CITY OF
CHESTERFIELD
MISSOURI

RECORD OF PROCEEDING

FINANCE AND ADMINISTRATION
COMMITTEE OF THE WHOLE
690 CHESTERFIELD PARKWAY WEST

October 28, 2025

The Finance & Administration Committee of the Whole met on October 28, 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; and City Administrator Mike Geisel. Those also in attendance included: Mayor Dan Hurt; Councilmember Mary Monachella, Ward I; Councilmember Mary Ann Mastorakos, Ward II; Councilmember Lane Koch, Ward III; Councilmember Merrell Hansen, Ward IV; Director of Public Works/City Engineer Jim Eckrich; Director of Planning Justin Wyse; Director of Information Technology Matt Haug; Police Chief Cheryl Funkhouser; Director of Parks, Recreation and Arts Wayne Dunker; Assistant Director of Finance Cathy Pagella; Assistant City Administrator Elliot Brown and City Clerk Vickie McGownd. Four additional members of the Police Department and six other attendees were also present. Director of Finance Julie O'Guinn was absent.

Chairperson Michael Moore called the meeting to order at 5:30 p.m.

APPROVAL OF MINUTES

City Administrator Mike Geisel requested a motion for approval of the September 30, 2025 Finance & Administration Committee of the Whole minutes. Chairperson Moore made a motion, seconded by Councilmember McGuinness, to approve the September 30, 2025 Finance & Administration Committee of the Whole minutes. A voice vote was taken with a unanimous affirmative result (8-0) and the motion was declared passed.

NEXTREQUEST-ARCHIVESOCIAL REQUEST

Director of Information Technology Matt Haug briefly described NextRequest as a tool to manage public records requests more efficiently. He explained that the annual subscription cost is $21,000, and requested approval to include this amount in the 2026 budget. In addition, he requested approval to implement it immediately with a 2025 budget adjustment in the amount of $5,200. The MIS Citizens Advisory Committee (MISCAC) has unanimously recommended approval of both requests.

Councilmember Budoor made a motion, seconded by Councilmember Koch, to approve a 2025 pro-rated expenditure and budget transfer in the amount of $5,200 for NextRequest user interface, and a 2026 budget line item addition in the amount of $21,000 for NextRequest user interface. A roll call vote was taken with the following results: Ayes – Budoor, Mastorakos, Tocco, Monachella, Koch, Moore, McGuinness and Hansen. Nays – None. The motion was declared passed.

BUDGET WORKSHOP #2

City Administrator Mike Geisel reviewed the overall budget presentation and summarized changes to the budget since the initial draft was presented at the previous workshop (presentation attached).

Mr. Geisel suggested consideration of a 4% increase for the 2026 merit pool, as that amount would be consistent with the 4% step increase for the Fraternal Order of Police (FOP) as well as the 4% recommendation from CBIZ, Inc.

Chairperson Moore made a motion, seconded by Councilmember McGuinness, to set the merit pool at 4%. A roll call vote was taken with the following results: Ayes – Koch, Tocco, Budoor, Monachella, Moore, Mastorakos, Hansen and McGuinness. Nays – None. The motion was declared passed.

[Chairperson Moore announced a brief recess at 7:03 p.m. The meeting re-convened at 7:13 p.m.]

Mayor Hurt requested the addition of elementary school resource officers (ESROs) to the 2026 budget. He indicated that his desire is to ultimately have one ESRO for every two elementary schools. There are 12 public and private elementary schools in Chesterfield. Chief Funkhouser stated that there are currently only two ESROs to cover these schools because of the challenge in filling vacant positions.

For the purpose of discussion, Mr. Geisel stated that the total impact to the budget for each ESRO is approximately $182,000. This includes an estimated $112,000 for salary and benefits plus $70,000 for vehicles, uniforms/supplies, and annual training.

Chairperson Moore made a motion to direct City Administrator Geisel and Chief Funkhouser to talk with the Parkway superintendent and include four ESRO officers in the 2026 budget. The motion failed due to lack of a second.

Discussion continued regarding ESROs and Chairperson Moore stated that there will be no further changes to the budget at this time. City Administrator Geisel and Chief Funkhouser were directed to have a discussion with the Parkway School District superintendent and school board president to determine their level of commitment to funding ESROs. They do not currently fund ESROs at any level. Mayor Hurt advised that he would also participate in these meetings. Chairperson Moore stated that discussions with Rockwood School District will also need to be revisited.

Chairperson Moore indicated that the objective of the November 18 committee meeting of the whole will be to recommend approval of the budget with the Central Park Square facility budget incorporated, as well as strategic prioritization and planning.

ADJOURNMENT

The meeting was adjourned at 8:00 p.m.

Respectfully submitted:

MOGeisel
Mike Geisel
City Administrator

Vickie McGownd
Vickie McGownd
City Clerk

APPROVED: 11/18/2025

CITY OF CHESTERFIELD
FINANCE AND ADMINISTRATION COMMITTEE OF THE WHOLE MEETING
BUDGET WORKSHOP #2

TUESDAY, OCTOBER 28, 2025
COUNCIL CHAMBERS
5:30 P.M

I. APPROVAL OF MINUTES
- **BUDGET WORKSHOP #1 – F&A COMMITTEE OF THE WHOLE MINUTES – SEPTEMBER 30, 2025**

II. NEXTREQUEST-ARCHIVESOCIAL REQUEST
- **A. 2025 PRO-RATED EXPENDITURE & BUDGET TRANSFER**
- **B. 2026 LINE ITEM ADDITION**

III. BUDGET WORKSHOP #2
- **BUDGET UPDATE**
- **CHANGES SINCE INITIAL DRAFT**
- **MPGC GRANT**
- **MERIT POOL**
- **ADDITIONAL ESRO'S**
- **OTHER**

IV. ADJOURNMENT

Chesterfield Mall 2005

CITY OF CHESTERFIELD MISSOURI

Finance and Administration Committee of the Whole
Record of Proceeding
September 30, 2025

The Finance & Administration Committee of the Whole met on September 30, 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; City Administrator Mike Geisel and Director of Finance Julie O'Guinn. Those also in attendance included: Mayor Dan Hurt; Councilmember Mary Monachella, Ward I; Councilmember Mary Ann Mastorakos, Ward II; Councilmember Merrell Hansen, Ward IV; Director of Public Works/City Engineer Jim Eckrich; Director of Planning Justin Wyse; Director of Information Technology Matt Haug; Police Chief Cheryl Funkhouser; Superintendent of Sports and Wellness Ethan Collier; Assistant Director of Finance Cathy Pagella; Assistant City Administrator Elliot Brown and City Clerk Vickie McGownd. Five additional members of the Police Department and two other attendees were also present. Councilmember Lane Koch was absent.

Chairperson Michael Moore called the meeting to order at 5:30 p.m.

Approval of Minutes

Chairperson Moore asked if there were any comments or changes to the July 7, 2025 Finance & Administration Committee minutes. Hearing none, Councilmember McGuinness made a motion, seconded by Councilmember Budoor, to approve the July 7, 2025 Finance & Administration Committee minutes. A voice vote was taken with a unanimous affirmative result (4-0) and the motion was declared passed.

Budget Presentation

City Administrator Mike Geisel presented a high level overview of the proposed 2026 Budget to the Committee of the Whole, with Director of Finance Julie O'Guinn contributing brief remarks throughout (presentation attached).

Mr. Geisel indicated the primary purpose of this meeting is to present a high level overview of the budget proposal, receive feedback on the merit pool and accept direction on identified revenues and/or expenditures. He continued by stating that this budget shows $2.2 million net revenues over expenditures in the General Fund and the Parks

Fund, collectively (the only two funds intended to carry a fund balance). He reminded Council that this value would be reduced by $217,000 assuming they fund the annual snow removal reimbursement program.

Questions were asked and addressed throughout the presentation.

Mr. Geisel continued by stating that this proposal does not include any budget for the potential land acquisition at 16150 Main Circle Drive. If the City closes on the property in October, as anticipated, a separate fund and budget will be created and included in future versions. However, the Fund Balance values assumed the $4 million initial payment, $2.5 from the General Fund – Fund Balance and $1.5 from the Parks Fund – Fund Balance were executed in 2025, and the projected fund balances included those expenditures.

Further, this proposal includes budgets for the Chesterfield Regional Tax Increment Financing (TIF) District and the Wildhorse Village Special Business District (SBD); however, the only expenditures planned by the TIF at this time are for administrative or professional support. Likewise the SBD budget includes only aggregate fund reserves for maintenance and administrative expenditures, which are currently undetermined. All funds collected over the past few years have been budgeted. However, the specific method of expenditure – most likely through contractual agreements – will be determined once the timing and nature of those obligations are clarified.

[Chairperson Moore announced a brief recess at 6:49 p.m. The meeting re-convened at 6:59 p.m.]

Mr. Geisel described the current merit pool process and indicated that, according to City policy, the 2026 budget submission includes a 4.5% merit pool for compensation increases of non-FOP employees. The current Fraternal Order of Police (FOP) bargaining agreement provides for a 4% step increase for represented FOP public safety employees (police officers and sergeants).

Additional questions and comments were addressed and Chair Moore announced that the merit pool will be discussed in more detail at the next budget workshop on Tuesday, October 28.

Adjournment

The meeting was adjourned at 7:40 p.m.

Respectfully submitted:

Mike Geisel	Vickie McGownd
City Administrator	City Clerk

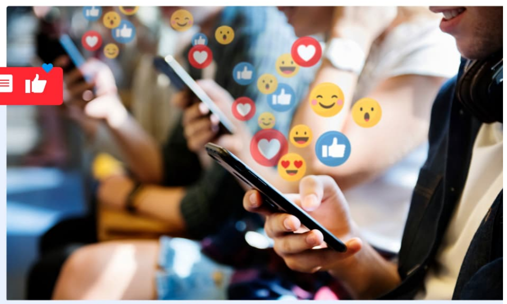
APPROVED: ______________

FOIA & SUNSHINE REQUEST INTERFACE
SOCIAL MEDIA ARCHIVING
STEP ONE

ArchiveSocial social media archiving
POWERED BY CIVICPLUS

EBOOK

Comprehensive Social Media Archiving Compliance



NOT IN CURRENT BUDGET PROPOSAL

REQUESTING CITY COUNCIL DIRECTION

MEMORANDUM

CITY OF CHESTERFIELD MISSOURI

To: Mike Geisel – City Administrator

CC: Julie O'Guinn – Director of Finance

From: Matthew Haug – Director of Information Technology

Date: 10/17/25

Re: NextRequest/ArchiveSocial Purchase and 2026 Budget Add Request

---

The City has been looking for ways to improve our response to Freedom of Information (FOIA) and Sunshine Law (SSL) requests. The problem is two-fold. First, is creating, tracking and responding to requests. Second, the ability to find related records in our current file storage systems quickly.

To address the first part, I have reviewed a software package from CivicPlus called NextRequest (NR). NR allows requestors to create their request in an on-line portal. As the citizen creates the request, the system searches our already responded to requests for documents that may match this new request. The auto-searching of existing responses has the potential to save the requestor and staff considerable time in reducing the duplication of work. NR supports a work-flow process for staff and our attorney's office to handle the large number of files and email that need to be reviewed in response to requests. NR integrates into the CivicPay modules so that charges, if deemed appropriate, can be assessed and charged to the requestor, and the requestor can pay via credit card securely in the NR portal. Brochure attached.

A second software package is also being requested, ArchiveSocial (AS). AS provides for real-time archiving of our social media accounts. AS also provides for keyword alerts to be sent to staff when triggered. Brochure attached.

The software purchases meet the requirement for a sole-source purchase, justification document attached. Additionally, the Management and Information Systems Citizens Advisory Committee unanimously approved to move forward with this purchase. Meeting summary attached.

I am requesting that we move forward with purchasing these two software packages with a 11/1/25 start date. Please see the attached pricing schedule, pro-rated for an 11/1/25 start date, and 2026 pricing. The pro-rated cost for 2025 includes the on-boarding and training portions and is $5195.90. The budget add request for 2026 is $20,876.00 but I have email, copy attached, that secures a credit of $6894.44 for AS upon our 2026 website renewal. Pricing and contract addendum attached.

In summary I am requesting to add to our existing CivicPlus contract, the above two software packages, NR and AS in the amounts of $5191.90 in 2025, and a budget line item add of $20,876.00 in account 001-037-5221.

Matthew Haug
Information Technology Director

Concurrence:

tRequest
POWERED BY CIVICPLUS

10 Min Read

The CivicPlus® NextRequest Records Request Portal Solution

Increase efficiency, elevate compliance, mitigate risk, improve public trust, ensure security, and streamline end-to-end records request management with an all-in-one, centralized solution.

CIVICPLUS 888-228-2233 | CivicPlus.com

$5,196 – 2025

$20,876 – SUBSCRIPTION

CHANGES SINCE BUDGET WORKSHOP #1

- AN ADDITIONAL MONTH OF FINANCIAL DATA
- CONTINUED TO UPDATE AND REFINE PROJECTED END OF YEAR EXPENDITURES & REVENUES
- GENERAL FUND MISCELLANEOUS GRANT REVENUE $298,542
- ADDED THE MUNICIPAL PARKS GRANT PROJECT $575,000 NET $175,000 INCREASE IN EXPENDITURES.

RESOLUTION NO. 511

A RESOLUTION AUTHORIZING THE CITY OF CHESTERFIELD TO APPLY FOR A MUNICIPAL PARK GRANT IN ROUND 26 FOR REPLACEMENT OF ATHLETIC FIELD LIGHTS AT THE CHESTERFIELD VALLEY ATHLETIC COMPLEX.

WHEREAS, the City is an expanding municipality in the growing County of St. Louis and,

WHEREAS, the City Council deems it necessary to improve and expand public parks, recreation and arts to serve the citizens, as well as the traveling public; and,

WHEREAS, the Parks, Recreation and Arts Department seeks to make improvements at the Chesterfield Valley Athletic Complex to better serve all populations and users,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CHESTERFIELD, MISSOURI AS FOLLOWS:

Section 1. An application should be made to the Municipal Park Grant Commission in the County of St. Louis for a Municipal Grant to aid in funding athletic field light replacement at the Chesterfield Valley Athletic Complex.

Section 2. That a project proposal for Chesterfield Valley Athletic Complex athletic field light replacement be prepared and submitted to the Municipal Park Grant Commission.

Section 3. If a grant is awarded, the City of Chesterfield will enter into an agreement with the Commission regarding said grant.

Passed and approved this 18th day of August, 2025.

Dan Hurt

Dan Hurt, Mayor

ATTEST:

Vickie McGownd

Vickie McGownd, City Clerk

MUNICIPAL PARKS GRANT

Revenue:

119-000-4359 MPGC Grant
(added $575,0000)

Expense:

119-084-5299 Special Projects
(added $750,000) ESTIMATED

net impact on parks fund budget, $175,000

The project identified for the grant application is the replacement of lights at the Chesterfield Athletic Complex on the C Quad to an LED lighting system.

In an average year $16,000 is budgeted for light replacement and repairs. To date, $23,000 has been spent on replacement and repairs. The current lighting system utilizes excessive electricity while the proposed LED system will consume up to 70% less electricity.

The grant is the maximum amount, $575,000 with the full project estimated at $750,000. THIS PROJECT IS A START TO TRANSITION LIGHTING.

	REVENUES	EXPENDITURES	NET	EOY FB
GENERAL	$ 25,631,975	$14,631,695	$ 1,201,383	$18,277,815
GF xfr in/out		$ 9,798,897		
		$24,430,592		
PARKS	$ 10,769,150	$ 9,752,022	$557,603*	$ 4,254,379
Pks restr. Cont.		$ 400,000		
Restricted funds	$ 290,475			
		$10,152,022		
PUBLIC SAFETY	$ 4,515,000	$14,318,198	$ 9,798,897	$ 0
PS xfr in/out	$ 9,798,897			
Restricted funds	$ 3,901			
	$14,318,1980			
CAPITAL	$ 6,936,000	$10,348,704	$ 1,435,984**	$184,916
Capital Grant rev.	$ 1,976,720			
	$8,912,720			
Chest Valley Sp.	$ 75,000	$ 3,625,000	$ 3,550,000	$ 425,390
Regional TIF	$ 1,030,106	$ 35,000	$ 995,106	$ 1,847,436
WH V SBD	$ 138,252	$ 260,890	$ 122,638	$ 0

REVENUES: $47,852,125

EXPENDITURES: $49,450,619

REVENUES: $49,095,483

EXPENDITURES: $52,971,509

* Includes $290,475 consumption of restricted funds ($267,128+$290,475 = $557,603)

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

ANNUAL CASH FLOW

OPERATING FUNDS	2024 ACTUAL Revenues Audited	2024 Actual Expenditures Audited	2025 Revenues ADOPTED	2025 Expenditures ADOPTED	2026 Revenues Proposed	2026 Expenditures Proposed
General Fund	$24,385,115	$28,284,506	$24,033,657	$22,623,093	$25,631,975	$24,430,592
Public Safety Fund	$13,696,642	$13,604,746	$13,629,328	$13,633,208	$14,314,297	$14,318,198
Capital Improvements Fund	$13,898,477	$8,837,010	$7,454,950	$7,828,520	$8,912,720	$10,348,704
Parks Sales Tax Fund	$11,025,626	$9,302,033	$9,995,965	$9,249,410	$10,769,150	$10,502,022
Sewer Lateral Fund	$439,536	$362,414	$430,000	$430,000	$430,000	$430,000
Chesterfield Valley Special Allocation Fund	$843,005	$26,415	$75,000	$1,306,500	$75,000	$3,625,000
	$64,288,400	$60,417,124	$55,618,900	$55,070,731	$60,133,142	$63,654,516

GENERAL FUND

Fund 001 - General Fund Totals	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUE TOTALS	$24,385,115	$24,033,657	CK	$25,631,975
EXPENSE TOTALS	$28,284,506	$22,623,093	CK	$24,430,592
GF EXPENDITURE TOTALS	($3,899,391)	$1,410,564		$1,201,383

PARKS SALES TAX

Fund 119 - Parks sales tax	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUE TOTALS	$11,025,626	$9,995,965	CK	$10,769,150
PARKS EXPENDITURE TOTALS	$9,302,033	$9,249,410	CK	$10,502,022
	$1,723,592	$746,555		$267,128

DOES NOT REFLECT USE OF $290,475 OF "ASSIGNED" FUNDS $557,603

CAPITAL PROJECTS FUND

Fund 120 - Capital improvement sales tax	$0	$0		$0
REVENUES	$13,898,477	$7,454,950	CK	$8,912,720
EXPENDITURES	$8,837,010	$7,828,520	CK	$10,348,704
	$5,061,467	($373,570)		($1,435,984)

PUBLIC SAFETY FUND

Fund 121 - Public Safety/Prop P	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUES	$13,696,642	$13,629,328	CK	$14,314,297
EXPENDITURES	$13,604,746	$13,633,208	CK	$14,318,198
	$91,896	($3,880)		($3,901)

DOES NOT REFLECT USE OF $3,901"RESTRICTED" FUNDS $0

FUND 110 SEWER LATERAL FUND

Fund 110 - Sewer lateral fund	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUE TOTALS	$439,536	$430,000	CK	$430,000
EXPENSE TOTALS	$362,414	$430,000	CK	$430,000
	$77,122	$0		$0

FUND 111 SPECIAL ALLOCATION FUND

Fund 111 - SPECIAL ALLOCATION Fund	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUE TOTALS	$843,005	$75,000	CK	$75,000
EXPENSE TOTALS	$26,415	$1,306,500	CK	$3,625,000
	$816,590	($1,231,500)		($3,550,000)

POLICE FORFEITURE FUND

Fund 114 - Police Forfeiture Fund Totals	2024 ACTUAL Amount	2025 ADOPTED BUDGET		2026 PROPOSED
REVENUE TOTALS	$0	$3,000	CK	$1,100
EXPENSE TOTALS	$189,016	$49,450	CK	$0
	($189,016)	($46,450)		$1,100

FUND BALANCES

SURPLUS/DEBT
NOT CASH FLOW

FUND BALANCES (unrestricted)

	ACTUAL 12/31/2023	ACTUAL 12/31/2024	Estimated 12/31/2025	Budget Proposed 12/31/2026
	Audited	Audited	Estimated	Estimated
General Fund	$16,549,304	$16,800,952	$17,076,432	$18,277,815
Parks Sales Tax Fund	$5,273,523	$6,597,115	$4,096,776	$3,963,904
Public Safety Fund	$0	$0	$0	$0
Capital Improvements Fund	$4,893,814	$9,955,280	$1,620,900	$184,916
Sewer Lateral Fund	$397,008	$474,130	$504,130	$504,130
Special Allocation Fund	$3,802,550	$4,619,140	$4,010,390	$460,390

INCLUDES $4 MILLION REDUCTION FOR
ANTICIPATED REAL ESTATE ACQUISITION

CHESTERFIELD

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	**$ 22,896,973**	**$ 26,211,609**	**$ 29,173,265**	**$ 26,235,892**	**$ 25,631,975**
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	**$ 10,345,146**	**$ 10,819,211**	**$ 11,565,223**	**$ 13,432,211**	**$ 14,631,695**
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	**$ 20,487,414**	**$ 23,058,912**	**$ 28,089,809**	**$ 23,460,412**	**$ 24,430,592**
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	**$ 13,896,607**	**$ 16,549,304**	**$ 16,800,952**	**$ 17,076,432**	**$ 18,277,815**
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				**$ 9,384,165**	**$ 9,772,237**
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	$ 22,896,973	$ 26,211,609	$ 29,173,265	$ 26,235,892	$ 25,631,975
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	$ 10,345,146	$ 10,819,211	$ 11,565,223	$ 13,432,211	$ 14,631,695
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	$ 20,487,414	$ 23,058,912	$ 28,089,809	$ 23,460,412	$ 24,430,592
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432	$ 18,277,815
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				$ 9,384,165	$ 9,772,237
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	**$ 22,896,973**	**$ 26,211,609**	**$ 29,173,265**	**$ 26,235,892**	**$ 25,631,975**
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	**$ 10,345,146**	**$ 10,819,211**	**$ 11,565,223**	**$ 13,432,211**	**$ 14,631,695**
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	**$ 20,487,414**	**$ 23,058,912**	**$ 28,089,809**	**$ 23,460,412**	**$ 24,430,592**
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	**$ 13,896,607**	**$ 16,549,304**	**$ 16,800,952**	**$ 17,076,432**	**$ 18,277,815**
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				**$ 9,384,165**	**$ 9,772,237**
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	**$ 22,896,973**	**$ 26,211,609**	**$ 29,173,265**	**$ 26,235,892**	**$ 25,631,975**
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	**$ 10,345,146**	**$ 10,819,211**	**$ 11,565,223**	**$ 13,432,211**	**$ 14,631,695**
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	**$ 20,487,414**	**$ 23,058,912**	**$ 28,089,809**	**$ 23,460,412**	**$ 24,430,592**
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	**$ 13,896,607**	**$ 16,549,304**	**$ 16,800,952**	**$ 17,076,432**	**$ 18,277,815**
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				**$ 9,384,165**	**$ 9,772,237**
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	**$ 22,896,973**	**$ 26,211,609**	**$ 29,173,265**	**$ 26,235,892**	**$ 25,631,975**
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	**$ 10,345,146**	**$ 10,819,211**	**$ 11,565,223**	**$ 13,432,211**	**$ 14,631,695**
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	**$ 20,487,414**	**$ 23,058,912**	**$ 28,089,809**	**$ 23,460,412**	**$ 24,430,592**
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432	$ 18,277,815
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				**$ 9,384,165**	**$ 9,772,237**
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$ 11,487,049	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432
REVENUES:					
Sales Tax	$8,569,905	$8,566,741	$9,002,404	$8,910,000	$9,129,000
Utility Taxes	7,007,908	9,096,545	7,768,261	7,530,875	7,813,500
Intergovernmental	4,575,438	4,658,883	5,174,430	5,909,900	5,950,000
Licenses and Permits	1,485,720	1,437,782	1,201,617	1,163,545	1,158,975
Charges for Services	141,431	138,850	118,948	121,118	111,600
Court Receipts	846,570	801,453	788,848	762,905	797,900
Other Revenues	270,002	1,511,356	5,118,756	1,837,549	671,000
TOTAL REVENUE	$ 22,896,973	$ 26,211,609	$ 29,173,265	$ 26,235,892	$ 25,631,975
EXPENDITURES:					
Executive & Legislative	$70,146	$69,131	$70,602	$75,382	$76,375
Department of Administration					
City Administrator	437,232	532,713	707,538	836,857	997,104
Finance	636,293	646,690	699,452	777,775	909,134
Information Technology	1,018,547	1,160,554	1,136,589	1,247,125	1,601,797
Courts	276,262	301,759	313,235	312,992	346,411
Central Services	1,229,227	1,376,081	1,483,016	1,961,425	1,909,005
Customer Service	83,264	94,950	104,912	129,707	130,785
Public Services					
Planning and Development	740,790	840,202	896,407	975,480	1,054,454
Public Works	5,473,056	5,566,634	5,889,656	6,834,910	7,209,628
Capital Items for All Departments	380,329	230,496	263,817	280,558	397,002
TOTAL EXPENDITURES	$ 10,345,146	$ 10,819,211	$ 11,565,223	$ 13,432,211	$ 14,631,695
TRANSFERS TO / (FROM) OTHER FUNDS	10,142,268	12,239,702	16,524,586	10,028,201	9,798,897
TOTAL EXPENDITURES AND TRANSFERS	$ 20,487,414	$ 23,058,912	$ 28,089,809	$ 23,460,412	$ 24,430,592
Net Change in Fund Balance	2,409,558	3,152,697	1,083,456	2,775,480	1,201,383
Contribution-Restricted Fund-Pickleball Construction		(500,000)			
Designated Fund - Insurance			(831,808)		
One Time Transfer Main Circle				(2,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	$ 13,896,607	$ 16,549,304	$ 16,800,952	$ 17,076,432	$ 18,277,815
40% GENERAL FUND RESERVE POLICY REQUIREMENT (UNRESTRICTED):				$ 9,384,165	$ 9,772,237
RESERVE RATIO (PERCENTAGE OF EXPENSE/TRANSFERS):				72.8%	74.8%

