



**Jefferson**  
**City** MISSOURI

FY2026 Mayor's Approved  
Budget

**CITY OF JEFFERSON, MISSOURI**

**MAYOR'S APPROVED BUDGET**

**FISCAL YEAR ENDED OCTOBER 31, 2026**

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# City-wide Budget Overview

FY2026

## City-wide Revenues by Account Type

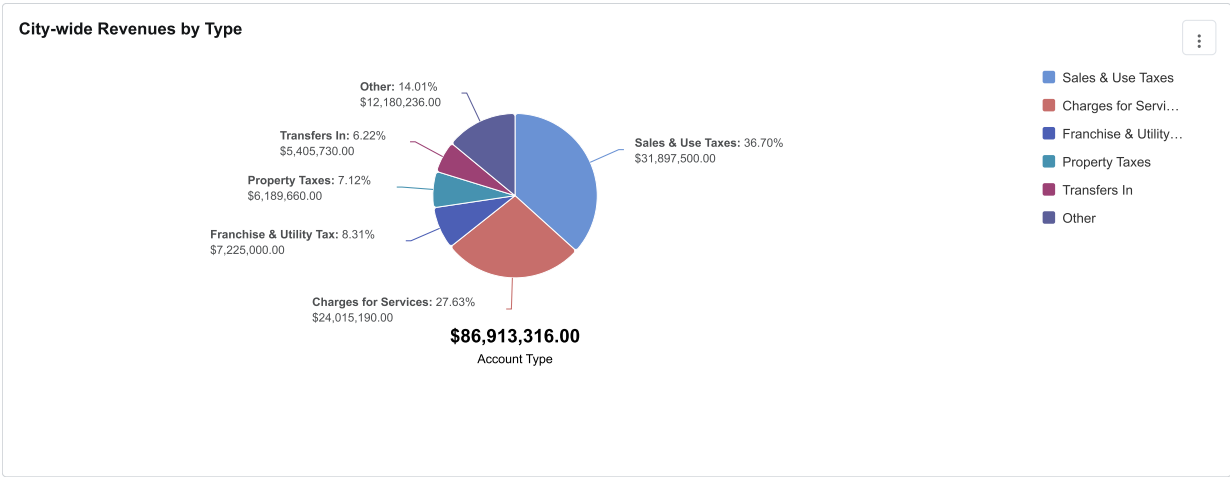
FY26 Mayor's Approved Budget

City-wide Revenues by Type

| Account Type (Re)                    | FY2026       |
|--------------------------------------|--------------|
| Amount                               |              |
| Sales & Use Taxes                    | \$31,897,500 |
| Charges for Services                 | \$24,015,190 |
| Franchise & Utility Tax              | \$7,225,000  |
| Property Taxes                       | \$6,189,660  |
| Transfers In                         | \$5,405,730  |
| Intergovernmental Taxes              | \$3,097,000  |
| Intergovernmental                    | \$2,125,376  |
| Lodging Tax                          | \$1,500,000  |
| Interest Income                      | \$1,317,332  |
| Fees, Licenses & Permits             | \$1,154,117  |
| Transfers Out                        | \$728,507    |
| Fines & Forfeitures                  | \$582,600    |
| Charges for Services-Facility Rental | \$398,792    |
| Contributions/Donations              | \$384,412    |
| Other Taxes                          | \$335,000    |
| Charges for Services-Concessions     | \$252,200    |
| Other Operating Revenues             | \$193,950    |
| Other Non-Operating Revenue          | \$95,000     |
| Charges for Services-Field Rental    | \$15,950     |
| AMOUNT                               | \$86,913,316 |

# City-wide Revenues by Account Type

FY26 Mayor's Approved Budget



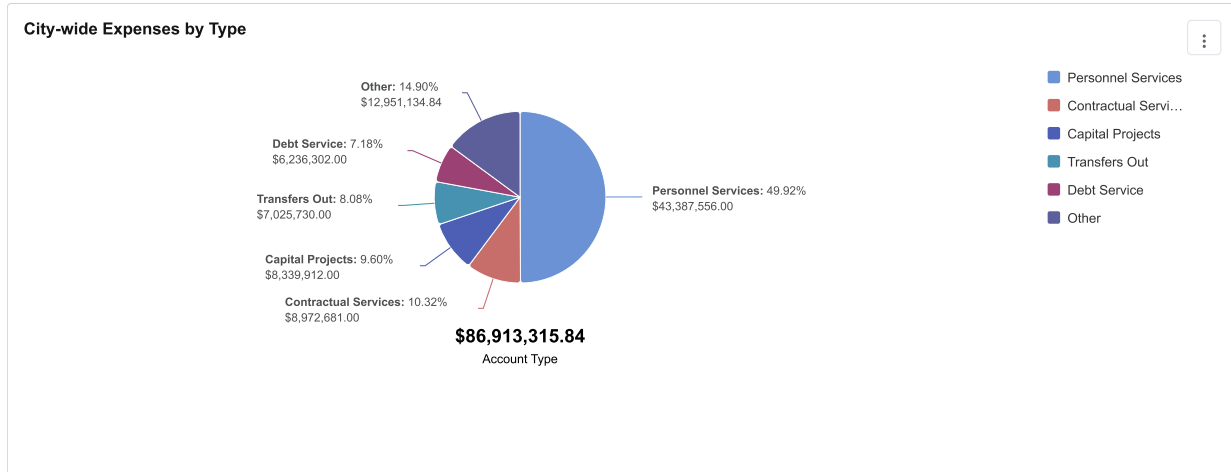
# City-wide Expenses by Account Type

FY26 Mayor's Approved Budget

| City-wide Expenses by Type   |              |
|------------------------------|--------------|
| Account Type (Ex)            | FY2026       |
| Amount                       |              |
| Personnel Services           | \$43,387,556 |
| Contractual Services         | \$8,972,681  |
| Capital Projects             | \$8,339,912  |
| Transfers Out                | \$7,025,730  |
| Debt Service                 | \$6,236,302  |
| Repairs & Maintenance        | \$5,136,586  |
| Materials & Supplies         | \$3,859,162  |
| Utilities                    | \$2,464,152  |
| Capital Purchases            | \$1,398,535  |
| Other Operating Expenses     | \$92,700     |
| Other Non-Operating Expenses | \$0          |
| Depreciation                 | \$0          |
| Expenses                     | \$0          |
| AMOUNT                       | \$86,913,316 |

# City-wide Expenses by Account Type

FY26 Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

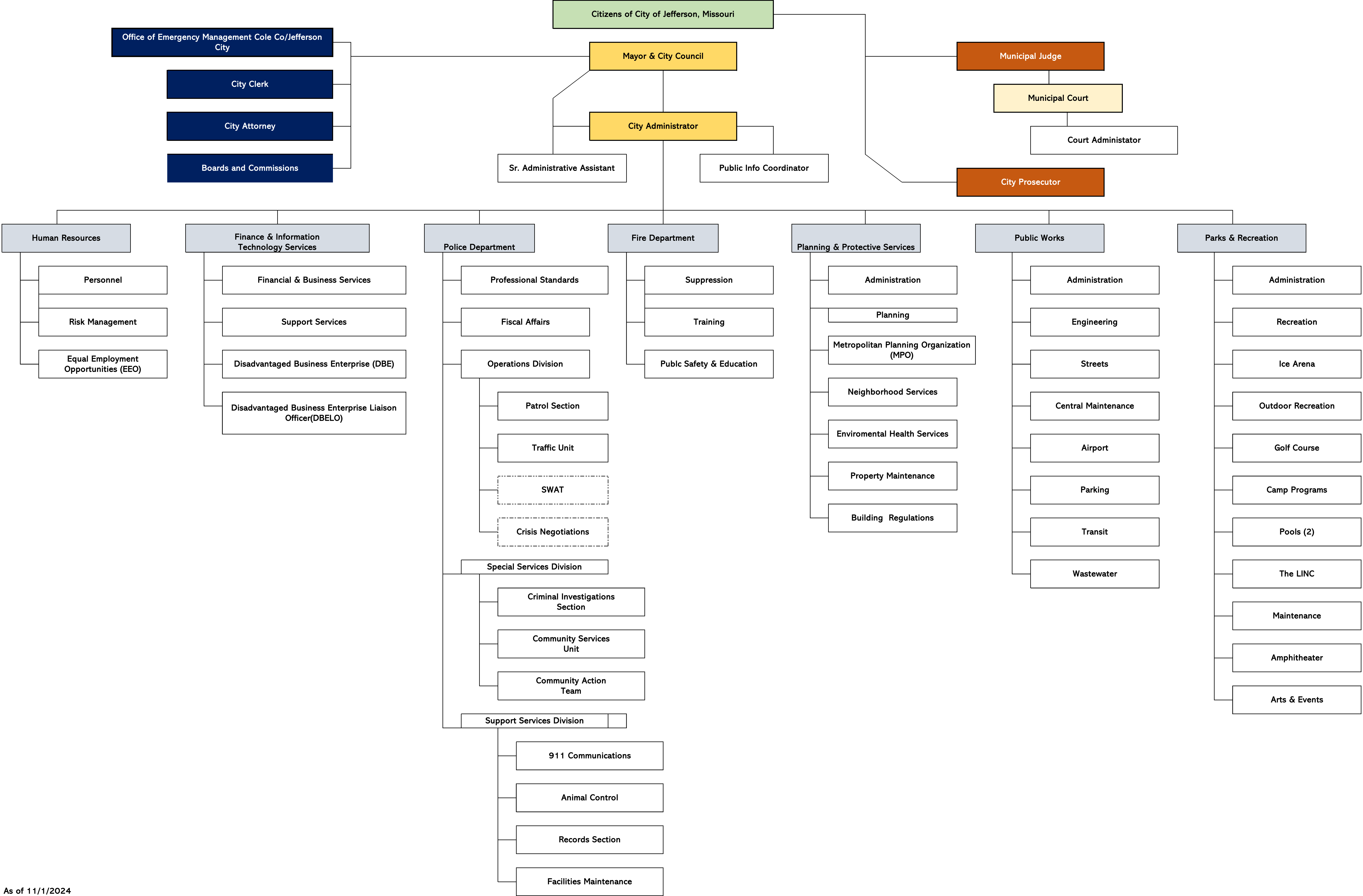
## City-wide Expenses by Fund

FY26 Mayor's Approved Budget

City-wide Expenses by Fund

| Funds Description            | FY2026       |
|------------------------------|--------------|
| Amount                       |              |
| General Fund                 | \$42,831,408 |
| Wastewater Fund              | \$14,372,110 |
| Parks and Recreation Fund    | \$11,554,948 |
| C.I. Sales Tax H 22-27       | \$6,948,464  |
| Public Safety Tax            | \$4,209,110  |
| Transit Fund                 | \$3,220,451  |
| Lodging Tax Fund             | \$1,503,000  |
| Parking Fund                 | \$1,308,543  |
| Airport Fund                 | \$418,782    |
| Workers Comp Fund            | \$408,000    |
| TIF Redevelopment            | \$107,500    |
| Police Training Fund         | \$25,000     |
| Woodland Cemetery Trust      | \$5,000      |
| JC Vet Plaza Trust Fund      | \$1,000      |
| Firemen's Retirement Trust   | \$0          |
| General Long-Term Debt       | \$0          |
| Self-Funded Health Insurance | \$0          |
| Description pending          | \$0          |
| C.I. Sales Tax E 07-12       | \$0          |
| General Capital Assets       | \$0          |
| C.I. Sales Tax G 17-22       | \$0          |
| C.I. Sales Tax C 97-02       | \$0          |
| C.I. Sales Tax B 92-97       | \$0          |
| C.I. Sales Tax D 02-07       | \$0          |
| USS JC Submarine Trust       | \$0          |
| City Hall Trust Fund         | \$0          |
| C.I. Sales Tax F 12-17       | \$0          |

| Funds Description | FY2026       |
|-------------------|--------------|
| AMOUNT            | \$86,913,316 |



