7,250.00
<i>Contractual Services Totals</i>		\$14,814.62	\$51,400.00	\$40,700.00	\$38,800.00
<i>Commodities</i>					
5313	Department supplies	5,063.89	6,000.00	5,500.00	5,500.00
<i>Budget Transactions</i>					
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
F and A Director	Planning supplies			1.0000	5,500.00
					5,500.00
<i>F and A Director Totals</i>					\$5,500.00
5343	Uniforms	1,219.32	1,500.00	1,500.00	1,500.00
<i>Budget Transactions</i>					
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
F and A Director	Planners/Admin			1.0000	1,500.00
					1,500.00
<i>F and A Director Totals</i>					\$1,500.00
<i>Commodities Totals</i>		\$6,283.21	\$7,500.00	\$7,000.00	\$7,000.00
Division	<b>061 - Planning Totals</b>	\$896,407.02	\$1,029,840.00	\$995,390.00	\$1,054,454.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 071 - Engineering					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	730,425.02	725,550.00	757,710.00	795,651.00	
	Budget Transactions					
	Level					
	Transaction					
	F and A Director					
	Salaries					
				Number of Units	Cost Per Unit	Total Amount
				1.0000	819,051.00	819,051.00
				F and A Director Totals		\$819,051.00
5112	Salaries parttime/temporary	16,795.36	20,400.00	22,100.00	23,400.00	
5113	Salaries overtime	1,829.91	4,000.00	4,000.00	4,000.00	
5199	Personnel Expenditure Budgetary Savings	.00	(5,500.00)	(7,500.00)	(7,500.00)	
	Salaries Totals	\$749,050.29	\$744,450.00	\$776,310.00	\$815,551.00	
	Benefits					
5120	Social security	55,164.13	57,370.00	59,965.00	62,963.00	
5122	Workers compensation	13,780.00	13,780.00	14,130.00	11,100.00	
5124	Insurance health	66,069.62	66,380.00	72,220.00	77,242.00	
5125	Insurance life	1,852.31	2,080.00	2,170.00	2,294.00	
5126	Insurance-dental	4,169.39	5,010.00	4,640.00	4,926.00	
5127	Insurance disability	2,028.89	2,560.00	2,685.00	2,819.00	
5130	Retirement program	59,027.14	58,370.00	60,940.00	63,972.00	
	Benefits Totals	\$202,091.48	\$205,550.00	\$216,750.00	\$225,316.00	
	Personnel Services Totals	\$951,141.77	\$950,000.00	\$993,060.00	\$1,040,867.00	
	Contractual Services					
5210	Advertising	3,442.90	7,320.00	6,655.00	6,655.00	
	Budget Transactions					
	Level					
	Transaction					
	F and A Director					
	Public Notices to Missouri Lawyers					
				Number of Units	Cost Per Unit	Total Amount
				7.0000	65.00	455.00
	F and A Director					
	Public Notice in Post Dispatch					
				1.0000	2,000.00	2,000.00
	F and A Director					
	Request For Bids in Business Journal					
				7.0000	600.00	4,200.00
				F and A Director Totals		\$6,655.00
5247	Maintenance & repair-equipment	.00	100.00	950.00	950.00	
	Budget Transactions					
	Level					
	Transaction					
	F and A Director					
	Annual calibration of retroreflector					
				Number of Units	Cost Per Unit	Total Amount
				1.0000	950.00	950.00
				F and A Director Totals		\$950.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 071 - Engineering					
	Contractual Services					
5249	Memberships & subscriptions	3,202.85	3,326.00	3,325.00	3,325.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			3.0000	30.00	90.00
	F and A Director			1.0000	240.00	240.00
	F and A Director			1.0000	275.00	275.00
	F and A Director			3.0000	140.00	420.00
	F and A Director			4.0000	200.00	800.00
	F and A Director			1.0000	1,500.00	1,500.00
					F and A Director Totals	\$3,325.00
5251	Contractual	7,433.80	16,960.00	16,960.00	16,960.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			12.0000	80.00	960.00
	F and A Director			1.0000	5,000.00	5,000.00
	F and A Director			1.0000	11,000.00	11,000.00
					F and A Director Totals	\$16,960.00
5261	Professional services	9,868.00	16,100.00	15,100.00	15,100.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	100.00	100.00
	F and A Director			1.0000	7,500.00	7,500.00
	F and A Director			1.0000	7,500.00	7,500.00
					F and A Director Totals	\$15,100.00
5277	Training & continuing education	6,206.38	8,700.00	9,200.00	9,200.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	400.00	400.00
	F and A Director			2.0000	300.00	600.00
	F and A Director			2.0000	300.00	600.00
	F and A Director			2.0000	400.00	800.00
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			12.0000	100.00	1,200.00
	F and A Director			4.0000	400.00	1,600.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 071	<b>Engineering</b>					
	<i>Contractual Services</i>					
	F and A Director National Conference			1.0000	3,000.00	
					3,000.00	
					<b>F and A Director Totals \$9,200.00</b>	
	<i>Contractual Services Totals</i>	\$30,153.93	\$52,506.00	\$52,190.00	\$52,190.00	
	<i>Commodities</i>					
5313	Department supplies	3,591.43	4,800.00	4,800.00	4,800.00	
	<i>Budget Transactions</i>					
	<i>Level Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director Construction Stakes, Flagging, Levels, Tapes, Vests			1.0000	800.00	800.00
	F and A Director Engineering supplies / General Office Supplies			10.0000	400.00	4,000.00
						<b>F and A Director Totals \$4,800.00</b>
5342	Tools	.00	500.00	500.00	500.00	
5343	Uniforms	1,944.54	2,600.00	2,600.00	3,100.00	
	<i>Budget Transactions</i>					
	<i>Level Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director Shirts			6.0000	100.00	600.00
	F and A Director Inspector Uniforms			2.0000	500.00	1,000.00
	F and A Director Project Manager Uniforms			3.0000	500.00	1,500.00
						<b>F and A Director Totals \$3,100.00</b>
	<i>Commodities Totals</i>	\$5,535.97	\$7,900.00	\$7,900.00	\$8,400.00	
Division 071	<b>Engineering Totals</b>	\$986,831.67	\$1,010,406.00	\$1,053,150.00	\$1,101,457.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 072 - Street Maintenance					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	1,387,282.26	1,662,630.00	1,708,370.00	1,788,187.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	11,848.00	11,848.00
	F and A Director			1.0000	1,776,339.00	1,776,339.00
				F and A Director Totals		\$1,788,187.00
5113	Salaries overtime	12,768.74	60,000.00	50,000.00	50,000.00	
5199	Personnel Expenditure Budgetary Savings	.00	(70,000.00)	(75,000.00)	(75,000.00)	
	Salaries Totals	\$1,400,051.00	\$1,652,630.00	\$1,683,370.00	\$1,763,187.00	
	Benefits					
5120	Social security	102,673.76	131,790.00	134,520.00	140,621.00	
5122	Workers compensation	149,720.00	149,720.00	147,220.00	124,470.00	
5124	Insurance health	181,483.69	278,720.00	239,505.00	297,500.00	
5125	Insurance life	3,057.03	3,880.00	4,105.00	4,283.00	
5126	Insurance-dental	10,029.68	15,680.00	13,740.00	15,044.00	
5127	Insurance disability	3,755.32	5,660.00	6,050.00	6,312.00	
5130	Retirement program	112,211.27	137,810.00	140,670.00	147,055.00	
	Benefits Totals	\$562,930.75	\$723,260.00	\$685,810.00	\$735,285.00	
	Personnel Services Totals	\$1,962,981.75	\$2,375,890.00	\$2,369,180.00	\$2,498,472.00	
	Contractual Services					
5242	Residential Street Tree Program	137,920.00	97,500.00	122,500.00	122,500.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			350.0000	350.00	122,500.00
				F and A Director Totals		\$122,500.00
5249	Memberships & subscriptions	.00	300.00	300.00	300.00	
5251	Contractual	291,182.17	357,944.00	403,910.00	423,200.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			30.0000	140.00	4,200.00
	F and A Director			1.0000	10,000.00	10,000.00
	F and A Director			1.0000	10,000.00	10,000.00
	F and A Director			1.0000	20,000.00	20,000.00
	F and A Director			12.0000	2,250.00	27,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 001	<b>General Fund</b>				
<b>EXPENSE</b>					
Division 072 - Street Maintenance					
Contractual Services					
	F and A Director				
	Street Sweeping			2.0000	22,000.00
	F and A Director			1.0000	68,000.00
	Street Striping			1.0000	240,000.00
	F and A Director				240,000.00
	Tree and Stump Removal				
					F and A Director Totals
					\$423,200.00
5254	Snow removal reimbursement	124,291.78	.00	.00	.00
5268	Rental equipment	3,991.80	6,000.00	6,000.00	8,000.00
5275	Taxes	12,529.23	24,000.00	15,000.00	15,000.00
5276	Telephone	4,209.00	4,000.00	4,000.00	4,500.00
5277	Training & continuing education	5,695.39	7,470.00	5,270.00	5,270.00
Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
	F and A Director				<i>Total Amount</i>
	APWA Local Meetings			10.0000	25.00
	F and A Director			1.0000	300.00
	Supintendent local training (concrete/asphalt seminar)			1.0000	600.00
	F and A Director			1.0000	600.00
	Street Repair Training Day			1.0000	600.00
	F and A Director			1.0000	600.00
	Winter Warm Up Snow Plow Training			1.0000	1,200.00
	F and A Director			29.0000	80.00
	General Street Maintenance Training				2,320.00
	F and A Director				
	Traffic Control Safety Training				
					F and A Director Totals
					\$5,270.00
5285	Utilities-electric	39,458.90	45,500.00	45,500.00	45,500.00
5286	Utilities-gas	10,721.04	11,000.00	11,000.00	11,000.00
5287	Utilities-water	3,608.18	4,500.00	4,500.00	4,500.00
5288	Utilities-sewer	2,271.35	3,500.00	3,500.00	3,500.00
	<i>Contractual Services Totals</i>	<b>\$635,878.84</b>	<b>\$561,714.00</b>	<b>\$621,480.00</b>	<b>\$643,270.00</b>
Commodities					
5313	Department supplies	213,690.95	210,000.00	210,000.00	210,000.00
Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
	F and A Director				<i>Total Amount</i>
	Concrete and Asphalt Supplies			1.0000	10,000.00
	F and A Director			1.0000	20,000.00
	Supplies for Right of Way Repairs			1.0000	25,000.00
	F and A Director			1.0000	25,000.00
	Signs and Sign Materials			1.0000	25,000.00
	F and A Director			1.0000	25,000.00
	Rock			1.0000	35,000.00
	F and A Director			1.0000	95,000.00
	Asphalt				95,000.00
	F and A Director				
	Concrete				
					F and A Director Totals
					\$210,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 072 - Street Maintenance					
	Commodities					
5340	Salt & abrasives	135,912.30	290,000.00	290,000.00	352,500.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	20,000.00	20,000.00
	F and A Director			3,500.0000	95.00	332,500.00
				F and A Director Totals		\$352,500.00
5342	Tools	4,305.36	4,500.00	4,500.00	4,500.00	
5343	Uniforms	13,203.99	12,500.00	12,500.00	12,500.00	
	<i>Commodities Totals</i>	<b>\$367,112.60</b>	<b>\$517,000.00</b>	<b>\$517,000.00</b>	<b>\$579,500.00</b>	
	<i>Capital Outlay</i>					
5440	Machinery & equipment	109,272.31	87,401.00	78,500.00	263,502.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	1.00	1.00
	F and A Director			1.0000	1.00	1.00
	F and A Director			1.0000	13,500.00	13,500.00
	F and A Director			1.0000	17,500.00	17,500.00
	F and A Director			1.0000	47,500.00	47,500.00
	F and A Director			1.0000	85,000.00	85,000.00
	F and A Director			1.0000	100,000.00	100,000.00
				F and A Director Totals		\$263,502.00
	<i>Capital Outlay Totals</i>	<b>\$109,272.31</b>	<b>\$87,401.00</b>	<b>\$78,500.00</b>	<b>\$263,502.00</b>	
	Division 072 - Street Maintenance Totals	<b>\$3,075,245.50</b>	<b>\$3,542,005.00</b>	<b>\$3,586,160.00</b>	<b>\$3,984,744.00</b>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 073 - Vehicle Maintenance						
	Personnel Services						
	Salaries						
5111	Salaries regular/full-time	358,580.14	358,340.00	367,420.00	387,853.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	2,734.00	2,734.00	
	F and A Director			1.0000	385,119.00	385,119.00	
						F and A Director Totals	\$387,853.00
5113	Salaries overtime	15,035.34	12,000.00	12,000.00	15,000.00		
5199	Personnel Expenditure Budgetary Savings	.00	(1,000.00)	(2,000.00)	(2,000.00)		
	Salaries Totals	\$373,615.48	\$369,340.00	\$377,420.00	\$400,853.00		
	Benefits						
5120	Social security	26,903.85	28,340.00	29,375.00	30,818.00		
5122	Workers compensation	15,810.00	15,810.00	14,725.00	11,844.00		
5124	Insurance health	51,989.10	38,670.00	56,025.00	53,039.00		
5125	Insurance life	810.54	840.00	885.00	929.00		
5126	Insurance-dental	2,422.56	2,490.00	2,510.00	2,665.00		
5127	Insurance disability	985.03	1,220.00	1,305.00	1,369.00		
5130	Retirement program	29,939.48	29,630.00	30,715.00	32,229.00		
	Benefits Totals	\$128,860.56	\$117,000.00	\$135,540.00	\$132,893.00		
	Personnel Services Totals	\$502,476.04	\$486,340.00	\$512,960.00	\$533,746.00		
	Contractual Services						
5247	Maintenance & repair-equipment	106,762.76	125,000.00	125,000.00	125,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	15,000.00	15,000.00	
	F and A Director			1.0000	110,000.00	110,000.00	
						F and A Director Totals	\$125,000.00
5248	Maintenance & repair vehicles	139,895.23	180,000.00	180,000.00	180,000.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	90,000.00	90,000.00	
	F and A Director			1.0000	90,000.00	90,000.00	
						F and A Director Totals	\$180,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
	<b>EXPENSE</b>						
	Division 073 - Vehicle Maintenance						
	Contractual Services						
5249	Memberships & subscriptions	24,101.00	30,100.00	1,000.00	30,100.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director						
	<i>Transaction</i>						
	Navistar Service Max			1.0000	800.00	800.00	
	AEMP memberships			2.0000	500.00	1,000.00	
	Navistar Maintenance			1.0000	1,400.00	1,400.00	
	All Data			1.0000	1,700.00	1,700.00	
	Ford			1.0000	3,500.00	3,500.00	
	AuTEL (Dodge)			1.0000	3,600.00	3,600.00	
	General Motors			1.0000	3,600.00	3,600.00	
	Freightliner			1.0000	4,000.00	4,000.00	
	RTA Fleet Maintenance and Hosting			1.0000	10,500.00	10,500.00	
						F and A Director Totals	\$30,100.00
5251	Contractual	1,482.76	1,500.00	1,500.00	1,500.00		
5268	Rental equipment	5,500.00	5,500.00	5,500.00	5,500.00		
5277	Training & continuing education	1,816.91	2,400.00	2,400.00	2,400.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director						
	<i>Transaction</i>						
	Fleet Program Training			1.0000	1,200.00	1,200.00	
	ASE Certification Exams			6.0000	200.00	1,200.00	
						F and A Director Totals	\$2,400.00
5975	Allocation	(282,700.00)	(282,700.00)	(279,000.00)	(279,000.00)		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director						
	<i>Transaction</i>						
	PD Allocation for Gas and Oil			1.0000	(189,000.00)	(189,000.00)	
	PD Allocation for M/R Vehicles			1.0000	(90,000.00)	(90,000.00)	
						F and A Director Totals	(\$279,000.00)
	<i>Contractual Services Totals</i>	(\$3,141.34)	\$61,800.00	\$36,400.00	\$65,500.00		
	<i>Commodities</i>						
5313	Department supplies	15,782.23	10,500.00	10,500.00	10,500.00		
5318	Gasoline & oil	325,662.01	454,800.00	454,800.00	454,800.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director						
	<i>Transaction</i>						
	Credit Card Fuel (\$100/month)			12.0000	100.00	1,200.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 001	<b>General Fund</b>						
<b>EXPENSE</b>							
Division 073 - Vehicle Maintenance							
Commodities							
	F and A Director						
	Exxon Mobil Cards (\$280 per month)			12.0000	280.00	3,360.00	
	F and A Director						
	Oil and Propane (\$2400/month)			12.0000	2,400.00	28,800.00	
	F and A Director						
	CNG (2200 CCF/month @ \$1.10/CCF)			12.0000	2,420.00	29,040.00	
	F and A Director						
	Diesel Fuel (2050 gallons/month @ \$4.00/gallon)			12.0000	8,200.00	98,400.00	
	F and A Director						
	Unleaded Fuel (7000 gallons/month @ \$3.50/gallon)			12.0000	24,500.00	294,000.00	
						F and A Director Totals	454,800.00
5342	Tools	3,688.37	5,500.00	5,500.00	5,500.00		
5343	Uniforms	1,617.09	2,500.00	2,500.00	2,500.00		
	<i>Commodities Totals</i>	<u>\$346,749.70</u>	<u>\$473,300.00</u>	<u>\$473,300.00</u>	<u>\$473,300.00</u>		
<i>Capital Outlay</i>							
5440	Machinery & equipment	18,810.00	16,500.00	5,000.00	22,500.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	7,500.00	7,500.00	
	F and A Director			1.0000	15,000.00	15,000.00	
						F and A Director Totals	22,500.00
5460	Automobiles & trucks	126,606.00	80,000.00	98,000.00	86,000.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	37,000.00	37,000.00	
	F and A Director			1.0000	49,000.00	49,000.00	
						F and A Director Totals	86,000.00
	<i>Capital Outlay Totals</i>	<u>\$145,416.00</u>	<u>\$96,500.00</u>	<u>\$103,000.00</u>	<u>\$108,500.00</u>		
	Division 073 - Vehicle Maintenance Totals	<u>\$991,500.40</u>	<u>\$1,117,940.00</u>	<u>\$1,125,660.00</u>	<u>\$1,181,046.00</u>		