Restricted Fund Balance - Pickleball Construction - $500,000 as of 12/30/2024
Designated Fund Balance - Insurance - $831,808 as of 12/30/2024

GENERAL FUND
FUND RESERVES ESTIMATE
(AS SUBMITTED)

BEGINING VALUE

12/31/2025 FUND BALANCE - UNRESTRICTED (estimated)	**$17,076,432**
BUDGET PROPOSAL **2026 NET ACTIVITY**	**$1,201,383**
New Contributions to Restricted funds:	**$0**
Future Pickleball Facilities	
ENDING VALUE **12/31/2026 FUND RESERVES PROJECTED (unrestricted)**	**$18,277,815**
40% FUND RESERVE POLICY LEVEL	**$9,772,237**
Percentage above/below policy	**87%**
value above policy	**$8,505,578**

Restricted fund balance: $1,331,808

Restricted for Pickleball $500,000 as of 12/30/2024

Designated for insurance $831,808 as of 12/31/2024

TOTAL FUND BALANCE $18,179,383

CHESTERFIELD

PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$2,407,472	$2,765,153	$5,273,523	$6,597,115	$4,096,776
REVENUES:					
Sales Tax	$7,670,843	$7,770,378	$7,980,302	$7,996,800	$8,160,000
Intergovernmental	$0	$1,050,000	$553,850	$575,000	$575,000
Charges for Services	$2,139,579	$2,244,205	$2,039,833	$1,936,745	$1,909,150
Other Revenues	$144,638	$633,972	$451,640	$468,714	$125,000
TOTAL REVENUE	**$9,955,060**	**$11,698,555**	**$11,025,626**	**$10,977,259**	**$10,769,150**
EXPENDITURES:					
Parks Department					
Parks and Recreation	$6,270,551	$5,254,754	$5,222,979	$7,247,821	$7,218,779
Arts and Entertainment	$564,923	$708,907	$678,740	$1,607,562	$814,618
Aquatics	$356,061	$376,331	$447,412	$505,540	$765,320
CVAC Concession	$332,827	$3,410	$0	$0	$0
Central Park Concession	$72,254	$76,186	$86,373	$96,245	$112,923
Sports and Wellness	$369,540	$491,248	$563,110	$609,542	$875,712
Capital Items for All Departments	$371,549	$41,023	$334,991	$380,231	$714,670
TOTAL EXPENDITURES	**$8,337,705**	**$6,951,860**	**$7,333,605**	**$10,446,941** #	**$10,502,022**
TRANSFERS TO / (FROM) OTHER FUNDS*	$1,159,674	$1,797,850	$1,968,429	$1,130,657	$0
* 2025 for debt service					
TOTAL EXPENDITURES AND TRANSFERS	**$9,497,379**	**$8,749,710**	**$9,302,033**	**$11,577,598** #	**$10,502,022**
Net Change in Fund Balance	$457,681	$2,948,845	$1,723,592	($600,339)	$267,128
Use of CVAC Improvement Assigned funds					$290,475
Restricted Fund-Synthetic Field Replacements	($100,000)	($150,000)	($400,000)	($400,000)	($400,000)
Contribution-Restricted Fund-CVAC Improvements		($290,475)			
Main Circle One-Time Transfer				($1,500,000)	
FUND BALANCE, DECEMBER 31 (Unrestricted)	**$2,765,153**	**$5,273,523**	**$6,597,115**	**$4,096,776**	**$4,254,379**

Assigned Fund Balance - Synthetic Field Replacement - $1,300,000 as of 12/30/2025, $1,700,000 as of 12/30/2026
Assigned Fund Balance - CVAC Improvements - $290,475, CONSUME IN 2026

LIGHTING GRANT

$290,475 RESTRICTED FUNDS

DOES NOT CONSUME 2026 REVENUES

$400,000 ADDITION TO RESTRICTED FUNDS FOR SYNTHETIC TURF

PARKS FUND - FUND BALANCE
AS SUBMITTED

12/31/2025 FUND BALANCE - UNRESTRICTED (estimated)	**$4,096,776**
2026 NET ACTIVITY	**$267,128**
USE OF RESTRICTED FUNDS (add back to unrestricted Fund balance)	**$290,475**
New Contributions to Restricted funds:	**($400,000)**
Future synthetic field replacement	
12/31/2026 FUND RESERVES PROJECTED (unrestricted)	**$4,254,379**

Restricted fund balance:
Synthetic Field Repairs/Replacement $1,700,000 as of 12/30/2026
Restricted for CVAC Improvements $0 (ZERO) as of 12/31/2026

CAPITAL IMPROVEMENTS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$2,237,356	$4,483,054	$4,893,814	$9,955,280	$1,620,900
REVENUES:					
Sales Tax	$6,520,217	$6,609,572	$6,844,444	$6,866,640	$6,936,000
Other Revenues	$1,027,660	$62,417	$95,033	$518,950	$1,976,720
TOTAL REVENUE	**$7,547,876**	**$6,671,988**	**$6,939,477**	**$7,385,590**	**$8,912,720**
EXPENDITURES:					
Public Services					
Public Works	$689,069	$831,005	$1,206,340	$3,833,232	$1,016,703
Capital Items /Special Projects	$4,888,109	$5,430,224	$7,630,670	$12,386,738	$9,332,001
TOTAL EXPENDITURES	**$5,577,178**	**$6,261,229**	**$8,837,010**	**$16,219,970**	**$10,348,704**
TRANSFERS TO / (FROM) OTHER FUNDS	($275,000)	$0	($6,959,000)	($500,000)	$0
TOTAL EXPENDITURES AND TRANSFERS	**$5,302,178**	**$6,261,229**	**$1,878,010**	**$15,719,970**	**$10,348,704**
Net Change in Fund Balance	$2,245,699	$410,759	$5,061,467	($8,334,380)	($1,435,984)
FUND BALANCE, DECEMBER 31	**$4,483,054**	**$4,893,814**	**$9,955,280**	**$1,620,900**	**$184,916**

CAPITAL PROJECTS FUND BALANCE
(AS SUBMITTED)

12/31/2025 FUND BALANCE - UNRESTRICTED (estimated)	$1,620,900
2026 NET ACTIVITY	($1,435,984)
USE OF RESTRICTED FUNDS	$0
New Contributions to Restricted funds:	$0
12/31/2026 FUND RESERVES PROJECTED (unrestricted)	$184,916

Restricted fund balance:

$0 (ZERO) as of 12/31/2026

CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND

STATEMENT OF REVENUES AND EXPENDITURES

111 - Chesterfield Valley TIF/Special Allocation Fund

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$320,886	$831,565	$3,802,550	$4,619,140	$4,010,390
REVENUES:					
Sales Tax	$0	$0	$0	$0	$0
Other Revenues	$523,934	$2,982,983	$843,005	$171,250	$75,000
TOTAL REVENUE	**$523,934**	**$2,982,983**	**$843,005**	**$171,250**	**$75,000**
EXPENDITURES:					
Public Services					
Public Works	$13,255	$11,998	$26,415	$180,000	$300,000
Capital Items for All Departments				$600,000	$3,325,000
TOTAL EXPENDITURES	**$13,255**	**$11,998**	**$26,415**	**$780,000**	**$3,625,000**
TRANSFERS TO / (FROM) OTHER FUNDS					
TOTAL EXPENDITURES AND TRANSFERS	**$13,255**	**$11,998**	**$26,415**	**$780,000**	**$3,625,000**
Net Change in Fund Balance	$510,679	$2,970,985	$816,590	($608,750)	($3,550,000)
FUND BALANCE, DECEMBER 31	**$831,565**	**$3,802,550**	**$4,619,140**	**$4,010,390**	**$460,390**

Other Revenues includes interest and proceeds from selling land to Monarch-Chesterfield Levee District in July 2023.

CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND - FUND BALANCE
AS SUBMITTED

12/31/2025 FUND BALANCE - UNRESTRICTED (estimated)	**$4,010,390**
2026 NET ACTIVITY	**($3,550,000)**
12/31/2026 FUND RESERVES PROJECTED (unrestricted)	**$460,390**

Restricted fund balance:

$0 (ZERO) as of 12/31/2026

SEWER LATERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$411,351	$362,097	$397,008	$474,130	$504,130
REVENUES:					
Sales Tax	$0	$0	$0	$0	$0
Charges for Services	$426,636	$422,343	$439,536	$430,000	$430,000
TOTAL REVENUE	**$426,636**	**$422,343**	**$439,536**	**$430,000**	**$430,000**
EXPENDITURES:					
Public Services					
Public Works	$475,890	$387,432	$362,414	$400,000	$430,000
Capital Items for All Departments	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$475,890**	**$387,432**	**$362,414**	**$400,000**	**$430,000**
TRANSFERS TO / (FROM) OTHER FUNDS					
TOTAL EXPENDITURES AND TRANSFERS	**$475,890**	**$387,432**	**$362,414**	**$400,000**	**$430,000**
Net Change in Fund Balance	($49,254)	$34,911	$77,122	$30,000	$0
FUND BALANCE, DECEMBER 31	**$362,097**	**$397,008**	**$474,130**	**$504,130**	**$504,130**

This program is re-evaluated on an annual basis

SEWER LATERAL FUND
FUND BALANCE

12/31/2025 FUND BALANCE - UNRESTRICTED (estimated)	**$504,130**
2026 NET ACTIVITY	**$0**
12/31/2026 FUND RESERVES PROJECTED (unrestricted)	**$504,130**

PUBLIC SAFETY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 ACTUAL (AUDITED)	2025 PROJECTED	2026 BUDGET (PROPOSED)
FUND BALANCE, JANUARY 1	$0	$0	$0	$0	$0
REVENUES:					
Sales Tax	$3,034,530	$3,202,539	$3,315,697	$3,323,800	$3,340,500
Intergovernmental	$559,630	$598,632	$654,475	$640,520	$673,800
Charges for Services	$442,467	$470,724	$470,288	$461,300	$472,200
Court Receipts	$27,231	$25,635	$25,218	$25,240	$25,000
Other Revenues	$98,704	$31,900	$815,790	$45,840	$3,900
TOTAL REVENUE	**$4,162,562**	**$4,329,430**	**$5,281,468**	**$4,496,700**	**$4,515,400**
EXPENDITURES:					
Police Department	$11,234,654	$12,104,257	$12,379,926	$13,150,853	$13,803,893
Capital Items	$356,673	$451,614	$1,224,820	$439,783	$514,305
TOTAL EXPENDITURES	**$11,591,327**	**$12,555,871**	**$13,604,746**	**$13,590,636**	**$14,318,198**
TRANSFERS TO / (FROM) OTHER FUNDS	($7,415,347)	($8,216,059)	($8,415,175)	($9,090,056)	($9,798,897)
TOTAL EXPENDITURES AND TRANSFERS	**$4,175,981**	**$4,339,812**	**$5,189,571**	**$4,500,580**	**$4,519,301**
Net Change in Fund Balance	($13,418)	($10,382)	$91,896	($3,880)	($3,901)
Less Restricted Funds	$13,418	$10,382	($91,896)	$3,880	$3,901
FUND BALANCE, DECEMBER 31 (Unrestricted)	**$0**	**$0**	**$0**	**$0**	**$0**

In 2024, implementation of GASB96 (Software Based Information Technology Agreements) resulted in $778,938 of Other Revenues

Fund Balance includes restricted funds of $30,298 as of 12/31/2024 for POST Commission and Inmate Security
Estimate restricted balance to be used by 12/31/2028. Future budget years will consume these funds in the same year revenues earned.

From: Julie OGuinn
Sent: Wednesday, October 1, 2025 11:34 AM
To: City Council
Cc: Executive Staff
Subject: CPI Information and Related Information ref. 2026 Personnel Budget
Attachments: CPI Information to Council 10-1-25.pdf; Salary Administration Policy - Sections Related to CPI and Merit.docx; CBIZ recommendation letter.pdf

Good morning.
Please find attached and below the CPI result for the 12-month period that ended June 2025.
I’ve also included excerpts from the manual that reference the CPI and merit pool as well as a report Mike received from CBIZ on salary increase recommendations.

The salary administration manual indicates that the CPI will be multiplied by 1.5 in order to attain the merit increase/merit budget pool.
This means we will have a pool of 4.5% to reward employees and they will be increased based on their end of year performance evaluation.

The CPI-U is referenced in both the salary administration manual and prior CPI evaluations for the merit pool.
Following our manual, we increased ranges by 3.0% in order to formulate the budget.

Please find attached and below the CPI result for the 12-month period that ended June 2025.
I’ve also included excerpts from the manual that reference the CPI and merit pool as well as a report Mike received from CBIZ on salary increase recommendations.

The salary administration manual indicates that the CPI will be multiplied by 1.5 in order to attain the merit increase/merit budget pool.
This means we will have a pool of 4.5% to reward employees and they will be increased based on their end of year performance evaluation.

The CPI-U is referenced in both the salary administration manual and prior CPI evaluations for the merit pool.
Following our manual, we increased ranges by 3.0% in order to formulate the budget.

CBIZ Compensation Consulting
721 Emerson Rd., Suite 400
St. Louis, Missouri 63141

August 19, 2025

Michael Geisel
City Administrator
City of Chesterfield
690 Chesterfield Parkway West
Chesterfield, MO 63017

Dear Michael:

This letter provides CBIZ's annual recommendations regarding salary structure adjustments and salary increase budgets. Below is a summary of our recommendations, followed by key rational and insights to guide your decision making.

Recommendations

Salary Structure Adjustment:	2.6%
Salary Increase Budget:	4.0%

Salary Structure Adjustment

Regularly updating your salary structure is essential to maintaining competitive and relevant pay ranges. Annual adjustments ensure your range minimums remain market-competitive and your range maximums are appropriately aligned.

Our 2.6% recommendation reflects both current data and ongoing labor market dynamics:

- The U.S. Bureau of Labor Statistics (BLS) Employment Cost Index continues to indicate sustained upward pressure on pay, though the rate of growth is trending down slightly.
- Broader labor market conditions remain historically tight, with job openings still roughly matching the number of unemployed persons—a sign of continued competition for talent.
- The latest WorldatWork Salary Budget Survey points to moderate structure updates, but these appear conservative compared to broader labor market conditions.

Balancing these factors, our recommendation sets a structure adjustment that reflects both the need to remain competitive in a still-tight labor market and the importance of maintaining sustainable, measured pay growth over time. We also recommend a more comprehensive market review every three to five years to address roles that may diverge from broad market trends.

Salary Increase Budget

Setting a competitive salary increase budget supports talent retention, employee motivation, and market alignment.

Our recommended 4.0% increase budget is based on:

- The latest WorldatWork survey shows employers planning for moderate overall increases.
- The Atlanta Federal Reserve Wage Growth Tracker for job stayers—employees who have remained with the same employer for at least a year—continues to reflect competitive year-over-year pay progression in the labor market.
- To ensure employees progress within their pay range and to mitigate pay compression, the increase budget should outpace the structure adjustment by a meaningful margin — approximately 140 basis points (1.4%).

These recommendations are intended to align with market movement while maintaining internal equity. Further assessment of internal pay distribution could support adjustments up or down depending on whether pay skews low or high in the ranges.

Should you have any questions or wish to discuss these recommendations in more detail, please feel free to contact me.

Sincerely,

Joe Rice
Director, Compensation Consulting
(314) 590-4070
jrice@cbiz.com

CBIZ is a business and financial advisory firm providing a vast array of services, including compensation consulting. Our professionals perform compensation valuations on a regular basis and are qualified to provide such.

2026 CUMULATIVE COST OF MERIT POOL
NON-FOP EMPLOYEES

Fully Loaded Cost Impact of Merit Pool							
	General Fund		Parks Fund		Capital Fund		Total
3.00%	$234,693		$73,639		$9,494		$317,825
3.25%	$254,250		$79,775		$10,285		$344,310
3.50%	$273,808		$85,912		$11,076		$370,796
3.75%	$293,366		$92,048		$11,867		$397,281
4.00%	$312,923		$98,185		$12,658		$423,766
4.25%	$332,481		$104,321		$13,449		$450,252
4.50%	$352,039		$110,458		$14,241		$476,737
4.75%	$371,597		$116,594		$15,032		$503,223
5.00%	$391,154		$122,731		$15,823		$529,708

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 Seasonal, FOP 4% and without benefits) for all funds

MERIT POOL

$52,970 REDUCTION AT 4%

CURRENT BUDGET DRAFT INCLUDES 4.5% MERIT POOL

EACH QUARTER POINT ADJUSTMENT (.25% IMPACTS BUDGET $26,485)

2026 CUMULATIVE COST OF MERIT POOL
WITH FOP (4%) EMPLOYEES

Fully Loaded Cost Impact of Merit Pool							
	General Fund		Parks Fund		Capital Fund		Total
3.00%	$421,492		$73,639		$9,494		$504,624
3.25%	$458,202		$79,775		$10,285		$548,262
3.50%	$494,912		$85,912		$11,076		$591,899
3.75%	$531,622		$92,048		$11,867		$635,537
4.00%	$568,332		$98,185		$12,658		$679,175
4.25%	$605,042		$104,321		$13,449		$722,813
4.50%	$641,752		$110,458		$14,241		$766,450
4.75%	$678,462		$116,594		$15,032		$810,088
5.00%	$715,172		$122,731		$15,823		$853,726

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

ELEMENTARY SCHOOL RESOURCE OFFICERS

Cost for each additional ESRO

Personnel costs:	$113,238

Salary, Retirement, Health, Dental, FICA, Medicare, Workers' Comp., LTD, Life/ADD

Other Direct costs	$ 69,377

Vehicle, Uniforms, Weaponry, Training, Radios, Equipment, other misc.

TOTAL each additional ESRO: $182,615

City of Chesterfield - Public Safety Fund
Cost Impact - ESRO

		Minimum	Maximum
Salary		$65,520.00	$93,255.00
Retirement	8.00%	$5,241.60	$7,460.40
Health	1,247.98	$15,350.15	$15,350.15
Dental	65.60	$806.88	$806.88
FICA	6.20%	$4,062.24	$5,781.81
Medicare	1.45%	$950.04	$1,352.20
Workers' Comp	5.95%	$3,995.90	$5,687.39
LTD	$0.29 per $100	$190.24	$270.57
Life/ADD	$0.20 per $1000	$162.36	$231.24
		$96,279.42	**$130,195.64**

Average per ESRO **$113,237.53**

Note: Life/ADD is calculated is rounded up to next $1,000
Assume Health and Dental is for family coverage
Assumes 5% increase for heath, dental, workers' comp, LTD, and Life/AD&D effective 7/1/2026

DIRECT COSTS

Uniforms & Vest	$3,150
Vehicle, Fully Equipped	$52,232
Radios	$4,899
Body Cam	$5,931
Glock - w/light	$615
Taser	$1,400
Asp	$150
Training/other	$1,000
Total Direct Costs	**$69,377**

TOTAL IMPACT PER ESRO **$182,615**

1 @ $182,615

2 @ $365,230

3 @ $547,845

STRATEGIC PRIORITIES

I have spoken with Mayor Hurt and requested that we schedule a special city council meeting for the evening of September 22nd, beginning at 6 pm.

This meeting would be separated into two sessions:

1) The first session would be a closed, executive session to discuss the request from Wildhorse Village to amend their redevelopment agreement for RPA-2. We've anticipated and discussed this for some time, but it is imperative that you have an opportunity to discuss their request to amend in closed session due to potential legal impacts. We need to be able to discuss, cause, effects, options, and outcomes.

2) The second session would be an open session, to discuss strategic priorities, as they involve the TIF and a variety of other initiatives. Council will be asked to consider the spectrum of initiatives and provide direction as to which activities and what sequence needs to be considered.

There are simply too many parallel and potentially conflicting directions to pursue concurrently.

