FINANCE AND ADMINISTRATION COMMITTEE OF THE WHOLE MEETING BUDGET WORKSHOP #1

TUESDAY, SEPTEMBER 29, 2026
COUNCIL CHAMBERS
6:00 P.M

I. COUNCILMEMBER CHECK PRINTS

II. APPROVAL OF MINUTES

A. F&A MEETING MINUTES – JULY 20, 2026

III. 2025 ACFR - RECEIVE AND FILE

IV. BUDGET WORKSHOP #1

- **Budget Presentation**
- **Budget Proposal**
- **2027 Budget Worksheets**

V. ADJOURNMENT

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

RECORD OF PROCEEDING

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

MONDAY, JULY 20, 2026

Chairperson Barb McGuinness called the meeting to order at 5:00 p.m.

PRESENT	**ABSENT**
Chairperson Barb McGuinness	
Council Committee Member Michael Moore	
Council Committee Member Merrell Hansen	
Council Committee Member Pat Tocco	
Councilmember Mary Ann Mastorakos	
Councilmember AJ Moll	
City Administrator Mike Geisel	
Assistant City Administrator Elliot Brown	
City Clerk Vickie McGownd	
Public Works Director Jim Eckrich	
Planning Director Justin Wyse	
Deputy City Clerk Amanda Hurley	

Approval of Minutes

Councilmember Hansen made a motion, seconded by Councilmember Moore, to approve the May, 26, 2026 Finance and Administration Committee Meeting Minutes. A voice vote was taken with a unanimous affirmative result (4,0), and the motion was declared passed

Luxe Vapor – Business License Revocation Appeal

City Administrator Mike Geisel advised the Finance and Administration Committee that there are three options when considering the Luxe Vapor Business License Revocation Appeal:

1. Accept the hearing record and uphold the business license revocation.
2. Schedule and conduct a new hearing.
3. Reject the Hearing Officer's decision and reinstate the business license

Councilmember Moore made a motion, seconded by Councilmember Hansen to accept the revocation of Luxe Vapor business license. Having reviewed the record of the contested case hearing held before the Hearing Officer on February 12, 2026 along with Luxe Vapor's March 16, 2026 appeal of the Hearing Officer's Order and based upon the substantial and competent evidence contained in the record, the F&A Committee hereby affirms the decision of the hearing officer. A roll call vote was taken with the following results: Ayes – McGuinness, Moore, Hansen and Tocco. Nays – None. Chairperson McGuinness declared the motion passed.

Adjournment

The meeting was adjourned at 5:08 p.m.

Respectfully submitted:

______________________	______________________
Mike Geisel	Amanda Hurley
City Administrator	Deputy City Clerk

APPROVED BY F&A COMMITTEE: _____________

2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

January 1-December 31 | Chesterfield, Missouri

CITY OF CHESTERFIELD, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31,2025

Report Prepared And Submitted By The

Finance Department

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Schedule Of Revenue, Expenditures And Changes In Fund Balance – Budget and Actual

Major Funds:

Section III

Introductory Section

September 2, 2026

To the Honorable Mayor, Members
of the City Council and Citizens
of the City of Chesterfield, Missouri

State law and local ordinances require that all general-purpose local governments publish a complete set of financial statements presented in conformance with U.S. generally accepted accounting principles (U.S. GAAP) and audited in accordance with U.S. generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Chesterfield, Missouri (the City) for the fiscal year ended December 31, 2025.

Management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to protect the City's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformance with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Honkamp, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the City for the year ended December 31, 2025, are free of material misstatement. The independent audit involved: examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2025, are fairly presented in conformity with U.S. GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

U.S. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

Profile Of The City

The City is located on the western edge of St. Louis County. The City currently occupies a land area of 32 square miles and serves a population of 49,999 residents (Census 2020). The City enjoys a balance of residential neighborhoods and concentrated retail centers, including one of the largest retail power centers in the country known as Chesterfield Commons, a nearby outlet mall and continued redevelopment of a former outlet mall into an entertainment district. In addition, redevelopment of the Chesterfield Mall into Downtown Chesterfield, a mixed-use development planned to include residential, retail and office buildings has continued to progress with demolition of the existing mall, which began in late 2024. Development of Wildhorse Village continues as the first residential project opened in early 2024 with several more projects in the construction stage. Once completed, the project will include a mixture of office, residential and retail uses surrounding a lake.

The City was incorporated under Missouri law as a third-class city on June 1, 1988 and has operated under a mayor/council/administrator form of government since that time. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and eight City Council members. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the City Administrator, City Attorney, Judge and Prosecuting Attorney. The City Administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City and for appointing the heads of the various departments. The City Council is elected on a non-partisan basis. Council members serve two-year staggered terms, with four Council members elected each year. The Mayor is elected at-large to serve a four-year term. The City provides a full range of municipal services. These services include legislative, administrative, police services, judicial, planning, public works and parks and recreation.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the Finance Director each year. At the direction of the City Administrator, the Finance Director uses those requests as the starting point for developing a rough draft of the proposed budget. The City Administrator then interacts with all Department Heads to review/discuss those initial requests and to review revenue projections with the Finance Director. The City Administrator is ultimately responsible for completing the proposed budget and forwarding same to the Mayor and City Council for discussion and ultimate approval. The City Council is required to hold a public hearing on the proposed budget and to adopt a final budget no later than December 31, the close of the City's fiscal year. The appropriated budget is prepared by fund and department. Department heads may make transfers of appropriations within a department for amounts up to twenty-five hundred dollars ($2,500) with prior approval by the Finance Director. Transfers within departmental budgets ranging from twenty-five hundred dollars ($2,500) to five thousand dollars ($5,000) can be made with prior approval by the Finance Director and City Administrator. Transfers within departmental budgets over five thousand dollars ($5,000) may be made only with prior approval of a majority of the City Council. Transfers of appropriations between departments, however, require the special approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriate annual budget has been adopted. The Required Supplementary Information, which begins on page 45, includes the budgetary comparison information for the General Fund and each major Special Revenue fund. The Other Information, which begins on page 50, includes the budgetary comparison information for the other major debt service and capital projects funds and each non-major fund.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy

Private development within the City of Chesterfield remains strong and growing. Construction costs for 2025 were in excess of $290,000,000 in new buildings and improvements to existing facilities. There are 1,717 active, licensed businesses in Chesterfield as of December 31, 2025. This includes 470 newly licensed business and 21 businesses with new ownership. Investment in these businesses provides jobs, supports the school districts and provide many other benefits throughout the community. The Missouri Statute was modified in 2022 and the City may no longer issue a business license for the 170 home-based businesses that were active at the time of the change.

Several large projects are in various stages of progress or approval. Some of them include Downtown Chesterfield (redevelopment of Chesterfield Mall), Wildhorse Village, The District and Gateway Studios. Diverse development throughout the City contributes to a robust local economy and strong growth projected for the extended future.

Redevelopment of the Chesterfield Mall into Downtown Chesterfield, a mixed use development planned to include residential, retail and office buildings has continued to progress with demolition of the existing mall beginning in October 2024. The planned development will start with significant infrastructure improvements to facilitate the redevelopment (currently estimated at over $150 million in infrastructure improvements).

Development opportunities within the Valley continue to diversify and add to the robust economy already in place as evidenced by the continued redevelopment of the District into an entertainment hub. The project has continued to transition from an outlet mall into an entertainment district. Notable changes in the past year include additional food and beverage businesses and additional parking for the facility.

Development of Wildhorse Village continues. Several residential projects opened in 2024 with several more projects in the construction stage. Once completed, the project will include a mixture of office, residential and retail uses surrounding a lake.

Chesterfield's unemployment is 3.0% as of December 2025. This compares favorably to the St. Louis County rate, which is 3.3%. (Source: Bureau of Labor Statistics) With a population of 49,999 (Census 2020), a median household income of $133,380 (2019-2023 Census estimate), Chesterfield is a place where people want to live and where businesses want to locate. With several new projects still under construction and many still in the review process, 2026 promises to be another great year for Chesterfield's economy.

Medical

Founded in 1866, St. Luke's Hospital, a 493-bed, nonprofit hospital in operation since 1975, is a mainstay in Chesterfield's economy and community. In addition to award-winning medical care, they provide jobs, as the largest employer in Chesterfield (see Table 21 in the Statistical Section), elder care, volunteer opportunities and support the City's Backstoppers' fundraiser. St. Luke's is a specialty hospital offering medical and surgical care in over 60 specialty areas such as cardiovascular care and surgery, cancer care, neurosurgery and neurology, orthopedics, maternity and other women's health, general medicine, outpatient services, pediatrics and comprehensive surgical services. They have partnered with the Cleveland Clinic Heart, Vascular and Thoracic Institute to be St. Louis' exclusive alliance provider of heart health services for the nation's No. 1 heart hospital. They have received the Healthgrades Specialty Excellence Awards for numerous services and are the only hospital in Missouri to both be named one of America's 50 Best Hospitals for Cardiac Surgery and also receive the Cardiac Surgery Excellence Award for seven years in a row, from 2019 through 2026. St. Luke's constructed a $40 million - 160,000 square foot expansion to its outpatient care center on its West campus in Chesterfield in 2017, which is home to expanded cardiac rehabilitation and physical therapy areas; an Anticoagulation Clinic; The Nutrition, Wellness & Diabetes Center; Wound Care and a Hyperbaric Medicine Center.

Mercy also has a large presence in Chesterfield, including the Virtual Care Center (VCC), providing the world's first facility dedicated to telehealth services. The VCC is the command center for the nation's largest single-hub electronic intensive care unit and other telehealth services, including telestroke, Nurse On-Call and physician teleconsults. Other activities on this site include a workspace for developing innovations in patient care, plus training and product testing. The City is also served by Mercy Rehabilitation Hospital which is a 90-bed hospital providing both inpatient and outpatient rehabilitation services. Mercy opened an urgent care and family medicine clinic in 2016 at Long and Edison, expanding their presence into the Chesterfield Valley.

Senior Living Facilities

With 22.8% of Chesterfield residents over the age of 65, healthcare and services for the aging population continue to see activity in our economy. The City has several skilled nursing and residential care facilities including Surrey Place, Brooking Park, Sunrise, Friendship Village and The Sheridan. Shelbourne Senior Living, a 150-unit facility opened in 2024 offering a mix of independent living, assisted care and memory care units.

Housing

Housing remains strong in Chesterfield with the remaining land for residential development continuing to shrink. Strong school districts with Parkway and Rockwood, along with low crime rates make Chesterfield a very desirable area. Estates at Conway, Wildhorse Bluffs, Schaeffer Grove and Tara Ridge are all in various phases of the approval and development process and will continue to add new dwelling units to the housing stock within the City.

Sales Tax

Chesterfield is a member of the St. Louis County Sales Tax Pool (distribution based on population), rather than a point-of-sale city. Legislative changes at the State level in 2016 ensures that cities will retain at least 50.0% of the pooled sales tax generated within their municipality. Sales tax remains as a driving force in the financial well-being for Chesterfield and continued expansion of the size and number of local businesses continues to support this revenue stream. As online sales diminish this revenue stream, free of any offset, many jurisdictions have chosen to enact Use Tax legislation to replace the lost sales tax revenue. Chesterfield offered a use tax, Proposition U, in the April, 2022 election and again in the April 2023 election, neither of which passed.

Long-Term Financial Planning

The City confines long-term borrowing to capital improvements or projects that cannot be financed from current revenue and where the issuance of long-term debt is required, it pays back the bonds within a period not to exceed the expected useful life of the project. Highlighted below are the actions of the City regarding the City's long-term needs.

The voters of the City approved a 1/2-cent capital improvement sales tax for street and sidewalk improvements in 1997. These funds were used to repay debt on the general obligation bonds approved at the same time for major reconstruction projects, which were refunded in 2007 and paid off in 2019. This sales tax revenue continues to be used to fund current and future major street and sidewalk improvements.

The City continuously explores options based on resident surveys concerning park improvements. Some recommendations from a study included exploring opportunities to partner with St. Louis County, Missouri and private providers of recreational services to acquire open space in the City and provide walking paths and an outdoor amphitheater and lake in the Central Park. In response to these efforts, voters passed a 1/2-cent sales tax for parks that took effect in April 2005. The City has purchased park land, constructed amenities, such as the Chesterfield Amphitheater and has funded recreation-based programs with the resources from this sales tax, including continuing work on the Riparian Trail, a pedestrian and bicycle trail atop the levy and development of park land leased from Logan University. In 2020, the City purchased additional land near the Amphitheater and continues with the planning and implementation of its development.

Debt Administration

At December 31, 2025, the City had four debt issues outstanding. This consists of $995,000 in Certificates of Participation for park and recreation improvements refunded in 2016, $6,055,000 in Certificates of Participation for the 2020 Central Park addition, $13,415,000 in Certificates of Participation for the Central Park Square building acquisition and $640,789 in limited General Obligation bonds for the 2020 Brandywine NID.

Awards And Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (Certificate of Achievement) to the City for its annual comprehensive financial report for the fiscal year ended . This was the 36th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual report. This report satisfied both U.S. GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the City received the GFOA's Award for Distinguished Budget Presentation for its annual budget for fiscal year 2026. This was the 35th consecutive year that the City received this award. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document met the program criteria as a policy document, as a financial plan, as an operations guide and as a communications device.

The preparation of this report would not have been completed without the efficient and dedicated services of the entire administrative staff of the various departments of the City. We would like to especially acknowledge the dedicated services and assistance of the staff members in the Finance Department. The Finance Department staff members were key components of maintaining the City's accounting systems and their contributions were invaluable.

We would also like to thank our auditors, Honkamp, LLC, for their help in formulating this report. Our sincere gratitude is extended to you for your interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

MOGeisel

Mike O. Geisel
City Administrator

CITY OF CHESTERFIELD

PRINCIPAL OFFICIALS

MAYOR

Dan Hurt

COUNCIL MEMBERS

Ward 1:

Barbara McGuinness

Mary Monachella

Ward 2:

Patricia Tocco

Mary Ann Mastorakos

Ward 3:

Lane Koch

Michael Moore

Ward 4:

Gary Budoor

Merrell Hansen

CITY ADMINISTRATOR

Michael O. Geisel

CITY ATTORNEY

Chris Graville

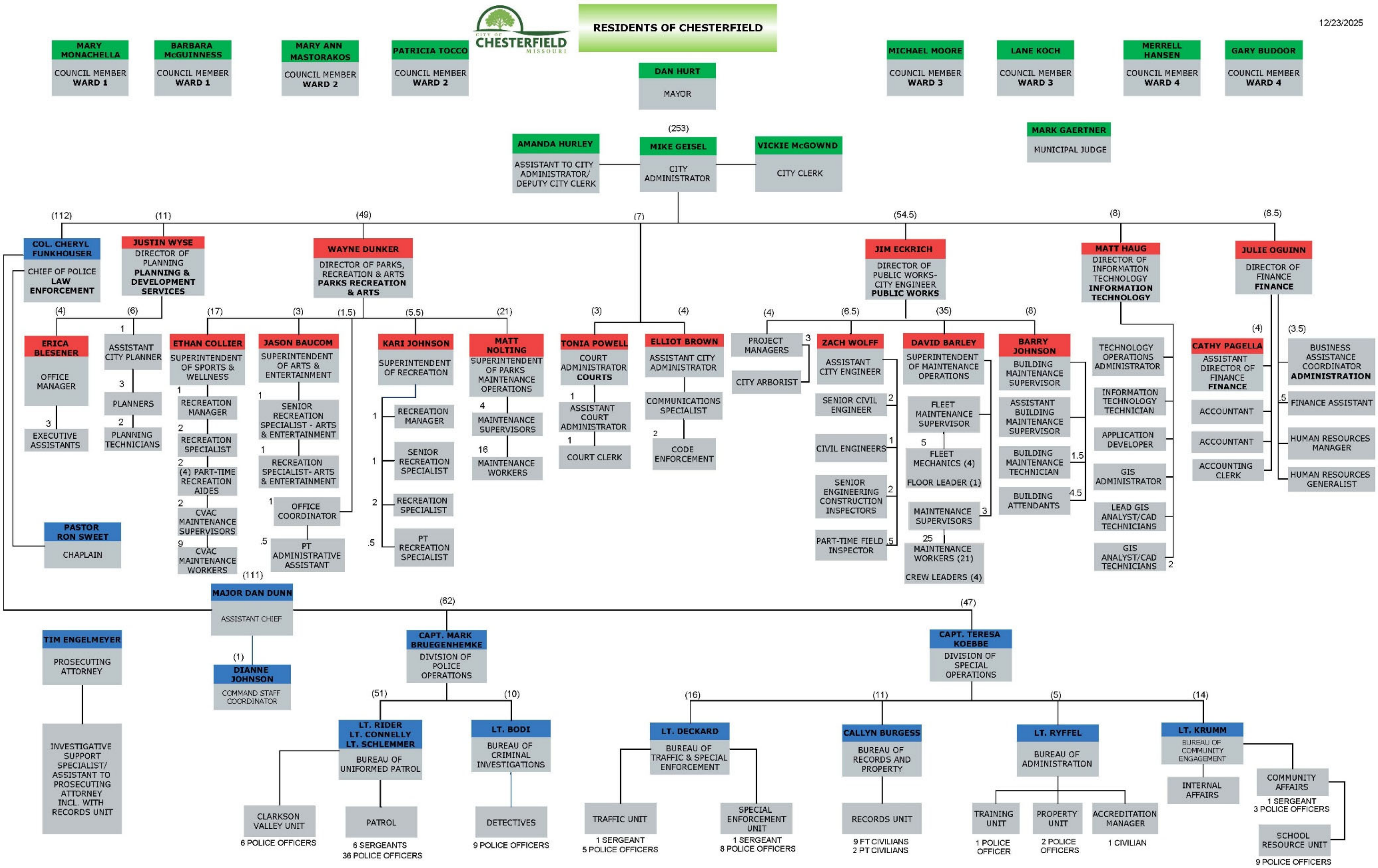
JUDGE

Mark Gaertner

PROSECUTING ATTORNEY

Tim Engelmeyer

Organizational Chart



* 1 FULL TIME EMPLOYEE AND 2 PART TIME EMPLOYEES FILLING OTHER FULL TIME POSITIONS

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Chesterfield
Missouri

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

Financial Section

HONKAMP
A CPA & BUSINESS ADVISORY GROUP

12250 WEBER HILL RD., STE. 315 • ST. LOUIS, MO 63127
314.849.4999 • 888.556.0123 • FAX 314.849.3486

Independent Auditor's Report

The Honorable Mayor and Members
of the City Council
City of Chesterfield, Missouri

Report On The Audit Of The Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Chesterfield, Missouri (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City, as of December 31, 2025 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis For Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

2024 Financial Statements Restated

As discussed in Note 2 to the basic financial statements, the 2024 financial statements have been restated to correct errors in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, resulting in a restatement of beginning net position and fund balance, as applicable. Our opinion is not modified with respect to this matter.

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS and *Government Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP requires that the management's discussion and analysis on pages 5 through 16 and the budgetary comparison information and related notes on pages 45 through 49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining General Fund and individual nonmajor fund financial statements and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with U.S. GAAS. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HONKAMP, LLC

Honkamp, LLC

St. Louis, Missouri
September 2, 2026

As management of the City of Chesterfield, Missouri (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal at the front of this report along with the City's financial statements, including the footnotes that follow this Management's Discussion and Analysis.

Financial Highlights

- On a government-wide basis, the assets of the City exceeded its liabilities and deferred inflows of resources for the most recent fiscal year by $308,347,777. The City has unrestricted net position totaling $40,261,679.
- General revenue for governmental activities were $41,997,905 which included $39,621,949 (94.34%) in property, sales, gross receipts, sewer lateral and other taxes.
- Net expense from the various functions of governmental activities was $26,479,532. Some of these expenses include general government $1,841,783 (7.00%), police services $10,559,231 (39.90%), public works $11,164,084 (42.20%), parks and recreation $2,399,006 (9.10%) and planning $927,446 (3.50%).
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $52,854,019. Approximately 39.00% of this total amount or $21,063,606, is available for spending at the City's discretion.

  As discussed in Note 2, beginning fund balance was restated by an increase of $1,207,354 to reflect the correction of errors in the prior reporting period. After accounting for this adjustment, ending fund balances increased by $4,710,709 from the prior year. Much of the increase in fund balances is due to the increase in General Fund sales tax receipts caused by inflation, insurance proceeds and investment income due to higher interest rates.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was 53.10% of total General Fund expenditures for the current year.
- The City's total debt increased by a net $9,326,195 (79.20%) during the current fiscal year. The change is attributed to the retirement of the Series 2020B Certificates of Participation and the issuance of $13,415,000 in the Series 2025 Certificates of Participation.

Overview Of The Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains required supplementary information and other supplementary information.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. Note the government-wide financial statements exclude fiduciary fund activities.

The statement of net position presents information on all of the City's assets, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, parks and recreation, judicial, planning, public works and police services. The City does not have any business-type activities.

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City are governmental funds. The City does not have any proprietary or fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenue, expenditures and changes in fund balances for the General Fund, the Parks Sales Tax Fund, the Parks Construction Debt Service Fund, the Capital Improvement Sales Tax Trust Fund and the American Rescue Plan Act Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation called other governmental funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the other information section in this report.

The governmental funds financial statements can be found on pages 19 through 22 of this report.

Notes To The Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 23 through 44 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, certain required supplementary information can be found on pages 45 through 49 of this report.

Other Supplementary Information

The combining and individual fund statements, referred to earlier in connection with nonmajor governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules and budgetary comparison information can be found on pages 50 through 65 of this report.

Government-Wide Financial Analysis – Financial Analysis Of The City As A Whole

The City presents its financial statements under the reporting model required by the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Therefore, a comparative analysis of government-wide data is also included in this report.

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the City, due to factors discussed later, the net position of $308,347,777 increased in 2025 by approximately 5.30% as compared to the previous year.

At the end of 2025, the City had positive balances in all three categories of net position.

The largest portion of the City's net position, $256,780,488 in 2025 (an increase of approximately 7.10% from 2024), reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The increase is primarily attributable to the acquisition of the Main Circle Drive property during the current year.

The City uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities December 31, 2025	Governmental Activities December 31, 2024 (Restated)
Assets		
Current and other assets	**$ 71,964,433**	$ 63,487,323
Capital assets, not depreciated	**135,851,521**	132,884,718
Capital assets, net	**141,998,051**	118,670,723
	$ 349,814,005	$ 315,042,764
Deferred Outflows Of Resources	**$ —**	$ 21,754
Liabilities		
Long-term liabilities	**19,445,883**	8,538,390
Other liabilities	**10,696,604**	11,980,363
	$ 30,142,487	$ 20,518,753
Deferred Inflows Of Resources	**$ 11,323,741**	$ 1,716,361
Net Position		
Net investment in capital assets	**$ 256,780,488**	$ 239,648,583
Restricted	**11,305,610**	18,728,454
Unrestricted	**40,261,679**	34,452,367
	$ 308,347,777	$ 292,829,404

As discussed in Note 2 to the basic financial statements, the 2024 financial statements have been restated to correct errors in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, resulting in a restatement of beginning net position and fund balance, as applicable.

An additional portion of the City's net position, $11,305,610 in 2025, represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, regulations of other governments or restrictions imposed by law through constitutional provisions or legislation. This balance decreased by $7,422,844 (39.63%) in 2025 primarily as a result of the timing of transactions.

The remaining category of the City's net position represents an unrestricted net position balance of $40,261,679 in 2025, which may be used to meet the City's ongoing obligations to citizens and creditors. There was an increase of $5,809,312 in unrestricted net position in 2025. The increase was primarily a result of the issuance of the Series 2025 Certificates of Participation and increased General Fund sales tax receipts, insurance proceeds and investment income.

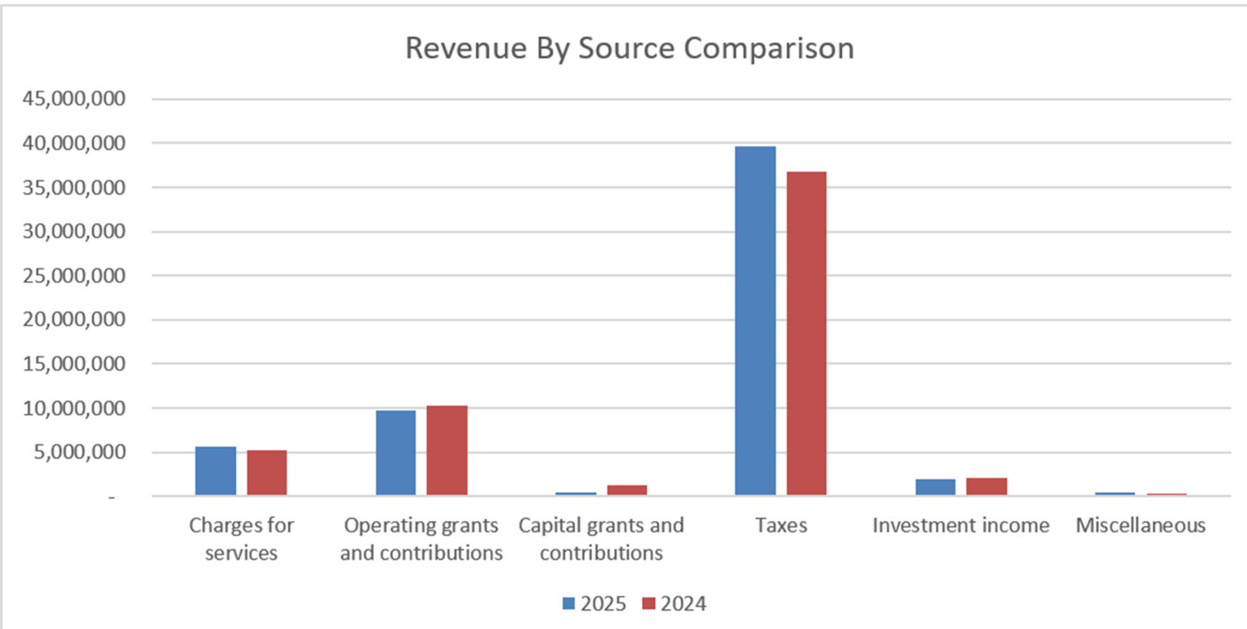
Governmental Activities

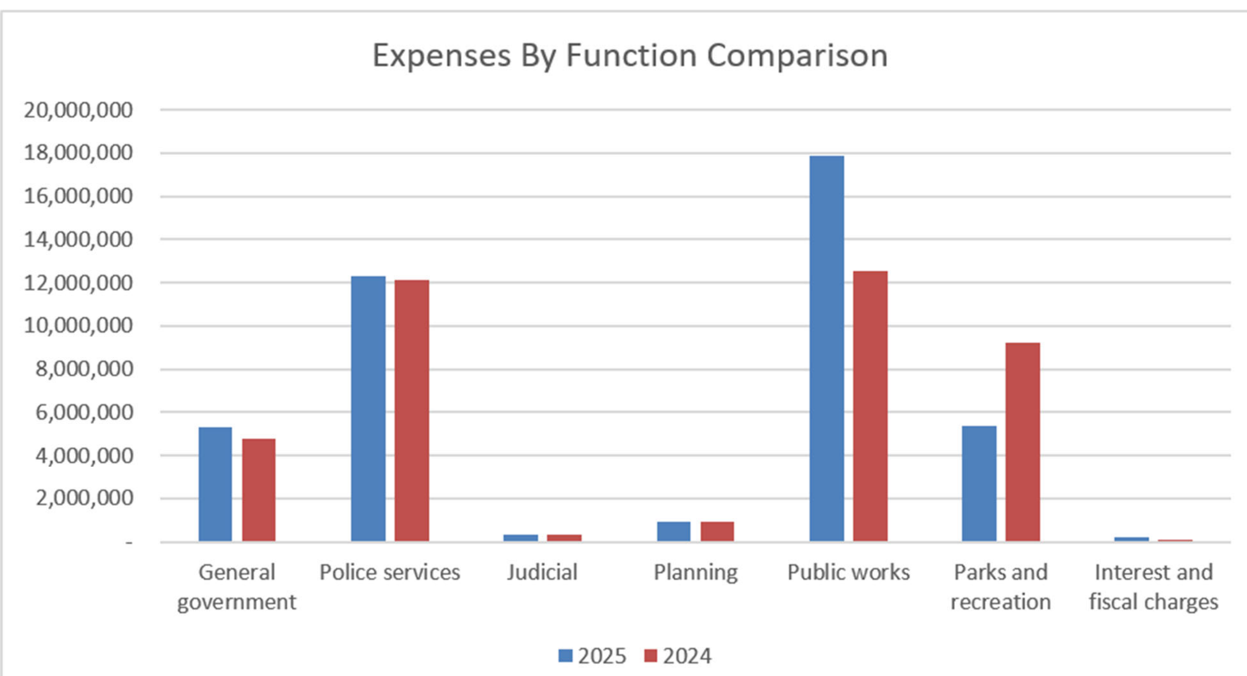
Governmental activities increased the City's net position by $15,518,373. Key elements of this are as follows:

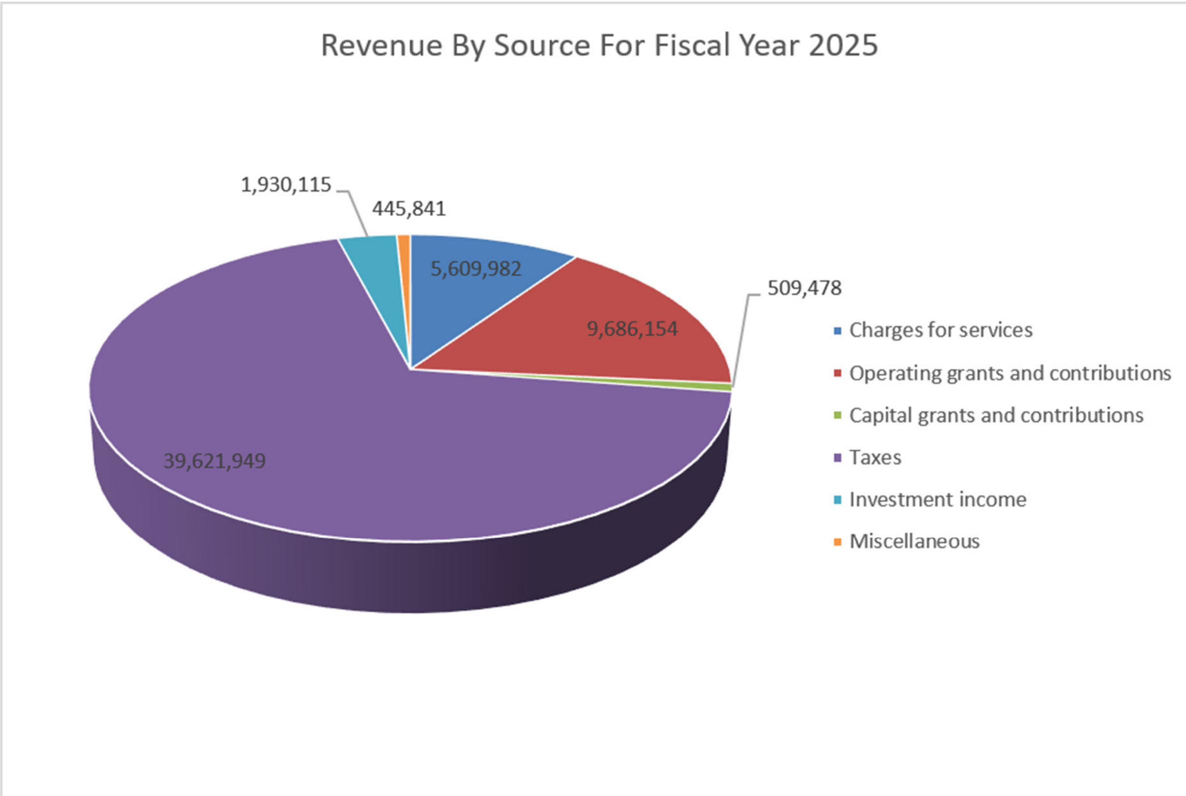
	Governmental Activities For the Years Ended December 31, 2025	Governmental Activities For the Years Ended December 31, 2024 (Restated)
Revenue		
Program revenue:		
Charges for services	**$ 5,609,982**	$ 5,274,504
Operating grants and contributions	**9,686,154**	10,242,571
Capital grants and contributions	**509,478**	1,270,246
General revenue:		
Taxes	**39,621,949**	36,707,853
Investment income	**1,930,115**	2,154,916
Miscellaneous	**445,841**	337,410
	57,803,519	55,987,500
Expenses		
General government	**5,303,273**	4,776,457
Police services	**12,294,266**	12,113,993
Judicial	**313,199**	308,026
Planning and zoning	**927,446**	897,416
Public works	**17,894,939**	12,529,408
Parks and recreation	**5,367,522**	9,209,186
Interest and fiscal charges	**184,501**	115,610
	42,285,146	39,950,096
Changes In Net Position	**15,518,373**	16,037,404
Net Position – Beginning Of Year, 2024 Restated	**292,829,404**	276,792,000
Net Position – End Of Year	**$ 308,347,777**	$ 292,829,404

Changes In Net Position

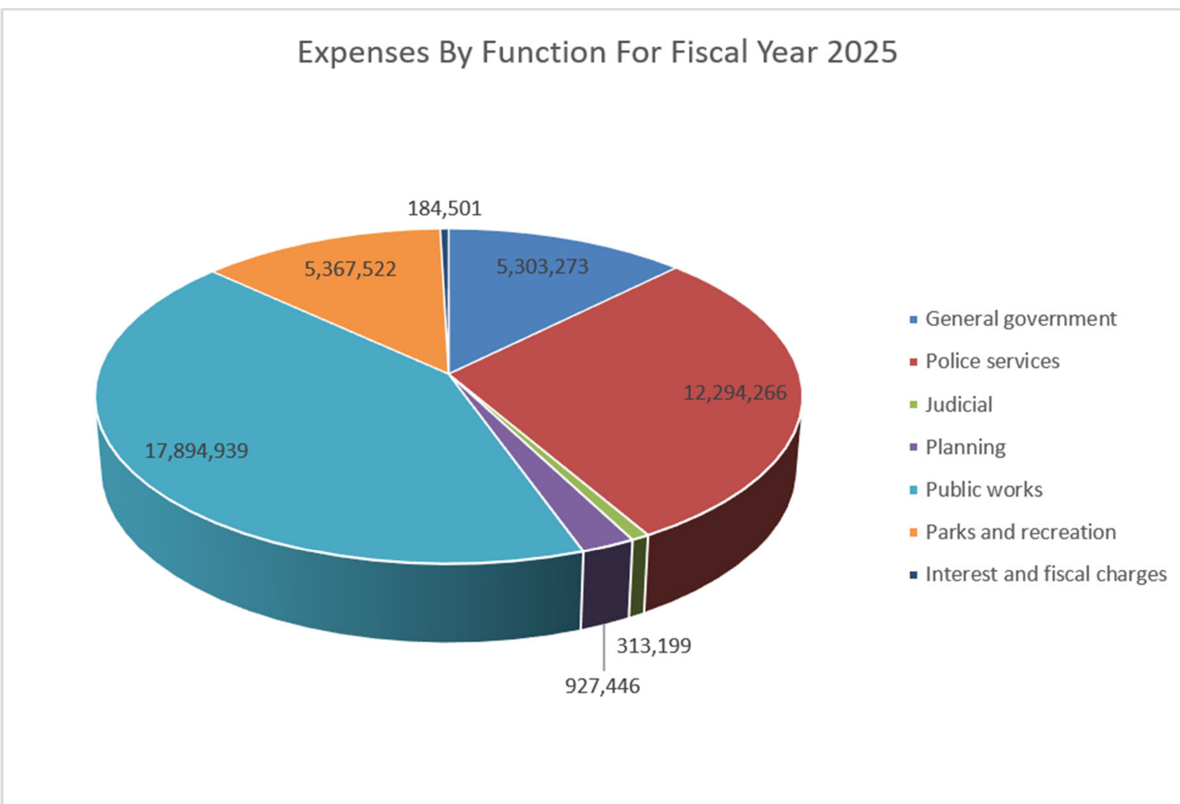
In 2025, the City's total revenue on a government-wide basis was $57,803,519, an increase of $1,816,019 (3.00%) as compared to 2024. Tax revenue increased as a result of inflation and, with the advanced development of Wildhorse Village in 2025, there was an increase of property taxes designated to the Chesterfield Regional TIF RPA 2. Total 2025 expenses of $42,285,146 increased by $2,335,050 (6.00%), predominantly as a result of public works and parks projects completed in 2025. As a result of the current year activity, the change in net position increased by $15,518,373.







Revenue By Source For Fiscal Year 2025
1,930,115
445,841
5,609,982
509,478
9,686,154
39,621,949
Charges for services
Operating grants and contributions
Capital grants and contributions
Taxes
Investment income
Miscellaneous



Expenses By Function For Fiscal Year 2025
184,501
5,367,522
5,303,273
12,294,266
17,894,939
313,199
927,446
General government
Police services
Judicial
Planning
Public works
Parks and recreation
Interest and fiscal charges

Financial Analysis Of The City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on inflows and balances of available expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

General Fund – At the end of year 2025, the unassigned fund balance of the General Fund was $21,063,606 while the total fund balance was $23,691,964. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 47.20% of total General Fund expenditures and transfers out of $44,615,015, while total fund balance represents 53.10% of total General Fund expenditures and transfers out. General Fund revenue increased $1,155,169 from 2024 primarily as a result lease revenue from the Central Park Square building, which was purchased during 2025. General Fund expenditures increased $18,022,944 primarily due to the Central Park Square acquisition.

The fund balance in the City's General Fund increased by $5,918,063 (33.30%) from the prior year fund balance compared to a $695,397 (4.10%) increase in 2024.

Other Major Governmental Funds – Changes in fund balances for other major governmental funds can be described as follows:

- The Parks Sales Tax Fund ended 2025 with fund balance of $6,989,378 a decrease of $798,214 (10.20%) from the prior year. This decrease was due to factors such as decreased investment income and an increase in capital outlay expenditures. The Parks Sales Tax Fund transferred $2,908,034 to other funds for current and future debt service expenditures.
- The Capital Improvement Sales Tax Trust Fund ended the year with fund balance of $4,795,240 a decrease of 51.80% from the prior year. This decrease was primarily due to the timing of planned projects and related transfers.
- The Parks Construction Debt Service Fund ended the year with fund balance of $7,717,567, a decrease of 24.00% from the prior year caused by transfers to other funds.
- The American Rescue Plan Act Fund ended the year with a fund balance of $0 and will be closed, as all resources received under the Coronavirus State and Local Fiscal Recovery Funds program have been fully expended.

  Fiduciary Funds – In January 2017, the GASB issued Statement Number 84 – *Fiduciary Activities*. The criteria in GASB 84 redefined fiduciary activities and how they should be reported. As such, with the implementation of GASB 84 during fiscal year 2020, the City no longer has, nor reports, fiduciary activities.

General Fund Budgetary Highlights

In the General Fund, the following significant variances occurred between the original budget, the amended budget and actual revenues and expenditures for 2025:

- Municipal taxes were less than the budgeted amount by $45,887 or 0.20%.
- Investment income exceeded the budgeted amount by $724,999 or 205.3%. This was primarily due to higher than expected interest rates available in the market and in the increase in market value of the City's investment holdings.
- Other revenue categories exceeded budgeted amounts, including Charges for Services, Court Fines and Forfeitures, and Miscellaneous revenues. Lease revenue was recognized for the first time this year following the acquisition of the Central Park Square building.
- Licenses and permits revenue was less than the budgeted amount by $67,143 or 5.70% due to the budget being prepared conservatively based on the prior year's activities, which were higher than the current year.
- Intergovernmental revenue exceeded the budgeted amount by $1,117,252 of 14.80%. This increase was primarily due to the receipt of a new grant from the Missouri Department of Natural Resources.

Final results for any given year will generally differ from that year's adopted budget. The final revised budget of the City's General Fund expenditures for 2025 was $44,891,501, which differs from the original adopted budget of $27,048,105. The change in budget was predominantly to account for the acquisition of the Central Park Square building.

Capital Assets

The City has invested $277,849,572 in a broad range of capital assets, including park facilities, roads, buildings, machinery and equipment and automobiles and trucks. This amount represents a net increase for the current fiscal year (including additions and deductions) of $26,294,131. In 2025, the City's capital asset detail was as follows:

	December 31,	
	2025	2024
Land	**$ 39,461,558**	$ 40,691,454
Art	**1,026,000**	951,000
Right-of-way	**89,849,677**	89,758,561
Buildings and other improvements	**54,103,815**	34,283,969
Machinery and equipment	**1,947,733**	1,872,313
Automobiles and trucks	**2,978,790**	2,634,857
Infrastructure (including construction-in progress)	**87,967,653**	80,720,313
Subscription assets	**514,346**	642,974
	$ 277,849,572	$ 251,555,441

Additional information on the City's capital assets can be found in Note 4 in the notes to the basic financial statements.

Long-Term Liabilities

At the end of December 2025, the City had outstanding long-term debt obligations for governmental activities in the amount of $23,296,511 compared to $14,139,766 in . Of this amount, there are limited general obligation bonds in the amount of $640,789 and Certificates of Participation in the amount of $20,465,000. Unamortized issuance premium totaled $147,799. The City had compensated absences at the end of December 2025 in the amount of $1,586,638 and subscription-based information technology arrangements in the amount of $456,285. The City's long-term debt obligations increased by 64.8%, or $9,156,745, primarily due to the issuance of the Series 2025 Certificates of Participation. This increase was partially offset by routine debt service payments.