# Personnel Schedule

| Job Title FY26  | Pay Grade FY26 | 2022-23  | 2023-24  | 2024-2025 | 2025-2026 |
|---|----------------|----------|----------|-----------|-----------|
| <b><u>City Council (110/120)</u></b>                                  |                |          |          |           |           |
| City Clerk  | 112            | 1        | 1        | 1         | 1         |
| <i>Elected - Mayor</i>  |                | 1        | 1        | 1         | 1         |
| <i>Elected - City Councilman</i>                                      |                | 10       | 10       | 10        | 10        |
| <i>Elected - Prosecuting Attorney</i>                                 |                | 1        | 1        | 1         | 1         |
| <i>Part-time Prosecutor Clerk</i>                                     |                | 1        | 1        | 1         | 1         |
|   |                | <u>1</u> | <u>1</u> | <u>1</u>  | <u>1</u>  |
|   |                | 13       | 13       | 13        | 13        |
| <b><u>Administration (140)</u></b>                                    |                |          |          |           |           |
| City Administrator  | 122            | 1        | 1        | 1         | 1         |
| Public Information Coordinator  | 112            | 0        | 1        | 1         | 1         |
| Administrative Assistant, Senior                                      | 108            | 1        | 1        | 1         | 1         |
|   |                | <u>2</u> | <u>3</u> | <u>3</u>  | <u>3</u>  |
| <b><u>City Attorney (150)</u></b>                                     |                |          |          |           |           |
| City Attorney   | 119            | 1        | 1        | 1         | 1         |
| Associate City Attorney   | 115            | 1        | 1        | 1         | 1         |
| Paralegal   | 108            | 1        | 1        | 1         | 1         |
|   |                | <u>3</u> | <u>3</u> | <u>3</u>  | <u>3</u>  |
| <b><u>Municipal Court (160)</u></b>                                   |                |          |          |           |           |
| Municipal Court Administrator   | 113            | 1        | 1        | 1         | 1         |
| <b>Deputy Court Clerk; Deputy Court Clerk, Senior</b>                 |                | 2        | 2        | 2         | 2         |
| Deputy Court Clerk  | 105            |          |          |           |           |
| Deputy Court Clerk, Senior  | 106            |          |          |           |           |
| <i>Part-time Municipal Judge</i>                                      |                | 1        | 1        | 1         | 1         |
| <i>Part-time Bailiff</i>  |                | 1        | 1        | 1         | 1         |
| <i>Elected - Municipal Judge</i>                                      |                | 1        | 1        | 1         | 1         |
|   |                | <u>3</u> | <u>3</u> | <u>3</u>  | <u>3</u>  |
|   |                | 3        | 3        | 3         | 3         |
| <b><u>Human Resources (170)</u></b>                                   |                |          |          |           |           |
| Director of Human Resources   | 119            | 1        | 1        | 1         | 1         |
| <b>Human Resources Specialist; Human Resources Specialist, Senior</b> |                |          | 2        | 2         | 2         |
| Human Resources Specialist  | 110            |          |          |           |           |
| Human Resources Specialist, Senior                                    | 112            |          |          |           |           |
| Human Resources Specialist  |                | 2        | 0        | 0         | 0         |
| <i>Part-time Human Resources Assistant</i>                            |                | 1        | 1        | 0         | 0         |
|   |                | <u>3</u> | <u>3</u> | <u>3</u>  | <u>3</u>  |
|   |                | 1        | 1        | 0         | 0         |

# Personnel Schedule

| Job Title FY26  | Pay Grade FY26 | 2022-23      | 2023-24      | 2024-2025    | 2025-2026    |
|---|----------------|--------------|--------------|--------------|--------------|
| <b>Finance (180)</b>  |                |              |              |              |              |
| Director of Finance and Information Technolog               | 119            | 0.75         | 0.75         | 0.75         | 0.75         |
| Chief Accountant  | 115            | 1            | 1            | 1            | 1            |
| Purchasing Agent  | 113            | 1            | 1            | 1            | 1            |
| <b>Accountant; Accountant, Senior</b>                       |                | 2            | 2            | 3            | 3            |
| Accountant  | 110            |              |              |              |              |
| Accountant, Senior  | 112            |              |              |              |              |
| Accounting Technician, Senior                               | 106            | 2            | 2            | 2            | 2            |
| Accounting Technician Supervisor                            | 110            | 1            | 1            | 1            | 1            |
| Accounting Technician                                       | 105            | 1            | 1            | 1            | 1            |
| <b>Purchasing Technician; Purchasing Technician, Senior</b> |                |              | 1            | 1            | 1            |
| Purchasing Technician                                       | 105            | 1            | 0            | 0            | 0            |
| Purchasing Technician, Senior                               | 106            |              |              |              |              |
| Customer Service Rep  | 103            | 1            | 1            | 1            | 1            |
|   |                | <b>10.75</b> | <b>10.75</b> | <b>11.75</b> | <b>11.75</b> |
| <b>I.T.S. Department (190)</b>                              |                |              |              |              |              |
| Director of Finance and Information Technolog               | 119            | 0.25         | 0.25         | 0.25         | 0.25         |
| ITS Manager   | 115            | 1            | 1            | 1            | 1            |
| GIS Manager   | 115            | 1            | 1            | 1            | 1            |
| Systems Analyst   | 112            | 3.25         | 3.25         | 3.25         | 3.25         |
| GIS Specialist  | 112            | 1            | 1            | 1            | 1            |
| Information Technology Support Specialist                   | 110            | 2            | 2            | 2            | 2            |
| <b>IT Support Technician; IT Support Technician, Senior</b> |                | 1            | 1            | 1            | 1            |
| IT Support Technician                                       | 106            |              |              |              |              |
| IT Support Technician, Senior                               | 108            |              |              |              |              |
|   |                | <b>9.5</b>   | <b>9.5</b>   | <b>9.5</b>   | <b>9.5</b>   |
| <b>Police (300)</b>   |                |              |              |              |              |
| Police Chief  | 119            | 1            | 1            | 1            | 1            |
| Management Analyst, Senior                                  | 110            | 1            | 1            | 1            | 1            |
| Management Analyst  | 109            | 1            | 1            | 1            | 1            |
| Evidence Technician   | 107            | 1            | 1            | 1            | 1            |
| Administrative Assistant                                    | 106            | 1            | 1            | 1            | 1            |
| Police Maintenance Worker                                   | 103            | 1            | 1            | 1            | 1            |
| Building Service Worker                                     | 101            | 1            | 1            | 1            | 1            |
| Police Information Manager                                  | 110            | 1            | 1            | 1            | 1            |
| <b>Police Info Clerk, Senior</b>                            |                |              | 4            | 4            | 4            |
| Police Information Clerk                                    | 104            | 4            | 0            | 0            | 0            |
| Police Information Clerk, Senior                            | 106            |              |              |              |              |
| Police Captain  | LE4            | 2            | 2            | 2            | 2            |
| Police Lieutenant   | LE3            | 4.5          | 4.5          | 4.5          | 4            |
| Police Sergeant   | LE2            | 10           | 10           | 10           | 10           |
| Police Officer  | LE1            | 62           | 62           | 62           | 62           |
| <i>Part Time with benefits Property Room Technician</i>     |                | 1            | 1            | 1            | 1            |
| <i>Part-time Police Information Clerk</i>                   |                | 2            | 2            | 2            | 2            |
| <i>Part-time Building Service Worker</i>                    |                | 2            | 2            | 2            | 2            |
|   |                | <b>90.50</b> | <b>90.50</b> | <b>90.50</b> | <b>90.00</b> |
|   |                | 5            | 5            | 5            | 5            |

# Personnel Schedule

| Job Title FY26  | Pay Grade FY26 | 2022-23       | 2023-24       | 2024-2025     | 2025-2026     |
|---|----------------|---------------|---------------|---------------|---------------|
| <b><u>Police-SRO (310)</u></b>  |                |               |               |               |               |
| Police Officer  | LE1            | 8             | 8             | 8             | 8             |
|   |                | <b>8</b>      | <b>8</b>      | <b>8</b>      | <b>8</b>      |
| <b><u>Police-MUSTANG (320)</u></b>                                      |                |               |               |               |               |
| Police Officer  | LE1            | 2             | 2             | 2             | 2             |
|   |                | <b>2</b>      | <b>2</b>      | <b>2</b>      | <b>2</b>      |
| <b><u>Police-911 (390)</u></b>  |                |               |               |               |               |
| Police Captain  | LE4            | 1             | 1             | 1             | 1             |
| Police Lieutenant   | LE3            | 0.5           | 0.5           | 0.5           | 1             |
| Systems Analyst   | 112            | 0.75          | 0.75          | 0.75          | 0.75          |
| <b>Communications Operator I, II</b>                                    |                | <b>17</b>     | <b>17</b>     | <b>17</b>     | <b>17</b>     |
| Communications Operator I   | 106            |               |               |               |               |
| Communications Operator II  | 107            |               |               |               |               |
| Communications Supervisor   | 112            | 3             | 3             | 3             | 3             |
| <i>Part-time Communications Operator</i>                                |                | 2             | 2             | 2             | 2             |
|   |                | <b>22.25</b>  | <b>22.25</b>  | <b>22.25</b>  | <b>22.75</b>  |
|   |                | 2             | 2             | 2             | 2             |
| <b><u>Police-Animal Control (330)</u></b>                               |                |               |               |               |               |
| Veterinarian  | 115            | 1             | 1             | 1             | 1             |
| Animal Control Manager  | 113            | 1             | 1             | 1             | 1             |
| Animal Control Officer, Senior  | 106            | 1             | 1             | 1             | 1             |
| Animal Control Officer  | 104            | 3             | 3             | 3             | 3             |
| Veterinarian Assistant  | 103            | 2             | 2             | 2             | 2             |
|   |                | <b>8</b>      | <b>8</b>      | <b>8</b>      | <b>8</b>      |
|   |                | <b>130.75</b> | <b>130.75</b> | <b>130.75</b> | <b>130.75</b> |
|   |                | 7             | 7             | 7             | 7             |
| <b><u>Fire (400)</u></b>  |                |               |               |               |               |
| Fire Chief  | 119            | 1             | 1             | 1             | 1             |
| Assistant Fire Chief  | F5             | 3             | 3             | 3             | 3             |
| Division Chief of Training  | F4             | 1             | 1             | 1             | 1             |
| Division Chief of Prevention  | F4             | 1             | 1             | 1             | 1             |
| Fire Captain  | F3             | 21            | 21            | 21            | 21            |
| Fire Driver Engineer  | F2             | 24            | 24            | 24            | 24            |
| Fire Fighter  | F1             | 24            | 24            | 24            | 24            |
| Administrative Assistant, Senior  | 108            | 1             | 1             | 1             | 1             |
|   |                | <b>76</b>     | <b>76</b>     | <b>76</b>     | <b>76</b>     |
| <b><u>Planning &amp; Protective Services - Administration (520)</u></b> |                |               |               |               |               |
| Director of Planning & Protective Services                              | 119            | 1             | 1             | 1             | 1             |
| Administrative Assistant  | 106            | 1             | 1             | 1             | 1             |
| Administrative Technician   | 104            | 1             | 1             | 1             | 0             |
| Customer Service Representative   | 103            | 1             | 1             | 1             | 1             |
|   |                | <b>4</b>      | <b>4</b>      | <b>4</b>      | <b>3</b>      |