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
REVENUE						
Division **000 - Non departmental**						
Municipal Taxes						
4101	Utility taxes electric	4,274,379.23	3,990,000.00	3,603,681.00	4,080,000.00	4,427,000.00
4102	Utility taxes gas	1,395,161.58	1,377,000.00	983,272.03	1,402,500.00	1,402,500.00
4103	Utility taxes telephone	771,591.72	625,000.00	505,342.02	637,500.00	644,000.00
4104	Utility taxes water	1,327,128.20	980,000.00	1,033,059.95	1,173,000.00	1,340,000.00
4200	Sales tax	9,002,404.03	8,740,000.00	5,958,924.59	9,129,000.00	9,129,000.00
	Municipal Taxes Totals	$16,770,664.76	$15,712,000.00	$12,084,279.59	$16,422,000.00	$16,942,500.00
Intergovernmental						
4300	Motor fuel tax	1,955,754.23	1,665,000.00	1,412,482.58	1,785,000.00	1,805,000.00
4310	Motor vehicle sales tax	781,965.26	750,000.00	526,851.14	765,000.00	765,000.00
4320	Cigarette taxes	67,902.74	80,000.00	47,469.81	75,000.00	65,000.00
4330	County road & bridge tax	2,368,807.77	2,310,000.00	338,562.68	2,269,500.00	2,315,000.00
4381	Miscellaneous Grant	.00	.00	971,910.94	.00	1,000,000.00
	Intergovernmental Totals	$5,174,430.00	$4,805,000.00	$3,297,277.15	$4,894,500.00	$5,950,000.00
License and Permits						
4400	Business licenses	582,864.50	585,000.00	624,682.16	585,000.00	612,000.00
4410	Liquor licenses	91,342.50	90,000.00	91,692.50	90,000.00	92,000.00
4420	Vending licenses	11,987.50	11,000.00	12,790.00	11,000.00	12,700.00
4430	Franchise Fees	471,203.83	650,000.00	193,481.41	450,000.00	402,000.00
4450	Trash haulers license	845.00	600.00	725.00	600.00	725.00
4460	Alarm licenses	1,200.00	600.00	426.00	600.00	600.00
4470	Cigarette licenses	3,600.00	3,600.00	4,050.00	3,600.00	3,750.00
4480	Billboard bus. lic. fee	200.00	200.00	200.00	200.00	200.00
4490	Misc. other licenses/permits	38,374.00	40,000.00	2,465.00	40,000.00	35,000.00
	License and Permits Totals	$1,201,617.33	$1,381,000.00	$930,512.07	$1,181,000.00	$1,158,975.00
Charges for Services						
4510	Engineering inspection fees	32,058.00	30,000.00	44,647.00	30,000.00	32,000.00
4530	Zoning applications	9,415.00	11,000.00	7,945.00	11,000.00	11,000.00
4535	Residential Street Tree Program	24,000.00	40,000.00	11,800.00	40,000.00	14,000.00
4590	Miscellaneous other charges	3,407.79	4,000.00	1,140.24	4,000.00	2,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						
4825	Clarkson Valley Court Services	50,067.00	50,067.00	42,765.00	51,318.00	52,600.00
	Charges for Services Totals	$118,947.79	$135,067.00	$108,297.24	$136,318.00	$111,600.00
Court Fines and Fees						
4800	Court fines & fees	784,616.72	775,000.00	641,065.01	795,000.00	795,000.00
4820	Cvc fees	1,731.69	1,750.00	1,471.26	1,800.00	1,900.00
4880	Deferred Prosecution Program	2,500.00	.00	.00	2,500.00	1,000.00
	Court Fines and Fees Totals	$788,848.41	$776,750.00	$642,536.27	$799,300.00	$797,900.00
Investment Income						
4901	Interest on investments	837,262.58	375,000.00	845,462.50	350,000.00	350,000.00
4903	Gain/loss on investments	268,031.95	.00	101,511.42	.00	.00
	Investment Income Totals	$1,105,294.53	$375,000.00	$946,973.92	$350,000.00	$350,000.00
Miscellaneous						
4920	Insurance reimbursement	873,185.02	.00	1,579.00	.00	.00
4921	NID reimbursement	84,424.06	78,969.00	54,834.20	76,857.00	76,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Chesterfield Hill round 84 x 112.53	1.0000	9,000.00	9,000.00
F and A Director	Broadmoor round 152 x 443.45	1.0000	67,000.00	67,000.00
			F and A Director Totals	$76,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4925	Contractual Reimbursement	2,419,990.50	.00	.00	.00	.00
4932	National Opioids Settlement	51,902.58	9,000.00	32,123.78	13,682.00	15,000.00
4940	Sale of fixed assets	133,336.00	150,000.00	181,880.00	150,000.00	130,000.00
4950	Miscellaneous	211,780.21	10,000.00	137,734.39	10,000.00	100,000.00
4951	CV TDD Reimbursements	238,843.54	.00	343,764.58	.00	.00
	Miscellaneous Totals	$4,013,461.91	$247,969.00	$751,915.95	$250,539.00	$321,000.00
	Division **000 - Non departmental** Totals	$29,173,264.73	$23,432,786.00	$18,761,792.19	$24,033,657.00	$25,631,975.00
	REVENUE TOTALS	$29,173,264.73	$23,432,786.00	$18,761,792.19	$24,033,657.00	$25,631,975.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**011 - Legislative**					
Personnel Services						
Salaries						
5114	Salaries elected officials	60,000.00	60,000.00	50,000.00	60,000.00	60,000.00
	Salaries Totals	$60,000.00	$60,000.00	$50,000.00	$60,000.00	$60,000.00
Benefits						
5120	Social security	4,622.63	4,590.00	3,825.02	4,590.00	4,590.00
5122	Workers compensation	160.00	160.00	155.00	155.00	155.00
5125	Insurance life	1,185.60	1,420.00	875.90	1,450.00	1,450.00
	Benefits Totals	$5,968.23	$6,170.00	$4,855.92	$6,195.00	$6,195.00
	Personnel Services Totals	$65,968.23	$66,170.00	$54,855.92	$66,195.00	$66,195.00
Contractual Services						
5210	Advertising	.00	300.00	.00	300.00	300.00
5249	Memberships & subscriptions	350.00	850.00	350.00	1,100.00	1,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Metro Mayors Membership	1.0000	350.00	350.00
F and A Director	Lafayette Area Mayors Association	1.0000	750.00	750.00
			F and A Director Totals	$1,100.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	500.00	1,000.00	.00	1,000.00	1,000.00
5277	Training & continuing education	1,994.52	3,200.00	1,563.96	3,200.00	3,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	STL County Muni League Installation	1.0000	30.00	30.00
F and A Director	Progress 64 meetings	6.0000	45.00	270.00
F and A Director	Chamber of Commerce Meetings	12.0000	25.00	300.00
F and A Director	Chamber Board of Director Meetings	12.0000	25.00	300.00
F and A Director	Kiwanis Prayer Breakfast	1.0000	300.00	300.00
F and A Director	Elected Offical training\education	1.0000	2,000.00	2,000.00
			F and A Director Totals	$3,200.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$2,844.52	$5,350.00	$1,913.96	$5,600.00	$5,600.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **011 - Legislative**						
Commodities						
5313	Department supplies	1,570.98	2,728.00	3,531.10	3,560.00	3,860.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Department Website Photos	1.0000	10.00	10.00
F and A Director	Mayor Photo	1.0000	300.00	300.00
F and A Director	Mayor Photo Frame	1.0000	325.00	325.00
F and A Director	Mayor Council photo frame	1.0000	325.00	325.00
F and A Director	other supplies	1.0000	700.00	700.00
F and A Director	Mayor/Council photo	1.0000	800.00	800.00
F and A Director	Installation reception	1.0000	1,400.00	1,400.00
			F and A Director Totals	$3,860.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	218.32	720.00	454.81	720.00	720.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	City Logo Shirts for Elected Officials	18.0000	40.00	720.00
			F and A Director Totals	$720.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Commodities Totals	$1,789.30	$3,448.00	$3,985.91	$4,280.00	$4,580.00
Division **011 - Legislative** Totals	$70,602.05	$74,968.00	$60,755.79	$76,075.00	$76,375.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**031 - Customer Service**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	46,764.72	42,920.00	44,055.61	43,590.00	91,748.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Regular Full Time	1.0000	91,748.00	91,748.00
			F and A Director Totals	$91,748.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5112	Salaries parttime/temporary	34,085.17	40,540.00	22,954.75	43,650.00	.00
5113	Salaries overtime	119.58	1,750.00	.00	500.00	500.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	.00	(500.00)	(500.00)
	Salaries Totals	$80,969.47	$84,710.00	$67,010.36	$87,240.00	$91,748.00
Benefits						
5120	Social security	5,783.58	6,520.00	4,765.86	6,715.00	7,057.00
5122	Workers compensation	210.00	210.00	225.00	225.00	225.00
5124	Insurance health	13,635.42	13,480.00	13,070.38	14,695.00	21,588.00
5125	Insurance life	95.57	100.00	100.32	110.00	223.00
5126	Insurance-dental	740.76	760.00	692.56	770.00	1,186.00
5127	Insurance disability	115.84	150.00	121.93	155.00	328.00
5130	Retirement program	3,360.93	3,660.00	3,328.13	3,530.00	7,380.00
	Benefits Totals	$23,942.10	$24,880.00	$22,304.18	$26,200.00	$37,987.00
	Personnel Services Totals	$104,911.57	$109,590.00	$89,314.54	$113,440.00	$129,735.00
Contractual Services						
5249	Memberships & subscriptions	.00	240.00	.00	240.00	240.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Customer Communicator Membership	1.0000	240.00	240.00
			F and A Director Totals	$240.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**031 - Customer Service**					
Contractual Services						
5277	Training & continuing education	.00	450.00	.00	450.00	300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Customer Service Training	2.0000	150.00	300.00
			F and A Director Totals	$300.00

	Contractual Services Totals	$0.00	$690.00	$0.00	$690.00	$540.00
Commodities						
5313	Department supplies	.00	300.00	259.12	300.00	300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Self inking date stamps	2.0000	15.00	30.00
F and A Director	Office Chairs	1.0000	270.00	270.00
			F and A Director Totals	$300.00

5343	Uniforms	.00	210.00	208.90	210.00	210.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Employee shirts	6.0000	35.00	210.00
			F and A Director Totals	$210.00

	Commodities Totals	$0.00	$510.00	$468.02	$510.00	$510.00
	Division **031 - Customer Service** Totals	$104,911.57	$110,790.00	$89,782.56	$114,640.00	$130,785.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**034 - Finance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	523,307.27	582,250.00	439,778.09	604,710.00	652,970.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days LTSD	1.0000	1,874.00	1,874.00
F and A Director	Salaries	1.0000	651,096.00	651,096.00
			F and A Director Totals	$652,970.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5112	Salaries parttime/temporary	.00	.00	.00	.00	7,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Summer Intern	1.0000	7,000.00	7,000.00
			F and A Director Totals	$7,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	261.14	1,050.00	34.09	3,500.00	3,500.00
5199	Personnel Expenditure Budgetary Savings	.00	(6,000.00)	.00	(7,500.00)	(7,500.00)
	Salaries Totals	$523,568.41	$577,300.00	$439,812.18	$600,710.00	$655,970.00
Benefits						
5120	Social security	39,254.90	44,625.00	33,011.71	46,530.00	50,220.00
5122	Workers compensation	1,480.00	1,480.00	1,540.00	1,540.00	1,120.00
5124	Insurance health	38,789.94	59,790.00	31,311.12	56,495.00	59,334.00
5125	Insurance life	1,451.03	1,670.00	1,235.19	1,780.00	1,908.00
5126	Insurance-dental	2,362.92	3,190.00	1,990.25	3,215.00	3,413.00
5127	Insurance disability	1,442.09	1,990.00	1,242.09	2,140.00	2,311.00
5130	Retirement program	41,977.95	46,670.00	35,233.24	48,660.00	52,518.00
	Benefits Totals	$126,758.83	$159,415.00	$105,563.60	$160,360.00	$170,824.00
	Personnel Services Totals	$650,327.24	$736,715.00	$545,375.78	$761,070.00	$826,794.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**034 - Finance**					
Contractual Services						
5210	Advertising	265.81	380.00	272.37	415.00	440.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Budget Public Hearing Notice	1.0000	200.00	200.00
F and A Director	Semi Annual Financials (RSMo 77.110)	2.0000	120.00	240.00
			F and A Director Totals	$440.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5211	Audit services	39,483.00	42,000.00	42,156.00	44,800.00	56,500.00

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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	2,721.00	3,410.00	2,079.30	2,545.00	4,810.00

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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **034 - Finance**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	140.00	464.00	.00	365.00	365.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CUSIP Annual Maintenance Fee	1.0000	125.00	125.00
F and A Director	STL County sales tax listing	12.0000	20.00	240.00
			F and A Director Totals	$365.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	2,843.63	5,270.00	2,461.78	4,270.00	4,552.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	1099 forms	1.0000	50.00	50.00
F and A Director	1099 Shipping and Handling	1.0000	75.00	75.00
F and A Director	1099 Envelopes	1.0000	80.00	80.00
F and A Director	Graphic Connections Group AP Envelope S&H	1.0000	100.00	100.00
F and A Director	Tyler Technologies W-2/1095 Shipping & Handling	1.0000	100.00	100.00
F and A Director	Print Mgmt Parters Check Stock Freight	1.0000	135.00	135.00
F and A Director	Business Cards (sets of 250)	6.0000	27.00	162.00
F and A Director	W-2 Envelopes	1.0000	180.00	180.00
F and A Director	W-2 / 1095C envelopes	2.0000	90.00	180.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **034 - Finance**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Envelopes #10 (qty 1500)	1.0000	200.00	200.00
F and A Director	W-2	1.0000	250.00	250.00
F and A Director	W-2 / 1095C forms	2.0000	155.00	310.00
F and A Director	Vending machine decal stickers (licensing-qty 500)	1.0000	350.00	350.00
F and A Director	Check Stock	1.0000	450.00	450.00
F and A Director	Asset tags with bar codes	1.0000	700.00	700.00
F and A Director	Check envelopes (qty 5000)	1.0000	1,230.00	1,230.00
			F and A Director Totals	$4,552.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	610.00	1,110.00	610.00	1,150.00	1,150.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Financial services	1.0000	500.00	500.00
F and A Director	ACFR review	1.0000	650.00	650.00
			F and A Director Totals	$1,150.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	1,918.26	7,820.00	501.58	7,850.00	10,771.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	GFOA Annual GAAP Update JO CP	1.0000	175.00	175.00
F and A Director	GFOA Seminars LC MD	2.0000	170.00	340.00
F and A Director	Fred Pryor Plus Subscription MD	1.0000	399.00	399.00
F and A Director	GFOA-STL Lunch Meetings LC MD	20.0000	22.40	448.00
F and A Director	GFOA Accounting Academy - State Conference LC	1.0000	550.00	550.00
F and A Director	GFOA Online Training MD	3.0000	240.00	720.00
F and A Director	GFOA Training Webinars LC	3.0000	253.00	759.00
F and A Director	SHRM-Annual Conference	1.0000	765.00	765.00
F and A Director	WIPF Conference	1.0000	1,050.00	1,050.00
F and A Director	SHRM CP Certification Materials	1.0000	1,065.00	1,065.00
F and A Director	IPMA/PSHRA-HR Central Region Conference HRMgr	1.0000	1,500.00	1,500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**034 - Finance**					
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	GFOA National Conference JO	1.0000	3,000.00	3,000.00
			F and A Director Totals	$10,771.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$47,981.70	$60,454.00	$48,081.03	$61,395.00	$78,588.00
Commodities						
5313	Department supplies	1,143.27	1,615.00	1,416.63	4,820.00	3,152.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Water Purifier Upper Level Landing or 2 chairs	1.0000	1,390.00	1,390.00
F and A Director	Office Supplies	1.0000	1,762.00	1,762.00
			F and A Director Totals	$3,152.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	.00	350.00	388.71	400.00	600.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Shirts/Sweaters/Jkts for Staff-Make Up for Yrs Not Done	8.0000	75.00	600.00
			F and A Director Totals	$600.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Commodities Totals	$1,143.27	$1,965.00	$1,805.34	$5,220.00	$3,752.00
	Division **034 - Finance** Totals	$699,452.21	$799,134.00	$595,262.15	$827,685.00	$909,134.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**036 - Central Services**					
Personnel Services						
Salaries						
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	.00	(5,000.00)	(5,000.00)
	Salaries Totals	$0.00	($5,000.00)	$0.00	($5,000.00)	($5,000.00)
Benefits						
5120	Social security	141.75	.00	737.37	.00	1,224.00
5124	Insurance health	35,738.76	50,334.00	21,390.57	19,130.00	18,990.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Bridge to Medicare-Single Medical Insurance Plan	3.0000	6,330.00	18,990.00
			F and A Director Totals	$18,990.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5125	Insurance life	683.99	690.00	570.00	690.00	690.00
5126	Insurance-dental	1,982.79	2,399.00	1,046.74	865.00	1,116.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Bridge to Medicare-Dental Single (High Option)	3.0000	372.00	1,116.00
			F and A Director Totals	$1,116.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5131	Health reimbursement	76,881.99	100,000.00	63,032.61	100,000.00	100,000.00
	Benefits Totals	$115,429.28	$153,423.00	$86,777.29	$120,685.00	$122,020.00
	Personnel Services Totals	$115,429.28	$148,423.00	$86,777.29	$115,685.00	$117,020.00
Contractual Services						
5210	Advertising	25,059.72	47,900.00	14,675.31	34,085.00	29,635.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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	(085) Google Ads, BandsInTown, & Jambase	12.0000	125.00	1,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **036 - Central Services**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	(089) Meta Boosted Posts	30.0000	50.00	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
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5212	Boards & commissions program	12,631.75	13,850.00	593.46	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5222	Education Reimb/Training	9,882.99	12,500.00	.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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5224	Employee recruitment	22,044.00	33,150.00	23,387.58	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **036 - Central Services**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5225	Employee relations	26,893.39	31,475.00	8,820.20	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
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5230	Historical committee	.00	.00	.00	2,340.00	2,340.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Website Hosting	12.0000	70.00	840.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**036 - Central Services**					
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Website Maintenance	10.0000	150.00	1,500.00
			F and A Director Totals	$2,340.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5233	Credit Card Fee	16,346.00	5,000.00	18,773.17	25,000.00	25,000.00
5240	Insurance	694,705.48	779,497.00	498,442.85	973,225.00	1,053,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5240_009	Insurance Desig. for Insurance Settlement	.00	.00	20,253.74	.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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund 001 - General Fund						
EXPENSE						
Division 036 - Central Services						
Contractual Services						
5247	Maintenance & repair-equipment	5,521.58	10,000.00	5,348.50	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	16,141.86	15,980.00	16,141.86	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	34,806.01	34,940.00	47,643.69	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
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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**036 - Central Services**					
Contractual Services						
5252	Postage	16,338.17	25,540.00	12,701.73	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	272.40	3,755.00	429.78	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	30,341.99	28,267.00	24,583.41	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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **036 - Central Services**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Paylocity-HRA Processing	12.0000	967.00	11,604.00
			F and A Director Totals	$30,379.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5262	Public relations	68,232.15	67,600.00	63,665.58	69,280.00	83,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Public Relations, postage, stock photos, volunteeer expenses)	1.0000	4,000.00	4,000.00
F and A Director	Citizen Newsletter - Postage	4.0000	5,400.00	21,600.00
F and A Director	Citizen Newsletter - Printing	4.0000	14,350.00	57,400.00
			F and A Director Totals	$83,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5263	Subdivision beautification	.00	1,500.00	.00	1,500.00	1,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	River Valley Roundabout & Landscape Island per contract	1.0000	1,500.00	1,500.00
			F and A Director Totals	$1,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5264	Legal services	524,665.94	375,000.00	705,248.75	395,500.00	438,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Conflict Cases Prosecutor)	1.0000	2,500.00	2,500.00
F and A Director	Prosecutors - trial services, add'l fees	12.0000	750.00	9,000.00
F and A Director	Special Counsel Development Attorney	1.0000	10,000.00	10,000.00
F and A Director	Labor Attorney	1.0000	10,000.00	10,000.00
F and A Director	Energy Marketing	1.0000	20,000.00	20,000.00
F and A Director	Other Legal Expenses	1.0000	40,000.00	40,000.00
F and A Director	Prosecutors (Engelmeyer & Pezzani)	12.0000	3,875.00	46,500.00
F and A Director	City Attorney	12.0000	25,000.00	300,000.00
			F and A Director Totals	$438,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **036 - Central Services**						
Contractual Services						
5268	Rental equipment	8,664.21	7,600.00	2,619.18	5,000.00	5,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Other Office Rental Equipment	1.0000	1,000.00	1,000.00
F and A Director	Mailing System Annual Lease	1.0000	4,000.00	4,000.00
			F and A Director Totals	$5,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5276	Telephone	77,241.56	85,400.00	63,339.45	87,654.00	132,114.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Land Line Phone Service at PWF - Monthly	12.0000	90.00	1,080.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	459.65	8,225.00	200.00	6,000.00	11,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5284	MSD Impervious charge	.00	.00	2,412.36	31,100.00	.00

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **036 - Central Services**						
Contractual Services						
5289	Wellness program	10,807.32	11,300.00	225.00	1,810.00	11,882.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5975	Allocation	(139,200.00)	(139,200.00)	(358,362.00)	(358,362.00)	(330,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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)

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$1,461,856.17	$1,459,279.00	$1,171,143.60	$1,472,772.00	$1,862,685.00
Commodities						
5325	Miscellaneous supplies	11,063.56	15,880.00	9,559.89	18,600.00	13,760.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	2nd Pg Stationary-All Depts	4.0000	40.00	160.00
F and A Director	Flags for Facilities (American Heritage) Set-City, MO, US	3.0000	1,700.00	5,100.00
F and A Director	Kitchen supplies, Meeting supplies and refreshments	1.0000	8,500.00	8,500.00
			F and A Director Totals	$13,760.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5330	Office supplies	10,073.77	16,780.00	8,003.33	16,500.00	15,540.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	mailing system & folder/inserter supplies	1.0000	500.00	500.00

Account	Account Description		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director		
Fund 001 - General Fund									
EXPENSE									
Division 036 - Central Services									
Commodities									
F and A Director	Copier paper (40 cases, 4 times per year)						160.0000	39.00	6,240.00
F and A Director	Office Supplies, name tags, proc frames, etc.						1.0000	8,800.00	8,800.00
								F and A Director Totals	$15,540.00
		Commodities Totals	$21,137.33	$32,660.00	$17,563.22	$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	409,435.30	9,586,773.00	9,798,897.00		
Budget Transactions									
Level	*Transaction*						*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Transfer to PD (Fund 121)						1.0000	9,798,897.00	9,798,897.00
								F and A Director Totals	$9,798,897.00
		Operating Transfers Out Totals	$16,524,585.79	$9,368,873.00	$409,435.30	$9,586,773.00	$9,798,897.00		
		Other finance use and source Totals	$16,524,585.79	$9,368,873.00	$409,435.30	$9,586,773.00	$9,798,897.00		
Retirement Forfeitures									
5133	Retirement forfeiture		(115,407.14)	(100,000.00)	(106,606.10)	(100,000.00)	(100,000.00)		
		Retirement Forfeitures Totals	($115,407.14)	($100,000.00)	($106,606.10)	($100,000.00)	($100,000.00)		
		Division **036 - Central Services** Totals	$18,007,601.43	$10,909,235.00	$1,578,313.31	$11,110,330.00	$11,707,902.00		

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**037 - Information Technology**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	647,413.76	644,160.00	503,789.31	668,175.00	684,024.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	4,789.00	4,789.00
F and A Director	Department Salaries	1.0000	679,235.00	679,235.00
			F and A Director Totals	$684,024.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	.00	.00	.00	1,000.00	1,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(1,700.00)	.00	(2,000.00)	(2,000.00)
	Salaries Totals	$647,413.76	$642,460.00	$503,789.31	$667,175.00	$683,024.00
Benefits						
5120	Social security	48,203.33	49,280.00	37,671.09	51,190.00	52,404.00
5122	Workers compensation	2,010.00	2,010.00	2,090.00	2,090.00	1,528.00
5124	Insurance health	48,834.30	55,090.00	41,989.15	51,275.00	68,130.00
5125	Insurance life	1,685.72	1,810.00	1,367.72	1,930.00	1,997.00
5126	Insurance-dental	2,191.20	2,940.00	1,933.26	2,970.00	3,152.00
5127	Insurance disability	1,793.09	2,190.00	1,438.06	2,355.00	2,410.00
5130	Retirement program	51,857.14	51,540.00	40,304.69	53,535.00	54,802.00
	Benefits Totals	$156,574.78	$164,860.00	$126,793.97	$165,345.00	$184,423.00
	Personnel Services Totals	$803,988.54	$807,320.00	$630,583.28	$832,520.00	$867,447.00
Contractual Services						
5221	Data processing	262,421.09	277,400.00	423,498.00	421,321.00	324,950.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Canva Graphics Suite - Communications	1.0000	400.00	400.00
F and A Director	Laredo Software Subscription / Monthly	12.0000	125.00	1,500.00
F and A Director	Adobe Software Subscription	12.0000	150.00	1,800.00
F and A Director	VISSUM Software	1.0000	3,000.00	3,000.00
F and A Director	PDF X-Change Software Renewal	1.0000	3,000.00	3,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **037 - Information Technology**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Misc. Software Licenses	1.0000	3,000.00	3,000.00
F and A Director	Microfilm Hardware/Software Maintenance	1.0000	3,000.00	3,000.00
F and A Director	eMail Archive Appliance Hardware/Software Maintenance	1.0000	3,000.00	3,000.00
F and A Director	CodeTwo Subscription	1.0000	4,000.00	4,000.00
F and A Director	IT Helpdesk & Auditing Software Subscription	1.0000	4,000.00	4,000.00
F and A Director	Guardian Tracking - Non Police	1.0000	5,500.00	5,500.00
F and A Director	Timekeeping/Time Clock Annual Maintenance	1.0000	5,500.00	5,500.00
F and A Director	AutoCAD Civil 3D Government Subsription 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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5247	Maintenance & repair-equipment	7,666.49	15,000.00	1,446.59	15,000.00	15,000.00
5249	Memberships & subscriptions	.00	500.00	.00	500.00	500.00
5251	Contractual	93,181.96	112,500.00	80,164.17	136,500.00	300,100.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CivicPlus eCode360 Integration	1.0000	4,500.00	4,500.00
F and A Director	Surdex Aerial Photogrphy/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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **037 - Information Technology**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	1,849.74	2,000.00	3,149.88	7,500.00	8,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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	6,500.00	6,500.00
			F and A Director Totals	$8,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	1,707.50	12,000.00	1,146.00	9,000.00	9,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Method Computing - Consultant	1.0000	2,000.00	2,000.00
F and A Director	ESRI Consulting - GIS Services	1.0000	7,000.00	7,000.00
			F and A Director Totals	$9,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	2,235.38	5,000.00	3,993.90	6,500.00	6,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Firewall/Network Security Training	1.0000	1,500.00	1,500.00
F and A Director	ESRI GIS Training	2.0000	2,500.00	5,000.00
			F and A Director Totals	$6,500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**037 - Information Technology**					
Contractual Services						
5975	Allocation	(71,000.00)	(71,000.00)	(168,228.00)	(168,228.00)	(6,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	PK - Printing and Laminating	1.0000	(6,500.00)	(6,500.00)
			F and A Director Totals	($6,500.00)