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>001 - General Fund</b>					
	EXPENSE					
	Division <b>075 - Street Lights</b>					
	Contractual Services					
5251	Contractual	20,597.33	30,000.00	30,000.00	42,500.00	
	Budget Transactions					
	Level					
	Transaction					
				Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	20,000.00	20,000.00
	F and A Director			15.0000	1,500.00	22,500.00
				F and A Director Totals		\$42,500.00
5274	Street lighting	23,444.54	24,000.00	24,000.00	24,000.00	
	Contractual Services Totals	\$44,041.87	\$54,000.00	\$54,000.00	\$66,500.00	
	Division <b>075 - Street Lights</b> Totals	\$44,041.87	\$54,000.00	\$54,000.00	\$66,500.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
	<b>EXPENSE</b>					
	Division 076 - Facility Maintenance					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	419,135.59	430,660.00	446,615.00	481,207.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	3,690.00	3,690.00
	F and A Director			1.0000	477,517.00	477,517.00
				F and A Director Totals		\$481,207.00
5112	Salaries parttime/temporary	21,684.51	48,730.00	50,700.00	50,700.00	
5113	Salaries overtime	2,337.40	4,500.00	4,500.00	4,500.00	
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	(6,000.00)	(6,000.00)	
	<i>Salaries Totals</i>	<b>\$443,157.50</b>	<b>\$478,890.00</b>	<b>\$495,815.00</b>	<b>\$530,407.00</b>	
	<i>Benefits</i>					
5120	Social security	32,467.89	37,020.00	38,390.00	41,035.00	
5122	Workers compensation	27,840.00	27,840.00	28,180.00	21,628.00	
5124	Insurance health	57,921.72	62,320.00	67,970.00	92,851.00	
5125	Insurance life	906.81	1,130.00	1,075.00	1,151.00	
5126	Insurance-dental	2,721.14	2,940.00	3,210.00	3,407.00	
5127	Insurance disability	1,168.35	1,650.00	1,585.00	1,697.00	
5130	Retirement program	33,463.57	34,820.00	36,090.00	38,857.00	
	<i>Benefits Totals</i>	<b>\$156,489.48</b>	<b>\$167,720.00</b>	<b>\$176,500.00</b>	<b>\$200,626.00</b>	
	<i>Personnel Services Totals</i>	<b>\$599,646.98</b>	<b>\$646,610.00</b>	<b>\$672,315.00</b>	<b>\$731,033.00</b>	
	<i>Contractual Services</i>					
5246	Maintenance & repair-building	35,370.30	42,000.00	42,000.00	42,000.00	
5247	Maintenance & repair-equipment	32,548.02	32,000.00	32,000.00	35,000.00	
5249	Memberships & subscriptions	174.98	200.00	200.00	200.00	
5251	Contractual	57,514.26	59,000.00	67,500.00	67,500.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	2,000.00	2,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	4,500.00	4,500.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 001	<b>General Fund</b>					
<b>EXPENSE</b>						
Division 076 - Facility Maintenance						
<i>Contractual Services</i>						
	F and A Director Carpets			1.0000	6,000.00 6,000.00	
	F and A Director Elevator Services and Inspections			1.0000	6,500.00 6,500.00	
	F and A Director Backflow and Fire Suppression System Inspections			1.0000	7,000.00 7,000.00	
	F and A Director Window Cleaning Services			1.0000	7,500.00 7,500.00	
	F and A Director HVAC Service			1.0000	25,000.00 25,000.00	
					F and A Director Totals	\$67,500.00
5268	Rental equipment	610.00	750.00	750.00	750.00	
5277	Training & continuing education	42.55	1,000.00	1,000.00	1,000.00	
5285	Utilities-electric	166,318.74	157,000.00	169,000.00	169,000.00	
5286	Utilities-gas	64,814.27	48,000.00	60,000.00	70,000.00	
5287	Utilities-water	29,804.82	32,000.00	40,000.00	40,000.00	
5288	Utilities-sewer	5,381.94	8,000.00	8,000.00	8,000.00	
<i>Contractual Services Totals</i>		\$392,579.88	\$379,950.00	\$420,450.00	\$433,450.00	
<i>Commodities</i>						
5313	Department supplies	47,371.78	51,000.00	51,000.00	51,000.00	
5340	Salt & abrasives	987.48	1,000.00	1,000.00	1,000.00	
5342	Tools	3,455.79	4,000.00	4,000.00	4,000.00	
5343	Uniforms	2,683.03	3,600.00	4,000.00	4,000.00	
<i>Commodities Totals</i>		\$54,498.08	\$59,600.00	\$60,000.00	\$60,000.00	
<i>Capital Outlay</i>						
5470	Improvements building & grounds	9,128.73	12,500.00	10,000.00	10,000.00	
<i>Capital Outlay Totals</i>		\$9,128.73	\$12,500.00	\$10,000.00	\$10,000.00	
Division 076 - Facility Maintenance Totals		\$1,055,853.67	\$1,098,660.00	\$1,162,765.00	\$1,234,483.00	
<b>EXPENSE TOTALS</b>		\$28,089,809.18	\$21,983,218.00	\$22,719,788.00	\$24,405,368.00	
Fund 001 - General Fund Totals						
<b>REVENUE TOTALS</b>		\$29,173,264.73	\$23,432,786.00	\$24,033,657.00	\$25,930,517.00	
<b>EXPENSE TOTALS</b>		\$28,089,809.18	\$21,983,218.00	\$22,719,788.00	\$24,405,368.00	
Fund 001 - General Fund Totals		\$1,083,455.55	\$1,449,568.00	\$1,313,869.00	\$1,525,149.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>020 - Brandywine NID Assessments</b>					
	<b>REVENUE</b>					
	Division <b>000 - Non departmental</b>					
	Miscellaneous					
4921	NID reimbursement	51,778.79	52,090.00	52,089.00	45,000.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			133.0000	391.65	52,089.00
				F and A Director Totals		\$52,089.00
	<i>Miscellaneous Totals</i>	\$51,778.79	\$52,090.00	\$52,089.00	\$45,000.00	
	Division <b>000 - Non departmental Totals</b>	\$51,778.79	\$52,090.00	\$52,089.00	\$45,000.00	
	<b>REVENUE TOTALS</b>	\$51,778.79	\$52,090.00	\$52,089.00	\$45,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>020 - Brandywine NID Assessments</b>				
	EXPENSE				
	Division <b>079 - Capital Projects</b>				
	Other finance use and source				
	Operating Transfers Out				
5990	Operating transfers out	53,199.46	53,200.00	53,200.00	53,200.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Debt Service Payments (Fund 431)-2025				
				Number of Units	Cost Per Unit
				1.0000	53,200.00
					Total Amount
					53,200.00
				F and A Director Totals	\$53,200.00
	Operating Transfers Out Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	Other finance use and source Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	Division <b>079 - Capital Projects</b> Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	EXPENSE TOTALS	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
Fund	<b>020 - Brandywine NID Assessments</b> Totals				
	REVENUE TOTALS	\$51,778.79	\$52,090.00	\$52,089.00	\$45,000.00
	EXPENSE TOTALS	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
Fund	<b>020 - Brandywine NID Assessments</b> Totals	(\$1,420.67)	(\$1,110.00)	(\$1,111.00)	(\$8,200.00)



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>110 - Sewer lateral fund</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Charges for Services</i>				
4590	Miscellaneous other charges	15.00	.00	.00	.00
4660	Sewer lateral fees revenue	439,520.87	430,000.00	430,000.00	430,000.00
	<i>Charges for Services Totals</i>	<u>\$439,535.87</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>
	Division <b>000 - Non departmental Totals</b>	<u>\$439,535.87</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>
	<b>REVENUE TOTALS</b>	<u>\$439,535.87</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>	<u>\$430,000.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>110 - Sewer lateral fund</b>				
	EXPENSE				
	Division <b>072 - Street Maintenance</b>				
	Contractual Services				
5245	Maint. repair sewer lateral	362,413.69	430,000.00	430,000.00	430,000.00
	Contractual Services Totals	\$362,413.69	\$430,000.00	\$430,000.00	\$430,000.00
	Division <b>072 - Street Maintenance</b> Totals	\$362,413.69	\$430,000.00	\$430,000.00	\$430,000.00
	EXPENSE TOTALS	\$362,413.69	\$430,000.00	\$430,000.00	\$430,000.00
	Fund <b>110 - Sewer lateral fund</b> Totals				
	REVENUE TOTALS	\$439,535.87	\$430,000.00	\$430,000.00	\$430,000.00
	EXPENSE TOTALS	\$362,413.69	\$430,000.00	\$430,000.00	\$430,000.00
	Fund <b>110 - Sewer lateral fund</b> Totals	\$77,122.18	\$0.00	\$0.00	\$0.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>111 - Chesterfield Valley TIF Fund</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Investment Income</i>				
4901	Interest on investments	174,758.96	30,000.00	75,000.00	75,000.00
	<i>Investment Income Totals</i>	\$174,758.96	\$30,000.00	\$75,000.00	\$75,000.00
	<i>Miscellaneous</i>				
4950	Miscellaneous	668,246.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$668,246.00	\$0.00	\$0.00	\$0.00
	Division <b>000 - Non departmental Totals</b>	\$843,004.96	\$30,000.00	\$75,000.00	\$75,000.00
	<b>REVENUE TOTALS</b>	\$843,004.96	\$30,000.00	\$75,000.00	\$75,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 111	<b>Chesterfield Valley TIF Fund</b>					
	<b>EXPENSE</b>					
	Division <b>072 - Street Maintenance</b>					
	Contractual Services					
5261	Professional services	26,415.00	10,000.00	130,000.00	300,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	150,000.00	150,000.00
	F and A Director			1.0000	150,000.00	150,000.00
				F and A Director Totals		\$300,000.00
	<i>Contractual Services Totals</i>	\$26,415.00	\$10,000.00	\$130,000.00	\$300,000.00	
	Capital Outlay					
5498	Projects	.00	.00	1,176,500.00	3,325,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	625,000.00	625,000.00
	F and A Director			1.0000	1,200,000.00	1,200,000.00
	F and A Director			1.0000	1,500,000.00	1,500,000.00
				F and A Director Totals		\$3,325,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$1,176,500.00	\$3,325,000.00	
	Division <b>072 - Street Maintenance Totals</b>	\$26,415.00	\$10,000.00	\$1,306,500.00	\$3,625,000.00	
	<b>EXPENSE TOTALS</b>	\$26,415.00	\$10,000.00	\$1,306,500.00	\$3,625,000.00	
Fund 111	<b>Chesterfield Valley TIF Fund Totals</b>					
	<b>REVENUE TOTALS</b>	\$843,004.96	\$30,000.00	\$75,000.00	\$75,000.00	
	<b>EXPENSE TOTALS</b>	\$26,415.00	\$10,000.00	\$1,306,500.00	\$3,625,000.00	
Fund 111	<b>Chesterfield Valley TIF Fund Totals</b>	\$816,589.96	\$20,000.00	(\$1,231,500.00)	(\$3,550,000.00)	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 114	Police forfeiture fund					
	REVENUE					
	Division 000 - Non departmental Intergovernmental					
4372	DOJ Forf Funds	.00	10,000.00	3,000.00	1,100.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	3,000.00	3,000.00
						F and A Director Totals
						\$3,000.00
	<i>Intergovernmental Totals</i>	\$0.00	\$10,000.00	\$3,000.00	\$1,100.00	
	Division 000 - Non departmental Totals	\$0.00	\$10,000.00	\$3,000.00	\$1,100.00	
	REVENUE TOTALS	\$0.00	\$10,000.00	\$3,000.00	\$1,100.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>114 - Police forfeiture fund</b>				
	<b>EXPENSE</b>				
	Division <b>041 - Police</b>				
	Contractual Services				
5277	Training & continuing education	4,600.00	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$4,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Commodities				
5313	Department supplies	91,240.39	37,675.00	5,500.00	.00
	<i>Commodities Totals</i>	<u>\$91,240.39</u>	<u>\$37,675.00</u>	<u>\$5,500.00</u>	<u>\$0.00</u>
	Capital Outlay				
5440	Machinery & equipment	11,793.28	.00	.00	.00
5460	Automobiles & trucks	81,382.00	.00	43,950.00	.00
	<i>Capital Outlay Totals</i>	<u>\$93,175.28</u>	<u>\$0.00</u>	<u>\$43,950.00</u>	<u>\$0.00</u>
	Division <b>041 - Police Totals</b>	<u>\$189,015.67</u>	<u>\$37,675.00</u>	<u>\$49,450.00</u>	<u>\$0.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$189,015.67</u>	<u>\$37,675.00</u>	<u>\$49,450.00</u>	<u>\$0.00</u>
Fund	<b>114 - Police forfeiture fund Totals</b>				
	<b>REVENUE TOTALS</b>	\$0.00	\$10,000.00	\$3,000.00	\$1,100.00
	<b>EXPENSE TOTALS</b>	\$189,015.67	\$37,675.00	\$49,450.00	\$0.00
Fund	<b>114 - Police forfeiture fund Totals</b>	<u>(\$189,015.67)</u>	<u>(\$27,675.00)</u>	<u>(\$46,450.00)</u>	<u>\$1,100.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>115 - SBD-Wildhorse Village</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Municipal Taxes</i>				
4050	Property taxes - general	405.73	.00	118,850.00	138,252.00
	<i>Municipal Taxes Totals</i>	<u>\$405.73</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$138,252.00</u>
	Division <b>000 - Non departmental Totals</b>	<u>\$405.73</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$138,252.00</u>
	<b>REVENUE TOTALS</b>	<u>\$405.73</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$138,252.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>115 - SBD-Wildhorse Village</b>				
	EXPENSE				
	Division <b>220 - RPA 2</b>				
	Contractual Services				
5251	Contractual	.00	.00	90,000.00	195,000.00
5261	Professional services	.00	.00	28,850.00	65,890.00
	<i>Contractual Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$260,890.00</u>
	Division <b>220 - RPA 2 Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$260,890.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$118,850.00</u>	<u>\$260,890.00</u>
Fund	<b>115 - SBD-Wildhorse Village Totals</b>				
	<b>REVENUE TOTALS</b>	\$405.73	\$0.00	\$118,850.00	\$138,252.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$118,850.00	\$260,890.00
Fund	<b>115 - SBD-Wildhorse Village Totals</b>	<u>\$405.73</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$122,638.00)</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>REVENUE</b>					
	Division 000 - Non departmental					
	Municipal Taxes					
4200	Sales tax	7,980,302.49	7,850,000.00	8,160,000.00	8,160,000.00	
	<i>Municipal Taxes Totals</i>	<u>\$7,980,302.49</u>	<u>\$7,850,000.00</u>	<u>\$8,160,000.00</u>	<u>\$8,160,000.00</u>	
	<i>Intergovernmental</i>					
4359	MPGC grant	553,850.00	546,250.00	.00	.00	
	<i>Intergovernmental Totals</i>	<u>\$553,850.00</u>	<u>\$546,250.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	<i>Charges for Services</i>					
4590	Miscellaneous other charges	5,235.00	5,465.00	5,465.00	5,465.00	
4610	Parks charges & fees	270,637.46	267,000.00	265,000.00	265,000.00	
4612	Dog tags	18,955.00	19,000.00	19,000.00	19,000.00	
4621	Soda exclusivity-cvac	.00	1,500.00	.00	.00	
4630	General rev-concession cp	54,114.38	52,000.00	52,000.00	49,000.00	
4632	Soda rebates-concession cp	706.75	.00	.00	.00	
4635	Gen Revenue - concession - amph	166,774.25	225,000.00	225,000.00	225,000.00	
4640	Pool revenue	252,918.75	221,000.00	235,000.00	235,000.00	
4641	Pool program	28,936.40	39,500.00	29,000.00	33,000.00	
4650	Parks contributions	18,451.94	15,000.00	15,000.00	15,000.00	
4680	Field rentals	622,684.81	376,000.00	420,500.00	566,500.00	
	<b>Budget Transactions</b>					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director					
	Transaction					
	CVAC Birthday Party Rentals			1.0000	1,000.00	1,000.00
	YMCA Soccer			1.0000	1,500.00	1,500.00
	Soccer Tournaments			1.0000	2,000.00	2,000.00
	Marquette Lacrosse			1.0000	5,000.00	5,000.00
	Sand Volleyball			1.0000	12,000.00	12,000.00
	CBSA Tournaments			1.0000	30,000.00	30,000.00
	Multipurpose Fields			1.0000	30,000.00	30,000.00
	Lacrosse Misc			1.0000	30,000.00	30,000.00
	Baseball Misc			1.0000	50,000.00	50,000.00
	Soccer Misc			1.0000	70,000.00	70,000.00
	Baseball/Softball Tournaments			1.0000	75,000.00	75,000.00
	CBSA			1.0000	260,000.00	260,000.00
					<b>F and A Director Totals</b>	<u>\$566,500.00</u>
4685	Amphitheater Rental	192,404.63	115,000.00	130,000.00	100,000.00	
4750	User CVAC License Fees	297,129.64	125,000.00	150,000.00	175,000.00	
4751	User CVAC Concession Revenues	106,995.45	55,000.00	85,000.00	85,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>119 - Parks sales tax</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Charges for Services</i>				
4753	User CVAC Advertising & Sponsorships	3,888.75	10,000.00	80,000.00	80,000.00
	<i>Charges for Services Totals</i>	\$2,039,833.21	\$1,526,465.00	\$1,710,965.00	\$1,852,965.00
	<i>Investment Income</i>				
4901	Interest on investments	424,483.28	100,000.00	125,000.00	125,000.00
	<i>Investment Income Totals</i>	\$424,483.28	\$100,000.00	\$125,000.00	\$125,000.00
	<i>Other Revenues</i>				
4970	Other Financing Source	23,127.52	.00	.00	.00
	<i>Other Revenues Totals</i>	\$23,127.52	\$0.00	\$0.00	\$0.00
	<i>Miscellaneous</i>				
4950	Miscellaneous	4,029.30	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$4,029.30	\$0.00	\$0.00	\$0.00
	Division <b>000 - Non departmental Totals</b>	\$11,025,625.80	\$10,022,715.00	\$9,995,965.00	\$10,137,965.00
	<b>REVENUE TOTALS</b>	\$11,025,625.80	\$10,022,715.00	\$9,995,965.00	\$10,137,965.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 119	<b>Parks sales tax</b>						
	<b>EXPENSE</b>						
	Division <b>084 - Parks and Recreation</b>						
	Personnel Services						
	Salaries						
5111	Salaries regular/full-time	2,154,980.24	2,289,740.00	2,370,095.00	2,423,065.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	12,475.00	12,475.00	
	F and A Director			1.0000	2,410,590.00	2,410,590.00	
						F and A Director Totals	\$2,423,065.00
5112	Salaries parttime/temporary	133,479.98	220,360.00	233,560.00	252,643.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	7,680.00	7,680.00	
	F and A Director			1.0000	26,130.00	26,130.00	
	F and A Director			1.0000	28,125.00	28,125.00	
	F and A Director			1.0000	30,605.00	30,605.00	
	F and A Director			1.0000	69,850.00	69,850.00	
	F and A Director			8.0000	8,896.25	71,170.00	
						F and A Director Totals	\$233,560.00
5113	Salaries overtime	21,558.58	21,000.00	18,540.00	35,630.00		
5199	Personnel Expenditure Budgetary Savings	.00	(40,000.00)	(50,000.00)	(50,000.00)		
	Salaries Totals	\$2,310,018.80	\$2,491,100.00	\$2,572,195.00	\$2,661,338.00		
	Benefits						
5120	Social security	168,294.25	193,650.00	200,600.00	207,417.00		
5122	Workers compensation	123,560.00	123,560.00	127,290.00	84,228.00		
5124	Insurance health	297,295.23	339,280.00	350,800.00	353,645.00		
5125	Insurance life	5,068.63	5,850.00	6,020.00	6,114.00		
5126	Insurance-dental	16,404.68	20,130.00	19,635.00	21,307.00		
5127	Insurance disability	5,919.64	8,110.00	8,405.00	8,566.00		
5130	Retirement program	173,981.61	184,850.00	191,095.00	196,696.00		
	Benefits Totals	\$790,524.04	\$875,430.00	\$903,845.00	\$877,973.00		
	Personnel Services Totals	\$3,100,542.84	\$3,366,530.00	\$3,476,040.00	\$3,539,311.00		
	Contractual Services						
5221	Data processing	721.00	11,406.00	.00	9,582.00		
	Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount	
	F and A Director			1.0000	252.00	252.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
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Fund 119 - Parks sales tax