# Personnel Schedule

| Job Title FY26   | Pay Grade FY26 | 2022-23    | 2023-24    | 2024-2025  | 2025-2026  |
|--|----------------|------------|------------|------------|------------|
| <b><u>Planning &amp; Protective Services - Planning (521)</u></b>                              |                |            |            |            |            |
| Planner Manager  | 115            | 0.7        | 0.7        | 0.7        | 0.7        |
| <b>Planner; Planner, Senior</b>  |                | 0          | 1          | 1          | 1          |
| Planner  | 111            |            |            |            |            |
| Planner, Senior  | 112            |            |            |            |            |
|  |                | <b>0.7</b> | <b>1.7</b> | <b>1.7</b> | <b>1.7</b> |
| <b><u>Planning &amp; Protective Services - Metropolitan Planning Organization (522)</u></b>    |                |            |            |            |            |
| Planner Manager  | 115            | 0.3        | 0.3        | 0.3        | 0.3        |
| <b>Planner; Planner, Senior</b>  |                | 2          | 1          | 1          | 1          |
| Planner  | 111            |            |            |            |            |
| Planner, Senior  | 112            |            |            |            |            |
|  |                | <b>2.3</b> | <b>1.3</b> | <b>1.3</b> | <b>1.3</b> |
| <b><u>Planning &amp; Protective Services - Redevelopment &amp; Grants (530)</u></b>            |                |            |            |            |            |
| Neighborhood Services Manager  | 113            | 0          | 0          | 0.5        | 0.5        |
| Neighborhood Services Supervisor   | 112            | 0.5        | 0.5        | 0          | 0          |
| <b>Neighborhood Services Specialist; Neighborhood Servi</b>                                    |                | 2          | 2          | 2          | 3          |
| Neighborhood Services Specialist   | 106            |            |            |            |            |
| Neighborhood Services Specialist, Senior   | 108            |            |            |            |            |
|  |                | <b>2.5</b> | <b>2.5</b> | <b>2.5</b> | <b>3.5</b> |
| <b><u>Entitlement Grants (149)</u></b>   |                |            |            |            |            |
| Neighborhood Services Supervisor   | 112            | 0.5        | 0.5        | 0          | 0          |
| Neighborhood Services Manager  | 113            | 0          | 0          | 0.5        | 0.5        |
| <b>Neighborhood Services Specialist; Neighborhood Servi</b>                                    |                | 0.5        | 0.5        | 0.5        | 0          |
| Neighborhood Services Specialist   | 106            |            |            |            |            |
| Neighborhood Services Specialist, Senior   | 108            |            |            |            |            |
|  |                | <b>1</b>   | <b>1</b>   | <b>1</b>   | <b>0.5</b> |
| <b><u>Planning &amp; Protective Services - Environmental Health Services (532)</u></b>         |                |            |            |            |            |
| Environmental Health Services Manager  | 113            | 1          | 1          | 1          | 1          |
| <b>Environmental Health Specialist I, II</b>   |                |            | 2          | 2          | 2          |
| Environmental Health Specialist I  | 109            | 0          | 0          | 0          | 0          |
| Environmental Health Specialist II   | 111            | 2          | 0          | 0          | 0          |
|  |                | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b><u>Planning &amp; Protective Services - Property Maintenance/Code Enforcement (533)</u></b> |                |            |            |            |            |
| Property & Housing Manager   | 113            | 0          | 0          | 1          | 1          |
| Property & Housing Supervisor  | 112            | 1          | 1          | 0          | 0          |
| <b>Property &amp; Housing Inspector I, II</b>  |                | 2          | 2          | 2          | 2          |
| Property & Housing Inspector I   | 109            |            |            |            |            |
| Property & Housing Inspector II  | 111            |            |            |            |            |
| Neighborhood Services Specialist   | 106            | 0.5        | 0.5        | 0.5        | 0          |
| <i>Part-time Neighborhood Support Technician</i>   |                | 2          | 2          | 2          | 2          |
|  |                | <b>3.5</b> | <b>3.5</b> | <b>3.5</b> | <b>3</b>   |
|  |                | 2          | 2          | 2          | 2          |

# Personnel Schedule

| Job Title FY26   | Pay Grade FY26 | 2022-23   | 2023-24   | 2024-2025 | 2025-2026 |
|--|----------------|-----------|-----------|-----------|-----------|
| <b><u>Planning &amp; Protective Services - Building &amp; Inspection (534)</u></b> |                |           |           |           |           |
| Building Official Manager  | 115            | 1         | 1         | 1         | 1         |
| <b>Building Inspector I, II</b>  |                | 4         | 4         | 4         | 4         |
| Building Inspector I   | 109            |           |           |           |           |
| Building Inspector II  | 111            |           |           |           |           |
| Administrative Technician  | 104            | 0         | 0         | 0         | 1         |
|  |                | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>6</b>  |
| <b><u>Public Works-Administration (540)</u></b>                                    |                |           |           |           |           |
| Director of Public Works   | 119            | 1         | 1         | 1         | 1         |
| Administrative Assistant   | 106            | 1         | 1         | 1         | 1         |
| Administrative Assistant, Senior   | 108            | 1         | 1         | 1         | 1         |
|  |                | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  |
| <b><u>Public Works - Central Maintenance (535)</u></b>                             |                |           |           |           |           |
| Central Garage Manager   | 113            | 1         | 1         | 1         | 1         |
| Mechanic Supervisor  | 111            | 1         | 1         | 1         | 1         |
| Mechanic   | 110            | 4         | 4         | 4         | 4         |
| Parts Technician   | 104            | 1         | 1         | 1         | 1         |
| <i>Part-time Administrative Technician</i>   |                | <i>1</i>  | <i>1</i>  | <i>1</i>  | <i>1</i>  |
|  |                | <b>7</b>  | <b>7</b>  | <b>7</b>  | <b>7</b>  |
|  |                | <i>1</i>  | <i>1</i>  | <i>1</i>  | <i>1</i>  |
| <b><u>Public Works-Engineering (541)</u></b>                                       |                |           |           |           |           |
| City Engineer  | 117            | 1         | 1         | 1         | 1         |
| Administrative Technician  | 104            | 1         | 1         | 1         | 1         |
| <b>Civil Engineer I, II</b>  |                | 4         | 4         | 4         | 4         |
| Civil Engineer I   | 113            |           |           |           |           |
| Civil Engineer II  | 115            |           |           |           |           |
| Plan Reviewer  | 113            | 1         | 1         | 1         | 1         |
| Registered Land Surveyor   | 112            | 1         | 1         | 1         | 1         |
| Engineering Inspection Supervisor  | 112            | 1         | 1         | 1         | 1         |
| Construction Inspector   | 110            | 2         | 2         | 2         | 2         |
| <b>Engineering Survey Technician I, II</b>   |                | 1         | 1         | 1         | 1         |
| Engineering Survey Technician I  | 108            |           |           |           |           |
| Engineering Survey Technician II   | 109            |           |           |           |           |
|  |                | <b>12</b> | <b>12</b> | <b>12</b> | <b>12</b> |

# Personnel Schedule

| Job Title FY26  | Pay Grade FY26 | 2022-23     | 2023-24     | 2024-2025   | 2025-2026   |
|---|----------------|-------------|-------------|-------------|-------------|
| <b><u>Public Works - Streets (542)</u></b>                  |                |             |             |             |             |
| Operations Division Director                                | 117            | 0.5         | 0.5         | 0.5         | 0.5         |
| Streets Manager   | 115            | 1           | 1           | 1           | 1           |
| Street Supervisor   | 112            | 2           | 2           | 2           | 2           |
| Construction Inspector                                      | 110            | 1           | 1           | 1           | 1           |
| Street Maintenance Crew Leader                              | 108            | 6           | 6           | 6           | 6           |
| <b>Traffic Signal Technician I, II</b>                      |                | 1           | 1           | 1           | 1           |
| Traffic Signal Technician I                                 | 109            |             |             |             |             |
| Traffic Signal Technician II                                | 110            |             |             |             |             |
| <b>Equipment Operator Specialist I, II</b>                  |                | 4           | 4           | 4           | 4           |
| Equipment Operator Specialist I                             | 106            |             |             |             |             |
| Equipment Operator Specialist II                            | 107            |             |             |             |             |
| <b>Street Maintenance - Trainee, Worker, Senior Worker</b>  |                | 13          | 13          | 13          | 13          |
| Street Maintenance Trainee                                  | 102            |             |             |             |             |
| Street Maintenance Worker                                   | 103            |             |             |             |             |
| Senior Street Maintenance Worker                            | 104            |             |             |             |             |
|   |                | <b>28.5</b> | <b>28.5</b> | <b>28.5</b> | <b>28.5</b> |
| <b><u>Public Works - Airport (610)</u></b>                  |                |             |             |             |             |
| Airport Manager   | 115            | 1           | 1           | 1           | 1           |
| <b>Airport Maintenance - Trainee, Worker, Senior Worker</b> |                | 2           | 2           | 2           | 2           |
| Airport Maintenance Worker Trainee                          | 102            |             |             |             |             |
| Airport Maintenance Worker                                  | 103            |             |             |             |             |
| Airport Senior Maintenance Worker                           | 104            |             |             |             |             |
|   |                | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |
| <b><u>Public Works - Parking (620)</u></b>                  |                |             |             |             |             |
| Operations Division Director                                | 117            | 0.5         | 0.5         | 0.5         | 0.5         |
| Parking Division Supervisor                                 | 111            | 1           | 1           | 1           | 1           |
| Assistant Parking Supervisor                                | 106            | 1           | 1           | 1           | 1           |
| <b>Parking Enforcement - Officer, Senior Officer</b>        |                | 2           | 2           | 2           | 2           |
| Parking Enforcement Officer                                 | 102            |             |             |             |             |
| Senior Parking Enforcement Officer                          | 103            |             |             |             |             |
| <b>Parking Maintenance - Trainee, Worker, Senior</b>        |                | 3           | 3           | 3           | 3           |
| Parking Maintenance Worker Trainee                          | 101            |             |             |             |             |
| Parking Maintenance Worker                                  | 102            |             |             |             |             |
| Parking Senior Maintenance Worker                           | 103            |             |             |             |             |
|   |                | <b>7.5</b>  | <b>7.5</b>  | <b>7.5</b>  | <b>7.5</b>  |