	Contractual Services Totals	$298,062.16	$353,400.00	$345,170.54	$428,093.00	$658,050.00
Commodities						
5313	Department supplies	3,408.67	5,000.00	1,118.27	5,000.00	8,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Chairs for GIS Team	4.0000	750.00	3,000.00
F and A Director	Supplies as Dept Requires for Technology Svcs.	1.0000	5,000.00	5,000.00
			F and A Director Totals	$8,000.00

5342	Tools	101.08	1,000.00	.00	1,000.00	1,000.00
5343	Uniforms	.00	500.00	338.84	500.00	500.00
5350	Computer equip under $5,000	31,028.20	25,200.00	13,977.12	14,000.00	66,800.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	CH - IT Laptops	2.0000	1,000.00	2,000.00
F and A Director	PD - 2nd Monitor Add	14.0000	200.00	2,800.00
F and A Director	Firewall/VPN Appliance - PWF	1.0000	3,500.00	3,500.00
F and A Director	Firewall/VPN Appliance - CVAC	1.0000	3,500.00	3,500.00
F and A Director	PD - New Desktop Computers	4.0000	1,000.00	4,000.00
F and A Director	PK - Repl Desktop Computers	11.0000	1,000.00	11,000.00
F and A Director	CH - Repl Desktop Computers	13.0000	1,000.00	13,000.00
F and A Director	PD - Repl Desktop Computers	27.0000	1,000.00	27,000.00
			F and A Director Totals	$66,800.00

	Commodities Totals	$34,537.95	$31,700.00	$15,434.23	$20,500.00	$76,300.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **037 - Information Technology**						
Capital Outlay						
5410	Computer equipment	.00	.00	67,956.60	75,000.00	15,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Replacement Server Hardware - Parks	1.0000	15,000.00	15,000.00
			F and A Director Totals	$15,000.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Capital Outlay Totals	$0.00	$0.00	$67,956.60	$75,000.00	$15,000.00
Division **037 - Information Technology** Totals	$1,136,588.65	$1,192,420.00	$1,059,144.65	$1,356,113.00	$1,616,797.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**038 - Municipal Court**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	171,290.83	174,330.00	130,458.03	180,360.00	182,236.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Alternate Court Program	1.0000	6,000.00	6,000.00
F and A Director	Salaries: Court Adm, Asst CA mid-year, 1 court clerk	1.0000	176,236.00	176,236.00
			F and A Director Totals	$182,236.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	1,031.81	2,500.00	.00	2,000.00	2,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	.00	(500.00)	(500.00)
	Salaries Totals	$172,322.64	$176,330.00	$130,458.03	$181,860.00	$183,736.00
Benefits						
5120	Social security	12,578.21	13,530.00	9,504.40	13,950.00	14,094.00
5122	Workers compensation	430.00	430.00	445.00	445.00	303.00
5124	Insurance health	23,282.85	24,430.00	20,898.16	26,640.00	22,339.00
5125	Insurance life	374.11	400.00	294.88	425.00	426.00
5126	Insurance-dental	1,387.75	1,460.00	1,125.07	1,470.00	1,557.00
5127	Insurance disability	455.74	580.00	359.40	625.00	628.00
5130	Retirement program	13,788.61	14,150.00	10,436.67	14,590.00	14,739.00
	Benefits Totals	$52,297.27	$54,980.00	$43,063.58	$58,145.00	$54,086.00
	Personnel Services Totals	$224,619.91	$231,310.00	$173,521.61	$240,005.00	$237,822.00
Contractual Services						
5221	Data processing	.00	500.00	.00	500.00	500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Misc. for Laptop expenses	1.0000	500.00	500.00
			F and A Director Totals	$500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**038 - Municipal Court**					
Contractual Services						
5249	Memberships & subscriptions	375.00	330.00	250.00	375.00	375.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	MSLACA	3.0000	50.00	150.00
F and A Director	MACA	3.0000	75.00	225.00
			F and A Director Totals	$375.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	4,617.07	5,000.00	3,654.22	5,000.00	5,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Business Cards	2.0000	75.00	150.00
F and A Director	Checks and Deposit Slips	1.0000	300.00	300.00
F and A Director	Envelopes	1.0000	450.00	450.00
F and A Director	Court Forms	1.0000	1,100.00	1,100.00
F and A Director	Case Jackets	1.0000	3,000.00	3,000.00
			F and A Director Totals	$5,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	43,880.65	47,650.00	37,773.33	47,650.00	48,194.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Shredding	1.0000	200.00	200.00
F and A Director	Data Destruction	1.0000	400.00	400.00
F and A Director	Interpreter Services	14.0000	46.00	644.00
F and A Director	Jail Fees	1.0000	2,000.00	2,000.00
F and A Director	Alt. Judges/Appt. Counsel	1.0000	4,000.00	4,000.00
F and A Director	Bank Fees for Accounts	1.0000	4,500.00	4,500.00
F and A Director	Judges Salary	1.0000	36,450.00	36,450.00
			F and A Director Totals	$48,194.00

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**038 - Municipal Court**					
Contractual Services						
5277	Training & continuing education	2,281.81	3,425.00	1,658.19	3,425.00	3,425.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Misc. Training	1.0000	200.00	200.00
F and A Director	MSLACA Monthly Meetings	1.0000	300.00	300.00
F and A Director	MMACJA Conference Judge	1.0000	600.00	600.00
F and A Director	MACA Conference Fall	1.0000	625.00	625.00
F and A Director	MACA Conference Spring	1.0000	1,700.00	1,700.00
			F and A Director Totals	$3,425.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5283	Deferred Prosecution Program	34,800.00	48,095.00	26,500.00	48,095.00	48,095.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Supplies	1.0000	795.00	795.00
F and A Director	Judge Gaertner	12.0000	400.00	4,800.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$85,954.53	$105,000.00	$69,835.74	$105,045.00	$105,589.00
Commodities						
5313	Department supplies	2,660.53	3,000.00	1,299.61	3,000.00	3,000.00
	Commodities Totals	$2,660.53	$3,000.00	$1,299.61	$3,000.00	$3,000.00
	Division **038 - Municipal Court** Totals	$313,234.97	$339,310.00	$244,656.96	$348,050.00	$346,411.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**051 - City Administrator**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	533,057.02	519,580.00	527,760.65	661,150.00	708,581.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long TermService Days	1.0000	4,585.00	4,585.00
F and A Director	Salaries	1.0000	703,996.00	703,996.00
			F and A Director Totals	$708,581.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	.00	860.00	220.09	1,150.00	1,150.00
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	.00	(10,000.00)	(10,000.00)
	Salaries Totals	$533,057.02	$515,440.00	$527,980.74	$652,300.00	$699,731.00
Benefits						
5120	Social security	36,429.62	39,820.00	37,935.47	50,670.00	54,294.00
5122	Workers compensation	1,320.00	1,320.00	7,560.00	7,560.00	5,882.00
5124	Insurance health	45,352.46	43,370.00	52,453.45	66,245.00	98,339.00
5125	Insurance life	1,578.75	2,150.00	1,359.83	2,575.00	2,765.00
5126	Insurance-dental	2,429.53	2,320.00	2,630.44	3,625.00	3,851.00
5127	Insurance disability	1,406.86	1,770.00	1,441.60	2,330.00	2,494.00
5130	Retirement program	43,340.60	41,640.00	42,489.39	52,985.00	56,778.00
	Benefits Totals	$131,857.82	$132,390.00	$145,870.18	$185,990.00	$224,403.00
	Personnel Services Totals	$664,914.84	$647,830.00	$673,850.92	$838,290.00	$924,134.00
Contractual Services						
5223	Election expense	23,876.47	30,000.00	21,635.25	30,000.00	30,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	April General Municipal Election	1.0000	30,000.00	30,000.00
			F and A Director Totals	$30,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**051 - City Administrator**					
	Contractual Services					
5249	Memberships & subscriptions	5,083.64	5,480.00	4,034.49	5,080.00	5,080.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	APWA Local	1.0000	25.00	25.00
F and A Director	Professional licensure	1.0000	75.00	75.00
F and A Director	SLACMA Dues	2.0000	50.00	100.00
F and A Director	MoCCFOA Annual Dues (City Clerk and Deputy Clerk)	2.0000	50.00	100.00
F and A Director	MoCCFOA Eastern Division Dues (City Clerk & Deputy)	2.0000	50.00	100.00
F and A Director	St. Louis Business Journal	1.0000	110.00	110.00
F and A Director	MCMA Dues	2.0000	75.00	150.00
F and A Director	Notary Fees (City Clerk and Deputy Clerk)	2.0000	100.00	200.00
F and A Director	Professional publications/memberships	1.0000	225.00	225.00
F and A Director	Progress 64 West	6.0000	45.00	270.00
F and A Director	ASCE Renewal	1.0000	275.00	275.00
F and A Director	Post Dispatch	1.0000	290.00	290.00
F and A Director	NSPE	1.0000	360.00	360.00
F and A Director	IIMC Membership (City Clerk and Deputy Clerk)	2.0000	200.00	400.00
F and A Director	AAME membership (City Administrator)	1.0000	600.00	600.00
F and A Director	ICMA Dues (1 @ $1,200 1 @ $600)	2.0000	900.00	1,800.00
			F and A Director Totals	$5,080.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	.00	10.00	1,522.51	12,010.00	13,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Microfilm for City Clerk office (every third year)	1.0000	1,500.00	1,500.00
F and A Director	Code Enforcement Abatement Costs	1.0000	12,000.00	12,000.00
			F and A Director Totals	$13,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**051 - City Administrator**					
Contractual Services						
5260	Printing & binding	64.00	1,250.00	158.32	750.00	750.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Business Cards	5.0000	50.00	250.00
F and A Director	Printing Projects-fliers, invitations & reports	1.0000	500.00	500.00
			F and A Director Totals	$750.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	11,266.90	17,190.00	10,972.80	20,190.00	20,190.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	SLACMA meetings	18.0000	15.00	270.00
F and A Director	MoCCFOA December Mayor's Appreciation Meeting	1.0000	300.00	300.00
F and A Director	Chamber Board of Directors	12.0000	25.00	300.00
F and A Director	MoCCFOA Regional Conference	2.0000	200.00	400.00
F and A Director	3CMA Annual Membership - Kirstyn	1.0000	400.00	400.00
F and A Director	MoCCFOA Eastern Division monthly meetings	12.0000	35.00	420.00
F and A Director	MCMA Fall Conference	2.0000	400.00	800.00
F and A Director	Spring Conference MCMA	2.0000	400.00	800.00
F and A Director	MoCCFOA Spring Institute	2.0000	850.00	1,700.00
F and A Director	IIMC Annual Conference (in STL-City Clerk and Deputy)	2.0000	1,000.00	2,000.00
F and A Director	Local Meetings (Chamber, Progress 64)	1.0000	2,500.00	2,500.00
F and A Director	Anniversary & New Employee Breakfasts	1.0000	2,500.00	2,500.00
F and A Director	ICMA Conference	1.0000	3,000.00	3,000.00
F and A Director	MML Conferences and workshops	2.0000	2,400.00	4,800.00
			F and A Director Totals	$20,190.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Contractual Services Totals	$40,291.01	$53,930.00	$38,323.37	$68,030.00	$69,520.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **051 - City Administrator**						
Commodities						
5313	Department supplies	2,025.40	2,000.00	311.72	2,400.00	2,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Communications Specialist Equipment	1.0000	400.00	400.00
F and A Director	Admin Area Supplies	1.0000	2,000.00	2,000.00
			F and A Director Totals	$2,400.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	306.92	750.00	497.85	1,050.00	1,050.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Code Enforcement Uniform Replacements	2.0000	150.00	300.00
F and A Director	Admin Staff Uniforms	3.0000	250.00	750.00
			F and A Director Totals	$1,050.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Commodities Totals	$2,332.32	$2,750.00	$809.57	$3,450.00	$3,450.00
Division **051 - City Administrator** Totals	$707,538.17	$704,510.00	$712,983.86	$909,770.00	$997,104.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**061 - Planning**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	677,991.56	736,670.00	540,087.12	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	1,247.78	7,420.00	1,651.68	4,800.00	4,800.00
5199	Personnel Expenditure Budgetary Savings	.00	(7,500.00)	.00	(7,500.00)	(7,500.00)
	Salaries Totals	$679,239.34	$736,590.00	$541,738.80	$730,035.00	$768,267.00
Benefits						
5120	Social security	49,787.62	56,930.00	39,541.14	56,425.00	59,346.00
5122	Workers compensation	1,880.00	1,880.00	1,875.00	1,875.00	1,326.00
5124	Insurance health	81,803.68	105,680.00	69,257.65	90,135.00	106,828.00
5125	Insurance life	1,776.69	2,050.00	1,485.99	2,100.00	2,226.00
5126	Insurance-dental	4,219.21	5,740.00	3,595.22	5,515.00	5,858.00
5127	Insurance disability	1,846.35	2,540.00	1,557.31	2,600.00	2,741.00
5130	Retirement program	54,756.30	59,530.00	43,578.59	59,005.00	62,062.00
	Benefits Totals	$196,069.85	$234,350.00	$160,890.90	$217,655.00	$240,387.00
	Personnel Services Totals	$875,309.19	$970,940.00	$702,629.70	$947,690.00	$1,008,654.00
Contractual Services						
5210	Advertising	1,247.45	3,000.00	950.81	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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**061 - Planning**					
Contractual Services						
5247	Maintenance & repair-equipment	.00	250.00	.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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	7,216.36	11,000.00	791.77	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
F and A Director	APA, Local (Planners & Director)	3.0000	150.00	450.00
F and A Director	CDFA	1.0000	750.00	750.00
F and A Director	AICP	2.0000	650.00	1,300.00
F and A Director	APA, National & State (4 planners, PDS Director)	5.0000	340.00	1,700.00
			F and A Director Totals	$4,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	79.10	15,500.00	8,471.20	15,500.00	13,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Midwest Litigation BOA Transcripts	2.0000	500.00	1,000.00
F and A Director	Midwest Litigation BOA stenographer	4.0000	500.00	2,000.00
F and A Director	Microtek (scanning and archiving)	1.0000	10,000.00	10,000.00
			F and A Director Totals	$13,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	1,967.34	3,800.00	.00	3,300.00	3,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	public hearing post cards	1.0000	300.00	300.00
F and A Director	Public Hearing Sign Stands	2.0000	500.00	1,000.00

Account	Account Description			2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**							
EXPENSE								
Division	**061 - Planning**							
Contractual Services								

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Public Hearing signs	2.0000	1,000.00	2,000.00
			F and A Director Totals	$3,300.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	309.67	10,000.00	18,000.00	7,500.00	7,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PC Training	1.0000	2,500.00	2,500.00
F and A Director	Professional Consulting Services	1.0000	5,000.00	5,000.00
			F and A Director Totals	$7,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	3,994.70	7,850.00	4,345.81	7,150.00	7,250.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	TEAM, local events (Planners, Director)	1.0000	400.00	400.00
F and A Director	APA Spring Workshop (Planners, Director)	4.0000	200.00	800.00
F and A Director	Land Use Seminars, Webinars (Dept)	1.0000	800.00	800.00
F and A Director	APA Local Monthly Chapter Meetings	40.0000	25.00	1,000.00
F and A Director	APA State Conference (PDS Director)	1.0000	1,250.00	1,250.00
F and A Director	APA National Conference (Director)	1.0000	3,000.00	3,000.00
			F and A Director Totals	$7,250.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$14,814.62	$51,400.00	$32,559.59	$40,700.00	$38,800.00
Commodities						
5313	Department supplies	5,063.89	6,000.00	867.15	5,500.00	5,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Planning supplies	1.0000	5,500.00	5,500.00
			F and A Director Totals	$5,500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**061 - Planning**					
Commodities						
5343	Uniforms	1,219.32	1,500.00	538.21	1,500.00	1,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Planners/Admin	1.0000	1,500.00	1,500.00
			F and A Director Totals	$1,500.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Commodities Totals	$6,283.21	$7,500.00	$1,405.36	$7,000.00	$7,000.00
Division **061 - Planning** Totals	$896,407.02	$1,029,840.00	$736,594.65	$995,390.00	$1,054,454.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**071 - Engineering**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	730,425.02	725,550.00	594,137.38	757,710.00	819,051.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Salaries	1.0000	819,051.00	819,051.00
			F and A Director Totals	$819,051.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5112	Salaries parttime/temporary	16,795.36	20,400.00	15,039.26	22,100.00	23,400.00
5113	Salaries overtime	1,829.91	4,000.00	2,024.69	4,000.00	4,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(5,500.00)	.00	(7,500.00)	(7,500.00)
	Salaries Totals	$749,050.29	$744,450.00	$611,201.33	$776,310.00	$838,951.00
Benefits						
5120	Social security	55,164.13	57,370.00	45,187.29	59,965.00	62,963.00
5122	Workers compensation	13,780.00	13,780.00	14,130.00	14,130.00	11,100.00
5124	Insurance health	66,069.62	66,380.00	53,441.79	72,220.00	77,242.00
5125	Insurance life	1,852.31	2,080.00	1,566.74	2,170.00	2,294.00
5126	Insurance-dental	4,169.39	5,010.00	3,240.68	4,640.00	4,926.00
5127	Insurance disability	2,028.89	2,560.00	1,755.83	2,685.00	2,819.00
5130	Retirement program	59,027.14	58,370.00	48,478.31	60,940.00	63,972.00
	Benefits Totals	$202,091.48	$205,550.00	$167,800.64	$216,750.00	$225,316.00
	Personnel Services Totals	$951,141.77	$950,000.00	$779,001.97	$993,060.00	$1,064,267.00
Contractual Services						
5210	Advertising	3,442.90	7,320.00	1,977.00	6,655.00	6,655.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Public Notices to Missouri Lawyers	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **071 - Engineering**

Contractual Services

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5247	Maintenance & repair-equipment	.00	100.00	1,084.44	950.00	950.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Annual calibration of retroreflectometer	1.0000	950.00	950.00
			F and A Director Totals	$950.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	3,202.85	3,326.00	586.00	3,325.00	3,325.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	MSFPM Annual Dues, JAE, JP, SM	3.0000	30.00	90.00
F and A Director	International Society of Arborist membership	1.0000	240.00	240.00
F and A Director	ASCE Renewal for JAE	1.0000	275.00	275.00
F and A Director	ASFPM Corporate Membership JE, JP, SM	3.0000	140.00	420.00
F and A Director	Membership for CE (4)	4.0000	200.00	800.00
F and A Director	APWA Membership Renewal for 2026	1.0000	1,500.00	1,500.00
			F and A Director Totals	$3,325.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	7,433.80	16,960.00	21,008.24	16,960.00	16,960.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Missouri One Call	12.0000	80.00	960.00
F and A Director	Recording Fees	1.0000	5,000.00	5,000.00
F and A Director	Vector Control (St. Louis County)	1.0000	11,000.00	11,000.00
			F and A Director Totals	$16,960.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	9,868.00	16,100.00	3,272.00	15,100.00	15,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Accreditation Expenses - Placeholder	1.0000	100.00	100.00
F and A Director	Engineering, Survey and Geotechnical Services	1.0000	7,500.00	7,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**071 - Engineering**					
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Development related design services as needed	1.0000	7,500.00	7,500.00
			F and A Director Totals	$15,100.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	6,206.38	8,700.00	6,186.76	9,200.00	9,200.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Arborist Training - National Conference in STL	1.0000	400.00	400.00
F and A Director	Inspector training (concrete, asphalt, etc)	2.0000	300.00	600.00
F and A Director	Project Manager Training	2.0000	300.00	600.00
F and A Director	Floodplain Conference	2.0000	400.00	800.00
F and A Director	Local Training & Web based Training	1.0000	1,000.00	1,000.00
F and A Director	APWA Branch Meetings	12.0000	100.00	1,200.00
F and A Director	Civil Engineer Training	4.0000	400.00	1,600.00
F and A Director	National Conference	1.0000	3,000.00	3,000.00
			F and A Director Totals	$9,200.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$30,153.93	$52,506.00	$34,114.44	$52,190.00	$52,190.00
Commodities						
5313	Department supplies	3,591.43	4,800.00	2,874.25	4,800.00	4,800.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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
			F and A Director Totals	$4,800.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5342	Tools	.00	500.00	.00	500.00	500.00
5343	Uniforms	1,944.54	2,600.00	1,573.03	2,600.00	3,100.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Shirts	6.0000	100.00	600.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description			2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**								
EXPENSE								
Division **071 - Engineering**								
Commodities								

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
			F and A Director Totals	$3,100.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Commodities Totals	$5,535.97	$7,900.00	$4,447.28	$7,900.00	$8,400.00
Division **071 - Engineering** Totals	$986,831.67	$1,010,406.00	$817,563.69	$1,053,150.00	$1,124,857.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	1,387,282.26	1,662,630.00	1,090,592.96	1,708,370.00	1,788,187.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	11,848.00	11,848.00
F and A Director	Salaries	1.0000	1,776,339.00	1,776,339.00
			F and A Director Totals	$1,788,187.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	12,768.74	60,000.00	12,887.08	50,000.00	50,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(70,000.00)	.00	(75,000.00)	(75,000.00)
	Salaries Totals	$1,400,051.00	$1,652,630.00	$1,103,480.04	$1,683,370.00	$1,763,187.00
Benefits						
5120	Social security	102,673.76	131,790.00	80,681.10	134,520.00	140,621.00
5122	Workers compensation	149,720.00	149,720.00	147,220.00	147,220.00	124,470.00
5124	Insurance health	181,483.69	278,720.00	157,938.11	239,505.00	297,500.00
5125	Insurance life	3,057.03	3,880.00	2,498.27	4,105.00	4,283.00
5126	Insurance-dental	10,029.68	15,680.00	8,216.89	13,740.00	15,044.00
5127	Insurance disability	3,755.32	5,660.00	3,104.13	6,050.00	6,312.00
5130	Retirement program	112,211.27	137,810.00	88,496.54	140,670.00	147,055.00
	Benefits Totals	$562,930.75	$723,260.00	$488,155.04	$685,810.00	$735,285.00
	Personnel Services Totals	$1,962,981.75	$2,375,890.00	$1,591,635.08	$2,369,180.00	$2,498,472.00
Contractual Services						
5242	Residential Street Tree Program	137,920.00	97,500.00	39,715.00	122,500.00	122,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Street Trees	350.0000	350.00	122,500.00
			F and A Director Totals	$122,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	.00	300.00	.00	300.00	300.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Contractual Services						
5251	Contractual	291,182.17	357,944.00	283,659.29	403,910.00	423,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Hotel Rooms During Snow Operations	30.0000	140.00	4,200.00
F and A Director	Contractual Hauling	1.0000	10,000.00	10,000.00
F and A Director	Contractual Services	1.0000	10,000.00	10,000.00
F and A Director	Landfill Tipping Fees	1.0000	20,000.00	20,000.00
F and A Director	GPS and Camera for trucks - monthly	12.0000	2,250.00	27,000.00
F and A Director	Street Sweeping	2.0000	22,000.00	44,000.00
F and A Director	Street Striping	1.0000	68,000.00	68,000.00
F and A Director	Tree and Stump Removal	1.0000	240,000.00	240,000.00
			F and A Director Totals	$423,200.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5254	Snow removal reimbursement	124,291.78	.00	193,961.16	.00	.00
5268	Rental equipment	3,991.80	6,000.00	15,287.00	6,000.00	8,000.00
5275	Taxes	12,529.23	24,000.00	.00	15,000.00	15,000.00
5276	Telephone	4,209.00	4,000.00	3,774.18	4,000.00	4,500.00
5277	Training & continuing education	5,695.39	7,470.00	235.50	5,270.00	5,270.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	APWA Local Meetings	10.0000	25.00	250.00
F and A Director	Supintendent local training (concrete/asphalt seminar)	1.0000	300.00	300.00
F and A Director	Winter Warm Up Snow Plow Training	1.0000	600.00	600.00
F and A Director	Street Repair Training Day	1.0000	600.00	600.00
F and A Director	General Street Maintenance Training	1.0000	1,200.00	1,200.00
F and A Director	Traffic Control Safety Training	29.0000	80.00	2,320.00
			F and A Director Totals	$5,270.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5285	Utilities-electric	39,458.90	45,500.00	39,404.05	45,500.00	45,500.00
5286	Utilities-gas	10,721.04	11,000.00	5,211.23	11,000.00	11,000.00
5287	Utilities-water	3,608.18	4,500.00	3,872.98	4,500.00	4,500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Contractual Services						
5288	Utilities-sewer	2,271.35	3,500.00	1,076.77	3,500.00	3,500.00
	Contractual Services Totals	$635,878.84	$561,714.00	$586,197.16	$621,480.00	$643,270.00
Commodities						
5313	Department supplies	213,690.95	210,000.00	108,405.00	210,000.00	210,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Concrete and Asphalt Supplies	1.0000	10,000.00	10,000.00
F and A Director	Supplies for Right of Way Repairs	1.0000	20,000.00	20,000.00
F and A Director	Signs and Sign Materials	1.0000	25,000.00	25,000.00
F and A Director	Rock	1.0000	25,000.00	25,000.00
F and A Director	Asphalt	1.0000	35,000.00	35,000.00
F and A Director	Concrete	1.0000	95,000.00	95,000.00
			F and A Director Totals	$210,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5340	Salt & abrasives	135,912.30	290,000.00	335,286.49	290,000.00	352,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Other De-icing Materials	1.0000	20,000.00	20,000.00
F and A Director	De-icing Salt including delivery	3,500.0000	95.00	332,500.00
			F and A Director Totals	$352,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5342	Tools	4,305.36	4,500.00	3,653.78	4,500.00	4,500.00
5343	Uniforms	13,203.99	12,500.00	7,093.04	12,500.00	12,500.00
	Commodities Totals	$367,112.60	$517,000.00	$454,438.31	$517,000.00	$579,500.00
Capital Outlay						
5440	Machinery & equipment	109,272.31	87,401.00	89,041.33	78,500.00	263,502.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Asphalt Roller S259 - JAE decision to defer	1.0000	1.00	1.00
F and A Director	Tack Distributor - JAE decision to defer	1.0000	1.00	1.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **072 - Street Maintenance**						
Capital Outlay						