EXPENSE

Division 084 - Parks and Recreation

Contractual Services

F and A Director	Survey Monkey			1.0000	300.00	300.00
F and A Director	Canva			1.0000	500.00	500.00
F and A Director	Mail Chimp			1.0000	3,720.00	3,720.00
F and A Director	Productive Parks			1.0000	4,810.00	4,810.00
F and A Director Totals						<u>\$9,582.00</u>

5224	Employee recruitment	50.00	2,000.00	1,000.00	1,000.00
5227	Environmental Expenditures	1,927.44	2,000.00	1,500.00	1,500.00
5233	Credit Card Fee	9,467.66	7,500.00	9,000.00	10,000.00
5246	Maintenance & repair-building	30,691.71	35,000.00	35,000.00	20,000.00
5247	Maintenance & repair-equipment	44,116.70	35,000.00	35,000.00	35,000.00
5249	Memberships & subscriptions	4,709.90	3,860.00	5,100.00	4,700.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Sams Club - (1 primary / 3 add on membership cards)	4.0000	50.00	200.00
F and A Director	Amazon Business Prime	1.0000	300.00	300.00
F and A Director	Annual CAPRA Fees	1.0000	400.00	400.00
F and A Director	West County Chamber of Commerce	1.0000	500.00	500.00
F and A Director	NRPA	1.0000	1,200.00	1,200.00
F and A Director	MPRA (City Membership)	1.0000	2,100.00	2,100.00
F and A Director Totals				<u>\$4,700.00</u>