The City's governmental activities debt is detailed below:

	Outstanding Long-Term Debt Obligations		
	December 31,		Percent
	2025	2024	**Change**
Certificates of Participation (Parks) Series 2013	**$ —**	$ 2,510,000	(100.0%)
Certificates of Participation (Parks) Series 2016	**995,000**	1,310,000	(24.0%)
Direct Placement Certificates of Participation (Parks) Series 2020A	**6,055,000**	6,055,000	0.0%
Direct Placement Certificates of Participation (Parks) Series 2020B	**—**	1,230,000	(100.0%)
Taxable Certificates of Participation Series 2025	**13,415,000**	—	100.0%
Direct Placement Limited General Obligation Bonds (NID) Series 2020C	**640,789**	674,594	(5.0%)
	$ 21,105,789	$ 11,779,594	

State statutes limit the amount of general obligation debt a governmental entity may issue to 10.00% of its total assessed valuation. The City's authorized debt limit for fiscal year 2025 was $312,924,167.

Additional information on the City's long-term debt can be found in Note 5 in the notes to the basic financial statements.

Economic Factors And Next Year's Budget

- The fiscal year 2026 annual budget for General Fund expenditures is $40,883,390, which is a $16,372,542 decrease from the 2025 amended budget of $57,255,932. The decrease is a result from the 2025 acquisition of the Central Park Square Building located at 16150 Main Circle Dr.
- Capital Improvement Fund expense budget for 2026 is $10,346,832, which is a $2,475,472 decrease from the 2025 amended budget of $12,822,304.
- Parks Sales Tax Fund expense budget for 2026 is $10,609,509, which is a $2,582,996 decrease from the 2025 amended budget of $13,192,505.

Requests For Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 690 Chesterfield Parkway West, Chesterfield, MO 63017-0760.

Basic Financial Statements

CITY OF CHESTERFIELD, MISSOURI

STATEMENT OF NET POSITION

December 31, 2025

	Governmental Activities
Assets	
Cash and investments	$ 47,696,161
Receivables:	
Municipal taxes	4,510,621
Intergovernmental	2,533,728
Interest	80,674
Lease	12,004,412
Other	4,394,398
Prepaids	744,439
Capital assets not being depreciated	135,851,521
Capital assets, net of accumulated depreciation	141,998,051
	$ 349,814,005
Liabilities	
Accounts payable and accrued liabilities	$ 2,134,939
Accrued salaries and other benefits	975,719
Accrued interest payable	4,845
Unearned revenue	607,775
Other liabilities	3,122,698
Long-term liabilities:	
Due within one year	3,850,628
Due in more than one year	19,445,883
	$ 30,142,487
Deferred Inflows Of Resources	
Deferred amount on lease	$ 11,323,741
Net Position	
Net investment in capital assets	$ 256,780,488
Restricted for:	
Parks	5,398,903
Opioid abatement	21,555
Public safety	188,790
Capital projects	4,795,240
NID assessments	38,896
Sewer lateral	608,931
Special business district	253,295
Unrestricted	40,261,679
	$ 308,347,777

CITY OF CHESTERFIELD, MISSOURI

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenue: Charges For Services	Program Revenue: Operating Grants And Contributions	Program Revenue: Capital Grants And Contributions	Net Revenues (Expenses) And Changes In Net Position: Governmental Activities
Governmental Activities					
General government	$ 5,303,273	$ 1,461,490	$ 2,000,000	$ —	$ (1,841,783)
Police services	12,294,266	556,812	1,178,223	—	(10,559,231)
Judicial	313,199	909,718	—	—	596,519
Planning	927,446	—	—	—	(927,446)
Public works	17,894,939	376,247	5,920,130	434,478	(11,164,084)
Parks and recreation	5,367,522	2,305,715	587,801	75,000	(2,399,006)
Interest and amortization of deferred charges on long-term debt	184,501	—	—	—	(184,501)
	$ 42,285,146	$ 5,609,982	$ 9,686,154	$ 509,478	$ (26,479,532)
General Revenue					
Taxes:					
Property					$ 3,211,813
Sales					27,280,419
Gross receipts and franchise					8,618,380
Other					511,337
Investment income					1,930,115
Miscellaneous					445,841
Total General Revenue					41,997,905
Change In Net Position					15,518,373
Net Position – Beginning Of Year, As Previously Reported					291,622,050
Error Correction					1,207,354
Net Position – Beginning Of Year, As Restated					292,829,404
Net Position – End Of Year					$ 308,347,777

CITY OF CHESTERFIELD, MISSOURI

BALANCE SHEET – GOVERNMENTAL FUNDS

December 31, 2025

	Major Funds					Nonmajor Funds	
	General	Parks Sales Tax	Parks Construction Debt Service	Capital Improvement Sales Tax Trust	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
Cash and investments	$ 22,553,878	$ 5,267,997	$ 7,673,959	$ 4,716,577	$ —	$ 7,483,750	$ 47,696,161
Receivables:							
Municipal taxes	2,314,738	—	—	—	—	2,195,883	4,510,621
Intergovernmental	2,402,574	42,750	—	88,404	—	—	2,533,728
Interest	37,066	—	43,608	—	—	—	80,674
Lease	9,987,422	2,016,990	—	—	—	—	12,004,412
Other	1,641,234	1,481,083	—	1,272,081	—	—	4,394,398
Due from other funds	26,097	—	—	—	—	—	26,097
Prepaids	744,439	—	—	—	—	—	744,439
	$ 39,707,448	$ 8,808,820	$ 7,717,567	$ 6,077,062	$ —	$ 9,679,633	$ 71,990,530

Liabilities, Deferred Inflows Of Resources And Fund Balances

	General	Parks Sales Tax	Parks Construction Debt Service	Capital Improvement Sales Tax Trust	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
Liabilities							
Accounts payable and accrued liabilities	$ 1,039,587	$ 155,509	$ —	$ 935,826	$ —	$ 4,017	$ 2,134,939
Accrued salaries and other benefits	813,099	145,775	—	16,845	—	—	975,719
Due to other funds	—	10,351	—	—	—	15,746	26,097
Unearned revenue	601,784	5,991	—	—	—	—	607,775
Other liabilities	2,793,547	—	—	329,151	—	—	3,122,698
Total Liabilities	5,248,017	317,626	—	1,281,822	—	19,763	6,867,228
Deferred Inflows Of Resources							
Unavailable revenues	945,542	—	—	—	—	—	945,542
Deferred amount on leases	9,821,925	1,501,816	—	—	—	—	11,323,741
Total Deferred Inflows of Resources	10,767,467	1,501,816	—	—	—	—	12,269,283
Fund Balances							
Nonspendable:							
Prepaids	744,439	—	—	—	—	—	744,439
Restricted:							
Parks	—	5,398,903	—	—	—	—	5,398,903
Opioid abatement	21,555	—	—	—	—	—	21,555
Public safety	33,901	—	—	—	—	154,889	188,790
Capital projects	—	—	—	4,795,240	—	—	4,795,240
NID assessments	—	—	—	—	—	38,896	38,896
Sewer lateral	—	—	—	—	—	608,931	608,931
Special business district	—	—	—	—	—	253,295	253,295
Committed:							
Capital projects	—	—	—	—	—	8,603,859	8,603,859
Insurance proceeds	811,554	—	—	—	—	—	811,554
Assigned:							
Debt service	—	—	7,717,567	—	—	—	7,717,567
Turf infield maintenance	—	1,300,000	—	—	—	—	1,300,000
CVAC improvements	—	290,475	—	—	—	—	290,475
Pickleball construction	500,000	—	—	—	—	—	500,000
Central Park Square	516,909	—	—	—	—	—	516,909
Unassigned	21,063,606	—	—	—	—	—	21,063,606
Total Fund Balances	23,691,964	6,989,378	7,717,567	4,795,240	—	9,659,870	52,854,019
	$ 39,707,448	$ 8,808,820	$ 7,717,567	$ 6,077,062	$ —	$ 9,679,633	$ 71,990,530

CITY OF CHESTERFIELD, MISSOURI

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2025

Total Fund Balances – Governmental Funds	$	**52,854,019**
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of the assets is $431,893,599 and the accumulated depreciation is $154,044,027.		**277,849,572**
Other long-term assets are not available to pay for current year expenditures, and therefore, are deferred in the governmental funds.		**945,542**
Long-term liabilities, including bonds payable, certificates of participation, unamortized discounts and premiums, accrued interest, subscription-based information technology arrangements and compensated absences, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Balances as of December 31, 2025, are as follows:		
Accrued compensated absences		**(1,586,638)**
Subscription based information technology arrangements		**(456,285)**
Accrued interest on outstanding debt		**(4,845)**
Bonds and certificates of participation outstanding		**(21,105,789)**
Unamortized issuance premium		**(147,799)**
Total Net Position – Governmental Activities	$	**308,347,777**

See accompanying notes to the financial statements

CITY OF CHESTERFIELD, MISSOURI

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

For The Year Ended December 31, 2025

	Major Funds					Nonmajor Funds	
	General	Parks Sales Tax	Parks Construction Debt Service	Capital Improvement Sales Tax Trust	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
Revenue							
Municipal taxes	$ 17,239,853	$ 7,943,730	$ —	$ 6,818,852	$ —	$ 3,910,486	$ 35,912,921
Prop P public safety sales tax	3,294,613	—	—	—	—	—	3,294,613
Licenses and permits	1,113,857	—	—	—	—	—	1,113,857
Intergovernmental	8,647,952	579,301	—	343,362	485,377	1,139	10,057,131
Charges for services	586,142	2,008,318	—	—	—	—	2,594,460
Court fines and forfeitures	887,820	—	—	—	—	—	887,820
Investment income	1,077,999	383,046	292,432	—	7,514	228,549	1,989,540
Lease revenue	690,102	295,484	—	—	—	—	985,586
Miscellaneous	327,483	115,576	—	—	—	411,114	854,173
	33,865,821	11,325,455	292,432	7,162,214	492,891	4,551,288	57,690,101
Expenditures							
Current:							
Legislative	72,991	—	—	—	—	—	72,991
Administrative	5,091,554	—	—	—	—	15,746	5,107,300
Police services	12,090,203	—	—	—	—	4,993	12,095,196
Judicial	309,972	—	—	—	—	—	309,972
Planning and zoning	922,308	—	—	—	—	—	922,308
Public works	6,863,308	—	—	5,735,324	751,248	980,762	14,330,642
Parks and recreation	—	8,927,404	—	—	—	1,087,422	10,014,826
Capital outlay	18,166,104	296,731	—	7,086,931	—	—	25,549,766
Debt service:							
Principal	137,334	—	4,055,000	—	—	33,805	4,226,139
Interest and fiscal charges	23,096	—	244,753	—	—	19,395	287,244
	43,676,870	9,224,135	4,299,753	12,822,255	751,248	2,142,123	72,916,384
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(9,811,049)	2,101,320	(4,007,321)	(5,660,041)	(258,357)	2,409,165	(15,226,283)
Other Financing Sources (Uses)							
Transfers in	1,791,680	—	1,564,299	500,000	—	53,200	3,909,179
Transfers out	(938,145)	(2,908,034)	—	—	(9,800)	(53,200)	(3,909,179)
Sale of capital assets	215,920	8,500	—	—	—	—	224,420
Bond proceeds	13,415,000	—	—	—	—	—	13,415,000
Inception of SBITA	37,303	—	—	—	—	—	37,303
	14,521,758	(2,899,534)	1,564,299	500,000	(9,800)	—	13,676,723
Net Change In Fund Balances	4,710,709	(798,214)	(2,443,022)	(5,160,041)	(268,157)	2,409,165	(1,549,560)
Fund Balances – Beginning Of Year, As Previously Reported	17,773,901	7,787,592	10,160,589	9,955,281	268,157	7,250,705	53,196,225
Error Correction	1,207,354	—	—	—	—	—	1,207,354
Fund Balances – Beginning Of Year, As Restated	18,981,255	7,787,592	10,160,589	9,955,281	268,157	7,250,705	54,403,579
Fund Balances – End Of Year	$ 23,691,964	$ 6,989,378	$ 7,717,567	$ 4,795,240	$ —	$ 9,659,870	$ 52,854,019

See accompanying notes to the financial statements

CITY OF CHESTERFIELD, MISSOURI

RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2025

Net Change In Fund Balances – Governmental Funds		$	**(1,549,560)**
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures while governmental activities report depreciatin/amortization expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlay expenditures ($36,562,918) exceeded depreciation ($9,103,768) in the current period.			**27,459,150**
The net effect of various transactions involving capital assets:			
Donated capital assets	**166,116**		
Loss on disposal of capital assets	**(1,331,135)**		**(1,165,019)**
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds financial statements:			
Increase in unavailable revenues			**(52,699)**
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term liabilities is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Current year repayments exceeded issuances as follows:			
Issuance of subscription based information technology arrangements			**(37,303)**
Issuance of Certificates of Participation			**(13,415,000)**
Repayments			**4,226,139**
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, as follows:			
Accrued compensated absences			**(50,078)**
Accrued interest on bonds			**5,000**
Amortization of bond premium			**119,497**
Amortization of deferred charges from defeasance of debt			**(21,754)**
Change In Net Position Of Governmental Activities		$	**15,518,373**

1. Nature Of Business And Significant Accounting Policies

The City of Chesterfield, Missouri (the City) was incorporated on June 1, 1988 and established a mayor/council/city administrator form of government. The City's major operations include police protection, street maintenance and improvements, parks and recreation, general administrative services, legislative services, judicial services and planning.

The accounting policies and financial reporting practices of the City conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to governmental entities.

A summary of the City's significant accounting policies follows:

The Financial Reporting Entity

The City defines its financial reporting entity in accordance with the criteria of the Governmental Accounting Standards Board (GASB). A component unit is a legally separate organization for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government. Based on this criteria, the City has determined that its financial reporting entity consists of the City (primary government) and no other reporting units.

Basis Of Presentation

The City's basic financial statements include both government-wide (reporting on the City as a whole) and fund financial statements (reporting the City's major and in the aggregate nonmajor funds).

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function. Program revenue include: 1) charges for services to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, special assessments, unrestricted interest earnings, gains and other miscellaneous revenue not included among program revenue are reported instead as general revenue.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are reported in one column labeled Other Governmental Funds. The total fund balance for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balances for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide financial statements.

Fund Accounting

The fund financial statements of the City are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenue and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the City.

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The acquisition uses and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income. The following are the City's major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Parks Sales Tax Fund – The Parks Sales Tax Fund is a special revenue fund used to account for the accumulation of resources from the 1/2 cent parks sales tax. All parks and recreation activity is tracked in this fund.

Parks Construction Debt Service Fund – The Parks Construction Debt Service Fund is a debt service fund used to account for the accumulation of resources from the issuance of bonds and the payment of the related debts.

Capital Improvement Sales Tax Trust Fund – The Capital Improvement Sales Tax Trust Fund is a capital improvement fund used to account for revenue received from the capital improvement sales tax that are restricted for capital improvements.

American Rescue Plan Act Fund – The American Rescue Plan Act Fund is a special revenue fund used to account for the accumulation of Coronavirus State and Local Fiscal Recovery Fund resources from the American Rescue Plan Act.

The other governmental funds of the City are considered nonmajor. They are special revenue funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, capital projects funds used to account for revenue received from debt proceeds and capital project expenditures and a debt service fund that accounts for the accumulation of resources for and repayment of general obligation long-term debt principal, interest and related costs.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Measurement Focus And Basis Of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes, when so levied, are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. At year-end, entries are recorded for financial reporting purposes to reflect the modified accrual basis of accounting for governmental fund types.

Under the modified accrual basis of accounting, revenue is recorded when both measurable and available. The term available is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For the City, available is defined as expected to be received within 60 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

GASB criteria groups nonexchange transactions into the following four classes based upon principal characteristics: derived tax revenue, imposed nonexchange revenue, government-mandated nonexchange transactions and voluntary nonexchange transactions.

The City recognizes assets from derived tax revenue transactions (such as sales and utilities gross receipt taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenue is recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred. Resources received in advance are reported as unearned revenue until the period of the exchange.

The City recognizes assets from imposed nonexchange revenue transactions in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenue is recognized in the period when the resources are required to be used for the first period that use is permitted. Imposed nonexchange revenue also include permits and court fines and forfeitures.

Intergovernmental revenue, representing grants and assistance received from other governmental units, are generally recognized as revenue in the period when all eligibility requirements have been met. Any resources received before eligibility requirements are met are reported as deferred inflows of resources.

Charges for services in the governmental funds, which are exchange transactions are recognized as revenue when received in cash because they are generally not measurable until actually received.

Cash And Investments

The City places its cash with high quality financial institutions. At times, such amounts may be in excess of the Federal Deposit Insurance Corporation insurance limits. Deposits in financial institutions must be collateralized by securities pledged to the City by these same institutions.

State statutes authorize Missouri local governments to invest in obligations of the United States Treasury and U.S. government agencies, obligations of the State of Missouri, time certificates of deposit and repurchase agreements.

Prepaids

Payments made to vendors for services that will benefit periods beyond the fiscal year end are recorded as prepaid items. Prepaid items are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets. An expenditure or expense is reported in the year in which services are consumed.

Capital Assets

Capital assets, which include buildings, other improvements, machinery and equipment, automobiles and trucks, infrastructure (e.g., streets, sidewalks, roads, bridges and similar items) and subscription assets such as subscription agreements and computer software, are reported in the governmental activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets are defined by the City as assets with an estimated useful life in excess of one year with an initial individual cost of $5,000 or more. Infrastructure assets are defined as streets with a cost of at least $250,000; sidewalks with a cost of at least $50,000; land improvements with a cost of at least $5,000; and all buildings, building improvements and land.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items are reported at estimated acquisition value at the date of donation. General infrastructure assets acquired prior to January 1, 2002, consist of the roads, bridges and network assets that were acquired or that received substantial improvements and are reported at estimated historical cost using deflated replacement cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed on the straight-line method over the estimated useful lives of the various classes of, except for infrastructure assets, which are computed using the composite method. The estimated useful lives of depreciable capital assets are as follows:

Asset	Years
Buildings	40 years
Other improvements	10 – 25 years
Machinery and equipment	5 – 10 years
Automobiles and trucks	5 – 7 years
Infrastructure	15 – 30 years

Leases

The City serves as a lessor under a facility use license agreement with a private operator for the use of the City's athletic facilities and under multiple office space leases with tenants in a city-owned office building. The City recognizes lease receivables and corresponding deferred inflows of resources in the fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Lease receivables are reported net of any allowance for uncollectable amounts. Management evaluates collectability based on historical experience, the financial condition of lessees and other economic factors.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts. The City uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements (SBITA)

The City has entered into contracts which convey control of the right-to-use software. The City has recognized subscription liabilities and intangible right-to-use subscription assets in the government-wide financial statements.

At the commencement of the subscription term, the City initially measures the subscription liability at the present value of payment expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The right-to-use subscription asset is initially measured as sum of the initial subscription liability, adjusted for subscription payments made at or before the subscription commencement date, plus capitalization implementation costs less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the right-to-use subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to subscription arrangements include how the City determines the discount rate it uses to discount the expected payments to present value, term and payments.

The City uses the interest rate charged by the subscription vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate.

The subscription term includes the noncancelable period of the subscription. Payments included in the measurement of the liability are composed of fixed payments.

The City monitors changes in circumstances that would require a remeasurement of it subscription and will remeasure the right-to-us subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Right-to-use subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Encumbrances

Within the governmental funds financial statements, no fund balances have been restricted for outstanding encumbrances since appropriations lapse at year-end. Encumbrances are reappropriated in the subsequent fiscal year’s budget to provide for the liquidation of the prior commitments.

Compensated Absences

The City grants vacation to all full-time employees based on years of continuous service and compensatory time is granted to all nonexempt employees for hours worked in excess of a normal work week that are not taken within the current biweekly pay period. These benefits are allowed to accumulate and to carry over, with limitation, into the next calendar year and will be paid to employees upon resignation, retirement or death. Sick leave benefits do not vest and, accordingly, are recorded as expenditures when paid.

A liability is recorded when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates and carries forward from one reporting period to the next and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at December 31, 2025.

Capital Contributions

Capital contributions within public works represent government grants and other aid used to fund capital projects. Capital contributions are recognized as revenue when the expenditure is made and amounts become subject to claim for reimbursement. Amounts received from other governments that are not restricted for capital purposes are reflected as intergovernmental revenue.

Unearned Revenue

The City has received inspection fees in advance from various developers. These fees are recognized as revenue as the City performs the inspections of the developments. This revenue is recorded in the government-wide statements and fund financial statements as unearned revenue. Unearned revenue in the fund financial statements also includes gross receipt taxes received from wireless telecommunication companies under protest and grant funds received in advance of meeting eligibility requirements.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Issuance premiums and discounts are deferred and amortized over the life of the debt using the straight-line method, which approximates the effective interest method. Long-term debt payable is reported net of applicable bond premiums or discounts. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows Of Resources

Deferred inflows of resources represent an acquisition of net position applicable to a future year(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough, therefore, to be used to pay liabilities of the current year.

Interfund Activity

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as other financing sources (uses) in the governmental fund financial statements.

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the grossing up effect on assets and liabilities within the governmental activities column.

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

> Nonspendable – This consists of the governmental fund balances that are not in spendable form or legally or contractually required to be maintained intact. The City's non-spendable fund balance consists of prepaid items.
>
> Restricted – This consists of the governmental fund balances that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation. The City's restricted funds consist of various taxes approved by voters for specific purposes, Neighborhood Improvement District (NID) assessments, special business districts, and opioid abatement funds.
>
> Committed – This consists of the governmental fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the City Council, the City's highest level of decision-making authority. The City's committed fund balances consist of capital projects and insurance proceeds.
>
> Assigned – This consists of the governmental fund balances that are intended to be used for specific purposes by the City Council. The City's assigned fund balance includes prepaid debt service, turf infield maintenance and pickleball construction.
>
> Unassigned – This consists of governmental funds that do not meet the definition of nonspendable, restricted, committed or assigned. The General Fund is the only fund that will report a positive unassigned fund balance.

City Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. For assigned fund balance, the City Council is authorized to assign amounts to a specific purpose. The authorization to assign fund balance has also been delegated to the Finance and Administration Committee. When both resources are available, the City will spend the most restricted amounts before the least restricted.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, followed by assigned fund balance and lastly unassigned fund balance.

The fund balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain an unassigned fund balance of not less than 40% of annual operating expenditures and transfers out for the year.

Net Position

In the government-wide financial statements, net position is displayed in three components as follows:

Net Investment In Capital Assets – This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.

Restricted – This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted – This consists of net position that do not meet the definition of restricted or net investment in capital assets.

Use Of Restricted Resources

When an expenditure is incurred that can be paid using either restricted or unrestricted resources (net position), the City’s policy is to first apply the expenditure toward restricted resources and then toward unrestricted resources. In governmental funds, the City’s policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

Use Of Estimates

The preparation of basic financial statements in conformity with U.S. GAAP requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenue and expenditures during the reporting period. Actual results could differ from those estimates.

2. Restatement Of Beginning Fund Balance And Net Position

During the current year, the City identified errors in prior period financial reporting. These errors have been corrected through a restatement of beginning fund balance in the General Fund and beginning net position.

An error in the recording of accounts payable accruals resulted in an overstatement of accounts payable and expenditures in prior periods. The correction reduced accounts payable by $479,722 and increased beginning fund balance in the General Fund and beginning net position by the same amount.

An error in unearned inspection fee revenue resulted in an overstatement of unearned revenue and an understatement of revenue in prior periods. The correction reduced unearned revenue by $727,632 and increased beginning fund balance in the General Fund and beginning net position by the same amount.

The effects of correcting these errors on the City's financial statements as of are as follows:

	Reporting Units Affected By Adjustments To And Restatements Of Beginning Balances	
	General Fund	**Governmental Activities**
Fund Balance/Net Position – Beginning Of Year, As Previously Reported	$ 17,773,901	$ 291,622,050
Error correction	1,207,354	1,207,354
End Of Year, As Restated	$ 18,981,255	$ 292,829,404

3. Cash And Investments

GASB Statement No. 72, *Fair Value Measurement and Application*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB 72 are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value.

- U.S. Treasury Bills, government agency securities and money market mutual funds: Valued using quoted market prices (Level 1 inputs).
- Negotiable certificates of deposit: Valued using a matrix pricing model where similar securities are given a price based on the credit rating and maturity (Level 2 inputs).

Cash and investments as of December 31, 2025 consist of the following:

	Amount
Deposits	
Cash on hand	**$ 1,100**
Demand deposits	**38,290,254**
	38,291,354
Investments	
Negotiable certificates of deposit	**2,494,088**
United States agency securities	**2,263,564**
U.S. Treasury Bills	**4,616,855**
Money market mutual funds	**30,300**
	9,404,807
	$ 47,696,161

Interest Rate Risk

The City's investment policy seeks to minimize the risk that the fair value of securities in the portfolio will fall due to changes in general interest rates by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Maintaining a sufficient balance in liquid funds to adequately cover forecasted cash requirements.

The City's goal is to match its investments with its anticipated cash flow requirements. No investments shall mature and become payable more than five years from the date of purchase.

Maturities of investments held as of December 31, 2025 are as follows:

Investment	Fair Value	No Maturity	Less Than One Year	1 – 5 Years	Rating
Negotiable certificates of deposit	$ 2,494,088	$ —	$ 1,744,088	$ 750,000	Not rated
United States agency securities	2,263,564	—	987,560	1,276,004	AAAm
U.S. Treasury Bills	4,616,855	—	2,591,698	2,025,157	AAAm
Money market mutual funds	30,300	30,300	—	—	AAAm
	$ 9,404,807	$ 30,300	$ 5,323,346	$ 4,051,161	

Custodial Credit Risk

For deposits, custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution or by a single collateral pool established by the financial institution.

For investments, custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In accordance with its policy, the City addresses custodial risk by pre-qualifying institutions with which the City places investments, diversifying the investment portfolio and maintaining a standard of quality for investments.

Credit Risk

The City's investment policy seeks to minimize credit risk, the risk of loss due to the failure of the security issuer by:

- Pre-qualifying the financial institutions, securities dealers, intermediaries and advisors with which the City will do business.
- Diversifying the portfolio so that potential losses on individual securities will be minimized.
- Settling all purchase and sale transactions delivery versus payment.

According to the investment policy, any agency security purchased must be senior debt and rated with the highest debt rating by Moody's Investor Services, Inc. and Standard and Poor's Corporation. Information on the credit ratings associated with the City's investments as of December 31, 2025, excluding obligations of the United States government or obligations explicitly guaranteed by the United States government is provided in the table above.

Concentration Of Credit Risk

The investment policy states that the City will diversify by security type and institution. Security types shall be diversified to minimize the risk of loss resulting from over concentration of assets in a specific maturity, specific issuer or specific class of securities. Diversification strategies are periodically reviewed. The City has no investments in any one issuer (excluding investments issued by or explicitly guaranteed by the U.S. government, investments in mutual funds, investments in external investment pools and investments in other pooled investments) that represent 5.00% or more of the City's total investments.

4. Capital Assets

The following table summarizes the capital asset activity for the year ended December 31, 2025:

	Balance December 31, 2024	Transfers And Additions	Transfers And Retirements	Balance December 31, 2025
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 40,691,454	$ —	$ 1,229,896	**$ 39,461,558**
Art	951,000	75,000	—	**1,026,000**
Right-of-way	89,758,561	91,116	—	**89,849,677**
Construction in progress	1,483,703	15,323,759	11,293,176	**5,514,286**
Total Capital Assets Not Being Depreciated	132,884,718	15,489,875	12,523,072	**135,851,521**
Capital assets being depreciated:				
Buildings	27,570,639	20,827,078	—	**48,397,717**
Other improvements	49,054,275	2,008,321	—	**51,062,596**
Machinery and equipment	7,545,369	535,113	242,331	**7,838,151**
Automobiles and trucks	8,091,108	1,282,505	932,287	**8,441,326**
Infrastructure	173,874,593	7,842,015	2,253,689	**179,462,919**
Subscription assets	802,066	37,303	—	**839,369**
	266,938,050	32,532,335	3,428,307	**296,042,078**
Less: Accumulated depreciation for:				
Buildings	13,616,114	911,609	—	**14,527,723**
Other improvements	28,724,831	2,103,944	—	**30,828,775**
Machinery and equipment	5,673,056	443,801	226,439	**5,890,418**
Automobiles and trucks	5,456,251	853,225	846,940	**5,462,536**
Infrastructure	94,637,983	4,625,258	2,253,689	**97,009,552**
Subscription assets	159,092	165,931	—	**325,023**
	148,267,327	9,103,768	3,327,068	**154,044,027**
Total Capital Assets Being Depreciated	118,670,723	23,428,567	101,239	**141,998,051**
	$ 251,555,441	$ 38,918,442	$ 12,624,311	**$ 277,849,572**

Within the statement of activities, depreciation/amortization was charged to functions of the primary government as follows:

Governmental Activities		
General government	**$**	**374,084**
Parks and recreation		**2,516,411**
Public works		**5,697,105**
Police services		**516,168**
	$	**9,103,768**

5. Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended December 31, 2025 is as follows:

	Balance December 31, 2024	**Additions**	**Reductions**	**Balance December 31, 2025**	**Amounts Due Within One Year**
Compensated absences	$ 1,536,560	$ 50,078 *	$ —	**$ 1,586,638**	$ 1,427,975
Subscription based information technology arrangements	556,316	37,303	(137,334)	**456,285**	141,876
Direct placement limited general obligation bonds	674,594	—	(33,805)	**640,789**	34,777
Plus – issuance premium	267,296	—	(119,497)	**147,799**	—
Certificates of participation:					
Certificates of Participation – direct placement	7,285,000	—	(1,230,000)	**6,055,000**	1,470,000
Certificates of Participation – tax-exempt	3,820,000	—	(2,825,000)	**995,000**	320,000
Certificates of Participation – taxable	—	13,415,000	—	**13,415,000**	456,000
Total Certificates Of Participation	11,105,000	13,415,000	(4,055,000)	**20,465,000**	2,246,000
	$ 14,139,766	$ 13,502,381	$ (4,345,636)	**$ 23,296,511**	$ 3,850,628

*The change in the compensated absence liability is presented as a net change.

The general obligation bonds and the certificates of participation are liquidated by the Debt Service Fund. The subscription-based information technology arrangements are liquidated by the General Fund and the Parks Sales Tax Fund.

Subscription Based Information Technology Arrangements

In January 2024, the City entered into a 7-year subscription agreement for the use of a weather alert system, which resulted in a subscription asset and liability of $23,128. The City is required to make annual payments in the amount of $3,700 through 2031.

In January 2024, the City entered into a 5-year subscription agreement for an infrastructure-free license plate reader camera, which resulted in a subscription asset and liability of $83,213. The City is required to make annual payments in the amount of $17,500 through 2029.

In January 2024, the City entered into a 5-year subscription agreement for software to operate police mobile in-car cameras and police body cameras, which resulted in a subscription asset and liability of $695,725. The City is required to make annual payments in the amount of $129,850 through 2029.

In February 2025, the City entered into a 5-year subscription agreement for the use of information technology software, which resulted in a subscription asset and liability of $37,303. The City is required to make annual payments in the amount of $7,880 through 2030.

Future principal and interest payments as of December 31, 2025 are as follows:

	Subscription Based Information Technology Arrangements		
Year	**Principal**	**Interest**	**Total**
2026	$ 141,876	$ 17,204	$ 159,080
2027	147,092	11,838	158,930
2028	152,662	6,267	158,929
2029	11,095	485	11,580
2030	3,560	141	3,701
	$ 456,285	$ 35,935	$ 492,220

The cost of the subscription assets as of December 31, 2025 was $839,369 and the accumulated amortization was $325,023.

Limited General Obligation Bonds Payable

In December 2020, the City issued $985,000 in Direct Placement Limited General Obligation Bonds Series 2020C, the proceeds of which were used to refund the City for expenditures related to the Brandywine NID project. The bonds bear interest of 2.875% and are repaid through assessments of the NID residents through 2040.

The annual principal and interest requirements to maturity for the limited general obligation bonds as of December 31, 2025, are as follows:

	Direct Placement Limited General Obligation Bonds		
Year	**Principal**	**Interest**	**Total**
2026	$ 34,777	$ 18,423	$ 53,200
2027	35,777	17,423	53,200
2028	36,760	16,439	53,199
2029	37,862	15,337	53,199
2030	38,951	14,249	53,200
2031 – 2035	212,174	53,825	265,999
2036 – 2040	244,488	21,509	265,997
	$ 640,789	$ 157,205	$ 797,994

Certificates Of Participation

Certificates of Participation evidence proportionate ownership interest in the right to receive rental payments to be paid by the City under various lease and purchase agreements. During the year ended December 31, 2025, the City issued Certificates of Participation, Series 2025 to finance the acquisition of the Central Park Square building.

Certificates of Participation as of December 31, 2025 include the following:

$6,055,000 Direct Placement Certificates of Participation, Series 2020A, due in varying installments through December 2029, interest at 1.00% to 2.00%	**$ 6,055,000**
$3,000,000 Certificates of Participation, Series 2016, due in varying installments through December 2028, interest at 0.75% to 3.00%	**995,000**
$13,415,000 Taxable Certificates of Participation, Series 2025, due in varying installments through September 2045, interest at 5.95%	**13,415,000**
	$ 20,465,000

The annual principal and interest requirements to maturity for the certificates of participation as of December 31, 2025, are as follows:

	Certificates Of Participation		
Year	Principal	Interest	Total
2026	$ 2,246,000	$ 794,018	$ 3,040,018
2027	2,217,000	844,281	3,061,281
2028	2,280,000	784,357	3,064,357
2029	1,980,000	737,243	2,717,243
2030	456,000	691,896	1,147,896
2031 – 2035	2,727,000	3,011,503	5,738,503
2036 – 2040	3,657,000	2,082,292	5,739,292
2041 – 2045	4,902,000	836,302	5,738,302
	$ 20,465,000	$ 9,781,892	$ 30,246,892

Legal Debt Margin

Under the statues of the State of Missouri, the limit of bonded indebtedness is 10% of the most recent assessed valuation. The computation is as follows:

Assessed valuation – 2025 tax year	$ 3,129,241,670
Debt limit – 10% of assessed valuation	312,924,167
Bonded indebtedness applicable to debt limit (1)	(640,789)
Legal Debt Margin	$ 312,283,378

(1) The NID Act and the constitutional provision authorizing neighborhood improvement districts expressly provide a debt limitation of 10% of the issuer's then-current assessed valuation. Accordingly, at this time, NID bonds are computed as part of the general debt limitation.

6. Leases

A lease is a contractual agreement that conveys control of the right to use another entity's nonfinancial asset for a period of time in an exchange or exchange-like transaction. The City enters into lease agreements as a lessor for the use of certain City-owned facilities and office space.

In January 2023, the City entered into a facility use license agreement as a lessor with a private operator for the use of the City's athletic facilities. The lease is for a term of ten years, ending on December 31, 2032.

In October 2025, the City assumed ownership of a tenant-occupied office building and, as a result, became the lessor under multiple existing lease agreements. These agreements consist of office space leases to various tenants. The leases have varying terms that end at various dates ranging from April 30, 2026 through June 30, 2033.

For the year ended December 31, 2025, the City recognized $980,521 in lease revenue related to lessor lease agreements. As of December 31, 2025, the City reported a lease receivable of $12,004,412 and deferred inflows of resources related to these lease agreements totaling $11,323,741.

Future minimum lease payments to be received by the City under lease agreements in effect at December 31, 2025 are:

	Principal And Interest Payments	
Year	**Principal**	**Interest**
2026	$ 2,466,371	$ 317,550
2027	2,358,706	254,404
2028	2,268,901	191,496
2029	1,991,189	128,534
2030	1,368,089	77,474
2031 – 2031	1,385,659	61,327
	$ 11,838,915	$ 1,030,785

7. Restricted Net Position

The government-wide statement of net position reports $11,305,610 of restricted net position, all of which is restricted by enabling legislation.

8. Interfund Balances

Individual fund interfund receivable and payable balances as of December 31, 2025, are as follows:

Receivable Fund	Amount
General Fund	$ 10,351
General Fund	15,746
	$ 26,097

Payable Fund	Amount
Parks Sales Tax Fund	$ 10,351
Nonmajor governmental funds	15,746
	$ 26,097

All of these interfund balances are due to either timing differences or to the elimination of negative cash balances within the various funds. All interfund balances are expected to be repaid during the fiscal year ending December 31, 2026.

9. Interfund Transfers

Individual fund transfers for the year ended December 31, 2025, are as follows:

	Transfers From				
	General Fund	Parks Sales Tax Fund	American Rescue Plan Act Fun	Other Nonmajor Governmental Funds	Total
General Fund	$ —	1,781,880	$ 9,800	$ —	$ 1,791,680
Parks Construction Debt Service Fund	438,145	1,126,154	—	—	1,564,299
Capital Improvement Sales Tax Trust Fund	500,000	—	—	—	500,000
Other Nonmajor Governmental Funds	—	—	—	53,200	53,200
	$ 938,145	$ 2,908,034	$ 9,800	$ 53,200	$ 3,909,179

Interfund transfers were used to: 1) move revenue from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them; 2) use unrestricted revenue collected in the General Fund to finance capital improvements and other funds in accordance with budgetary authorization or 3) move revenue in excess of current year expenditures to other funds.

Transfers between funds during the year are summarized as follows:

- The General Fund transferred $438,145 to the Parks Construction Debt Service Fund for debt service on Certificates of Participation and $500,000 to the Capital Improvements Sales Tax Trust Fund for street improvement projects.
- The Parks Sales Tax Fund transferred $281,882 to the General Fund for operations, $1,500,000 to the General Fund to partially fund the acquisition of the Central Park Square building, and $1,126,152 to the Parks Construction Debt Service Fund for debt service on Certificates of Participation.
- The American Rescue Plan Act Fund transferred $9,800 to the General Fund representing interest earnings.
- The Brandywine NID Assessments Fund transferred $53,200 to the Brandywine NID Debt Service Fund for debt service requirements.

10. Retirement Plan

The City contributes to the City of Chesterfield Missouri 401(a) Retirement Plan, a defined contribution pension plan, for all eligible full-time employees who have attained the age of 18. The Plan is administered by Empower.

Benefit terms for the Plan are established and may be amended by the City Council. Per city ordinance, the City contributes an amount equal to 8% of compensation of eligible participants. For the year ended December 31, 2025, the City recognized pension expense of $1,381,421.

Employees become vested in city contributions and earnings on city contributions after completion of five years of credited service with the City. Nonvested city contributions are forfeited upon termination of employment. Such forfeitures are used to offset contributions from the City. For the year ended December 31, 2025, forfeitures reduced the City’s pension expense by $106,606.

11. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The City, along with various other local governments, participates in an insurance trust for workers' compensation and for general liability matters (St. Louis Area Insurance Trust - SLAIT). The purpose of this trust is to distribute the cost of self-insurance over similar entities. The trust requires an annual premium payment from each entity to cover estimated claims payable and reserves for claims. The members of the trust have no legal interest in the assets, liabilities or fund balances of the insurance trust; however, the City is contingently liable to fund its pro rata share of any deficit incurred by the trust should the trust cease operations at some future date. The trust has contracted with an insurance agent to handle all administrative matters, including processing of claims filed. The City's 2025 premium payments to the trust were approximately $460,000.

The City also purchases commercial insurance to cover risks related to property loss, public official liability, earthquakes and employees' blanket bonds. Settled claims resulting from these risks have not exceeded coverage in any of the past three years. There were no significant reductions in insurance coverage from the prior year.

12. Commitments And Contingencies

Litigation

The City generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed and determinable in amount. Various suits and claims against the City are presently pending. It is management's opinion that any liability resulting from pending suits in excess of insurance coverage will not have a material effect on the financial statements of the City.

Federal Grants

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. It is the opinion of management that such reimbursements, if any, will not have a material effect on the City's financial position.

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all city employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The assets and liabilities of the deferred compensation plan are not included in the accompanying basic financial statements.

Logan Park

During the year ended December 31, 2020, the City entered into an agreement for a piece of land near Logan University to develop and use as a park. The agreement is for a total of $1, which was paid in 2020. The initial period is 30 years, with an option to extend the agreement another 30 years, with no additional payment required for the extension.

13. Recent Accounting Pronouncements

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The GASB is responsible for establishing U.S. GAAP for state and local governments.

In April 2024, the GASB approved Statement No. 103, Financial Reporting Model Improvements. The objective of this statement is to improve key components of the financial reporting model to enhance the effectiveness in providing information that is essential for decision making and assessing a governments accountability. The requirements of this statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

In September 2024, the GASB approved Statement No. 104, Disclosure of Certain Capital Assets. The objective of this statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025 and all reporting periods thereafter.

In December 2025, the GASB approved Statement No. 105, Subsequent Events. The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this statement are effective for fiscal years beginning after June 15, 2026 and all reporting periods thereafter.

The effect on the City’s financial statements, as a result of the adoption of these new pronouncements, is unknown.