F and A Director	Equipment Trailer S313	1.0000	13,500.00	13,500.00
F and A Director	Planer Attachment ML13 net trade-in (est $1000)	1.0000	17,500.00	17,500.00
F and A Director	Skid Steer S277 net trade-in (estimated $9,500)	1.0000	47,500.00	47,500.00
F and A Director	Chipper S258	1.0000	85,000.00	85,000.00
F and A Director	Salt Conveyor S227	1.0000	100,000.00	100,000.00
			F and A Director Totals	$263,502.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Capital Outlay Totals	$109,272.31	$87,401.00	$89,041.33	$78,500.00	$263,502.00
Division **072 - Street Maintenance** Totals	$3,075,245.50	$3,542,005.00	$2,721,311.88	$3,586,160.00	$3,984,744.00

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**073 - Vehicle Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	358,580.14	358,340.00	302,672.70	367,420.00	387,853.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	2,734.00	2,734.00
F and A Director	Salaries	1.0000	385,119.00	385,119.00
			F and A Director Totals	$387,853.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	15,035.34	12,000.00	10,280.57	12,000.00	15,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(1,000.00)	.00	(2,000.00)	(2,000.00)
	Salaries Totals	$373,615.48	$369,340.00	$312,953.27	$377,420.00	$400,853.00
Benefits						
5120	Social security	26,903.85	28,340.00	22,457.81	29,375.00	30,818.00
5122	Workers compensation	15,810.00	15,810.00	14,725.00	14,725.00	11,844.00
5124	Insurance health	51,989.10	38,670.00	45,967.14	56,025.00	53,039.00
5125	Insurance life	810.54	840.00	646.99	885.00	929.00
5126	Insurance-dental	2,422.56	2,490.00	2,069.44	2,510.00	2,665.00
5127	Insurance disability	985.03	1,220.00	835.77	1,305.00	1,369.00
5130	Retirement program	29,939.48	29,630.00	25,054.59	30,715.00	32,229.00
	Benefits Totals	$128,860.56	$117,000.00	$111,756.74	$135,540.00	$132,893.00
	Personnel Services Totals	$502,476.04	$486,340.00	$424,710.01	$512,960.00	$533,746.00
Contractual Services						
5247	Maintenance & repair-equipment	106,762.76	125,000.00	78,988.34	125,000.00	125,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Maintenance and Repair CNG Station	1.0000	15,000.00	15,000.00
F and A Director	Maintenance & Repair Equipment - General	1.0000	110,000.00	110,000.00
			F and A Director Totals	$125,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **073 - Vehicle Maintenance**

Contractual Services

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5248	Maintenance & repair vehicles	139,895.23	180,000.00	158,250.54	180,000.00	180,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	M/R Non-PD Vehicles	1.0000	90,000.00	90,000.00
F and A Director	M/R PD Vehicles - See Account 5975	1.0000	90,000.00	90,000.00
			F and A Director Totals	$180,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	24,101.00	30,100.00	.00	1,000.00	30,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Navistar Service Max	1.0000	800.00	800.00
F and A Director	AEMP memberships	2.0000	500.00	1,000.00
F and A Director	Navistar Maintenance	1.0000	1,400.00	1,400.00
F and A Director	All Data	1.0000	1,700.00	1,700.00
F and A Director	Ford	1.0000	3,500.00	3,500.00
F and A Director	General Motors	1.0000	3,600.00	3,600.00
F and A Director	AuTEL (Dodge)	1.0000	3,600.00	3,600.00
F and A Director	Freightliner	1.0000	4,000.00	4,000.00
F and A Director	RTA Fleet Maintenance and Hosting	1.0000	10,500.00	10,500.00
			F and A Director Totals	$30,100.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	1,482.76	1,500.00	1,904.20	1,500.00	1,500.00
5268	Rental equipment	5,500.00	5,500.00	2,916.31	5,500.00	5,500.00
5277	Training & continuing education	1,816.91	2,400.00	154.90	2,400.00	2,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Fleet Program Training	1.0000	1,200.00	1,200.00
F and A Director	ASE Certification Exams	6.0000	200.00	1,200.00
			F and A Director Totals	$2,400.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	001 - General Fund					
EXPENSE						
Division	073 - Vehicle Maintenance					
Contractual Services						
5975	Allocation	(282,700.00)	(282,700.00)	(279,000.00)	(279,000.00)	(279,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PD Allocation for Gas and Oil	1.0000	(189,000.00)	(189,000.00)
F and A Director	PD Allocation for M/R Vehicles	1.0000	(90,000.00)	(90,000.00)
			F and A Director Totals	($279,000.00)

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	($3,141.34)	$61,800.00	($36,785.71)	$36,400.00	$65,500.00
Commodities						
5313	Department supplies	15,782.23	10,500.00	8,129.07	10,500.00	10,500.00
5318	Gasoline & oil	325,662.01	454,800.00	278,688.94	454,800.00	454,800.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Credit Card Fuel ($100/month)	12.0000	100.00	1,200.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5342	Tools	3,688.37	5,500.00	4,737.42	5,500.00	5,500.00
5343	Uniforms	1,617.09	2,500.00	1,514.77	2,500.00	2,500.00
	Commodities Totals	$346,749.70	$473,300.00	$293,070.20	$473,300.00	$473,300.00
Capital Outlay						
5440	Machinery & equipment	18,810.00	16,500.00	1,400.63	5,000.00	22,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Metal / Plasma Cutter	1.0000	7,500.00	7,500.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**073 - Vehicle Maintenance**					
Capital Outlay						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Welder	1.0000	15,000.00	15,000.00
			F and A Director Totals	$22,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5460	Automobiles & trucks	126,606.00	80,000.00	97,636.00	98,000.00	86,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	SUV to replace CA1 (27 points)	1.0000	37,000.00	37,000.00
F and A Director	1/2 ton truck to replace E15 (27 points)	1.0000	49,000.00	49,000.00
			F and A Director Totals	$86,000.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Capital Outlay Totals	$145,416.00	$96,500.00	$99,036.63	$103,000.00	$108,500.00
Division **073 - Vehicle Maintenance** Totals	$991,500.40	$1,117,940.00	$780,031.13	$1,125,660.00	$1,181,046.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**075 - Street Lights**					
Contractual Services						
5251	Contractual	20,597.33	30,000.00	38,977.49	30,000.00	42,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Repairs	1.0000	20,000.00	20,000.00
F and A Director	Locates	15.0000	1,500.00	22,500.00
			F and A Director Totals	$42,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5274	Street lighting	23,444.54	24,000.00	16,073.54	24,000.00	24,000.00
	Contractual Services Totals	$44,041.87	$54,000.00	$55,051.03	$54,000.00	$66,500.00
	Division **075 - Street Lights** Totals	$44,041.87	$54,000.00	$55,051.03	$54,000.00	$66,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**076 - Facility Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	419,135.59	430,660.00	358,729.86	446,615.00	481,207.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long TermSErvice Days	1.0000	3,690.00	3,690.00
F and A Director	Salaries	1.0000	477,517.00	477,517.00
			F and A Director Totals	$481,207.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5112	Salaries parttime/temporary	21,684.51	48,730.00	22,870.10	50,700.00	50,700.00
5113	Salaries overtime	2,337.40	4,500.00	2,472.97	4,500.00	4,500.00
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	.00	(6,000.00)	(6,000.00)
	Salaries Totals	$443,157.50	$478,890.00	$384,072.93	$495,815.00	$530,407.00
Benefits						
5120	Social security	32,467.89	37,020.00	28,267.34	38,390.00	41,035.00
5122	Workers compensation	27,840.00	27,840.00	28,180.00	28,180.00	21,628.00
5124	Insurance health	57,921.72	62,320.00	43,710.20	67,970.00	92,851.00
5125	Insurance life	906.81	1,130.00	780.09	1,075.00	1,151.00
5126	Insurance-dental	2,721.14	2,940.00	2,055.38	3,210.00	3,407.00
5127	Insurance disability	1,168.35	1,650.00	1,007.66	1,585.00	1,697.00
5130	Retirement program	33,463.57	34,820.00	28,942.86	36,090.00	38,857.00
	Benefits Totals	$156,489.48	$167,720.00	$132,943.53	$176,500.00	$200,626.00
	Personnel Services Totals	$599,646.98	$646,610.00	$517,016.46	$672,315.00	$731,033.00
Contractual Services						
5246	Maintenance & repair-building	35,370.30	42,000.00	19,257.79	42,000.00	42,000.00
5247	Maintenance & repair-equipment	32,548.02	32,000.00	30,351.68	32,000.00	35,000.00
5249	Memberships & subscriptions	174.98	200.00	.00	200.00	200.00
5251	Contractual	57,514.26	59,000.00	45,709.31	67,500.00	67,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Door entry mats @ PWF	1.0000	1,000.00	1,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director		
Fund **001 - General Fund**								
EXPENSE								
Division **076 - Facility Maintenance**								
Contractual Services								
F and A Director	Exterminator PWF					1.0000	1,000.00	1,000.00
F and A Director	Cleaning supply service (mops, pads & towels)					1.0000	1,000.00	1,000.00
F and A Director	Exterminator PMF					1.0000	1,500.00	1,500.00
F and A Director	Door entry mats @ PAMF					1.0000	1,500.00	1,500.00
F and A Director	Exterminator City Hall					1.0000	2,000.00	2,000.00
F and A Director	Alarm Monitoring Services					1.0000	3,000.00	3,000.00
F and A Director	Door entry mats @ City Hall					1.0000	4,500.00	4,500.00
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	.00	750.00	750.00		
5277	Training & continuing education	42.55	1,000.00	252.67	1,000.00	1,000.00		
5285	Utilities-electric	166,318.74	157,000.00	173,018.18	169,000.00	169,000.00		
5286	Utilities-gas	64,814.27	48,000.00	42,253.59	60,000.00	70,000.00		
5287	Utilities-water	29,804.82	32,000.00	34,636.29	40,000.00	40,000.00		
5288	Utilities-sewer	5,381.94	8,000.00	3,069.76	8,000.00	8,000.00		
	Contractual Services Totals	$392,579.88	$379,950.00	$348,549.27	$420,450.00	$433,450.00		
Commodities								
5313	Department supplies	47,371.78	51,000.00	36,829.62	51,000.00	51,000.00		
5340	Salt & abrasives	987.48	1,000.00	988.45	1,000.00	1,000.00		
5342	Tools	3,455.79	4,000.00	305.60	4,000.00	4,000.00		
5343	Uniforms	2,683.03	3,600.00	3,300.58	4,000.00	4,000.00		
	Commodities Totals	$54,498.08	$59,600.00	$41,424.25	$60,000.00	$60,000.00		
Capital Outlay								
5470	Improvements building & grounds	9,128.73	12,500.00	.00	10,000.00	10,000.00		
	Capital Outlay Totals	$9,128.73	$12,500.00	$0.00	$10,000.00	$10,000.00		
	Division **076 - Facility Maintenance** Totals	$1,055,853.67	$1,098,660.00	$906,989.98	$1,162,765.00	$1,234,483.00		

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**001 - General Fund**					
	EXPENSE TOTALS	$28,089,809.18	$21,983,218.00	$10,358,441.64	$22,719,788.00	$24,430,592.00
	Fund **001 - General Fund** Totals					
	REVENUE TOTALS	$29,173,264.73	$23,432,786.00	$18,761,792.19	$24,033,657.00	$25,631,975.00
	EXPENSE TOTALS	$28,089,809.18	$21,983,218.00	$10,358,441.64	$22,719,788.00	$24,430,592.00
	Fund **001 - General Fund** Totals	$1,083,455.55	$1,449,568.00	$8,403,350.55	$1,313,869.00	$1,201,383.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**110 - Sewer lateral fund**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						
4590	Miscellaneous other charges	15.00	.00	.00	.00	.00
4660	Sewer lateral fees revenue	439,520.87	430,000.00	19,393.30	430,000.00	430,000.00
	Charges for Services Totals	$439,535.87	$430,000.00	$19,393.30	$430,000.00	$430,000.00
	Division **000 - Non departmental** Totals	$439,535.87	$430,000.00	$19,393.30	$430,000.00	$430,000.00
	REVENUE TOTALS	$439,535.87	$430,000.00	$19,393.30	$430,000.00	$430,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**110 - Sewer lateral fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
	Contractual Services					
5245	Maint. repair sewer lateral	362,413.69	430,000.00	243,430.06	430,000.00	430,000.00
	Contractual Services Totals	$362,413.69	$430,000.00	$243,430.06	$430,000.00	$430,000.00
	Division **072 - Street Maintenance** Totals	$362,413.69	$430,000.00	$243,430.06	$430,000.00	$430,000.00
	EXPENSE TOTALS	$362,413.69	$430,000.00	$243,430.06	$430,000.00	$430,000.00
	Fund **110 - Sewer lateral fund** Totals					
	REVENUE TOTALS	$439,535.87	$430,000.00	$19,393.30	$430,000.00	$430,000.00
	EXPENSE TOTALS	$362,413.69	$430,000.00	$243,430.06	$430,000.00	$430,000.00
	Fund **110 - Sewer lateral fund** Totals	$77,122.18	$0.00	($224,036.76)	$0.00	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**111 - Chesterfield Valley TIF Fund**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	174,758.96	30,000.00	116,710.45	75,000.00	75,000.00
	Investment Income Totals	$174,758.96	$30,000.00	$116,710.45	$75,000.00	$75,000.00
Miscellaneous						
4950	Miscellaneous	668,246.00	.00	31,250.00	.00	.00
	Miscellaneous Totals	$668,246.00	$0.00	$31,250.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$843,004.96	$30,000.00	$147,960.45	$75,000.00	$75,000.00
	REVENUE TOTALS	$843,004.96	$30,000.00	$147,960.45	$75,000.00	$75,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **111 - Chesterfield Valley TIF Fund**						
EXPENSE						
Division **072 - Street Maintenance**						
Contractual Services						
5261	Professional services	26,415.00	10,000.00	74,565.29	130,000.00	300,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Stormwater Consultant -Thomas & Hutton	1.0000	150,000.00	150,000.00
F and A Director	CVAC C Quad Restroom Design	1.0000	150,000.00	150,000.00
			F and A Director Totals	$300,000.00

	Contractual Services Totals	$26,415.00	$10,000.00	$74,565.29	$130,000.00	$300,000.00
Capital Outlay						
5498	Projects	.00	.00	560,744.00	1,176,500.00	3,325,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CVAC Ring Road Construction	1.0000	625,000.00	625,000.00
F and A Director	Maintenance Facility Wall Repair and Yard Expansion	1.0000	1,200,000.00	1,200,000.00
F and A Director	Additional Parking Lot CVAC P4-6	1.0000	1,500,000.00	1,500,000.00
			F and A Director Totals	$3,325,000.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Capital Outlay Totals	$0.00	$0.00	$560,744.00	$1,176,500.00	$3,325,000.00
Division **072 - Street Maintenance** Totals	$26,415.00	$10,000.00	$635,309.29	$1,306,500.00	$3,625,000.00
EXPENSE TOTALS	$26,415.00	$10,000.00	$635,309.29	$1,306,500.00	$3,625,000.00
Fund **111 - Chesterfield Valley TIF Fund** Totals					
REVENUE TOTALS	$843,004.96	$30,000.00	$147,960.45	$75,000.00	$75,000.00
EXPENSE TOTALS	$26,415.00	$10,000.00	$635,309.29	$1,306,500.00	$3,625,000.00
Fund **111 - Chesterfield Valley TIF Fund** Totals	$816,589.96	$20,000.00	($487,348.84)	($1,231,500.00)	($3,550,000.00)

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	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	1,139.00	3,000.00	1,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Equitable sharing from 2019/2021 DEA task force cases	1.0000	1,100.00	1,100.00
			F and A Director Totals	$1,100.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Intergovernmental Totals	$0.00	$10,000.00	$1,139.00	$3,000.00	$1,100.00
Division **000 - Non departmental** Totals	$0.00	$10,000.00	$1,139.00	$3,000.00	$1,100.00
REVENUE TOTALS	$0.00	$10,000.00	$1,139.00	$3,000.00	$1,100.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**114 - Police forfeiture fund**					
EXPENSE						
Division	**041 - Police**					
Contractual Services						
5277	Training & continuing education	4,600.00	.00	.00	.00	.00
	Contractual Services Totals	$4,600.00	$0.00	$0.00	$0.00	$0.00
Commodities						
5313	Department supplies	91,240.39	37,675.00	4,991.34	5,500.00	.00
	Commodities Totals	$91,240.39	$37,675.00	$4,991.34	$5,500.00	$0.00
Capital Outlay						
5440	Machinery & equipment	11,793.28	.00	.00	.00	.00
5460	Automobiles & trucks	81,382.00	.00	.00	43,950.00	.00
	Capital Outlay Totals	$93,175.28	$0.00	$0.00	$43,950.00	$0.00
	Division **041 - Police** Totals	$189,015.67	$37,675.00	$4,991.34	$49,450.00	$0.00
	EXPENSE TOTALS	$189,015.67	$37,675.00	$4,991.34	$49,450.00	$0.00
	Fund **114 - Police forfeiture fund** Totals					
	REVENUE TOTALS	$0.00	$10,000.00	$1,139.00	$3,000.00	$1,100.00
	EXPENSE TOTALS	$189,015.67	$37,675.00	$4,991.34	$49,450.00	$0.00
	Fund **114 - Police forfeiture fund** Totals	($189,015.67)	($27,675.00)	($3,852.34)	($46,450.00)	$1,100.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**115 - SBD-Wildhorse Village**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4050	Property taxes - general	405.73	.00	121,844.90	118,850.00	138,252.00
	Municipal Taxes Totals	$405.73	$0.00	$121,844.90	$118,850.00	$138,252.00
Investment Income						
4901	Interest on investments	.00	.00	1,122.91	.00	.00
	Investment Income Totals	$0.00	$0.00	$1,122.91	$0.00	$0.00
	Division **000 - Non departmental** Totals	$405.73	$0.00	$122,967.81	$118,850.00	$138,252.00
	REVENUE TOTALS	$405.73	$0.00	$122,967.81	$118,850.00	$138,252.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **115 - SBD-Wildhorse Village**						
EXPENSE						
Division **220 - RPA 2**						
Contractual Services						
5251	Contractual	.00	.00	.00	90,000.00	195,000.00
5261	Professional services	.00	.00	.00	28,850.00	65,890.00
	Contractual Services Totals	$0.00	$0.00	$0.00	$118,850.00	$260,890.00
	Division **220 - RPA 2** Totals	$0.00	$0.00	$0.00	$118,850.00	$260,890.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$118,850.00	$260,890.00
	Fund **115 - SBD-Wildhorse Village** Totals					
	REVENUE TOTALS	$405.73	$0.00	$122,967.81	$118,850.00	$138,252.00
	EXPENSE TOTALS	$0.00	$0.00	$0.00	$118,850.00	$260,890.00
	Fund **115 - SBD-Wildhorse Village** Totals	$405.73	$0.00	$122,967.81	$0.00	($122,638.00)

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4200	Sales tax	7,980,302.49	7,850,000.00	5,264,231.13	8,160,000.00	8,160,000.00
	Municipal Taxes Totals	$7,980,302.49	$7,850,000.00	$5,264,231.13	$8,160,000.00	$8,160,000.00
Intergovernmental						
4359	MPGC grant	553,850.00	546,250.00	.00	.00	575,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Partial Athletic Field Lighting Grant -MPGC	1.0000	575,000.00	575,000.00
			F and A Director Totals	$575,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Intergovernmental Totals	$553,850.00	$546,250.00	$0.00	$0.00	$575,000.00
Charges for Services						
4590	Miscellaneous other charges	5,235.00	5,465.00	2,135.00	5,465.00	5,465.00
4610	Parks charges & fees	270,637.46	267,000.00	211,208.83	265,000.00	265,000.00
4612	Dog tags	18,955.00	19,000.00	20,250.00	19,000.00	19,000.00
4621	Soda exclusivity-cvac	.00	1,500.00	.00	.00	.00
4630	General rev-concession cp	54,114.38	52,000.00	48,223.88	52,000.00	49,000.00
4632	Soda rebates-concession cp	706.75	.00	1,912.67	.00	.00
4635	Gen Revenue - concession - amph	166,774.25	225,000.00	223,804.42	225,000.00	225,000.00
4640	Pool revenue	252,918.75	221,000.00	240,282.84	235,000.00	235,000.00
4641	Pool program	28,936.40	39,500.00	32,246.75	29,000.00	33,000.00
4650	Parks contributions	18,451.94	15,000.00	17,348.54	15,000.00	15,000.00
4680	Field rentals	622,684.81	376,000.00	670,523.36	420,500.00	622,685.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CVAC Birthday Party Rentals	1.0000	1,000.00	1,000.00
F and A Director	YMCA Soccer	1.0000	1,500.00	1,500.00
F and A Director	Soccer Tournaments	1.0000	2,000.00	2,000.00
F and A Director	Marquette Lacrosse	1.0000	5,000.00	5,000.00
F and A Director	Sand Volleyball	1.0000	12,000.00	12,000.00
F and A Director	CBSA Tournaments	1.0000	30,000.00	30,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						