5251	Contractual	89,312.29	78,070.00	62,850.00	115,566.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Soil Testing at CVAC soccer and baseball outfield - GR Robinson	5.0000	40.00	200.00
F and A Director	Extermination Services - Rentokil	1.0000	1,000.00	1,000.00
F and A Director	Irrigation - PM agreement for CVAC 4 well houses	4.0000	350.00	1,400.00
F and A Director	Pump Station - 4 (PM agreement for sanitary sewer) MO Machinery	1.0000	6,800.00	6,800.00
F and A Director	Monitoring	1.0000	7,000.00	7,000.00
F and A Director	Forestry Management Program - Current	1.0000	9,166.00	9,166.00
F and A Director	Backflow Inspections	50.0000	200.00	10,000.00
F and A Director	HVAC Preventive Maint. per PW Contract	1.0000	11,000.00	11,000.00
F and A Director	Landscaping	1.0000	12,000.00	12,000.00
F and A Director	Forestry Management Program - Additional Zones at Central Park	1.0000	15,000.00	15,000.00
F and A Director	Hazardous Tree Removal	1.0000	20,000.00	20,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director				
Fund 119	<b>Parks sales tax</b>								
	<b>EXPENSE</b>								
	Division 084 - Parks and Recreation								
	Contractual Services								
	F and A Director								
	Fire Extinguisher Service per PW contract			1.0000	22,000.00	22,000.00			
						F and A Director Totals	\$115,566.00		
5260	Printing & binding	850.90	1,000.00	800.00	1,500.00				
5261	Professional services	2,910.00	.00	.00	230,000.00				
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	F and A Director					1.0000	5,000.00	5,000.00	
	F and A Director					1.0000	100,000.00	100,000.00	
	F and A Director					1.0000	125,000.00	125,000.00	
								F and A Director Totals	\$230,000.00
5268	Rental equipment	12,966.58	16,000.00	16,200.00	14,000.00				
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	F and A Director					1.0000	2,200.00	2,200.00	
	F and A Director					1.0000	11,800.00	11,800.00	
								F and A Director Totals	\$14,000.00
5271	Licenses/permits	2,878.00	2,811.00	3,335.00	3,335.00				
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	F and A Director					1.0000	375.00	375.00	
	F and A Director					1.0000	445.00	445.00	
	F and A Director					1.0000	460.00	460.00	
	F and A Director					1.0000	895.00	895.00	
	F and A Director					1.0000	1,160.00	1,160.00	
								F and A Director Totals	\$3,335.00
5275	Taxes	38,793.86	40,000.00	40,000.00	40,000.00				
5276	Telephone	4,864.54	3,500.00	4,500.00	5,800.00				
5277	Training & continuing education	12,517.14	12,385.00	14,550.00	13,825.00				
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	F and A Director					2.0000	100.00	200.00	
	F and A Director					5.0000	75.00	375.00	
	F and A Director					3.0000	250.00	750.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	Parks sales tax					
<b>EXPENSE</b>						
Division 084 - Parks and Recreation						
Contractual Services						
	F and A Director			5.0000	260.00	1,300.00
	F and A Director			1.0000	2,000.00	2,000.00
	F and A Director			4.0000	700.00	2,800.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			2.0000	1,700.00	3,400.00
						<b>F and A Director Totals</b>
						<b>\$13,825.00</b>
5285	Utilities-electric	282,729.68	280,000.00	280,000.00	285,000.00	
5286	Utilities-gas	1,085.30	800.00	1,000.00	1,000.00	
5287	Utilities-water	277,623.16	220,000.00	220,000.00	250,000.00	
5288	Utilities-sewer	162,393.63	115,000.00	115,000.00	42,500.00	
5299	Special Projects	603,661.62	1,235,000.00	400,000.00	1,040,000.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	90,000.00	90,000.00
	F and A Director			1.0000	100,000.00	100,000.00
	F and A Director			1.0000	250,000.00	250,000.00
	F and A Director			1.0000	600,000.00	600,000.00
						<b>F and A Director Totals</b>
						<b>\$1,040,000.00</b>
5975	Allocation	4,000.00	4,000.00	281,882.00	231,500.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	6,500.00	6,500.00
	F and A Director			1.0000	225,000.00	225,000.00
						<b>F and A Director Totals</b>
						<b>\$231,500.00</b>
	<i>Contractual Services Totals</i>	<b>\$1,588,271.11</b>	<b>\$2,105,332.00</b>	<b>\$1,526,717.00</b>	<b>\$2,355,808.00</b>	
<i>Commodities</i>						
5311	Parks Donation/Sponsorship/Living Legacy expenditures	2,086.34	.00	.00	10,000.00	
5313	Department supplies	370,016.82	408,000.00	386,185.00	382,960.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	800.00	800.00
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	2,000.00	2,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	Parks sales tax					
<b>EXPENSE</b>						
Division	084 - Parks and Recreation					
Commodities						
F and A Director	Dog Tags			500.0000	4.00 2,000.00	
F and A Director	Forestry Management Program - grass and native seeds			1.0000	2,500.00 2,500.00	
F and A Director	Kitchen			1.0000	2,500.00 2,500.00	
F and A Director	Supplies			1.0000	5,000.00 5,000.00	
F and A Director	Flags			1.0000	5,000.00 5,000.00	
F and A Director	Lumber and Fencing			1.0000	5,000.00 5,000.00	
F and A Director	Safety Equipment			1.0000	5,000.00 5,000.00	
F and A Director	First Aid - AED management plan, supplies, AED pads, etc			1.0000	5,000.00 5,000.00	
F and A Director	Signs			1.0000	6,000.00 6,000.00	
F and A Director	Storybook walk - Eberwein			1.0000	6,000.00 6,000.00	
F and A Director	Bike Repair Station			3.0000	2,200.00 6,600.00	
F and A Director	Paint (buildings)			1.0000	7,000.00 7,000.00	
F and A Director	Security Cameras - C. Park parking lot, River's Edge, Eberwein			1.0000	8,000.00 8,000.00	
F and A Director	Non-Cap Equipment (Push Mowers, Hedge Trimmers, Weed Trimmers)			1.0000	9,500.00 9,500.00	
F and A Director	Amenities-Benches, Trash Cans, Bike Racks, Bulletin Board			1.0000	10,000.00 10,000.00	
F and A Director	Dog Park Amenities/features			1.0000	10,000.00 10,000.00	
F and A Director	Top Soil			1.0000	12,000.00 12,000.00	
F and A Director	Rock-Concrete			1.0000	12,000.00 12,000.00	
F and A Director	Mulch - in house quantity in yards			760.0000	18.50 14,060.00	
F and A Director	Plant Material (annual plantings, bushes, shrubs)			1.0000	20,000.00 20,000.00	
F and A Director	Irrigation (parts)			1.0000	30,000.00 30,000.00	
F and A Director	Hardware (trim line, nuts/bolts, nails, hoses, water keys, etc)			1.0000	30,000.00 30,000.00	
F and A Director	Janitorial			1.0000	35,000.00 35,000.00	
F and A Director	Seed/Sod			1.0000	40,000.00 40,000.00	
F and A Director	Chemicals and Fertilzers			1.0000	90,000.00 90,000.00	
					F and A Director Totals	\$382,960.00
5325	Miscellaneous supplies	134,447.69	160,500.00	154,000.00	152,950.00	
<b>Budget Transactions</b>						
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Back to School Bash			1.0000	500.00	500.00
F and A Director	Community CPR/Babysitting 101			1.0000	700.00	700.00
F and A Director	NRPA -Parks Month			1.0000	750.00	750.00
F and A Director	Dog Park Events			1.0000	750.00	750.00
F and A Director	Swag			1.0000	1,200.00	1,200.00
F and A Director	Outdoor Recreation events-Fishing/Archery/SUP/Kayak			1.0000	2,000.00	2,000.00
F and A Director	Eggstravaganza			1.0000	2,000.00	2,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division 084 - Parks and Recreation					
	Commodities					
	F and A Director Youth Try/Tri-Athalon			1.0000	2,750.00	2,750.00
	F and A Director Ambassador Program			1.0000	3,000.00	3,000.00
	F and A Director Trucks and Treats			1.0000	3,500.00	3,500.00
	F and A Director Rec Programs-Family Bingo, Puzzle Party, Charcuterie			1.0000	4,000.00	4,000.00
	F and A Director Summer Camp			1.0000	9,300.00	9,300.00
	F and A Director Senior Programs			1.0000	14,500.00	14,500.00
	F and A Director Holiday-Candy Cane Hunt,Santa Paws,Cookie w/ Claus,Decorations			1.0000	30,000.00	30,000.00
	F and A Director 4th of July			1.0000	78,000.00	78,000.00
					F and A Director Totals	\$152,950.00
5330	Office supplies	2,157.69	2,500.00	2,250.00	2,250.00	
5342	Tools	7,500.64	7,500.00	7,500.00	7,500.00	
5343	Uniforms	17,955.64	18,000.00	18,000.00	18,000.00	
	<i>Commodities Totals</i>	<b>\$534,164.82</b>	<b>\$596,500.00</b>	<b>\$567,935.00</b>	<b>\$573,660.00</b>	
	<i>Capital Outlay</i>					
5440	Machinery & equipment	147,413.75	90,999.00	109,190.00	344,300.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director Equipment Trailer (replaces PK-307)			1.0000	5,600.00	5,600.00
	F and A Director Debris Brush (replaces PK-253)			1.0000	6,000.00	6,000.00
	F and A Director Power Rake - new			1.0000	8,500.00	8,500.00
	F and A Director Artificial field cleaner - new			1.0000	10,000.00	10,000.00
	F and A Director Stand on blower - \$13,000			1.0000	13,000.00	13,000.00
	F and A Director Zero Turn Mower (replaces PK-414)			1.0000	14,300.00	14,300.00
	F and A Director Golf Cart 4 passenger for VIP program and Events - new			2.0000	7,500.00	15,000.00
	F and A Director Utility Cart (replaces PK -246)			1.0000	15,000.00	15,000.00
	F and A Director Utility Cart (replaces PK-277)			1.0000	34,500.00	34,500.00
	F and A Director Tractor (replaces PK-256)			1.0000	47,000.00	47,000.00
	F and A Director Wide Area Mower (replaces PK-209)			1.0000	86,000.00	86,000.00
	F and A Director Tree Chipper (replaces PK-258)			1.0000	89,400.00	89,400.00
					F and A Director Totals	\$344,300.00
5460	Automobiles & trucks	52,156.00	54,000.00	168,150.00	235,370.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director Compact pickup truck (replaces P-1 25 points)			1.0000	32,790.00	32,790.00
	F and A Director Compact pickup truck (replaces PK-9 28 points)			1.0000	32,790.00	32,790.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 119	<b>Parks sales tax</b>				
<b>EXPENSE</b>					
Division 084 - Parks and Recreation					
Capital Outlay					
	F and A Director			1.0000	32,790.00
	Compact pickup truck (replaces PK-35 26 points)				32,790.00
	F and A Director			1.0000	137,000.00
	1.5 Ton Dump Truck with snow removal equipment (replaces PK-77)				137,000.00
				F and A Director Totals	
					\$235,370.00
5470	Improvements building & grounds	35,558.00	.00	9,000.00	.00
5480	Improvements other than building	.00	.00	7,700.00	85,000.00
Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
	<i>Transaction</i>				<i>Total Amount</i>
	F and A Director			1.0000	10,000.00
	Kayak loading area at River's Edge Park				10,000.00
	F and A Director			1.0000	75,000.00
	Pickleball Surface repair				75,000.00
				F and A Director Totals	
					\$85,000.00
	<i>Capital Outlay Totals</i>	\$235,127.75	\$144,999.00	\$294,040.00	\$664,670.00
<i>Other finance use and source</i>					
<i>Operating Transfers Out</i>					
5990	Operating transfers out	1,968,428.63	974,740.00	1,130,657.00	.00
Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>
	<i>Transaction</i>				<i>Total Amount</i>
	F and A Director			1.0000	(1,564,125.00)
	RESERVE USED (FUND 428)				(1,564,125.00)
	F and A Director			1.0000	(1,040,266.00)
	RESERVE USED (FUND 428)				(1,040,266.00)
	F and A Director			1.0000	1,040,266.00
	COPS 2016 PARKS PRINCIPAL AND INTEREST DUE				1,040,266.00
	F and A Director			1.0000	1,564,125.00
	PARKS COPS 2020A PRINCIPAL AND INTEREST				1,564,125.00
				F and A Director Totals	
					\$0.00
	<i>Operating Transfers Out Totals</i>	\$1,968,428.63	\$974,740.00	\$1,130,657.00	\$0.00
	<i>Other finance use and source Totals</i>	\$1,968,428.63	\$974,740.00	\$1,130,657.00	\$0.00
Division	<b>084 - Parks and Recreation Totals</b>	\$7,426,535.15	\$7,188,101.00	\$6,995,389.00	\$7,133,449.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division <b>085 - Arts and Entertainment</b>					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	202,309.40	203,780.00	212,315.00	222,009.00	
5112	Salaries parttime/temporary	5,929.44	15,330.00	18,060.00	19,600.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Seasonal Recreation Aide			4.0000	4,515.00	18,060.00
				F and A Director Totals		\$18,060.00
5113	Salaries overtime	2,933.35	4,500.00	1,300.00	2,370.00	
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	(500.00)	
	Salaries Totals	\$211,172.19	\$223,110.00	\$231,175.00	\$243,479.00	
	Benefits					
5120	Social security	15,737.65	17,110.00	17,725.00	18,664.00	
5122	Workers compensation	11,290.00	11,290.00	11,680.00	8,357.00	
5124	Insurance health	20,249.84	15,010.00	17,915.00	13,227.00	
5125	Insurance life	446.69	480.00	515.00	534.00	
5126	Insurance-dental	1,080.80	1,460.00	1,050.00	1,114.00	
5127	Insurance disability	553.94	710.00	755.00	787.00	
5130	Retirement program	16,430.49	16,670.00	17,090.00	17,950.00	
	Benefits Totals	\$65,789.41	\$62,730.00	\$66,730.00	\$60,633.00	
	Personnel Services Totals	\$276,961.60	\$285,840.00	\$297,905.00	\$304,112.00	
	Contractual Services					
5221	Data processing	1,337.90	2,000.00	1,370.00	3,880.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Elfsight (instagram feed for website)			1.0000	120.00	120.00
	F and A Director Buffer(scheduling platform for social media)			1.0000	500.00	500.00
	F and A Director Canva			1.0000	500.00	500.00
	F and A Director Spacecraft(Amp website)			1.0000	600.00	600.00
	F and A Director Mailchimp			12.0000	180.00	2,160.00
				F and A Director Totals		\$3,880.00
5224	Employee recruitment	.00	250.00	250.00	250.00	
5233	Credit Card Fee	6,014.40	10,000.00	13,500.00	12,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division <b>085 - Arts and Entertainment</b>					
	Contractual Services					
5246	Maintenance & repair-building	10,906.43	10,000.00	8,000.00	23,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	8,000.00	8,000.00
	F and A Director			1.0000	10,000.00	10,000.00
						F and A Director Totals
						\$18,000.00
5247	Maintenance & repair-equipment	5,811.26	8,000.00	6,000.00	8,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	2,000.00	2,000.00
	F and A Director			1.0000	6,000.00	6,000.00
						F and A Director Totals
						\$8,000.00
5249	Memberships & subscriptions	873.00	823.00	875.00	875.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	100.00	100.00
	F and A Director			1.0000	125.00	125.00
	F and A Director			1.0000	650.00	650.00
						F and A Director Totals
						\$875.00
5251	Contractual	67,397.46	78,600.00	89,950.00	101,500.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	400.00	400.00
	F and A Director			1.0000	1,600.00	1,600.00
	F and A Director			1.0000	6,000.00	6,000.00
	F and A Director			1.0000	7,000.00	7,000.00
	F and A Director			1.0000	8,500.00	8,500.00
	F and A Director			1.0000	23,000.00	23,000.00
	F and A Director			1.0000	25,000.00	25,000.00
	F and A Director			1.0000	30,000.00	30,000.00
						F and A Director Totals
						\$101,500.00
5268	Rental equipment	4,736.13	6,500.00	6,500.00	6,500.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 119	<b>Parks sales tax</b>						
	<b>EXPENSE</b>						
	Division <b>085 - Arts and Entertainment</b>						
	Contractual Services						
5271	Licenses/permits	18,757.00	22,500.00	22,500.00	22,500.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	75.00	75.00	
	F and A Director			1.0000	500.00	500.00	
	F and A Director			1.0000	21,925.00	21,925.00	
						F and A Director Totals	\$22,500.00
5277	Training & continuing education	3,262.93	3,685.00	2,500.00	2,500.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	150.00	150.00	
	F and A Director			1.0000	2,350.00	2,350.00	
						F and A Director Totals	\$2,500.00
5299	Special Projects	5,000.00	.00	115,000.00	.00		
	<i>Contractual Services Totals</i>	\$124,096.51	\$142,358.00	\$266,445.00	\$181,005.00		
	<i>Commodities</i>						
5313	Department supplies	277,248.64	316,601.00	323,751.00	329,001.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			4.0000	150.00	600.00	
	F and A Director			1.0000	1,000.00	1,000.00	
	F and A Director			1.0000	1,500.00	1,500.00	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			2.0000	1,500.00	3,000.00	
	F and A Director			1.0000	5,000.00	5,000.00	
	F and A Director			2.0000	3,750.00	7,500.00	
	F and A Director			1.0000	10,000.00	10,000.00	
	F and A Director			1.0000	35,000.00	35,000.00	
	F and A Director			6.0000	8,900.00	53,400.00	
	F and A Director			1.0000	100,000.00	100,000.00	
	F and A Director			3.0000	36,667.00	110,001.00	
						F and A Director Totals	\$329,001.00
5343	Uniforms	433.70	500.00	500.00	500.00		
	<i>Commodities Totals</i>	\$277,682.34	\$317,101.00	\$324,251.00	\$329,501.00		



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>119 - Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division <b>085 - Arts and Entertainment</b>					
	Capital Outlay					
5470	Improvements building & grounds	8,578.98	8,000.00	85,000.00	.00	
5480	Improvements other than building	10,586.90	22,500.00	4,000.00	50,000.00	
Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			2.0000	25,000.00	50,000.00
				F and A Director Totals		\$50,000.00
	<i>Capital Outlay Totals</i>	\$19,165.88	\$30,500.00	\$89,000.00	\$50,000.00	
Division	<b>085 - Arts and Entertainment Totals</b>	\$697,906.33	\$775,799.00	\$977,601.00	\$864,618.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division 086 - Pool					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	50,528.50	50,160.00	51,920.00	107,745.00	
5112	Salaries parttime/temporary	204,011.28	240,100.00	275,270.00	347,916.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	5,725.00	5,725.00
	F and A Director			1.0000	10,965.00	10,965.00
	F and A Director			1.0000	13,670.00	13,670.00
	F and A Director			1.0000	20,235.00	20,235.00
	F and A Director			1.0000	32,785.00	32,785.00
	F and A Director			1.0000	191,890.00	191,890.00
					F and A Director Totals	\$275,270.00
5113	Salaries overtime	1,046.53	4,850.00	750.00	1,600.00	
	<i>Salaries Totals</i>	\$255,586.31	\$295,110.00	\$327,940.00	\$457,261.00	
	<i>Benefits</i>					
5120	Social security	19,447.75	22,580.00	25,090.00	34,981.00	
5122	Workers compensation	15,750.00	15,750.00	18,430.00	23,514.00	
5124	Insurance health	5,541.42	5,480.00	5,975.00	6,988.00	
5125	Insurance life	113.62	120.00	125.00	259.00	
5126	Insurance-dental	337.56	350.00	350.00	743.00	
5127	Insurance disability	139.35	180.00	185.00	381.00	
5130	Retirement program	4,084.66	4,260.00	4,215.00	8,748.00	
	<i>Benefits Totals</i>	\$45,414.36	\$48,720.00	\$54,370.00	\$75,614.00	
	<i>Personnel Services Totals</i>	\$301,000.67	\$343,830.00	\$382,310.00	\$532,875.00	
	<i>Contractual Services</i>					
5221	Data processing	.00	.00	.00	1,170.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	1,170.00	1,170.00
					F and A Director Totals	\$1,170.00
5224	Employee recruitment	210.00	500.00	250.00	250.00	
5233	Credit Card Fee	4,676.41	5,000.00	5,000.00	5,000.00	
5246	Maintenance & repair-building	7,039.09	5,000.00	5,000.00	7,000.00	
5247	Maintenance & repair-equipment	17,208.15	45,000.00	35,000.00	35,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 119	<b>Parks sales tax</b>						
	<b>EXPENSE</b>						
	Division 086 - Pool						
	Contractual Services						
5251	Contractual	50,744.00	50,000.00	65,000.00	112,000.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	42,000.00	42,000.00	
	F and A Director			1.0000	70,000.00	70,000.00	
						F and A Director Totals	\$112,000.00
5268	Rental equipment	518.00	1,500.00	750.00	750.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	750.00	750.00	
						F and A Director Totals	\$750.00
5271	Licenses/permits	200.00	300.00	200.00	200.00		
5276	Telephone	1,291.27	630.00	1,000.00	1,200.00		
5277	Training & continuing education	7,793.58	8,430.00	10,105.00	9,755.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			2.0000	75.00	150.00	
	F and A Director			1.0000	350.00	350.00	
	F and A Director			1.0000	425.00	425.00	
	F and A Director			1.0000	8,830.00	8,830.00	
						F and A Director Totals	\$9,755.00
	<i>Contractual Services Totals</i>	\$89,680.50	\$116,360.00	\$122,305.00	\$172,325.00		
	<i>Commodities</i>						
5313	Department supplies	52,771.65	60,600.00	57,000.00	55,750.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			75.0000	2.00	150.00	
	F and A Director			1.0000	600.00	600.00	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			1.0000	4,000.00	4,000.00	
	F and A Director			1.0000	5,000.00	5,000.00	
	F and A Director			1.0000	5,000.00	5,000.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division <b>086 - Pool</b>					
	Commodities					
	F and A Director Chemicals			1.0000	37,000.00	
					37,000.00	
					<b>F and A Director Totals \$55,750.00</b>	
5343	Uniforms	3,958.68	4,000.00	4,370.00	4,370.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director t-shirts/polos			110.0000	14.50	1,595.00
	F and A Director Suits			75.0000	37.00	2,775.00
						<b>F and A Director Totals \$4,370.00</b>
	<b>Commodities Totals</b>	<b>\$56,730.33</b>	<b>\$64,600.00</b>	<b>\$61,370.00</b>	<b>\$60,120.00</b>	
	Division <b>086 - Pool Totals</b>	<b>\$447,411.50</b>	<b>\$524,790.00</b>	<b>\$565,985.00</b>	<b>\$765,320.00</b>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 119	<b>Parks sales tax</b>				
	<b>EXPENSE</b>				
	Division <b>088 - Central Park - Concession</b>				
	Personnel Services				
	Salaries				
5112	Salaries parttime/temporary	51,390.36	54,980.00	59,605.00	73,477.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	30 Aquatic Aides (May 12-Sep 6)				
				1.0000	59,605.00
					59,605.00
					F and A Director Totals
					\$59,605.00
5199	Personnel Expenditure Budgetary Savings	.00	(4,000.00)	(5,000.00)	(5,000.00)
	Salaries Totals	\$51,390.36	\$50,980.00	\$54,605.00	\$68,477.00
	Benefits				
5120	Social security	3,931.36	4,210.00	4,560.00	5,621.00
5122	Workers compensation	2,970.00	2,970.00	3,430.00	4,225.00
	Benefits Totals	\$6,901.36	\$7,180.00	\$7,990.00	\$9,846.00
	Personnel Services Totals	\$58,291.72	\$58,160.00	\$62,595.00	\$78,323.00
	Contractual Services				
5233	Credit Card Fee	1,383.13	1,400.00	1,400.00	1,400.00
5246	Maintenance & repair-building	.00	500.00	.00	1,000.00
5247	Maintenance & repair-equipment	2,463.26	1,000.00	2,250.00	2,500.00
5251	Contractual	175.00	500.00	125.00	125.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Extermination Services				
				1.0000	125.00
					125.00
					F and A Director Totals
					\$125.00
5261	Professional services	803.00	675.00	.00	.00
5271	Licenses/permits	75.00	200.00	75.00	75.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	St Louis County Health Dept.				
				1.0000	75.00
					75.00
					F and A Director Totals
					\$75.00
	Contractual Services Totals	\$4,899.39	\$4,275.00	\$3,850.00	\$5,100.00
	Commodities				
5313	Department supplies	23,182.24	24,000.00	26,000.00	29,500.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Birthday Party Pizzas				
				1.0000	2,000.00
					2,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
<b>EXPENSE</b>						
Division 088	<b>Central Park - Concession</b>					
<i>Commodities</i>						
F and A Director	Sam's Club - supplies for concession stand			1.0000	5,500.00	
F and A Director	Pepsi			1.0000	7,000.00	
F and A Director	RL Mueller- food for concession stands			1.0000	15,000.00	
					F and A Director Totals	\$29,500.00
<i>Commodities Totals</i>		\$23,182.24	\$24,000.00	\$26,000.00	\$29,500.00	
Division 088	<b>Central Park - Concession Totals</b>	\$86,373.35	\$86,435.00	\$92,445.00	\$112,923.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
<b>EXPENSE</b>						
Division <b>089 - Sports and Wellness</b>						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	247,977.24	248,130.00	255,330.00	267,058.00	
5112	Salaries parttime/temporary	27,747.18	36,590.00	38,235.00	40,080.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Sports & Wellness Intern		1.0000	7,680.00	7,680.00
F and A Director		Recreation Aide - Supervise CVAC complex		4.0000	7,638.75	30,555.00
				F and A Director Totals		<u>\$38,235.00</u>
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	(6,000.00)	(6,000.00)	
		<i>Salaries Totals</i>				
		<u>\$275,724.42</u>	<u>\$279,720.00</u>	<u>\$287,565.00</u>	<u>\$301,138.00</u>	
<i>Benefits</i>						
5120	Social security	20,105.04	21,780.00	22,460.00	23,496.00	
5122	Workers compensation	14,420.00	14,420.00	15,000.00	11,001.00	
5124	Insurance health	32,812.26	37,900.00	36,110.00	37,689.00	
5125	Insurance life	561.45	490.00	620.00	644.00	
5126	Insurance-dental	1,045.50	1,800.00	1,400.00	1,485.00	
5127	Insurance disability	685.48	860.00	910.00	950.00	
5130	Retirement program	19,842.43	19,850.00	20,430.00	21,364.00	
		<i>Benefits Totals</i>				
		<u>\$89,472.16</u>	<u>\$97,100.00</u>	<u>\$96,930.00</u>	<u>\$96,629.00</u>	
		<i>Personnel Services Totals</i>				
		<u>\$365,196.58</u>	<u>\$376,820.00</u>	<u>\$384,495.00</u>	<u>\$397,767.00</u>	
<i>Contractual Services</i>						
5221	Data processing	.00	.00	.00	4,000.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Perry Weather - Weather Service at CVAC		4,000.0000	1.00	4,000.00
				F and A Director Totals		<u>\$4,000.00</u>
5246	Maintenance & repair-building	26,993.73	23,000.00	33,000.00	36,000.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Musco Field Light Repair		1.0000	16,000.00	16,000.00
F and A Director		CVAC Concessions, Bathrooms & OMB Building Repairs		1.0000	20,000.00	20,000.00
				F and A Director Totals		<u>\$36,000.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 119	<b>Parks sales tax</b>					
	<b>EXPENSE</b>					
	Division 089 - Sports and Wellness					
	Contractual Services					
5247	Maintenance & repair-equipment	1,927.32	2,000.00	2,000.00	2,500.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Repairing fiberglass frame on pitching mounds			5.0000	500.00	2,500.00
				F and A Director Totals		\$2,500.00
5249	Memberships & subscriptions	1,745.00	1,445.00	5,445.00	6,245.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director St. Louis Sports Commission			1.0000	250.00	250.00
	F and A Director Missouri Travel Alliance			1.0000	300.00	300.00
	F and A Director Sports Event Tourism Association			1.0000	1,195.00	1,195.00
	F and A Director Show Me Missouri Sports			1.0000	4,500.00	4,500.00
				F and A Director Totals		\$6,245.00
5251	Contractual	.00	750.00	750.00	225,750.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Exterminating Services - Bug Out			1.0000	750.00	750.00
	F and A Director Janitorial and Field Setup Services			1.0000	225,000.00	225,000.00
				F and A Director Totals		\$225,750.00
5268	Rental equipment	.00	500.00	.00	.00	
5277	Training & continuing education	4,367.46	4,740.00	4,100.00	7,900.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Region Mini Conference - Local			4.0000	75.00	300.00
	F and A Director Missouri Sports Travel Exchange			1.0000	800.00	800.00
	F and A Director Sports Tourism Learning Institute			2.0000	400.00	800.00
	F and A Director CPRP CEUs			5.0000	200.00	1,000.00
	F and A Director TEAMS Conference & Expo			1.0000	2,000.00	2,000.00
	F and A Director Sports Events Tourism Association Symposium			1.0000	3,000.00	3,000.00
				F and A Director Totals		\$7,900.00
	<i>Contractual Services Totals</i>	\$35,033.51	\$32,435.00	\$45,295.00	\$282,395.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 119	<b>Parks sales tax</b>						
	<b>EXPENSE</b>						
	Division <b>089 - Sports and Wellness</b>						
	Commodities						
5313	Department supplies	68,111.53	69,700.00	74,000.00	71,900.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	1,500.00	1,500.00	
	F and A Director			1.0000	2,000.00	2,000.00	
	F and A Director			1.0000	7,000.00	7,000.00	
	F and A Director			1.0000	11,000.00	11,000.00	
	F and A Director			1.0000	50,400.00	50,400.00	
						F and A Director Totals	\$71,900.00
5325	Miscellaneous supplies	90,313.42	109,180.00	113,600.00	122,900.00		
	Budget Transactions						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	900.00	900.00	
	F and A Director			1.0000	3,000.00	3,000.00	
	F and A Director			1.0000	6,000.00	6,000.00	
	F and A Director			1.0000	6,000.00	6,000.00	
	F and A Director			1.0000	13,000.00	13,000.00	
	F and A Director			1.0000	20,000.00	20,000.00	
	F and A Director			1.0000	29,000.00	29,000.00	
	F and A Director			1.0000	45,000.00	45,000.00	
						F and A Director Totals	\$122,900.00
5342	Tools	232.59	250.00	250.00	250.00		
5343	Uniforms	521.88	500.00	500.00	500.00		
	<i>Commodities Totals</i>	\$159,179.42	\$179,630.00	\$188,350.00	\$195,550.00		
	<i>Capital Outlay</i>						
5470	Improvements building & grounds	57,570.00	61,270.00	.00	.00		
5483	Intangible Asset-SBITA	23,127.52	.00	.00	.00		
	<i>Capital Outlay Totals</i>	\$80,697.52	\$61,270.00	\$0.00	\$0.00		
	<i>Other finance use and source</i>						
	<i>Principal</i>						
5600	Principal payment	3,700.00	.00	.00	.00		
	<i>Principal Totals</i>	\$3,700.00	\$0.00	\$0.00	\$0.00		
	<i>Other finance use and source Totals</i>	\$3,700.00	\$0.00	\$0.00	\$0.00		
	Division <b>089 - Sports and Wellness Totals</b>	\$643,807.03	\$650,155.00	\$618,140.00	\$875,712.00		
	<b>EXPENSE TOTALS</b>	\$9,302,033.36	\$9,225,280.00	\$9,249,560.00	\$9,752,022.00		