Required Supplementary Information

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal Taxes				
Utility gross receipts	$ 7,293,000	$ 8,257,504	$ 8,257,504	$ —
Sales taxes	9,129,000	8,982,349	8,982,349	—
Prop P public safety sales tax	3,340,500	3,340,500	3,294,613	(45,887)
Total Municipal Taxes	19,762,500	20,580,353	20,534,466	(45,887)
Licenses And Permits	1,181,000	1,181,000	1,113,857	(67,143)
Intergovernmental				
Motor fuel and vehicle sales taxes	2,550,000	2,550,000	2,945,591	395,591
Cigarette tax	75,000	75,000	69,968	(5,032)
Road and bridge tax	2,269,500	2,269,500	2,383,740	114,240
Grants and other	636,200	2,636,200	3,248,653	612,453
Total Intergovernmental	5,530,700	7,530,700	8,647,952	1,117,252
Charges For Services				
Inspection and subdivision fees	30,000	30,000	19,263	(10,737)
Zoning applications	11,000	11,000	9,580	(1,420)
Police reports	9,600	9,600	10,966	1,366
Other charges	562,218	596,258	546,333	(49,925)
Total Charges For Services	612,818	646,858	586,142	(60,716)
Other				
Court fines and forfeitures	826,800	826,800	887,820	61,020
Investment income	350,000	353,000	1,077,999	724,999
Lease revenue	—	502,800	690,102	187,302
Miscellaneous	100,539	100,539	327,483	226,944
Total Other	1,277,339	1,783,139	2,983,404	1,200,265
	28,364,357	31,722,050	33,865,821	2,143,771
Expenditures	27,048,105	44,891,501	43,676,870	1,157,769
Excess Of Revenue Over Expenditures	1,316,252	(13,169,451)	(9,811,049)	986,002
Other Financing Sources (Uses)				
Transfers in	805,590	4,805,590	1,791,680	(3,013,910)
Transfers out	(9,586,773)	(12,586,773)	(938,145)	11,648,628
Sale of capital assets	150,000	150,000	215,920	65,920
Bond proceeds	—	—	13,415,000	13,415,000
Inception of SBITA	—	—	37,303	37,303
Total Other Financing Sources (Use	(8,631,183)	(7,631,183)	14,521,758	22,152,941
Net Change In Fund Balance	$ (7,314,931)	$ (20,800,634)	$ 4,710,709	$ 23,138,943

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND *(CONTINUED)*

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Expenditures				
General Government				
Legislative	$ 76,075	$ 76,073	$ 72,991	$ 3,082
Administrative				
Customer service	114,640	115,472	114,200	1,272
City administrator	909,770	909,770	886,448	23,322
Finance	827,685	778,370	753,180	25,190
Central services	1,881,919	1,989,696	1,979,709	9,987
Information systems	1,524,341	1,513,728	1,444,618	69,110
Central Park Square	—	21,641	21,641	—
Total Administrative	5,258,355	5,328,677	5,199,796	128,881
Police Services				
Personal services	11,733,620	11,733,620	11,382,390	351,230
Contractual services	632,603	471,707	436,183	35,524
Commodities	303,777	317,325	271,631	45,694
Capital outlay	439,500	458,294	428,887	(29,407)
Total Police Services	13,109,500	12,980,946	12,519,091	403,041
Judicial	348,050	348,050	309,972	38,078
Planning And Zoning	995,390	1,013,390	922,308	91,082
Public Works				
Administration and engineering	1,053,150	1,063,150	1,018,334	44,816
Street and sewer maintenance	3,586,160	3,795,532	3,372,608	422,924
Vehicle maintenance	1,404,660	1,388,830	1,288,393	100,437
Building maintenance	1,162,765	1,248,752	1,313,710	(64,958)
Street lighting	54,000	68,230	68,220	10
Total Public Works	7,260,735	7,564,494	7,061,265	503,229
Capital Outlay	—	17,431,017	17,431,017	—
Debt Service				
Principal	—	126,734	137,334	(10,600)
Interest and fiscal charges	—	22,120	23,096	976
Total Debt Service	—	148,854	160,430	(9,624)
	$ 27,048,105	$ 44,891,501	$ 43,676,870	$ 1,157,769

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – PARKS SALES TAX FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal Taxes				
Sales taxes	$ 8,160,000	$ 8,160,000	$ 7,943,730	$ (216,270)
Intergovernmental	—	575,000	579,301	4,301
Charges For Services	1,710,965	1,710,965	2,008,318	297,353
Investment Income	125,000	125,000	383,046	258,046
Lease Revenue	—	—	295,484	295,484
Miscellaneous	—	—	115,576	115,576
	9,995,965	10,570,965	11,325,455	754,490
Expenditures				
Parks And Recreation				
Parks, recreation and maintenance	5,288,810	7,030,697	6,345,421	685,276
Arts and entertainment	888,601	1,567,816	1,428,674	139,142
Aquatics	565,985	570,490	484,902	85,588
Central Park concessions	92,445	92,445	88,710	3,735
Sports and wellness	618,140	623,093	579,697	43,396
Total Parks And Recreation	7,453,981	9,884,541	8,927,404	957,137
Capital Outlay	383,040	395,425	296,731	98,694
	7,837,021	10,279,966	9,224,135	1,055,831
Excess Of Revenue Over Expenditures	2,158,944	290,999	2,101,320	1,810,321
Other Financing Sources (Uses)				
Transfers out	(1,412,539)	(2,912,539)	(2,908,034)	4,505
Sale of capital assets	—	—	8,500	8,500
Total Other Financing Sources (Uses)	(1,412,539)	(2,912,539)	(2,899,534)	13,005
Net Change In Fund Balance	$ 746,405	$ (2,621,540)	$ (798,214)	$ 1,823,326

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – AMERICAN RESCUE PLAN ACT FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Intergovernmental	$ —	$ —	$ 485,377	$ 485,377
Investment income	—	—	7,514	7,514
	—	—	492,891	492,891
Expenditures				
Public Works				
Capital infrastructure	—	751,248	751,248	—
Excess (Deficiency) Of Revenue Over (Under) Expenditures	—	(751,248)	(258,357)	492,891
Other Financing Uses				
Transfers out	—	(9,800)	(9,800)	—
Net Change In Fund Balance	$ —	$ (761,048)	$ (268,157)	$ 492,891

Explanation Of Budgetary Process

The City prepares and legally adopts an annual budget for all funds of the City. Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. The Council follows the procedures outlined below in establishing the budgetary data:

1. During or before the last week of November, the City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures, estimated revenue of the fund for the budget year and the means of financing them.
2. On or before December 31, the City Administrator presents the proposed budget at a public hearing prior to a regularly scheduled city council meeting. The budget is adopted at a regular City Council meeting by resolution.
3. Copies of the proposed budget are made available for public inspection in the office of the City Clerk for at least 10 days prior to passage of the budget. At least one public hearing is held on the budget by the City Council. Notice of the hearing is given by publication in a newspaper with general circulation in the City.
4. The budget is adopted by the City Council by the affirmative vote of a majority of the members of the City Council and approval by the Mayor on or before the last day preceding the budget year. If the budget has not been passed and approved by this time, then the budget and appropriations for the current fiscal year shall be re-budgeted and reappropriated for the budget year until a new budget is adopted and approved.
5. All appropriations lapse at year-end; outstanding encumbrances are reappropriated in the subsequent fiscal year budget to provide for the liquidation of the prior commitments.

The legal level of budgetary control for the City’s original adopted annual budget is defined as the budgeted division level of each department.

Subsequent transfers within each fund's budget may be made as follows:

a. Heads of departments may make transfers between fund divisions in an amount up to $2,500 with the prior approval of the Finance Director.
b. Heads of departments may make transfers between fund divisions in an amount from $2,500 to $5,000 with the prior approval of the Finance Director and the City Administrator.
c. Approval of a majority of the City Council is required for transfers in an amount over $5,000.

Other Supplementary Information

CITY OF CHESTERFIELD, MISSOURI

COMBINING BALANCE SHEET
GENERAL FUND – BY ACCOUNTS
December 31, 2025

	General	Public Safety Sales Tax	Central Park Square	Total General
Assets				
Cash and investments	$ 22,201,934	$ (152,402)	$ 504,346	$ 22,553,878
Receivables:				
Municipal taxes	2,314,738	—	—	2,314,738
Intergovernmental	2,216,841	165,171	20,562	2,402,574
Interest	14,332	—	22,734	37,066
Lease	—	—	9,987,422	9,987,422
Other	1,049,014	592,220	—	1,641,234
Due from other funds	26,097	—	—	26,097
Prepaids	744,439	—	—	744,439
	$ 28,567,395	$ 604,989	$ 10,535,064	$ 39,707,448
Liabilities, Deferred Inflows Of Resources And Fund Balances				
Liabilities				
Accounts payable and accrued liabilities	$ 840,031	$ 49,406	$ 150,150	$ 1,039,587
Accrued salaries and other benefits	376,069	437,030	—	813,099
Unearned revenue	467,171	88,533	46,080	601,784
Other liabilities	2,793,547	—	—	2,793,547
Total Liabilities	4,476,818	574,969	196,230	5,248,017
Deferred Inflows Of Resources				
Unavailable revenues	945,542	—	—	945,542
Deferred amount on leases	—	—	9,821,925	9,821,925
Total Deferred Inflows Of Resources	945,542	—	9,821,925	10,767,467
Fund Balances				
Nonspendable:				
Prepaids	744,439	—	—	744,439
Restricted:				
Opioid abatement	21,555	—	—	21,555
Public safety	—	33,901	—	33,901
Committed:				
Insurance proceeds	811,554	—	—	811,554
Assigned:				
Pickleball construction	500,000	—	—	500,000
Central Park Square	—	—	516,909	516,909
Unassigned	21,067,487	(3,881)	—	21,063,606
Total Fund Balances	23,145,035	30,020	516,909	23,691,964
	$ 28,567,395	$ 604,989	$ 10,535,064	$ 39,707,448

CITY OF CHESTERFIELD, MISSOURI

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – GENERAL FUND – BY ACCOUNTS
For The Year Ended December 31, 2025

	General	Public Safety Sales Tax	Central Park Square	Eliminations	Total General Fund
Revenue					
Municipal taxes	$ 17,239,853	$ —	$ —	$ —	$ 17,239,853
Prop P public safety sales tax	—	3,294,613	—	—	3,294,613
Licenses and permits	1,113,857	—	—	—	1,113,857
Intergovernmental	7,990,097	657,855	—	—	8,647,952
Charges for services	93,882	492,260	—	—	586,142
Court fines and forfeitures	858,400	29,420	—	—	887,820
Investment income	1,075,202	—	2,797	—	1,077,999
Lease revenue	—	—	690,102	—	690,102
Miscellaneous	327,483	—	—	—	327,483
	28,698,774	4,474,148	692,899	—	33,865,821
Expenditures					
Current:					
Legislative	72,991	—	—	—	72,991
Administrative	5,069,913	—	21,641	—	5,091,554
Police services	—	12,090,203	—	—	12,090,203
Judicial	309,972	—	—	—	309,972
Planning and zoning	922,308	—	—	—	922,308
Public works	6,726,476	—	136,832	—	6,863,308
Capital outlay	306,200	428,887	17,431,017	—	18,166,104
Debt service:					
Principal	10,601	126,733	—	—	137,334
Interest and fiscal charges	979	20,617	1,500	—	23,096
	13,419,440	12,666,440	17,590,990	—	43,676,870
Excess (Deficiency) Of Revenue Over (Under) Expenditures	15,279,334	(8,192,292)	(16,898,091)	—	(9,811,049)
Other Financing Sources (Uses)					
Transfers in	815,388	8,591,117	4,000,000	(11,614,825)	1,791,680
Transfers out	(12,029,262)	(523,708)	—	11,614,825	(938,145)
Sale of capital assets	181,880	34,040	—	—	215,920
Bond proceeds	—	—	13,415,000	—	13,415,000
Inception of SBITA	37,303	—	—	—	37,303
	(10,994,691)	8,101,449	17,415,000	—	14,521,758
Net Change In Fund Balances	4,284,643	(90,843)	516,909	—	4,710,709
Fund Balances – Beginning Of Year, As Previously Reported	17,653,038	120,863	—	—	17,773,901
Error Correction	1,207,354	—	—	—	1,207,354
Fund Balances – Beginning Of Year, As Restated	18,860,392	120,863	—	—	18,981,255
Fund Balances – End Of Year	$ 23,145,035	$ 30,020	$ 516,909	$ —	$ 23,691,964

CITY OF CHESTERFIELD, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025

	Nonmajor Special Revenue Funds							Nonmajor Capital Projects Funds			Nonmajor Debt Service Fund	
	Police Forfeiture	Sewer Lateral	Chesterfield Valley Tax Increment Financing	Brandywine NID Assessments	Chesterfield Regional Tax Increment Financing	SBD Wildhorse Village	Total Special Revenue Funds	Brandywine NID Capital Projects	Parks Construction Capital Projects	Total Capital Projects Funds	Brandywine NID Debt Service Fund	Total Nonmajor Governmental Funds
Assets												
Cash and investments	$ 154,889	$ 303,786	$ 4,479,214	$ 39,288	$ 2,329,290	$ 140,646	$ 7,447,113	$ 36,637	$ —	$ 36,637	$ —	$ 7,483,750
Receivables:												
Municipal taxes	—	307,155	—	—	1,776,079	112,649	2,195,883	—	—	—	—	2,195,883
	$ 154,889	$ 610,941	$ 4,479,214	$ 39,288	$ 4,105,369	$ 253,295	$ 9,642,996	$ 36,637	$ —	$ 36,637	$ —	$ 9,679,633
Liabilities And Fund Balances												
Liabilities												
Accounts payable and accrued liabilities	$ —	$ 2,010	$ 1,615	$ 392	$ —	$ —	$ 4,017	$ —	$ —	$ —	$ —	$ 4,017
Due to other funds	—	—	—	—	15,746	—	15,746	—	—	—	—	15,746
Total Liabilities	—	2,010	1,615	392	15,746	—	19,763	—	—	—	—	19,763
Fund Balances												
Restricted:												
Public safety	154,889	—	—	—	—	—	154,889	—	—	—	—	154,889
NID assessments	—	—	—	38,896	—	—	38,896	—	—	—	—	38,896
Sewer lateral	—	608,931	—	—	—	—	608,931	—	—	—	—	608,931
Special business district	—	—	—	—	—	253,295	253,295	—	—	—	—	253,295
Committed:												
Capital projects	—	—	4,477,599	—	4,089,623	—	8,567,222	36,637	—	36,637	—	8,603,859
Total Fund Balances	154,889	608,931	4,477,599	38,896	4,089,623	253,295	9,623,233	36,637	—	36,637	—	9,659,870
	$ 154,889	$ 610,941	$ 4,479,214	$ 39,288	$ 4,105,369	$ 253,295	$ 9,642,996	$ 36,637	$ —	$ 36,637	$ —	$ 9,679,633

CITY OF CHESTERFIELD, MISSOURI

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS

For The Year Ended December 31, 2025

	Nonmajor Special Revenue Funds							Nonmajor Capital Projects Funds			Nonmajor Debt Service Fund	
	Police Forfeiture	Sewer Lateral	Chesterfield Valley Tax Increment Financing	Brandywine NID Assessments	Chesterfield Regional Tax Increment Financing	SBD Wildhorse Village	Total Special Revenue Funds	Brandywine NID Capital Projects	Parks Construction Capital Projects	Total Capital Projects Funds	Brandywine NID Debt Service Fund	Total Nonmajor Governmental Funds
Revenue												
Municipal taxes	$ —	$ 437,403	$ —	$ —	$ 3,222,342	$ 250,741	$ 3,910,486	$ —	$ —	$ —	$ —	$ 3,910,486
Intergovernmental	1,139	—	—	—	—	—	1,139	—	—	—	—	1,139
Investment income	—	—	152,131	—	59,424	2,148	213,703	—	14,846	14,846	—	228,549
Miscellaneous	—	—	355,763	55,351	—	—	411,114	—	—	—	—	411,114
	1,139	437,403	507,894	55,351	3,281,766	252,889	4,536,442	—	14,846	14,846	—	4,551,288
Expenditures												
Current:												
Administrative	—	—	—	—	15,746	—	15,746	—	—	—	—	15,746
Police services	4,993	—	—	—	—	—	4,993	—	—	—	—	4,993
Public works	—	302,601	649,434	—	28,727	—	980,762	—	—	—	—	980,762
Parks and recreation	—	—	—	—	—	—	—	—	1,087,422	1,087,422	—	1,087,422
Debt service:												
Principal	—	—	—	—	—	—	—	—	—	—	33,805	33,805
Interest and fiscal charges	—	—	—	—	—	—	—	—	—	—	19,395	19,395
	4,993	302,601	649,434	—	44,473	—	1,001,501	—	1,087,422	1,087,422	53,200	2,142,123
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,854)	134,802	(141,540)	55,351	3,237,293	252,889	3,534,941	—	(1,072,576)	(1,072,576)	(53,200)	2,409,165
Other Financing Sources (Uses)												
Transfers in	—	—	—	—	—	—	—	—	—	—	53,200	53,200
Transfers out	—	—	—	(53,200)	—	—	(53,200)	—	—	—	—	(53,200)
	—	—	—	(53,200)	—	—	(53,200)	—	—	—	53,200	—
Net Change In Fund Balances	(3,854)	134,802	(141,540)	2,151	3,237,293	252,889	3,481,741	—	(1,072,576)	(1,072,576)	—	2,409,165
Fund Balances – Beginning Of Year	158,743	474,129	4,619,139	36,745	852,330	406	6,141,492	36,637	1,072,576	1,109,213	—	7,250,705
Fund Balances – End Of Year	$ 154,889	$ 608,931	$ 4,477,599	$ 38,896	$ 4,089,623	$ 253,295	$ 9,623,233	$ 36,637	$ —	$ 36,637	$ —	$ 9,659,870

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MAJOR DEBT SERVICE FUND – PARKS CONSTRUCTION DEBT SERVICE FUND
For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Investment income	$ 60,000	$ 60,000	$ 292,432	$ 232,432
Expenditures				
Debt service:				
Principal	4,055,000	4,055,000	4,055,000	—
Interest and fiscal charges	243,403	244,903	244,753	150
	4,298,403	4,299,903	4,299,753	150
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,238,403)	(4,239,903)	(4,007,321)	232,582
Other Financing Sources				
Transfers in	4,293,779	4,293,779	1,564,299	(2,729,480)
	4,293,779	4,293,779	1,564,299	(2,729,480)
Net Change In Fund Balance	$ 55,376	$ 53,876	$ (2,443,022)	$ (2,496,898)

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MAJOR CAPITAL PROJECTS FUND – CAPITAL IMPROVEMENT SALES TAX TRUST FUND
For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal taxes:				
Sales taxes	$ 6,936,000	$ 6,936,000	$ 6,818,852	$ (117,148)
Intergovernmental	518,950	518,950	343,362	(175,588)
	7,454,950	7,454,950	7,162,214	(292,736)
Expenditures				
Public works	1,544,255	5,735,276	5,735,324	(48)
Capital outlay	6,585,000	7,087,028	7,086,931	97
	8,129,255	12,822,304	12,822,255	49
Deficiency Of Revenue Under Expenditures	(674,305)	(5,367,354)	(5,660,041)	(292,687)
Other Financing Sources				
Transfers in	—	500,000	500,000	—
Net Change In Fund Balance	$ (674,305)	$ (4,867,354)	$ (5,160,041)	$ (292,687)

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The following non-major special revenue funds are maintained by the City:

Police Forfeiture – This fund is used to account for special revenue received, which are specifically earmarked for future expenditures in the area of public safety.

Sewer Lateral – This fund is used to account for special revenue received, which is specifically earmarked for expenditures for repairs to residential sanitary sewer laterals.

Chesterfield Valley Tax Increment Financing (TIF) – This fund is used to account for financial resources to be used for infrastructure and transportation projects in the Chesterfield Valley.

Brandywine NID Assessments – This fund is used to account for financial resources collected for the Brandywine NID.

Chesterfield Regional Tax Increment Financing – This fund is used to account for the accumulation of resources to be used for projects in the Chesterfield Regional TIF district.

Special Business District Wildhorse Village – This fund is used to account for special revenue received, which are specifically earmarked for future expenditures within the special business district.

Capital Projects Funds

Capital projects funds are used to account for the accumulation of resources for the acquisition and construction of major capital assets. The following non-major capital projects funds are maintained by the City:

Brandywine NID Capital Projects – This fund is used to account for the accumulation of resources for the Brandywine NID.

Parks Construction Capital Projects – This fund is used to account for the accumulation of resources from the 2009B Parks Bonds (subsequently refinanced with the 2014 Certificates of Participation) issue as well as the 2020A Direct Placement Bonds issue and transfers in from the Parks Sales Tax Fund. The funds were designated to assist in the development of city trails, streams, parks and other upgrades.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, certain general long-term debt principal, interest and related costs. The following debt service fund is maintained by the City:

Brandywine NID Debt Service – This fund is used to account for the accumulation of resources and payment of principal and interest on the 2020 Direct Placement General Obligation bonds.

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – POLICE FORFEITURE FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Intergovernmental	$ 3,000	$ 3,000	$ 1,139	$ (1,861)
Expenditures				
Police services	5,500	5,500	4,993	(507)
Capital outlay	43,950	43,950	—	(43,950)
	49,450	49,450	4,993	(44,457)
Net Change In Fund Balance	$ (46,450)	$ (46,450)	$ (3,854)	$ 42,596

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – SEWER LATERAL FUND
For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal taxes	$ 430,000	$ 430,000	$ 437,403	$ 7,403
Expenditures				
Public works	430,000	430,000	302,601	127,399
Net Change In Fund Balance	$ —	$ —	$ 134,802	$ 134,802

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – CHESTERFIELD VALLEY TAX INCREMENT FINANCING FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Investment income	$ 75,000	$ 75,000	$ 152,131	$ 77,131
Miscellaneous	—	—	355,763	355,763
	75,000	75,000	507,894	432,894
Expenditures				
Public works	1,306,500	1,300,191	649,434	650,757
Net Change In Fund Balance	$ (1,231,500)	$ (1,225,191)	$ (141,540)	$ 1,083,651

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – BRANDYWINE NID ASSESSMENTS FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Miscellaneous	$ 52,089	$ 52,089	$ 55,351	$ 3,262
Expenditures				
Public works	—	—	—	—
Excess Of Revenue Over Expenditures	52,089	52,089	55,351	3,262
Other Financing Uses				
Transfers out	(53,200)	(53,200)	(53,200)	—
Net Change In Fund Balance	$ (1,111)	$ (1,111)	$ 2,151	$ 3,262

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – CHESTERFIELD REGIONAL TAX INCREMENT FINANCING FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal taxes	$ 378,910	$ 378,910	$ 3,222,342	$ 2,843,432
Investment income	10,000	10,000	59,424	49,424
	388,910	388,910	3,281,766	2,892,856
Expenditures				
Administrative	—	15,800	15,746	(54)
Public works	35,000	28,730	28,727	(3)
	35,000	44,530	44,473	(57)
Net Change In Fund Balance	$ 353,910	$ 344,380	$ 3,237,293	$ 2,892,913

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUND – SPECIAL BUSINESS DISTRICT WILDHORSE VILLAGE FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Municipal taxes	$ 118,850	$ 118,850	$ 250,741	$ 131,891
Investment income	—	—	2,148	2,148
	118,850	118,850	252,889	134,039
Expenditures				
Public works	118,850	118,850	—	(118,850)
Net Change In Fund Balance	$ —	$ —	$ 252,889	$ 252,889

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR CAPITAL PROJECTS FUND – BRANDYWINE NID CAPITAL PROJECTS FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Investment income	$ —	$ —	$ —	$ —
Expenditures				
Parks and recreation	—	—	—	—
Net Change In Fund Balance	$ —	$ —	$ —	$ —

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR CAPITAL PROJECTS FUND – PARKS CONSTRUCTION CAPITAL PROJECTS FUND

For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Investment income	$ —	$ —	$ 14,846	$ 14,846
Expenditures				
Parks and recreation	—	1,087,447	1,087,421	26
Net Change In Fund Balance	$ —	$ (1,087,447)	$ (1,072,575)	$ 14,872

CITY OF CHESTERFIELD, MISSOURI

SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – NONMAJOR DEBT SERVICE FUND – BRANDYWINE NID DEBT SERVICE FUND
For The Year Ended December 31, 2025

	Original Budget	Revised Budget	Actual	Variance With Fund Budget Positive (Negative)
Revenue				
Investment income	$ —	$ —	$ —	$ —
Expenditures				
Debt service:				
Principal	33,805	33,805	33,805	—
Interest and fiscal charges	19,395	19,395	19,395	—
	53,200	53,200	53,200	—
Deficiency Of Revenue Over Expenditures	(53,200)	(53,200)	(53,200)	—
Other Financing Sources				
Transfers in	53,200	53,200	53,200	—
Net Change In Fund Balance	$ —	$ —	$ —	$ —

Statistical Section

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

CITY OF CHESTERFIELD, MISSOURI

TABLE 1
NET POSITION BY COMPONENT
LAST TEN YEARS

	December 31									
	2025	2024 (Restated)	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Net investment in capital assets	**$ 256,780,488**	$ 239,648,583	$ 232,456,299	$ 220,234,396	$ 212,160,959	$ 208,228,743	$ 203,101,607	$ 193,932,145	$ 190,432,849	$ 185,177,271
Restricted	**11,305,610**	18,728,454	11,958,513	8,146,443	5,405,276	5,896,564	1,214,353	2,886,804	3,663,377	3,376,697
Unrestricted	**40,261,679**	34,452,367	32,477,585	24,223,028	21,381,401	13,436,425	18,062,401	15,829,318	11,564,575	12,882,198
	$ 308,347,777	$ 292,829,404	$ 276,892,397	$ 252,603,867	$ 238,947,636	$ 227,561,732	$ 222,378,361	$ 212,648,267	$ 205,660,801	$ 201,436,166

Source: Basic financial statements.

CITY OF CHESTERFIELD, MISSOURI

TABLE 2
CHANGES IN NET POSITION
LAST TEN YEARS

	For The Year Ended December 31									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Primary Government Expenses										
Governmental activities:										
General government	**$ 5,303,273**	$ 4,776,457	$ 4,606,600	$ 4,168,576	$ 3,832,085	$ 3,636,501	$ 3,568,730	$ 3,384,763	$ 3,728,755	$ 3,466,585
Police services	**12,294,266**	12,113,993	12,371,310	11,587,063	10,631,410	5,347,017	10,984,153	11,224,519	9,717,324	9,356,672
Judicial	**313,199**	308,026	301,014	270,884	272,124	270,068	255,313	260,041	252,080	241,757
Planning and zoning	**927,446**	897,416	836,150	740,179	739,470	719,034	964,147	777,546	678,134	908,638
Public works	**17,894,939**	13,009,130	5,792,944	11,716,223	10,893,985	9,704,548	5,858,868	10,655,827	12,060,993	12,005,296
Parks and recreation	**5,367,522**	9,209,186	4,950,712	7,511,970	6,992,756	11,176,396	7,232,969	7,335,566	7,385,187	7,563,968
Interest on long-term debt and amortization of deferred charges on long-term debt	**184,501**	115,610	274,911	342,813	509,215	1,666,436	932,721	1,119,173	1,279,567	1,845,028
Capital outlay	**—**	—	—	—	—	—	—	—	399,771	—
Total Primary Government Expenses	**42,285,146**	40,429,818	29,133,641	36,337,708	33,871,045	32,520,000	29,796,901	34,757,435	35,501,811	35,387,944
Primary Program Revenue										
Governmental activities:										
Charges for services:										
General government	**1,461,490**	763,844	832,895	811,312	775,946	664,860	714,163	729,741	716,151	749,040
Police services	**556,812**	526,256	549,614	563,479	435,980	463,363	496,525	465,797	240,244	46,606
Judicial	**909,718**	838,915	850,347	930,417	819,515	643,866	778,268	855,980	681,028	1,033,303
Planning and zoning	**—**	—	—	—	—	65,364	66,409	61,726	57,384	34,571
Public works	**376,247**	703,712	534,007	576,007	48,298	76,360	(151,079)	84,236	174,305	179,612
Parks and recreation	**2,305,715**	2,039,833	2,244,205	2,139,579	2,210,479	255,067	2,092,995	1,938,210	1,953,302	1,794,837
Operating grants and contributions	**9,686,154**	10,242,571	8,921,902	8,663,312	6,913,703	7,906,144	4,550,607	4,503,875	4,312,654	4,460,450
Capital grants and contributions	**509,478**	1,270,246	901,264	1,932,593	157,052	8,427	80,671	947,375	2,555,721	6,751,617
Total Primary Program Revenue	**15,805,614**	16,385,377	14,834,234	15,616,699	11,360,973	10,083,451	8,628,559	9,586,940	10,690,789	15,050,036
Net Revenue (Expenses)										
Primary government net expense	**(26,479,532)**	(24,044,441)	(14,299,407)	(20,721,009)	(22,510,072)	(22,436,549)	(21,168,342)	(25,170,495)	(24,811,022)	(20,337,908)
General Revenues And Other Changes In Net Position										
Primary Government										
Governmental activities:										
Taxes:										
Property	**3,211,813**	665,137	75,027	—	—	—	—	—	—	3,872
Sales	**27,280,419**	27,295,827	26,160,586	25,795,495	23,053,157	19,699,029	22,258,813	22,553,778	20,147,798	20,150,313
Gross receipts and franchise	**8,618,380**	8,239,465	9,757,568	7,746,063	7,272,353	7,105,466	7,492,613	8,146,494	7,807,439	8,001,265
Other	**511,337**	507,424	503,912	506,162	530,001	534,004	532,241	537,617	531,574	568,195
Investment income	**1,930,115**	2,154,916	1,890,200	217,694	10,494	92,787	370,270	280,845	147,383	47,685
Miscellaneous	**445,841**	337,410	200,644	111,826	644,944	188,634	244,500	639,227	401,463	244,993
Special assessments	**—**	—	—	—	1,138,124	—	—	—	—	—
Gain on sale of capital assets	**—**	—	—	—	1,246,903	—	—	—	—	—
	41,997,905	39,200,179	38,587,937	34,377,240	33,895,976	27,619,920	30,898,437	32,157,961	29,035,657	29,016,323
Change In Net Position	**$ 15,518,373**	$ 15,155,738	$ 24,288,530	$ 13,656,231	$ 11,385,904	$ 5,183,371	$ 9,730,095	$ 6,987,466	$ 4,224,635	$ 8,678,415

CITY OF CHESTERFIELD, MISSOURI

TABLE 3
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	December 31,									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
General Fund										
Nonspendable	**$ 744,439**	$ 783,051	$ 722,194	$ 666,533	$ 583,911	$ 457,947	$ 454,640	$ 422,834	$ 387,938	$ 371,942
Restricted	**55,456**	47,401	22,676	57,517	52,766	129,890	129,090	133,808	133,647	133,647
Committed	**811,554**	831,808	—	—	—	—	—	—	—	534,715
Assigned	**1,016,909**	1,400,000	350,000	350,000	—	—	—	—	—	—
Unassigned	**21,063,606**	14,711,641	15,983,634	12,862,136	10,903,368	9,462,040	10,064,879	11,273,190	8,771,592	9,540,893
	$ 23,691,964	$ 17,773,901	$ 17,078,504	$ 13,936,186	$ 11,540,045	$ 10,049,877	$ 10,648,609	$ 11,829,832	$ 9,293,177	$ 10,581,197
All Other Governmental Funds										
Nonspendable	**$ —**	$ —	$ —	$ —	$ —	$ —	$ —	$ 5,000	$ 5,000	$ —
Restricted	**11,250,154**	18,681,053	11,935,837	8,088,926	5,352,510	699,584	734,973	2,368,182	3,141,806	2,951,324
Committed	**8,603,859**	6,580,682	4,886,176	2,439,698	1,954,951	2,023,141	350,290	384,814	387,926	582,387
Assigned	**9,308,042**	10,160,589	11,170,403	8,512,887	8,330,531	7,822,850	8,496,683	5,101,047	3,250,264	3,048,857
Unassigned	**—**	—	—	—	—	—	(3,114)	(3,610)	(4,253)	(4,434)
	$ 29,162,055	$ 35,422,324	$ 27,992,416	$ 19,041,511	$ 15,637,992	$ 10,545,575	$ 9,578,832	$ 7,855,433	$ 6,780,743	$ 6,578,134

CITY OF CHESTERFIELD, MISSOURI

TABLE 4
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	For The Years Ended December 31, 2025									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenue										
Municipal taxes	$ 35,912,921	$ 32,863,358	$ 32,551,962	$ 30,195,509	$ 27,283,862	$ 26,481,633	$ 29,410,787	$ 30,340,210	$ 27,420,647	$ 27,607,498
Prop P public safety sales tax	3,294,613	3,315,697	3,202,539	3,034,530	2,758,312	—	—	—	—	—
Licenses and permits	1,113,857	1,201,617	1,437,782	1,485,720	1,430,736	1,426,233	1,490,178	1,523,010	1,663,844	1,600,329
Intergovernmental	10,057,131	7,933,614	9,049,313	9,724,139	7,162,994	8,011,201	4,727,936	5,555,107	6,985,266	6,351,973
Charges for services	2,594,460	2,665,214	2,885,679	2,816,724	2,869,350	430,165	2,200,348	1,993,694	2,304,720	2,003,614
Court fines and forfeitures	887,820	814,066	827,088	918,453	805,898	573,608	782,473	847,725	711,087	838,000
Investment income	1,989,540	2,167,262	1,890,200	217,697	10,494	92,787	370,270	280,845	147,385	47,852
Lease revenue	985,586	—	—	—	—	—	—	—	—	—
Miscellaneous	854,173	3,534,251	799,846	792,949	611,213	692,689	538,188	1,106,653	485,485	1,217,268
Total Revenue	57,690,101	54,495,079	52,644,409	49,185,721	42,932,859	37,708,316	39,520,180	41,647,244	39,718,434	39,666,534
Expenditures										
General government	5,180,291	4,412,308	4,088,718	3,731,709	3,503,233	3,243,658	3,218,099	2,971,181	3,366,866	3,079,111
Police services	12,095,196	11,744,815	11,626,967	10,908,367	10,488,744	10,713,791	10,776,154	10,626,588	9,569,418	9,216,640
Judicial	309,972	313,235	301,759	276,262	273,289	267,425	254,155	258,997	251,865	242,349
Planning and zoning	922,308	896,407	840,202	740,790	743,177	714,779	960,642	764,902	678,436	908,872
Public works	14,330,642	8,986,551	7,305,846	7,017,825	5,995,444	5,643,903	6,337,889	5,796,273	5,954,569	6,063,428
Parks and recreation	10,014,826	6,990,914	6,410,610	5,677,692	5,005,693	3,307,747	5,429,177	5,512,801	5,577,553	5,822,670
Capital outlay	25,549,766	10,040,952	8,459,539	10,576,951	5,748,420	14,619,884	5,491,135	5,772,849	9,016,592	10,662,885
Debt service:										
Principal	4,226,139	4,368,556	3,961,943	3,826,007	3,919,562	3,855,000	5,525,000	5,235,000	4,950,000	4,690,000
Interest and fiscal charges	287,244	383,246	544,609	690,468	878,237	958,203	1,135,454	1,319,087	1,476,623	1,597,937
Cost of issuance	—	—	—	—	—	249,572	—	—	—	97,921
Total Expenditures	72,916,384	48,136,984	43,540,193	43,446,071	36,555,799	43,573,962	39,127,705	38,257,678	40,841,922	42,381,813
Excess (Deiciency) Of Revenues Over (Under) Expenditures	(15,226,283)	6,358,095	9,104,216	5,739,650	6,377,060	(5,865,646)	392,475	3,389,566	(1,123,488)	(2,715,279)
Other Financing Sources (Uses)										
Transfers in	3,909,179	13,262,891	10,421,074	8,360,510	13,210,899	23,435,672	17,011,013	17,016,283	8,592,504	9,835,625
Transfers out	(3,909,179)	(13,262,891)	(10,421,074)	(8,360,510)	(13,210,899)	(23,435,672)	(17,011,013)	(17,016,283)	(8,592,504)	(9,835,625)
Sale of capital assets	224,420	156,464	2,989,007	60,010	205,525	2,329	149,700	221,785	38,070	103,745
Insurance proceeds	—	831,808	—	—	—	—	—	—	—	—
Bond proceeds	13,415,000	—	—	—	—	12,495,395	—	—	—	3,000,000
Inception of SBITA	37,303	778,938	—	—	—	—	—	—	—	—
Payments to escrow agent	—	—	—	—	—	(6,264,067)	—	—	—	(2,898,141)
Total Other Financing Sources (Uses)	13,676,723	1,767,210	2,989,007	60,010	205,525	6,233,657	149,700	221,784	38,071	205,604
Net Change In Fund Balances	$ (1,549,560)	$ 8,125,305	$ 12,093,223	$ 5,799,660	$ 6,582,585	$ 368,011	$ 542,175	$ 3,611,350	$ (1,085,417)	$ (2,509,675)
Debt service as a percentage of noncapital expenditures	12.42%	12.99%	15.74%	14.32%	15.32%	18.75%	22.75%	20.67%	19.94%	19.59%

CITY OF CHESTERFIELD, MISSOURI

TABLE 5
THE GENERAL FUND
LAST FIVE YEARS

	For The Years Ended December 31,				
	2025 (1)	**2024**	**2023**	**2022**	**2021**
Revenue					
Municipal taxes	**$ 17,239,853**	$ 16,770,665	$ 17,663,286	$ 15,577,813	$ 14,067,760
Prop P public safety sales tax	**3,294,613**	3,315,697	3,202,539	3,034,530	2,758,312
Licenses and permits	**1,113,857**	1,201,617	1,437,782	1,485,720	1,430,736
Intergovernmental	**8,647,952**	6,067,749	5,257,515	5,135,068	4,944,442
Charges for services	**586,142**	626,088	641,474	677,145	658,871
Court fines and forfeitures	**887,820**	814,066	827,088	918,453	805,898
Investment income	**1,077,999**	1,105,295	1,014,666	(11,875)	(4,777)
Lease revenue	**690,102**	—	—	—	—
Miscellaneous	**327,483**	2,809,475	230,264	182,672	311,122
	33,865,821	32,710,652	30,274,614	26,999,526	24,972,364
Expenditures					
Current:					
Legislative	**72,991**	70,602	69,131	70,146	69,565
Administrative	**5,091,554**	4,341,706	4,058,329	3,661,563	3,421,168
Police Services	**12,090,203**	11,648,975	12,066,570	10,797,654	10,488,744
Judicial	**309,972**	313,235	301,759	276,262	273,289
Planning	**922,308**	896,407	840,202	740,790	743,177
Public Works	**6,863,308**	6,652,314	6,041,088	5,680,496	5,262,876
Capital outlay	**18,166,104**	1,488,637	—	714,562	597,047
Debt Service:					
Principal	**137,334**	242,050	—	—	—
Interest and fiscal charges	**23,096**	—	—	—	—
Total Expenditures	**43,676,870**	25,653,926	23,377,079	21,941,473	20,855,866
Excess Of Revenues Over Expenditures	**(9,811,049)**	7,056,726	6,897,535	5,058,053	4,116,498
Other Financing Sources (Uses)					
Transfers in	**1,791,680**	4,000	1,002,105	1,005,015	3,485,649
Transfers out	**(938,145)**	(8,109,411)	(5,023,748)	(3,726,937)	(6,369,140)
Sale of capital assets	**215,920**	133,336	266,426	60,010	205,525
Bond proceeds	**13,415,000**	—	—	—	—
Inception of SBITA	**37,303**	778,938	—	—	—
Insurance proceeds	**—**	831,808	—	—	—
Total Other Financing Sources (Uses)	**14,521,758**	(6,361,329)	(3,755,217)	(2,661,912)	(2,677,966)
Revenues And Other Sources Over Expenditures And Other Uses	**4,710,709**	695,397	3,142,318	2,396,141	1,438,532
Fund Balance – January 1	**18,981,255**	17,078,504	13,936,186	11,540,045	10,101,513
Fund Balance – December 31	**$ 23,691,964**	$ 17,773,901	$ 17,078,504	$ 13,936,186	$ 11,540,045

(1) Beginning fund balance was restated in 2025 to reflect the correction of errors.

CITY OF CHESTERFIELD, MISSOURI

TABLE 6
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(DOLLARS IN THOUSANDS)

Fiscal Year	Real Property Residential	Real Property Commercial	Real Property Agricultural	Personal Property	Railroads And Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value
2025	**$ 1,999,220**	**$ 730,486**	**$ 838**	**$ 398,698**	**$ —**	**$ 3,129,242**	**$ —**	**$ 14,009,253**
2024	1,723,000	689,271	567	403,141	—	2,815,980	—	12,437,758
2023	1,701,743	690,281	564	396,085	27,774	2,816,447	—	12,394,608
2022	1,468,201	633,831	649	361,110	589	2,464,380	—	10,799,754
2021	1,447,371	639,365	564	301,669	—	2,388,969	—	10,529,118
2020	1,339,924	628,138	654	283,935	645	2,253,296	—	9,875,286
2019	1,213,204	539,587	588	254,706	16,905	2,024,990	—	8,894,105
2018	1,214,798	587,038	577	255,371	18,691	2,076,475	—	9,058,265
2017	1,202,432	574,377	690	249,002	18,691	2,045,192	—	8,935,431
2016	1,098,164	530,255	502	244,208	19,057	1,892,186	—	8,233,951

Notes: Assessments are determined by the Assessor of St. Louis County as of January 1.

(1) Assessments are based on a percentage of estimated actual values. Real property is classified as residential, agricultural, or commercial. Residential property is assessed at 19%, agricultural is assessed at 12%, and commercial is assessed at 32%. All railroad and utility property is assessed at 32%. All personal property is assessed at 33 1/3%. Real property is reassessed biannually in odd-numbered years.

(2) The City was incorporated on June 1, 1988. No property tax was levied by the City until 1995 when the voters approved an $11 million general obligation bond issue for parks. The entire levy funded debt service on the bonds until they were paid off. The final levy was during 2014.

Source: St. Louis County Assessor.