# Personnel Schedule

| Job Title FY26  | Pay Grade FY26 | 2022-23   | 2023-24   | 2024-2025 | 2025-2026 |
|---|----------------|-----------|-----------|-----------|-----------|
| <b>Public Works - Transit (630)</b>                   |                |           |           |           |           |
| Transit Division Manager                              | 115            | 1         | 1         | 1         | 1         |
| Transit Operations Supervisor                         | 111            | 1         | 1         | 1         | 1         |
| Transit Operations Assistant                          | 106            | 1         | 1         | 1         | 1         |
| Administrative Assistant                              | 106            | 1         | 1         | 1         | 1         |
| Bus Driver/Communication Operator                     | 105            | 2         | 2         | 2         | 2         |
| Bus Driver  | 104            | 20        | 20        | 20        | 20        |
| <i>Part-time w/Benefits Bus Driver/Service Worker</i> |                | 1         | 1         | 1         | 1         |
| <i>Part-time Bus Driver</i>                           |                | 1         | 1         | 1         | 1         |
| <i>Part-time Custodian</i>                            |                | 1         | 1         | 1         | 1         |
| <i>Part-time Service Worker</i>                       |                | 2         | 2         | 2         | 2         |
|   |                | <b>26</b> | <b>26</b> | <b>26</b> | <b>26</b> |
|   |                | 5         | 5         | 5         | 5         |
| <b>Public Works - Wastewater (650/660/670)</b>        |                |           |           |           |           |
| Wastewater Division Director                          | 117            | 1         | 1         | 1         | 1         |
| Wastewater Treatment Plant Manager                    | 115            | 1         | 1         | 1         | 1         |
| Collection System Manager                             | 115            | 1         | 1         | 1         | 1         |
| Engineering Designer                                  | 110            | 1         | 1         | 1         | 1         |
| WWTP Supervisor                                       | 112            | 1         | 1         | 1         | 1         |
| Wastewater Maintenance Supervisor                     | 111            | 1         | 1         | 1         | 1         |
| Laboratory/Pretreatment Supervisor                    | 111            | 1         | 1         | 1         | 1         |
| Utility Crew Supervisor                               | 111            | 3         | 3         | 3         | 3         |
| Utilities Electrician                                 | 110            | 1         | 1         | 1         | 1         |
| Lab Analyst   | 109            | 1         | 1         | 1         | 1         |
| Controls and Instrumentation Technician               | 109            | 1         | 1         | 1         | 1         |
| Pumping System Mechanic                               | 110            | 4         | 4         | 4         | 4         |
| <b>WWTP Operator I, II</b>                            |                | 4         | 4         | 4         | 4         |
| WWTP Operator I                                       | 106            |           |           |           |           |
| WWTP Operator II                                      | 108            |           |           |           |           |
| Wastewater Environmental Specialist                   | 109            | 1         | 1         | 1         | 1         |
| Utility Maintenance Crew Leader                       | 108            | 7         | 7         | 7         | 7         |
| <b>Utility Maintenance- Trainee, Worker, Senior</b>   |                | 7         | 7         | 7         | 7         |
| Utility Maintenance Worker Trainee                    | 102            |           |           |           |           |
| Utility Maintenance Worker                            | 103            |           |           |           |           |
| Utility Senior Maintenance Worker                     | 104            |           |           |           |           |
| Administrative Technician                             | 104            | 0         | 0         | 0         | 0         |
|   |                | <b>36</b> | <b>36</b> | <b>36</b> | <b>36</b> |

# Personnel Schedule

| Job Title FY26   | Pay Grade FY26 | 2022-23    | 2023-24    | 2024-2025  | 2025-2026  |
|--|----------------|------------|------------|------------|------------|
| <b><u>Parks &amp; Recreation (21)</u></b>                        |                |            |            |            |            |
| Director of Parks & Recreation                                   | 119            | 1          | 1          | 1          | 1          |
| Parks & Recreation Assistant Director                            | 115            | 3          | 3          | 3          | 3          |
| <b>Program Manager; Program Manager, Senior</b>                  |                |            | 13         | 13         | 13         |
| Program Manager  | 110            | 13         | 0          | 0          | 0          |
| Program Manager, Senior  | 111            | 0          | 0          | 0          | 0          |
| Management Analyst, Senior                                       | 110            | 1          | 1          | 1          | 1          |
| Parks Resource Supervisor  | 111            | 5          | 5          | 5          | 6          |
| Recreation Program Specialist                                    | 106            | 1          | 1          | 1          | 1          |
| Construction Inspector   |                | 1          | 1          | 1          | 0          |
| Mechanic Supervisor  | 111            | 1          | 1          | 1          | 1          |
| Administrative Assistant, Senior                                 | 108            | 1          | 1          | 1          | 1          |
| Parks Maintenance Crew Leader                                    | 108            | 3          | 3          | 4          | 4          |
| <b>Parks Maintenance Worker; Parks Maintenance Worker,</b>       |                | 19         | 19         | 18         | 18         |
| Parks Maintenance Worker   | 102            |            |            |            |            |
| Parks Senior Maintenance Worker                                  | 104            |            |            |            |            |
| Administrative Technician  | 104            | 1          | 1          | 1          | 1          |
| Customer Service Rep   | 103            | 2          | 2          | 2          | 2          |
| <i>PT-Benefits - Parks Maint Worker</i>                          |                | 1          | 1          | 1          | 1          |
| <i>PT-Benefits - Hockey Director</i>                             |                | 1          | 1          | 1          | 1          |
| <i>PT-Benefits - Friday Night Recreation Leader/Special Olym</i> |                | 1          | 1          | 1          | 1          |
| <i>PT-Benefits - Athletic Field Maint Worker</i>                 |                | 1          | 1          | 1          | 1          |
|  |                | <b>52</b>  | <b>52</b>  | <b>52</b>  | <b>52</b>  |
|  |                | 4          | 4          | 4          | 4          |
| <b>Total Full-time Positions</b>                                 |                | <b>436</b> | <b>437</b> | <b>438</b> | <b>438</b> |
| <i>Total Part-time and Elected Positions*</i>                    |                | 36         | 36         | 35         | 35         |

# General Fund

FY2026

## Overview

The General Fund is the general operating fund of the City. Expenditures from this fund provide the basic City services, such as police and fire protection. The General Fund funds the following Departments and the services provided by each: Mayor and City Council; Office of City Clerk; Office of City Administrator; Office of City Attorney; Municipal Court; Human Resources Department; Finance and Information Technology Services; Non-Departmental; Police Department; Fire Department; Department of Planning and Protective Services; and Department of Public Works (excluding the Airport, Parking, Transit, and Wastewater Divisions of the Department of Public Works). The General Fund is categorized as a governmental fund type.

The major General Fund revenue sources are Sales Tax, Franchise and Utility Tax, Current Property Tax, Gasoline Tax, Police Fines (Traffic), and Road and Bridge Tax.

A key element of the budget process is projecting the General Fund's ending reserve balance. Total expenditures for the upcoming fiscal year are set based on projected revenues for the coming year and to ensure fund reserves will remain at the level set by policy.

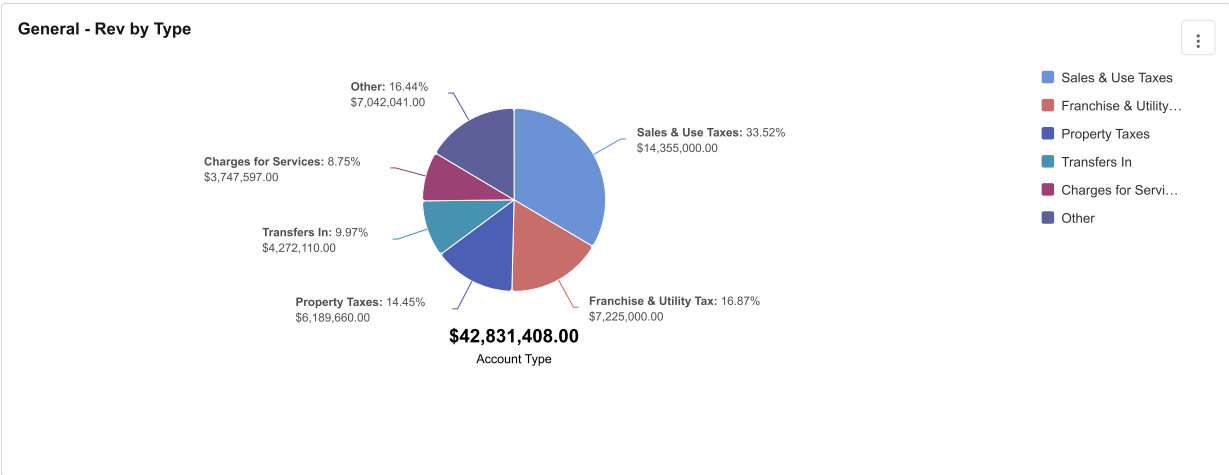
Fund balance reserves represent the unappropriated accumulation of the difference between actual revenues and actual expenditures. The source and timing of revenues dictates the level of fund balance necessary to avoid cash shortages in normal day to day operations. The City recognizes the need to establish and maintain adequate reserves to avoid any disruption in service level caused by either a downturn in a significant revenue item or one that is only received at a particular time such as property taxes. Accordingly, the City Council adopted an ordinance which calculates an adequate unreserved, undesignated General Fund balance at a minimum of 17% of expenditures as originally adopted for the General Fund budget. All other funds, if they are not subsidized by the General Fund, shall maintain a minimum 10% fund balance. (e.g., Wastewater Division Fund, Parking Division Fund).

The City utilizes Generally Accepted Accounting Principles (GAAP) based budgeting for the General Fund. This requires that the accrual method of accounting is used to record revenues and expenditures. Revenues are recognized when susceptible to accrual (i.e., when revenues become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Revenues susceptible to accrual are Sales and Use Tax, Motor Vehicle Sales Tax, Gasoline Tax, Cigarette Tax, and Franchise and Utility Taxes. Sales Tax collected and held by the State of Missouri at fiscal year-end on behalf of the City also is recognized as revenue. User charges, fines, licenses, permits and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

# Revenues by Account Type

FY26 Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

## Budget Detailed Revenue Report

### General Fund

|   | ACTUALS     |             | ADOPTED     |             | YTD         | CA/MAYOR APPROVED |
|---|-------------|-------------|-------------|-------------|-------------|-------------------|
|   | FY2022      | FY2023      | FY2024      | FY2025      | FY2025      | FY2026            |
| Revenues                                      |             |             |             |             |             |                   |
| Revenue                                       |             |             |             |             |             |                   |
| Charges for Services                          |             |             |             |             |             |                   |
| 10-100-440010 - Admin Charge Backs            | \$1,614,977 | \$1,639,825 | \$1,991,217 | \$2,081,831 | \$2,081,831 | \$2,185,513       |
| 10-100-440050 - Emt Reimbursement             | \$25,000    | \$25,000    | \$25,000    | \$25,000    | –           | \$25,000          |
| 10-100-440210 - Street Cuts                   | \$31,294    | \$53,030    | \$37,986    | \$35,000    | \$93,973    | \$50,000          |
| 10-100-440910 - Fuel Charge-backs             | \$23,142    | \$21,295    | \$19,565    | \$22,000    | \$13,853    | \$22,000          |
| 10-100-440920 - Parts Charge-back             | \$282,931   | \$257,709   | \$250,446   | \$225,669   | \$144,081   | \$254,478         |
| 10-100-440930 - Labor Charge-backs            | \$252,391   | \$219,819   | \$218,251   | \$254,478   | \$140,738   | \$225,669         |
| 10-100-450189 - Animal Shelter Bricks         | –           | –           | –           | \$0         | –           | \$0               |
| 10-100-481020 - Cole Cty Animal Rescue        | \$116,645   | \$125,394   | \$133,419   | \$137,555   | \$103,166   | \$141,682         |
| 10-100-481030 - Rent City Hall/annex          | –           | –           | –           | \$0         | –           | \$0               |
| 10-100-481039 - Rent-Hyde Park Facility       | –           | –           | –           | \$0         | –           | \$0               |
| 10-100-481040 - Rent Other                    | \$24,000    | \$12,000    | \$12,000    | \$12,000    | \$0         | \$12,000          |
| 10-100-481045 - Rent-tower Sites              | \$256,775   | \$170,496   | \$185,388   | \$170,000   | \$146,343   | \$185,000         |
| 10-100-481047 - Rent - Google Fiber           | –           | –           | \$632       | \$0         | \$15,867    | \$13,940          |
| 10-100-481065 - Parking Spot Maintenance      | \$25,000    | \$30,000    | \$30,000    | \$30,000    | \$30,000    | \$30,000          |
| 10-100-481075 - Cole Cty 911 Reimb            | \$415,489   | \$464,268   | \$467,400   | \$509,396   | \$417,927   | \$558,925         |
| 10-100-481080 - Sale Of Maps/gis Data         | \$10        | \$15        | \$20        | \$0         | –           | \$0               |
| 10-100-481085 - Cole Cty Gis Joint Coop       | \$17,785    | \$18,008    | \$18,249    | \$15,000    | \$15,911    | \$18,300          |
| 10-100-481090 - Cole Cty Sheriff-New World    | –           | –           | –           | \$0         | –           | \$0               |
| 10-100-481100 - Sale Of Grave Sites           | \$2,919     | \$2,085     | \$8,620     | \$2,919     | \$3,923     | \$2,919           |
| 10-100-481105 - TIF Administration Fee        | \$20,839    | \$21,157    | \$21,485    | \$21,823    | \$10,230    | \$22,171          |
| 10-100-481110 - Long & Short                  | \$3,407     | \$0         | \$3,406     | \$0         | \$137       | \$0               |
| CHARGES FOR SERVICES TOTAL                    | \$3,112,603 | \$3,060,101 | \$3,423,084 | \$3,542,671 | \$3,217,979 | \$3,747,597       |
| Contributions/Donations                       |             |             |             |             |             |                   |
| 10-100-430055 - INACTIVE - DARE Contributions | –           | –           | –           | \$0         | –           | \$0               |
| 10-100-480015 - Sidewalk Waiver Revenue       | –           | –           | –           | \$0         | –           | \$0               |