F and A Director	Lacrosse Misc	1.0000	30,000.00	30,000.00
F and A Director	Multipurpose Fields	1.0000	30,000.00	30,000.00
F and A Director	Baseball Misc	1.0000	50,000.00	50,000.00
F and A Director	Soccer Misc	1.0000	70,000.00	70,000.00
F and A Director	Baseball/Softball Tournaments	1.0000	75,000.00	75,000.00
F and A Director	CBSA	1.0000	260,000.00	260,000.00
			F and A Director Totals	$566,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4685	Amphitheater Rental	192,404.63	115,000.00	151,848.01	130,000.00	100,000.00
4750	User CVAC License Fees	297,129.64	125,000.00	150,000.00	150,000.00	175,000.00
4751	User CVAC Concession Revenues	106,995.45	55,000.00	63,409.82	85,000.00	85,000.00
4753	User CVAC Advertising & Sponsorships	3,888.75	10,000.00	75,957.77	80,000.00	80,000.00
	Charges for Services Totals	$2,039,833.21	$1,526,465.00	$1,909,151.89	$1,710,965.00	$1,909,150.00
Investment Income						
4901	Interest on investments	424,483.28	100,000.00	300,436.31	125,000.00	125,000.00
	Investment Income Totals	$424,483.28	$100,000.00	$300,436.31	$125,000.00	$125,000.00
Other Revenues						
4970	Other Financing Source	23,127.52	.00	.00	.00	.00
	Other Revenues Totals	$23,127.52	$0.00	$0.00	$0.00	$0.00
Miscellaneous						
4920	Insurance reimbursement	.00	.00	3,690.94	.00	.00
4940	Sale of fixed assets	.00	.00	8,500.00	.00	.00
4950	Miscellaneous	4,029.30	.00	97,193.14	.00	.00
	Miscellaneous Totals	$4,029.30	$0.00	$109,384.08	$0.00	$0.00
	Division **000 - Non departmental** Totals	$11,025,625.80	$10,022,715.00	$7,583,203.41	$9,995,965.00	$10,769,150.00
	REVENUE TOTALS	$11,025,625.80	$10,022,715.00	$7,583,203.41	$9,995,965.00	$10,769,150.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	2,154,980.24	2,289,740.00	1,764,255.95	2,370,095.00	2,423,065.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	12,475.00	12,475.00
F and A Director	Salaries	1.0000	2,410,590.00	2,410,590.00
			F and A Director Totals	$2,423,065.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5112	Salaries parttime/temporary	133,479.98	220,360.00	126,106.70	233,560.00	252,643.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Recreation Intern	1.0000	8,160.00	8,160.00
F and A Director	Summer Camp Director	1.0000	8,360.00	8,360.00
F and A Director	Seasonal Maint. Workers Short Term	4.0000	5,200.00	20,800.00
F and A Director	PT Recreation Specialist (year-round)	1.0000	27,376.46	27,376.46
F and A Director	Camp Counselor (Summer)	4.0000	7,040.00	28,160.00
F and A Director	Camp Counselor (Summer) Returning	4.0000	7,150.00	28,600.00
F and A Director	PT Maintenance Worker (year-round)	1.0000	32,056.25	32,056.25
F and A Director	PT Admin Assistant (year-round)	1.0000	46,906.29	46,906.29
F and A Director	Seasonal Maint. Workers Long Term Returning	4.0000	13,056.00	52,224.00
			F and A Director Totals	$252,643.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	21,558.58	21,000.00	21,474.80	18,540.00	35,630.00
5199	Personnel Expenditure Budgetary Savings	.00	(40,000.00)	.00	(50,000.00)	(50,000.00)
	Salaries Totals	$2,310,018.80	$2,491,100.00	$1,911,837.45	$2,572,195.00	$2,661,338.00
Benefits						
5120	Social security	168,294.25	193,650.00	139,546.75	200,600.00	207,417.00
5122	Workers compensation	123,560.00	123,560.00	127,290.00	127,290.00	84,228.00
5124	Insurance health	297,295.23	339,280.00	256,124.21	350,800.00	353,645.00
5125	Insurance life	5,068.63	5,850.00	4,218.76	6,020.00	6,114.00
5126	Insurance-dental	16,404.68	20,130.00	14,355.14	19,635.00	21,307.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Personnel Services						
Benefits						
5127	Insurance disability	5,919.64	8,110.00	5,024.65	8,405.00	8,566.00
5130	Retirement program	173,981.61	184,850.00	143,046.84	191,095.00	196,696.00
	Benefits Totals	$790,524.04	$875,430.00	$689,606.35	$903,845.00	$877,973.00
	Personnel Services Totals	$3,100,542.84	$3,366,530.00	$2,601,443.80	$3,476,040.00	$3,539,311.00
Contractual Services						
5221	Data processing	721.00	11,406.00	.00	.00	9,582.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Issuu - software to post Citizen on the website	1.0000	252.00	252.00
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	$9,582.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5224	Employee recruitment	50.00	2,000.00	845.00	1,000.00	1,000.00
5227	Environmental Expenditures	1,927.44	2,000.00	169.72	1,500.00	1,500.00
5233	Credit Card Fee	9,467.66	7,500.00	8,004.97	9,000.00	10,000.00
5246	Maintenance & repair-building	30,691.71	35,000.00	23,691.69	35,000.00	20,000.00
5247	Maintenance & repair-equipment	44,116.70	35,000.00	28,620.06	35,000.00	35,000.00
5249	Memberships & subscriptions	4,709.90	3,860.00	3,200.00	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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **119 - Parks sales tax**

EXPENSE

Division **084 - Parks and Recreation**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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	$4,700.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	89,312.29	78,070.00	49,025.34	62,850.00	115,566.00

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
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5260	Printing & binding	850.90	1,000.00	1,062.68	800.00	1,500.00
5261	Professional services	2,910.00	.00	.00	.00	230,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Ad Hoc Architectural or Engineering for Parks	1.0000	5,000.00	5,000.00
F and A Director	CVAC 30 acre Master Planning	1.0000	100,000.00	100,000.00
F and A Director	Central Park Master Plan update	1.0000	125,000.00	125,000.00
			F and A Director Totals	$230,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
	Contractual Services					
5268	Rental equipment	12,966.58	16,000.00	9,085.20	16,200.00	14,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Portable toilet-Pickleball Courts CVAC	1.0000	2,200.00	2,200.00
F and A Director	Equipment (air compressor, hydraulic lift)	1.0000	11,800.00	11,800.00
			F and A Director Totals	$14,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5271	Licenses/permits	2,878.00	2,811.00	3,353.00	3,335.00	3,335.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	AllTrack music rights	1.0000	375.00	375.00
F and A Director	BMI music rights	1.0000	445.00	445.00
F and A Director	ASCAP music rights	1.0000	460.00	460.00
F and A Director	Global Music Rights	1.0000	895.00	895.00
F and A Director	SESAC music rights	1.0000	1,160.00	1,160.00
			F and A Director Totals	$3,335.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5275	Taxes	38,793.86	40,000.00	.00	40,000.00	40,000.00
5276	Telephone	4,864.54	3,500.00	4,342.87	4,500.00	5,800.00
5277	Training & continuing education	12,517.14	12,385.00	6,060.34	14,550.00	13,825.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Pesticide Training - Staff Recertification	2.0000	100.00	200.00
F and A Director	MPRA Mini Conference	5.0000	75.00	375.00
F and A Director	Certifications - CPRP	3.0000	250.00	750.00
F and A Director	Workzone and Flagger Certification	5.0000	260.00	1,300.00
F and A Director	Local workshops and meetings	1.0000	2,000.00	2,000.00
F and A Director	National Playground Safety Inspection Certification	4.0000	700.00	2,800.00
F and A Director	NRPA	1.0000	3,000.00	3,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **119 - Parks sales tax**

EXPENSE

Division **084 - Parks and Recreation**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	MPRA	2.0000	1,700.00	3,400.00
			F and A Director Totals	$13,825.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5285	Utilities-electric	282,729.68	280,000.00	276,786.28	280,000.00	285,000.00
5286	Utilities-gas	1,085.30	800.00	556.30	1,000.00	1,000.00
5287	Utilities-water	277,623.16	220,000.00	249,840.74	220,000.00	250,000.00
5288	Utilities-sewer	162,393.63	115,000.00	24,497.95	115,000.00	42,500.00
5299	Special Projects	603,661.62	1,235,000.00	1,606,209.67	400,000.00	1,790,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Dugout Replacement C2	1.0000	90,000.00	90,000.00
F and A Director	Amphitheater step repair and step lighting	1.0000	100,000.00	100,000.00
F and A Director	Replace Fixed seating at Amphitheater	1.0000	250,000.00	250,000.00
F and A Director	Add Bullpens at D&E Quads	1.0000	600,000.00	600,000.00
F and A Director	Partial Athletic Lighting CVAC - Parks Grant $575K	1.0000	750,000.00	750,000.00
			F and A Director Totals	$1,790,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5975	Allocation	4,000.00	4,000.00	281,882.00	281,882.00	231,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	IT - Printing and Laminating	1.0000	6,500.00	6,500.00
F and A Director	CS - Insurance (GL/Auto/Property/Flood/Logan)	1.0000	225,000.00	225,000.00
			F and A Director Totals	$231,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$1,588,271.11	$2,105,332.00	$2,577,233.81	$1,526,717.00	$3,105,808.00
	Commodities					
5311	Parks Donation/Sponsorship/Living Legacy expenditures	2,086.34	.00	9,904.79	.00	10,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **119 - Parks sales tax**						
EXPENSE						
Division **084 - Parks and Recreation**						
Commodities						
5313	Department supplies	370,016.82	408,000.00	230,505.60	386,185.00	382,960.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Pest Control - Traps	1.0000	800.00	800.00
F and A Director	Oil	1.0000	1,000.00	1,000.00
F and A Director	Batteries	1.0000	1,000.00	1,000.00
F and A Director	Chlorine for fountains	1.0000	2,000.00	2,000.00
F and A Director	Dog Tags	500.0000	4.00	2,000.00
F and A Director	Kitchen	1.0000	2,500.00	2,500.00
F and A Director	Forestry Management Program - grass and native seeds	1.0000	2,500.00	2,500.00
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	Supplies	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	Flags	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **119 - Parks sales tax**

EXPENSE

Division **084 - Parks and Recreation**

Commodities

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Seed/Sod	1.0000	40,000.00	40,000.00
F and A Director	Chemicals and Fertlizers	1.0000	90,000.00	90,000.00
			F and A Director Totals	$382,960.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5325	Miscellaneous supplies	134,447.69	160,500.00	99,240.39	154,000.00	152,950.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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	Dog Park Events	1.0000	750.00	750.00
F and A Director	NRPA -Parks Month	1.0000	750.00	750.00
F and A Director	Swag	1.0000	1,200.00	1,200.00
F and A Director	Eggstravaganza	1.0000	2,000.00	2,000.00
F and A Director	Outdoor Recreation events-Fishing/Archery/SUP/Kayak	1.0000	2,000.00	2,000.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5330	Office supplies	2,157.69	2,500.00	817.57	2,250.00	2,250.00
5342	Tools	7,500.64	7,500.00	7,223.96	7,500.00	7,500.00
5343	Uniforms	17,955.64	18,000.00	11,412.88	18,000.00	18,000.00
	Commodities Totals	$534,164.82	$596,500.00	$359,105.19	$567,935.00	$573,660.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	119 - Parks sales tax					
EXPENSE						
Division	084 - Parks and Recreation					
Capital Outlay						
5440	Machinery & equipment	147,413.75	90,999.00	115,392.51	109,190.00	344,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5460	Automobiles & trucks	52,156.00	54,000.00	159,114.00	168,150.00	235,370.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
F and A Director	Compact pickup truck (replaces PK-35 26 points)	1.0000	32,790.00	32,790.00
F and A Director	1.5 Ton Dump Truck with snow removal equipment (replaces PK-77)	1.0000	137,000.00	137,000.00
			F and A Director Totals	$235,370.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5470	Improvements building & grounds	35,558.00	.00	.00	9,000.00	.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Capital Outlay						
5480	Improvements other than building	.00	.00	7,725.00	7,700.00	85,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Kayak loading area at River's Edge Park	1.0000	10,000.00	10,000.00
F and A Director	Pickleball Surface repair	1.0000	75,000.00	75,000.00
			F and A Director Totals	$85,000.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Capital Outlay Totals	$235,127.75	$144,999.00	$282,231.51	$294,040.00	$664,670.00
Other finance use and source						
Operating Transfers Out						
5990	Operating transfers out	1,968,428.63	974,740.00	116,591.39	1,130,657.00	.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	RESERVE USED (FUND 428)	1.0000	(1,564,125.00)	(1,564,125.00)
F and A Director	RESERVE USED (FUND 428)	1.0000	(1,040,266.00)	(1,040,266.00)
F and A Director	COPS 2016 PARKS PRINCIPAL AND INTEREST DUE	1.0000	1,040,266.00	1,040,266.00
F and A Director	PARKS COPS 2020A PRINCIPAL AND INTEREST	1.0000	1,564,125.00	1,564,125.00
			F and A Director Totals	$0.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Operating Transfers Out Totals	$1,968,428.63	$974,740.00	$116,591.39	$1,130,657.00	$0.00
Other finance use and source Totals	$1,968,428.63	$974,740.00	$116,591.39	$1,130,657.00	$0.00
Division **084 - Parks and Recreation** Totals	$7,426,535.15	$7,188,101.00	$5,936,605.70	$6,995,389.00	$7,883,449.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	202,309.40	203,780.00	169,345.61	212,315.00	222,009.00
5112	Salaries parttime/temporary	5,929.44	15,330.00	10,580.93	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	4,900.00	19,600.00
			F and A Director Totals	$19,600.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	2,933.35	4,500.00	1,590.92	1,300.00	2,370.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	.00	(500.00)	(500.00)
	Salaries Totals	$211,172.19	$223,110.00	$181,517.46	$231,175.00	$243,479.00
Benefits						
5120	Social security	15,737.65	17,110.00	13,647.10	17,725.00	18,664.00
5122	Workers compensation	11,290.00	11,290.00	11,680.00	11,680.00	8,357.00
5124	Insurance health	20,249.84	15,010.00	14,698.62	17,915.00	13,227.00
5125	Insurance life	446.69	480.00	390.07	515.00	534.00
5126	Insurance-dental	1,080.80	1,460.00	865.02	1,050.00	1,114.00
5127	Insurance disability	553.94	710.00	493.19	755.00	787.00
5130	Retirement program	16,430.49	16,670.00	13,674.80	17,090.00	17,950.00
	Benefits Totals	$65,789.41	$62,730.00	$55,448.80	$66,730.00	$60,633.00
	Personnel Services Totals	$276,961.60	$285,840.00	$236,966.26	$297,905.00	$304,112.00
Contractual Services						
5221	Data processing	1,337.90	2,000.00	.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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **119 - Parks sales tax**

EXPENSE

Division **085 - Arts and Entertainment**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Mailchimp	12.0000	180.00	2,160.00
			F and A Director Totals	$3,880.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5224	Employee recruitment	.00	250.00	.00	250.00	250.00
5233	Credit Card Fee	6,014.40	10,000.00	8,002.35	13,500.00	12,000.00
5246	Maintenance & repair-building	10,906.43	10,000.00	1,703.78	8,000.00	23,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Quote for Brick Pricing Increased Repair Expense	1.0000	5,000.00	5,000.00
F and A Director	Maintenance & repair-building	1.0000	8,000.00	8,000.00
F and A Director	Repair/re-lay brick pavers around amphitheater	1.0000	10,000.00	10,000.00
			F and A Director Totals	$23,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5247	Maintenance & repair-equipment	5,811.26	8,000.00	1,583.99	6,000.00	8,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Replace window unit w PTAC a Packaged Terminal Air Cond.	1.0000	2,000.00	2,000.00
F and A Director	Maintenance & repair-equipment	1.0000	6,000.00	6,000.00
			F and A Director Totals	$8,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	873.00	823.00	873.00	875.00	875.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Creative Arts Alliance	1.0000	100.00	100.00
F and A Director	International Entertainment Buyers Association	1.0000	125.00	125.00
F and A Director	Pollstar	1.0000	650.00	650.00
			F and A Director Totals	$875.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
	Contractual Services					
5251	Contractual	67,397.46	78,600.00	98,324.41	89,950.00	101,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Extermination - Blue Chip	1.0000	400.00	400.00
F and A Director	Professional Photographer for marketing	1.0000	1,600.00	1,600.00
F and A Director	EMT service	1.0000	6,000.00	6,000.00
F and A Director	Staging, barricades, staff	1.0000	7,000.00	7,000.00
F and A Director	Janitorial (Events, BOH, restrooms)	1.0000	8,500.00	8,500.00
F and A Director	Concession staffing - Keystone	1.0000	23,000.00	23,000.00
F and A Director	Production	1.0000	25,000.00	25,000.00
F and A Director	Security	1.0000	30,000.00	30,000.00
			F and A Director Totals	$101,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5268	Rental equipment	4,736.13	6,500.00	5,945.76	6,500.00	6,500.00
5271	Licenses/permits	18,757.00	22,500.00	18,461.68	22,500.00	22,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	St Louis County Health	1.0000	75.00	75.00
F and A Director	Liquor License	1.0000	500.00	500.00
F and A Director	Liquor Liability	1.0000	21,925.00	21,925.00
			F and A Director Totals	$22,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	3,262.93	3,685.00	724.00	2,500.00	2,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Local staff training (3 staff 1 session each)	1.0000	150.00	150.00
F and A Director	IEBA (Int'l Entertainment Buyers Assoc.)	1.0000	2,350.00	2,350.00
			F and A Director Totals	$2,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5299	Special Projects	5,000.00	.00	637,493.31	115,000.00	.00
	Contractual Services Totals	$124,096.51	$142,358.00	$773,112.28	$266,445.00	$181,005.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
Commodities						
5313	Department supplies	277,248.64	316,601.00	182,982.72	323,751.00	329,001.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Rotating Art at City Hall	4.0000	150.00	600.00
F and A Director	Shakespeare in the Park	1.0000	1,000.00	1,000.00
F and A Director	Hardware	1.0000	1,500.00	1,500.00
F and A Director	Art on Loan	1.0000	2,000.00	2,000.00
F and A Director	Tuesdays at the ChAmp Plaza	2.0000	1,500.00	3,000.00
F and A Director	Production Supplies	1.0000	5,000.00	5,000.00
F and A Director	Movies at Amp	2.0000	3,750.00	7,500.00
F and A Director	Operations - cleaning supplies, wristbands, paint supplies, conc	1.0000	10,000.00	10,000.00
F and A Director	Fall Festival	1.0000	35,000.00	35,000.00
F and A Director	Sounds of Summer Concerts	6.0000	8,900.00	53,400.00
F and A Director	Beverage Supplies and Product	1.0000	100,000.00	100,000.00
F and A Director	Ticketed Concerts (Top Headliners)	3.0000	36,667.00	110,001.00
			F and A Director Totals	$329,001.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	433.70	500.00	420.60	500.00	500.00
	Commodities Totals	$277,682.34	$317,101.00	$183,403.32	$324,251.00	$329,501.00
Capital Outlay						
5470	Improvements building & grounds	8,578.98	8,000.00	.00	85,000.00	.00
5480	Improvements other than building	10,586.90	22,500.00	2,235.89	4,000.00	50,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Security Gates	2.0000	25,000.00	50,000.00
			F and A Director Totals	$50,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Capital Outlay Totals	$19,165.88	$30,500.00	$2,235.89	$89,000.00	$50,000.00
	Division **085 - Arts and Entertainment** Totals	$697,906.33	$775,799.00	$1,195,717.75	$977,601.00	$864,618.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**086 - Pool**					
	Personnel Services					
	Salaries					
5111	Salaries regular/full-time	50,528.50	50,160.00	43,417.56	51,920.00	107,745.00
5112	Salaries parttime/temporary	204,011.28	240,100.00	213,130.31	275,270.00	347,916.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Asst. Swim Coach - Returning	1.0000	2,465.00	2,465.00
F and A Director	Asst. Dive Coach - Returning	1.0000	2,475.00	2,475.00
F and A Director	Head Dive Coach - Returning	1.0000	3,285.00	3,285.00
F and A Director	Head Swim Coach	1.0000	4,023.75	4,023.75
F and A Director	Swim LessonCoordinator	1.0000	4,877.25	4,877.25
F and A Director	Asst. Swim Coaches	3.0000	2,392.50	7,177.50
F and A Director	Pool Manager Returning (1)	1.0000	8,062.50	8,062.50
F and A Director	Head Guards (2)	2.0000	6,382.50	12,765.00
F and A Director	Swim Lesson Instructors (20)	20.0000	643.50	12,870.00
F and A Director	Pool Managers (2)	2.0000	7,847.50	15,695.00
F and A Director	Head Guards Returning (4)	4.0000	6,567.50	26,270.00
F and A Director	Lifeguards Returning (30)	30.0000	3,876.00	116,280.00
F and A Director	Lifeguards (35)	35.0000	3,762.00	131,670.00
			F and A Director Totals	$347,916.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	1,046.53	4,850.00	891.94	750.00	1,600.00
	Salaries Totals	$255,586.31	$295,110.00	$257,439.81	$327,940.00	$457,261.00
	Benefits					
5120	Social security	19,447.75	22,580.00	19,279.23	25,090.00	34,981.00
5122	Workers compensation	15,750.00	15,750.00	18,430.00	18,430.00	23,514.00
5124	Insurance health	5,541.42	5,480.00	9,480.91	5,975.00	6,988.00
5125	Insurance life	113.62	120.00	101.08	125.00	259.00
5126	Insurance-dental	337.56	350.00	531.95	350.00	743.00
5127	Insurance disability	139.35	180.00	123.24	185.00	381.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**086 - Pool**					
Personnel Services						
Benefits						
5130	Retirement program	4,084.66	4,260.00	3,510.98	4,215.00	8,748.00
	Benefits Totals	$45,414.36	$48,720.00	$51,457.39	$54,370.00	$75,614.00
	Personnel Services Totals	$301,000.67	$343,830.00	$308,897.20	$382,310.00	$532,875.00
Contractual Services						
5221	Data processing	.00	.00	.00	.00	1,170.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	When to Work Software for seasonal staff	1.0000	1,170.00	1,170.00
			F and A Director Totals	$1,170.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5224	Employee recruitment	210.00	500.00	.00	250.00	250.00
5233	Credit Card Fee	4,676.41	5,000.00	4,802.08	5,000.00	5,000.00
5246	Maintenance & repair-building	7,039.09	5,000.00	4,826.68	5,000.00	7,000.00
5247	Maintenance & repair-equipment	17,208.15	45,000.00	35,866.23	35,000.00	35,000.00
5251	Contractual	50,744.00	50,000.00	50,609.56	65,000.00	112,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Leisure pool painting and crack/void repairs	1.0000	42,000.00	42,000.00
F and A Director	Lazy River painting and crack/void repairs	1.0000	70,000.00	70,000.00
			F and A Director Totals	$112,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5268	Rental equipment	518.00	1,500.00	530.00	750.00	750.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Pool rental for lifeguard training	1.0000	750.00	750.00
			F and A Director Totals	$750.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5271	Licenses/permits	200.00	300.00	200.00	200.00	200.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**086 - Pool**					
Contractual Services						
5276	Telephone	1,291.27	630.00	884.27	1,000.00	1,200.00
5277	Training & continuing education	7,793.58	8,430.00	10,351.63	10,105.00	9,755.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Region Mini Conference - Local	2.0000	75.00	150.00
F and A Director	Certified Pool Operator Certification	1.0000	350.00	350.00
F and A Director	Lifeguard Instructor Certification	1.0000	425.00	425.00
F and A Director	Ellis Client Fee (Certification for Lifeguards lump sum)	1.0000	8,830.00	8,830.00
			F and A Director Totals	$9,755.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$89,680.50	$116,360.00	$108,070.45	$122,305.00	$172,325.00
Commodities						
5313	Department supplies	52,771.65	60,600.00	41,297.22	57,000.00	55,750.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Whistles for lifeguards	75.0000	2.00	150.00
F and A Director	Poles, hoses, leaf nets, brushes, etc.	1.0000	600.00	600.00
F and A Director	First Aid Supplies -Oxygen, trauma bags, backboards	1.0000	2,000.00	2,000.00
F and A Director	Lifeguard Equipment - rescue tube, hip pack, umbrella, mask, etc	1.0000	2,000.00	2,000.00
F and A Director	Janitorial supplies	1.0000	4,000.00	4,000.00
F and A Director	Supplies (Plugs, Sunscreen, Tubes, Batteries, flags, key fobs)	1.0000	5,000.00	5,000.00
F and A Director	Aquatic Programs - Swim/Dive annual software, water aerobics	1.0000	5,000.00	5,000.00
F and A Director	Chemicals	1.0000	37,000.00	37,000.00
			F and A Director Totals	$55,750.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	3,958.68	4,000.00	3,866.64	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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description			2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **119 - Parks sales tax**								
EXPENSE								
Division **086 - Pool**								
Commodities								
F and A Director	Suits							