CITY OF CHESTERFIELD, MISSOURI

TABLE 7
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(PER $100 OF ASSESSED VALUE)
LAST TEN YEARS

	For The Year Ended December 31, 2025									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Taxes levied on all property in the City:										
Direct rate:										
City of Chesterfield (1)	**—**	**—**	—	—	—	—	—	—	—	—
Overlapping rates:										
State of Missouri	**0.0300**	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
St. Louis County	**0.3470**	0.3790	0.3790	0.4180	0.4180	0.4430	0.4430	0.4890	0.4890	0.5150
Special School District	**0.8993**	0.9648	0.9616	1.0495	1.0158	1.1077	1.1077	1.1980	1.1912	1.2409
St. Louis Community College	**0.2442**	0.2628	0.2619	0.2787	0.2787	0.1987	0.1986	0.2129	0.2112	0.2185
St. Louis County Library	**0.1710**	0.1870	0.1870	0.2060	0.2060	0.2350	0.2120	0.2340	0.2340	0.2460
Metropolitan St. Louis Sewer District (Extension)	**0.1676**	0.2156	0.2156	0.2277	0.2251	0.2331	0.2329	0.2694	0.2694	0.2795
Metropolitan Zoological Park and Museum District	**0.2196**	0.2347	0.2340	0.2528	0.2455	0.2532	0.2549	0.2724	0.1195	0.1196
Sheltered Workshop										
(Dev. Disability-Productive Living Board)	**0.0590**	0.0640	0.0640	0.0700	0.0710	0.0750	0.0750	0.0840	0.0840	0.0880
Total Overlapping Rates	**2.1377**	2.3379	2.3331	2.5327	2.4901	2.5757	2.5541	2.7897	2.6283	2.7375
	2.1377	2.3379	2.3331	2.5327	2.4901	2.5757	2.5541	2.7897	2.6283	2.7375
Other overlapping rates:										
School districts (2):										
Parkway	**3.1636**	3.3654	3.2883	3.6481	3.6390	3.8330	3.7661	4.0640	3.9857	4.2163
Rockwood	**3.8816**	3.8826	3.8907	4.1483	4.1252	4.2985	4.3463	4.5539	4.5015	4.6678
Total Other Overlapping Rates	**7.0452**	7.2480	7.1790	7.7964	7.7642	8.1315	8.1124	8.6179	8.4872	8.8841
Fire protection districts (3):										
Metro West	**0.7960**	0.8490	0.8400	0.9220	0.9310	1.0390	1.0440	1.1010	0.9680	1.0110
Monarch	**0.9180**	0.9920	0.8040	0.8740	0.8960	0.9050	0.8360	0.8800	0.7630	0.8050
Total Fire Protection Districts	**1.7140**	1.8410	1.6440	1.7960	1.8270	1.9440	1.8800	1.9810	1.7310	1.8160
	8.7592	9.0890	8.8230	9.5924	9.5912	10.0755	9.9924	10.5989	10.2182	10.7001

Notes:

(1) The City levied property tax in 1995 when the voters approved an $11 million general obligation bond issue for parks. The entire levy funded debt service, until it ended after 2014.
(2) All property is located in one of the two school districts whose boundaries include part of the City.
(3) All property is located in one of the two fire protection districts whose boundaries include part of the City.

Source: St. Louis County Collector

CITY OF CHESTERFIELD, MISSOURI

TABLE 8
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(DOLLARS IN THOUSANDS)

	2025			2016		
Taxpayer	**Total Assessed Valuation**	**Rank**	**Percentage Of Total City Taxable Assessed Value**	**Total Assessed Valuation**	**Rank**	**Percentage Of Total City Taxable Assessed Value**
Chapter 100 St Louis County	**$ 47,403**	**1**	**1.51%**	$ —	—	—
Bayer Research & Development, Previously Pfizer	**29,697**	**2**	**0.95%**	35,474	2	1.88%
Passco Chesterfield Dst	**21,120**	**3**	**0.67%**	—	—	—
THF Chesterfield Development LLC	**21,033**	**4**	**0.67%**	45,753	1	2.42%
Friendship Village Of West County	**16,843**	**5**	**0.54%**	—	—	—
Baxter Crossing Apartment Associates	**16,516**	**6**	**0.53%**	—	—	—
St. Louis Premium Outlets LLC	**13,691**	**7**	**0.44%**	—	—	—
Flats at Wildhorse Village	**12,721**	**8**	**0.41%**	—	—	—
Reinsurance Group of America (RGA)	**10,363**	**9**	**0.33%**	—	—	—
RGA-Pearl GLC Wildhorse LP	**8,199**	**10**	**0.26%**	—	—	—
Pharmacia Corporation	**—**	**—**	**—**	21,254	3	1.12%
WEA Chesterfield	**—**	**—**	**—**	21,107	4	1.12%
FSP Timberlake Corp.	**—**	**—**	**—**	18,269	5	0.97%
Ameren UE	**—**	**—**	**—**	12,515	6	0.66%
Chesterfield Village, Inc.	**—**	**—**	**—**	12,188	7	0.64%
Dierbergs Four Seasons/Chesterfield Village	**—**	**—**	**—**	9,647	8	0.51%
Scott Family Properties	**—**	**—**	**—**	9,291	9	0.49%
NNNOne Chesterfield Place LLC	**—**	**—**	**—**	8,121	10	0.43%
	$ 197,586		**4.80%**	$ 193,619		10.24%

Source: St. Louis County Department of Collection

Note: Only data for the ten largest taxpayers for each year is presented.

TABLE 9
PROPERTY TAX LEVIES AND COLLECTIONS
(DOLLARS IN THOUSANDS)

Fiscal Year	Tax Levied For The Fiscal Year	Collected Within The Fiscal Year Of The Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage Of Levy		Amount	Percentage Of Levy
2025	$ –	$ –	–	$ –	$ –	–
2024	–	–	–	–	–	–
2023	–	–	–	–	–	–
2022	–	–	–	–	–	–
2021	–	–	–	–	–	–
2020	–	–	–	–	–	–
2019	–	–	–	–	–	–
2018	–	–	–	–	–	–
2017	–	–	–	–	–	–
2016	–	–	–	–	–	–

Source: St. Louis County – Collector of Revenue.

(1) Final levy was in 2014.

Note: Special Business District – Wildhorse Village imposed a tax rate of $0.60/$100 valuation for 2024.
This is not a City-wide levy. It is only related to the owners in SBD-WHV and they voted in the assessment.

CITY OF CHESTERFIELD, MISSOURI

TABLE 10
SALES TAX RATES AND TAXABLE SALES
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS)

Fiscal Year	Percentage Of City Direct Rate	Percentage Of St. Louis County	Percentage Of State Of Missouri	Percentage Of Direct And Overlapping	Sales Tax Revenues	Taxable Sales (1)
2025	**1.000**	**3.513**	**4.225**	**8.738**	**$ 14,763**	**$ 1,491,212**
2024	1.000	3.513	4.225	8.738	14,825	1,497,475
2023	1.000	3.513	4.225	8.738	14,380	1,452,525
2022	1.000	3.513	4.225	8.738	14,191	1,433,440
2021	1.000	3.513	4.225	8.738	15,535	1,569,163
2020	1.000	3.513	4.225	8.738	13,251	1,338,531
2019	1.000	3.513	4.225	8.738	15,065	1,521,714
2018	1.000	2.888	4.225	8.113	12,603	1,272,993
2017	1.000	2.888	4.225	8.113	13,610	1,471,322
2016	1.000	2.888	4.225	8.113	13,372	1,460,222

(1) Taxable sales reported by the Missouri Department of Revenue. State law prohibits the disclosure of specific taxpayer information.

Notes: The City participates in the county-wide sales tax sharing pool, which is generally distributed based on population.

The City's direct rate is made up of the following:

- 0.500% Capital improvements sales tax effective April 1997
- 0.500% Parks and stormwater sales tax effective April 2005

CITY OF CHESTERFIELD, MISSOURI

TABLE 11
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS, EXCEPT PER CAPITA)

	Governmental Activities (1)									
Fiscal Year	General Obligation Bonds, Net Of Premium	Limited General Obligation Bonds	SBITAs	Leases	Tax Increment Bonds	Lease Revenue Bonds	Less – Reserve For Debt Service	Total Primary Government	Percentage Of Personal Income (2)	Per Capita
2025	**$ —**	**$ 641**	**$ 456**	**$ —**	**$ —**	**$ 20,613**	**$ —**	**$ 21,710**	**0.78%**	**$ 434**
2024	—	675	—	—	—	11,372	—	12,047	0.44%	241
2023	—	707	—	—	—	15,746	—	16,453	0.47%	325
2022	—	739	—	—	—	19,961	—	20,700	0.61%	416
2021	—	770	—	10	—	24,065	—	24,845	0.78%	497
2020	—	985	—	20	—	28,079	—	29,084	0.98%	611
2019	—	—	—	30	—	26,882	—	26,912	0.90%	567
2018	1,970	—	—	40	—	30,695	—	32,705	1.10%	689
2017	3,895	—	—	—	—	34,264	—	38,159	1.28%	804
2016	5,735	—	—	—	—	37,632	—	43,367	1.47%	913

(1) Details regarding the City's outstanding debt can be found in Note 5 to the basic financial statements.
(2) See "Demographic and Economic Statistics Schedule" table for personal income and population data.

CITY OF CHESTERFIELD, MISSOURI

TABLE 12
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS, EXCEPT PER CAPITA)

	General Bonded Debt Outstanding (1)						
Fiscal Year	**General Obligation Bonds, Net Of Premium**	**Redevelopment Bonds**	**Total General Bonded Debt**	**Resources Restricted To Repaying The General Bonded Debt**	**Net Bonded Debt**	**Percentage Of Actual Taxable Value Of Property (2)**	**Per Capita (3)**
2025	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**0.00%**	**$ —**
2024	—	—	—	—	—	0.00%	—
2023	—	—	—	—	—	0.00%	—
2022	—	—	—	—	—	0.00%	—
2021	—	—	—	—	—	0.00%	—
2020	—	—	—	—	—	0.00%	—
2019	—	—	—	—	—	0.00%	—
2018	1,970	—	1,970	—	1,970	0.09%	41
2017	3,895	—	3,895	—	3,895	0.19%	82
2016	5,735	—	5,735	—	5,735	0.30%	121

(1) Details regarding the City's outstanding debt can be found in Note 5 to the basic financial statements.
(2) See "Assessed Value and Actual Value of Taxable Property" table for property value data.
(3) See "Demographic and Economic Statistics Schedule" table for personal income and population data.

CITY OF CHESTERFIELD, MISSOURI

TABLE 13
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2025
(DOLLARS IN THOUSANDS)

Name Of Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share Of Overlapping Debt
St. Louis County	$ 665,028	7.05%	$ 46,884
Parkway School District (1)	270,995	24.58%	66,611
Rockwood School District (1)	72,285	27.16%	19,633
Monarch Fire Protection District (1)	9,279	73.47%	6,817
Metro-West Fire Protection District (1)	7,510	72.90%	5,475
	1,025,097		145,420
City Direct Debt	21,710	100.00%	21,106
Total Direct And Overlapping Debt	$ 1,046,203		$ 166,526

(1) Only portions of the school and fire districts are located within the City boundaries. The applicable amounts refer to that portion of the district that is contained within the City's boundary. Therefore, the applicable amounts refer to portions of the City's taxpayers.

CITY OF CHESTERFIELD, MISSOURI

TABLE 14
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS)

	For The Year Ended December 31,									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Debt Limit	**$ 312,924**	$ 281,598	$ 281,645	$ 246,438	$ 238,897	$ 225,330	$ 202,499	$ 205,678	$ 200,714	$ 183,619
Total Net Debt Applicable To Limit	**641**	675	707	739	771	985	—	1,970	3,805	5,000
Legal Debt Margin	**312,283**	280,923	280,938	245,699	238,126	224,345	202,499	203,708	196,909	178,619
Total Net Debt Applicable To The Limit As A Percentage Of Debt L	**0.21%**	0.24%	0.25%	0.30%	0.32%	0.44%	0.00%	0.97%	1.93%	2.80%

Note: Bonded indebtedness is limited by Section 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

CITY OF CHESTERFIELD, MISSOURI

TABLE 15
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

	Park Sales Tax Bonds (1)					
	Park	Less	Net			
	Sales	Operating	Available	Debt Service		
Fiscal Year	Tax	Expense	Revenue**	Principal	Interest	Coverage*
2025	**$ 7,943,730**	**$ 9,302,033**	**$ (1,358,303)**	**$ —**	**$ —**	**n/a**
2024	7,980,302	7,310,477	669,825	4,090,000	368,997	0.15
2023	7,770,378	6,951,860	818,518	3,930,000	532,412	0.18
2022	7,670,843	8,332,705	(661,862)	2,785,000	642,103	(0.19)
2021	6,907,181	5,475,323	1,431,858	2,295,000	767,408	0.47
2020	5,843,589	4,280,237	1,563,352	2,355,000	798,053	0.50
2019	6,716,871	5,754,214	962,657	2,200,000	883,415	0.31
2018	6,812,227	5,568,047	1,244,180	2,055,000	961,637	0.41
2017	6,842,838	5,987,433	855,405	1,945,000	1,018,128	0.29
2016	7,228,099	6,284,430	943,669	1,850,000	1,043,955	0.33

* As of December 31, 2025, there is currently no outstanding park debt service to reflect in this chart.
** For fiscal year 2025, this special revenue fund yielded $11,336,834 in total revenue which offsets the operating expense listed above.

Note: Details regarding the City's outstanding debt can be found in Note 5 to the basic financial statements.
Operating expenses do not include interest, depreciation, or amortization expenses.

(1) Park sales tax bonds are backed by the sales tax revenue produced by the sales tax rate in effect when the bonds were issued (1/2-cent) applied to the increase in retail sales in the City.

CITY OF CHESTERFIELD, MISSOURI

TABLE 16
GENERAL SALES TAX COLLECTION
LAST FIVE FISCAL YEARS

Collection history of the City's share of the county-wide one-cent general municipal sales tax:

Year	Total Amount Collected	Percent Changed
2025	**$ 8,982,349**	**(0.22)%**
2024	9,002,404	5.09%
2023	8,566,741	(0.04)%
2022	8,569,905	14.01%
2021	7,516,503	16.58%

Source: Annual Comprehensive Financial Reports for each fiscal year.

TABLE 17
CAPITAL IMPROVEMENT SALES TAX COLLECTION
LAST FIVE FISCAL YEARS

Collection history of the City's one-half cent capital improvement sales tax:

Year	Total Amount Collected	Percent Changed
2025	**$ 6,818,852**	**(0.37)%**
2024	6,844,444	3.55%
2023	6,609,572	1.37%
2022	6,520,217	11.05%
2021	5,871,160	18.20%

Source: Annual Comprehensive Financial Reports for each fiscal year.

CITY OF CHESTERFIELD, MISSOURI

TABLE 18
PARKS SALES TAX COLLECTION
LAST FIVE FISCAL YEARS

Collection history of the City's one-half cent parks sales tax:

Year	Total Amount Collected	Percent Changed
2025	**$ 7,943,730**	**(0.46)%**
2024	7,980,302	2.70%
2023	7,770,378	1.30%
2022	7,670,843	11.06%
2021	6,907,181	18.20%

Source: Annual Comprehensive Financial Reports for each fiscal year.

CITY OF CHESTERFIELD, MISSOURI

TABLE 19
SOURCES OF REVENUE
For The Year Ended December 31, 2025

Source	Percent
Taxes	67.96%
Licenses and permits	1.93%
Intergovernmental revenues	17.43%
Users and service fees	4.87%
Fines and forfeitures	1.54%
Lease revenue	1.34%
Investments and other income	4.93%
	100.00%

CITY OF CHESTERFIELD, MISSOURI

TABLE 20
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	Population	Income (Thousands In Dollars)	Capita Personal Income	Enrollment Parkway School District	Rockwood School District	Unemployment Rate
2025	**49,465**	**$ 2,768,633**	**$ 75,850**	**16,434**	**18,566**	**2.8**
2024	49,999	2,761,500	77,646	16,515	18,935	3.3
2023	50,671	3,465,255	75,489	16,648	19,424	2.5
2022	49,703	3,381,693	68,038	16,824	19,903	2.0
2021	49,999	3,175,986	63,521	16,988	20,945	2.2
2020	47,605	2,971,980	62,430	17,405	22,657	4.5
2019	47,484	2,980,903	62,777	17,405	22,657	2.4
2018	47,484	2,980,903	62,777	17,599	20,964	3.6
2017	47,484	2,980,903	62,777	17,803	21,744	3.6
2016	47,484	2,953,220	62,194	17,674	21,931	4.2

Most recent data available – Population and per capita personal income data for the City using the U.S. Census Bureau's website data and Bureau of Economic Analysis for St. Louis County. School enrollment information provided by Parkway and Rockwood School Districts. Unemployment rate using U.S. Department of Labor, Bureau of Labor Statistics.

CITY OF CHESTERFIELD, MISSOURI

TABLE 21
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2025			2016		
Employer	**Employees**	**Rank**	**Percentage Of Total City Employment**	**Employees**	**Rank**	**Percentage Of Total City Employment**
Parkway School District	**2,289**	**1**	**4.59%**	1,167	3	3.24%
Bayer Crop Science, Bayer/Monsanto	**1,867**	**2**	**7.35%**	1,120	4	3.11%
St. Lukes Hospital	**1,701**	**3**	**7.50%**	3,507	1	9.74%
Missouri Higher Education Loan Authority	**1,441**	**4**	**5.67%**	547	7	1.52%
Reinsurance Group of America	**1,349**	**5**	**5.31%**	1,426	2	3.96%
Insituform Technologies/Azuria	**819**	**6**	**3.22%**	—	—	—
Bunge North America	**733**	**7**	**2.89%**	—	—	—
Pfizer, Inc.	**573**	**8**	**2.26%**	479	8	1.33%
Graybar Electric	**463**	**9**	**1.82%**	—	—	—
MITEK, Inc.	**418**	**10**	**1.65%**	—	—	—
Mercy Health	—	—	—	1,059	5	2.94%
Delmar Gardens	—	—	—	823	6	2.29%
Dierbergs Markets	—	—	—	449	9	1.25%
Builder's Bloc	—	—	—	400	10	1.11%
	10,734		**42.26%**	10,977		30.49%

Source: 2025 Business License Applications, 2016 employee counts per 2016 Annual Comprehensive Financial Report.

Note: Only data for the ten largest employers for each year is presented.

CITY OF CHESTERFIELD, MISSOURI

TABLE 22
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTIONS AND PROGRAMS
LAST TEN YEARS

	December 31,									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
General Government										
Elected officials	**9.0**	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
City administrator	**7.0**	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0
Community development										
Customer service	**2.0**	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance	**8.0**	8.0	8.0	8.0	8.0	7.5	7.5	7.5	6.5	6.5
Information systems	**8.0**	8.0	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0
Court	**3.0**	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Economic development									1.0	1.0
Planning	**11.0**	11.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Police										
Officers	**99.0**	99.0	100.0	99.0	99.0	99.0	99.0	99.0	99.0	92.0
Civilians	**11.0**	13.0	12.0	12.0	12.0	12.0	11.0	11.0	11.0	11.0
Public Works										
Engineering	**11.5**	10.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5
Street maintenance	**29.0**	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Vehicle maintenance	**6.0**	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Building maintenance	**8.0**	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Parks And Recreation	**48.0**	48.0	48.0	44.5	44.5	44.5	43.0	43.0	41.0	41.0
Total	**260.5**	259.0	259.0	254.5	254.5	254.0	251.5	250.5	248.5	240.5
Total Without Elected Officials	**251.5**	250.0	250.0	245.5	245.5	245.0	242.5	241.5	239.5	231.5

Source: Payroll Report, Finance Department.

Note: Customer Service is supervised by the Police Department for effectively 13 civilian roles combined.

CITY OF CHESTERFIELD, MISSOURI

TABLE 23
OPERATING INDICATORS BY FUNCTIONS AND PROGRAMS
LAST TEN YEARS

	For The Years Ended December 31,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police										
Adult arrests	**1,402**	1,071	1,007	1,134	725	710	1,158	1,557	1,567	1,422
Family court referrals	**60**	73	128	105	128	123	53	127	131	135
Parking violations	**97**	125	88	55	55	69	130	264	258	258
Traffic violations	**7,573**	7,000	6,886	7,018	5,787	5,422	7,449	8,235	7,179	7,770
Public Works										
Street work orders completed (1)	**775**	504	390	—	—	1,343	1,282	3,109	3,109	3,109
Square yards of concrete/asphalt streets added/replaced (1)	**76,403**	153,513	64,133	59,468	56,388	78,171	41,365	38,848	33,054	80,033
Sidewalk work orders completed (1)	**258**	—	—	—	—	398	176	176	176	66
Square feet of concrete sidewalk added/replaced (1)	**64,880**	59,892	43,098	35,941	76,079	89,767	76,974	66,688	70,444	86,671
Tree trimming work orders completed	**380**	527	553	2,149	2,158	1,726	1,619	556	556	587
Storm sewer repairs	**—**	—	—	—	—	—	—	24	24	41
Sewer lateral repairs	**65**	93	104	106	100	108	127	99	99	109
Handicap accessible sidewalk ramps installed	**17**	69	53	47	45	47	50	82	82	82
Parks And Recreation										
Athletic field rental hours	**22,263**	23,195	23,537	20,904	18,758	817	13,530	17,127	17,127	17,472
Aquatic Center admissions	**40,160**	38,714	38,134	39,790	36,821	—	24,812	38,267	38,267	39,996
Planning										
Building permits for new construction	**31**	88	88	115	130	131	119	66	66	41
Building permits for alterations/additions	**685**	717	669	640	1,425	740	731	821	821	749
Finance And Administration										
Business licenses issued (2)	**1,675**	1,717	1,967	1,773	2,030	2,250	2,486	2,597	2,597	2,502
Vending licenses issued	**26**	391	306	394	488	495	478	475	475	565
Liquor licenses issued	**149**	138	137	150	128	126	128	134	134	139
Solicitor licenses issued	**13**	19	43	9	10	8	21	38	38	133

Sources: City of Chesterfield Annual Reports, City of Chesterfield Annual Budgets, various City departments.

(1) The public works department changed the way it tracks productivity.
(2) Effective in 2022, business licenses are no longer required for in-home businesses.

CITY OF CHESTERFIELD, MISSOURI

TABLE 24
CAPITAL ASSETS STATISTICS BY FUNCTIONS AND PROGRAMS
LAST TEN YEARS

	For The Years Ended December 31,										
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
Police											
Stations	**1**	1	1	1	1	1	1	1	1	1	1
Sectors	**6**	6	6	6	6	6	6	6	6	6	6
Marked patrol units	**38**	38	38	38	38	38	38	38	34	34	33
Public Works											
Streets (miles)	**186**	184	184	183	183	176	176	176	176	176	175
Streetlights	**244**	244	244	244	237	237	237	237	237	237	237
Parks And Recreation											
Acreage	**568**	568	611	611	611	593	589	571	571	571	488
Playgrounds	**4**	4	4	3	3	3	3	3	3	3	3
Baseball/softball diamonds	**27**	21	21	21	21	21	21	29	29	29	29
Soccer fields	**—**	—	—	—	—	—	—	—	—	—	—
Football fields	**—**	—	—	—	—	—	—	—	—	—	—
Multi-purpose fields (1)	**10**	10	10	12	12	12	12	15	15	15	15
Athletic Complex	**1**	1	1	1	1	1	1	1	1	1	1
Aquatic Center	**1**	1	1	1	1	1	1	1	1	1	1

Note: No capital asset indicators are available for the Planning or Finance and Administration functions.

(1) Multi-purpose fields can all be used for: soccer, football, lacrosse, ultimate frisbee and field hockey.

Mike Geisel

City Administrator

CITY OF CHESTERFIELD
OFFICE OF THE CITY ADMINISTRATOR

690 Chesterfield Pkwy W

Chesterfield MO 63017

Phone 636-537-4711

Fax 636-537-4798

TO: **Mayor and City Council**

Date: **September 23, 2027**

RE: **2027 budget submission, Budget Workshop #1**

On behalf of our entire Executive Team, I am pleased to provide you our draft budget submission for fiscal year 2027. Our first budget workshop is scheduled for Tuesday, September 29th, at 6:00 pm.

Prior to presentation of the budget, I need to stress that this budget proposal is independent of our prior discussions regarding organizational enhancements. We have met on two separate occasions to discuss a variety of proposals related to recruitment and retention practices. That discussion, and those proposals will be discussed separately and independently from our regular annual budget. The budget proposal DOES NOT incorporate any of the organizational proposals. Your Executive Team continues to work developing the implementation policies, procedures and associated expense related to the proposals.

Staff will present the draft budget this coming Tuesday, during the F&A meeting of the Whole, budget workshop #1 in Council Chambers at 6:00 pm.

Staff has worked diligently to compile a draft budget which meets operational and strategic needs of the City. Each year I am more impressed with the collaboration and focus on the whole by our executive team, while avoiding the typical competition that normally occurs within organizations. Our executive team works as a team, and this budget submission reflects that attitude. In all candor, this budget is significantly more positive financially than I had anticipated. There are multiple reasons for this condition. I should also note that we have significant and growing fund balances. These have NOT resulted from growing revenues, but primarily from unspent labor dollars and reductions in services associated with reduced labor availability. Regardless, the fund balances provide an opportunity for Council to consider individual capital expenditures.

Budget preparation necessarily begins with a set of underlying assumptions. A great deal of time is spent reviewing current conditions and historical performance such that our revenues and expenditures are reasonable, achievable, and comport with the City's goals and expectations. I have attached Appendix A, which summarizes key assumptions that form the foundation of our submission.

Preparation of the fiscal budget is quite complex and there is significant effort required to coordinate requests. However, once the budget is compiled and we've achieved a budget which frankly exceeds my expectations, it becomes a rather routine process. While there are many details to cover, lets begin with the end.

- General Fund budget is proposed $516,780 REVENUES OVER EXPENDITURES.
- Parks Fund budget is proposed $40,413 REVENUES OVER EXPENDITURES.
- Capital Fund budget continues to spend down the accumulated capital fund reserve and is proposed $440,214 EXPENDITURES OVER REVENUE, while retaining a modest end of year fund balance.
- Public Safety Fund does not, by design, maintain a fund balance. The 2027 proposed Public Safety expenditures of $14.8 million, is significantly subsidized by the annual transfer from the General Fund revenues.

	REVENUES	EXPENDITURES	NET	12/30/2027 EOY FB UNRESTRICTED
GENERAL FUND	$26,183,372	$15,689,347	$516,780	$24,277,494
GF xfr in/out		$9,977,245		
PARKS FUND	$9,991,920	$9,951,507	$40,413	$4,686,890
Synthetic Field Repl. Contribution		$400,000		
PUBLIC SAFETY FUND	$4,827,467	$14,804,712	$0	$0
PS xfr in/out	$9,977,245			
CAPITAL FUND	$6,936,000	$10,442,787	($792,214)	$156,706
Grant rev.	$2,714,573			
Chest Valley Special Allocation Fund	$75,000	$2,820,000	($2,745,000)	$460,390
CHEST. REGIONAL TIF FUND	$1,320,526	$725,000	$595,526	$4,033,568
WHV SBD FUND	$226,281	$210,000	$16,281	$412,576
CENTRAL PARK SQUARE FUND	$2,556,939	$2,784,376	($227,437)	$526,778
SEWER LATERAL FUND	$430,000	$430,000	$0	$688,932

During our budget workshop, we'll have the opportunity to discuss these major funds, in addition to the assortment of minor funds managed by the City.

The 2027 budget proposal DOES NOT fund operation of the obsolete municipal aquatic facility. If, after the November 3rd election, City Council elects to fund pool operations for 2027 while design of a new facility is in progress, Staff is prepared to offer an itemized budget adjustment to fund the additional season.

In 2026, the City's General Fund – Fund Reserves "temporarily loaned" $675,000 to the Chesterfield Regional TIF Fund. The 2027 budget proposal includes reimbursement of that $675,000 reflected as income in General Fund account 001-000-4990 Operating Transfers in. The transfer is expensed from the Chesterfield Regional TIF fund, account 150-230-450 Miscellaneous.

New Personnel
As was discussed during two previous meetings of the whole, the 2027 draft budget includes two new personnel. The first is an additional communications specialist, which is funded by the parks fund. The second is an additional human resource generalist, which is funded by the general fund. Inasmuch as the justification for these positions were addressed in prior communications, I will not do so herein.

Merit Pool
The City's policy requires that staff submit the draft budget proposal with a merit pool incorporated at one and one-half times the CPI. Further, the compensation plan would be adjusted by the CPI, but not more than 75% of the approved merit pool. The June over June CPI designated for our purposes was 3.8%, which would require, per policy, that I submit a budget with a 5.7% merit increase included. I HAVE DEVIATED FROM THE CITY POLICY AND THE PROPOSED BUDGET DRAFT INCLUDES A 4.5% MERIT INCREASE, not the 5.7% dictated by City policy. This decision not only affects merit increases, but also impacts the annual movement of the entire compensation schedule. I do not believe a comprehensive 5.7% merit increase is warranted, nor is it recommended. As you know, we are addressing overall recruitment, retention, and compensation issues independently. It is more effective and beneficial to address the compensation issues individually, independently, then simply increasing the overall pool. The fiscal year 2027 budget submission includes a 4.5% merit increase, not the 5.7% as required by City Policy. It is my individual recommendation that the 4.5% merit pool be approved for fiscal 2027.

The cumulative labor budget, all funds, associated with a 4.5% merit pool results in a proposed 2027 fully burdened labor budget of $26,558,280. This includes the two new employee positions included in the budget proposal, e.g. communications specialist and human resource generalist.

The 4.5% merit pool results in a $27,732 increase (0.10%) over the adopted 2026 labor budget, across all funds. It must be noted, however, that the seasonal labor expense for the aquatic facility is eliminated in the 2027 budget proposal. This breaks down as follows:

General Fund/Public Safety Fund:	Increase $342,174
Parks Fund:	Decrease $344,400
Capital Projects Fund:	Increase $29,958

Should the City Council elect not to accept my recommendation for the 4.5% merit pool, I have provided a table which describes the incremental changes associated with other values.

MERIT POOL IMPACTS

	4.00%		4.50%		5.00%		5.50%		5.70%	
	$12,367,804		$12,380,191		$12,392,544		$12,404,940		$12,409,866	
						$12,353		$12,396		$4,926
						$12,353		$24,749		$29,675
	$9,199,267		$9,236,826		$9,274,385		$9,311,962		9,326,992	
						$37,559		$37,577		$15,030
						$37,559		$75,136		$90,166
	$4,474,054		$4,490,475		$4,506,931		$4,523,343		$4,535,896	
						$16,456		$16,412		$12,553
						$16,456		$32,868		$45,421
	$448,854		$450,788		$452,723		$454,658		$455,428	
						$1,935		$1,935		$769
						$1,935		$3,870		$4,639
	$26,489,979		$26,558,280		$26,626,583		$26,694,903		$26,728,181	
	4.00%		4.50%		5.00%		5.50%		5.70%	
		increase over 4%	$68,301 0.26%	increase over 4.5%	$68,303 0.26%	increase over 5.0%	$68,320 0.26%	increase over 5.5%	$33,278 0.12%	
cumulative increase over recommended 4.5% merit pool										
		over 4.5%	$0 0	over 4.5%	$68,303 0.26%	over 4.5%	$136,623 0.52%	over 4.5%	$169,901 0.64%	$169,901 cksum
		cumulative increase								
	($40,569) -0.15%	increase over 2026 budget	$27,732 0.10%	increase over 2026 budget	$96,035 0.36%	increase over 2026 budget	$164,355 0.62%	increase over 2026 budget	$197,633 0.74%	

Chesterfield Regional TIF Fund

The incremental tax revenue generated is unpredictable as it results from development and annual tax collections. While it is important to produce an annual operating budget, the TIF Fund it is not a typical operating fund. Other than legal and potential administrative expenses, the City does not typically expense projects from the Chesterfield Regional TIF Fund. We have typically used the prior year actuals for the next year revenue budgets, realizing that actual revenues will significantly exceed those values. However, projects initiated will not be funded from the fund, but from revenues generated by issuance of TIF debt obligations. I intend to initiate a revenue study to determine the bonding capacity which exists due to the existing tax increment revenue stream from RPA 2 (Wildhorse Village), such that we can issue TIF debt for the purpose of initiating one or more of the identified TIF projects. Recognize, however, that the Chesterfield Regional TIF budget proposal does not reflect any realistic projection of tax increment revenues for 2027. We have an outstanding obligation to reimburse the St. Louis County library on a parity basis with any City initiated TIF project.

Snow Removal Reimbursement

As has been our budgetary practice, the snow removal reimbursement program is NOT included in the draft budget proposal. As established, the snow removal reimbursement program is funded annually, if sufficient funds are available. While it is understood that City Council will likely fund the program, it is not included in the budget submission, because including it initially would prioritize the program funding over other discretionary expenditures. As such, the annual snow removal program typically is funded by a budget amendment, once the fiscal budget year is adopted. If the program is funded, the budgetary amendment adopted, it will reduce the General Fund – Fund Balance by approximately $210,000.

2026 – PROJECT EXECUTION

As was described during our 2026 budget deliberations, the adopted 2026 budget was extremely capital project oriented. While it was aggressive, we shared that there would be a high probability that we would be unable to complete all of the authorized projects. Described below is the status of those projects which are not expected to be completed this fiscal year. Accordingly, there is no fiscal impact for those projects under contract but incomplete by the end of fiscal 2026. However, those projects that are still under design or development would result in a reduction of the 2026 expenditures resulting in an increased end of year Fund Balance, but increasing the 2027 budget proposal by an equal amount. In sum, it is a net zero transaction, but is noted for clarity and understanding for those specific capital projects.

CVAC additional parking:

As project development proceeded, we became engaged with the Monarch-Chesterfield Levee District and the Corps of Engineers. Their review and approval is required for any improvements which may impact the levee integrity. The additional parking was intended to be constructed over the existing sand berm and could potentially impact the under-seepage considerations for the levee. This created permitting difficulties and extended delay. Concurrently, we received updated cost estimates for the "ring road" around the athletic complex. As we are all aware, completion of the ring road is a priority project and essential to reducing traffic conflicts for CVAC users and visitors. We determined the appropriate course of action would be to re-direct a portion of the allocation for the additional parking, to the ring road construction project, while we continued to identify different options to add parking and improve mobility at the CVAC. We have identified options to do so and are actively pursuing such. We anticipate that the ring road project will be bid and under contract prior to the end of fiscal 2026, and we will search for other parking alternatives in a future budget submission.

The 2026 approved budget includes funding of projects and planning efforts, that are various stages of progress:

1) CVAC Stakeholder plan for the eastern undeveloped parcel, which now benefits from the provisions of potable water, sanitary sewerage, and the anticipated completion of the ring road. The first step in initiating that planning effort was to determine the estimated "fill" required to bring the site to a developable elevation. Staff sought proposals from professional engineering firms to perform a "mass grading" plan for the site. Unfortunately, the proposals included cost estimates that simply were not favorable to the City. As such, our department of Public Works initiated the mass grading analysis in-house. This mass grading plan estimates that ~140,000 cubic yards of earthen fill material is necessary to bring the site to an elevation of ~460, while maintaining stormwater drainage from north to south. Only now that we have this information can we seek to initiate the broader site planning effort. We anticipate that the CVAC development plan will be under contract prior to the end of fiscal 2026, but the Central Park Master plan cannot proceed until after the November election and will necessarily be included in the 2027 budget proposal.
2) CVAC Ring Road
   Design is complete, awaiting final review and approval by the Corps of Engineers and Monarch-Chesterfield Levee District. Once approval has been achieved, staff will bid and anticipate an award still in 2026.
3) Central Park Master plan
   As was discussed extensively during the development of the 2026 budget approval, it is not possible, viable, even desirable to initiate the master planning effort until the disposition of the City's aquatic facility is finalized. As you know, Council has elected to put this decision on the

November ballot and as such, the Central Park Master Plan effort will not be initiated during 2026 and has been included in the 2027 budget proposal.

4) Parks Maintenance Facility Yard Extension and Wall repair (PAMF)
   The 2026 budget funded design and construction of the project to extend the maintenance yard at the PAMF, and to replace damaged/deteriorated sections of the security wall. Design is approaching completion and the 2027 budget proposal includes funds, unspent from 2026 for construction of this project.
5) CVAC C Quad restroom
   The 2026 budget funded design of the CVAC C quad restroom and satellite concession. Design professionals were engaged in 2026 and they have provided construction estimates. Funding for construction of the restroom is included in the 2027 budget proposal.
6) Fiber Optic Communications Interconnectivity
   The 2026 budget included funding to extend fiber optic communication lines to the Chesterfield Valley Athletic Complex and Public Works Facility. After evaluating not only the initial cost, but ongoing service costs, our Information Technology staff determined that a more cost efficient and less costly approach, would be to upgrade our point-to-point radio connections with laser devices. We anticipate this upgrade to occur prior to the end of fiscal 2026.

We look forward to presenting and discussing the 2027 budget proposal. I believe it represents a fiscally sound and operationally viable proposal for 2027. If you have any questions prior to Tuesday’s meeting, please let me know.

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7) Schoettler Road Sidewalk
The 2026 budget included funding, including grant funds, to construct the sidewalk along Schoettler Road, closing an existing pedestrian gap. Unfortunately, Right-of-way acquisition was far more difficult and the tree clearing requirements were more substantial, causing us to push the construction schedule and associated funding into the 2027 proposed budget.

We look forward to presenting and discussing the 2027 budget proposal. I believe it represents a fiscally sound and operationally viable proposal for 2027. If you have any questions prior to Tuesday’s meeting, please let me know.

APPENDIX A
ASSUMPTIONS AND INCLUSIONS

Revenues received by the City associated with Sales tax, e.g., Pooled, Parks, Capital, and Public Safety have slowed or stagnated over the last three years as online sales have increased. The sales tax revenues throughout 2026 have been, at best erratic due to a variety of factors. We have used the 2026 approved budget values for the 2027 revenue estimates.

The 2027 proposed budget does not include funding operations for the Chesterfield Aquatic center. If, after the November elections, City Council desires to fund operation during 2027, Staff is be prepared to provide a proposed budgetary adjustment for same.

A TIF revenue analysis will be initiated 2026-2027 to determine the bonding capacity from redevelopment area 2. A TIF debt issuance is likely during 2027.

The application fee for the North Outer 40 Grant through East-West Gateway is included in capital projects fund. No other project funding included in the 2027 budget submission. Scheduding and timing of this project is subject to availability of revenue.

The Long Road interchange project is not anticipated to be funded with City of Chesterfield Funds. Project funding is dependent upon and expected to come from the Chesterfield Valley Transportation Development District debt issuance. We anticipate a debt transaction for the Chesterfield Valley TDD during 2027.

The Grand Entry project is not funded in the 2027 budget. Project funding is not anticipated to come from Municipal funds, but likely from TIF funding.

Funding to reconstruct the foundation and replace the surface on the Chesterfield Valley Miracle field, which was constructed in 1996, is included in the Parks Fund budget. The Parks budget includes an anticipated expense of $605,000. Council has authorized a $574,426 grant application through the municipal parks grant commission. This is a competitive grant program and there were more than $12 million in grant applications submitted, with only $9 million of grant funds available. The applications are currently being scored. If the City's application is accepted, we will amend the budget submission to include the grant award as revenue, which only improves the Park Fund's financial position.

Utility Taxes – Electric $4,801,582, 2026 budget $4,427,000.
This revenue source has outpaced our prior year budget expectations and requires upward adjustment. Ameren has requested a 10% rate increase for 2027 to fund grid upgrades, with approval pending from the Missouri Public Service Commission. If approved, the increase would take effect mid-2027. This is estimated to increase the average residential customer $13/month. Actual expenditures have increased 9.1% and 8.5% in each of the prior two years. The five-year average increase of 5.73%, with the 2026 budget being $4,427,000. 2027 request increase to $4.8 million.

Spire updated their rates in November of 2025. The last three years have under-performed budget and the 2027 revenue estimate was set to the 2026 projected value.

In 2026, the City's General Fund – Fund Reserves "temporarily loaned" $675,000 to the Chesterfield Regional TIF Fund. The 2027 budget proposal includes reimbursement of that $675,000 reflected as income in General Fund account 001-000-4990 Operating Transfers in. The transfer is to be expensed from the Chesterfield Regional TIF fund during 2027, after receipt of tax proceeds.

City Council approved participation in the Missouri State Amateur Sporting Tax Credit Program. The 2027 budget includes $20,000 of new revenue from this source.

The 2027 budget includes the scheduled revenues from Perfect Game per the City's ten-year user agreement.

The 2027 submission anticipates that the Wildhorse Village Special Business District will have accepted the responsibility for maintenance of the identified municipal improvements, e.g. streets, street lighting, irrigation of ROW islands, lake trail, and specific landscape feature areas. The budget assumes all of these expenses are borne by SBD tax revenues.

The sewer lateral program parameters are reviewed annually. The 2027 budget assumes that applicants costs will continue at $200 and remaining costs will be borne by the sewer lateral fund. The fund has established a healthy fund balance and will be reviewed this fall.

The budget submission provides funding to continue working through a substantial workload of grant-funded projects, which are reflected in the Capital Projects fund:

1) Grant application to be submitted for North Outer 40 connection
2) Two-year Community Development Block Grant – provide ADA compliant ramps at street intersections

3) Schoettler Road Sidewalk
4) Pathway on the Parkway, SW quadrant

The 2027 budget includes an AVERAGE amount for de-icing salt and abrasives, $387,500. The 2026 amended budget is $534,662, but $387,500 represents an average year expense. Actual need and expense is dependent not only upon weather and usage, but also storage capacity as well.

The budget proposal includes a transfer of $9,977,245 from the General Fund, to the Public Safety Fund, subsidizing the law enforcement budget.

The Public Safety and Police Forfeiture budget proposal includes replacement PHASERS for law enforcement. $123,848 is to be used from accumulated Police Forfeiture funds with the estimated remainder of the costs, $41,283, to be funded through the Public Safety Fund.

The 2027 budget incorporates the new, amended contract for Law Enforcement services with Clarkson Valley, in the amount of $725,017.

The 2027 budget incorporates the City's dispatch services to be provided by West Central Dispatch Center, $698,670.