|   | ACTUALS          |                  |                    | ADOPTED          | YTD                | CA/MAYOR APPROVED  |
|---|------------------|------------------|--------------------|------------------|--------------------|--------------------|
|   | FY2022           | FY2023           | FY2024             | FY2025           | FY2025             | FY2026             |
| 10-100-480030 - Donations-Recycling             | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480050 - Sober Driver Program            | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480055 - JC Fire Museum                  | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480063 - Private Donations-Cultural Art  | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480065 - Cultural Arts                   | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480070 - Community Projects Donations    | \$11,844         | \$13,228         | \$12,931           | \$0              | \$15,759           | \$0                |
| 10-100-480080 - Dare Donations                  | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480090 - Police K-9 Donations            | \$1,000          | –                | –                  | \$0              | –                  | \$0                |
| 10-100-480165 - Animal S Donations              | \$103,767        | \$110,697        | \$34,382           | \$0              | \$23,083           | \$0                |
| 10-100-481050 - Transfer Strn/Plng-Sld Wst Cntr | –                | \$0              | –                  | \$0              | –                  | \$0                |
| 10-100-481055 - Street Repair-Solid Waste Cntr  | \$351,791        | \$362,345        | \$373,165          | \$384,412        | \$221,522          | \$384,412          |
| 10-100-481095 - Cemetery Donations              | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-486070 - Cap Contr-Neighborhood Imp Pro  | –                | –                | –                  | \$0              | –                  | \$0                |
| <b>CONTRIBUTIONS/DONATIONS TOTAL</b>            | <b>\$468,401</b> | <b>\$486,269</b> | <b>\$420,478</b>   | <b>\$384,412</b> | <b>\$260,364</b>   | <b>\$384,412</b>   |
| Fees, Licenses & Permits                        |                  |                  |                    |                  |                    |                    |
| 10-100-450010 - Liquor Licenses                 | \$74,360         | \$80,566         | \$82,065           | \$77,000         | \$83,433           | \$80,000           |
| 10-100-450020 - Business Licenses               | \$218,928        | \$215,887        | \$225,405          | \$215,000        | \$217,353          | \$225,000          |
| 10-100-450021 - Home Occupation Permit          | \$1,815          | \$0              | –                  | \$0              | –                  | \$0                |
| 10-100-450030 - Solicitors Licenses             | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-450040 - Abandoned Bldg Registration     | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-450041 - Abandoned Bldg Admin Fee        | \$10,395         | \$3,332          | \$4,025            | \$3,500          | \$30,202           | \$3,500            |
| 10-100-450045 - Bldg Constr Fees                | \$254,523        | \$247,033        | \$867,139          | \$240,000        | \$557,566          | \$500,000          |
| 10-100-450047 - Housing Incentive Permit Fees   | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-450050 - Electrical Certificates         | \$28,277         | \$21,704         | \$32,255           | \$23,000         | \$24,805           | \$28,000           |
| 10-100-450060 - Electrical Permits              | \$7,433          | \$9,960          | \$13,205           | \$10,000         | \$7,511            | \$12,800           |
| 10-100-450070 - Plumbing Licenses               | \$16,695         | \$12,913         | \$13,020           | \$13,400         | \$16,842           | \$15,000           |
| 10-100-450080 - Plumbing Permits                | \$18,781         | \$21,115         | \$15,325           | \$15,000         | \$9,197            | \$15,000           |
| 10-100-450090 - Other Lic & Permits             | \$3,144          | \$2,432          | \$3,478            | \$2,400          | \$2,163            | \$2,000            |
| 10-100-450091 - Day Care Inspection Fees        | \$3,040          | \$3,770          | \$4,320            | \$4,500          | \$4,890            | \$4,000            |
| 10-100-450092 - Food Inspection Fees            | \$90,409         | \$92,367         | \$90,934           | \$92,000         | \$94,656           | \$92,000           |
| 10-100-450100 - Curb Cut Permits                | \$1,650          | \$1,210          | \$2,312            | \$1,300          | \$1,102            | \$1,300            |
| 10-100-450110 - Board Of Adj Fees               | \$3,700          | \$3,600          | \$2,500            | \$3,000          | \$830              | \$1,000            |
| 10-100-450120 - Sign Permits                    | \$6,701          | \$5,951          | \$5,290            | \$5,000          | \$4,872            | \$5,000            |
| 10-100-450130 - Demolition Permits              | \$3,709          | \$4,217          | \$2,998            | \$3,000          | \$1,568            | \$3,000            |
| 10-100-450150 - Acc Rep Fees-police             | \$7,240          | \$7,693          | \$7,883            | \$8,000          | \$5,122            | \$7,000            |
| 10-100-450160 - Accrpt/blastg P-fire            | \$877            | \$238            | \$1,409            | \$1,000          | \$550              | \$1,000            |
| 10-100-450170 - Animal Redemption Fees          | \$92,794         | \$82,545         | \$84,155           | \$85,000         | \$63,390           | \$80,000           |
| 10-100-450180 - Animal Vaccinations Fees        | \$4,275          | \$4,275          | \$3,375            | \$4,000          | \$2,375            | \$3,000            |
| 10-100-450185 - Animal Cremation Fees           | \$36,435         | \$32,798         | \$27,413           | \$23,000         | \$18,822           | \$23,000           |
| 10-100-450186 - Animal Boarding Fees            | \$0              | \$290            | \$1,500            | \$0              | –                  | \$0                |
| 10-100-450190 - Taxi Permits                    | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-450230 - Vacating Right Of Way           | \$463            | \$408            | \$408              | \$0              | \$143              | \$0                |
| 10-100-450250 - Rezoning Request                | \$3,460          | \$6,923          | \$3,702            | \$0              | \$105              | \$0                |
| 10-100-450255 - Planning & Zoning Review Fees   | \$15,475         | \$15,178         | \$21,351           | \$15,000         | \$19,074           | \$20,000           |
| 10-100-450260 - Non-refundable Plans/spec       | \$1,080          | \$80             | \$190              | \$0              | –                  | \$0                |
| <b>FEES, LICENSES &amp; PERMITS TOTAL</b>       | <b>\$905,659</b> | <b>\$876,487</b> | <b>\$1,515,655</b> | <b>\$844,100</b> | <b>\$1,166,571</b> | <b>\$1,121,600</b> |
| Fines & Forfeitures                             |                  |                  |                    |                  |                    |                    |
| 10-100-460010 - Court Cost                      | \$31,701         | \$39,755         | \$39,254           | \$40,000         | \$29,704           | \$38,000           |
| 10-100-460015 - Court Restitutions              | –                | –                | –                  | \$0              | –                  | \$0                |
| 10-100-460018 - Inmate Security Fund            | \$5,314          | \$5,720          | \$6,533            | \$5,800          | \$4,935            | \$6,400            |
| 10-100-460020 - Jail Cost Recovery              | \$158            | –                | –                  | \$0              | \$2                | \$0                |
| 10-100-460025 - Alcohol Offense Cost Rec        | \$5,703          | \$5,999          | \$3,892            | \$4,000          | \$4,423            | \$5,200            |
| 10-100-460030 - Pol Fines-traffic               | \$338,972        | \$358,189        | \$422,747          | \$360,000        | \$312,264          | \$420,000          |