75.0000	37.00	2,775.00
	F and A Director Totals	$4,370.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Commodities Totals	$56,730.33	$64,600.00	$45,163.86	$61,370.00	$60,120.00
Division **086 - Pool** Totals	$447,411.50	$524,790.00	$462,131.51	$565,985.00	$765,320.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**088 - Central Park - Concession**					
Personnel Services						
Salaries						
5112	Salaries parttime/temporary	51,390.36	54,980.00	51,629.78	59,605.00	73,477.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Rounding	1.0000	.43	.43
F and A Director	15 Aquatic Aides	1.0000	36,444.38	36,444.38
F and A Director	15 Returning Acquatic Aides	1.0000	37,032.19	37,032.19
			F and A Director Totals	$73,477.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5199	Personnel Expenditure Budgetary Savings	.00	(4,000.00)	.00	(5,000.00)	(5,000.00)
	Salaries Totals	$51,390.36	$50,980.00	$51,629.78	$54,605.00	$68,477.00
Benefits						
5120	Social security	3,931.36	4,210.00	3,949.71	4,560.00	5,621.00
5122	Workers compensation	2,970.00	2,970.00	3,430.00	3,430.00	4,225.00
	Benefits Totals	$6,901.36	$7,180.00	$7,379.71	$7,990.00	$9,846.00
	Personnel Services Totals	$58,291.72	$58,160.00	$59,009.49	$62,595.00	$78,323.00
Contractual Services						
5233	Credit Card Fee	1,383.13	1,400.00	1,368.40	1,400.00	1,400.00
5246	Maintenance & repair-building	.00	500.00	.00	.00	1,000.00
5247	Maintenance & repair-equipment	2,463.26	1,000.00	2,547.73	2,250.00	2,500.00
5251	Contractual	175.00	500.00	.00	125.00	125.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Extermination Services	1.0000	125.00	125.00
			F and A Director Totals	$125.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	803.00	675.00	.00	.00	.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**088 - Central Park - Concession**					
Contractual Services						
5271	Licenses/permits	75.00	200.00	75.00	75.00	75.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	St Louis County Health Dept.	1.0000	75.00	75.00
			F and A Director Totals	$75.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$4,899.39	$4,275.00	$3,991.13	$3,850.00	$5,100.00
Commodities						
5313	Department supplies	23,182.24	24,000.00	25,640.49	26,000.00	29,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Birthday Party Pizzas	1.0000	2,000.00	2,000.00
F and A Director	Sam's Club - supplies for concession stand	1.0000	5,500.00	5,500.00
F and A Director	Pepsi	1.0000	7,000.00	7,000.00
F and A Director	RL Mueller- food for concession stands	1.0000	15,000.00	15,000.00
			F and A Director Totals	$29,500.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Commodities Totals	$23,182.24	$24,000.00	$25,640.49	$26,000.00	$29,500.00
Division	**088 - Central Park - Concession** Totals	$86,373.35	$86,435.00	$88,641.11	$92,445.00	$112,923.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**089 - Sports and Wellness**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	247,977.24	248,130.00	202,145.90	255,330.00	267,058.00
5112	Salaries parttime/temporary	27,747.18	36,590.00	24,436.75	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	8,160.00	8,160.00
F and A Director	2 Sea Rec Aides - Sports & Wellness	1.0000	15,960.00	15,960.00
F and A Director	2 Returning Sea Rec Aides Sports & Wellness	1.0000	15,960.00	15,960.00
			F and A Director Totals	$40,080.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	.00	(6,000.00)	(6,000.00)
	Salaries Totals	$275,724.42	$279,720.00	$226,582.65	$287,565.00	$301,138.00
Benefits						
5120	Social security	20,105.04	21,780.00	16,599.01	22,460.00	23,496.00
5122	Workers compensation	14,420.00	14,420.00	15,000.00	15,000.00	11,001.00
5124	Insurance health	32,812.26	37,900.00	29,011.58	36,110.00	37,689.00
5125	Insurance life	561.45	490.00	486.40	620.00	644.00
5126	Insurance-dental	1,045.50	1,800.00	576.68	1,400.00	1,485.00
5127	Insurance disability	685.48	860.00	594.04	910.00	950.00
5130	Retirement program	19,842.43	19,850.00	16,171.58	20,430.00	21,364.00
	Benefits Totals	$89,472.16	$97,100.00	$78,439.29	$96,930.00	$96,629.00
	Personnel Services Totals	$365,196.58	$376,820.00	$305,021.94	$384,495.00	$397,767.00
Contractual Services						
5221	Data processing	.00	.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	$4,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**089 - Sports and Wellness**					
Contractual Services						
5246	Maintenance & repair-building	26,993.73	23,000.00	37,793.81	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	$36,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5247	Maintenance & repair-equipment	1,927.32	2,000.00	7,423.39	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	1,745.00	1,445.00	5,445.00	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	.00	750.00	300.00	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5268	Rental equipment	.00	500.00	.00	.00	.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **119 - Parks sales tax**						
EXPENSE						
Division **089 - Sports and Wellness**						
Contractual Services						
5277	Training & continuing education	4,367.46	4,740.00	4,076.66	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$35,033.51	$32,435.00	$55,038.86	$45,295.00	$282,395.00
Commodities						
5313	Department supplies	68,111.53	69,700.00	46,860.00	74,000.00	71,900.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Field Marking Chalk	1.0000	1,500.00	1,500.00
F and A Director	Field Conditioner	1.0000	2,000.00	2,000.00
F and A Director	CVAC Operations (locks, zip ties, temp fence repair, fence ties)	1.0000	7,000.00	7,000.00
F and A Director	Field Paint	1.0000	11,000.00	11,000.00
F and A Director	CVAC Amenities (bases, mounds, goals, cage nets, L screens)	1.0000	50,400.00	50,400.00
			F and A Director Totals	$71,900.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5325	Miscellaneous supplies	90,313.42	109,180.00	48,154.78	113,600.00	122,900.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CVAC Birthday Party Rentals	1.0000	900.00	900.00
F and A Director	Kickball League	1.0000	3,000.00	3,000.00
F and A Director	4th of July 5k	1.0000	6,000.00	6,000.00
F and A Director	Shamrock Run	1.0000	6,000.00	6,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**089 - Sports and Wellness**					
Commodities						

F and A Director	Pickleball	1.0000	13,000.00	13,000.00
F and A Director	Youth Soccer	1.0000	20,000.00	20,000.00
F and A Director	Adult Softball	1.0000	29,000.00	29,000.00
F and A Director	Turkey Trot	1.0000	45,000.00	45,000.00
			F and A Director Totals	$122,900.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5342	Tools	232.59	250.00	.00	250.00	250.00
5343	Uniforms	521.88	500.00	214.50	500.00	500.00
	Commodities Totals	$159,179.42	$179,630.00	$95,229.28	$188,350.00	$195,550.00
Capital Outlay						
5470	Improvements building & grounds	57,570.00	61,270.00	.00	.00	.00
5483	Intangible Asset-SBITA	23,127.52	.00	.00	.00	.00
	Capital Outlay Totals	$80,697.52	$61,270.00	$0.00	$0.00	$0.00
Other finance use and source						
Principal						
5600	Principal payment	3,700.00	.00	.00	.00	.00
	Principal Totals	$3,700.00	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$3,700.00	$0.00	$0.00	$0.00	$0.00
	Division **089 - Sports and Wellness** Totals	$643,807.03	$650,155.00	$455,290.08	$618,140.00	$875,712.00
	EXPENSE TOTALS	$9,302,033.36	$9,225,280.00	$8,138,386.15	$9,249,560.00	$10,502,022.00
	Fund **119 - Parks sales tax** Totals					
	REVENUE TOTALS	$11,025,625.80	$10,022,715.00	$7,583,203.41	$9,995,965.00	$10,769,150.00
	EXPENSE TOTALS	$9,302,033.36	$9,225,280.00	$8,138,386.15	$9,249,560.00	$10,502,022.00
	Fund **119 - Parks sales tax** Totals	$1,723,592.44	$797,435.00	($555,182.74)	$746,405.00	$267,128.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	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	4,522,548.85	6,936,000.00	6,936,000.00
	Municipal Taxes Totals	$6,844,444.27	$6,660,000.00	$4,522,548.85	$6,936,000.00	$6,936,000.00
Miscellaneous						
4950	Miscellaneous	95,032.66	55,000.00	183,043.82	518,950.00	1,976,720.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Grant - Pathway on Parkway right of way	1.0000	12,000.00	12,000.00
F and A Director	Grant - Ladue Farm Road Bridge Right of Way	1.0000	16,000.00	16,000.00
F and A Director	Grant-Highcroft Drive Right of Way	1.0000	37,100.00	37,100.00
F and A Director	CDGB Grant	1.0000	45,000.00	45,000.00
F and A Director	Grant - Schoettler Sidewalk Construction Engineering	1.0000	65,650.00	65,650.00
F and A Director	Grant-Schoettler SW Construction	1.0000	657,800.00	657,800.00
F and A Director	Grant-Wilson Avenue Construction	1.0000	1,143,170.00	1,143,170.00
			F and A Director Totals	$1,976,720.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4990	Operating transfers in	6,959,000.00	.00	500,000.00	.00	.00
	Miscellaneous Totals	$7,054,032.66	$55,000.00	$683,043.82	$518,950.00	$1,976,720.00
	Division **000 - Non departmental** Totals	$13,898,476.93	$6,715,000.00	$5,205,592.67	$7,454,950.00	$8,912,720.00
	REVENUE TOTALS	$13,898,476.93	$6,715,000.00	$5,205,592.67	$7,454,950.00	$8,912,720.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	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	256,699.12	340,450.00	334,138.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	3,439.00	3,439.00
F and A Director	Salaries	1.0000	330,699.00	330,699.00
			F and A Director Totals	$334,138.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	176.22	1,000.00	320.77	1,000.00	1,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(200.00)	.00	(500.00)	(500.00)
	Salaries Totals	$250,422.37	$249,000.00	$257,019.89	$340,950.00	$334,638.00
Benefits						
5120	Social security	18,196.43	19,070.00	18,378.07	26,125.00	25,638.00
5122	Workers compensation	3,290.00	3,290.00	3,805.00	3,805.00	2,955.00
5124	Insurance health	32,812.26	32,420.00	38,584.87	50,055.00	28,577.00
5125	Insurance life	560.88	580.00	578.55	815.00	797.00
5126	Insurance-dental	1,178.52	1,210.00	1,649.84	1,990.00	2,111.00
5127	Insurance disability	683.55	840.00	706.87	1,195.00	1,175.00
5130	Retirement program	20,140.43	19,940.00	20,565.09	27,320.00	26,811.00
	Benefits Totals	$76,862.07	$77,350.00	$84,268.29	$111,305.00	$88,064.00
	Personnel Services Totals	$327,284.44	$326,350.00	$341,288.18	$452,255.00	$422,702.00
Contractual Services						
5251	Contractual	49,750.56	189,000.00	105,418.00	110,000.00	20,001.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Semi-Annual Crack Sealing - defer to 2027	1.0000	1.00	1.00
F and A Director	Capital Contracts	1.0000	20,000.00	20,000.00
			F and A Director Totals	$20,001.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**120 - Capital improvement sales tax**					
EXPENSE						
Division	**079 - Capital Projects**					
Contractual Services						
5261	Professional services	470,177.76	692,000.00	838,321.25	797,000.00	574,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Capital Project Design	1.0000	10,000.00	10,000.00
F and A Director	Grant Application - TBD	1.0000	15,000.00	15,000.00
F and A Director	Pathway on Parkway RW - offset by $12k grant	1.0000	15,000.00	15,000.00
F and A Director	Ladue Farm Bridge RW - offset by $16k grant	1.0000	50,000.00	50,000.00
F and A Director	Highcroft Drive RW - offset by $37,100 grant	1.0000	53,000.00	53,000.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5297	I-64/N. Outer 40/Long Rd Project	359,127.69	.00	693,566.72	.00	.00
5299	Special Projects	25,000.00	.00	1,574,465.17	.00	.00
	Contractual Services Totals	$904,056.01	$881,000.00	$3,211,771.14	$907,000.00	$594,001.00
Capital Outlay						
5440	Machinery & equipment	.00	.00	179,738.00	185,000.00	.00
5460	Automobiles & trucks	583,791.11	430,000.00	596,867.89	470,000.00	490,001.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**120 - Capital improvement sales tax**					
EXPENSE						
Division	**079 - Capital Projects**					
	Capital Outlay					
5470	Improvements building & grounds	396,110.21	430,500.00	146,913.00	95,000.00	300,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Parks Facility HVAC Replacement	1.0000	300,000.00	300,000.00
			F and A Director Totals	$300,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5490	Street improvements	6,083,261.16	5,800,000.00	4,609,471.56	5,100,000.00	6,910,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5495	Storm sewer improvements	.00	10,000.00	.00	10,000.00	10,000.00
5497	Sidewalks improvements	542,507.50	555,000.00	332,452.19	910,000.00	1,622,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
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

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Capital Outlay Totals	$7,605,669.98	$7,225,500.00	$5,865,442.64	$6,770,000.00	$9,332,001.00
Division **079 - Capital Projects** Totals	$8,837,010.43	$8,432,850.00	$9,418,501.96	$8,129,255.00	$10,348,704.00
EXPENSE TOTALS	$8,837,010.43	$8,432,850.00	$9,418,501.96	$8,129,255.00	$10,348,704.00
Fund **120 - Capital improvement sales tax** Totals					
REVENUE TOTALS	$13,898,476.93	$6,715,000.00	$5,205,592.67	$7,454,950.00	$8,912,720.00
EXPENSE TOTALS	$8,837,010.43	$8,432,850.00	$9,418,501.96	$8,129,255.00	$10,348,704.00
Fund **120 - Capital improvement sales tax** Totals	$5,061,466.50	($1,717,850.00)	($4,212,909.29)	($674,305.00)	($1,435,984.00)

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4205	Sales Tax - Prop P	3,315,696.50	3,160,000.00	2,179,867.20	3,340,500.00	3,340,500.00
	Municipal Taxes Totals	$3,315,696.50	$3,160,000.00	$2,179,867.20	$3,340,500.00	$3,340,500.00
Intergovernmental						
4340	Bullet proof vest grant	7,562.50	7,500.00	8,382.50	7,500.00	7,500.00
4350	Parkway Grant	335,242.06	300,000.00	198,205.74	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	355,000.00	355,000.00
			F and A Director Totals	$355,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4354	Rockwood Grant	165,492.41	155,000.00	97,031.83	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	166,100.00	166,100.00
			F and A Director Totals	$166,100.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4355	Community Programs (Safety Town, Youth Academy, etc.)	5,240.00	4,500.00	6,720.00	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	$6,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4361	Police Overtime Grants	28,689.03	25,000.00	17,245.76	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	$24,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4362	FBI Overtime	1,001.03	18,000.00	.00	.00	.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
REVENUE						
Division	**000 - Non departmental**					
Intergovernmental						
4363	East West Gateway Grant	106,422.33	122,500.00	84,447.53	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	110,000.00	110,000.00
			F and A Director Totals	$110,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4370	Fund from seized assets	28.20	200.00	.00	200.00	200.00
4375	Post commission training grant	4,797.64	5,000.00	4,813.67	4,500.00	4,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Training grant funds awarded by the POST commission	1.0000	4,500.00	4,500.00
			F and A Director Totals	$4,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Intergovernmental Totals	$654,475.20	$637,700.00	$416,847.03	$636,200.00	$673,800.00
Charges for Services						
4540	Police report	8,857.10	9,000.00	7,250.75	9,600.00	9,000.00
4541	Clarkson Valley Police Services	459,996.00	460,000.00	344,997.00	460,000.00	460,000.00
4545	Fingerprinting	35.00	400.00	105.00	200.00	200.00
4550	False alarms	1,400.00	1,000.00	4,650.00	3,000.00	3,000.00
	Charges for Services Totals	$470,288.10	$470,400.00	$357,002.75	$472,800.00	$472,200.00
Court Fines and Fees						
4800	Court fines & fees	5,355.00	6,500.00	4,573.50	6,500.00	5,000.00
4810	Court fees - Law Enforcement Training	9,930.50	10,500.00	8,486.00	10,500.00	10,000.00
4815	Inmate Security Fee	9,932.00	10,500.00	8,484.50	10,500.00	10,000.00
	Court Fines and Fees Totals	$25,217.50	$27,500.00	$21,544.00	$27,500.00	$25,000.00
Other Revenues						
4970	Other Financing Source	778,938.05	.00	.00	.00	.00
	Other Revenues Totals	$778,938.05	$0.00	$0.00	$0.00	$0.00
Miscellaneous						
4920	Insurance reimbursement	31,913.00	.00	34,039.50	.00	.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **121 - Public Safety/Prop P**						
REVENUE						
Division **000 - Non departmental**						
Miscellaneous						
4950	Miscellaneous	4,939.17	3,700.00	9,164.39	3,700.00	3,900.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Donations received for community events	1.0000	300.00	300.00
F and A Director	Recycling of brass from used ammunition	1.0000	600.00	600.00
F and A Director	Graduation and compliance checks overtime from school disctricts	1.0000	1,000.00	1,000.00
F and A Director	Chamber of Commerce Blossom Bolt Overtime reimbursement	1.0000	1,000.00	1,000.00
F and A Director	Chamber of Commerce Pumpkin Run Overtime reimbursement	1.0000	1,000.00	1,000.00
			F and A Director Totals	$3,900.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
4990	Operating transfers in	8,415,174.79	9,018,462.00	(90,564.70)	9,148,628.00	9,798,897.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Transfer from GF for operations	1.0000	9,799,297.00	9,799,297.00
			F and A Director Totals	$9,799,297.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Miscellaneous Totals	$8,452,026.96	$9,022,162.00	($47,360.81)	$9,152,328.00	$9,802,797.00
Division **000 - Non departmental** Totals	$13,696,642.31	$13,317,762.00	$2,927,900.17	$13,629,328.00	$14,314,297.00
REVENUE TOTALS	$13,696,642.31	$13,317,762.00	$2,927,900.17	$13,629,328.00	$14,314,297.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	7,796,849.20	8,093,860.00	6,475,228.05	8,434,865.00	8,906,723.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service DAys	1.0000	56,243.00	56,243.00
F and A Director	Salaries	1.0000	8,850,480.00	8,850,480.00
			F and A Director Totals	$8,906,723.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5113	Salaries overtime	81,064.26	112,180.00	66,704.74	85,000.00	100,000.00
5115	Police holiday pay	178,231.32	228,390.00	.00	242,280.00	318,437.00
5199	Personnel Expenditure Budgetary Savings	.00	(162,600.00)	.00	(175,000.00)	(175,000.00)
	Salaries Totals	$8,056,144.78	$8,271,830.00	$6,541,932.79	$8,587,145.00	$9,150,160.00
Benefits						
5120	Social security	582,740.31	645,240.00	472,557.88	670,305.00	713,375.00
5122	Workers compensation	427,450.00	427,450.00	444,455.00	444,455.00	375,932.00
5124	Insurance health	1,070,263.79	1,125,410.00	960,359.89	1,220,335.00	1,334,130.00
5125	Insurance life	18,010.48	20,110.00	15,937.69	21,400.00	22,863.00
5126	Insurance-dental	52,570.44	62,260.00	46,543.41	59,245.00	63,586.00
5127	Insurance disability	21,304.35	27,660.00	18,706.95	29,760.00	31,417.00
5130	Retirement program	644,429.22	674,760.00	525,291.06	700,975.00	746,013.00
	Benefits Totals	$2,816,768.59	$2,982,890.00	$2,483,851.88	$3,146,475.00	$3,287,316.00
	Personnel Services Totals	$10,872,913.37	$11,254,720.00	$9,025,784.67	$11,733,620.00	$12,437,476.00
Contractual Services						
5221	Data processing	34,479.72	39,375.00	.00	.00	71,306.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Skydio - drone management software	1.0000	120.00	120.00
F and A Director	Bosch Crash Data Recording/Retrieval	1.0000	1,500.00	1,500.00
F and A Director	Guardian Alliance -Hiring solution/management	1.0000	2,375.00	2,375.00
F and A Director	In Car Computer Updates - security / software	1.0000	2,500.00	2,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **121 - Public Safety/Prop P**

EXPENSE

Division **041 - Police**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Assisted Patrol GPS - investigative device	1.0000	2,520.00	2,520.00
F and A Director	FTO Tracker - new employee testing/evaluations	1.0000	2,835.00	2,835.00
F and A Director	Guardian Tracking Subscription/Maintenance	1.0000	3,000.00	3,000.00
F and A Director	TLO Credit/Earnings Investigations	1.0000	3,000.00	3,000.00
F and A Director	Live View GPS Tracking - investigative solution	3.0000	1,000.00	3,000.00
F and A Director	Trimble DA-2 Crash Reconstruction program	1.0000	3,400.00	3,400.00
F and A Director	Berla Vehicle Forensics - investigative	1.0000	3,675.00	3,675.00
F and A Director	Cell Hawk - cellphone forensics	1.0000	5,564.00	5,564.00
F and A Director	Power DMS - CALEA documentation management	1.0000	6,500.00	6,500.00
F and A Director	Evidence Tracker - Evidence Inventory system	1.0000	9,677.00	9,677.00
F and A Director	Cellebrite - cellphone forensics	1.0000	21,640.00	21,640.00
			F and A Director Totals	$71,306.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5233	Credit Card Fee	447.30	600.00	341.11	500.00	470.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Credit Card fees	1.0000	470.00	470.00
			F and A Director Totals	$470.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5244	Investigative expenses	4,614.19	6,180.00	1,627.86	4,500.00	5,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Major Case Squad Activation	1.0000	1,000.00	1,000.00
F and A Director	Search Warrant Fees for Cellular investigations	1.0000	2,000.00	2,000.00
F and A Director	Organized Retail Crime Investigations	1.0000	2,500.00	2,500.00
			F and A Director Totals	$5,500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
	Contractual Services					
5246	Maintenance & repair-building	.00	.00	2,771.48	3,500.00	10,765.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	SEU/Traffic/ Community Affairs Office Renovation	1.0000	10,765.00	10,765.00
			F and A Director Totals	$10,765.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5247	Maintenance & repair-equipment	7,325.63	9,900.00	4,856.02	9,935.00	10,135.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Equipment Repair	1.0000	1,500.00	1,500.00
F and A Director	Weapon Repair	1.0000	2,035.00	2,035.00
F and A Director	Fire Extinguishers for Vehicles	1.0000	2,400.00	2,400.00
F and A Director	Radar Repair / Certification	1.0000	4,200.00	4,200.00
			F and A Director Totals	$10,135.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5248	Maintenance & repair vehicles	101.60	500.00	458.06	500.00	500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Cleaning Vehicles / Detailing for Special Events	1.0000	500.00	500.00
			F and A Director Totals	$500.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5249	Memberships & subscriptions	13,122.72	4,980.00	2,610.98	3,910.00	4,610.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **121 - Public Safety/Prop P**

EXPENSE

Division **041 - Police**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Gateway Crime Prevention Council	1.0000	80.00	80.00
F and A Director	Missouri Law Enforcement Accreditation Commission	1.0000	100.00	100.00
F and A Director	Metro St Louis Association for Court Administration	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	National Association of School Resource Officers	9.0000	50.00	450.00
F and A Director	Missouri Police Chief's Association	2.0000	225.00	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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5251	Contractual	353,529.88	598,200.00	408,254.18	505,550.00	472,592.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Language Line Interpretation Services	1.0000	500.00	500.00
F and A Director	Axon- Virtual Reality Training System	1.0000	2,990.00	2,990.00
F and A Director	Carcass Removal	1.0000	4,000.00	4,000.00
F and A Director	Maestrovision Interview Rooms	1.0000	4,035.00	4,035.00
F and A Director	FLOCK Cameras	7.0000	2,500.00	17,500.00
F and A Director	REJIS	1.0000	81,000.00	81,000.00
F and A Director	Body Cameras/In Car cameras	1.0000	129,850.00	129,850.00
F and A Director	St Louis County Dispatch Services	1.0000	232,717.00	232,717.00
			F and A Director Totals	$472,592.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	121 - Public Safety/Prop P					
EXPENSE						
Division	041 - Police					
	Contractual Services					
5260	Printing & binding	3,133.17	6,320.00	2,565.34	6,000.00	6,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Evidence Envelope Printing	1.0000	500.00	500.00
F and A Director	Business Cards	20.0000	60.00	1,200.00
F and A Director	Record Room Forms & Envelopes	1.0000	2,000.00	2,000.00
F and A Director	Prosecuting Attorney Printing and Office Supplies	1.0000	2,300.00	2,300.00
			F and A Director Totals	$6,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5261	Professional services	4,294.65	9,700.00	5,834.45	7,200.00	9,700.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	CALEA Annual	1.0000	4,700.00	4,700.00
F and A Director	Drug Destruction Fees	2.0000	2,500.00	5,000.00
			F and A Director Totals	$9,700.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5268	Rental equipment	1,765.35	2,125.00	1,448.55	1,935.00	3,615.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Portable Handwash Station	1.0000	1,680.00	1,680.00
F and A Director	Portable Restroom for Range	1.0000	1,935.00	1,935.00
			F and A Director Totals	$3,615.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5273	Inmate Security Expense	8,600.21	22,480.00	6,257.97	14,380.00	14,364.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **121 - Public Safety/Prop P**