The 2027 budget includes the routine replacement of 10 police vehicles.
The following capital projects are funded in the 2027 budget (values do not reflect offsetting grant revenues):

2027 funded projects include:

RHL Culvert Replacement	$590,000
Pathway on the Parkway – SW Quadrant	$1,836,000
Capital Slab replacement	$1,700,000
CDBG Project	$110,000
Sidewalk Replacement A	$300,000
Sidewalk Replacement B	$200,000
Schoettler Road Sidewalk	$1,562,000
CVAC C – Quad Restroom	$2,000,000
Parks Maint. Yard Ext. and Wall repair	$2,100,000
PWF Automatic Transfer Switch Replac.	$14,000
CVAC PAMF HVAC Unit replacement	$30,000
PWF HVAC Unit RTU-2	$40,000
City Hall Parking Deck Seal	$80,000
CVAC Concession D/E HVAC Unit	$90,000
CVAC Concession F HVAC Unit	$90,000
Semi-Annual Pavement Crack Sealing	$150,000
Update/replace CVAC directional signage	$85,000
Miracle Field Base and Surface replac.	$605,000
CH Office modification	$25,000

Central Park Master Plan	$150,000
East Pavilion – Counter & Electric	$9,000
Island Steps and boulders	$23,000
Parkway Median Restoration phase 1	$50,000
Step replacement – phase 2	$100,000

2027 funded Vehicles and Equipment include:

½ Ton Truck – replace E22	$50,000
One Ton Truck - replace S57	$85,000
Mini Excavator with Rotary Mower attach	$160,000
2 - 2.5 Ton Trucks – replace S120, S119	$512,000
Replace Equipment Trailer S316	$14,000
Skid Steer replacement – S283	$49,500
Skid Steer Planer replacement	$18,500
SUV – replace CA5	$40,000
Landscape Trailer – replace PK308	$4,600
TX Gator replace PK275	$11,500
Artificial Field Cleaner	$12,000
Dump Trailer – replace PK309	$13,500
Field Painter – replace PK233	$15,500
Zero Turn Mower – replace PK416	$16,000
Message Board – replace PK276	$18,500
Progressive 3 deck mower replace PK215	$22,500
Turf Tank Painter – replace	$42,225
Material Handler – replace PK286	$53,000
Mulch Blower	$160,000
Compact PU Truck – replace P4	$37,000
¾ Ton Truck – replace PK26	$48,600
Transit Van – replace PK6	$50,000

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4101	Utility taxes electric	4,661,729.95	4,427,000.00	4,427,000.00	3,238,797.38	4,801,582.00
4102	Utility taxes gas	1,359,555.40	1,402,500.00	1,402,500.00	995,208.58	1,373,151.00
4103	Utility taxes telephone	766,910.69	644,000.00	644,000.00	419,509.24	770,000.00
4104	Utility taxes water	1,469,307.91	1,340,000.00	1,340,000.00	876,255.26	1,498,690.00
4200	Sales tax	8,982,348.68	9,129,000.00	9,129,000.00	5,014,506.23	9,129,000.00
	Municipal Taxes Totals	$17,239,852.63	$16,942,500.00	$16,942,500.00	$10,544,276.69	$17,572,423.00
Intergovernmental						
4300	Motor fuel tax	2,157,322.10	1,805,000.00	1,805,000.00	1,299,657.07	2,200,470.00
4310	Motor vehicle sales tax	788,268.65	765,000.00	765,000.00	490,013.81	792,210.00
4320	Cigarette taxes	69,968.15	65,000.00	65,000.00	41,530.59	60,000.00
4330	County road & bridge tax	2,383,740.43	2,315,000.00	2,315,000.00	251,139.26	2,383,740.00
4381	Miscellaneous Grant	2,000,000.00	1,000,000.00	1,000,000.00	.00	.00
	Intergovernmental Totals	$7,399,299.33	$5,950,000.00	$5,950,000.00	$2,082,340.73	$5,436,420.00
License and Permits						
4400	Business licenses	631,864.93	612,000.00	612,000.00	595,446.12	641,340.00
4410	Liquor licenses	92,977.50	92,000.00	92,000.00	84,912.50	93,900.00
4420	Vending licenses	12,965.00	12,700.00	12,700.00	9,275.00	12,700.00
4430	Franchise Fees	360,583.40	402,000.00	402,000.00	151,149.27	360,580.00
4450	Trash haulers license	725.00	725.00	725.00	985.00	725.00
4460	Alarm licenses	1,626.00	600.00	600.00	250.00	1,500.00
4470	Cigarette licenses	4,050.00	3,750.00	3,750.00	3,900.00	3,750.00
4480	Billboard bus. lic. fee	200.00	200.00	200.00	200.00	200.00
4490	Misc. other licenses/permits	8,865.00	35,000.00	35,000.00	35,845.00	29,000.00
	License and Permits Totals	$1,113,856.83	$1,158,975.00	$1,158,975.00	$881,962.89	$1,143,695.00
Charges for Services						
4510	Engineering inspection fees	746,895.54	32,000.00	32,000.00	53,260.00	32,000.00
4530	Zoning applications	9,580.00	11,000.00	11,000.00	14,351.00	11,000.00
4535	Residential Street Tree Program	12,500.00	14,000.00	14,000.00	19,200.00	14,000.00
4560	Planning misc. charges	.00	.00	.00	540.83	.00
4590	Miscellaneous other charges	1,221.24	2,000.00	2,000.00	2,202.72	2,000.00
4825	Clarkson Valley Court Services	51,318.00	52,600.00	52,600.00	39,450.69	53,884.00
	Charges for Services Totals	$821,514.78	$111,600.00	$111,600.00	$129,005.24	$112,884.00
Court Fines and Fees						
4800	Court fines & fees	856,454.09	795,000.00	795,000.00	574,322.69	875,000.00
4820	Cvc fees	1,945.87	1,900.00	1,900.00	1,255.21	1,950.00
4880	Deferred Prosecution Program	.00	1,000.00	1,000.00	.00	.00
	Court Fines and Fees Totals	$858,399.96	$797,900.00	$797,900.00	$575,577.90	$876,950.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	959,337.25	350,000.00	350,000.00	539,115.51	750,000.00
4903	Gain/loss on investments	115,864.90	.00	.00	35,014.69	.00
	Investment Income Totals	$1,075,202.15	$350,000.00	$350,000.00	$574,130.20	$750,000.00
Other Revenues						
4970	Other Financing Source	37,303.44	.00	.00	.00	.00
	Other Revenues Totals	$37,303.44	$0.00	$0.00	$0.00	$0.00
Miscellaneous						
4920	Insurance reimbursement	1,579.00	.00	.00	.00	.00
4921	NID reimbursement	87,579.81	76,000.00	76,000.00	57,748.78	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4925	Contractual reimbursement	.00	.00	.00	25,000.00	.00
4932	National Opioids Settlement	33,852.24	15,000.00	15,000.00	19,045.30	15,000.00
4940	Sale of fixed assets	181,880.00	130,000.00	130,000.00	.00	150,000.00
4950	Miscellaneous	204,471.53	100,000.00	100,000.00	146,199.23	50,000.00
4951	CV TDD Reimbursements	590,798.42	.00	.00	231,436.07	.00
4990	Operating transfers in	9,797.54	.00	.00	.00	.00
	Miscellaneous Totals	$1,109,958.54	$321,000.00	$321,000.00	$479,429.38	$291,000.00
	Division **000 - Non departmental** Totals	$29,655,387.66	$25,631,975.00	$25,631,975.00	$15,266,723.03	$26,183,372.00
	REVENUE TOTALS	$29,655,387.66	$25,631,975.00	$25,631,975.00	$15,266,723.03	$26,183,372.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	60,000.00	45,000.00	60,000.00
	Salaries Totals	$60,000.00	$60,000.00	$60,000.00	$45,000.00	$60,000.00
Benefits						
5120	Social security	4,621.51	4,590.00	4,590.00	3,442.51	4,590.00
5122	Workers compensation	155.00	155.00	155.00	155.00	155.00
5125	Insurance life	1,046.90	1,450.00	1,450.00	731.50	1,450.00
	Benefits Totals	$5,823.41	$6,195.00	$6,195.00	$4,329.01	$6,195.00
	Personnel Services Totals	$65,823.41	$66,195.00	$66,195.00	$49,329.01	$66,195.00
Contractual Services						
5210	Advertising	.00	300.00	300.00	.00	300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Candidate Filing Notices	1.0000	300.00	300.00
			F and A Director Totals	$300.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	350.00	1,100.00	1,100.00	813.73	1,117.00

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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	.00	1,000.00	1,000.00	.00	1,000.00
5277	Training & continuing education	2,455.49	4,700.00	4,700.00	3,611.04	4,850.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	STL County Muni League Installation	6.0000	30.00	180.00
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	Special meeting refreshments	5.0000	300.00	1,500.00
F and A Director	Elected Offical training\education	1.0000	2,000.00	2,000.00
			F and A Director Totals	$4,850.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$2,805.49	$7,100.00	$7,100.00	$4,424.77	$7,267.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **011 - Legislative**						
Commodities						
5313	Department supplies	3,589.10	3,860.00	3,860.00	3,236.93	3,462.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Mayor Photo	1.0000	1.00	1.00
F and A Director	Mayor Photo Frame	1.0000	1.00	1.00
F and A Director	Department Website Photos	1.0000	10.00	10.00
F and A Director	Mayor Council photo frame	1.0000	450.00	450.00
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	1,500.00	1,500.00
			F and A Director Totals	$3,462.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5343	Uniforms	773.25	720.00	720.00	407.07	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

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Commodities Totals	$4,362.35	$4,580.00	$4,580.00	$3,644.00	$4,182.00
Division **011 - Legislative** Totals	$72,991.25	$77,875.00	$77,875.00	$57,397.78	$77,644.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **031 - Customer Service**						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	61,918.88	91,308.00	91,308.00	62,101.64	95,421.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Regular Full Time	1.0000	91,308.00	91,308.00
			F and A Director Totals	$91,308.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	22,954.75	.00	.00	.00	.00
5113	Salaries overtime	.00	500.00	500.00	.00	200.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	.00	(500.00)
	Salaries Totals	$84,873.63	$91,308.00	$91,308.00	$62,101.64	$95,121.00
Benefits						
5120	Social security	6,006.50	7,023.00	7,023.00	4,348.40	7,315.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Social Security	1.0000	7,596.88	7,596.88
			F and A Director Totals	$7,596.88

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5122	Workers compensation	225.00	225.00	225.00	225.00	172.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	WC	1.0000	378.90	378.90
			F and A Director Totals	$378.90

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5124	Insurance health	16,580.70	21,588.00	21,588.00	15,907.11	22,042.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Insurance health	1.0000	22,451.52	22,451.52
			F and A Director Totals	$22,451.52

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5125	Insurance life	134.14	220.00	220.00	156.75	232.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	insurance life	1.0000	228.80	228.80
			F and A Director Totals	$228.80

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**031 - Customer Service**					
Personnel Services						
Benefits						
5126	Insurance-dental	883.54	1,186.00	1,186.00	859.41	1,175.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Insurance dental	1.0000	1,233.44	1,233.44
			F and A Director Totals	$1,233.44

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5127	Insurance disability	162.89	325.00	325.00	190.96	342.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Insurance disability	1.0000	348.00	348.00
			F and A Director Totals	$348.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5130	Retirement program	4,757.17	7,345.00	7,345.00	4,968.12	7,650.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Retirement	1.0000	7,596.88	7,596.88
			F and A Director Totals	$7,596.88

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Benefits Totals	$28,749.94	$37,912.00	$37,912.00	$26,655.75	$38,928.00
	Personnel Services Totals	$113,623.57	$129,220.00	$129,220.00	$88,757.39	$134,049.00
Contractual Services						
5249	Memberships & subscriptions	.00	240.00	240.00	.00	.00
5277	Training & continuing education	.00	300.00	300.00	.00	.00
	Contractual Services Totals	$0.00	$540.00	$540.00	$0.00	$0.00
Commodities						
5313	Department supplies	367.47	300.00	300.00	193.70	400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	General Supply Fund	1.0000	400.00	400.00
			F and A Director Totals	$400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**031 - Customer Service**					
Commodities						
5343	Uniforms	208.90	210.00	210.00	.00	300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Employee shirts	6.0000	50.00	300.00
			F and A Director Totals	$300.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Commodities Totals	$576.37	$510.00	$510.00	$193.70	$700.00
Division **031 - Customer Service** Totals	$114,199.94	$130,270.00	$130,270.00	$88,951.09	$134,749.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**034 - Finance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	554,807.30	650,141.00	650,141.00	400,528.49	526,620.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days LTSD	1.0000	1,864.00	1,864.00
F and A Director	Salaries	1.0000	648,277.00	648,277.00
			F and A Director Totals	$650,141.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	.00	7,000.00	7,000.00	12,065.91	.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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	34.09	3,500.00	3,500.00	224.09	500.00
5199	Personnel Expenditure Budgetary Savings	.00	(7,500.00)	(7,500.00)	.00	(4,000.00)
	Salaries Totals	$554,841.39	$653,141.00	$653,141.00	$412,818.49	$523,120.00
Benefits						
5120	Social security	41,680.67	50,004.00	50,004.00	29,833.06	40,325.00
5122	Workers compensation	1,540.00	1,120.00	1,120.00	1,120.00	944.00
5124	Insurance health	36,890.10	59,334.00	59,334.00	33,433.34	47,582.00
5125	Insurance life	1,472.31	1,896.00	1,896.00	1,045.19	1,626.00
5126	Insurance-dental	2,348.93	3,413.00	3,413.00	1,723.73	2,645.00
5127	Insurance disability	1,478.76	2,297.00	2,297.00	1,104.10	1,859.00
5130	Retirement program	44,513.17	52,291.00	52,291.00	28,628.24	42,170.00
	Benefits Totals	$129,923.94	$170,355.00	$170,355.00	$96,887.66	$137,151.00
	Personnel Services Totals	$684,765.33	$823,496.00	$823,496.00	$509,706.15	$660,271.00
Contractual Services						
5210	Advertising	540.22	440.00	440.00	228.48	525.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Budget Public Hearing Notice	1.0000	225.00	225.00
F and A Director	Semi Annual Financials (RSMo 77.110)	2.0000	150.00	300.00
			F and A Director Totals	$525.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**034 - Finance**					
	Contractual Services					
5211	Audit services	51,246.00	56,500.00	60,010.00	67,601.00	68,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Annual Single Audit	1.0000	2,600.00	2,600.00
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	Reporting/Audit for City - Central Park Square	1.0000	3,000.00	3,000.00
F and A Director	Annual Comprehensive Financial Report Preparation Services	1.0000	7,400.00	7,400.00
F and A Director	Additional Svcs- GASB Implementation	1.0000	17,000.00	17,000.00
F and A Director	Financial Audit	1.0000	29,500.00	29,500.00
			F and A Director Totals	$68,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	2,878.30	4,810.00	4,810.00	3,674.00	2,025.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	GFOA Memberships-Missouri	2.0000	75.00	150.00
F and A Director	GASB Accounting Standards Update	1.0000	150.00	150.00
F and A Director	GAAFR Plus Online Subscription	1.0000	175.00	175.00
F and A Director	Professional License - Director	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	GFOA Budget Award	1.0000	600.00	600.00
			F and A Director Totals	$2,025.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	.00	365.00	365.00	.00	.00
5260	Printing & binding	3,304.53	4,552.00	4,552.00	3,176.12	4,048.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Swift Printing Shipping #10 Envelopes	2.0000	15.00	30.00
F and A Director	1099 forms	3.0000	30.00	90.00
F and A Director	Business Cards (sets of 250)	3.0000	30.00	90.00
F and A Director	1099 Shipping and Handling	1.0000	100.00	100.00
F and A Director	Graphic Connections Group AP Envelope S&H	1.0000	100.00	100.00
F and A Director	1099 Envelopes	200.0000	.60	120.00
F and A Director	Print Mgmt Parters Check Stock Freight	1.0000	150.00	150.00
F and A Director	Check Stock	10.0000	37.00	370.00
F and A Director	Vending machine decal stickers (licensing-qty 500)	600.0000	.83	498.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	5,000.0000	.10	500.00
F and A Director	Asset tags with bar codes	1.0000	700.00	700.00
F and A Director	Check envelopes (qty 5000)	5,000.0000	.26	1,300.00
			F and A Director Totals	$4,048.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	3,010.00	1,150.00	1,150.00	.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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	3,083.61	10,771.00	10,771.00	2,248.64	10,110.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	GFOA-Online Govt Accounting for Non-Accountants	2.0000	75.00	150.00
F and A Director	GFOA Annual GAAP Update	1.0000	175.00	175.00
F and A Director	GFOA-Online Intro to Accounting	2.0000	95.00	190.00
F and A Director	GFOA-Online Training Background for Govt Account & Financial re	2.0000	115.00	230.00
F and A Director	GFOA-Missouri Seminars Fall and Winter	2.0000	170.00	340.00
F and A Director	Finance Department Staff Meetings	5.0000	75.00	375.00
F and A Director	GFOA-STL Meetings	20.0000	20.00	400.00
F and A Director	GFOA Accounting Academy - State Conference	1.0000	550.00	550.00
F and A Director	GFOA-National Training Classes	4.0000	150.00	600.00
F and A Director	GFOA-Online Training Govt Accounting Intensive Series	2.0000	550.00	1,100.00
F and A Director	Staff Training - online	4.0000	750.00	3,000.00
F and A Director	GFOA National Conference	1.0000	3,000.00	3,000.00
			F and A Director Totals	$10,110.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$64,062.66	$78,588.00	$82,098.00	$76,928.24	$86,358.00
Commodities						
5313	Department supplies	3,755.73	3,152.00	3,152.00	980.26	4,260.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Office Supplies	1.0000	1,660.00	1,660.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **034 - Finance**						
Commodities						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Office Chair replacement	4.0000	650.00	2,600.00
			F and A Director Totals	$4,260.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5343	Uniforms	596.01	600.00	600.00	.00	600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Shirts/Sweaters/Jkts for Staff	6.0000	100.00	600.00
			F and A Director Totals	$600.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Commodities Totals	$4,351.74	$3,752.00	$3,752.00	$980.26	$4,860.00
Division **034 - Finance** Totals	$753,179.73	$905,836.00	$909,346.00	$587,614.65	$751,489.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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)	(5,000.00)	.00	(5,000.00)
	Salaries Totals	$0.00	($5,000.00)	($5,000.00)	$0.00	($5,000.00)
Benefits						
5120	Social security	737.37	1,224.00	1,224.00	947.13	891.00
5124	Insurance health	26,455.63	18,990.00	18,990.00	15,656.73	22,187.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Bridge to Medicare-Single Medical Insurance Plan	2.0000	6,329.00	12,658.00
			F and A Director Totals	$12,658.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5125	Insurance life	684.00	690.00	690.00	513.00	718.00
5126	Insurance-dental	1,380.85	1,116.00	1,116.00	809.95	1,230.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Bridge to Medicare-Dental Single (High Option)	2.0000	371.25	742.50
			F and A Director Totals	$742.50

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5128	Insurance co-pay	.00	.00	.00	.00	(5,000.00)
5131	Health reimbursement	92,254.58	100,000.00	100,000.00	57,849.35	100,000.00
	Benefits Totals	$121,512.43	$122,020.00	$122,020.00	$75,776.16	$120,026.00
	Personnel Services Totals	$121,512.43	$117,020.00	$117,020.00	$75,776.16	$115,026.00
Contractual Services						
5210	Advertising	22,742.72	29,635.00	29,635.00	21,357.98	32,190.00

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	40.00	40.00
F and A Director	(084) Meta Boosted Posts	8.0000	50.00	400.00
F and A Director	(085) Google Ads, BandsInTown, & Jambase	10.0000	100.00	1,000.00
F and A Director	(051) Westnews Magazine Promo Ads	1.0000	1,400.00	1,400.00
F and A Director	(089) Meta Boosted Posts	30.0000	50.00	1,500.00
F and A Director	(051) Meta Boosted Posts	30.0000	50.00	1,500.00
F and A Director	(089) Sports Destination Management	2.0000	1,000.00	2,000.00
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	(084) Westnews Magazine Senior Calendar	12.0000	175.00	2,100.00
F and A Director	(085) Meta Boosted Posts	80.0000	50.00	4,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	(085) Radio	20.0000	225.00	4,500.00
F and A Director	(084) Westnews Magazine Events/Programs Ads	6.0000	1,600.00	9,600.00
			F and A Director Totals	$32,040.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5212	Boards & commissions program	593.46	16,500.00	16,500.00	15,132.29	1,501.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Volunteer Appreciation Dinner (scheduled even years)	1.0000	1.00	1.00
F and A Director	Citizen of the Year Award & Reception	1.0000	1,500.00	1,500.00
			F and A Director Totals	$1,501.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5222	Education Reimb/Training	2,500.00	12,500.00	12,500.00	5,279.50	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5224	Employee recruitment	29,525.78	46,750.00	46,750.00	27,532.01	56,430.00

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	Verisk Implementation	1.0000	300.00	300.00
F and A Director	CDL MVR Records (Verisk)	62.0000	15.00	930.00
F and A Director	Job Fairs throughout the year	2.0000	500.00	1,000.00
F and A Director	Employee Recruitment-LinkedIn job postings	2.0000	600.00	1,200.00
F and A Director	Governmentjobs.com Job postings (5 posting bundle)	2.0000	600.00	1,200.00
F and A Director	CDL Drug Screen - 9 panel	60.0000	35.00	2,100.00
F and A Director	Job Postings - Indeed	1.0000	2,500.00	2,500.00
F and A Director	Other Recruitment Efforts	1.0000	2,500.00	2,500.00
F and A Director	Employee Referral Program (Year 1)	4.0000	1,000.00	4,000.00
F and A Director	AAIMEA Background Services	50.0000	80.00	4,000.00
F and A Director	Employee Referral Program (Year 2)	4.0000	1,200.00	4,800.00
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 3)	10.0000	1,300.00	13,000.00
			F and A Director Totals	$56,430.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**036 - Central Services**					
Contractual Services						
5225	Employee relations	19,498.47	30,625.00	30,625.00	3,122.80	22,370.00

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	Reasonable Suspicion (B/A) Tests	10.0000	32.00	320.00
F and A Director	Employee Service Awards (10 year)	3.0000	125.00	375.00
F and A Director	Employee Service Awards (35 year)	1.0000	500.00	500.00
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)	20.0000	75.00	1,500.00
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	1.0000	2,000.00	2,000.00
F and A Director	Other Employee Events	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	5,000.00	5,000.00
			F and A Director Totals	$22,370.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5230	Historical committee	.00	2,340.00	2,340.00	.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
F and A Director	Website Maintenance	10.0000	150.00	1,500.00
			F and A Director Totals	$2,340.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5233	Credit Card Fee	19,191.14	25,000.00	25,000.00	16,772.49	25,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Clearent / Central Bank Credit Card Processing Fees	1.0000	25,000.00	25,000.00
			F and A Director Totals	$25,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5240	Insurance	692,904.36	1,053,000.00	1,053,000.00	542,226.11	1,113,535.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	MO Petroleum Storage Tank Insurance	1.0000	250.00	250.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Notary 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	4,400.00	4,400.00
F and A Director	Logan Park GL/Excess	1.0000	7,000.00	7,000.00
F and A Director	Additional Flood (N. Outer 40/Public Works Drive)	1.0000	14,500.00	14,500.00
F and A Director	Cyber Liability	1.0000	19,000.00	19,000.00
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	70,050.00	70,050.00
F and A Director	Physical Auto Damange Policy	1.0000	152,521.50	152,521.50
F and A Director	Commercial Package Property	1.0000	385,840.00	385,840.00
F and A Director	General/Police Liability/Auto Liability	1.0000	401,123.00	401,123.00
			F and A Director Totals	$1,113,534.50

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5240_009	Insurance Desig. for Insurance Settlement	20,253.74	165,000.00	165,000.00	.00	100,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Repairs & or Replacement in lieu of deductible	1.0000	100,000.00	100,000.00
			F and A Director Totals	$100,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	7,955.49	11,000.00	11,000.00	7,561.14	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	16,141.86	16,065.00	16,065.00	15,901.86	16,770.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Sam's Club (001 Departments)	1.0000	320.00	320.00
F and A Director	Chesterfield Chamber of Commerce	1.0000	650.00	650.00
F and A Director	Progress 64 West	1.0000	800.00	800.00
F and A Director	Municipal League of Metro St. Louis	1.0000	7,500.00	7,500.00
F and A Director	Missouri Municipal League per capita dues	1.0000	7,500.00	7,500.00
			F and A Director Totals	$16,770.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**036 - Central Services**					
Contractual Services						
5251	Contractual	54,976.70	43,260.00	43,260.00	33,305.10	52,900.00

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	150.00	1,800.00
F and A Director	General Code - Annual on-line maintenance fee	1.0000	2,200.00	2,200.00
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	3,500.00	42,000.00
			F and A Director Totals	$52,900.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5252	Postage	20,710.68	25,625.00	25,625.00	8,628.78	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	569.44	2,010.00	2,010.00	446.69	1,410.00

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	25.0000	30.00	750.00
			F and A Director Totals	$1,410.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	30,858.26	30,379.00	30,379.00	20,287.39	32,759.00

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	Breath and Alcohol Testing	10.0000	32.00	320.00
F and A Director	CDL Driving Record	55.0000	12.00	660.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	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	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	Drug testing (random)	55.0000	70.00	3,850.00
F and A Director	Mercy-EAP Quarterly	4.0000	1,560.00	6,240.00
F and A Director	Paylocity-HRA Processing	12.0000	967.00	11,604.00
			F and A Director Totals	$32,759.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5262	Public relations	78,212.18	83,000.00	83,000.00	65,670.77	88,252.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Citizen Newsletter - Issuu Digital Publication Subscription	1.0000	252.00	252.00
F and A Director	Logo'd materials	1.0000	4,000.00	4,000.00
F and A Director	Citizen Newsletter - Postage	4.0000	5,500.00	22,000.00
F and A Director	Citizen Newsletter - Printing	4.0000	15,500.00	62,000.00
			F and A Director Totals	$88,252.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5263	Subdivision beautification	.00	1,500.00	1,500.00	.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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5264	Legal services	830,270.49	438,000.00	458,001.00	240,414.89	552,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Conflict Cases Prosecutor)	1.0000	5,000.00	5,000.00
F and A Director	Labor Attorney	1.0000	10,000.00	10,000.00
F and A Director	Prosecutors - trial services, add'l fees	12.0000	1,200.00	14,400.00
F and A Director	Public Officials Ins. Defense Attorney	2.0000	10,000.00	20,000.00
F and A Director	Special Counsel Development Attorney	1.0000	25,000.00	25,000.00
F and A Director	Other Legal Expenses	1.0000	40,000.00	40,000.00
F and A Director	Prosecutors (Engelmeyer & Pezzani)	12.0000	4,500.00	54,000.00
F and A Director	City Attorney	12.0000	32,000.00	384,000.00
			F and A Director Totals	$552,400.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **036 - Central Services**						
Contractual Services						
5268	Rental equipment	3,492.24	5,000.00	5,000.00	2,619.18	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5276	Telephone/internet	87,640.82	132,114.00	132,114.00	66,388.27	121,314.00

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	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	$121,314.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	200.00	11,500.00	11,500.00	9,837.41	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5284	MSD Impervious charge	3,190.43	.00	.00	.00	.00
5289	Wellness program	225.00	11,882.00	11,882.00	11,266.79	3,081.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Wellness Grant - SLAIT (even numbered year)	1.0000	1.00	1.00
F and A Director	Punch Card Supplies (200 cards)	5.0000	36.00	180.00
F and A Director	Other wellness expenses	1.0000	300.00	300.00
F and A Director	Wellness Seminars - this yr included in grant	2.0000	300.00	600.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Health Club/Fitness Class Reimbursements	20.0000	100.00	2,000.00
			F and A Director Totals	$3,081.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5975	Allocation	(358,362.00)	(330,000.00)	(330,000.00)	(330,000.00)	(359,100.00)

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	084 Advertising	1.0000	(12,100.00)	(12,100.00)
F and A Director	085 Advertising	1.0000	(11,500.00)	(11,500.00)
F and A Director	089 Advertising	1.0000	(5,500.00)	(5,500.00)
			F and A Director Totals	($359,100.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$1,583,291.26	$1,862,685.00	$1,882,686.00	$783,751.45	$1,930,277.00
Commodities						
5325	Miscellaneous/Miscellaneous supplies	12,742.93	13,760.00	13,760.00	12,542.66	20,044.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	WebstaurantStore.com-2nd Pg Ivory Stationary Shipping	1.0000	100.00	100.00
F and A Director	Swift Print - Code Enforcement Tags	1.0000	300.00	300.00
F and A Director	WebstaurantStore.com-2nd Pg Stationary-All Depts	28.0000	23.00	644.00
F and A Director	510 Printing LLC - No Solicitor Decals	1.0000	800.00	800.00
F and A Director	Culligan Water	1.0000	2,000.00	2,000.00
F and A Director	#10 Ivory Envelope	3.0000	700.00	2,100.00
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	9,000.00	9,000.00
			F and A Director Totals	$20,044.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5330	Office supplies	10,406.46	15,540.00	15,540.00	6,700.29	15,340.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	mailing system & folder/inserter supplies	1.0000	600.00	600.00
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	8,500.00	8,500.00
			F and A Director Totals	$15,340.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$23,149.39	$29,300.00	$29,300.00	$19,242.95	$35,384.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **036 - Central Services**						
Other finance use and source						
Operating Transfers Out						
5990	Operating transfers out	12,029,262.08	9,798,897.00	10,638,897.00	675,000.00	9,977,245.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Transfer to zero	1.0000	(956,902.00)	(956,902.00)
F and A Director	Transfer to PD (Fund 121)	1.0000	10,934,147.00	10,934,147.00
			F and A Director Totals	$9,977,245.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Operating Transfers Out Totals	$12,029,262.08	$9,798,897.00	$10,638,897.00	$675,000.00	$9,977,245.00
	Other finance use and source Totals	$12,029,262.08	$9,798,897.00	$10,638,897.00	$675,000.00	$9,977,245.00
Retirement Forfeitures						
5133	Retirement forfeiture	(106,606.10)	(100,000.00)	(100,000.00)	(99,462.63)	(100,000.00)
	Retirement Forfeitures Totals	($106,606.10)	($100,000.00)	($100,000.00)	($99,462.63)	($100,000.00)
	Division **036 - Central Services** Totals	$13,650,609.06	$11,707,902.00	$12,567,903.00	$1,454,307.93	$11,957,932.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**037 - Information Technology**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	634,987.65	680,751.00	680,751.00	460,325.22	711,446.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	4,766.00	4,766.00
F and A Director	Department Salaries	1.0000	675,985.00	675,985.00
			F and A Director Totals	$680,751.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	.00	1,000.00	1,000.00	.00	.00
5199	Personnel Expenditure Budgetary Savings	.00	(2,000.00)	(2,000.00)	.00	(2,500.00)
	Salaries Totals	$634,987.65	$679,751.00	$679,751.00	$460,325.22	$708,946.00
Benefits						
5120	Social security	47,515.48	52,154.00	52,154.00	34,462.34	54,426.00
5122	Workers compensation	2,090.00	1,528.00	1,528.00	1,528.00	1,624.00
5124	Insurance health	51,585.63	68,130.00	68,130.00	43,509.57	60,353.00
5125	Insurance life	1,653.86	1,989.00	1,989.00	1,315.56	2,076.00
5126	Insurance-dental	2,381.10	3,152.00	3,152.00	2,015.28	3,122.00
5127	Insurance disability	1,737.60	2,403.00	2,403.00	1,395.65	2,505.00
5130	Retirement program	50,861.18	54,540.00	54,540.00	36,825.59	56,916.00
	Benefits Totals	$157,824.85	$183,896.00	$183,896.00	$121,051.99	$181,022.00
	Personnel Services Totals	$792,812.50	$863,647.00	$863,647.00	$581,377.21	$889,968.00
Contractual Services						
5221	Data processing	413,557.22	324,950.00	324,950.00	310,757.17	326,200.00

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	175.00	2,100.00
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
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	3,500.00	3,500.00
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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	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	16,000.00	16,000.00
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	$326,200.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	5,174.07	15,000.00	15,000.00	3,226.28	15,000.00
5249	Memberships & subscriptions	2,787.50	500.00	500.00	.00	500.00
5251	Contractual	94,806.08	322,100.00	322,100.00	101,135.85	172,600.00

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	CivicPlus - CivicClerk	1.0000	6,500.00	6,500.00
F and A Director	Building Security Maintenance	1.0000	7,500.00	7,500.00
F and A Director	ESRI Professional Consulting	1.0000	8,100.00	8,100.00
F and A Director	CivicPlus - CivicGov -PZ/Licensing/Permitting	1.0000	9,000.00	9,000.00
F and A Director	Server/SAN Hardware Warranties	5.0000	2,500.00	12,500.00
F and A Director	CivicPlus DocAccess (ADA Document Compliance)	1.0000	15,000.00	15,000.00
F and A Director	CivicPlus - Parks & Rec	1.0000	15,000.00	15,000.00
F and A Director	CivicPlus - Optimize	1.0000	17,500.00	17,500.00
F and A Director	Next Request - Archive Social	1.0000	22,000.00	22,000.00
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 Totals	$172,600.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	3,411.55	8,500.00	8,500.00	2,094.90	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

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Printing and Laminating - PRK	1.0000	6,500.00	6,500.00
			F and A Director Totals	$8,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	3,438.00	9,000.00	12,438.00	2,992.50	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	4,154.54	6,500.00	6,500.00	3,361.58	8,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Firewall/Network Security Training	1.0000	2,000.00	2,000.00
F and A Director	ESRI GIS Training	2.0000	3,000.00	6,000.00
			F and A Director Totals	$8,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5975	Allocation	(168,228.00)	(6,500.00)	(6,500.00)	(6,500.00)	(5,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PK - Printing and Laminating	1.0000	(5,000.00)	(5,000.00)
			F and A Director Totals	($5,000.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$359,100.96	$680,050.00	$683,488.00	$417,068.28	$534,800.00
	Commodities					
5313	Department supplies	1,918.63	8,000.00	8,000.00	4,087.25	8,000.00
5342	Tools	.00	1,000.00	1,000.00	189.05	1,000.00
5343	Uniforms	338.84	500.00	500.00	.00	500.00
5350	Computer equip under $5,000	13,977.12	66,800.00	66,800.00	26,221.18	33,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	New Laptop for Assistant City Admin	1.0000	1,000.00	1,000.00
F and A Director	Repl Staff Laptops	5.0000	1,000.00	5,000.00
F and A Director	PWF - Repl Desktop Computers	5.0000	1,000.00	5,000.00
F and A Director	IPADS - Staff	10.0000	500.00	5,000.00
F and A Director	CH - Repl Desktop Computers	6.0000	1,000.00	6,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **037 - Information Technology**						
Commodities						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PD - Repl Desktop Computers	11.0000	1,000.00	11,000.00
			F and A Director Totals	$33,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$16,234.59	$76,300.00	$76,300.00	$30,497.48	$42,500.00
Capital Outlay						
5410	Computer equipment	70,938.60	15,000.00	15,000.00	.00	20,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Replacement Backup Server	1.0000	20,000.00	20,000.00
			F and A Director Totals	$20,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5483	Intangible Asset-SBITA	37,303.44	.00	.00	.00	.00
	Capital Outlay Totals	$108,242.04	$15,000.00	$15,000.00	$0.00	$20,000.00
Other finance use and source						
Principal						
5600	Principal payment	10,600.79	.00	.00	.00	.00
	Principal Totals	$10,600.79	$0.00	$0.00	$0.00	$0.00
Interest and Fiscal Charges						
5601	Interest expense	978.89	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$978.89	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$11,579.68	$0.00	$0.00	$0.00	$0.00
	Division **037 - Information Technology** Totals	$1,287,969.77	$1,634,997.00	$1,638,435.00	$1,028,942.97	$1,487,268.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**038 - Municipal Court**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	165,883.09	181,619.00	181,619.00	121,054.13	187,419.00

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	175,619.00	175,619.00
			F and A Director Totals	$181,619.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	151.41	2,000.00	2,000.00	137.88	954.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	.00	(500.00)
	Salaries Totals	$166,034.50	$183,119.00	$183,119.00	$121,192.01	$187,873.00
Benefits						
5120	Social security	12,085.73	14,047.00	14,047.00	8,854.95	14,411.00
5122	Workers compensation	445.00	303.00	303.00	303.00	327.00
5124	Insurance health	25,422.84	22,339.00	22,339.00	20,000.34	28,427.00
5125	Insurance life	359.10	424.00	424.00	288.80	436.00
5126	Insurance-dental	1,375.83	1,557.00	1,557.00	1,098.53	1,542.00
5127	Insurance disability	437.62	624.00	624.00	351.64	642.00
5130	Retirement program	13,285.36	14,690.00	14,690.00	9,695.30	15,070.00
	Benefits Totals	$53,411.48	$53,984.00	$53,984.00	$40,592.56	$60,855.00
	Personnel Services Totals	$219,445.98	$237,103.00	$237,103.00	$161,784.57	$248,728.00
Contractual Services						
5221	Data processing	.00	500.00	500.00	.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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	250.00	375.00	375.00	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**038 - Municipal Court**					
	Contractual Services					
5260	Printing & binding	4,342.09	5,000.00	5,000.00	1,861.03	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	46,861.82	48,194.00	48,194.00	42,928.49	62,016.00

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	94.00	1,316.00
F and A Director	Alt. Judges/Appt. Counsel	8.0000	200.00	1,600.00
F and A Director	Jail Fees	1.0000	2,000.00	2,000.00
F and A Director	Court Appointed 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	48,000.00	48,000.00
			F and A Director Totals	$62,016.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	1,658.19	3,425.00	3,425.00	1,087.45	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5283	Deferred Prosecution Program	34,800.00	48,095.00	48,095.00	19,350.00	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

Account	Account Description		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**							
EXPENSE							
Division **038 - Municipal Court**							
Contractual Services							

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		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
		Contractual Services Totals	$87,912.10	$105,589.00	$105,589.00	$65,601.97	$119,411.00
Commodities							
5313	Department supplies		2,614.34	3,000.00	3,000.00	1,042.57	5,300.00
		Commodities Totals	$2,614.34	$3,000.00	$3,000.00	$1,042.57	$5,300.00
		Division **038 - Municipal Court** Totals	$309,972.42	$345,692.00	$345,692.00	$228,429.11	$373,439.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**051 - City Administrator**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	664,263.18	705,190.00	705,190.00	472,864.68	957,302.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Long TermService Days	1.0000	4,563.00	4,563.00
F and A Director	Salaries	1.0000	700,627.00	700,627.00
			F and A Director Totals	$705,190.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	.00	.00	.00	.00	2,585.00
5113	Salaries overtime	220.09	1,150.00	1,150.00	1,791.10	73,431.00
5199	Personnel Expenditure Budgetary Savings	.00	(10,000.00)	(10,000.00)	.00	(12,000.00)
	Salaries Totals	$664,483.27	$696,340.00	$696,340.00	$474,655.78	$1,021,318.00
Benefits						
5120	Social security	45,826.48	54,035.00	54,035.00	34,749.95	6,400.00
5122	Workers compensation	7,560.00	5,882.00	5,882.00	5,882.00	104,576.00
5124	Insurance health	64,466.01	98,339.00	98,339.00	54,427.62	3,407.00
5125	Insurance life	1,641.41	2,760.00	2,760.00	1,266.30	5,097.00
5126	Insurance-dental	3,190.72	3,851.00	3,851.00	2,521.26	3,376.00
5127	Insurance disability	1,741.18	2,491.00	2,491.00	1,376.61	76,791.00
5130	Retirement program	53,743.49	56,507.00	56,507.00	38,214.53	77,622.00
	Benefits Totals	$178,169.29	$223,865.00	$223,865.00	$138,438.27	$277,269.00
	Personnel Services Totals	$842,652.56	$920,205.00	$920,205.00	$613,094.05	$1,298,587.00
Contractual Services						
5223	Election expense	21,635.25	30,000.00	30,000.00	25,755.98	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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	4,876.41	5,080.00	5,080.00	2,402.57	7,190.00

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	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	SLACMA Dues	2.0000	50.00	100.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **051 - City Administrator**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	St. Louis Business Journal	1.0000	110.00	110.00
F and A Director	PSHR - Public Sector HR Membership St. Louis (VAC)	1.0000	135.00	135.00
F and A Director	MCMA Dues	2.0000	75.00	150.00
F and A Director	SHRM Certification - CP (due in 2026) (VAC)	1.0000	175.00	175.00
F and A Director	PSHR Public Sector HR Membership - National (VAC	1.0000	185.00	185.00
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	Sam;s Club (city memberships)	2.0000	120.00	240.00
F and A Director	Progress 64 West	6.0000	45.00	270.00
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	SHRM Certification - CP 2026 (VAC)	1.0000	420.00	420.00
F and A Director	ChatGPT Account	1.0000	480.00	480.00
F and A Director	SHRM Membership (VAC & JS)	2.0000	275.00	550.00
F and A Director	AAME membership (City Administrator)	1.0000	600.00	600.00
F and A Director	ICMA Dues (1 @ $1,200 1 @ $800)	2.0000	1,000.00	2,000.00
			F and A Director Totals	$7,190.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	1,522.51	13,500.00	13,500.00	1,171.34	8,001.00

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	1.00	1.00
F and A Director	Code Enforcement Abatement Costs	1.0000	8,000.00	8,000.00
			F and A Director Totals	$8,001.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	196.32	750.00	750.00	36.00	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	13,450.31	20,190.00	20,190.00	10,654.64	24,905.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	MAGC Annual Conference	2.0000	70.00	140.00
F and A Director	SLACMA meetings	18.0000	15.00	270.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