|  | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 10-100-460040 - Pol Tickets-parking          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-460050 - Pol Fines-other              | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-460060 - Dog Fines                    | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-460070 - P & Code Violations          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-460090 - Parking Fines                | \$38,363           | \$27,317           | \$27,972           | \$25,000           | \$23,781           | \$27,000           |
| 10-100-460100 - Bankcard Charges             | -\$6,652           | -\$6,123           | -\$6,915           | -\$6,300           | -\$6,732           | -\$10,000          |
| <b>FINES &amp; FORFEITURES TOTAL</b>         | <b>\$413,558</b>   | <b>\$430,857</b>   | <b>\$493,483</b>   | <b>\$428,500</b>   | <b>\$368,378</b>   | <b>\$486,600</b>   |
| Franchise & Utility Tax                      |                    |                    |                    |                    |                    |                    |
| 10-100-410020 - Electric Utility Lic Tax     | \$4,038,091        | \$4,304,295        | \$4,353,407        | \$4,500,000        | \$2,489,306        | \$4,500,000        |
| 10-100-410021 - Electric Utility-AUDIT       | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-410030 - Gas Utility License Tax      | \$1,073,987        | \$1,181,632        | \$903,993          | \$865,000          | \$832,650          | \$960,000          |
| 10-100-410031 - Gas Utility-AUDIT            | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-410032 - PILOTS-GRUT                  | —                  | —                  | —                  | \$0                | —                  | \$815,000          |
| 10-100-410050 - INACTIVE - Phone Utility Tax | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-410051 - INACTIVE - Cell Utility Tax  | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-410052 - Telephone/Cell Utility Tax   | \$1,064,140        | \$931,653          | \$887,165          | \$850,000          | \$544,213          | \$800,000          |
| 10-100-410053 - Telephone/Cell Utility-AUDIT | \$0                | -\$11,210          | —                  | \$0                | —                  | \$0                |
| 10-100-410060 - Cable Franchise Fee          | \$289,443          | \$265,136          | \$197,488          | \$190,000          | \$115,218          | \$150,000          |
| 10-100-410061 - Cable Utility-AUDIT          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>FRANCHISE &amp; UTILITY TAX TOTAL</b>     | <b>\$6,465,661</b> | <b>\$6,671,507</b> | <b>\$6,342,053</b> | <b>\$6,405,000</b> | <b>\$3,981,388</b> | <b>\$7,225,000</b> |
| Interest Income                              |                    |                    |                    |                    |                    |                    |
| 10-100-470010 - Interest                     | \$289,633          | \$490,656          | \$545,212          | \$258,349          | \$257,896          | \$508,261          |
| 10-100-470051 - Unrealized Gains/losses      | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>INTEREST INCOME TOTAL</b>                 | <b>\$289,633</b>   | <b>\$490,656</b>   | <b>\$545,212</b>   | <b>\$258,349</b>   | <b>\$257,896</b>   | <b>\$508,261</b>   |
| Intergovernmental                            |                    |                    |                    |                    |                    |                    |
| 10-100-430010 - Federal Grants               | \$0                | \$264,111          | \$0                | \$0                | \$38,480           | \$0                |
| 10-100-430012 - Federal Grants-ARPA          | \$1,604,599        | \$5,981,982        | —                  | \$0                | —                  | \$0                |
| 10-100-430020 - State Grants                 | —                  | \$195,666          | \$0                | \$0                | —                  | \$0                |
| 10-100-430040 - Local Grants                 | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-430060 - Drug Forfeiture              | —                  | \$23,259           | \$12,550           | \$0                | \$15,285           | \$0                |
| 10-100-430074 - Overtime Reimb               | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-430100 - State DNR Historic Pres.     | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-480020 - NSP Rehab Sales              | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-480025 - HUD Program Income           | \$8,335            | \$15,999           | \$15,000           | \$0                | \$15,000           | \$0                |
| <b>INTERGOVERNMENTAL TOTAL</b>               | <b>\$1,612,934</b> | <b>\$6,481,016</b> | <b>\$27,550</b>    | <b>\$0</b>         | <b>\$68,765</b>    | <b>\$0</b>         |
| Intergovernmental Taxes                      |                    |                    |                    |                    |                    |                    |
| 10-100-401030 - Motor Vehicle Tax            | \$646,610          | \$665,487          | \$664,354          | \$665,000          | \$403,365          | \$675,000          |
| 10-100-403010 - Gasoline Tax                 | \$1,389,499        | \$1,540,881        | \$1,659,282        | \$1,600,000        | \$1,015,466        | \$1,750,000        |
| 10-100-430080 - Road & Bridge Tax            | \$641,563          | \$675,188          | \$685,004          | \$685,000          | \$672,640          | \$672,000          |
| <b>INTERGOVERNMENTAL TAXES TOTAL</b>         | <b>\$2,677,671</b> | <b>\$2,881,556</b> | <b>\$3,008,639</b> | <b>\$2,950,000</b> | <b>\$2,091,470</b> | <b>\$3,097,000</b> |
| Other Non-Operating Revenue                  |                    |                    |                    |                    |                    |                    |
| 10-100-485049 - Cap/vhcl/eqp-sale Of Assets  | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-485050 - Sale Of Assets               | \$87,542           | \$149,111          | \$115,903          | \$70,000           | \$294,499          | \$70,000           |
| 10-100-486020 - Cap Contr-developer          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>     | <b>\$87,542</b>    | <b>\$149,111</b>   | <b>\$115,903</b>   | <b>\$70,000</b>    | <b>\$294,499</b>   | <b>\$70,000</b>    |
| Other Operating Revenues                     |                    |                    |                    |                    |                    |                    |
| 10-100-450187 - Special Sn Program           | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-450188 - Adoption Voucher Program     | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-480010 - Citizen Participation        | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-480011 - Police Evidence Funds        | \$74,747           | \$64,723           | \$17,455           | \$0                | \$12,553           | \$0                |
| 10-100-481069 - Utility Audit Revenue        | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-100-481070 - Miscellaneous                | \$50,225           | \$123,538          | \$157,512          | \$40,000           | \$94,182           | \$55,000           |
| 10-100-481072 - TIF Developer Reimbursements | —                  | \$5,381            | \$49,096           | \$0                | \$46,118           | \$0                |
| 10-100-481074 - Revenue Share                | \$14,237           | \$13,329           | \$12,012           | \$12,000           | \$7,618            | \$12,000           |
| 10-100-481077 - Insurance Claims             | \$68,782           | \$74,422           | \$134,588          | \$20,000           | \$88,614           | \$20,000           |

|  | ACTUALS             |                     |                     | ADOPTED             | YTD                 | CA/MAYOR APPROVED   |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | FY2022              | FY2023              | FY2024              | FY2025              | FY2025              | FY2026              |
| 10-100-481078 - Cafeteria Refunds              | \$25,639            | \$24,515            | \$24,175            | \$20,000            | –                   | \$20,000            |
| 10-100-481081 - ROW User Fee                   | –                   | –                   | –                   | \$0                 | \$360               | \$0                 |
| <b>OTHER OPERATING REVENUES TOTAL</b>          | <b>\$233,630</b>    | <b>\$305,907</b>    | <b>\$394,838</b>    | <b>\$92,000</b>     | <b>\$249,446</b>    | <b>\$107,000</b>    |
| Other Taxes                                    |                     |                     |                     |                     |                     |                     |
| 10-100-403020 - Cigarette Tax                  | \$87,645            | \$76,951            | \$67,823            | \$67,000            | \$41,394            | \$55,000            |
| 10-100-403030 - Marijuana Tax                  | –                   | \$20,366            | \$348,924           | \$250,000           | \$185,518           | \$280,000           |
| <b>OTHER TAXES TOTAL</b>                       | <b>\$87,645</b>     | <b>\$97,316</b>     | <b>\$416,747</b>    | <b>\$317,000</b>    | <b>\$226,912</b>    | <b>\$335,000</b>    |
| Property Taxes                                 |                     |                     |                     |                     |                     |                     |
| 10-100-420010 - Cur Property Tax               | \$5,053,034         | \$5,373,311         | \$5,421,643         | \$5,400,000         | \$5,496,298         | \$5,500,000         |
| 10-100-420020 - Del Property Tax               | \$50,841            | \$52,214            | \$87,934            | \$50,000            | \$51,264            | \$60,000            |
| 10-100-420040 - Fin Inst Tax                   | \$32,245            | \$40,355            | \$38,442            | \$38,500            | \$27,068            | \$27,000            |
| 10-100-420050 - Prop Tax Int & Penalties       | \$26,083            | \$33,643            | \$49,978            | \$35,000            | \$43,629            | \$50,000            |
| 10-100-420055 - Surtax Receipts - County Reimb | \$54,399            | \$41,660            | \$41,660            | \$41,660            | \$41,660            | \$41,660            |
| 10-100-420060 - Surtax Receipts                | \$506,108           | \$430,152           | \$476,527           | \$470,000           | \$433,770           | \$445,000           |
| 10-100-420080 - Special Tax Rev                | \$122,034           | \$92,400            | \$317,114           | \$66,000            | \$40,282            | \$66,000            |
| <b>PROPERTY TAXES TOTAL</b>                    | <b>\$5,844,743</b>  | <b>\$6,063,736</b>  | <b>\$6,433,299</b>  | <b>\$6,101,160</b>  | <b>\$6,133,971</b>  | <b>\$6,189,660</b>  |
| Sales & Use Taxes                              |                     |                     |                     |                     |                     |                     |
| 10-100-400010 - Sales Tax                      | \$13,686,813        | \$14,014,595        | \$14,501,745        | \$14,500,000        | \$8,357,666         | \$14,355,000        |
| 10-100-400020 - Sales Tax Interest             | \$773               | –                   | –                   | \$0                 | \$0                 | \$0                 |
| <b>SALES &amp; USE TAXES TOTAL</b>             | <b>\$13,687,585</b> | <b>\$14,014,595</b> | <b>\$14,501,745</b> | <b>\$14,500,000</b> | <b>\$8,357,666</b>  | <b>\$14,355,000</b> |
| Transfers In                                   |                     |                     |                     |                     |                     |                     |
| 10-100-490193 - Trsfr From Grant Fund          | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490240 - Trsfr From Lodging Tax         | \$28,920            | \$33,108            | \$33,541            | \$33,000            | \$27,134            | \$63,000            |
| 10-100-490260 - Trans from Firemen's Spec Rev  | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490280 - Trnf From Stoneridge Tdd       | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490320 - Trans from Cap Proj-Street&PF  | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490353 - Transfer From Cit "e"          | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490355 - Transfer from Cit "G"          | –                   | –                   | \$1,113,169         | \$0                 | –                   | \$0                 |
| 10-100-490356 - Transfer from Cit "h"          | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490500 - Trans from Public Safety Tax   | \$480,032           | \$2,644,750         | \$3,851,304         | \$4,014,847         | \$4,014,847         | \$4,209,110         |
| 10-100-490600 - Transfer from Water Fund       | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-490620 - Transfer from Parking Fund     | –                   | –                   | \$253,200           | \$0                 | –                   | \$0                 |
| 10-100-490630 - Tran from Self-Funded Hlth Ins | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>TRANSFERS IN TOTAL</b>                      | <b>\$508,951</b>    | <b>\$2,677,858</b>  | <b>\$5,251,214</b>  | <b>\$4,047,847</b>  | <b>\$4,041,981</b>  | <b>\$4,272,110</b>  |
| Transfers Out                                  |                     |                     |                     |                     |                     |                     |
| 10-100-495995 - Transfer From(to) Surplus      | –                   | –                   | –                   | \$25,000            | –                   | \$0                 |
| 10-100-495996 - Trnasfer From(To) Surplus      | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-100-495998 - Loan Proceeds                  | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>TRANSFERS OUT TOTAL</b>                     | <b>–</b>            | <b>–</b>            | <b>–</b>            | <b>\$25,000</b>     | <b>–</b>            | <b>\$0</b>          |
| <b>REVENUE TOTAL</b>                           | <b>\$36,396,217</b> | <b>\$44,686,972</b> | <b>\$42,889,900</b> | <b>\$39,966,039</b> | <b>\$30,717,286</b> | <b>\$41,899,240</b> |
| Capital Projects                               |                     |                     |                     |                     |                     |                     |
| Intergovernmental                              |                     |                     |                     |                     |                     |                     |
| 10-990-430010 - Federal Grants                 | \$0                 | \$743,750           | \$222,744           | \$0                 | \$168,524           | \$0                 |
| 10-990-430020 - State Grants                   | \$0                 | \$124,019           | –                   | \$0                 | –                   | \$0                 |
| 10-990-430040 - Local Grants                   | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$0</b>          | <b>\$867,769</b>    | <b>\$222,744</b>    | <b>\$0</b>          | <b>\$168,524</b>    | <b>\$0</b>          |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$0</b>          | <b>\$867,769</b>    | <b>\$222,744</b>    | <b>\$0</b>          | <b>\$168,524</b>    | <b>\$0</b>          |
| Non-Departmental                               |                     |                     |                     |                     |                     |                     |
| Intergovernmental                              |                     |                     |                     |                     |                     |                     |
| 10-185-430010 - Federal Grants                 | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-185-430020 - State Grants                   | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 10-185-430040 - Local Grants                   | –                   | –                   | –                   | \$0                 | \$4,251             | \$0                 |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>–</b>            | <b>–</b>            | <b>–</b>            | <b>\$0</b>          | <b>\$4,251</b>      | <b>\$0</b>          |
| <b>NON-DEPARTMENTAL TOTAL</b>                  | <b>–</b>            | <b>–</b>            | <b>–</b>            | <b>\$0</b>          | <b>\$4,251</b>      | <b>\$0</b>          |