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>119 - Parks sales tax</b> Totals				
	REVENUE TOTALS	\$11,025,625.80	\$10,022,715.00	\$9,995,965.00	\$10,137,965.00
	EXPENSE TOTALS	\$9,302,033.36	\$9,225,280.00	\$9,249,560.00	\$9,752,022.00
Fund	<b>119 - Parks sales tax</b> Totals	\$1,723,592.44	\$797,435.00	\$746,405.00	\$385,943.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 120	Capital improvement sales tax					
	REVENUE					
	Division 000 - Non departmental					
	Municipal Taxes					
4200	Sales tax	6,844,444.27	6,660,000.00	6,936,000.00	6,936,000.00	
	<i>Municipal Taxes Totals</i>	<u>\$6,844,444.27</u>	<u>\$6,660,000.00</u>	<u>\$6,936,000.00</u>	<u>\$6,936,000.00</u>	
	Miscellaneous					
4950	Miscellaneous	95,032.66	55,000.00	518,950.00	1,976,720.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	12,000.00	12,000.00
	F and A Director			1.0000	16,000.00	16,000.00
	F and A Director			1.0000	37,100.00	37,100.00
	F and A Director			1.0000	45,000.00	45,000.00
	F and A Director			1.0000	65,650.00	65,650.00
	F and A Director			1.0000	657,800.00	657,800.00
	F and A Director			1.0000	1,143,170.00	1,143,170.00
					F and A Director Totals	<u>\$1,976,720.00</u>
4990	Operating transfers in	6,959,000.00	.00	.00	.00	
	<i>Miscellaneous Totals</i>	<u>\$7,054,032.66</u>	<u>\$55,000.00</u>	<u>\$518,950.00</u>	<u>\$1,976,720.00</u>	
	Division 000 - Non departmental Totals	<u>\$13,898,476.93</u>	<u>\$6,715,000.00</u>	<u>\$7,454,950.00</u>	<u>\$8,912,720.00</u>	
	REVENUE TOTALS	<u>\$13,898,476.93</u>	<u>\$6,715,000.00</u>	<u>\$7,454,950.00</u>	<u>\$8,912,720.00</u>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 120	Capital improvement sales tax					
EXPENSE						
Division 079 - Capital Projects						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	250,246.15	248,200.00	340,450.00	334,138.00	
Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	3,439.00	3,439.00
	F and A Director			1.0000	330,699.00	330,699.00
				F and A Director Totals		\$334,138.00
5113	Salaries overtime	176.22	1,000.00	1,000.00	1,000.00	
5199	Personnel Expenditure Budgetary Savings	.00	(200.00)	(500.00)	(500.00)	
	Salaries Totals	\$250,422.37	\$249,000.00	\$340,950.00	\$334,638.00	
Benefits						
5120	Social security	18,196.43	19,070.00	26,125.00	25,638.00	
5122	Workers compensation	3,290.00	3,290.00	3,805.00	2,955.00	
5124	Insurance health	32,812.26	32,420.00	50,055.00	28,577.00	
5125	Insurance life	560.88	580.00	815.00	797.00	
5126	Insurance-dental	1,178.52	1,210.00	1,990.00	2,111.00	
5127	Insurance disability	683.55	840.00	1,195.00	1,175.00	
5130	Retirement program	20,140.43	19,940.00	27,320.00	26,811.00	
	Benefits Totals	\$76,862.07	\$77,350.00	\$111,305.00	\$88,064.00	
	Personnel Services Totals	\$327,284.44	\$326,350.00	\$452,255.00	\$422,702.00	
Contractual Services						
5251	Contractual	49,750.56	189,000.00	110,000.00	20,001.00	
Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	1.00	1.00
	F and A Director			1.0000	20,000.00	20,000.00
				F and A Director Totals		\$20,001.00
5261	Professional services	470,177.76	692,000.00	797,000.00	574,000.00	
Budget Transactions						
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	10,000.00	10,000.00
	F and A Director			1.0000	15,000.00	15,000.00
	F and A Director			1.0000	15,000.00	15,000.00
	F and A Director			1.0000	50,000.00	50,000.00
	F and A Director			1.0000	53,000.00	53,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 120	Capital improvement sales tax					
<b>EXPENSE</b>						
Division 079 - Capital Projects						
Contractual Services						
F and A Director	Schoettler SW Const Eng - offset by \$6,650 grant			1.0000	101,000.00	101,000.00
F and A Director	Inspection testing services - slab / sidewalk / asphalt			1.0000	130,000.00	130,000.00
F and A Director	Wilson Avenue Construction Eng and Testing			1.0000	200,000.00	200,000.00
F and A Director Totals						\$574,000.00
5297	I-64/N. Outer 40/Long Rd Project	359,127.69	.00	.00	.00	
5299	Special Projects	25,000.00	.00	.00	.00	
<i>Contractual Services Totals</i>		\$904,056.01	\$881,000.00	\$907,000.00	\$594,001.00	
<i>Capital Outlay</i>						
5440	Machinery & equipment	.00	.00	185,000.00	.00	
5460	Automobiles & trucks	583,791.11	430,000.00	470,000.00	490,001.00	
<i>Budget Transactions</i>						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Aerial Bucket Truck S-193 - JAE decision to defer			1.0000	1.00	1.00
F and A Director	2.5 ton dump truck muni body- replace S-118 (23 points)			1.0000	245,000.00	245,000.00
F and A Director	2.5 ton dump truck muni body - replaces S- 117 (28 points)			1.0000	245,000.00	245,000.00
F and A Director Totals						\$490,001.00
5470	Improvements building & grounds	396,110.21	430,500.00	95,000.00	300,000.00	
<i>Budget Transactions</i>						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Parks Facility HVAC Replacement			1.0000	300,000.00	300,000.00
F and A Director Totals						\$300,000.00
5490	Street improvements	6,083,261.16	5,800,000.00	5,100,000.00	6,910,000.00	
<i>Budget Transactions</i>						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Wilson Ave Reconstruction - offset by \$1,143k grant			1.0000	2,610,000.00	2,610,000.00
F and A Director	Concrete Slab Replacement Projects			2.0000	2,150,000.00	4,300,000.00
F and A Director Totals						\$6,910,000.00
5495	Storm sewer improvements	.00	10,000.00	10,000.00	10,000.00	
5497	Sidewalks improvements	542,507.50	555,000.00	910,000.00	1,622,000.00	
<i>Budget Transactions</i>						
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	CDBG project - 2 yr project - reimbursement of \$84,000			1.0000	110,000.00	110,000.00
F and A Director	Sidewalk Replacement Project B			1.0000	200,000.00	200,000.00
F and A Director	Sidewalk Replacement Project A			1.0000	300,000.00	300,000.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 120	<b>Capital improvement sales tax</b>				
	<b>EXPENSE</b>				
	Division 079 - Capital Projects				
	Capital Outlay				
	F and A Director				
	Schoettler Road Sidewalk - offset by \$658k grant				1.0000 1,012,000.00 1,012,000.00
					F and A Director Totals \$1,622,000.00
	<i>Capital Outlay Totals</i>	\$7,605,669.98	\$7,225,500.00	\$6,770,000.00	\$9,332,001.00
	Division 079 - Capital Projects Totals	\$8,837,010.43	\$8,432,850.00	\$8,129,255.00	\$10,348,704.00
	<b>EXPENSE TOTALS</b>	\$8,837,010.43	\$8,432,850.00	\$8,129,255.00	\$10,348,704.00
Fund 120	<b>Capital improvement sales tax Totals</b>				
	<b>REVENUE TOTALS</b>	\$13,898,476.93	\$6,715,000.00	\$7,454,950.00	\$8,912,720.00
	<b>EXPENSE TOTALS</b>	\$8,837,010.43	\$8,432,850.00	\$8,129,255.00	\$10,348,704.00
Fund 120	<b>Capital improvement sales tax Totals</b>	\$5,061,466.50	(\$1,717,850.00)	(\$674,305.00)	(\$1,435,984.00)