Fund **001 - General Fund**

EXPENSE

Division **051 - City Administrator**

Contractual Services

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	MoCCFOA December Mayor's Appreciation Meeting	1.0000	300.00	300.00
F and A Director	MoCCFOA Regional Conference	2.0000	200.00	400.00
F and A Director	MoCCFOA Eastern Division monthly meetings (Clerk and Deputy)	12.0000	35.00	420.00
F and A Director	SHRM - Annual Missouri Conference (VAC)	1.0000	775.00	775.00
F and A Director	3CMA Annual Membership - X2 Comms Specialists	2.0000	400.00	800.00
F and A Director	Spring Conference MCMA	2.0000	400.00	800.00
F and A Director	MCMA Fall Conference	2.0000	400.00	800.00
F and A Director	IMPA/PSHRA-HR Central Region Conference HR Mgr. (VAC)	1.0000	1,500.00	1,500.00
F and A Director	MoCCFOA Spring Institute	2.0000	850.00	1,700.00
F and A Director	Local Meetings (Chamber, Progress 64)	1.0000	2,000.00	2,000.00
F and A Director	Anniversary & New Employee Breakfasts	1.0000	2,500.00	2,500.00
F and A Director	IIMC Annual Conference	1.0000	3,000.00	3,000.00
F and A Director	MML Conferences and workshops	2.0000	1,750.00	3,500.00
F and A Director	ICMA Conference	2.0000	3,000.00	6,000.00
			F and A Director Totals	$24,905.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$41,680.80	$69,520.00	$69,520.00	$40,020.53	$70,846.00
Commodities						
5313	Department supplies	1,437.78	2,400.00	2,400.00	1,316.61	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5343	Uniforms	676.67	1,050.00	1,050.00	700.30	1,575.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Code Enforcement	2.0000	175.00	350.00
F and A Director	Human Resource Staff	2.0000	175.00	350.00
F and A Director	Admin Staff Uniforms	5.0000	175.00	875.00
			F and A Director Totals	$1,575.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$2,114.45	$3,450.00	$3,450.00	$2,016.91	$3,975.00
	Division **051 - City Administrator** Totals	$886,447.81	$993,175.00	$993,175.00	$655,131.49	$1,373,408.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**061 - Planning**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	680,535.73	767,278.00	767,278.00	469,051.10	802,724.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Salaries	1.0000	767,278.00	767,278.00
			F and A Director Totals	$767,278.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	1,877.07	4,800.00	4,800.00	1,079.65	4,245.00
5199	Personnel Expenditure Budgetary Savings	.00	(7,500.00)	(7,500.00)	.00	(8,000.00)
	Salaries Totals	$682,412.80	$764,578.00	$764,578.00	$470,130.75	$798,969.00
Benefits						
5120	Social security	49,841.29	59,064.00	59,064.00	34,897.34	61,733.00
5122	Workers compensation	1,875.00	1,326.00	1,326.00	1,326.00	1,445.00
5124	Insurance health	83,298.93	106,828.00	106,828.00	48,684.45	75,512.00
5125	Insurance life	1,788.85	2,210.00	2,210.00	1,349.19	2,315.00
5126	Insurance-dental	4,359.14	5,858.00	5,858.00	2,677.05	5,982.00
5127	Insurance disability	1,877.31	2,720.00	2,720.00	1,441.07	2,851.00
5130	Retirement program	54,982.30	61,766.00	61,766.00	37,991.62	64,558.00
	Benefits Totals	$198,022.82	$239,772.00	$239,772.00	$128,366.72	$214,396.00
	Personnel Services Totals	$880,435.62	$1,004,350.00	$1,004,350.00	$598,497.47	$1,013,365.00
Contractual Services						
5210	Advertising	1,099.56	3,000.00	3,000.00	486.86	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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	.00	250.00	250.00	.00	.00
5249	Memberships & subscriptions	1,517.77	4,500.00	4,500.00	1,516.50	4,800.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Institute of Transportation Engineers (Dept)	1.0000	350.00	350.00
F and A Director	AICP (Director)	1.0000	600.00	600.00
F and A Director	CDFA	1.0000	850.00	850.00
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	$4,800.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**061 - Planning**					
	Contractual Services					
5251	Contractual	11,594.20	13,000.00	13,000.00	6,117.12	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	.00	3,300.00	3,300.00	.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
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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	18,000.00	7,500.00	7,500.00	.00	4,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PC Training	1.0000	2,000.00	2,000.00
F and A Director	County Services (Bldg. Code/Code Enforcement)	1.0000	2,500.00	2,500.00
			F and A Director Totals	$4,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	4,967.57	7,250.00	7,250.00	2,817.52	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

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$37,179.10	$38,800.00	$38,800.00	$10,938.00	$35,850.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **061 - Planning**						
Commodities						
5313	Department supplies	3,587.94	5,500.00	5,500.00	185.52	5,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Planning supplies	1.0000	5,000.00	5,000.00
			F and A Director Totals	$5,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5343	Uniforms	1,105.11	1,500.00	1,500.00	448.94	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

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$4,693.05	$7,000.00	$7,000.00	$634.46	$6,500.00
	Division **061 - Planning** Totals	$922,307.77	$1,050,150.00	$1,050,150.00	$610,069.93	$1,055,715.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **071 - Engineering**						
Personnel Services						
Salaries						
5111	Salaries regular/full-time	745,035.80	791,844.00	791,844.00	534,466.69	832,575.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Salaries	1.0000	791,844.00	791,844.00
			F and A Director Totals	$791,844.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	18,647.55	23,400.00	23,400.00	13,541.96	24,700.00
5113	Salaries overtime	2,024.69	4,000.00	4,000.00	1,947.80	4,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(7,500.00)	(7,500.00)	.00	(8,000.00)
	Salaries Totals	$765,708.04	$811,744.00	$811,744.00	$549,956.45	$853,275.00
Benefits						
5120	Social security	56,661.94	62,672.00	62,672.00	40,737.49	65,888.00
5122	Workers compensation	14,130.00	11,100.00	11,100.00	11,100.00	11,459.00
5124	Insurance health	64,206.37	77,242.00	77,242.00	55,510.59	91,806.00
5125	Insurance life	1,869.41	2,281.00	2,281.00	1,447.42	2,399.00
5126	Insurance-dental	3,858.20	4,926.00	4,926.00	3,009.34	4,620.00
5127	Insurance disability	2,096.28	2,805.00	2,805.00	1,664.99	2,953.00
5130	Retirement program	60,728.13	63,668.00	63,668.00	44,056.25	66,926.00
	Benefits Totals	$203,550.33	$224,694.00	$224,694.00	$157,526.08	$246,051.00
	Personnel Services Totals	$969,258.37	$1,036,438.00	$1,036,438.00	$707,482.53	$1,099,326.00
Contractual Services						
5210	Advertising	3,033.40	6,655.00	6,655.00	4,222.11	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	1,084.44	950.00	950.00	.00	1,100.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Annual calibration of retroreflectometer	1.0000	1,100.00	1,100.00
			F and A Director Totals	$1,100.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**071 - Engineering**					
	Contractual Services					
5249	Memberships & subscriptions	2,404.00	3,325.00	3,325.00	840.00	3,400.00

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	350.00	350.00
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	$3,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	21,090.59	16,960.00	16,960.00	11,265.71	39,460.00

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	Urban SDK Implementation - Annual Traffic Data	1.0000	22,500.00	22,500.00
			F and A Director Totals	$39,460.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	7,412.00	15,100.00	15,100.00	.00	23,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Accreditation Expenses	1.0000	2,000.00	2,000.00
F and A Director	Accreditation Payment APWA	1.0000	6,000.00	6,000.00
F and A Director	Engineering, Survey and Geotechnical Services	1.0000	7,500.00	7,500.00
F and A Director	Development related design services as needed	1.0000	7,500.00	7,500.00
			F and A Director Totals	$23,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	7,436.72	9,200.00	9,200.00	3,417.16	9,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Arborist Conference	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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$42,461.15	$52,190.00	$52,190.00	$19,744.98	$82,815.00
Commodities						
5313	Department supplies	3,742.11	4,800.00	4,800.00	1,143.48	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5342	Tools	.00	500.00	500.00	.00	500.00
5343	Uniforms	2,872.84	3,100.00	3,100.00	1,571.67	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
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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$6,614.95	$8,400.00	$8,400.00	$2,715.15	$8,400.00
	Division **071 - Engineering** Totals	$1,018,334.47	$1,097,028.00	$1,097,028.00	$729,942.66	$1,190,541.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	1,371,160.10	1,780,932.00	1,492,932.00	984,101.44	1,837,922.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	11,790.00	11,790.00
F and A Director	Salaries	1.0000	1,769,142.00	1,769,142.00
			F and A Director Totals	$1,780,932.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	17,626.34	50,000.00	50,000.00	14,826.40	50,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(75,000.00)	(75,000.00)	.00	(80,000.00)
	Salaries Totals	$1,388,786.44	$1,755,932.00	$1,467,932.00	$998,927.84	$1,807,922.00
Benefits						
5120	Social security	101,306.89	140,066.00	125,666.00	72,412.16	144,426.00
5122	Workers compensation	147,220.00	123,964.00	109,564.00	109,564.00	124,682.00
5124	Insurance health	192,026.95	297,500.00	268,700.00	165,231.95	283,164.00
5125	Insurance life	3,003.09	4,271.00	4,271.00	2,379.73	4,412.00
5126	Insurance-dental	9,970.17	15,044.00	15,044.00	8,348.50	15,079.00
5127	Insurance disability	3,731.00	6,294.00	6,294.00	2,958.34	6,502.00
5130	Retirement program	111,381.13	146,475.00	132,075.00	80,050.83	151,034.00
	Benefits Totals	$568,639.23	$733,614.00	$661,614.00	$440,945.51	$729,299.00
	Personnel Services Totals	$1,957,425.67	$2,489,546.00	$2,129,546.00	$1,439,873.35	$2,537,221.00
Contractual Services						
5242	Residential Street Tree Program	111,715.00	122,500.00	130,500.00	300.00	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	180.00	300.00	300.00	.00	300.00
5251	Contractual	431,848.56	423,200.00	885,928.00	286,671.35	444,200.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Contractual Services	1.0000	10,000.00	10,000.00
F and A Director	Contractual Hauling	1.0000	10,000.00	10,000.00
F and A Director	Hotel Rooms During Snow Operations	60.0000	170.00	10,200.00
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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Street Sweeping	2.0000	26,000.00	52,000.00
F and A Director	Street Striping	1.0000	75,000.00	75,000.00
F and A Director	Tree and Stump Removal	1.0000	240,000.00	240,000.00
			F and A Director Totals	$444,200.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5254	Snow removal reimbursement	196,769.16	.00	196,544.00	188,650.15	.00
5268	Rental equipment	15,971.00	8,000.00	8,000.00	274.69	8,000.00
5275	Taxes	1,855.65	15,000.00	15,000.00	10,920.26	15,000.00
5276	Telephone/internet	3,770.36	4,500.00	4,500.00	.00	4,500.00
5277	Training & continuing education	5,364.03	5,270.00	5,270.00	190.71	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	Street Repair Training Day	1.0000	600.00	600.00
F and A Director	Winter Warm Up Snow Plow Training	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5285	Utilities-electric	50,089.59	45,500.00	45,500.00	30,884.31	50,000.00
5286	Utilities-gas	9,597.85	11,000.00	11,000.00	5,800.49	11,000.00
5287	Utilities-water	5,155.53	4,500.00	4,500.00	4,035.78	5,200.00
5288	Utilities-sewer	2,793.28	3,500.00	3,500.00	2,242.14	3,500.00
	Contractual Services Totals	$835,110.01	$643,270.00	$1,310,542.00	$529,969.88	$669,470.00
Commodities						
5313	Department supplies	134,302.89	210,000.00	297,672.00	77,216.36	211,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Cameras for Schoettler Road Closure Area	1.0000	1,400.00	1,400.00
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	Rock	1.0000	25,000.00	25,000.00
F and A Director	Signs and Sign Materials	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	$211,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **072 - Street Maintenance**						
Commodities						
5340	Salt & abrasives	335,286.49	352,500.00	534,662.00	246,337.19	387,500.00

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	105.00	367,500.00
			F and A Director Totals	$387,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5342	Tools	3,653.78	4,500.00	4,500.00	259.99	4,500.00
5343	Uniforms	7,907.98	12,500.00	12,500.00	8,855.91	12,500.00
	Commodities Totals	$481,151.14	$579,500.00	$849,334.00	$332,669.45	$615,900.00
Capital Outlay						
5440	Machinery & equipment	98,921.33	263,502.00	263,502.00	128,056.23	82,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Equipment Trailer S316	1.0000	14,000.00	14,000.00
F and A Director	Planer Attachment ML15 net trade-in (est $2,500)	1.0000	18,500.00	18,500.00
F and A Director	Skid Steer S283 net trade-in (estimated $15,000)	1.0000	49,500.00	49,500.00
			F and A Director Totals	$82,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5460	Automobiles & trucks	.00	.00	.00	.00	512,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	2.5 Ton Dump Truck - replace S-120 (24 points)	1.0000	256,000.00	256,000.00
F and A Director	2.5 Ton Dump Truck - replace S-119 (21 points)	1.0000	256,000.00	256,000.00
			F and A Director Totals	$512,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$98,921.33	$263,502.00	$263,502.00	$128,056.23	$594,000.00
	Division **072 - Street Maintenance** Totals	$3,372,608.15	$3,975,818.00	$4,552,924.00	$2,430,568.91	$4,416,591.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**073 - Vehicle Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	371,429.86	385,997.00	385,997.00	260,151.92	415,160.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	2,721.00	2,721.00
F and A Director	Salaries	1.0000	383,276.00	383,276.00
			F and A Director Totals	$385,997.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	13,654.34	15,000.00	15,000.00	8,600.09	15,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(2,000.00)	(2,000.00)	.00	(2,000.00)
	Salaries Totals	$385,084.20	$398,997.00	$398,997.00	$268,752.01	$428,160.00
Benefits						
5120	Social security	27,531.18	30,676.00	30,676.00	18,979.22	32,907.00
5122	Workers compensation	14,725.00	11,788.00	11,788.00	11,788.00	12,295.00
5124	Insurance health	56,965.34	53,039.00	53,039.00	52,829.50	78,286.00
5125	Insurance life	761.02	926.00	926.00	613.55	989.00
5126	Insurance-dental	2,504.34	2,665.00	2,665.00	2,296.32	3,259.00
5127	Insurance disability	985.38	1,365.00	1,365.00	796.60	1,457.00
5130	Retirement program	30,848.72	32,080.00	32,080.00	21,500.10	34,413.00
	Benefits Totals	$134,320.98	$132,539.00	$132,539.00	$108,803.29	$163,606.00
	Personnel Services Totals	$519,405.18	$531,536.00	$531,536.00	$377,555.30	$591,766.00
Contractual Services						
5247	Maintenance & repair-equipment	96,346.23	125,000.00	125,000.00	73,213.58	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5248	Maintenance & repair vehicles	191,938.12	180,000.00	180,000.00	69,773.78	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**073 - Vehicle Maintenance**					
Contractual Services						
5249	Memberships & subscriptions	.00	30,100.00	30,100.00	20,484.31	30,900.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	All Data	1.0000	2,000.00	2,000.00
F and A Director	JPRO Scan Tool	1.0000	2,400.00	2,400.00
F and A Director	Ford	1.0000	3,500.00	3,500.00
F and A Director	AuTEL (Dodge)	1.0000	4,000.00	4,000.00
F and A Director	RTA Fleet Maintenance and Hosting	1.0000	19,000.00	19,000.00
			F and A Director Totals	$30,900.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	1,904.20	1,500.00	1,500.00	.00	1,500.00
5268	Rental equipment	5,511.86	5,500.00	5,500.00	2,712.90	1,000.00
5277	Training & continuing education	888.46	2,400.00	2,400.00	.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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5975	Allocation	(279,000.00)	(279,000.00)	(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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$17,588.87	$65,500.00	$65,500.00	($112,815.43)	$61,800.00
Commodities						
5313	Department supplies	8,474.95	10,500.00	10,500.00	7,399.94	10,500.00
5318	Gasoline & oil	357,111.27	454,800.00	454,800.00	261,878.39	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

Account	Account Description		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**							
EXPENSE							
Division **073 - Vehicle Maintenance**							
Commodities							

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5342	Tools		4,757.82	5,500.00	5,500.00	13,431.97	5,500.00
5343	Uniforms		3,018.09	2,500.00	2,500.00	1,561.91	2,500.00
		Commodities Totals	$373,362.13	$473,300.00	$473,300.00	$284,272.21	$473,300.00
Capital Outlay							
5440	Machinery & equipment		1,400.63	22,500.00	22,500.00	.00	10,000.00
5460	Automobiles & trucks		97,636.00	86,000.00	86,000.00	74,340.00	90,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	SUV to replace CA5 (25 points)	1.0000	40,000.00	40,000.00
F and A Director	1/2 ton truck to replace E22 (27 points)	1.0000	50,000.00	50,000.00
			F and A Director Totals	$90,000.00

			2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
		Capital Outlay Totals	$99,036.63	$108,500.00	$108,500.00	$74,340.00	$100,000.00
		Division **073 - Vehicle Maintenance** Totals	$1,009,392.81	$1,178,836.00	$1,178,836.00	$623,352.08	$1,226,866.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**075 - Street Lights**					
Contractual Services						
5251	Contractual	46,470.62	42,500.00	42,500.00	29,360.34	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5274	Street lighting	21,749.86	24,000.00	24,000.00	14,774.29	25,000.00
	Contractual Services Totals	$68,220.48	$66,500.00	$66,500.00	$44,134.63	$67,500.00
	Division **075 - Street Lights** Totals	$68,220.48	$66,500.00	$66,500.00	$44,134.63	$67,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**001 - General Fund**					
EXPENSE						
Division	**076 - Facility Maintenance**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	453,871.65	479,297.00	479,297.00	317,857.41	501,893.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Long TermSErvice Days	1.0000	3,680.00	3,680.00
F and A Director	Salaries	1.0000	475,617.00	475,617.00
			F and A Director Totals	$479,297.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	34,469.59	50,700.00	50,700.00	42,311.93	76,700.00
5113	Salaries overtime	3,270.66	4,500.00	4,500.00	3,533.97	4,500.00
5199	Personnel Expenditure Budgetary Savings	.00	(6,000.00)	(6,000.00)	.00	(6,000.00)
	Salaries Totals	$491,611.90	$528,497.00	$528,497.00	$363,703.31	$577,093.00
Benefits						
5120	Social security	36,165.30	40,880.00	40,880.00	26,639.69	44,607.00
5122	Workers compensation	28,180.00	21,545.00	21,545.00	21,545.00	23,389.00
5124	Insurance health	53,773.92	92,851.00	92,851.00	43,586.73	63,240.00
5125	Insurance life	954.13	1,144.00	1,144.00	769.50	1,199.00
5126	Insurance-dental	2,574.64	3,407.00	3,407.00	2,247.00	3,193.00
5127	Insurance disability	1,222.82	1,686.00	1,686.00	964.17	1,768.00
5130	Retirement program	36,679.67	38,704.00	38,704.00	25,755.42	40,511.00
	Benefits Totals	$159,550.48	$200,217.00	$200,217.00	$121,507.51	$177,907.00
	Personnel Services Totals	$651,162.38	$728,714.00	$728,714.00	$485,210.82	$755,000.00
Contractual Services						
5246	Maintenance & repair-building	45,569.66	42,000.00	42,000.00	38,183.72	50,000.00
5247	Maintenance & repair-equipment	41,429.72	35,000.00	35,000.00	32,674.36	35,000.00
5249	Memberships & subscriptions	.00	200.00	200.00	79.99	200.00
5251	Contractual	65,014.27	67,500.00	67,500.00	44,111.80	83,500.00

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
F and A Director	Cleaning supply service (mops, pads & towels)	1.0000	1,000.00	1,000.00
F and A Director	Door entry mats @ PAMF	1.0000	1,500.00	1,500.00
F and A Director	Exterminator PWF	1.0000	1,500.00	1,500.00
F and A Director	Exterminator PMF	1.0000	1,500.00	1,500.00
F and A Director	Exterminator City Hall	1.0000	3,000.00	3,000.00
F and A Director	Overhead Door / ADA Door services	1.0000	3,500.00	3,500.00
F and A Director	Alarm Monitoring Services	1.0000	4,000.00	4,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **001 - General Fund**						
EXPENSE						
Division **076 - Facility Maintenance**						
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Door entry mats @ City Hall	1.0000	4,500.00	4,500.00
F and A Director	Elevator Services and Inspections	1.0000	6,500.00	6,500.00
F and A Director	Window Cleaning Services	1.0000	7,500.00	7,500.00
F and A Director	Backflow and Fire Suppression System Inspections	1.0000	8,000.00	8,000.00
F and A Director	Carpets	1.0000	12,000.00	12,000.00
F and A Director	HVAC Service	1.0000	28,000.00	28,000.00
			F and A Director Totals	$83,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5268	Rental equipment	.00	750.00	750.00	345.00	750.00
5277	Training & continuing education	252.67	1,000.00	1,000.00	.00	1,000.00
5285	Utilities-electric	207,855.04	169,000.00	169,000.00	148,289.09	210,000.00
5286	Utilities-gas	63,961.62	70,000.00	70,000.00	36,576.11	70,000.00
5287	Utilities-water	42,688.91	40,000.00	40,000.00	17,594.24	45,000.00
5288	Utilities-sewer	8,315.24	8,000.00	8,000.00	2,340.97	8,000.00
	Contractual Services Totals	$475,087.13	$433,450.00	$433,450.00	$320,195.28	$503,450.00
Commodities						
5313	Department supplies	44,395.46	51,000.00	51,000.00	37,515.72	51,000.00
5340	Salt & abrasives	988.45	1,000.00	1,000.00	.00	1,000.00
5342	Tools	1,097.43	4,000.00	4,000.00	1,395.68	4,000.00
5343	Uniforms	4,147.17	4,000.00	4,000.00	1,393.33	4,000.00
	Commodities Totals	$50,628.51	$60,000.00	$60,000.00	$40,304.73	$60,000.00
Capital Outlay						
5470	Improvements building & grounds	.00	10,000.00	17,330.00	7,330.00	235,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Capital Improvements	1.0000	4,500.00	4,500.00
F and A Director	Refinish Floors at Parks Facility	1.0000	5,500.00	5,500.00
F and A Director	Office modifications - separate communications	1.0000	25,000.00	25,000.00
F and A Director	CVAC C Quad Restroom - Partial contribution	1.0000	200,000.00	200,000.00
			F and A Director Totals	$235,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$0.00	$10,000.00	$17,330.00	$7,330.00	$235,000.00
	Division **076 - Facility Maintenance** Totals	$1,176,878.02	$1,232,164.00	$1,239,494.00	$853,040.83	$1,553,450.00
	EXPENSE TOTALS	$24,643,111.68	$24,396,243.00	$25,847,628.00	$9,391,884.06	$25,666,592.00
	Fund **001 - General Fund** Totals					
	REVENUE TOTALS	$29,655,387.66	$25,631,975.00	$25,631,975.00	$15,266,723.03	$26,183,372.00
	EXPENSE TOTALS	$24,643,111.68	$24,396,243.00	$25,847,628.00	$9,391,884.06	$25,666,592.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Fund **001 - General Fund** Totals	$5,012,275.98	$1,235,732.00	($215,653.00)	$5,874,838.97	$516,780.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**020 - Brandywine NID Assessments**					
REVENUE						
Division	**000 - Non departmental**					
Miscellaneous						
4921	NID reimbursement	55,350.91	45,000.00	45,000.00	36,251.91	45,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Adjust for Prepays or Lapsing Payments	1.0000	(7,089.00)	(7,089.00)
F and A Director	Brandywine NID Reimbursement	133.0000	391.65	52,089.00
			F and A Director Totals	$45,000.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Miscellaneous Totals	$55,350.91	$45,000.00	$45,000.00	$36,251.91	$45,000.00
Division **000 - Non departmental** Totals	$55,350.91	$45,000.00	$45,000.00	$36,251.91	$45,000.00
REVENUE TOTALS	$55,350.91	$45,000.00	$45,000.00	$36,251.91	$45,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **020 - Brandywine NID Assessments**						
EXPENSE						
Division **079 - Capital Projects**						
Other finance use and source						
Operating Transfers Out						
5990	Operating transfers out	53,199.58	53,200.00	53,200.00	9,186.11	53,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Debt Service Payments (Fund 431)-2027	1.0000	53,200.00	53,200.00
			F and A Director Totals	$53,200.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Operating Transfers Out Totals	$53,199.58	$53,200.00	$53,200.00	$9,186.11	$53,200.00
Other finance use and source Totals	$53,199.58	$53,200.00	$53,200.00	$9,186.11	$53,200.00
Division **079 - Capital Projects** Totals	$53,199.58	$53,200.00	$53,200.00	$9,186.11	$53,200.00
EXPENSE TOTALS	$53,199.58	$53,200.00	$53,200.00	$9,186.11	$53,200.00
Fund **020 - Brandywine NID Assessments** Totals					
REVENUE TOTALS	$55,350.91	$45,000.00	$45,000.00	$36,251.91	$45,000.00
EXPENSE TOTALS	$53,199.58	$53,200.00	$53,200.00	$9,186.11	$53,200.00
Fund **020 - Brandywine NID Assessments** Totals	$2,151.33	($8,200.00)	($8,200.00)	$27,065.80	($8,200.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **110 - Sewer lateral fund**						
REVENUE						
Division **000 - Non departmental**						
Charges for Services						
4660	Sewer lateral fees revenue	437,403.28	430,000.00	430,000.00	13,185.58	430,000.00
	Charges for Services Totals	$437,403.28	$430,000.00	$430,000.00	$13,185.58	$430,000.00
	Division **000 - Non departmental** Totals	$437,403.28	$430,000.00	$430,000.00	$13,185.58	$430,000.00
	REVENUE TOTALS	$437,403.28	$430,000.00	$430,000.00	$13,185.58	$430,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **110 - Sewer lateral fund**						
EXPENSE						
Division **072 - Street Maintenance**						
Contractual Services						
5245	Maint. repair sewer lateral	302,601.56	430,000.00	430,000.00	206,233.20	430,000.00
	Contractual Services Totals	$302,601.56	$430,000.00	$430,000.00	$206,233.20	$430,000.00
	Division **072 - Street Maintenance** Totals	$302,601.56	$430,000.00	$430,000.00	$206,233.20	$430,000.00
	EXPENSE TOTALS	$302,601.56	$430,000.00	$430,000.00	$206,233.20	$430,000.00
	Fund **110 - Sewer lateral fund** Totals					
	REVENUE TOTALS	$437,403.28	$430,000.00	$430,000.00	$13,185.58	$430,000.00
	EXPENSE TOTALS	$302,601.56	$430,000.00	$430,000.00	$206,233.20	$430,000.00
	Fund **110 - Sewer lateral fund** Totals	$134,801.72	$0.00	$0.00	($193,047.62)	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**111 - Chesterfield Valley TIF Fund**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	152,131.35	75,000.00	75,000.00	89,401.37	75,000.00
	Investment Income Totals	$152,131.35	$75,000.00	$75,000.00	$89,401.37	$75,000.00
Miscellaneous						
4950	Miscellaneous	355,761.50	.00	.00	.00	.00
	Miscellaneous Totals	$355,761.50	$0.00	$0.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$507,892.85	$75,000.00	$75,000.00	$89,401.37	$75,000.00
	REVENUE TOTALS	$507,892.85	$75,000.00	$75,000.00	$89,401.37	$75,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**111 - Chesterfield Valley TIF Fund**					
EXPENSE						
Division	**072 - Street Maintenance**					
Contractual Services						
5261	Professional services	88,690.29	300,000.00	577,109.00	92,940.29	.00
	Contractual Services Totals	$88,690.29	$300,000.00	$577,109.00	$92,940.29	$0.00
Capital Outlay						
5498	Projects	560,744.00	3,325,000.00	3,135,000.00	200,529.00	2,820,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Quad C Restrooms and Small Concessions Area	1.0000	720,000.00	720,000.00
F and A Director	Maintenance Facility Wall Repair and Yard Expansion	1.0000	2,100,000.00	2,100,000.00
			F and A Director Totals	$2,820,000.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Capital Outlay Totals	$560,744.00	$3,325,000.00	$3,135,000.00	$200,529.00	$2,820,000.00
Division **072 - Street Maintenance** Totals	$649,434.29	$3,625,000.00	$3,712,109.00	$293,469.29	$2,820,000.00
EXPENSE TOTALS	$649,434.29	$3,625,000.00	$3,712,109.00	$293,469.29	$2,820,000.00
Fund **111 - Chesterfield Valley TIF Fund** Totals					
REVENUE TOTALS	$507,892.85	$75,000.00	$75,000.00	$89,401.37	$75,000.00
EXPENSE TOTALS	$649,434.29	$3,625,000.00	$3,712,109.00	$293,469.29	$2,820,000.00
Fund **111 - Chesterfield Valley TIF Fund** Totals	($141,541.44)	($3,550,000.00)	($3,637,109.00)	($204,067.92)	($2,745,000.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**114 - Police forfeiture fund**					
REVENUE						
Division	**000 - Non departmental**					
Intergovernmental						
4372	DOJ Forf Funds	1,139.00	1,100.00	1,100.00	.00	.00
	Intergovernmental Totals	$1,139.00	$1,100.00	$1,100.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$1,139.00	$1,100.00	$1,100.00	$0.00	$0.00
	REVENUE TOTALS	$1,139.00	$1,100.00	$1,100.00	$0.00	$0.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **114 - Police forfeiture fund**						
EXPENSE						
Division **041 - Police**						
Commodities						
5313	Department supplies	4,991.34	.00	.00	.00	123,848.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Phazzer	60.0000	2,064.13	123,847.80
			F and A Director Totals	$123,847.80

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$4,991.34	$0.00	$0.00	$0.00	$123,848.00
Capital Outlay						
5460	Automobiles & trucks	.00	.00	.00	21,544.00	.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$21,544.00	$0.00
	Division **041 - Police** Totals	$4,991.34	$0.00	$0.00	$21,544.00	$123,848.00
	EXPENSE TOTALS	$4,991.34	$0.00	$0.00	$21,544.00	$123,848.00
	Fund **114 - Police forfeiture fund** Totals					
	REVENUE TOTALS	$1,139.00	$1,100.00	$1,100.00	$0.00	$0.00
	EXPENSE TOTALS	$4,991.34	$0.00	$0.00	$21,544.00	$123,848.00
	Fund **114 - Police forfeiture fund** Totals	($3,852.34)	$1,100.00	$1,100.00	($21,544.00)	($123,848.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**115 - SBD-Wildhorse Village**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4050	Property taxes - general	250,741.16	138,252.00	138,252.00	1,565.30	218,781.00
	Municipal Taxes Totals	$250,741.16	$138,252.00	$138,252.00	$1,565.30	$218,781.00
Investment Income						
4901	Interest on investments	2,147.65	.00	.00	4,925.63	7,500.00
	Investment Income Totals	$2,147.65	$0.00	$0.00	$4,925.63	$7,500.00
Miscellaneous						
4950	Miscellaneous	.00	.00	.00	.06	.00
	Miscellaneous Totals	$0.00	$0.00	$0.00	$0.06	$0.00
	Division **000 - Non departmental** Totals	$252,888.81	$138,252.00	$138,252.00	$6,490.99	$226,281.00
	REVENUE TOTALS	$252,888.81	$138,252.00	$138,252.00	$6,490.99	$226,281.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**115 - SBD-Wildhorse Village**					
EXPENSE						
Division	**220 - RPA 2**					
Contractual Services						
5251	Contractual	.00	195,000.00	195,000.00	.00	163,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	irrigation costs	1.0000	5,000.00	5,000.00
F and A Director	Site Lighting Costs	1.0000	8,000.00	8,000.00
F and A Director	Contractual Street / Sidewalk Maintenance	1.0000	10,000.00	10,000.00
F and A Director	Waterfront Snow Removal Reimbursement	1.0000	12,000.00	12,000.00
F and A Director	Wildhorse Village Snow Removal	1.0000	50,000.00	50,000.00
F and A Director	landscaping costs	1.0000	90,000.00	90,000.00
			F and A Director Totals	$175,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	.00	65,890.00	65,890.00	.00	20,000.00
5285	Utilities-electric	.00	.00	.00	.00	8,000.00
5287	Utilities-water	.00	.00	.00	.00	4,000.00
	Contractual Services Totals	$0.00	$260,890.00	$260,890.00	$0.00	$195,000.00
Commodities						
5313	Department supplies	.00	.00	.00	.00	15,000.00
	Commodities Totals	$0.00	$0.00	$0.00	$0.00	$15,000.00
	Division **220 - RPA 2** Totals	$0.00	$260,890.00	$260,890.00	$0.00	$210,000.00
	EXPENSE TOTALS	$0.00	$260,890.00	$260,890.00	$0.00	$210,000.00
	Fund **115 - SBD-Wildhorse Village** Totals					
	REVENUE TOTALS	$252,888.81	$138,252.00	$138,252.00	$6,490.99	$226,281.00
	EXPENSE TOTALS	$0.00	$260,890.00	$260,890.00	$0.00	$210,000.00
	Fund **115 - SBD-Wildhorse Village** Totals	$252,888.81	($122,638.00)	($122,638.00)	$6,490.99	$16,281.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4200	Sales tax	7,943,729.70	8,160,000.00	8,160,000.00	4,769,259.90	8,160,000.00
	Municipal Taxes Totals	$7,943,729.70	$8,160,000.00	$8,160,000.00	$4,769,259.90	$8,160,000.00
Intergovernmental						
4359	MPGC grant	575,000.00	575,000.00	575,000.00	566,567.00	.00
4381	Miscellaneous Grant	4,300.80	.00	.00	.00	.00
	Intergovernmental Totals	$579,300.80	$575,000.00	$575,000.00	$566,567.00	$0.00
Charges for Services						
4590	Miscellaneous other charges	2,135.00	5,465.00	5,465.00	3,440.00	3,520.00
4610	Parks charges & fees	280,625.23	265,000.00	265,000.00	231,562.39	295,200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Outdoor Recreation	1.0000	1,000.00	1,000.00
F and A Director	Adult Kickball	1.0000	1,500.00	1,500.00
F and A Director	Holiday Events	1.0000	2,700.00	2,700.00
F and A Director	Pickleball	1.0000	3,000.00	3,000.00
F and A Director	Eggstravaganza	1.0000	3,500.00	3,500.00
F and A Director	Triathlon	1.0000	5,000.00	5,000.00
F and A Director	Stars and Stripes Run	1.0000	6,500.00	6,500.00
F and A Director	St. Pats Run	1.0000	7,000.00	7,000.00
F and A Director	Adult Softball - Spring	1.0000	8,000.00	8,000.00
F and A Director	Adult Softball - Summer	1.0000	8,000.00	8,000.00
F and A Director	Adult Softball - Fall	1.0000	9,500.00	9,500.00
F and A Director	Miscellaneous Programs	1.0000	12,500.00	12,500.00
F and A Director	Pavilion Rentals	1.0000	21,000.00	21,000.00
F and A Director	Senior Programs	1.0000	25,000.00	25,000.00
F and A Director	Youth Soccer League	1.0000	48,000.00	48,000.00
F and A Director	Turkey Trot	1.0000	65,000.00	65,000.00
F and A Director	Summer Camps	1.0000	68,000.00	68,000.00
			F and A Director Totals	$295,200.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4612	Dog tags	22,790.00	19,000.00	19,000.00	17,205.00	22,000.00
4630	General rev-concession cp	48,223.88	49,000.00	49,000.00	54,540.59	.00
4632	Soda rebates-concession cp	1,912.67	.00	.00	1,974.66	.00
4635	Gen Revenue - concession - amph	225,461.49	225,000.00	225,000.00	138,123.17	200,000.00
4640	Pool revenue	240,282.84	235,000.00	235,000.00	254,238.65	.00
4641	Pool program	32,246.75	33,000.00	33,000.00	39,735.75	.00
4650	Parks contributions	22,648.54	15,000.00	45,000.00	44,975.00	15,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						
4680	Field rentals	772,331.15	622,685.00	622,685.00	485,248.00	626,200.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	YMCA Soccer	1.0000	1,200.00	1,200.00
F and A Director	CVAC Birthday Party Rentals	1.0000	1,500.00	1,500.00
F and A Director	Soccer Tournaments	1.0000	3,000.00	3,000.00
F and A Director	Marquette Lacrosse	1.0000	3,500.00	3,500.00
F and A Director	Sand Volleyball	1.0000	12,000.00	12,000.00
F and A Director	Amateur Sporting Tax Credit	1.0000	20,000.00	20,000.00
F and A Director	Lacrosse Misc	1.0000	30,000.00	30,000.00
F and A Director	CBSA Tournaments	1.0000	30,000.00	30,000.00
F and A Director	Multipurpose Fields	1.0000	35,000.00	35,000.00
F and A Director	Baseball Misc	1.0000	75,000.00	75,000.00
F and A Director	Baseball/Softball Tournaments	1.0000	75,000.00	75,000.00
F and A Director	Soccer Misc	1.0000	80,000.00	80,000.00
F and A Director	CBSA	1.0000	260,000.00	260,000.00
			F and A Director Totals	$626,200.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4685	Amphitheater Rental	183,426.84	100,000.00	100,000.00	33,856.50	125,000.00
4750	User CVAC License Fees	295,483.92	175,000.00	175,000.00	131,250.00	225,000.00
4751	User CVAC Concession Revenues	102,188.57	85,000.00	85,000.00	62,245.34	90,000.00
4753	User CVAC Advertising & Sponsorships	75,957.77	80,000.00	80,000.00	78,125.00	80,000.00
	Charges for Services Totals	$2,305,714.65	$1,909,150.00	$1,939,150.00	$1,576,520.05	$1,681,920.00
Investment Income						
4901	Interest on investments	383,046.01	125,000.00	125,000.00	173,485.06	150,000.00
	Investment Income Totals	$383,046.01	$125,000.00	$125,000.00	$173,485.06	$150,000.00
Miscellaneous						
4920	Insurance reimbursement	15,608.09	.00	.00	.00	.00
4940	Sale of fixed assets	8,500.00	.00	.00	.00	.00
4950	Miscellaneous	98,054.94	.00	.00	1,443.29	.00
4990	Operating transfers in	2,880.26	.00	.00	.00	.00
	Miscellaneous Totals	$125,043.29	$0.00	$0.00	$1,443.29	$0.00
	Division **000 - Non departmental** Totals	$11,336,834.45	$10,769,150.00	$10,799,150.00	$7,087,275.30	$9,991,920.00
	REVENUE TOTALS	$11,336,834.45	$10,769,150.00	$10,799,150.00	$7,087,275.30	$9,991,920.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	2,198,916.98	2,411,720.00	2,411,720.00	1,551,692.81	2,646,055.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	12,415.00	12,415.00
F and A Director	Salaries	1.0000	2,399,305.00	2,399,305.00
			F and A Director Totals	$2,411,720.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5112	Salaries parttime/temporary	141,376.35	252,134.00	252,134.00	98,382.81	205,352.00

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	27,245.00	27,245.00
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	31,903.00	31,903.00
F and A Director	-PT Admin Assistant (year-round)	1.0000	46,682.00	46,682.00
F and A Director	-Seasonal Maint. Workers Long Term Returning	4.0000	13,056.00	52,224.00
			F and A Director Totals	$252,134.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	33,193.45	35,630.00	35,630.00	23,228.99	31,391.00
5199	Personnel Expenditure Budgetary Savings	.00	(50,000.00)	(50,000.00)	.00	(50,000.00)
	Salaries Totals	$2,373,486.78	$2,649,484.00	$2,649,484.00	$1,673,304.61	$2,832,798.00
Benefits						
5120	Social security	173,158.97	206,511.00	206,511.00	122,629.30	220,534.00
5122	Workers compensation	127,290.00	83,859.00	83,859.00	83,859.00	74,991.00
5124	Insurance health	304,334.21	353,645.00	353,645.00	228,586.44	371,944.00
5125	Insurance life	5,073.00	6,086.00	6,086.00	4,052.89	6,658.00
5126	Insurance-dental	17,273.06	21,307.00	21,307.00	13,467.79	20,957.00
5127	Insurance disability	6,017.77	8,527.00	8,527.00	4,727.44	9,349.00
5130	Retirement program	178,815.51	195,788.00	195,788.00	126,410.48	214,196.00
	Benefits Totals	$811,962.52	$875,723.00	$875,723.00	$583,733.34	$918,629.00
	Personnel Services Totals	$3,185,449.30	$3,525,207.00	$3,525,207.00	$2,257,037.95	$3,751,427.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
	Contractual Services					
5210	Advertising	.00	.00	.00	.00	3,080.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Bid postings for all divisions within Parks Dept	7.0000	440.00	3,080.00
			F and A Director Totals	$3,080.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5221	Data processing	.00	9,582.00	9,582.00	6,847.80	10,354.00

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	360.00	360.00
F and A Director	Canva (marketing software - flyers, social media etc)	1.0000	500.00	500.00
F and A Director	Mail Chimp	1.0000	4,200.00	4,200.00
F and A Director	Productive Parks software (Work Order system)	1.0000	5,042.00	5,042.00
			F and A Director Totals	$10,354.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5224	Employee recruitment	845.00	1,000.00	1,000.00	300.00	1,000.00
5227	Environmental Expenditures	675.52	1,500.00	1,500.00	407.34	1,500.00
5233	Credit Card Fee	8,816.12	10,000.00	10,000.00	8,831.44	11,000.00
5246	Maintenance & repair-building	35,215.50	20,000.00	20,000.00	10,666.08	40,000.00
5247	Maintenance & repair-equipment	34,921.98	35,000.00	57,100.00	24,883.93	38,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Veterans Honor Park Filter Pump Replacement	1.0000	3,500.00	3,500.00
F and A Director	Various equipment repairs	1.0000	35,000.00	35,000.00
			F and A Director Totals	$38,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	3,817.90	4,700.00	4,700.00	4,284.00	4,950.00