|  | ACTUALS          |                  |                    | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|--------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024             | FY2025           | FY2025           | FY2026            |
| Conference Center                              | –                | –                | \$0                | \$0              | –                | \$0               |
| Local Tourism Asset Develop                    |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-141-430010 - Federal Grants                 | –                | –                | –                  | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | –                | –                  | <b>\$0</b>       | –                | <b>\$0</b>        |
| <b>LOCAL TOURISM ASSET DEVELOP TOTAL</b>       | –                | –                | –                  | <b>\$0</b>       | –                | <b>\$0</b>        |
| Community Revitalization                       |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-142-430010 - Federal Grants                 | –                | –                | \$0                | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | –                | <b>\$0</b>         | <b>\$0</b>       | –                | <b>\$0</b>        |
| <b>COMMUNITY REVITALIZATION TOTAL</b>          | –                | –                | <b>\$0</b>         | <b>\$0</b>       | –                | <b>\$0</b>        |
| CDBG-CV Compass Health                         |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-143-430010 - Federal Grants                 | –                | \$0              | –                  | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | <b>\$0</b>       | –                  | <b>\$0</b>       | –                | <b>\$0</b>        |
| <b>CDBG-CV COMPASS HEALTH TOTAL</b>            | –                | <b>\$0</b>       | –                  | <b>\$0</b>       | –                | <b>\$0</b>        |
| CDBG-DR  |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-144-430010 - Federal Grants                 | –                | \$22,279         | \$23,208           | \$0              | \$17,839         | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | <b>\$22,279</b>  | <b>\$23,208</b>    | <b>\$0</b>       | <b>\$17,839</b>  | <b>\$0</b>        |
| <b>CDBG-DR TOTAL</b>                           | –                | <b>\$22,279</b>  | <b>\$23,208</b>    | <b>\$0</b>       | <b>\$17,839</b>  | <b>\$0</b>        |
| CDBG-CV Cole Co EMS Station                    |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-145-430010 - Federal Grants                 | –                | \$0              | \$1,935,921        | \$0              | –                | \$0               |
| 10-145-430090 - Joint City/County Proj Receipt | –                | –                | –                  | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | <b>\$0</b>       | <b>\$1,935,921</b> | <b>\$0</b>       | –                | <b>\$0</b>        |
| <b>CDBG-CV COLE CO EMS STATION TOTAL</b>       | –                | <b>\$0</b>       | <b>\$1,935,921</b> | <b>\$0</b>       | –                | <b>\$0</b>        |
| HPF-P Bruhn Revitalization                     |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-146-430010 - Federal Grants                 | \$0              | \$0              | \$40,345           | \$0              | \$1              | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$0</b>       | <b>\$0</b>       | <b>\$40,345</b>    | <b>\$0</b>       | <b>\$1</b>       | <b>\$0</b>        |
| <b>HPF-P BRUHN REVITALIZATION TOTAL</b>        | <b>\$0</b>       | <b>\$0</b>       | <b>\$40,345</b>    | <b>\$0</b>       | <b>\$1</b>       | <b>\$0</b>        |
| CDBG-CV Transform Housing                      |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-147-430010 - Federal Grants                 | –                | \$0              | \$0                | \$0              | \$101,028        | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | –                | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>       | <b>\$101,028</b> | <b>\$0</b>        |
| <b>CDBG-CV TRANSFORM HOUSING TOTAL</b>         | –                | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>       | <b>\$101,028</b> | <b>\$0</b>        |
| CDBG-CV  |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-148-430010 - Federal Grants                 | \$330,529        | \$29,351         | \$50,555           | \$0              | \$0              | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$330,529</b> | <b>\$29,351</b>  | <b>\$50,555</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>        |
| <b>CDBG-CV TOTAL</b>                           | <b>\$330,529</b> | <b>\$29,351</b>  | <b>\$50,555</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>        |
| Entitlement Grant-CDBG                         |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-149-430010 - Federal Grants                 | \$179,155        | \$452,026        | \$111,307          | \$276,767        | \$132,796        | \$202,558         |
| 10-149-430020 - State Grants                   | –                | –                | –                  | \$0              | –                | \$0               |
| 10-149-430040 - Local Grants                   | –                | –                | –                  | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$179,155</b> | <b>\$452,026</b> | <b>\$111,307</b>   | <b>\$276,767</b> | <b>\$132,796</b> | <b>\$202,558</b>  |
| <b>ENTITLEMENT GRANT-CDBG TOTAL</b>            | <b>\$179,155</b> | <b>\$452,026</b> | <b>\$111,307</b>   | <b>\$276,767</b> | <b>\$132,796</b> | <b>\$202,558</b>  |
| Police Department                              |                  |                  |                    |                  |                  |                   |
| Intergovernmental                              |                  |                  |                    |                  |                  |                   |
| 10-300-430010 - Federal Grants                 | \$81,783         | \$176,688        | \$164,356          | \$0              | \$395,454        | \$0               |
| 10-300-430011 - Federal Grants-Overtime Reimb  | \$19,024         | \$39,953         | \$27,205           | \$0              | \$13,134         | \$0               |
| 10-300-430020 - State Grants                   | –                | \$42,500         | –                  | \$0              | \$29,824         | \$0               |
| 10-300-430040 - Local Grants                   | –                | –                | \$125,865          | \$0              | \$59,498         | \$0               |
| 10-300-430074 - Overtime Reimb                 | \$9,477          | \$20,825         | \$7,302            | \$0              | \$6,816          | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$110,284</b> | <b>\$279,966</b> | <b>\$324,728</b> | <b>\$0</b>       | <b>\$504,726</b> | <b>\$0</b>        |
| <b>POLICE DEPARTMENT TOTAL</b>                              | <b>\$110,284</b> | <b>\$279,966</b> | <b>\$324,728</b> | <b>\$0</b>       | <b>\$504,726</b> | <b>\$0</b>        |
| School Resource Officer                                     |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-310-430010 - Federal Grants                              | –                | \$0              | –                | \$0              | –                | \$0               |
| 10-310-430020 - State Grants                                | –                | –                | –                | \$0              | –                | \$0               |
| 10-310-430040 - Local Grants                                | \$370,878        | \$415,889        | \$428,272        | \$480,492        | \$480,492        | \$494,051         |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$370,878</b> | <b>\$415,889</b> | <b>\$428,272</b> | <b>\$480,492</b> | <b>\$480,492</b> | <b>\$494,051</b>  |
| <b>SCHOOL RESOURCE OFFICER TOTAL</b>                        | <b>\$370,878</b> | <b>\$415,889</b> | <b>\$428,272</b> | <b>\$480,492</b> | <b>\$480,492</b> | <b>\$494,051</b>  |
| M.U.S.T.A.N.G.  |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-320-430010 - Federal Grants                              | \$11,758         | \$9,515          | \$10,120         | \$6,000          | \$6,436          | \$6,000           |
| 10-320-430011 - Federal Grants-Overtime Reimb               | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-430020 - State Grants                                | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-430040 - Local Grants                                | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-430060 - Drug Forfeiture                             | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-430074 - Overtime Reimb                              | \$20,199         | \$20,037         | \$20,708         | \$0              | \$18,071         | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$31,957</b>  | <b>\$29,551</b>  | <b>\$30,828</b>  | <b>\$6,000</b>   | <b>\$24,507</b>  | <b>\$6,000</b>    |
| <b>M.U.S.T.A.N.G. TOTAL</b>                                 | <b>\$31,957</b>  | <b>\$29,551</b>  | <b>\$30,828</b>  | <b>\$6,000</b>   | <b>\$24,507</b>  | <b>\$6,000</b>    |
| Animal Rescue   |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-330-430040 - Local Grants                                | \$4,600          | –                | –                | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$4,600</b>   | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>ANIMAL RESCUE TOTAL</b>                                  | <b>\$4,600</b>   | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| 9-1-1 Police  |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-390-430040 - Local Grants                                | \$30,545         | –                | –                | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$30,545</b>  | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>9-1-1 POLICE TOTAL</b>                                   | <b>\$30,545</b>  | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Fire Department   |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-400-430010 - Federal Grants                              | \$25,211         | \$128,741        | \$57,801         | \$0              | \$65,459         | \$0               |
| 10-400-430040 - Local Grants                                | \$1,200          | \$16,403         | \$1,573          | \$0              | \$360,785        | \$0               |
| 10-400-430091 - Joint City/State Proj Receipt               | –                | –                | \$500,000        | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$26,411</b>  | <b>\$145,145</b> | <b>\$559,374</b> | <b>\$0</b>       | <b>\$426,244</b> | <b>\$0</b>        |
| <b>FIRE DEPARTMENT TOTAL</b>                                | <b>\$26,411</b>  | <b>\$145,145</b> | <b>\$559,374</b> | <b>\$0</b>       | <b>\$426,244</b> | <b>\$0</b>        |
| PPS - Admin   |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-520-430040 - Local Grants                                | –                | –                | –                | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>PPS - ADMIN TOTAL</b>                                    | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| PPS - Metropolitan Planning Organization (MPO)              |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-522-430010 - Federal Grants                              | \$193,700        | \$144,710        | \$161,590        | \$311,850        | \$43,905         | \$202,643         |
| 10-522-430020 - State Grants                                | –                | –                | –                | \$0              | –                | \$0               |
| 10-522-430040 - Local Grants                                | \$7,041          | \$7,384          | \$8,473          | \$31,991         | \$2,799          | \$6,416           |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$200,741</b> | <b>\$152,094</b> | <b>\$170,062</b> | <b>\$343,841</b> | <b>\$46,704</b>  | <b>\$209,059</b>  |
| <b>PPS - METROPOLITAN PLANNING ORGANIZATION (MPO) TOTAL</b> | <b>\$200,741</b> | <b>\$152,094</b> | <b>\$170,062</b> | <b>\$343,841</b> | <b>\$46,704</b>  | <b>\$209,059</b>  |
| PPS - Redevelopment & Grants                                |                  |                  |                  |                  |                  |                   |
| Intergovernmental   |                  |                  |                  |                  |                  |                   |
| 10-530-430010 - Federal Grants                              | \$42,300         | \$0              | \$16,706         | \$0              | \$30,000         | \$0               |
| 10-530-430020 - State Grants                                | –                | \$0              | \$11,217         | \$0              | –                | \$0               |
| 10-530-430040 - Local Grants                                | \$20,500         | \$20,500         | \$20,869         | \$20,500         | \$21,117         | \$20,500          |
| <b>INTERGOVERNMENTAL TOTAL</b>                              | <b>\$62,800</b>  | <b>\$20,500</b>  | <b>\$48,792</b>  | <b>\$20,500</b>  | <b>\$51,117</b>  | <b>\$20,500</b>   |
| <b>PPS - REDEVELOPMENT &amp; GRANTS TOTAL</b>               | <b>\$62,800</b>  | <b>\$20,500</b>  | <b>\$48,792</b>  | <b>\$20,500</b>  | <b>\$51,117</b>  | <b>\$20,500</b>   |

|   | ACTUALS      |              |              | ADOPTED      | YTD          | CA/MAYOR APPROVED |
|---|--------------|--------------|--------------|--------------|--------------|-------------------|
|   | FY2022       | FY2023       | FY2024       | FY2025       | FY2025       | FY2026            |
| PPS - Environmental Health Services               |              |              |              |              |              |                   |
| Intergovernmental                                 |              |              |              |              |              |                   |
| 10-532-430010 - Federal Grants                    | –            | –            | –            | \$0          | –            | \$0               |
| 10-532-430020 - State Grants                      | –            | –            | –            | \$0          | –            | \$0               |
| 10-532-430040 - Local Grants                      | –            | –            | –            | \$0          | –            | \$0               |
| INTERGOVERNMENTAL TOTAL                           | –            | –            | –            | \$0          | –            | \$0               |
| PPS - ENVIRONMENTAL HEALTH SERVICES TOTAL         | –            | –            | –            | \$0          | –            | \$0               |
| PPS - Property Maintenance/Code Enforcement       |              |              |              |              |              |                   |
| Intergovernmental                                 |              |              |              |              |              |                   |
| 10-533-430010 - Federal Grants                    | –            | \$0          | \$0          | \$0          | –            | \$0               |
| INTERGOVERNMENTAL TOTAL                           | –            | \$0          | \$0          | \$0          | –            | \$0               |
| PPS - PROPERTY MAINTENANCE/CODE ENFORCEMENT TOTAL | –            | \$0          | \$0          | \$0          | –            | \$0               |
| REVENUES TOTAL                                    | \$37,744,116 | \$47,101,542 | \$46,836,036 | \$41,093,639 | \$32,675,516 | \$42,831,408      |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### General Fund