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>REVENUE</b>					
	Division 000 - Non departmental					
	Municipal Taxes					
4205	Sales Tax - Prop P	3,315,696.50	3,160,000.00	3,340,500.00	3,340,500.00	
	<i>Municipal Taxes Totals</i>	<b>\$3,315,696.50</b>	<b>\$3,160,000.00</b>	<b>\$3,340,500.00</b>	<b>\$3,340,500.00</b>	
	<i>Intergovernmental</i>					
4340	Bullet proof vest grant	7,562.50	7,500.00	7,500.00	7,500.00	
4350	Parkway Grant	335,242.06	300,000.00	309,000.00	355,000.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Salary, benefits and overtime for 4 officers			1.0000	334,000.00	334,000.00
				F and A Director Totals		<b>\$334,000.00</b>
4354	Rockwood Grant	165,492.41	155,000.00	162,000.00	166,100.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Salary, benefits and overtime for 2 officers			1.0000	162,000.00	162,000.00
				F and A Director Totals		<b>\$162,000.00</b>
4355	Community Programs (Safety Town, Youth Academy, etc.)	5,240.00	4,500.00	6,500.00	6,500.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Youth Academy			50.0000	40.00	2,000.00
	F and A Director Registration fees collected per student			150.0000	30.00	4,500.00
				F and A Director Totals		<b>\$6,500.00</b>
4361	Police Overtime Grants	28,689.03	25,000.00	24,000.00	24,000.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director MODOT DWI ENFORCEMENT GRANT			1.0000	12,000.00	12,000.00
	F and A Director MODOT HAZARDOUS MOVING VIOLATION			1.0000	12,000.00	12,000.00
				F and A Director Totals		<b>\$24,000.00</b>
4362	FBI Overtime	1,001.03	18,000.00	.00	.00	
4363	East West Gateway Grant	106,422.33	122,500.00	122,500.00	110,000.00	
	Budget Transactions					
	Level Transaction			Number of Units	Cost Per Unit	Total Amount
	F and A Director Salary and Benefits for one officer			1.0000	122,500.00	122,500.00
				F and A Director Totals		<b>\$122,500.00</b>
4370	Fund from seized assets	28.20	200.00	200.00	200.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director		
Fund 121	<b>Public Safety/Prop P</b>						
	<b>REVENUE</b>						
	Division 000 - Non departmental						
	Intergovernmental						
4375	Post commission training grant	4,797.64	5,000.00	4,500.00	4,500.00		
Budget Transactions							
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	4,500.00	4,500.00	
						F and A Director Totals	\$4,500.00
	<i>Intergovernmental Totals</i>	\$654,475.20	\$637,700.00	\$636,200.00	\$673,800.00		
	<i>Charges for Services</i>						
4540	Police report	8,857.10	9,000.00	9,600.00	9,000.00		
4541	Clarkson Valley Police Services	459,996.00	460,000.00	460,000.00	460,000.00		
4545	Fingerprinting	35.00	400.00	200.00	200.00		
4550	False alarms	1,400.00	1,000.00	3,000.00	3,000.00		
	<i>Charges for Services Totals</i>	\$470,288.10	\$470,400.00	\$472,800.00	\$472,200.00		
	<i>Court Fines and Fees</i>						
4800	Court fines & fees	5,355.00	6,500.00	6,500.00	5,000.00		
4810	Court fees - Law Enforcement Training	9,930.50	10,500.00	10,500.00	10,000.00		
4815	Inmate Security Fee	9,932.00	10,500.00	10,500.00	10,000.00		
	<i>Court Fines and Fees Totals</i>	\$25,217.50	\$27,500.00	\$27,500.00	\$25,000.00		
	<i>Other Revenues</i>						
4970	Other Financing Source	778,938.05	.00	.00	.00		
	<i>Other Revenues Totals</i>	\$778,938.05	\$0.00	\$0.00	\$0.00		
	<i>Miscellaneous</i>						
4920	Insurance reimbursement	31,913.00	.00	.00	.00		
4950	Miscellaneous	4,939.17	3,700.00	3,700.00	3,500.00		
Budget Transactions							
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	F and A Director			1.0000	300.00	300.00	
	F and A Director			1.0000	600.00	600.00	
	F and A Director			1.0000	1,000.00	1,000.00	
	F and A Director			1.0000	1,000.00	1,000.00	
	F and A Director			1.0000	1,000.00	1,000.00	
						F and A Director Totals	\$3,900.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 121	<b>Public Safety/Prop P</b>				
	<b>REVENUE</b>				
	Division 000 - Non departmental				
	Miscellaneous				
4990	Operating transfers in	8,415,174.79	9,018,462.00	9,148,628.00	9,799,297.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Transfer from GF for operations				
				1.0000	9,148,628.00
					9,148,628.00
					F and A Director Totals
					\$9,148,628.00
	Miscellaneous Totals	\$8,452,026.96	\$9,022,162.00	\$9,152,328.00	\$9,802,797.00
	Division 000 - Non departmental Totals	\$13,696,642.31	\$13,317,762.00	\$13,629,328.00	\$14,314,297.00
	<b>REVENUE TOTALS</b>	\$13,696,642.31	\$13,317,762.00	\$13,629,328.00	\$14,314,297.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>EXPENSE</b>					
	Division <b>041 - Police</b>					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	7,796,849.20	8,093,860.00	8,434,865.00	8,906,723.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	56,243.00	56,243.00
	F and A Director			1.0000	8,850,480.00	8,850,480.00
				F and A Director Totals		\$8,906,723.00
5113	Salaries overtime	81,064.26	112,180.00	85,000.00	100,000.00	
5115	Police holiday pay	178,231.32	228,390.00	242,280.00	318,437.00	
5199	Personnel Expenditure Budgetary Savings	.00	(162,600.00)	(175,000.00)	(175,000.00)	
	<i>Salaries Totals</i>	<b>\$8,056,144.78</b>	<b>\$8,271,830.00</b>	<b>\$8,587,145.00</b>	<b>\$9,150,160.00</b>	
	<i>Benefits</i>					
5120	Social security	582,740.31	645,240.00	670,305.00	713,375.00	
5122	Workers compensation	427,450.00	427,450.00	444,455.00	375,932.00	
5124	Insurance health	1,070,263.79	1,125,410.00	1,220,335.00	1,334,130.00	
5125	Insurance life	18,010.48	20,110.00	21,400.00	22,863.00	
5126	Insurance-dental	52,570.44	62,260.00	59,245.00	63,586.00	
5127	Insurance disability	21,304.35	27,660.00	29,760.00	31,417.00	
5130	Retirement program	644,429.22	674,760.00	700,975.00	746,013.00	
	<i>Benefits Totals</i>	<b>\$2,816,768.59</b>	<b>\$2,982,890.00</b>	<b>\$3,146,475.00</b>	<b>\$3,287,316.00</b>	
	<i>Personnel Services Totals</i>	<b>\$10,872,913.37</b>	<b>\$11,254,720.00</b>	<b>\$11,733,620.00</b>	<b>\$12,437,476.00</b>	
	<i>Contractual Services</i>					
5221	Data processing	34,479.72	39,375.00	.00	71,306.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	120.00	120.00
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	2,375.00	2,375.00
	F and A Director			1.0000	2,500.00	2,500.00
	F and A Director			1.0000	2,520.00	2,520.00
	F and A Director			1.0000	2,835.00	2,835.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			3.0000	1,000.00	3,000.00
	F and A Director			1.0000	3,400.00	3,400.00
	F and A Director			1.0000	3,675.00	3,675.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121 - Public Safety/Prop P						
<b>EXPENSE</b>						
Division 041 - Police						
Contractual Services						
	F and A Director			1.0000	5,564.00	5,564.00
	F and A Director			1.0000	6,500.00	6,500.00
	F and A Director			1.0000	9,677.00	9,677.00
	F and A Director			1.0000	21,640.00	21,640.00
						<b>F and A Director Totals</b>
						<b>\$71,306.00</b>
5233	Credit Card Fee	447.30	600.00	500.00	470.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	470.00	470.00
						<b>F and A Director Totals</b>
						<b>\$470.00</b>
5244	Investigative expenses	4,614.19	6,180.00	4,500.00	5,500.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			1.0000	2,000.00	2,000.00
	F and A Director			1.0000	2,500.00	2,500.00
						<b>F and A Director Totals</b>
						<b>\$5,500.00</b>
5246	Maintenance & repair-building	.00	.00	3,500.00	10,765.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	10,765.00	10,765.00
						<b>F and A Director Totals</b>
						<b>\$10,765.00</b>
5247	Maintenance & repair-equipment	7,325.63	9,900.00	9,935.00	10,135.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	1,500.00	1,500.00
	F and A Director			1.0000	2,035.00	2,035.00
	F and A Director			1.0000	2,400.00	2,400.00
	F and A Director			1.0000	4,200.00	4,200.00
						<b>F and A Director Totals</b>
						<b>\$10,135.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director			
Fund 121	<b>Public Safety/Prop P</b>							
	<b>EXPENSE</b>							
	Division <b>041 - Police</b>							
	Contractual Services							
5248	Maintenance & repair vehicles	101.60	500.00	500.00	500.00			
	Budget Transactions							
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	F and A Director			Cleaning Vehicles / Detailing for Special Events	1.0000	500.00	500.00	
							F and A Director Totals	500.00
5249	Memberships & subscriptions	13,122.72	4,980.00	3,910.00	4,610.00			
	Budget Transactions							
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	F and A Director			Missouri Peace Officer's Association	1.0000	30.00	30.00	
	F and A Director			Intelligence Analyst Membership (Detective in Fusion Center)	1.0000	50.00	50.00	
	F and A Director			International Association of Women Police	1.0000	55.00	55.00	
	F and A Director			St Louis Regional Traffic Safety	1.0000	60.00	60.00	
	F and A Director			National Association of Accident Reconstructionists	2.0000	30.00	60.00	
	F and A Director			Missouri Association for Court Administration	1.0000	60.00	60.00	
	F and A Director			Missouri Crime Prevention Association	3.0000	25.00	75.00	
	F and A Director			Gateway Crime Prevention Council	1.0000	80.00	80.00	
	F and A Director			Metro St Louis Association for Court Administration	1.0000	100.00	100.00	
	F and A Director			Missouri Law Enforcement Accreditation Commission	1.0000	100.00	100.00	
	F and A Director			National Association of Women Law Enforcement Executives	1.0000	100.00	100.00	
	F and A Director			Law Enforcement Officials	10.0000	12.00	120.00	
	F and A Director			International Assoc of Property & Evidence	2.0000	75.00	150.00	
	F and A Director			International Association of Chiefs of Police	1.0000	225.00	225.00	
	F and A Director			Mid States Organized Crime Information Center	1.0000	250.00	250.00	
	F and A Director			Major Case Squad Membership	1.0000	250.00	250.00	
	F and A Director			Notary	1.0000	300.00	300.00	
	F and A Director			St Louis Area Police Chief's Associations (SLAPCA)	1.0000	300.00	300.00	
	F and A Director			FBI National Academy Associates	3.0000	115.00	345.00	
	F and A Director			Missouri Police Chief's Association	2.0000	225.00	450.00	
	F and A Director			National Association of School Resource Officers	9.0000	50.00	450.00	
	F and A Director			Criminal Information Exchange	1.0000	500.00	500.00	
	F and A Director			CIT Annual Banquet	1.0000	500.00	500.00	
							F and A Director Totals	\$4,610.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>EXPENSE</b>					
	Division 041 - Police					
	Contractual Services					
5251	Contractual	353,529.88	598,200.00	505,550.00	472,592.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	500.00	500.00
	F and A Director			1.0000	2,990.00	2,990.00
	F and A Director			1.0000	4,000.00	4,000.00
	F and A Director			1.0000	4,035.00	4,035.00
	F and A Director			7.0000	2,500.00	17,500.00
	F and A Director			1.0000	81,000.00	81,000.00
	F and A Director			1.0000	129,850.00	129,850.00
	F and A Director			1.0000	232,716.09	232,716.09
					F and A Director Totals	\$472,591.09
5260	Printing & binding	3,133.17	6,320.00	6,000.00	6,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	500.00	500.00
	F and A Director			20.0000	60.00	1,200.00
	F and A Director			1.0000	2,000.00	2,000.00
	F and A Director			1.0000	2,300.00	2,300.00
					F and A Director Totals	\$6,000.00
5261	Professional services	4,294.65	9,700.00	7,200.00	9,700.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	4,700.00	4,700.00
	F and A Director			2.0000	2,500.00	5,000.00
					F and A Director Totals	\$9,700.00
5268	Rental equipment	1,765.35	2,125.00	1,935.00	3,615.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	1,680.00	1,680.00
	F and A Director			1.0000	1,935.00	1,935.00
					F and A Director Totals	\$3,615.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>EXPENSE</b>					
	Division 041 - Police					
	Contractual Services					
5273	Inmate Security Expense	8,600.21	22,480.00	14,380.00	14,364.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director					
	Inmate Property Bags			1.0000	360.00	360.00
	F and A Director					
	Inmate Welfare Supplies			1.0000	500.00	500.00
	F and A Director					
	Cleaning of Prisoner Blankets			1.0000	1,500.00	1,500.00
	F and A Director					
	Breathalyzer & Drug Testing Supplies			1.0000	1,604.00	1,604.00
	F and A Director					
	Inmate Bio Hazard Clean Up			1.0000	2,000.00	2,000.00
	F and A Director					
	Latex gloves			1.0000	2,000.00	2,000.00
	F and A Director					
	Prisoner Meals			1.0000	2,400.00	2,400.00
	F and A Director					
	Medical Examinations			1.0000	4,000.00	4,000.00
					F and A Director Totals	\$14,364.00
5277	Training & continuing education	52,070.74	60,390.00	58,423.00	60,539.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director					
	Police Chaplain Training			1.0000	100.00	100.00
	F and A Director					
	Cellebrite recertification training			1.0000	330.00	330.00
	F and A Director					
	Drone Pilot Certifications			2.0000	255.00	510.00
	F and A Director					
	Police Applicant Testing			50.0000	15.75	788.00
	F and A Director					
	Medicolegal Death Training			1.0000	925.00	925.00
	F and A Director					
	Missouri Police Clerk's Training			1.0000	1,000.00	1,000.00
	F and A Director					
	MSHP Criminal Justice Information System Training			1.0000	1,000.00	1,000.00
	F and A Director					
	Citizen & Teen Academy			1.0000	1,000.00	1,000.00
	F and A Director					
	Missouri Association for Court Administrators Training			1.0000	1,260.00	1,260.00
	F and A Director					
	Police Officer Recruitment			1.0000	1,500.00	1,500.00
	F and A Director					
	FBINA			1.0000	2,000.00	2,000.00
	F and A Director					
	FBI N.A. Annual Refresher Training			3.0000	750.00	2,250.00
	F and A Director					
	International Association of Chief's of Police Conference			1.0000	3,000.00	3,000.00
	F and A Director					
	Professional Training and Certifications			1.0000	5,000.00	5,000.00
	F and A Director					
	Special Response Team training			1.0000	5,000.00	5,000.00
	F and A Director					
	CALEA			1.0000	5,000.00	5,000.00
	F and A Director					
	FBI-LEEDA Command Leadership Training			7.0000	800.00	5,600.00
	F and A Director					
	Computer Based Training (Lexipol)			1.0000	6,951.00	6,951.00
	F and A Director					
	County & Municipal Police Academy			110.0000	157.50	17,325.00
					F and A Director Totals	\$60,539.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>EXPENSE</b>					
	Division 041 - Police					
	Contractual Services					
5279	Training post commission	8,356.54	13,200.00	16,270.00	22,575.00	
	Budget Transactions					
	<i>Level</i>	<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director	TASER Instructor Renewal		1.0000	375.00	375.00
	F and A Director	Basic SRO training		1.0000	600.00	600.00
	F and A Director	Bosch Crash Reconstruction Training		3.0000	200.00	600.00
	F and A Director	Major Case Squad Annual Retraining		6.0000	100.00	600.00
	F and A Director	School Resource Officer Conference Rotating		1.0000	900.00	900.00
	F and A Director	Misc POST sponsored training		1.0000	1,000.00	1,000.00
	F and A Director	SRO Supervisor Training		2.0000	500.00	1,000.00
	F and A Director	DRE Training		2.0000	575.00	1,150.00
	F and A Director	Street Crimes Conference		2.0000	600.00	1,200.00
	F and A Director	CPTED Certification		2.0000	750.00	1,500.00
	F and A Director	Missouri Crime Prevention		2.0000	800.00	1,600.00
	F and A Director	Missouri Police Chief's Annual Training		2.0000	1,000.00	2,000.00
	F and A Director	LETSAC Training		2.0000	1,050.00	2,100.00
	F and A Director	Crash Investigations Training for New Officer		2.0000	3,975.00	7,950.00
					<b>F and A Director Totals</b>	<b>\$22,575.00</b>
5975	Allocation	488,900.00	488,900.00	523,708.00	401,238.00	
	Budget Transactions					
	<i>Level</i>	<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director	CS - Cellphones Service & Hardware		39.0000	442.00	17,238.00
	F and A Director	PW - Vehicle Maintenance & Repair		1.0000	90,000.00	90,000.00
	F and A Director	CS - Insurance		1.0000	105,000.00	105,000.00
	F and A Director	PW - Gasoline and Oil		1.0000	189,000.00	189,000.00
					<b>F and A Director Totals</b>	<b>\$401,238.00</b>
	<b>Contractual Services Totals</b>	<b>\$980,741.70</b>	<b>\$1,262,850.00</b>	<b>\$1,156,311.00</b>	<b>\$1,093,909.00</b>	
	<b>Commodities</b>					
5312	Crime prevention supplies	6,902.84	9,000.00	9,000.00	6,400.00	
	Budget Transactions					
	<i>Level</i>	<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director	VIP Funds		1.0000	400.00	400.00
	F and A Director	Crime Prevention Supplies and Presentations		1.0000	3,000.00	3,000.00
	F and A Director	Special Event Materials		1.0000	3,000.00	3,000.00
					<b>F and A Director Totals</b>	<b>\$6,400.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
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Fund **121 - Public Safety/Prop P**