EXPENSE

Division **041 - Police**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5277	Training & continuing education	52,070.74	60,390.00	52,532.23	58,423.00	60,539.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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	Mediocolegal Death Training	1.0000	925.00	925.00
F and A Director	Citizen & Teen Academy	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	Missouri Police Clerk's Training	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	CALEA	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	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 & Municpal Police Academy	110.0000	157.50	17,325.00
			F and A Director Totals	$60,539.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
	Contractual Services					
5279	Training post commission	8,356.54	13,200.00	10,704.92	16,270.00	22,575.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
			F and A Director Totals	$22,575.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5975	Allocation	488,900.00	488,900.00	525,208.00	523,708.00	401,238.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
			F and A Director Totals	$401,238.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Contractual Services Totals	$980,741.70	$1,262,850.00	$1,025,471.15	$1,156,311.00	$1,093,909.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Commodities						
5312	Crime prevention supplies	6,902.84	9,000.00	5,720.75	9,000.00	6,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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
			F and A Director Totals	$6,400.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5313	Department supplies	161,108.25	180,601.00	136,369.77	171,237.00	152,608.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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 Glocks	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

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **121 - Public Safety/Prop P**

EXPENSE

Division **041 - Police**

Commodities

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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 & Docking Stn. 3 at $1319.33	1.0000	3,958.00	3,958.00
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 - Vehicles - 9 at $1,146.22	1.0000	10,316.00	10,316.00
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	$152,608.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5315	Community Program supplies	4,408.82	5,855.00	5,987.62	5,855.00	8,895.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Replace Safety Town Vehicles	2.0000	300.00	600.00
F and A Director	Youth Academy	1.0000	3,000.00	3,000.00
F and A Director	Safety Town Supplies	1.0000	5,295.00	5,295.00
			F and A Director Totals	$8,895.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5321	Investigative supplies	5,674.71	6,190.00	5,444.98	7,665.00	5,545.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Portable Lighting System for Crime Scene	4.0000	70.00	280.00
F and A Director	HEPA Filter-Annual Replacement for Evidence Processing	1.0000	365.00	365.00
F and A Director	Carbon Filter for Cyanosafe Fuming Chamber	1.0000	650.00	650.00
F and A Director	Carbon Filter for Drying Cabinet	1.0000	650.00	650.00
F and A Director	Traffic Accident Investigative Supplies	1.0000	800.00	800.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director

Fund **121 - Public Safety/Prop P**

EXPENSE

Division **041 - Police**

Commodities

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	CD's and DVD's	1.0000	800.00	800.00
F and A Director	Crime Scene Processing Supplies	1.0000	2,000.00	2,000.00
			F and A Director Totals	$5,545.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5325	Miscellaneous supplies	5,239.38	7,700.00	.00	500.00	1,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Confidential Investigative Funds	1.0000	500.00	500.00
F and A Director	Peer Support Funds	1.0000	500.00	500.00
			F and A Director Totals	$1,000.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5343	Uniforms	88,172.21	85,500.00	54,453.81	85,400.00	89,400.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Clothing Allowance for Detectives	7.0000	1,200.00	8,400.00
F and A Director	New and Replacement Uniforms and Equipment	1.0000	81,000.00	81,000.00
			F and A Director Totals	$89,400.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5350	Computer equip under $5,000	20,362.85	24,150.00	23,630.46	24,120.00	8,660.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	External Disc Drive	2.0000	130.00	260.00
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Commodities Totals	$291,869.06	$318,996.00	$231,607.39	$303,777.00	$272,508.00
Capital Outlay						
5410	Computer equipment	31,276.00	31,276.00	.00	.00	.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Capital Outlay						
5460	Automobiles & trucks	402,720.00	450,000.00	428,887.00	439,500.00	514,305.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5470	Improvements building & grounds	11,886.27	11,900.00	.00	.00	.00
5483	Intangible Asset-SBITA	778,938.05	.00	.00	.00	.00
	Capital Outlay Totals	$1,224,820.32	$493,176.00	$428,887.00	$439,500.00	$514,305.00
Other finance use and source						
Principal						
5600	Principal payment	234,401.37	.00	.00	.00	.00
	Principal Totals	$234,401.37	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$234,401.37	$0.00	$0.00	$0.00	$0.00
	Division **041 - Police** Totals	$13,604,745.82	$13,329,742.00	$10,711,750.21	$13,633,208.00	$14,318,198.00
	EXPENSE TOTALS	$13,604,745.82	$13,329,742.00	$10,711,750.21	$13,633,208.00	$14,318,198.00
	Fund **121 - Public Safety/Prop P** Totals					
	REVENUE TOTALS	$13,696,642.31	$13,317,762.00	$2,927,900.17	$13,629,328.00	$14,314,297.00
	EXPENSE TOTALS	$13,604,745.82	$13,329,742.00	$10,711,750.21	$13,633,208.00	$14,318,198.00
	Fund **121 - Public Safety/Prop P** Totals	$91,896.49	($11,980.00)	($7,783,850.04)	($3,880.00)	($3,901.00)

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**220 - RPA 2**					
Municipal Taxes						
4050	Property taxes - general	608,243.48	.00	766,743.26	275,000.00	759,106.00
4101	Utility taxes electric	10,309.08	.00	12,989.46	.00	17,000.00
4103	Utility taxes telephone	.00	.00	292.35	.00	.00
4200	Sales tax	152,979.30	.00	162,059.54	75,000.00	155,100.00
	Municipal Taxes Totals	$771,531.86	$0.00	$942,084.61	$350,000.00	$931,206.00
Investment Income						
4901	Interest on investments	12,344.68	.00	42,954.50	10,000.00	10,000.00
	Investment Income Totals	$12,344.68	$0.00	$42,954.50	$10,000.00	$10,000.00
	Division **220 - RPA 2** Totals	$783,876.54	$0.00	$985,039.11	$360,000.00	$941,206.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**250 - Parkway Capital Contribution**					
Municipal Taxes						
4050	Property taxes - general	30,862.98	.00	44,568.21	18,000.00	45,000.00
	Municipal Taxes Totals	$30,862.98	$0.00	$44,568.21	$18,000.00	$45,000.00
	Division **250 - Parkway Capital Contribution** Totals	$30,862.98	$0.00	$44,568.21	$18,000.00	$45,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**251 - Rockwood Capital Contribution**					
Municipal Taxes						
4050	Property taxes - general	7,637.24	.00	6,852.63	955.00	6,900.00
	Municipal Taxes Totals	$7,637.24	$0.00	$6,852.63	$955.00	$6,900.00
	Division **251 - Rockwood Capital Contribution** Totals	$7,637.24	$0.00	$6,852.63	$955.00	$6,900.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**260 - Monarch (25%)**					
Municipal Taxes						
4050	Property taxes - general	17,987.49	.00	37,050.20	9,955.00	37,000.00
	Municipal Taxes Totals	$17,987.49	$0.00	$37,050.20	$9,955.00	$37,000.00
	Division **260 - Monarch (25%)** Totals	$17,987.49	$0.00	$37,050.20	$9,955.00	$37,000.00
	REVENUE TOTALS	$840,364.25	$0.00	$1,073,510.15	$388,910.00	$1,030,106.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund **150 - Chesterfield Regional TIF**						
EXPENSE						
Division **220 - RPA 2**						
Contractual Services						
5261	Professional services	15,565.00	.00	26,446.00	35,000.00	50,000.00
	Contractual Services Totals	$15,565.00	$0.00	$26,446.00	$35,000.00	$50,000.00
	Division **220 - RPA 2** Totals	$15,565.00	$0.00	$26,446.00	$35,000.00	$50,000.00
	EXPENSE TOTALS	$15,565.00	$0.00	$26,446.00	$35,000.00	$50,000.00
	Fund **150 - Chesterfield Regional TIF** Totals					
	REVENUE TOTALS	$840,364.25	$0.00	$1,073,510.15	$388,910.00	$1,030,106.00
	EXPENSE TOTALS	$15,565.00	$0.00	$26,446.00	$35,000.00	$50,000.00
	Fund **150 - Chesterfield Regional TIF** Totals	$824,799.25	$0.00	$1,047,064.15	$353,910.00	$980,106.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**210 - Park Construction 2020**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	53,115.55	.00	18,530.13	.00	.00
	Investment Income Totals	$53,115.55	$0.00	$18,530.13	$0.00	$0.00
	Division **000 - Non departmental** Totals	$53,115.55	$0.00	$18,530.13	$0.00	$0.00
	REVENUE TOTALS	$53,115.55	$0.00	$18,530.13	$0.00	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**210 - Park Construction 2020**					
EXPENSE						
Division	**079 - Capital Projects**					
Capital Outlay						
5480	Improvements other than building	.00	1,016,331.00	1,087,421.33	.00	.00
	Capital Outlay Totals	$0.00	$1,016,331.00	$1,087,421.33	$0.00	$0.00
	Division **079 - Capital Projects** Totals	$0.00	$1,016,331.00	$1,087,421.33	$0.00	$0.00
	EXPENSE TOTALS	$0.00	$1,016,331.00	$1,087,421.33	$0.00	$0.00
	Fund **210 - Park Construction 2020** Totals					
	REVENUE TOTALS	$53,115.55	$0.00	$18,530.13	$0.00	$0.00
	EXPENSE TOTALS	$0.00	$1,016,331.00	$1,087,421.33	$0.00	$0.00
	Fund **210 - Park Construction 2020** Totals	$53,115.55	($1,016,331.00)	($1,068,891.20)	$0.00	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**422 - COPs 2005 Parks**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	4,129.76	.00	675.97	.00	.00
	Investment Income Totals	$4,129.76	$0.00	$675.97	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	2,508,914.99	2,512,250.00	34,719.38	2,584,201.00	.00
	Miscellaneous Totals	$2,508,914.99	$2,512,250.00	$34,719.38	$2,584,201.00	$0.00
	Division **000 - Non departmental** Totals	$2,513,044.75	$2,512,250.00	$35,395.35	$2,584,201.00	$0.00
	REVENUE TOTALS	$2,513,044.75	$2,512,250.00	$35,395.35	$2,584,201.00	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**422 - COPs 2005 Parks**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Other finance use and source						
Principal						
5600	Principal payment	2,365,000.00	2,365,000.00	.00	2,510,000.00	.00
	Principal Totals	$2,365,000.00	$2,365,000.00	$0.00	$2,510,000.00	$0.00
Interest and Fiscal Charges						
5601	Interest expense	146,250.00	146,250.00	37,650.00	75,300.00	.00
5602	Trustee/Agent Fees	.00	1,000.00	1,000.00	1,000.00	.00
	Interest and Fiscal Charges Totals	$146,250.00	$147,250.00	$38,650.00	$76,300.00	$0.00
	Other finance use and source Totals	$2,511,250.00	$2,512,250.00	$38,650.00	$2,586,300.00	$0.00
	Division **084 - Parks and Recreation** Totals	$2,511,250.00	$2,512,250.00	$38,650.00	$2,586,300.00	$0.00
	EXPENSE TOTALS	$2,511,250.00	$2,512,250.00	$38,650.00	$2,586,300.00	$0.00
	Fund **422 - COPs 2005 Parks** Totals					
	REVENUE TOTALS	$2,513,044.75	$2,512,250.00	$35,395.35	$2,584,201.00	$0.00
	EXPENSE TOTALS	$2,511,250.00	$2,512,250.00	$38,650.00	$2,586,300.00	$0.00
	Fund **422 - COPs 2005 Parks** Totals	$1,794.75	$0.00	($3,254.65)	($2,099.00)	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

City of Chesterfield

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**424 - 2008 Parks Phase II Certificate**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	582.01	.00	108.66	.00	.00
	Investment Income Totals	$582.01	$0.00	$108.66	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	349,839.00	350,378.00	16,981.46	348,745.00	1,041,216.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	COPS 2016 DS Admin/Trustee fees from Debt Svc Reserve	1.0000	950.00	950.00
F and A Director	COPS 2016 2028 Interest Pmt from Debt Svc Reserve	1.0000	7,310.00	7,310.00
F and A Director	COPS 2016 2027 Interest Pmt Early Call-from Debt Svc Reserve	1.0000	14,178.00	14,178.00
F and A Director	COPS 2016 2026 Interest Pmt from Debt Svc Reserve	1.0000	23,778.00	23,778.00
F and A Director	COPS 2016 Bond Payment from Debt Svc Reserve	1.0000	320,000.00	320,000.00
F and A Director	COPS 2016 Bond Pmt from Reserve Early Call 2027 pmt	1.0000	335,000.00	335,000.00
F and A Director	COPS 2016 Bond Pmt from Reserve Early Call 2028 pmt	1.0000	340,000.00	340,000.00
			F and A Director Totals	$1,041,216.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Miscellaneous Totals	$349,839.00	$350,378.00	$16,981.46	$348,745.00	$1,041,216.00
Division	**000 - Non departmental** Totals	$350,421.01	$350,378.00	$17,090.12	$348,745.00	$1,041,216.00
	REVENUE TOTALS	$350,421.01	$350,378.00	$17,090.12	$348,745.00	$1,041,216.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**424 - 2008 Parks Phase II Certificate**					
EXPENSE						
Division	**079 - Capital Projects**					
	Other finance use and source					
	Principal					
5600	Principal payment	310,000.00	310,000.00	.00	315,000.00	995,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Debt Service Principal Payment-2026	1.0000	320,000.00	320,000.00
F and A Director	Debt Svc Principal Pmt Early Call-2027	1.0000	335,000.00	335,000.00
F and A Director	Debt Svc Principal Pmt Early Call-2028	1.0000	340,000.00	340,000.00
			F and A Director Totals	$995,000.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Principal Totals	$310,000.00	$310,000.00	$0.00	$315,000.00	$995,000.00
	Interest and Fiscal Charges					
5601	Interest expense	39,427.50	39,428.00	16,613.75	33,228.00	45,266.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Debt Svc Interest Pmt-2028 Early Call	2.0000	3,655.00	7,310.00
F and A Director	Debt Svc Interest Pmt-2027 Early Call	2.0000	7,089.00	14,178.00
F and A Director	Debt Service Interest Payment-2026	2.0000	11,889.00	23,778.00
			F and A Director Totals	$45,266.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5602	Trustee/Agent Fees	900.00	950.00	900.00	950.00	950.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Trustee/Agent Fees - BOK Financial	1.0000	950.00	950.00
			F and A Director Totals	$950.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Interest and Fiscal Charges Totals	$40,327.50	$40,378.00	$17,513.75	$34,178.00	$46,216.00
	Other finance use and source Totals	$350,327.50	$350,378.00	$17,513.75	$349,178.00	$1,041,216.00
Division	**079 - Capital Projects** Totals	$350,327.50	$350,378.00	$17,513.75	$349,178.00	$1,041,216.00
	EXPENSE TOTALS	$350,327.50	$350,378.00	$17,513.75	$349,178.00	$1,041,216.00
Fund	**424 - 2008 Parks Phase II Certificate** Totals					

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	REVENUE TOTALS	$350,421.01	$350,378.00	$17,090.12	$348,745.00	$1,041,216.00
	EXPENSE TOTALS	$350,327.50	$350,378.00	$17,513.75	$349,178.00	$1,041,216.00
	Fund **424 - 2008 Parks Phase II Certificate** Totals	$93.51	$0.00	($423.63)	($433.00)	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**428 - COPS 2014**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	281,481.88	60,000.00	277,872.65	60,000.00	60,000.00
4903	Gain/loss on investments	35,362.17	.00	59,816.95	.00	.00
	Investment Income Totals	$316,844.05	$60,000.00	$337,689.60	$60,000.00	$60,000.00
Miscellaneous						
4990	Operating transfers in	1,800,000.00	.00	.00	.00	.00
	Miscellaneous Totals	$1,800,000.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$2,116,844.05	$60,000.00	$337,689.60	$60,000.00	$60,000.00
	REVENUE TOTALS	$2,116,844.05	$60,000.00	$337,689.60	$60,000.00	$60,000.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**428 - COPS 2014**					
EXPENSE						
Division	**079 - Capital Projects**					
	Other finance use and source					
	Interest and Fiscal Charges					
5602	Trustee/Agent Fees	1,000.00	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$1,000.00	$0.00	$0.00	$0.00	$0.00
	Operating Transfers Out					
5990	Operating transfers out	3,127,852.00	3,127,852.00	.00	2,724,977.00	2,606,291.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Prepaid DS Funds Used for Parks Cop 16 Fund 424 26 Early Call	1.0000	1,041,216.00	1,041,216.00
F and A Director	Prepaid DS Funds Used for Fund 429 COPS 2020 A Debt Svc	1.0000	1,565,075.00	1,565,075.00
			F and A Director Totals	$2,606,291.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Operating Transfers Out Totals	$3,127,852.00	$3,127,852.00	$0.00	$2,724,977.00	$2,606,291.00
Other finance use and source Totals	$3,128,852.00	$3,127,852.00	$0.00	$2,724,977.00	$2,606,291.00
Division **079 - Capital Projects** Totals	$3,128,852.00	$3,127,852.00	$0.00	$2,724,977.00	$2,606,291.00
EXPENSE TOTALS	$3,128,852.00	$3,127,852.00	$0.00	$2,724,977.00	$2,606,291.00
Fund **428 - COPS 2014** Totals					
REVENUE TOTALS	$2,116,844.05	$60,000.00	$337,689.60	$60,000.00	$60,000.00
EXPENSE TOTALS	$3,128,852.00	$3,127,852.00	$0.00	$2,724,977.00	$2,606,291.00
Fund **428 - COPS 2014** Totals	($1,012,007.95)	($3,067,852.00)	$337,689.60	($2,664,977.00)	($2,546,291.00)

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**429 - COPS 2020 A - Non-Taxable**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	184.23	.00	81.81	.00	.00
	Investment Income Totals	$184.23	$0.00	$81.81	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	94,852.93	95,075.00	47,885.87	95,012.00	1,565,075.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	DS Admin/Trustee fees - BOK Financial	1.0000	950.00	950.00
F and A Director	DS Interest Payments for 2026 from Debt Svc Reserve	2.0000	47,062.50	94,125.00
F and A Director	DS Bond Payment 2026 from Debt Svc Reserve	1.0000	1,470,000.00	1,470,000.00
			F and A Director Totals	$1,565,075.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Miscellaneous Totals	$94,852.93	$95,075.00	$47,885.87	$95,012.00	$1,565,075.00
Division	**000 - Non departmental** Totals	$95,037.16	$95,075.00	$47,967.68	$95,012.00	$1,565,075.00
	REVENUE TOTALS	$95,037.16	$95,075.00	$47,967.68	$95,012.00	$1,565,075.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**429 - COPS 2020 A - Non-Taxable**					
EXPENSE						
Division	**079 - Capital Projects**					
Other finance use and source						
Principal						
5600	Principal payment	.00	.00	.00	.00	1,470,000.00
	Principal Totals	$0.00	$0.00	$0.00	$0.00	$1,470,000.00
Interest and Fiscal Charges						
5601	Interest expense	94,125.00	94,125.00	47,062.50	94,125.00	94,125.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Debt Service Interest-2025	2.0000	47,062.50	94,125.00
			F and A Director Totals	$94,125.00

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
5602	Trustee/Agent Fees	900.00	950.00	900.00	950.00	950.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	DS Agent/Trustee Fees - BOK Financial	1.0000	950.00	950.00
			F and A Director Totals	$950.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Interest and Fiscal Charges Totals	$95,025.00	$95,075.00	$47,962.50	$95,075.00	$95,075.00
Other finance use and source Totals	$95,025.00	$95,075.00	$47,962.50	$95,075.00	$1,565,075.00
Division **079 - Capital Projects** Totals	$95,025.00	$95,075.00	$47,962.50	$95,075.00	$1,565,075.00
EXPENSE TOTALS	$95,025.00	$95,075.00	$47,962.50	$95,075.00	$1,565,075.00
Fund **429 - COPS 2020 A - Non-Taxable** Totals					
REVENUE TOTALS	$95,037.16	$95,075.00	$47,967.68	$95,012.00	$1,565,075.00
EXPENSE TOTALS	$95,025.00	$95,075.00	$47,962.50	$95,075.00	$1,565,075.00
Fund **429 - COPS 2020 A - Non-Taxable** Totals	$12.16	$0.00	$5.18	($63.00)	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**430 - COPS 2020 B - Taxable**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	2,458.79	.00	397.28	.00	.00
	Investment Income Totals	$2,458.79	$0.00	$397.28	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	1,493,084.71	1,495,300.00	17,004.68	1,265,821.00	.00
	Miscellaneous Totals	$1,493,084.71	$1,495,300.00	$17,004.68	$1,265,821.00	$0.00
	Division **000 - Non departmental** Totals	$1,495,543.50	$1,495,300.00	$17,401.96	$1,265,821.00	$0.00
	REVENUE TOTALS	$1,495,543.50	$1,495,300.00	$17,401.96	$1,265,821.00	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**430 - COPS 2020 B - Taxable**					
EXPENSE						
Division	**079 - Capital Projects**					
	Other finance use and source					
	Principal					
5600	Principal payment	1,415,000.00	1,415,000.00	.00	1,230,000.00	.00
	Principal Totals	$1,415,000.00	$1,415,000.00	$0.00	$1,230,000.00	$0.00
	Interest and Fiscal Charges					
5601	Interest expense	79,350.00	79,350.00	18,450.00	36,900.00	.00
5602	Trustee/Agent Fees	900.00	950.00	900.00	950.00	.00
	Interest and Fiscal Charges Totals	$80,250.00	$80,300.00	$19,350.00	$37,850.00	$0.00
	Other finance use and source Totals	$1,495,250.00	$1,495,300.00	$19,350.00	$1,267,850.00	$0.00
	Division **079 - Capital Projects** Totals	$1,495,250.00	$1,495,300.00	$19,350.00	$1,267,850.00	$0.00
	EXPENSE TOTALS	$1,495,250.00	$1,495,300.00	$19,350.00	$1,267,850.00	$0.00
	Fund **430 - COPS 2020 B - Taxable** Totals					
	REVENUE TOTALS	$1,495,543.50	$1,495,300.00	$17,401.96	$1,265,821.00	$0.00
	EXPENSE TOTALS	$1,495,250.00	$1,495,300.00	$19,350.00	$1,267,850.00	$0.00
	Fund **430 - COPS 2020 B - Taxable** Totals	$293.50	$0.00	($1,948.04)	($2,029.00)	$0.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	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	9,670.72	53,200.00	53,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Bond Payment Transfer from Fund 020	1.0000	53,200.00	53,200.00
			F and A Director Totals	$53,200.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Miscellaneous Totals	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
Division **000 - Non departmental** Totals	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
REVENUE TOTALS	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00

2026 Budget Worksheet - Workshop #2 (10/24)

Budget Year 2026

Account	Account Description	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Fund	**431 - Brandywine NID S2020C**					
EXPENSE						
Division	**079 - Capital Projects**					
Other finance use and source						
Principal						
5600	Principal payment	32,806.00	32,806.00	.00	33,805.00	33,805.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Debt Principal Payment-2025	1.0000	33,805.00	33,805.00
			F and A Director Totals	$33,805.00

		2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
	Principal Totals	$32,806.00	$32,806.00	$0.00	$33,805.00	$33,805.00
Interest and Fiscal Charges						
5601	Interest expense	20,393.46	20,394.00	9,670.72	19,395.00	19,395.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Debt Interest Payment-2024	2.0000	9,697.50	19,395.00
			F and A Director Totals	$19,395.00

	2024 Actual Amount	2024 Adopted Budget	2025 Actual Amount	2025 Adopted Budget	2026 F and A Director
Interest and Fiscal Charges Totals	$20,393.46	$20,394.00	$9,670.72	$19,395.00	$19,395.00
Other finance use and source Totals	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
Division **079 - Capital Projects** Totals	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
EXPENSE TOTALS	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
Fund **431 - Brandywine NID S2020C** Totals					
REVENUE TOTALS	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
EXPENSE TOTALS	$53,199.46	$53,200.00	$9,670.72	$53,200.00	$53,200.00
Fund **431 - Brandywine NID S2020C** Totals	$0.00	$0.00	$0.00	$0.00	$0.00
Net Grand Totals					
REVENUE GRAND TOTALS	$76,594,526.06	$58,524,466.00	$36,327,204.71	$60,536,639.00	$64,022,091.00
EXPENSE GRAND TOTALS	$68,060,912.11	$62,099,151.00	$40,757,824.95	$62,748,191.00	$69,231,188.00
Net Grand Totals	$8,533,613.95	($3,574,685.00)	($4,430,620.24)	($2,211,552.00)	($5,209,097.00)