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	International Society of Arboriculture (ISA) annual membership	1.0000	200.00	200.00
F and A Director	Amazon Business Prime (all City memberships are included)	1.0000	350.00	350.00
F and A Director	Annual CAPRA Accreditation Fees through NRPA	1.0000	400.00	400.00
F and A Director	West County Chamber of Commerce - annual membership	1.0000	500.00	500.00
F and A Director	Nat. Recreation & Park Association (NRPA) annual City Membership	1.0000	1,200.00	1,200.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	MO Park & Recreation Assoc. (Annual City Membership)	1.0000	2,100.00	2,100.00
			F and A Director Totals	$4,950.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	56,830.84	115,566.00	146,466.00	88,719.53	121,787.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Extermination Services - Rentokil	1.0000	1,000.00	1,000.00
F and A Director	Pump Station x4 (PM agreement for sanitary sewer) MO Machinery	1.0000	6,800.00	6,800.00
F and A Director	Monitoring Fire Alarm System	1.0000	7,000.00	7,000.00
F and A Director	Painting & Sandblast Metal Benches - Parks & City Hall	11.0000	750.00	8,250.00
F and A Director	Backflow Inspections	50.0000	200.00	10,000.00
F and A Director	Forestry Management Program at Central Park - Stewardship Prog.	1.0000	11,937.00	11,937.00
F and A Director	HVAC Preventive Maint. per Public Works Contract	1.0000	14,800.00	14,800.00
F and A Director	Landscaping Services	1.0000	15,000.00	15,000.00
F and A Director	Fire Extinguisher Service per Public Works contract	1.0000	22,000.00	22,000.00
F and A Director	Hazardous Tree Removal-parks & City Hall	1.0000	25,000.00	25,000.00
			F and A Director Totals	$121,787.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	1,168.68	1,500.00	1,500.00	715.95	1,500.00
5261	Professional services	.00	230,000.00	230,000.00	.00	150,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Central Park Master Plan - update	1.0000	150,000.00	150,000.00
			F and A Director Totals	$150,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5268	Rental equipment	10,801.79	14,000.00	14,000.00	4,079.36	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, stump grinder)	1.0000	11,800.00	11,800.00
			F and A Director Totals	$14,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5271	Licenses/permits	3,353.00	3,335.00	3,335.00	2,718.02	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 (Broadcast Music, Inc.) music rights	1.0000	445.00	445.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	ASCAP (American Society of Comp., Auth., & Publish) 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 (Society of European Stage Authors & Compos.) music rights	1.0000	1,160.00	1,160.00
			F and A Director Totals	$3,335.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5275	Taxes	38,737.93	40,000.00	40,000.00	.00	40,000.00
5276	Telephone/internet	6,266.98	5,800.00	5,800.00	(408.32)	5,800.00
5277	Training & continuing education	13,364.94	13,825.00	14,581.00	8,278.57	13,320.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	MO Park & Recreation Assoc (MPRA) local mini conf.	5.0000	80.00	400.00
F and A Director	International Society of Arboriculture (ISA) CEU's	10.0000	50.00	500.00
F and A Director	Pesticide Applicator Training - recertifications	2.0000	285.00	570.00
F and A Director	Cert. Parks & Rec Professional (CPRP) - certs & recerts	3.0000	250.00	750.00
F and A Director	Workzone & Flagger certifications (MODOT)	5.0000	260.00	1,300.00
F and A Director	Cert. Playground Safety Inspector (CPSI)- certs & recerts	2.0000	700.00	1,400.00
F and A Director	Local workshops/trainings & meetings	1.0000	2,000.00	2,000.00
F and A Director	Nat. Recreation & Park Association (NRPA) Conf	1.0000	3,000.00	3,000.00
F and A Director	MO Park & Recreation Association (MPRA)	2.0000	1,700.00	3,400.00
			F and A Director Totals	$13,320.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5285	Utilities-electric	320,814.80	285,000.00	285,000.00	192,414.57	302,000.00
5286	Utilities-gas	795.19	1,000.00	1,000.00	712.83	500.00
5287	Utilities-water	288,581.15	250,000.00	250,000.00	229,774.71	188,000.00
5288	Utilities-sewer	61,760.93	42,500.00	42,500.00	21,316.02	32,500.00
5299	Special projects	1,793,363.30	1,790,000.00	2,460,832.00	1,822,382.34	.00
5975	Allocation	281,882.00	231,500.00	231,500.00	231,500.00	259,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	IT - Printing and Laminating	1.0000	5,000.00	5,000.00
F and A Director	CS-Advertising -089 Sports & Wellness	1.0000	5,500.00	5,500.00
F and A Director	CS-Advertising - 085 Arts & Entertainment	1.0000	11,500.00	11,500.00
F and A Director	CS-Advertising-084 Parks	1.0000	12,100.00	12,100.00
F and A Director	CS - Insurance (GL/Auto/Property/Flood/Logan)	1.0000	225,000.00	225,000.00
			F and A Director Totals	$259,100.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$2,962,013.55	$3,105,808.00	$3,830,396.00	$2,658,424.17	$1,242,226.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Commodities						
5311	Parks Donation/Sponsorship/Living Legacy expenditures	10,483.27	10,000.00	10,000.00	300.00	10,000.00
5313	Department supplies	328,089.00	382,960.00	416,805.00	244,738.19	311,310.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Batteries	1.0000	1,000.00	1,000.00
F and A Director	Oil	1.0000	1,000.00	1,000.00
F and A Director	Dog Tags	500.0000	3.50	1,750.00
F and A Director	Chlorine for fountains	1.0000	2,000.00	2,000.00
F and A Director	Pest Control - Traps	1.0000	2,000.00	2,000.00
F and A Director	Kitchen	1.0000	2,500.00	2,500.00
F and A Director	Storybook Walk replacement sections / info boards	1.0000	3,000.00	3,000.00
F and A Director	Forestry Management Program - grass & native seeds	1.0000	3,000.00	3,000.00
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	Dog Park (Phase II) Shaded Bench Seating	1.0000	5,000.00	5,000.00
F and A Director	Safety Equipment, PPE 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	Top Soil	1.0000	6,000.00	6,000.00
F and A Director	Flags	1.0000	6,000.00	6,000.00
F and A Director	Paint (buildings)	1.0000	7,000.00	7,000.00
F and A Director	Lumber & Fencing	1.0000	7,500.00	7,500.00
F and A Director	Security Cameras - Phase II	1.0000	8,000.00	8,000.00
F and A Director	Non-Capital Equipt (Push Mowers, Hedge Trimmers, Weed Trimmers)	1.0000	9,500.00	9,500.00
F and A Director	Janitorial	1.0000	10,000.00	10,000.00
F and A Director	Amenities-Benches, Trash Cans, Picnic Tables, Bike Racks	1.0000	10,000.00	10,000.00
F and A Director	Signs	1.0000	10,000.00	10,000.00
F and A Director	Mulch (in house), quantity in yards	760.0000	18.50	14,060.00
F and A Director	Irrigation (parts)	1.0000	15,000.00	15,000.00
F and A Director	Rock & Concrete	1.0000	17,000.00	17,000.00
F and A Director	City Street Pole Banners - replace America 250 banners on Pkway	1.0000	20,000.00	20,000.00
F and A Director	Seed/Sod/Straw	1.0000	25,000.00	25,000.00
F and A Director	Plant Material parks & median (annual plantings, bushes, shrubs)	1.0000	30,000.00	30,000.00
F and A Director	Hardware (trim line, nuts/bolts, nails, hoses, water keys, etc)	1.0000	35,000.00	35,000.00
F and A Director	Chemicals & Fertlizer	1.0000	45,000.00	45,000.00
			F and A Director Totals	$311,310.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Commodities						
5325	Miscellaneous/Miscellaneous supplies	117,416.70	277,950.00	287,950.00	213,519.11	157,400.00

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	Dog Park Events	1.0000	500.00	500.00
F and A Director	Outdoor Rec events-Fishing/Archery/Kayak	1.0000	1,000.00	1,000.00
F and A Director	Community CPR/Babysitting 101	1.0000	1,000.00	1,000.00
F and A Director	Nat. Parks Rec Assoc.- Parks Month	1.0000	1,000.00	1,000.00
F and A Director	Swag	1.0000	1,200.00	1,200.00
F and A Director	Eggstravaganza	1.0000	2,500.00	2,500.00
F and A Director	Ambassador Program	1.0000	3,000.00	3,000.00
F and A Director	Youth Try/Tri-Athalon	1.0000	3,200.00	3,200.00
F and A Director	Trucks & Treats	1.0000	3,500.00	3,500.00
F and A Director	Rec Programs-Family Bingo, Puzzle Party, Family events	1.0000	7,000.00	7,000.00
F and A Director	Summer Camp	1.0000	11,000.00	11,000.00
F and A Director	Holiday-Candy Cane Hunt,Santa Paws,Cookie w/ Claus,Decorations	1.0000	15,000.00	15,000.00
F and A Director	Senior Programs	1.0000	17,000.00	17,000.00
F and A Director	4th of July	1.0000	90,000.00	90,000.00
			F and A Director Totals	$157,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5330	Office supplies	1,497.76	2,250.00	2,250.00	962.08	2,250.00
5342	Tools	8,104.71	7,500.00	7,500.00	5,015.82	7,500.00
5343	Uniforms	14,246.28	18,000.00	18,000.00	11,158.46	18,000.00
	Commodities Totals	$479,837.72	$698,660.00	$742,505.00	$475,693.66	$506,460.00
Capital Outlay						
5440	Machinery & equipment	120,429.22	344,300.00	344,300.00	344,034.88	374,325.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Landscape Trailer (replaces PK-308)	1.0000	4,600.00	4,600.00
F and A Director	TX Gator (replaces PK-275)	1.0000	11,500.00	11,500.00
F and A Director	Artificial field cleaner - new	1.0000	12,000.00	12,000.00
F and A Director	Dump Trailer (replaces PK-309)	1.0000	13,500.00	13,500.00
F and A Director	Field Painter (replaces PK-233)	1.0000	15,500.00	15,500.00
F and A Director	Zero Turn Mower (replaces PK-416)	1.0000	16,000.00	16,000.00
F and A Director	Message Board (replaces PK-276)	1.0000	18,500.00	18,500.00
F and A Director	Progressive 3 Deck mower (replaces PK-215)	1.0000	22,500.00	22,500.00
F and A Director	Turf Tank - Robot Painter for CVAC (replacement)	1.0000	42,225.00	42,225.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**084 - Parks and Recreation**					
Capital Outlay						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Material handler (replaces PK-286)	1.0000	53,000.00	53,000.00
F and A Director	Mulch Blower- New	1.0000	165,000.00	165,000.00
			F and A Director Totals	$374,325.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5460	Automobiles & trucks	159,114.00	235,370.00	235,370.00	154,713.00	135,600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Compact pickup truck (replaces P-4 (30 points)	1.0000	37,000.00	37,000.00
F and A Director	3/4 Ton Truck (replaces PK-26 (26 points)	1.0000	48,600.00	48,600.00
F and A Director	Transit Van (replaces PK-6 (22 points)	1.0000	50,000.00	50,000.00
			F and A Director Totals	$135,600.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5470	Improvements building & grounds	4,994.67	.00	1,500.00	1,225.00	16,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Cubicle addition Parks Admin Bldg.	1.0000	16,500.00	16,500.00
			F and A Director Totals	$16,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5480	Improvements other than building	7,725.00	85,000.00	85,000.00	75,000.00	82,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	East Pavilion Counter Top & Electric	1.0000	9,000.00	9,000.00
F and A Director	Fishing island step (6) & island boulder (6) replacemnts Phase 1	1.0000	23,000.00	23,000.00
F and A Director	Pkway Medians Restore Phase 1 (Pkway @ Olive go west to Hwy 64)	1.0000	50,000.00	50,000.00
			F and A Director Totals	$82,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$292,262.89	$664,670.00	$666,170.00	$574,972.88	$608,425.00
Other finance use and source						
Operating Transfers Out						
5990	Operating transfers out	2,629,032.50	.00	.00	1,800.00	.00
	Operating Transfers Out Totals	$2,629,032.50	$0.00	$0.00	$1,800.00	$0.00
	Other finance use and source Totals	$2,629,032.50	$0.00	$0.00	$1,800.00	$0.00
	Division **084 - Parks and Recreation** Totals	$9,548,595.96	$7,994,345.00	$8,764,278.00	$5,967,928.66	$6,108,538.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	212,570.81	220,947.00	220,947.00	152,420.08	241,712.00
5112	Salaries parttime/temporary	10,725.43	19,600.00	19,600.00	5,889.50	12,780.00

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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	1,590.92	2,370.00	2,370.00	.00	850.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	.00	(500.00)
	Salaries Totals	$224,887.16	$242,417.00	$242,417.00	$158,309.58	$254,842.00
Benefits						
5120	Social security	16,907.91	18,583.00	18,583.00	11,704.54	19,534.00
5122	Workers compensation	11,680.00	8,322.00	8,322.00	8,322.00	5,324.00
5124	Insurance health	17,741.70	13,227.00	13,227.00	19,766.72	28,427.00
5125	Insurance life	468.35	534.00	534.00	362.14	584.00
5126	Insurance-dental	1,044.36	1,114.00	1,114.00	807.03	1,103.00
5127	Insurance disability	592.35	787.00	787.00	467.44	861.00
5130	Retirement program	17,144.10	17,865.00	17,865.00	12,193.13	19,405.00
	Benefits Totals	$65,578.77	$60,432.00	$60,432.00	$53,623.00	$75,238.00
	Personnel Services Totals	$290,465.93	$302,849.00	$302,849.00	$211,932.58	$330,080.00
Contractual Services						
5221	Data processing	.00	3,880.00	3,880.00	2,777.90	3,880.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Elfsight (Instagram feed for website)	1.0000	120.00	120.00
F and A Director	Buffer (scheduling platform for social media)	1.0000	500.00	500.00
F and A Director	Canva	1.0000	500.00	500.00
F and A Director	Spacecraft (Amp website)	1.0000	600.00	600.00
F and A Director	Mailchimp	12.0000	180.00	2,160.00
			F and A Director Totals	$3,880.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5224	Employee recruitment	.00	250.00	250.00	.00	250.00
5233	Credit Card Fee	8,002.35	12,000.00	12,000.00	5,347.99	12,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
	Contractual Services					
5246	Maintenance & repair-building	7,785.53	23,000.00	23,000.00	20,602.39	18,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Maintenance and repairs - buildings	1.0000	8,000.00	8,000.00
F and A Director	Repair to Front of House w new roll down curtains/fasteners	1.0000	10,000.00	10,000.00
			F and A Director Totals	$18,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	1,583.99	8,000.00	8,000.00	5,675.34	8,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Maintenance & repair-equipment	1.0000	8,000.00	8,000.00
			F and A Director Totals	$8,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	873.00	875.00	875.00	125.00	875.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Creative Arts Alliance yearly membership	1.0000	100.00	100.00
F and A Director	International Entertainment Buyers Association membership	1.0000	125.00	125.00
F and A Director	Pollstar subscription (Music Industry)	1.0000	650.00	650.00
			F and A Director Totals	$875.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	99,246.41	101,500.00	101,500.00	44,312.47	107,500.00

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	Janitorial (Events, BOH, restrooms)	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	EMT service	1.0000	7,500.00	7,500.00
F and A Director	Concession staffing - Keystone	1.0000	24,000.00	24,000.00
F and A Director	Production	1.0000	25,000.00	25,000.00
F and A Director	Security	1.0000	36,000.00	36,000.00
			F and A Director Totals	$107,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5268	Rental equipment	5,945.76	6,500.00	6,500.00	6,500.00	6,500.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**085 - Arts and Entertainment**					
Contractual Services						
5271	Licenses/permits	18,536.68	22,500.00	22,500.00	16,688.12	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	2,196.04	2,500.00	2,500.00	787.00	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.) Supt. of A&E	1.0000	2,350.00	2,350.00
			F and A Director Totals	$2,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5299	Special projects	793,754.89	.00	109,769.00	73,396.39	100,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Phase 2 step replacement (middle near concessions)	1.0000	100,000.00	100,000.00
			F and A Director Totals	$100,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$937,924.65	$181,005.00	$290,774.00	$176,212.60	$282,005.00
Commodities						
5313	Department supplies	199,863.03	329,001.00	329,001.00	123,550.53	331,421.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Rotating Art at City Hall	4.0000	225.00	900.00
F and A Director	Art classes	2.0000	500.00	1,000.00
F and A Director	Hardware	1.0000	1,500.00	1,500.00
F and A Director	Shakespeare in the Park	1.0000	1,500.00	1,500.00
F and A Director	Tuesdays at the ChAmp Plaza	2.0000	1,000.00	2,000.00
F and A Director	Art on Loan, 1 @ $1,000 & 1 @ $2,000	1.0000	3,000.00	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	4,000.00	8,000.00
F and A Director	Operations - cleaning & paint supplies, wristbands, concess supp	1.0000	11,000.00	11,000.00
F and A Director	Fall Festival	1.0000	35,000.00	35,000.00
F and A Director	Sounds of Summer Concerts	6.0000	8,920.00	53,520.00

Account	Account Description		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director		
Fund **119 - Parks sales tax**									
EXPENSE									
Division **085 - Arts and Entertainment**									
Commodities									
	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	$332,421.00
5343	Uniforms		420.60	500.00	500.00	143.00	500.00		
		Commodities Totals	$200,283.63	$329,501.00	$329,501.00	$123,693.53	$331,921.00		
Capital Outlay									
5440	Machinery & equipment		.00	.00	.00	.00	10,400.00		
	Budget Transactions								
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	F and A Director	Lekos lights for visiblity					8.0000	200.00	1,600.00
	F and A Director	6' Black Truss					2.0000	800.00	1,600.00
	F and A Director	Side fill lights for visiblity					6.0000	1,200.00	7,200.00
								F and A Director Totals	$10,400.00
5470	Improvements building & grounds		2,232.20	.00	68,000.00	61,800.00	36,650.00		
	Budget Transactions								
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	F and A Director	Install - weighted stage curtains both side of stage					1.0000	16,650.00	16,650.00
	F and A Director	Masonry, concrete, pavers, caulk work					1.0000	20,000.00	20,000.00
								F and A Director Totals	$36,650.00
5480	Improvements other than building		2,235.89	50,000.00	50,000.00	50,000.00	.00		
		Capital Outlay Totals	$4,468.09	$50,000.00	$118,000.00	$111,800.00	$47,050.00		
	Division **085 - Arts and Entertainment** Totals		$1,433,142.30	$863,355.00	$1,041,124.00	$623,638.71	$991,056.00		

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**086 - Pool**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	54,872.04	107,230.00	107,230.00	72,738.22	.00
5112	Salaries parttime/temporary	213,130.31	347,916.00	347,916.00	268,313.68	.00
5113	Salaries overtime	891.94	1,600.00	1,600.00	1,087.50	.00
	Salaries Totals	$268,894.29	$456,746.00	$456,746.00	$342,139.40	$0.00
Benefits						
5120	Social security	20,023.17	34,941.00	34,941.00	25,717.58	.00
5122	Workers compensation	18,430.00	23,497.00	23,497.00	23,497.00	.00
5124	Insurance health	11,976.87	6,988.00	6,988.00	12,908.78	.00
5125	Insurance life	121.60	259.00	259.00	169.10	.00
5126	Insurance-dental	663.15	743.00	743.00	799.63	.00
5127	Insurance disability	148.22	381.00	381.00	204.98	.00
5130	Retirement program	4,427.52	8,706.00	8,706.00	5,868.81	.00
	Benefits Totals	$55,790.53	$75,515.00	$75,515.00	$69,165.88	$0.00
	Personnel Services Totals	$324,684.82	$532,261.00	$532,261.00	$411,305.28	$0.00
Contractual Services						
5221	Data processing	.00	1,170.00	1,170.00	819.54	.00
5224	Employee recruitment	.00	250.00	250.00	.00	.00
5233	Credit Card Fee	4,802.08	5,000.00	5,000.00	5,707.76	.00
5246	Maintenance & repair-building	4,826.68	7,000.00	7,000.00	1,251.74	1,500.00
5247	Maintenance & repair-equipment	35,385.93	35,000.00	40,000.00	16,283.93	5,000.00
5251	Contractual	55,143.40	112,000.00	112,000.00	62,510.00	.00
5268	Rental equipment	530.00	750.00	750.00	1,636.00	.00
5271	Licenses/permits	200.00	200.00	200.00	200.00	.00
5276	Telephone/internet	997.35	1,200.00	1,200.00	.00	.00
5277	Training & continuing education	10,351.63	9,755.00	9,755.00	9,150.00	.00
	Contractual Services Totals	$112,237.07	$172,325.00	$177,325.00	$97,558.97	$6,500.00
Commodities						
5313	Department supplies	44,113.18	55,750.00	55,750.00	57,787.72	.00
5343	Uniforms	3,866.64	4,370.00	4,370.00	4,061.86	.00
	Commodities Totals	$47,979.82	$60,120.00	$60,120.00	$61,849.58	$0.00
	Division **086 - Pool** Totals	$484,901.71	$764,706.00	$769,706.00	$570,713.83	$6,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**088 - Central Park - Concession**					
Personnel Services						
Salaries						
5112	Salaries parttime/temporary	51,629.78	73,477.00	73,477.00	66,609.49	.00
5199	Personnel Expenditure Budgetary Savings	.00	(5,000.00)	(5,000.00)	.00	.00
	Salaries Totals	$51,629.78	$68,477.00	$68,477.00	$66,609.49	$0.00
Benefits						
5120	Social security	3,949.71	5,621.00	5,621.00	5,095.60	.00
5122	Workers compensation	3,430.00	4,225.00	4,225.00	4,225.00	.00
	Benefits Totals	$7,379.71	$9,846.00	$9,846.00	$9,320.60	$0.00
	Personnel Services Totals	$59,009.49	$78,323.00	$78,323.00	$75,930.09	$0.00
Contractual Services						
5233	Credit Card Fee	1,368.40	1,400.00	1,400.00	1,849.16	.00
5246	Maintenance & repair-building	.00	1,000.00	1,000.00	.00	.00
5247	Maintenance & repair-equipment	2,547.73	2,500.00	2,500.00	213.75	.00
5251	Contractual	.00	125.00	125.00	.00	.00
5271	Licenses/permits	75.00	75.00	75.00	75.00	.00
	Contractual Services Totals	$3,991.13	$5,100.00	$5,100.00	$2,137.91	$0.00
Commodities						
5313	Department supplies	25,709.38	29,500.00	29,500.00	31,958.48	.00
	Commodities Totals	$25,709.38	$29,500.00	$29,500.00	$31,958.48	$0.00
	Division **088 - Central Park - Concession** Totals	$88,710.00	$112,923.00	$112,923.00	$110,026.48	$0.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**089 - Sports and Wellness**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	250,400.47	265,780.00	265,780.00	179,684.33	282,395.00
5112	Salaries parttime/temporary	27,194.89	40,080.00	40,080.00	24,985.00	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5199	Personnel Expenditure Budgetary Savings	.00	(6,000.00)	(6,000.00)	.00	(6,000.00)
	Salaries Totals	$277,595.36	$299,860.00	$299,860.00	$204,669.33	$316,475.00
Benefits						
5120	Social security	20,333.58	23,398.00	23,398.00	15,065.75	24,669.00
5122	Workers compensation	15,000.00	10,960.00	10,960.00	10,960.00	3,624.00
5124	Insurance health	34,003.50	37,689.00	37,689.00	26,706.63	38,449.00
5125	Insurance life	574.56	639.00	639.00	452.39	682.00
5126	Insurance-dental	666.35	1,485.00	1,485.00	866.81	1,470.00
5127	Insurance disability	701.35	942.00	942.00	549.54	1,005.00
5130	Retirement program	20,035.33	21,262.00	21,262.00	14,374.79	22,592.00
	Benefits Totals	$91,314.67	$96,375.00	$96,375.00	$68,975.91	$92,491.00
	Personnel Services Totals	$368,910.03	$396,235.00	$396,235.00	$273,645.24	$408,966.00
Contractual Services						
5221	Data processing	.00	4,000.00	4,000.00	4,001.55	7,202.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	PlayEasy - Sports Complex Platform for CVAC	1.0000	3,000.00	3,000.00
F and A Director	Perry Weather - Weather Service at CVAC	1.0000	4,202.00	4,202.00
			F and A Director Totals	$7,202.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5246	Maintenance & repair-building	37,793.81	36,000.00	36,000.00	39,955.08	46,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Musco Field Light Repairs	1.0000	16,000.00	16,000.00
F and A Director	CVAC Concessions, Bathrooms & OMB Building Repairs	1.0000	30,000.00	30,000.00
			F and A Director Totals	$46,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

Fund **119 - Parks sales tax**

EXPENSE

Division **089 - Sports and Wellness**

Contractual Services

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5247	Maintenance & repair-equipment	6,938.39	2,500.00	2,500.00	1,945.44	3,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Exhaust Hood Inspections at CVAC	2.0000	250.00	500.00
F and A Director	Repairing fiberglass frame on pitching mounds	5.0000	500.00	2,500.00
			F and A Director Totals	$3,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	5,445.00	6,245.00	6,245.00	6,245.00	6,345.00

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	1,295.00	1,295.00
F and A Director	Show Me Missouri Sports	1.0000	4,500.00	4,500.00
			F and A Director Totals	$6,345.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	300.00	225,750.00	225,750.00	168,750.00	248,900.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Exterminating Services - Rentokil	1.0000	750.00	750.00
F and A Director	Irrigation - Preven. Maint. agreement for CVAC (4 well houses)	4.0000	350.00	1,400.00
F and A Director	Staining of Wood CVAC Concession Stands - Phase I	1.0000	15,000.00	15,000.00
F and A Director	Janitorial and Field Setup Services	1.0000	231,750.00	231,750.00
			F and A Director Totals	$248,900.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	4,076.66	7,900.00	7,900.00	3,893.62	8,350.00

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	Sports Field Management Association (SFMA)	3.0000	150.00	450.00
F and A Director	Cert. Park & Recreation Professional (CPRP) cert. & recert.	2.0000	250.00	500.00
F and A Director	Missouri Sports Travel Exchange (MSTE)	1.0000	800.00	800.00
F and A Director	Sports Tourism Learning Institute	2.0000	400.00	800.00
F and A Director	TEAMS Conference & Expo - Supt.	1.0000	2,500.00	2,500.00
F and A Director	Sports Events Tourism Association Symposium - Supt.	1.0000	3,000.00	3,000.00
			F and A Director Totals	$8,350.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**119 - Parks sales tax**					
EXPENSE						
Division	**089 - Sports and Wellness**					
Contractual Services						
5299	Special projects	.00	.00	.00	.00	1,720,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Public Works concrete work inside D and E quads at CVAC	1.0000	35,000.00	35,000.00
F and A Director	Reconstructing Miracle Field base and playing surface	1.0000	605,000.00	605,000.00
F and A Director	CVAC C Quad Restroom Partial with Special Allocation Fund	1.0000	1,080,000.00	1,080,000.00
			F and A Director Totals	$1,720,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$54,553.86	$282,395.00	$282,395.00	$224,790.69	$2,039,797.00
Commodities						
5313	Department supplies	59,915.56	71,900.00	71,900.00	43,840.95	189,900.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Field Marking Chalk	1.0000	500.00	500.00
F and A Director	Field Conditioner	1.0000	1,000.00	1,000.00
F and A Director	Rock/Concrete	1.0000	5,000.00	5,000.00
F and A Director	Topsoil/Sand	1.0000	6,000.00	6,000.00
F and A Director	CVAC Operations (locks, ties, temp fence repair, signs)	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	Irrigation Parts	1.0000	15,000.00	15,000.00
F and A Director	Seed/Sod	1.0000	20,000.00	20,000.00
F and A Director	Janitorial	1.0000	25,000.00	25,000.00
F and A Director	Chemicals/Fertilizer	1.0000	45,000.00	45,000.00
F and A Director	CVAC Amenities (bases, mounds, goals, cage nets, L screens,)	1.0000	54,400.00	54,400.00
			F and A Director Totals	$189,900.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5325	Miscellaneous/Miscellaneous supplies	95,712.26	122,900.00	122,900.00	38,764.30	112,000.00

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	Kickball League	1.0000	1,500.00	1,500.00
F and A Director	Adult Flag Football	1.0000	2,500.00	2,500.00
F and A Director	Adult Basketball	1.0000	4,000.00	4,000.00
F and A Director	Pickleball	1.0000	5,000.00	5,000.00
F and A Director	4th of July 5k	1.0000	6,000.00	6,000.00
F and A Director	Shamrock Run	1.0000	7,000.00	7,000.00
F and A Director	Youth Soccer	1.0000	22,000.00	22,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **119 - Parks sales tax**						
EXPENSE						
Division **089 - Sports and Wellness**						
Commodities						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Adult Softball	1.0000	23,000.00	23,000.00
F and A Director	Turkey Trot	1.0000	40,000.00	40,000.00
			F and A Director Totals	$112,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5342	Tools	242.09	250.00	250.00	99.00	250.00
5343	Uniforms	363.50	500.00	500.00	116.67	500.00
	Commodities Totals	$156,233.41	$195,550.00	$195,550.00	$82,820.92	$302,650.00
Capital Outlay						
5470	Improvements building & grounds	.00	.00	.00	.00	94,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Water Fountain/bottle filler Replace F concess stand (Phase II)	1.0000	9,000.00	9,000.00
F and A Director	Update/replace old directional internal signage at CVAC	1.0000	85,000.00	85,000.00
			F and A Director Totals	$94,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	$94,000.00
	Division **089 - Sports and Wellness** Totals	$579,697.30	$874,180.00	$874,180.00	$581,256.85	$2,845,413.00
	EXPENSE TOTALS	$12,135,047.27	$10,609,509.00	$11,562,211.00	$7,853,564.53	$9,951,507.00
	Fund **119 - Parks sales tax** Totals					
	REVENUE TOTALS	$11,336,834.45	$10,769,150.00	$10,799,150.00	$7,087,275.30	$9,991,920.00
	EXPENSE TOTALS	$12,135,047.27	$10,609,509.00	$11,562,211.00	$7,853,564.53	$9,951,507.00
	Fund **119 - Parks sales tax** Totals	($798,212.82)	$159,641.00	($763,061.00)	($766,289.23)	$40,413.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**120 - Capital improvement sales tax**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4200	Sales tax	6,818,852.14	6,936,000.00	6,936,000.00	4,091,327.46	6,936,000.00
	Municipal Taxes Totals	$6,818,852.14	$6,936,000.00	$6,936,000.00	$4,091,327.46	$6,936,000.00
Miscellaneous						
4940	Sale of fixed assets	.00	.00	.00	249,475.00	.00
4950	Miscellaneous	343,361.87	1,976,720.00	2,276,720.00	656,821.83	2,714,573.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	2026 Grant Submittal Reimbursement for N Outer 40	1.0000	35,000.00	35,000.00
F and A Director	CDGB Grant	1.0000	45,000.00	45,000.00
F and A Director	Grant - Schoettler SW Construction Engineering	1.0000	65,650.00	65,650.00
F and A Director	Grant - Schoettler SW MSD Grant	1.0000	80,000.00	80,000.00
F and A Director	Grant - Pathway on Parkway Construction Eng	1.0000	147,200.00	147,200.00
F and A Director	Grant - Wilson Avenue MSD Grant	1.0000	215,123.00	215,123.00
F and A Director	Grant - Schoettler SW Construction	1.0000	657,800.00	657,800.00
F and A Director	Grant - Pathway on Parkway Construction	1.0000	1,468,800.00	1,468,800.00
			F and A Director Totals	$2,714,573.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4990	Operating transfers in	500,000.00	.00	165,000.00	.00	.00
	Miscellaneous Totals	$843,361.87	$1,976,720.00	$2,441,720.00	$906,296.83	$2,714,573.00
	Division **000 - Non departmental** Totals	$7,662,214.01	$8,912,720.00	$9,377,720.00	$4,997,624.29	$9,650,573.00
	REVENUE TOTALS	$7,662,214.01	$8,912,720.00	$9,377,720.00	$4,997,624.29	$9,650,573.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**120 - Capital improvement sales tax**					
EXPENSE						
Division	**079 - Capital Projects**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	321,238.99	332,538.00	332,538.00	221,251.80	345,013.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service Days	1.0000	3,422.00	3,422.00
F and A Director	Salaries	1.0000	329,116.00	329,116.00
			F and A Director Totals	$332,538.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	320.77	1,000.00	1,000.00	957.90	1,000.00
5199	Personnel Expenditure Budgetary Savings	.00	(500.00)	(500.00)	.00	(500.00)
	Salaries Totals	$321,559.76	$333,038.00	$333,038.00	$222,209.70	$345,513.00
Benefits						
5120	Social security	23,884.97	25,516.00	25,516.00	15,136.39	26,470.00
5122	Workers compensation	3,805.00	2,939.00	2,939.00	2,939.00	2,917.00
5124	Insurance health	48,568.71	28,577.00	28,577.00	32,788.64	44,084.00
5125	Insurance life	699.39	795.00	795.00	549.67	821.00
5126	Insurance-dental	2,019.14	2,111.00	2,111.00	1,529.13	2,090.00
5127	Insurance disability	854.57	1,171.00	1,171.00	670.29	1,210.00
5130	Retirement program	24,769.03	26,683.00	26,683.00	18,833.09	27,681.00
	Benefits Totals	$104,600.81	$87,792.00	$87,792.00	$72,446.21	$105,273.00
	Personnel Services Totals	$426,160.57	$420,830.00	$420,830.00	$294,655.91	$450,786.00
Contractual Services						
5251	Contractual	105,418.00	20,001.00	130,592.00	98,825.09	160,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Capital Contracts	1.0000	10,000.00	10,000.00
F and A Director	Semi-Annual Crack Sealing	1.0000	150,000.00	150,000.00
			F and A Director Totals	$160,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	1,007,319.14	574,000.00	1,205,038.00	511,529.22	493,000.00

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	City Hall Parking Garage Structural Assessment	1.0000	18,000.00	18,000.00
F and A Director	Grant Application - includes N Outer 40	1.0000	40,000.00	40,000.00
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	140,000.00	140,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**120 - Capital improvement sales tax**					
EXPENSE						
Division	**079 - Capital Projects**					
Contractual Services						

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Pathway on Parkway Construction Eng	1.0000	184,000.00	184,000.00
			F and A Director Totals	$493,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5297	I-64/N. Outer 40/Long Rd Project	930,767.19	.00	810,106.00	392,264.55	.00
5299	Special projects	3,085,919.99	.00	2,200,527.00	1,212,854.26	1.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Grand Entry Construction not funded here	1.0000	1.00	1.00
			F and A Director Totals	$1.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$5,129,424.32	$594,001.00	$4,346,263.00	$2,215,473.12	$653,001.00
Capital Outlay						
5440	Machinery & equipment	179,738.00	.00	.00	.00	160,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Mini Excavator with vertical rotary mower attachment	1.0000	160,000.00	160,000.00
			F and A Director Totals	$160,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5460	Automobiles & trucks	596,867.89	490,001.00	741,843.00	.00	85,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	One ton truck - replace S-57 (27 ponts)	1.0000	85,000.00	85,000.00
			F and A Director Totals	$85,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5470	Improvements building & grounds	146,913.00	300,000.00	300,000.00	.00	344,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	PWF Automatic Transfer Switch replacement	1.0000	14,000.00	14,000.00
F and A Director	CVAC Maint Building HVAC Unit	1.0000	30,000.00	30,000.00
F and A Director	PWF HVAC Unit RTU-2	1.0000	40,000.00	40,000.00
F and A Director	City Hall Parking Deck Sealing	1.0000	80,000.00	80,000.00
F and A Director	CVAC Concession Building D/E HVAC Unit	1.0000	90,000.00	90,000.00
F and A Director	CVAC Concession Building F HVAC Unit	1.0000	90,000.00	90,000.00
			F and A Director Totals	$344,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**120 - Capital improvement sales tax**					
EXPENSE						
Division	**079 - Capital Projects**					
Capital Outlay						
5490	Street improvements	5,485,441.69	6,910,000.00	7,197,743.00	4,931,854.32	6,216,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Bridge overlay and seals	1.0000	390,000.00	390,000.00
F and A Director	RHL culvert replacement	1.0000	590,000.00	590,000.00
F and A Director	Pathway on Parkway- offset by $1,168k grant	1.0000	1,836,000.00	1,836,000.00
F and A Director	Concrete Slab Replacement Projects	2.0000	1,700,000.00	3,400,000.00
			F and A Director Totals	$6,216,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5495	Storm sewer improvements	.00	10,000.00	10,000.00	.00	10,000.00
5497	Sidewalks improvements	857,708.26	1,622,000.00	1,704,618.00	330,003.19	2,172,000.00

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	1,562,000.00	1,562,000.00
			F and A Director Totals	$2,172,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$7,266,668.84	$9,332,001.00	$9,954,204.00	$5,261,857.51	$8,987,000.00
Division	**079 - Capital Projects** Totals	$12,822,253.73	$10,346,832.00	$14,721,297.00	$7,771,986.54	$10,090,787.00
	EXPENSE TOTALS	$12,822,253.73	$10,346,832.00	$14,721,297.00	$7,771,986.54	$10,090,787.00
Fund	**120 - Capital improvement sales tax** Totals					
	REVENUE TOTALS	$7,662,214.01	$8,912,720.00	$9,377,720.00	$4,997,624.29	$9,650,573.00
	EXPENSE TOTALS	$12,822,253.73	$10,346,832.00	$14,721,297.00	$7,771,986.54	$10,090,787.00
Fund	**120 - Capital improvement sales tax** Totals	($5,160,039.72)	($1,434,112.00)	($5,343,577.00)	($2,774,362.25)	($440,214.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
REVENUE						
Division	**000 - Non departmental**					
Municipal Taxes						
4205	Sales Tax - Prop P	3,294,613.23	3,340,500.00	3,340,500.00	1,997,233.86	3,340,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Sales Tax Prop p	1.0000	3,340,500.00	3,340,500.00
			F and A Director Totals	$3,340,500.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Municipal Taxes Totals	$3,294,613.23	$3,340,500.00	$3,340,500.00	$1,997,233.86	$3,340,500.00
Intergovernmental						
4340	Bullet proof vest grant	11,235.00	7,500.00	7,500.00	407.50	7,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Bullet Proof Vest Grant	1.0000	7,500.00	7,500.00
			F and A Director Totals	$7,500.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4350	Parkway Grant	332,700.22	355,000.00	355,000.00	187,816.30	369,200.00

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	369,200.00	369,200.00
			F and A Director Totals	$369,200.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4354	Rockwood Grant	169,608.07	166,100.00	166,100.00	95,131.49	176,000.00

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	176,000.00	176,000.00
			F and A Director Totals	$176,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4355	Community Programs (Safety Town, Youth Academy, etc.)	6,720.00	6,500.00	6,500.00	6,830.00	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

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4361	Police Overtime Grants	22,674.89	24,000.00	24,000.00	11,597.40	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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

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

REVENUE

Division **000 - Non departmental**

Intergovernmental

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4363	East West Gateway Grant	109,566.80	110,000.00	110,000.00	72,066.88	114,400.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Salary and Benefits for one officer	1.0000	114,400.00	114,400.00
			F and A Director Totals	$114,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4370	Fund from seized assets	536.15	200.00	200.00	90.00	200.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Seized Assets	1.0000	200.00	200.00
			F and A Director Totals	$200.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4375	Post commission training grant	4,813.67	4,500.00	4,500.00	.00	4,800.00

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	4,800.00	4,800.00
			F and A Director Totals	$4,800.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Intergovernmental Totals	$657,854.80	$673,800.00	$673,800.00	$373,939.57	$702,600.00

Charges for Services

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4540	Police report	10,966.45	9,000.00	9,000.00	8,302.87	11,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Police Report sales	1.0000	11,500.00	11,500.00
			F and A Director Totals	$11,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4541	Clarkson Valley Police Services	459,996.00	460,000.00	460,000.00	350,834.20	725,017.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Clarkson Valley Police Services	1.0000	725,017.00	725,017.00
			F and A Director Totals	$725,017.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						
4545	Fingerprinting	140.00	200.00	200.00	80.00	150.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Citizen Fingerprinting	1.0000	150.00	150.00
			F and A Director Totals	$150.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4550	False alarms	8,925.00	3,000.00	3,000.00	6,830.00	10,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	False Alarm fees	1.0000	10,500.00	10,500.00
			F and A Director Totals	$10,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Charges for Services Totals	$480,027.45	$472,200.00	$472,200.00	$366,047.07	$747,167.00
Court Fines and Fees						
4800	Court fines & fees	7,017.50	5,000.00	5,000.00	6,646.50	9,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Court fines and fees	1.0000	9,500.00	9,500.00
			F and A Director Totals	$9,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4810	Court fees - Law Enforcement Training	11,202.00	10,000.00	10,000.00	7,256.00	11,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Court Fees Law Enforcement training	1.0000	11,000.00	11,000.00
			F and A Director Totals	$11,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4815	Inmate Security Fee	11,200.50	10,000.00	10,000.00	7,256.00	11,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Inmate Security Fees	1.0000	11,000.00	11,000.00
			F and A Director Totals	$11,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Court Fines and Fees Totals	$29,420.00	$25,000.00	$25,000.00	$21,158.50	$31,500.00
Miscellaneous						
4920	Insurance reimbursement	34,039.50	.00	.00	2,190.86	.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
REVENUE						
Division	**000 - Non departmental**					
Miscellaneous						
4950	Miscellaneous	12,233.13	3,900.00	3,900.00	5,866.64	5,700.00

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	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	Recycling of brass from used ammunition	4.0000	600.00	2,400.00
			F and A Director Totals	$5,700.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
4990	Operating transfers in	8,591,117.08	9,798,897.00	9,798,897.00	.00	9,977,245.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Adjustment to zero	1.0000	(956,902.00)	(956,902.00)
F and A Director	Transfer from GF for operations	1.0000	10,934,147.00	10,934,147.00
			F and A Director Totals	$9,977,245.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Miscellaneous Totals	$8,637,389.71	$9,802,797.00	$9,802,797.00	$8,057.50	$9,982,945.00
Division **000 - Non departmental** Totals	$13,099,305.19	$14,314,297.00	$14,314,297.00	$2,766,436.50	$14,804,712.00
REVENUE TOTALS	$13,099,305.19	$14,314,297.00	$14,314,297.00	$2,766,436.50	$14,804,712.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Personnel Services						
Salaries						
5111	Salaries regular/full-time	8,118,178.81	8,898,320.00	8,898,320.00	5,586,509.75	8,989,113.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Long Term Service DAys	1.0000	56,138.00	56,138.00
F and A Director	Salaries	1.0000	9,597,176.73	9,597,176.73
			F and A Director Totals	$9,653,314.73