**EXPENSE**

Division **041 - Police**

Commodities

5313 Department supplies 161,108.25 180,601.00 171,237.00 152,608.00

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
F and A Director	Collapsible Traffic Cones	7.0000	40.00	280.00
F and A Director	Skydio Speaker for Drone	1.0000	320.00	320.00
F and A Director	Firearms Cleaning Supplies	1.0000	400.00	400.00
F and A Director	First Aid Supplies	1.0000	400.00	400.00
F and A Director	Rifle Slings	10.0000	60.00	600.00
F and A Director	Streamlight Flashlights for Glock	5.0000	124.00	620.00
F and A Director	Holsters for Duty Belts	5.0000	142.00	710.00
F and A Director	Batteries for Drones	4.0000	183.00	732.00
F and A Director	Taser Duty Cartridge	20.0000	45.00	900.00
F and A Director	Batteries for flashlights and weapon mounted lights	500.0000	2.00	1,000.00
F and A Director	Department promotional items	200.0000	5.00	1,000.00
F and A Director	Office Chairs	4.0000	250.00	1,000.00
F and A Director	Rifle Mounted Flashlights	5.0000	236.00	1,180.00
F and A Director	Air Filters for Evidence Storage Area	3.0000	400.00	1,200.00
F and A Director	Taser Power Source	10.0000	122.00	1,220.00
F and A Director	Stop Signs Poortable	8.0000	160.00	1,280.00
F and A Director	Traffic Flares	1.0000	2,000.00	2,000.00
F and A Director	Seat Covers for Patrol Vehicles	9.0000	256.00	2,304.00
F and A Director	Camera for Community Affairs	1.0000	2,312.00	2,312.00
F and A Director	SRT supplies	1.0000	2,500.00	2,500.00
F and A Director	Face Shield for Ballistic Helmets	15.0000	224.00	3,360.00
F and A Director	Vehicle Changeover Supplies	1.0000	3,400.00	3,400.00
F and A Director	Mobile Ticket Printer, Power Adapter and Docking Station	3.0000	1,319.33	3,957.99
F and A Director	Range Supplies	1.0000	6,500.00	6,500.00
F and A Director	Taser Training Cartridge	150.0000	45.00	6,750.00
F and A Director	Radar Unit Replacement	2.0000	3,853.50	7,707.00
F and A Director	Com Tac Communication System for SRT	8.0000	1,189.00	9,512.00
F and A Director	AR-15 Rifle/Shotgun Mounts for Vehicles	9.0000	1,146.22	10,315.98
F and A Director	Ballistic Helmets for SRT	15.0000	789.00	11,835.00
F and A Director	Ballistic Vests	20.0000	825.00	16,500.00
F and A Director	Ammunition	1.0000	24,500.00	24,500.00
F and A Director	Portable Radios	5.0000	5,262.40	26,312.00
F and A Director Totals				\$152,607.97



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121	<b>Public Safety/Prop P</b>					
	<b>EXPENSE</b>					
	Division 041 - Police					
	Commodities					
5315	Community Program supplies	4,408.82	5,855.00	5,855.00	8,895.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			2.0000	300.00	600.00
	F and A Director			1.0000	3,000.00	3,000.00
	F and A Director			1.0000	5,295.00	5,295.00
						<b>F and A Director Totals</b>
						<b>\$8,895.00</b>
5321	Investigative supplies	5,674.71	6,190.00	7,665.00	5,545.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			4.0000	70.00	280.00
	F and A Director			1.0000	365.00	365.00
	F and A Director			1.0000	650.00	650.00
	F and A Director			1.0000	650.00	650.00
	F and A Director			1.0000	800.00	800.00
	F and A Director			1.0000	800.00	800.00
	F and A Director			1.0000	2,000.00	2,000.00
						<b>F and A Director Totals</b>
						<b>\$5,545.00</b>
5325	Miscellaneous supplies	5,239.38	7,700.00	500.00	1,000.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	500.00	500.00
	F and A Director			1.0000	500.00	500.00
						<b>F and A Director Totals</b>
						<b>\$1,000.00</b>
5343	Uniforms	88,172.21	85,500.00	85,400.00	89,400.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			7.0000	1,200.00	8,400.00
	F and A Director			1.0000	81,000.00	81,000.00
						<b>F and A Director Totals</b>
						<b>\$89,400.00</b>
5350	Computer equip under \$5,000	20,362.85	24,150.00	24,120.00	8,660.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			2.0000	130.00	260.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 121 - Public Safety/Prop P						
<b>EXPENSE</b>						
Division 041 - Police						
Commodities						
F and A Director	Replacement Mobile Data Terminals for fleet vehicles			3.0000	2,800.00	8,400.00
					F and A Director Totals	8,660.00
<i>Commodities Totals</i>		\$291,869.06	\$318,996.00	\$303,777.00	\$272,508.00	
<i>Capital Outlay</i>						
5410	Computer equipment	31,276.00	31,276.00	.00	.00	
5460	Automobiles & trucks	402,720.00	450,000.00	439,500.00	514,305.00	
<i>Budget Transactions</i>						
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
F and A Director	Fleet of 10 of police vehicles			10.0000	51,430.50	514,305.00
					F and A Director Totals	514,305.00
5470	Improvements building & grounds	11,886.27	11,900.00	.00	.00	
5483	Intangible Asset-SBITA	778,938.05	.00	.00	.00	
<i>Capital Outlay Totals</i>		\$1,224,820.32	\$493,176.00	\$439,500.00	\$514,305.00	
<i>Other finance use and source</i>						
<i>Principal</i>						
5600	Principal payment	234,401.37	.00	.00	.00	
<i>Principal Totals</i>		\$234,401.37	\$0.00	\$0.00	\$0.00	
<i>Other finance use and source Totals</i>		\$234,401.37	\$0.00	\$0.00	\$0.00	
Division 041 - Police Totals		\$13,604,745.82	\$13,329,742.00	\$13,633,208.00	\$14,318,198.00	
<b>EXPENSE TOTALS</b>		\$13,604,745.82	\$13,329,742.00	\$13,633,208.00	\$14,318,198.00	
Fund 121 - Public Safety/Prop P Totals						
<b>REVENUE TOTALS</b>		\$13,696,642.31	\$13,317,762.00	\$13,629,328.00	\$14,314,297.00	
<b>EXPENSE TOTALS</b>		\$13,604,745.82	\$13,329,742.00	\$13,633,208.00	\$14,318,198.00	
Fund 121 - Public Safety/Prop P Totals		\$91,896.49	(\$11,980.00)	(\$3,880.00)	(\$3,901.00)	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 137	Am Rescue Plan Act				
	<b>REVENUE</b>				
	Division 000 - Non departmental				
	Intergovernmental				
4381	Miscellaneous Grant	1,216,981.92	1,283,410.00	.00	.00
	<i>Intergovernmental Totals</i>	<u>\$1,216,981.92</u>	<u>\$1,283,410.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Investment Income				
4901	Interest on investments	73,064.55	10,000.00	.00	.00
	<i>Investment Income Totals</i>	<u>\$73,064.55</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division 000 - Non departmental Totals	<u>\$1,290,046.47</u>	<u>\$1,293,410.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>REVENUE TOTALS</b>	<u>\$1,290,046.47</u>	<u>\$1,293,410.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>137 - Am Rescue Plan Act</b>				
	EXPENSE				
	Division <b>037 - Information Technology</b>				
	Capital Outlay				
5410	Computer equipment	60,057.74	.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$60,057.74</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>037 - Information Technology Totals</b>	<u>\$60,057.74</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>137 - Am Rescue Plan Act</b>				
	EXPENSE				
	Division <b>076 - Facility Maintenance</b>				
	Capital Outlay				
5470	Improvements building & grounds	412,712.64	415,000.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$412,712.64</u>	<u>\$415,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>076 - Facility Maintenance Totals</b>	<u>\$412,712.64</u>	<u>\$415,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>137 - Am Rescue Plan Act</b>				
	EXPENSE				
	Division <b>079 - Capital Projects</b>				
	Contractual Services				
5251	Contractual	103,296.40	75,000.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$103,296.40</u>	<u>\$75,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>079 - Capital Projects Totals</b>	\$103,296.40	\$75,000.00	\$0.00	\$0.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>137 - Am Rescue Plan Act</b>				
	<b>EXPENSE</b>				
	Division <b>084 - Parks and Recreation</b>				
	<i>Contractual Services</i>				
5299	Special Projects	13,812.92	.00	.00	.00
	<i>Contractual Services Totals</i>	<u>\$13,812.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<i>Capital Outlay</i>				
5460	Automobiles & trucks	45,709.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$45,709.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>084 - Parks and Recreation Totals</b>	<u>\$59,521.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 137	<b>Am Rescue Plan Act</b>				
	<b>EXPENSE</b>				
	Division <b>085 - Arts and Entertainment</b>				
	Contractual Services				
5299	Special Projects	581,393.22	834,629.00	.00	.00
	<i>Contractual Services Totals</i>	\$581,393.22	\$834,629.00	\$0.00	\$0.00
	Capital Outlay				
5470	Improvements building & grounds	.00	5,000.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$5,000.00	\$0.00	\$0.00
	Division <b>085 - Arts and Entertainment Totals</b>	\$581,393.22	\$839,629.00	\$0.00	\$0.00
	<b>EXPENSE TOTALS</b>	\$1,216,981.92	\$1,329,629.00	\$0.00	\$0.00
Fund 137	<b>Am Rescue Plan Act Totals</b>				
	<b>REVENUE TOTALS</b>	\$1,290,046.47	\$1,293,410.00	\$0.00	\$0.00
	<b>EXPENSE TOTALS</b>	\$1,216,981.92	\$1,329,629.00	\$0.00	\$0.00
Fund 137	<b>Am Rescue Plan Act Totals</b>	\$73,064.55	(\$36,219.00)	\$0.00	\$0.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>150 - Chesterfield Regional TIF</b>				
	<b>REVENUE</b>				
	Division <b>220 - RPA 2</b>				
	<i>Municipal Taxes</i>				
4050	Property taxes - general	608,243.48	.00	275,000.00	759,106.00
4101	Utility taxes electric	10,309.08	.00	.00	17,000.00
4200	Sales tax	152,979.30	.00	75,000.00	155,100.00
	<i>Municipal Taxes Totals</i>	<u>\$771,531.86</u>	<u>\$0.00</u>	<u>\$350,000.00</u>	<u>\$931,206.00</u>
	<i>Investment Income</i>				
4901	Interest on investments	12,344.68	.00	10,000.00	10,000.00
	<i>Investment Income Totals</i>	<u>\$12,344.68</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
	Division <b>220 - RPA 2 Totals</b>	<u>\$783,876.54</u>	<u>\$0.00</u>	<u>\$360,000.00</u>	<u>\$941,206.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>150 - Chesterfield Regional TIF</b>				
	<b>REVENUE</b>				
	Division <b>250 - Parkway Capital Contribution</b>				
	<i>Municipal Taxes</i>				
4050	Property taxes - general	30,862.98	.00	18,000.00	45,000.00
	<i>Municipal Taxes Totals</i>	<u>\$30,862.98</u>	<u>\$0.00</u>	<u>\$18,000.00</u>	<u>\$45,000.00</u>
	Division <b>250 - Parkway Capital Contribution Totals</b>	<b>\$30,862.98</b>	<b>\$0.00</b>	<b>\$18,000.00</b>	<b>\$45,000.00</b>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>150 - Chesterfield Regional TIF</b>				
	<b>REVENUE</b>				
	Division <b>251 - Rockwood Capital Contribution</b>				
	<i>Municipal Taxes</i>				
4050	Property taxes - general	7,637.24	.00	955.00	6,900.00
	<i>Municipal Taxes Totals</i>	<u>\$7,637.24</u>	<u>\$0.00</u>	<u>\$955.00</u>	<u>\$6,900.00</u>
Division	<b>251 - Rockwood Capital Contribution Totals</b>	\$7,637.24	\$0.00	\$955.00	\$6,900.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>150 - Chesterfield Regional TIF</b>				
	<b>REVENUE</b>				
	Division <b>260 - Monarch (25%)</b>				
	<i>Municipal Taxes</i>				
4050	Property taxes - general	17,987.49	.00	9,955.00	37,000.00
	<i>Municipal Taxes Totals</i>	<u>\$17,987.49</u>	<u>\$0.00</u>	<u>\$9,955.00</u>	<u>\$37,000.00</u>
	Division <b>260 - Monarch (25%) Totals</b>	<u>\$17,987.49</u>	<u>\$0.00</u>	<u>\$9,955.00</u>	<u>\$37,000.00</u>
	<b>REVENUE TOTALS</b>	<u>\$840,364.25</u>	<u>\$0.00</u>	<u>\$388,910.00</u>	<u>\$1,030,106.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>150 - Chesterfield Regional TIF</b>				
	EXPENSE				
	Division <b>220 - RPA 2</b>				
	Contractual Services				
5261	Professional services	15,565.00	.00	35,000.00	35,000.00
	<i>Contractual Services Totals</i>	<u>\$15,565.00</u>	<u>\$0.00</u>	<u>\$35,000.00</u>	<u>\$35,000.00</u>
	Division <b>220 - RPA 2 Totals</b>	<u>\$15,565.00</u>	<u>\$0.00</u>	<u>\$35,000.00</u>	<u>\$35,000.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$15,565.00</u>	<u>\$0.00</u>	<u>\$35,000.00</u>	<u>\$35,000.00</u>
Fund	<b>150 - Chesterfield Regional TIF Totals</b>				
	<b>REVENUE TOTALS</b>	\$840,364.25	\$0.00	\$388,910.00	\$1,030,106.00
	<b>EXPENSE TOTALS</b>	\$15,565.00	\$0.00	\$35,000.00	\$35,000.00
Fund	<b>150 - Chesterfield Regional TIF Totals</b>	<u>\$824,799.25</u>	<u>\$0.00</u>	<u>\$353,910.00</u>	<u>\$995,106.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>210 - Park Construction 2020</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Investment Income</i>				
4901	Interest on investments	53,115.55	.00	.00	.00
	<i>Investment Income Totals</i>	\$53,115.55	\$0.00	\$0.00	\$0.00
	Division <b>000 - Non departmental Totals</b>	\$53,115.55	\$0.00	\$0.00	\$0.00
	<b>REVENUE TOTALS</b>	\$53,115.55	\$0.00	\$0.00	\$0.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>210 - Park Construction 2020</b>				
	EXPENSE				
	Division <b>079 - Capital Projects</b>				
	Capital Outlay				
5480	Improvements other than building	.00	1,016,331.00	.00	.00
	Capital Outlay Totals	\$0.00	\$1,016,331.00	\$0.00	\$0.00
	Division <b>079 - Capital Projects</b> Totals	\$0.00	\$1,016,331.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$0.00	\$1,016,331.00	\$0.00	\$0.00
Fund	<b>210 - Park Construction 2020</b> Totals				
	REVENUE TOTALS	\$53,115.55	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$0.00	\$1,016,331.00	\$0.00	\$0.00
Fund	<b>210 - Park Construction 2020</b> Totals	\$53,115.55	(\$1,016,331.00)	\$0.00	\$0.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 422	<b>COPs 2005 Parks</b>					
	<b>REVENUE</b>					
	Division <b>000 - Non departmental</b>					
	<i>Investment Income</i>					
4901	Interest on investments	4,129.76	.00	.00	.00	
	<i>Investment Income Totals</i>	\$4,129.76	\$0.00	\$0.00	\$0.00	
	<i>Miscellaneous</i>					
4990	Operating transfers in	2,508,914.99	2,512,250.00	2,584,201.00	.00	
	<b>Budget Transactions</b>					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	1,000.00	1,000.00
	F and A Director			2.0000	37,650.00	75,300.00
	F and A Director			1.0000	326,249.00	326,249.00
	F and A Director			1.0000	2,181,652.00	2,181,652.00
				<b>F and A Director Totals</b>		<b>\$2,584,201.00</b>
	<i>Miscellaneous Totals</i>	\$2,508,914.99	\$2,512,250.00	\$2,584,201.00	\$0.00	
	Division <b>000 - Non departmental Totals</b>	\$2,513,044.75	\$2,512,250.00	\$2,584,201.00	\$0.00	
	<b>REVENUE TOTALS</b>	\$2,513,044.75	\$2,512,250.00	\$2,584,201.00	\$0.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 422 - COPs 2005 Parks						
<b>EXPENSE</b>						
Division 084 - Parks and Recreation						
Other finance use and source						
Principal						
5600	Principal payment	2,365,000.00	2,365,000.00	2,510,000.00	2,510,000.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Debt Service Payment 2025		1.0000	2,510,000.00	2,510,000.00
				F and A Director Totals		\$2,510,000.00
Principal Totals		\$2,365,000.00	\$2,365,000.00	\$2,510,000.00	\$2,510,000.00	
Interest and Fiscal Charges						
5601	Interest expense	146,250.00	146,250.00	75,300.00	75,300.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Debt Service Interest Payments-2025		2.0000	37,650.00	75,300.00
				F and A Director Totals		\$75,300.00
5602	Trustee/Agent Fees	.00	1,000.00	1,000.00	1,000.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Trustee/Agent Fees-BOK Financial		1.0000	1,000.00	1,000.00
				F and A Director Totals		\$1,000.00
Interest and Fiscal Charges Totals		\$146,250.00	\$147,250.00	\$76,300.00	\$76,300.00	
Other finance use and source Totals		\$2,511,250.00	\$2,512,250.00	\$2,586,300.00	\$2,586,300.00	
Division 084 - Parks and Recreation Totals		\$2,511,250.00	\$2,512,250.00	\$2,586,300.00	\$2,586,300.00	
<b>EXPENSE TOTALS</b>		\$2,511,250.00	\$2,512,250.00	\$2,586,300.00	\$2,586,300.00	
Fund 422 - COPs 2005 Parks Totals						
<b>REVENUE TOTALS</b>		\$2,513,044.75	\$2,512,250.00	\$2,584,201.00	\$0.00	
<b>EXPENSE TOTALS</b>		\$2,511,250.00	\$2,512,250.00	\$2,586,300.00	\$2,586,300.00	
Fund 422 - COPs 2005 Parks Totals		\$1,794.75	\$0.00	(\$2,099.00)	(\$2,586,300.00)	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>424 - 2008 Parks Phase II Certificate</b>					
	<b>REVENUE</b>					
	Division <b>000 - Non departmental</b>					
	<i>Investment Income</i>					
4901	Interest on investments	582.01	.00	.00	.00	
	<i>Investment Income Totals</i>	<u>\$582.01</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	<i>Miscellaneous</i>					
4990	Operating transfers in	349,839.00	350,378.00	348,745.00	1,040,266.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	950.00	950.00
	F and A Director			1.0000	347,795.00	347,795.00
				F and A Director Totals		<u>\$348,745.00</u>
	<i>Miscellaneous Totals</i>	<u>\$349,839.00</u>	<u>\$350,378.00</u>	<u>\$348,745.00</u>	<u>\$1,040,266.00</u>	
Division	<b>000 - Non departmental Totals</b>	<u>\$350,421.01</u>	<u>\$350,378.00</u>	<u>\$348,745.00</u>	<u>\$1,040,266.00</u>	
	<b>REVENUE TOTALS</b>	<u>\$350,421.01</u>	<u>\$350,378.00</u>	<u>\$348,745.00</u>	<u>\$1,040,266.00</u>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 424 - 2008 Parks Phase II Certificate					
	<b>EXPENSE</b>				
	Division 079 - Capital Projects				
	Other finance use and source				
	Principal				
5600	Principal payment	310,000.00	310,000.00	315,000.00	995,000.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Debt Service Principal Payment-2025				
				1.0000	315,000.00
					315,000.00
	F and A Director Totals				\$315,000.00
	Principal Totals	\$310,000.00	\$310,000.00	\$315,000.00	\$995,000.00
	Interest and Fiscal Charges				
5601	Interest expense	39,427.50	39,428.00	33,228.00	45,266.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Debt Service Interest Payments-2025				
				2.0000	16,614.00
					33,228.00
	F and A Director Totals				\$33,228.00
5602	Trustee/Agent Fees	900.00	950.00	950.00	950.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Trustee/Agent Fees - BOK Financial				
				1.0000	950.00
					950.00
	F and A Director Totals				\$950.00
	Interest and Fiscal Charges Totals	\$40,327.50	\$40,378.00	\$34,178.00	\$46,216.00
	Other finance use and source Totals	\$350,327.50	\$350,378.00	\$349,178.00	\$1,041,216.00
	Division 079 - Capital Projects Totals	\$350,327.50	\$350,378.00	\$349,178.00	\$1,041,216.00
	<b>EXPENSE TOTALS</b>	\$350,327.50	\$350,378.00	\$349,178.00	\$1,041,216.00
Fund 424 - 2008 Parks Phase II Certificate Totals					
	<b>REVENUE TOTALS</b>	\$350,421.01	\$350,378.00	\$348,745.00	\$1,040,266.00
	<b>EXPENSE TOTALS</b>	\$350,327.50	\$350,378.00	\$349,178.00	\$1,041,216.00
Fund 424 - 2008 Parks Phase II Certificate Totals		\$93.51	\$0.00	(\$433.00)	(\$950.00)



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund	<b>428 - COPS 2014</b>				
	<b>REVENUE</b>				
	Division <b>000 - Non departmental</b>				
	<i>Investment Income</i>				
4901	Interest on investments	281,481.88	60,000.00	60,000.00	60,000.00
4903	Gain/loss on investments	35,362.17	.00	.00	.00
	<i>Investment Income Totals</i>	<u>\$316,844.05</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>
	<i>Miscellaneous</i>				
4990	Operating transfers in	1,800,000.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	<u>\$1,800,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>000 - Non departmental Totals</b>	<u>\$2,116,844.05</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>
	<b>REVENUE TOTALS</b>	<u>\$2,116,844.05</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>	<u>\$60,000.00</u>



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>428 - COPS 2014</b>					
	<b>EXPENSE</b>					
	Division <b>079 - Capital Projects</b>					
	Other finance use and source					
	Interest and Fiscal Charges					
5602	Trustee/Agent Fees	1,000.00	.00	.00	.00	
	<i>Interest and Fiscal Charges Totals</i>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Operating Transfers Out					
5990	Operating transfers out	3,127,852.00	3,127,852.00	2,724,977.00	2,604,391.00	
	Budget Transactions					
	Level			Number of Units	Cost Per Unit	Total Amount
	F and A Director			1.0000	330,481.00	330,481.00
	F and A Director			1.0000	2,394,496.00	2,394,496.00
				F and A Director Totals		<u>\$2,724,977.00</u>
	<i>Operating Transfers Out Totals</i>	<u>\$3,127,852.00</u>	<u>\$3,127,852.00</u>	<u>\$2,724,977.00</u>	<u>\$2,604,391.00</u>	
	<i>Other finance use and source Totals</i>	<u>\$3,128,852.00</u>	<u>\$3,127,852.00</u>	<u>\$2,724,977.00</u>	<u>\$2,604,391.00</u>	
Division	<b>079 - Capital Projects Totals</b>	<u>\$3,128,852.00</u>	<u>\$3,127,852.00</u>	<u>\$2,724,977.00</u>	<u>\$2,604,391.00</u>	
	<b>EXPENSE TOTALS</b>	<u>\$3,128,852.00</u>	<u>\$3,127,852.00</u>	<u>\$2,724,977.00</u>	<u>\$2,604,391.00</u>	
Fund	<b>428 - COPS 2014 Totals</b>					
	<b>REVENUE TOTALS</b>	\$2,116,844.05	\$60,000.00	\$60,000.00	\$60,000.00	
	<b>EXPENSE TOTALS</b>	<u>\$3,128,852.00</u>	<u>\$3,127,852.00</u>	<u>\$2,724,977.00</u>	<u>\$2,604,391.00</u>	
Fund	<b>428 - COPS 2014 Totals</b>	<u>(\$1,012,007.95)</u>	<u>(\$3,067,852.00)</u>	<u>(\$2,664,977.00)</u>	<u>(\$2,544,391.00)</u>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>429 - COPS 2020 A - Non-Taxable</b>					
	<b>REVENUE</b>					
	Division <b>000 - Non departmental</b>					
	<i>Investment Income</i>					
4901	Interest on investments	184.23	.00	.00	.00	
	<i>Investment Income Totals</i>	<u>\$184.23</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	<i>Miscellaneous</i>					
4990	Operating transfers in	94,852.93	95,075.00	95,012.00	1,564,125.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	950.00	950.00
	F and A Director			2.0000	47,031.00	94,062.00
					F and A Director Totals	<u>\$95,012.00</u>
	<i>Miscellaneous Totals</i>	<u>\$94,852.93</u>	<u>\$95,075.00</u>	<u>\$95,012.00</u>	<u>\$1,564,125.00</u>	
Division	<b>000 - Non departmental Totals</b>	<u>\$95,037.16</u>	<u>\$95,075.00</u>	<u>\$95,012.00</u>	<u>\$1,564,125.00</u>	
	<b>REVENUE TOTALS</b>	<u>\$95,037.16</u>	<u>\$95,075.00</u>	<u>\$95,012.00</u>	<u>\$1,564,125.00</u>	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 429 - COPS 2020 A - Non-Taxable					
	<b>EXPENSE</b>				
	Division 079 - Capital Projects				
	Other finance use and source				
	Principal				
5600	Principal payment	.00	.00	.00	1,470,000.00
	<i>Principal Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,470,000.00</u>
	Interest and Fiscal Charges				
5601	Interest expense	94,125.00	94,125.00	94,125.00	94,125.00
	Budget Transactions				
	Level				
	F and A Director				
	Transaction				
	Debt Service Interest-2025				
				Number of Units	Cost Per Unit
				2.0000	47,062.50
					Total Amount
					94,125.00
				F and A Director Totals	<u>\$94,125.00</u>
5602	Trustee/Agent Fees	900.00	950.00	950.00	950.00
	Budget Transactions				
	Level				
	F and A Director				
	Transaction				
	DS Agent/Trustee Fees - BOK Financial				
				Number of Units	Cost Per Unit
				1.0000	950.00
					Total Amount
					950.00
				F and A Director Totals	<u>\$950.00</u>
	<i>Interest and Fiscal Charges Totals</i>	<u>\$95,025.00</u>	<u>\$95,075.00</u>	<u>\$95,075.00</u>	<u>\$95,075.00</u>
	<i>Other finance use and source Totals</i>	<u>\$95,025.00</u>	<u>\$95,075.00</u>	<u>\$95,075.00</u>	<u>\$1,565,075.00</u>
	Division 079 - Capital Projects Totals	<u>\$95,025.00</u>	<u>\$95,075.00</u>	<u>\$95,075.00</u>	<u>\$1,565,075.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$95,025.00</u>	<u>\$95,075.00</u>	<u>\$95,075.00</u>	<u>\$1,565,075.00</u>
Fund 429 - COPS 2020 A - Non-Taxable Totals					
	<b>REVENUE TOTALS</b>	\$95,037.16	\$95,075.00	\$95,012.00	\$1,564,125.00
	<b>EXPENSE TOTALS</b>	\$95,025.00	\$95,075.00	\$95,075.00	\$1,565,075.00
Fund 429 - COPS 2020 A - Non-Taxable Totals		\$12.16	\$0.00	(\$63.00)	(\$950.00)



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund	<b>430 - COPS 2020 B - Taxable</b>					
	<b>REVENUE</b>					
	Division <b>000 - Non departmental</b>					
	<i>Investment Income</i>					
4901	Interest on investments	2,458.79	.00	.00	.00	
	<i>Investment Income Totals</i>	\$2,458.79	\$0.00	\$0.00	\$0.00	
	<i>Miscellaneous</i>					
4990	Operating transfers in	1,493,084.71	1,495,300.00	1,265,821.00	.00	
	Budget Transactions					
	<i>Level</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	F and A Director			1.0000	950.00	950.00
	F and A Director			1.0000	330,481.00	330,481.00
	F and A Director			1.0000	438,145.00	438,145.00
	F and A Director			1.0000	496,245.00	496,245.00
				F and A Director Totals		\$1,265,821.00
	<i>Miscellaneous Totals</i>	\$1,493,084.71	\$1,495,300.00	\$1,265,821.00	\$0.00	
	Division <b>000 - Non departmental</b> Totals	\$1,495,543.50	\$1,495,300.00	\$1,265,821.00	\$0.00	
	<b>REVENUE TOTALS</b>	\$1,495,543.50	\$1,495,300.00	\$1,265,821.00	\$0.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director	
Fund 430 - COPS 2020 B - Taxable						
<b>EXPENSE</b>						
Division 079 - Capital Projects						
Other finance use and source						
Principal						
5600	Principal payment	1,415,000.00	1,415,000.00	1,230,000.00	.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Debt Service Principal-2025		1.0000	1,230,000.00	1,230,000.00
				F and A Director Totals		\$1,230,000.00
Principal Totals		\$1,415,000.00	\$1,415,000.00	\$1,230,000.00	\$0.00	
Interest and Fiscal Charges						
5601	Interest expense	79,350.00	79,350.00	36,900.00	.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		Debt Service Interest Payments		2.0000	18,450.00	36,900.00
				F and A Director Totals		\$36,900.00
5602	Trustee/Agent Fees	900.00	950.00	950.00	.00	
Budget Transactions						
Level		Transaction		Number of Units	Cost Per Unit	Total Amount
F and A Director		DS Trustee/Agent Fees - BOK Financial		1.0000	950.00	950.00
				F and A Director Totals		\$950.00
Interest and Fiscal Charges Totals		\$80,250.00	\$80,300.00	\$37,850.00	\$0.00	
Other finance use and source Totals		\$1,495,250.00	\$1,495,300.00	\$1,267,850.00	\$0.00	
Division 079 - Capital Projects Totals		\$1,495,250.00	\$1,495,300.00	\$1,267,850.00	\$0.00	
<b>EXPENSE TOTALS</b>		\$1,495,250.00	\$1,495,300.00	\$1,267,850.00	\$0.00	
Fund 430 - COPS 2020 B - Taxable Totals						
<b>REVENUE TOTALS</b>		\$1,495,543.50	\$1,495,300.00	\$1,265,821.00	\$0.00	
<b>EXPENSE TOTALS</b>		\$1,495,250.00	\$1,495,300.00	\$1,267,850.00	\$0.00	
Fund 430 - COPS 2020 B - Taxable Totals		\$293.50	\$0.00	(\$2,029.00)	\$0.00	



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 431	Brandywine NID S2020C				
	REVENUE				
	Division 000 - Non departmental				
	Miscellaneous				
4990	Operating transfers in	53,199.46	53,200.00	53,200.00	53,200.00
Budget Transactions					
	Level				
	Transaction				
	F and A Director				
	Bond Payment Transfer from Fund 020				
				Number of Units	Cost Per Unit
				1.0000	53,200.00
					Total Amount
					53,200.00
				F and A Director Totals	\$53,200.00
	Miscellaneous Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	Division 000 - Non departmental Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	REVENUE TOTALS	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00



# 2026 Budget Worksheet - Workshop #1

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Adopted Budget	2026 F and A Director
Fund 431 - Brandywine NID S2020C					
	<b>EXPENSE</b>				
	Division 079 - Capital Projects				
	Other finance use and source				
	Principal				
5600	Principal payment	32,806.00	32,806.00	33,805.00	33,805.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Debt Principal Payment-2025				
				Number of Units	Cost Per Unit
				1.0000	33,805.00
					Total Amount
					33,805.00
				F and A Director Totals	\$33,805.00
	Principal Totals	\$32,806.00	\$32,806.00	\$33,805.00	\$33,805.00
	Interest and Fiscal Charges				
5601	Interest expense	20,393.46	20,394.00	19,395.00	19,395.00
	Budget Transactions				
	Level				
	Transaction				
	F and A Director				
	Debt Interest Payment-2024				
				Number of Units	Cost Per Unit
				2.0000	9,697.50
					Total Amount
					19,395.00
				F and A Director Totals	\$19,395.00
	Interest and Fiscal Charges Totals	\$20,393.46	\$20,394.00	\$19,395.00	\$19,395.00
	Other finance use and source Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	Division 079 - Capital Projects Totals	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	<b>EXPENSE TOTALS</b>	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
Fund 431 - Brandywine NID S2020C Totals					
	<b>REVENUE TOTALS</b>	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
	<b>EXPENSE TOTALS</b>	\$53,199.46	\$53,200.00	\$53,200.00	\$53,200.00
Fund 431 - Brandywine NID S2020C Totals		\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals				
	<b>REVENUE GRAND TOTALS</b>	\$77,936,351.32	\$59,869,966.00	\$60,588,728.00	\$63,732,548.00
	<b>EXPENSE GRAND TOTALS</b>	\$69,331,093.49	\$63,481,980.00	\$62,801,391.00	\$71,078,564.00
	Net Grand Totals	\$8,605,257.83	(\$3,612,014.00)	(\$2,212,663.00)	(\$7,346,016.00)