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5113	Salaries overtime	77,892.55	100,000.00	100,000.00	45,401.02	85,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Salaries overtime	1.0000	85,000.00	85,000.00
			F and A Director Totals	$85,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5115	Police holiday pay	201,410.66	318,373.00	318,373.00	.00	255,207.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Police Holiday pay	1.0000	331,108.00	331,108.00
			F and A Director Totals	$331,108.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5199	Personnel Expenditure Budgetary Savings	.00	(175,000.00)	(175,000.00)	.00	(200,000.00)
	Salaries Totals	$8,397,482.02	$9,141,693.00	$9,141,693.00	$5,631,910.77	$9,129,320.00
Benefits						
5120	Social security	606,961.03	712,727.00	712,727.00	406,826.12	713,693.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Social Security	1.0000	741,237.00	741,237.00
			F and A Director Totals	$741,237.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5122	Workers compensation	444,455.00	375,648.00	375,648.00	375,648.00	380,255.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	w/c	1.0000	390,673.92	390,673.92
			F and A Director Totals	$390,673.92

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Personnel Services						
Benefits						
5124	Insurance health	1,161,142.97	1,334,130.00	1,334,130.00	887,492.01	1,290,527.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Insurance health	1.0000	1,387,496.00	1,387,496.00
			F and A Director Totals	$1,387,496.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5125	Insurance life	19,131.86	22,850.00	22,850.00	14,679.06	23,145.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Insurance life	1.0000	23,764.00	23,764.00
			F and A Director Totals	$23,764.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5126	Insurance-dental	56,303.97	63,586.00	63,586.00	43,247.06	65,193.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Insurance dental	1.0000	66,129.00	66,129.00
			F and A Director Totals	$66,129.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5127	Insurance disability	22,462.55	31,403.00	31,403.00	17,085.46	31,709.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Insurance disability	1.0000	32,660.00	32,660.00
			F and A Director Totals	$32,660.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5130	Retirement program	674,449.33	745,336.00	745,336.00	452,154.26	746,345.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Retirement	1.0000	783,468.00	783,468.00
			F and A Director Totals	$783,468.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Benefits Totals	$2,984,906.71	$3,285,680.00	$3,285,680.00	$2,197,131.97	$3,250,867.00
	Personnel Services Totals	$11,382,388.73	$12,427,373.00	$12,427,373.00	$7,829,042.74	$12,380,187.00
Contractual Services						
5221	Data processing	.00	71,306.00	71,306.00	59,394.29	64,484.00

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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Trimble DA-2 Crash Reconstruction program	1.0000	675.00	675.00
F and A Director	Bosch Crash Data Recording/Retrieval	1.0000	1,575.00	1,575.00
F and A Director	Live View GPS Tracking - investigative solution	1.0000	1,600.00	1,600.00
F and A Director	Guardian Tracking Subscription/Maintenance	1.0000	2,000.00	2,000.00
F and A Director	Guardian Alliance -Hiring solution/management	1.0000	2,375.00	2,375.00
F and A Director	Assisted Patrol GPS - investigative device	1.0000	2,400.00	2,400.00
F and A Director	In Car Computer Updates - security / software	1.0000	2,500.00	2,500.00
F and A Director	TLO Credit/Earnings Investigations	1.0000	3,000.00	3,000.00
F and A Director	FTO Tracker - new employee testing/evaluations	1.0000	3,126.00	3,126.00
F and A Director	Cell Hawk - cellphone forensics	1.0000	6,048.00	6,048.00
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	9,846.00	9,846.00
F and A Director	Cellebrite - cellphone forensics	1.0000	22,719.00	22,719.00
			F and A Director Totals	$64,484.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5233	Credit Card Fee	420.90	470.00	470.00	326.34	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5244	Investigative expenses	3,196.01	5,500.00	5,500.00	1,225.22	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	Advanced Investigative Fees	1.0000	4,500.00	4,500.00
			F and A Director Totals	$5,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5246	Maintenance & repair-building	2,808.31	10,765.00	10,765.00	8,944.20	.00
5247	Maintenance & repair-equipment	12,888.86	10,135.00	10,135.00	2,708.07	10,700.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Fitness Center Equipment Maintenance	1.0000	500.00	500.00
F and A Director	Equipment Repair	1.0000	1,500.00	1,500.00
F and A Director	Weapon Repair	1.0000	2,000.00	2,000.00
F and A Director	Fire Extinguishers for Vehicles	1.0000	2,500.00	2,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Radar Repair / Certification	1.0000	4,200.00	4,200.00
			F and A Director Totals	$10,700.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5248	Maintenance & repair vehicles	469.11	500.00	500.00	114.49	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5249	Memberships & subscriptions	3,245.98	4,610.00	4,610.00	2,382.50	5,015.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Missouri Peace Officer's Association	1.0000	35.00	35.00
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	Missouri Association for Court Administration	1.0000	60.00	60.00
F and A Director	Missouri Crime Prevention Association	3.0000	25.00	75.00
F and A Director	Law Enforcement Officials	10.0000	10.00	100.00
F and A Director	National Association of Women Law Enforcement Executives	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	Missouri Law Enforcement Accreditation Commission	1.0000	100.00	100.00
F and A Director	International Assoc of Property & Evidence	2.0000	65.00	130.00
F and A Director	Major Case Squad Membership	1.0000	250.00	250.00
F and A Director	Mid States Organized Crime Information Center	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	International Association of Chiefs of Police	1.0000	300.00	300.00
F and A Director	FBI National Academy Associates	3.0000	120.00	360.00
F and A Director	National Association of School Resource Officers	9.0000	50.00	450.00
F and A Director	CIT Annual Banquet	1.0000	500.00	500.00
F and A Director	Missouri Police Chief's Association	2.0000	250.00	500.00
F and A Director	Criminal Information Exchange	1.0000	1,000.00	1,000.00
			F and A Director Totals	$5,015.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **121 - Public Safety/Prop P**						
EXPENSE						
Division **041 - Police**						
Contractual Services						
5251	Contractual	321,696.70	472,592.00	518,883.00	383,305.43	949,662.00

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	AED Management Plan - 5 Years	2.0000	400.00	800.00
F and A Director	Carcass Removal	1.0000	4,000.00	4,000.00
F and A Director	Maestrovision Interview Rooms	1.0000	4,995.00	4,995.00
F and A Director	FLOCK Cameras	7.0000	2,500.00	17,500.00
F and A Director	REJIS	1.0000	93,347.00	93,347.00
F and A Director	Body Cameras/In Car cameras	1.0000	129,850.00	129,850.00
F and A Director	Dispatch Services	1.0000	698,670.00	698,670.00
			F and A Director Totals	$949,662.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5260	Printing & binding	3,251.99	6,000.00	6,000.00	2,373.98	6,805.00

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	3,105.00	3,105.00
			F and A Director Totals	$6,805.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	5,834.45	9,700.00	9,700.00	4,670.00	10,700.00

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	3,000.00	6,000.00
			F and A Director Totals	$10,700.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5268	Rental equipment	1,931.40	3,615.00	3,615.00	3,078.64	4,440.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Range Restroom/Hand Wash Station	1.0000	4,440.00	4,440.00
			F and A Director Totals	$4,440.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Contractual Services						
5273	Inmate Security Expense	7,597.91	14,364.00	14,364.00	3,397.95	15,424.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Inmate Property Bags	1.0000	420.00	420.00
F and A Director	Inmate Welfare Supplies	1.0000	500.00	500.00
F and A Director	Cleaning of Prisoner Blankets	1.0000	1,500.00	1,500.00
F and A Director	Breathalyzer & Drug Testing Supplies	1.0000	1,604.00	1,604.00
F and A Director	Inmate Bio Hazard Clean Up	1.0000	2,000.00	2,000.00
F and A Director	Latex gloves	1.0000	2,000.00	2,000.00
F and A Director	Prisoner Meals	1.0000	3,400.00	3,400.00
F and A Director	Medical Examinations	1.0000	4,000.00	4,000.00
			F and A Director Totals	$15,424.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5277	Training & continuing education	60,543.97	60,539.00	60,539.00	42,731.42	61,155.00

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	Police Applicant Testing	50.0000	17.50	875.00
F and A Director	Mediocolegal Death Training	1.0000	925.00	925.00
F and A Director	Missouri Municipal PA Conference	1.0000	950.00	950.00
F and A Director	Missouri Police Clerk's Training	1.0000	1,000.00	1,000.00
F and A Director	MSHP Criminal Justice Information System Training	1.0000	1,000.00	1,000.00
F and A Director	Citizen & Teen Academy	1.0000	1,000.00	1,000.00
F and A Director	Missouri Association for Court Administrators Training	1.0000	1,350.00	1,350.00
F and A Director	Police Officer Recruitment	1.0000	1,500.00	1,500.00
F and A Director	FBI N.A. Annual Refresher Training	2.0000	1,000.00	2,000.00
F and A Director	FBINA	1.0000	2,000.00	2,000.00
F and A Director	International Association of Chief's of Police Conference	1.0000	4,000.00	4,000.00
F and A Director	FBI-LEEDA Command Leadership Training	6.0000	800.00	4,800.00
F and A Director	Professional Training and Certifications	1.0000	5,000.00	5,000.00
F and A Director	Special Response Team training	1.0000	5,000.00	5,000.00
F and A Director	CALEA	1.0000	5,000.00	5,000.00
F and A Director	Computer Based Training (Lexipol)	1.0000	7,000.00	7,000.00
F and A Director	County & Municpal Police Academy	110.0000	157.50	17,325.00
			F and A Director Totals	$61,155.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**121 - Public Safety/Prop P**					
EXPENSE						
Division	**041 - Police**					
Contractual Services						
5279	Training post commission	12,297.39	22,575.00	22,575.00	16,495.13	17,385.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Basic SRO training	1.0000	550.00	550.00
F and A Director	CPTED Certification	1.0000	750.00	750.00
F and A Director	School Resource Officer Conference Rotating	1.0000	900.00	900.00
F and A Director	Major Case Squad Annual Retraining	9.0000	100.00	900.00
F and A Director	Misc POST sponsored training	1.0000	1,000.00	1,000.00
F and A Director	Missouri Crime Prevention	2.0000	900.00	1,800.00
F and A Director	DRE Training	2.0000	1,025.00	2,050.00
F and A Director	LETSAC Training	2.0000	1,053.00	2,106.00
F and A Director	Missouri Police Chief's Annual Training	2.0000	1,100.00	2,200.00
F and A Director	Crash Investigations Training for New Officer	1.0000	5,129.00	5,129.00
			F and A Director Totals	$17,385.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5975	Allocation	523,708.00	401,238.00	384,000.00	384,000.00	384,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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	$384,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Contractual Services Totals	$959,890.98	$1,093,909.00	$1,122,962.00	$915,147.66	$1,536,240.00
Commodities						
5312	Crime prevention supplies	7,615.53	6,400.00	6,400.00	2,726.26	7,400.00

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	4,000.00	4,000.00
			F and A Director Totals	$7,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5313	Department supplies	151,702.10	152,608.00	153,227.00	99,480.89	162,112.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	Drone Spotlight	1.0000	280.00	280.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	Collapsible Traffic Cones	7.0000	45.00	315.00
F and A Director	Flameless Expulsion Canisters	5.0000	65.00	325.00
F and A Director	Firearms Cleaning Supplies	1.0000	400.00	400.00
F and A Director	Family BBQ	1.0000	500.00	500.00
F and A Director	First Aid Supplies	1.0000	600.00	600.00
F and A Director	Vehicle Window Tint - Detective Car	1.0000	610.00	610.00
F and A Director	Streamlight Flashlights for Glocks	5.0000	124.00	620.00
F and A Director	Lights for Less Lethal Shotguns	6.0000	135.00	810.00
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	Interdiction Vehicle Modifications	1.0000	1,200.00	1,200.00
F and A Director	Mobile Ticketing Printer Paper	30.0000	45.90	1,377.00
F and A Director	Mobile Live Scan Fingerprinter	1.0000	1,800.00	1,800.00
F and A Director	Vehicle Safes	5.0000	400.00	2,000.00
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	SRT supplies	1.0000	2,500.00	2,500.00
F and A Director	Vehicle Changeover Supplies	1.0000	3,400.00	3,400.00
F and A Director	Range Supplies	1.0000	6,500.00	6,500.00
F and A Director	Radar Unit Replacement	2.0000	3,953.00	7,906.00
F and A Director	SRT Ballistic Vests	6.0000	1,900.00	11,400.00
F and A Director	Ballistic Vests	20.0000	850.00	17,000.00
F and A Director	Ammunition	1.0000	24,500.00	24,500.00
F and A Director	Portable Radios	5.0000	5,420.47	27,102.35
F and A Director	Phazzer	20.0000	2,064.13	41,282.60
			F and A Director Totals	$162,111.95

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5315	Community Program supplies	5,987.62	8,895.00	8,895.00	6,603.83	9,895.00

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	4,000.00	4,000.00
F and A Director	Safety Town Supplies	1.0000	5,295.00	5,295.00
			F and A Director Totals	$9,895.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

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

EXPENSE

Division **041 - Police**

Commodities

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5321	Investigative supplies	5,660.31	5,545.00	5,545.00	1,688.35	6,050.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	HEPA Filter-Annual Replacement for Evidence Processing	1.0000	450.00	450.00
F and A Director	Carbon Filter for Cyanosafe Fuming Chamber	1.0000	750.00	750.00
F and A Director	Carbon Filter for Drying Cabinet	1.0000	750.00	750.00
F and A Director	CD's and DVD's	1.0000	800.00	800.00
F and A Director	Traffic Accident Investigative Supplies	1.0000	800.00	800.00
F and A Director	Crime Scene Processing Supplies	1.0000	2,500.00	2,500.00
			F and A Director Totals	$6,050.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5325	Miscellaneous/Miscellaneous supplies	22.33	1,000.00	1,000.00	236.59	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	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5343	Uniforms	77,012.24	89,400.00	89,400.00	51,666.54	93,400.00

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	85,000.00	85,000.00
			F and A Director Totals	$93,400.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5350	Computer equip under $5,000	23,630.46	8,660.00	8,660.00	7,244.03	11,020.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	External Disc Drive	4.0000	130.00	520.00
F and A Director	Replacement Mobile Data Terminals for fleet vehicles	3.0000	3,500.00	10,500.00
			F and A Director Totals	$11,020.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$271,630.59	$272,508.00	$273,127.00	$169,646.49	$290,877.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **121 - Public Safety/Prop P**						
EXPENSE						
Division **041 - Police**						
Capital Outlay						
5460	Automobiles & trucks	428,887.00	514,305.00	536,832.00	344,643.50	597,408.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Fleet of 10 of police vehicles	10.0000	59,740.76	597,407.60
			F and A Director Totals	$597,407.60

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$428,887.00	$514,305.00	$536,832.00	$344,643.50	$597,408.00
Other finance use and source						
Principal						
5600	Principal payment	126,733.49	.00	.00	.00	.00
	Principal Totals	$126,733.49	$0.00	$0.00	$0.00	$0.00
Interest and Fiscal Charges						
5601	Interest expense	20,616.51	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$20,616.51	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$147,350.00	$0.00	$0.00	$0.00	$0.00
	Division **041 - Police** Totals	$13,190,147.30	$14,308,095.00	$14,360,294.00	$9,258,480.39	$14,804,712.00
	EXPENSE TOTALS	$13,190,147.30	$14,308,095.00	$14,360,294.00	$9,258,480.39	$14,804,712.00
	Fund **121 - Public Safety/Prop P** Totals					
	REVENUE TOTALS	$13,099,305.19	$14,314,297.00	$14,314,297.00	$2,766,436.50	$14,804,712.00
	EXPENSE TOTALS	$13,190,147.30	$14,308,095.00	$14,360,294.00	$9,258,480.39	$14,804,712.00
	Fund **121 - Public Safety/Prop P** Totals	($90,842.11)	$6,202.00	($45,997.00)	($6,492,043.89)	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**147 - Central Park Square**					
REVENUE						
Division	**000 - Non departmental**					
Charges for Services						
4670	Base rent	615,391.29	2,631,879.00	2,631,879.00	1,518,929.49	2,591,821.00
4671	Rent abatement	.00	.00	.00	(16,425.00)	(77,674.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	4017-Rent abatement (expensed)	1.0000	(77,674.00)	(77,674.00)
			F and A Director Totals	($77,674.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Charges for Services Totals	$615,391.29	$2,631,879.00	$2,631,879.00	$1,502,504.49	$2,514,147.00
Investment Income						
4901	Interest on investments	72,442.96	.00	.00	15,326.21	15,000.00
	Investment Income Totals	$72,442.96	$0.00	$0.00	$15,326.21	$15,000.00
Other Revenues						
4669	Tax Revenue Payments	3,966.00	.00	.00	9,765.33	21,588.00
4672	Common area maintenance	1,098.00	6,588.00	6,588.00	10,349.92	6,204.00
4970	Other Financing Source	13,415,000.00	.00	.00	.00	.00
	Other Revenues Totals	$13,420,064.00	$6,588.00	$6,588.00	$20,115.25	$27,792.00
Miscellaneous						
4990	Operating transfers in	4,000,000.00	.00	.00	.00	.00
	Miscellaneous Totals	$4,000,000.00	$0.00	$0.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$18,107,898.25	$2,638,467.00	$2,638,467.00	$1,537,945.95	$2,556,939.00
	REVENUE TOTALS	$18,107,898.25	$2,638,467.00	$2,638,467.00	$1,537,945.95	$2,556,939.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**147 - Central Park Square**					
EXPENSE						
Division	**077 - Central Park Square Building**					
Contractual Services						
5211	Audit services	.00	15,000.00	15,000.00	.00	1.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	6725-Audit & Acctg Fees - budgeted in GF	1.0000	1.00	1.00
			F and A Director Totals	$1.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5240	Insurance	.00	64,255.00	64,255.00	44,207.00	1.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5830-Property Insurance (budgeted in GF $64,255)	1.0000	1.00	1.00
			F and A Director Totals	$1.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5241	Landscaping	.00	3,500.00	3,500.00	2,011.58	4,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5325-Irrigation Repairs	1.0000	4,500.00	4,500.00
			F and A Director Totals	$4,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5246	Maintenance & repair-building	17,536.61	159,263.00	159,263.00	96,094.70	229,067.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5232-Interior Repairs & Maintenance	1.0000	1.00	1.00
F and A Director	5330-Parking Lot Repairs	1.0000	1.00	1.00
F and A Director	5270-Roof Repairs & Waterproofing	1.0000	1,400.00	1,400.00
F and A Director	5245-Interior Plant Maintenance	1.0000	2,400.00	2,400.00
F and A Director	5125-Cleaning Metal Maintenance	1.0000	2,520.00	2,520.00
F and A Director	5216-Elevator Repairs & Maintenance	1.0000	2,560.00	2,560.00
F and A Director	5210-Electrical Repair & Maintenance	1.0000	4,000.00	4,000.00
F and A Director	5299-Miscellaneous Repairs & Maintenance	1.0000	4,500.00	4,500.00
F and A Director	5265-Plumbing	1.0000	5,000.00	5,000.00
F and A Director	5246-Snow Removal	1.0000	7,200.00	7,200.00
F and A Director	5246-Replace carpet 4th & 5th corridor	1.0000	15,000.00	15,000.00
F and A Director	5241-HVAC Repairs & Maintenance	1.0000	26,000.00	26,000.00
F and A Director	6299-Miscellaneous Repairs & Maintenance	1.0000	30,000.00	30,000.00
F and A Director	5320-Garage Repairs	1.0000	50,000.00	50,000.00
F and A Director	5205-Maintenance Services	1.0000	78,485.00	78,485.00
			F and A Director Totals	$229,067.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director

Fund **147 - Central Park Square**

EXPENSE

Division **077 - Central Park Square Building**

Contractual Services

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5251	Contractual	36,098.15	212,691.00	212,691.00	126,204.24	225,733.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	5420-Alarm Service/Monitoring	1.0000	600.00	600.00
F and A Director	6630-Bank Fees	1.0000	747.00	747.00
F and A Director	5295-Miscellaneous Other Services	1.0000	1,020.00	1,020.00
F and A Director	5230-Exterminating Pest Control	1.0000	1,092.00	1,092.00
F and A Director	5260-Painting Contract	1.0000	1,500.00	1,500.00
F and A Director	5410-Life Safety	1.0000	2,078.00	2,078.00
F and A Director	5130-Additional Cleaning	1.0000	4,860.00	4,860.00
F and A Director	5335-Parking Lot Sweeping	1.0000	5,100.00	5,100.00
F and A Director	5150-Trash Removal	1.0000	7,500.00	7,500.00
F and A Director	5240-HVAC Contract	1.0000	15,006.00	15,006.00
F and A Director	5140-Window Cleaning	1.0000	19,898.00	19,898.00
F and A Director	5215-Elevator Contract	1.0000	26,752.00	26,752.00
F and A Director	5310-Exterior Landscaping Contract	1.0000	28,060.00	28,060.00
F and A Director	5110-Cleaning Contract Interior	1.0000	111,520.00	111,520.00
			F and A Director Totals	$225,733.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5261	Professional services	21,640.50	195,174.00	195,174.00	71,064.66	245,382.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	6695-Miscellaneous Administrative	1.0000	935.00	935.00
F and A Director	5695-Miscellaneous Administrative	1.0000	956.00	956.00
F and A Director	5605-Administrative Manager/Executive Oversight	1.0000	12,731.00	12,731.00
F and A Director	5620-Management Fees	1.0000	101,678.00	101,678.00
F and A Director	1810-Leasing Commissions	1.0000	129,082.00	129,082.00
			F and A Director Totals	$245,382.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5262	Public relations	321.69	1,200.00	1,200.00	.00	3,700.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	6710-Tenant Relations	1.0000	3,700.00	3,700.00
			F and A Director Totals	$3,700.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**147 - Central Park Square**					
EXPENSE						
Division	**077 - Central Park Square Building**					
Contractual Services						
5265	Rent abatement	.00	29,155.00	29,155.00	.00	1.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	4017-Rent Abatement (entered as negative rev. 4671	1.0000	1.00	1.00
			F and A Director Totals	$1.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5275	Taxes	59,530.80	.00	.00	.00	419,085.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	County Property Taxes	1.0000	419,085.00	419,085.00
			F and A Director Totals	$419,085.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5276	Telephone/internet	529.36	2,640.00	2,640.00	1,544.10	2,640.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5666-Internet Service	1.0000	2,640.00	2,640.00
			F and A Director Totals	$2,640.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5285	Utilities-electric	16,399.29	167,500.00	167,500.00	89,953.99	175,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5510-Electricity Utility	1.0000	175,000.00	175,000.00
			F and A Director Totals	$175,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5287	Utilities-water	1,056.79	14,100.00	14,100.00	11,896.68	16,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5530-Water	1.0000	16,000.00	16,000.00
			F and A Director Totals	$16,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5288	Utilities-sewer	608.08	1,500.00	1,500.00	2,300.58	2,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	5540-Sewer	1.0000	2,500.00	2,500.00
			F and A Director Totals	$2,500.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5995	Contingency	.00	100,000.00	100,000.00	.00	.00
	Contractual Services Totals	$153,721.27	$965,978.00	$965,978.00	$445,277.53	$1,323,610.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**147 - Central Park Square**					
EXPENSE						
Division	**077 - Central Park Square Building**					
Commodities						
5313	Department supplies	4,751.22	21,400.00	21,400.00	12,692.48	21,600.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	6706-Banners & Flags	1.0000	300.00	300.00
F and A Director	5211-Electrical Supplies	1.0000	1,500.00	1,500.00
F and A Director	5212-Electrical Light Bulbs	1.0000	3,000.00	3,000.00
F and A Director	5242-HVAC Supplies	1.0000	4,000.00	4,000.00
F and A Director	5255-Maintenance Supplies	1.0000	4,200.00	4,200.00
F and A Director	5120-Cleaning Supplies	1.0000	8,600.00	8,600.00
			F and A Director Totals	$21,600.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Commodities Totals	$4,751.22	$21,400.00	$21,400.00	$12,692.48	$21,600.00
Capital Outlay						
5405	Buildings	17,431,017.00	.00	.00	.00	.00
5470	Improvements building & grounds	.00	58,058.00	58,058.00	6,418.88	290,288.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	6976-1741-TI Construction Management Fee CMF (1741)	1.0000	13,823.00	13,823.00
F and A Director	6975-1740-Tenant Improvements Expense (1740)	1.0000	276,465.00	276,465.00
			F and A Director Totals	$290,288.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Capital Outlay Totals	$17,431,017.00	$58,058.00	$58,058.00	$6,418.88	$290,288.00
Other finance use and source						
Principal						
5600	Principal payment	.00	456,000.00	456,000.00	456,000.00	382,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	3-1-26 Principal Payment ACCT 2711-1100	1.0000	191,000.00	191,000.00
F and A Director	9-1-26 Principal Payment ACCT 2711-1100	1.0000	191,000.00	191,000.00
			F and A Director Totals	$382,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Principal Totals	$0.00	$456,000.00	$456,000.00	$456,000.00	$382,000.00
Interest and Fiscal Charges						
5601	Interest expense	.00	676,116.00	676,116.00	676,115.03	765,378.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
F and A Director	9-1-27 Interest Payment ACCT 7110-1000	1.0000	379,848.00	379,848.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **147 - Central Park Square**						
EXPENSE						
Division **077 - Central Park Square Building**						
Other finance use and source						
Interest and Fiscal Charges						

F and A Director	3-1-27 Interest Payment ACCT 7110-1000	1.0000	385,530.00	385,530.00
			F and A Director Totals	$765,378.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5602	Trustee/Agent Fees	.00	1,500.00	1,500.00	1,500.00	1,500.00
5604	Cost of issuance	1,500.00	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$1,500.00	$677,616.00	$677,616.00	$677,615.03	$766,878.00
	Other finance use and source Totals	$1,500.00	$1,133,616.00	$1,133,616.00	$1,133,615.03	$1,148,878.00
	Division **077 - Central Park Square Building** Totals	$17,590,989.49	$2,179,052.00	$2,179,052.00	$1,598,003.92	$2,784,376.00
	EXPENSE TOTALS	$17,590,989.49	$2,179,052.00	$2,179,052.00	$1,598,003.92	$2,784,376.00
	Fund **147 - Central Park Square** Totals					
	REVENUE TOTALS	$18,107,898.25	$2,638,467.00	$2,638,467.00	$1,537,945.95	$2,556,939.00
	EXPENSE TOTALS	$17,590,989.49	$2,179,052.00	$2,179,052.00	$1,598,003.92	$2,784,376.00
	Fund **147 - Central Park Square** Totals	$516,908.76	$459,415.00	$459,415.00	($60,057.97)	($227,437.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
EXPENSE						
Division	**210 - RPA 1A**					
Contractual Services						
5261	Professional services	4,073.46	.00	.00	.00	.00
	Contractual Services Totals	$4,073.46	$0.00	$0.00	$0.00	$0.00
	Division **210 - RPA 1A** Totals	$4,073.46	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **150 - Chesterfield Regional TIF**						
EXPENSE						
Division **220 - RPA 2**						
Contractual Services						
5261	Professional services	28,726.00	50,000.00	50,000.00	7,871.50	50,000.00
	Contractual Services Totals	$28,726.00	$50,000.00	$50,000.00	$7,871.50	$50,000.00
Commodities						
5325	Miscellaneous/Miscellaneous supplies	.00	.00	4,200,000.00	4,200,000.00	675,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Reimburse Chest. General Fund	1.0000	675,000.00	675,000.00
			F and A Director Totals	$675,000.00

	Commodities Totals	$0.00	$0.00	$4,200,000.00	$4,200,000.00	$675,000.00
	Division **220 - RPA 2** Totals	$28,726.00	$50,000.00	$4,250,000.00	$4,207,871.50	$725,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **150 - Chesterfield Regional TIF**						
EXPENSE						
Division **230 - RPA 3**						
Contractual Services						
5261	Professional services	11,673.00	.00	.00	.00	.00
	Contractual Services Totals	$11,673.00	$0.00	$0.00	$0.00	$0.00
	Division **230 - RPA 3** Totals	$11,673.00	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$44,472.46	$50,000.00	$4,250,000.00	$4,207,871.50	$725,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**220 - RPA 2**					
Municipal Taxes						
4050	Property taxes - general	2,872,600.42	759,106.00	759,106.00	(361,165.53)	759,106.00
4101	Utility taxes electric	20,102.13	17,000.00	17,000.00	15,429.73	21,107.00
4103	Utility taxes telephone	292.35	.00	.00	.00	.00
4200	Sales tax	240,875.73	155,100.00	155,100.00	135,073.35	252,919.00
	Municipal Taxes Totals	$3,133,870.63	$931,206.00	$931,206.00	($210,662.45)	$1,033,132.00
Investment Income						
4901	Interest on investments	59,423.74	10,000.00	10,000.00	56,493.72	62,394.00
	Investment Income Totals	$59,423.74	$10,000.00	$10,000.00	$56,493.72	$62,394.00
Miscellaneous						
4990	Operating transfers in	.00	.00	675,000.00	675,000.00	.00
	Miscellaneous Totals	$0.00	$0.00	$675,000.00	$675,000.00	$0.00
	Division **220 - RPA 2** Totals	$3,193,294.37	$941,206.00	$1,616,206.00	$520,831.27	$1,095,526.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**230 - RPA 3**					
Municipal Taxes						
4050	Property taxes - general	.00	.00	.00	.00	25,000.00
	Municipal Taxes Totals	$0.00	$0.00	$0.00	$0.00	$25,000.00
	Division **230 - RPA 3** Totals	$0.00	$0.00	$0.00	$0.00	$25,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**250 - Parkway Capital Contribution**					
Municipal Taxes						
4050	Property taxes - general	44,568.21	45,000.00	45,000.00	70,726.53	71,000.00
	Municipal Taxes Totals	$44,568.21	$45,000.00	$45,000.00	$70,726.53	$71,000.00
	Division **250 - Parkway Capital Contribution** Totals	$44,568.21	$45,000.00	$45,000.00	$70,726.53	$71,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**150 - Chesterfield Regional TIF**					
REVENUE						
Division	**251 - Rockwood Capital Contribution**					
Municipal Taxes						
4050	Property taxes - general	6,852.63	6,900.00	6,900.00	49,950.54	50,000.00
	Municipal Taxes Totals	$6,852.63	$6,900.00	$6,900.00	$49,950.54	$50,000.00
	Division **251 - Rockwood Capital Contribution** Totals	$6,852.63	$6,900.00	$6,900.00	$49,950.54	$50,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **150 - Chesterfield Regional TIF**						
REVENUE						
Division **260 - Monarch (25%)**						
Municipal Taxes						
4050	Property taxes - general	37,050.20	37,000.00	37,000.00	78,265.55	79,000.00
	Municipal Taxes Totals	$37,050.20	$37,000.00	$37,000.00	$78,265.55	$79,000.00
	Division **260 - Monarch (25%)** Totals	$37,050.20	$37,000.00	$37,000.00	$78,265.55	$79,000.00
	REVENUE TOTALS	$3,281,765.41	$1,030,106.00	$1,705,106.00	$719,773.89	$1,320,526.00
	Fund **150 - Chesterfield Regional TIF** Totals					
	REVENUE TOTALS	$3,281,765.41	$1,030,106.00	$1,705,106.00	$719,773.89	$1,320,526.00
	EXPENSE TOTALS	$44,472.46	$50,000.00	$4,250,000.00	$4,207,871.50	$725,000.00
	Fund **150 - Chesterfield Regional TIF** Totals	$3,237,292.95	$980,106.00	($2,544,894.00)	($3,488,097.61)	$595,526.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**422 - COPs 2005 Parks**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	2,046.70	.00	.00	.00	.00
	Investment Income Totals	$2,046.70	$0.00	$0.00	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	2,583,292.91	.00	.00	.00	.00
	Miscellaneous Totals	$2,583,292.91	$0.00	$0.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$2,585,339.61	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$2,585,339.61	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**422 - COPs 2005 Parks**					
EXPENSE						
Division	**084 - Parks and Recreation**					
	Other finance use and source					
	Principal					
5600	Principal payment	2,510,000.00	.00	.00	.00	.00
	Principal Totals	$2,510,000.00	$0.00	$0.00	$0.00	$0.00
	Interest and Fiscal Charges					
5601	Interest expense	75,300.00	.00	.00	.00	.00
5602	Trustee/Agent Fees	2,000.00	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$77,300.00	$0.00	$0.00	$0.00	$0.00
	Operating Transfers Out					
5990	Operating transfers out	1,933.06	.00	.00	.00	.00
	Operating Transfers Out Totals	$1,933.06	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$2,589,233.06	$0.00	$0.00	$0.00	$0.00
	Division **084 - Parks and Recreation** Totals	$2,589,233.06	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$2,589,233.06	$0.00	$0.00	$0.00	$0.00
	Fund **422 - COPs 2005 Parks** Totals					
	REVENUE TOTALS	$2,585,339.61	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$2,589,233.06	$0.00	$0.00	$0.00	$0.00
	Fund **422 - COPs 2005 Parks** Totals	($3,893.45)	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**424 - 2008 Parks Phase II Certificate**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	284.44	.00	.00	17.31	.00
	Investment Income Totals	$284.44	$0.00	$0.00	$17.31	$0.00
Miscellaneous						
4990	Operating transfers in	348,568.07	1,041,216.00	1,041,216.00	12,534.34	.00
	Miscellaneous Totals	$348,568.07	$1,041,216.00	$1,041,216.00	$12,534.34	$0.00
	Division **000 - Non departmental** Totals	$348,852.51	$1,041,216.00	$1,041,216.00	$12,551.65	$0.00
	REVENUE TOTALS	$348,852.51	$1,041,216.00	$1,041,216.00	$12,551.65	$0.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	315,000.00	995,000.00	995,000.00	.00	.00
	Principal Totals	$315,000.00	$995,000.00	$995,000.00	$0.00	$0.00
Interest and Fiscal Charges						
5601	Interest expense	33,227.50	45,266.00	45,266.00	11,888.75	.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

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5602	Trustee/Agent Fees	900.00	950.00	950.00	900.00	.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

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Interest and Fiscal Charges Totals	$34,127.50	$46,216.00	$46,216.00	$12,788.75	$0.00
	Other finance use and source Totals	$349,127.50	$1,041,216.00	$1,041,216.00	$12,788.75	$0.00
	Division **079 - Capital Projects** Totals	$349,127.50	$1,041,216.00	$1,041,216.00	$12,788.75	$0.00
	EXPENSE TOTALS	$349,127.50	$1,041,216.00	$1,041,216.00	$12,788.75	$0.00
	Fund **424 - 2008 Parks Phase II Certificate** Totals					
	REVENUE TOTALS	$348,852.51	$1,041,216.00	$1,041,216.00	$12,551.65	$0.00
	EXPENSE TOTALS	$349,127.50	$1,041,216.00	$1,041,216.00	$12,788.75	$0.00
	Fund **424 - 2008 Parks Phase II Certificate** Totals	($274.99)	$0.00	$0.00	($237.10)	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund **428 - COPS 2014**						
REVENUE						
Division **000 - Non departmental**						
Investment Income						
4901	Interest on investments	221,333.53	60,000.00	60,000.00	75,999.07	60,000.00
4903	Gain/loss on investments	67,650.90	.00	.00	(15,401.64)	.00
	Investment Income Totals	$288,984.43	$60,000.00	$60,000.00	$60,597.43	$60,000.00
	Division **000 - Non departmental** Totals	$288,984.43	$60,000.00	$60,000.00	$60,597.43	$60,000.00
	REVENUE TOTALS	$288,984.43	$60,000.00	$60,000.00	$60,597.43	$60,000.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	500.00	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$500.00	$0.00	$0.00	$0.00	$0.00
Operating Transfers Out						
5990	Operating transfers out	2,724,977.00	2,606,291.00	2,606,291.00	58,660.85	4,704,775.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Trustee Fees Servies 2020A	1.0000	950.00	950.00
F and A Director	Prepaid DS Funds Used for Fund 429 COPS 2020 A Debt Svc	1.0000	4,703,825.00	4,703,825.00
			F and A Director Totals	$4,704,775.00

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Operating Transfers Out Totals	$2,724,977.00	$2,606,291.00	$2,606,291.00	$58,660.85	$4,704,775.00
Other finance use and source Totals	$2,725,477.00	$2,606,291.00	$2,606,291.00	$58,660.85	$4,704,775.00
Division **079 - Capital Projects** Totals	$2,725,477.00	$2,606,291.00	$2,606,291.00	$58,660.85	$4,704,775.00
EXPENSE TOTALS	$2,725,477.00	$2,606,291.00	$2,606,291.00	$58,660.85	$4,704,775.00
Fund **428 - COPS 2014** Totals					
REVENUE TOTALS	$288,984.43	$60,000.00	$60,000.00	$60,597.43	$60,000.00
EXPENSE TOTALS	$2,725,477.00	$2,606,291.00	$2,606,291.00	$58,660.85	$4,704,775.00
Fund **428 - COPS 2014** Totals	($2,436,492.57)	($2,546,291.00)	($2,546,291.00)	$1,936.58	($4,644,775.00)

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**429 - COPS 2020 A - Non-Taxable**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	107.36	.00	.00	57.24	.00
	Investment Income Totals	$107.36	$0.00	$0.00	$57.24	$0.00
Miscellaneous						
4990	Operating transfers in	94,877.80	1,565,075.00	1,565,075.00	47,926.51	4,704,775.00

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 2027 from Debt Svc Reserve	1.0000	118,825.00	118,825.00
F and A Director	DS Bond Payment 2027 from Debt Svc Reserve	1.0000	4,585,000.00	4,585,000.00
			F and A Director Totals	$4,704,775.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Miscellaneous Totals	$94,877.80	$1,565,075.00	$1,565,075.00	$47,926.51	$4,704,775.00
Division	**000 - Non departmental** Totals	$94,985.16	$1,565,075.00	$1,565,075.00	$47,983.75	$4,704,775.00
	REVENUE TOTALS	$94,985.16	$1,565,075.00	$1,565,075.00	$47,983.75	$4,704,775.00

City of Chesterfield

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 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	1,470,000.00	1,470,000.00	.00	4,585,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	2016 Principal Payment	1.0000	4,585,000.00	4,585,000.00
			F and A Director Totals	$4,585,000.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
	Principal Totals	$0.00	$1,470,000.00	$1,470,000.00	$0.00	$4,585,000.00
Interest and Fiscal Charges						
5601	Interest expense	94,125.00	94,125.00	94,125.00	47,062.50	118,825.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
F and A Director	Debt Service Interest-2027	1.0000	118,825.00	118,825.00
			F and A Director Totals	$118,825.00

		2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
5602	Trustee/Agent Fees	900.00	950.00	950.00	900.00	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

	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Interest and Fiscal Charges Totals	$95,025.00	$95,075.00	$95,075.00	$47,962.50	$119,775.00
Other finance use and source Totals	$95,025.00	$1,565,075.00	$1,565,075.00	$47,962.50	$4,704,775.00
Division **079 - Capital Projects** Totals	$95,025.00	$1,565,075.00	$1,565,075.00	$47,962.50	$4,704,775.00
EXPENSE TOTALS	$95,025.00	$1,565,075.00	$1,565,075.00	$47,962.50	$4,704,775.00
Fund **429 - COPS 2020 A - Non-Taxable** Totals					
REVENUE TOTALS	$94,985.16	$1,565,075.00	$1,565,075.00	$47,983.75	$4,704,775.00
EXPENSE TOTALS	$95,025.00	$1,565,075.00	$1,565,075.00	$47,962.50	$4,704,775.00
Fund **429 - COPS 2020 A - Non-Taxable** Totals	($39.84)	$0.00	$0.00	$21.25	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**430 - COPS 2020 B - Taxable**					
REVENUE						
Division	**000 - Non departmental**					
Investment Income						
4901	Interest on investments	1,008.63	.00	.00	.00	.00
	Investment Income Totals	$1,008.63	$0.00	$0.00	$0.00	$0.00
Miscellaneous						
4990	Operating transfers in	1,265,415.72	.00	.00	.00	.00
	Miscellaneous Totals	$1,265,415.72	$0.00	$0.00	$0.00	$0.00
	Division **000 - Non departmental** Totals	$1,266,424.35	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$1,266,424.35	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2025 Actual Amount	2026 Adopted Budget	2026 Amended Budget	2026 Actual Amount	2027 F and A Director
Fund	**430 - COPS 2020 B - Taxable**					
EXPENSE						
Division	**079 - Capital Projects**					
Other finance use and source						
Principal						
5600	Principal payment	1,230,000.00	.00	.00	.00	.00
	Principal Totals	$1,230,000.00	$0.00	$0.00	$0.00	$0.00
Interest and Fiscal Charges						
5601	Interest expense	36,900.00	.00	.00	.00	.00
5602	Trustee/Agent Fees	900.00	.00	.00	.00	.00
	Interest and Fiscal Charges Totals	$37,800.00	$0.00	$0.00	$0.00	$0.00
	Other finance use and source Totals	$1,267,800.00	$0.00	$0.00	$0.00	$0.00
	Division **079 - Capital Projects** Totals	$1,267,800.00	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$1,267,800.00	$0.00	$0.00	$0.00	$0.00
	Fund **430 - COPS 2020 B - Taxable** Totals					
	REVENUE TOTALS	$1,266,424.35	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$1,267,800.00	$0.00	$0.00	$0.00	$0.00
	Fund **430 - COPS 2020 B - Taxable** Totals	($1,375.65)	$0.00	$0.00	$0.00	$0.00
	Net Grand Totals					
	REVENUE GRAND TOTALS	$88,982,665.88	$66,652,358.00	$67,822,358.00	$32,642,241.64	$70,049,098.00
	EXPENSE GRAND TOTALS	$88,462,911.26	$71,471,403.00	$82,589,263.00	$40,731,635.64	$77,069,572.00
	Net Grand Totals	$519,754.62	($4,819,045.00)	($14,766,905.00)	($8,089,394.00)	($7,020,474.00)