| Account String | Object Code Description        | Description  | Total Amount |
|----------------|--------------------------------|--|--------------|
| 10-100-400010  | Sales Tax                      | State projected increase from estimated FY25 to estimated FY26 is 3.20% but that includes both Sales Tax and Use Tax. State YTD over prior fiscal year YTD is 0.02% (as of May); City's YTD over prior fiscal year YTD is (1.1%). FY26 Projected DECREASE of 1.0% on FY25 adopted. | \$14,355,000 |
| 10-100-401030  | Motor Vehicle Tax              | Two & Three year rolling; Two year average   | \$675,000    |
| 10-100-403010  | Gasoline Tax                   | 5% increase on FY24 actuals; Final SB262 gas tax increase of 2.5 cents was effective July 2025   | \$1,750,000  |
| 10-100-403020  | Cigarette Tax                  | Trending down  | \$55,000     |
| 10-100-403030  | Marijuana Tax                  | YTD average on FY24 revenues   | \$280,000    |
| 10-100-410020  | Electric Utility Lic Tax       | Two & Three year average   | \$4,500,000  |
| 10-100-410030  | Gas Utility License Tax        | 1 & 2-year rolling; 3 year average   | \$960,000    |
| 10-100-410032  | PILOTS-GRUT                    | 6% GRUT on wastewater  | \$815,000    |
| 10-100-410052  | Telephone/Cell Utility Tax     | FY25 collections are lower than FY24 actuals - current YTD is 7.36% lower than YTD FY24 and gap continues to grow  | \$800,000    |
| 10-100-410060  | Cable Franchise Fee            | All monthly FY25 collections are lower than FY24 actuals because of SB153  | \$150,000    |
| 10-100-420010  | Cur Property Tax               | based on YTD FY25 receipts   | \$5,500,000  |
| 10-100-420020  | Del Property Tax               | FY21 was an anomaly; 3 year rolling  | \$60,000     |
| 10-100-420040  | Fin Inst Tax                   | FY25 receipts = \$27,068   | \$27,000     |
| 10-100-420050  | Prop Tax Int & Penalties       | YTD receipts   | \$50,000     |
| 10-100-420055  | Surtax Receipts - County Reimb | 2026 is final payment  | \$41,660     |
| 10-100-420060  | Surtax Receipts                | Three year rolling; YTD applied to FY24 actuals  | \$445,000    |
| 10-100-430080  | Road & Bridge Tax              | received \$672K in FY25  | \$672,000    |
| 10-100-440010  | Admin Charge Backs             | Based on Finance's Admin Chargeback Calculation  | \$2,185,513  |
| 10-100-440050  | Emt Reimbursement              | Based on 2020 agreement with the County  | \$25,000     |
| 10-100-440210  | Street Cuts                    | Three year rolling   | \$50,000     |
| 10-100-440910  | Fuel Charge-backs              | fuel chargebacks to Housing Authority - offsetting expense in 10-185-514010  | \$22,000     |
| 10-100-440920  | Parts Charge-back              | based on budget request for vehicle maintenance in Airport, Parking, Transit and Wastewater (47% parts 53% labor) - beginning in FY25 revenue budget will be based on 90% of enterprise expense budget - flip flopped in fy25 in error   | \$254,478    |

| Account String | Object Code Description        | Description  | Total Amount |
|----------------|--------------------------------|--|--------------|
| 10-100-440930  | Labor Charge-backs             | based on budget request for vehicle maintenance in Airport, Parking, Transit and Wastewater (47% parts 53% labor) - beginning in FY25 revenue budget will be based on 90% of enterprise expense budget - flip flopped in fy25 in error                     | \$225,669    |
| 10-100-450010  | Liquor Licenses                | Three year rolling; FY25 YTD actuals   | \$80,000     |
| 10-100-450020  | Business Licenses              | FY25 YTD to FY24 actuals; Two & three year rolling   | \$225,000    |
| 10-100-450021  | Home Occupation Permit         | Eliminated due to legislation that made this uncollectible   | \$0          |
| 10-100-450040  | Abandoned Bldg Registration    | Eliminated registration fees with Ord#15777  | \$0          |
| 10-100-450041  | Abandoned Bldg Admin Fee       | Ord#15777 changed to \$200 semi-annual fee   | \$3,500      |
| 10-100-450045  | Bldg Constr Fees               | Based on 3 year average of receipts for FY23, FY24 and YTD FY25 - after consultation with PPS  | \$500,000    |
| 10-100-450050  | Electrical Certificates        | Two year rolling   | \$28,000     |
| 10-100-450060  | Electrical Permits             | One & Two year rolling; FY25 YTD to FY24 actuals   | \$12,800     |
| 10-100-450070  | Plumbing Licenses              | Three year rolling   | \$15,000     |
| 10-100-450090  | Other Lic & Permits            | Tattoo & Mural   | \$2,000      |
| 10-100-450100  | Curb Cut Permits               | based on history & YTD   | \$1,300      |
| 10-100-450110  | Board Of Adj Fees              | based on history & YTD   | \$1,000      |
| 10-100-450120  | Sign Permits                   | based on history & YTD   | \$5,000      |
| 10-100-450130  | Demolition Permits             | based on history & YTD   | \$3,000      |
| 10-100-450150  | Acc Rep Fees-police            | based on history & YTD   | \$7,000      |
| 10-100-450160  | Accrpt/blastg P-fire           | based on history & YTD   | \$1,000      |
| 10-100-450170  | Animal Redemption Fees         | Two & Three year   | \$80,000     |
| 10-100-450180  | Animal Vaccinations Fees       | based on history & YTD; trending down  | \$3,000      |
| 10-100-450185  | Animal Cremation Fees          | based on history & YTD   | \$23,000     |
| 10-100-450190  | Taxi Permits                   | Ordinance change - no annual renewal of individual taxi driver permits required  | \$0          |
| 10-100-450250  | Rezoning Request               | Reported in Planning & Zoning Review fees  | \$0          |
| 10-100-450255  | Planning & Zoning Review Fees  | Two & Three year rolling   | \$20,000     |
| 10-100-450260  | Non-refundable Plans/spec      | based on history & YTD   | \$0          |
| 10-100-460010  | Court Cost                     | One, Two & Three year rolling; FY25 YTD on FY24 actuals  | \$38,000     |
| 10-100-460018  | Inmate Security Fund           | One & Two year rolling; FY25 YTD to FY24 actuals   | \$6,400      |
| 10-100-460020  | Jail Cost Recovery             | based on history & YTD; \$0 YTD in FY25  | \$0          |
| 10-100-460025  | Alcohol Offense Cost Rec       | based on history & Three year rolling  | \$5,200      |
| 10-100-460030  | Pol Fines-traffic              | based on history & YTD   | \$420,000    |
| 10-100-460090  | Parking Fines                  | Three year average   | \$27,000     |
| 10-100-460100  | Bankcard Charges               | based on history & YTD   | -\$10,000    |
| 10-100-470010  | Interest                       | Banking contract from 10/1/2022 - 09/30/2027; Interest rate is 2.65%   | \$508,261    |
| 10-100-480165  | Animal S Donations             | All AS donations go to the reserve acct @FYE; so can't include to use for general fund revenue; s/b treated like grants  | \$0          |
| 10-100-481020  | Cole Cty Animal Rescue         | Contract w/County includes CPI increase - used 3% for fy26 - see Work Files/Animal Shelter-Cole County   | \$141,682    |
| 10-100-481040  | Rent Other                     | unilever annual land lease   | \$12,000     |
| 10-100-481045  | Rent-tower Sites               | FY22 was an anomaly; Three year average  | \$185,000    |
| 10-100-481047  | Rent - Google Fiber            | Per contract - 1,600 sq feet @ \$8.50/sq ft plus 2.5% annual increase  | \$13,940     |
| 10-100-481055  | Street Repair-Solid Waste Cntr | Contract runs June 1 to May 31 - See Allied Services LLC in work file - Section 13 outlines charge for damage to roads - Exhibit J specifies annual amount - pmt required quarterly - (7/12*\$379,665.68 Year 9)+(5/12*\$391,055.65 Year 10) - OUT FOR RFP | \$384,412    |
| 10-100-481065  | Parking Spot Maintenance       | charged to Parking Fund - no solid data to support a specific number   | \$30,000     |
| 10-100-481070  | Miscellaneous                  | Includes \$10K for RAVE from County; Excludes large one-times like National Opiod Settlement   | \$55,000     |
| 10-100-481074  | Revenue Share                  | based on history & YTD   | \$12,000     |
| 10-100-481075  | Cole Cty 911 Reimb             | 25% of total 911 expenses - Verified by Finance  | \$558,925    |
| 10-100-481077  | Insurance Claims               | No change - conservative because the more revenue here the more damage to city property that has to be repaired  | \$20,000     |

| Account String | Object Code Description      | Description  | Total Amount        |
|----------------|------------------------------|--|---------------------|
| 10-100-481085  | Cole Cty Gis Joint Coop      | Agreement w/Cole County for GIS \$15,000   | \$18,300            |
| 10-100-481100  | Sale Of Grave Sites          | Based on 7 sites * \$417 - no solid data to support a specific number  | \$2,919             |
| 10-100-481105  | TIF Administration Fee       | Capital Mall (capped at \$10,000) + Southside (\$230) + St. Mary's (\$11,940.52 includes 3% escalator with \$15,000 cap)   | \$22,171            |
| 10-100-485050  | Sale Of Assets               | conservative number since this will exclude vehicles under the lease program   | \$70,000            |
| 10-100-490240  | Trsfr From Lodging Tax       | 2% of Lodging Tax Revenue PLUS interest - see 24-840-590030 - VERIFIED BY FINANCE - plus addtl \$30K for Lodging Tax Extension Election  | \$63,000            |
| 10-100-490500  | Trans from Public Safety Tax | from 55-700-590030 - Verified by Finance   | \$4,209,110         |
| 10-149-430010  | Federal Grants               | SHOULD Equal 100% of the Entitlement Grant Division's expenditures (10-149 CDGB Grant) - Per R. Senzee 7/15/2025 Grant Admin Projections: make sure that the reappropriation from FY25 to FY26 contains at least \$72,882.20 OR the awarded grant for FY26 needs to be at least \$215,136 + 72,883 = \$288,019 | \$202,558           |
| 10-310-430040  | Local Grants                 | 50% of total school resource officer expenditures (10-310) - Verified by Finance   | \$494,051           |
| 10-320-430010  | Federal Grants               | **Do NOT include officer salary and benefits here - we did not get them in recent years, so wait and do a budget amendment after awarded. Includes only DEA vehicle.   | \$6,000             |
| 10-522-430010  | Federal Grants               | Verified by Finance  | \$202,643           |
| 10-522-430040  | Local Grants                 | normally 25% of the remaining 20% come from County- FY26 UPWP specifies differently due to transit study - Verified by Finance   | \$6,416             |
| 10-530-430040  | Local Grants                 | Allied Contract (June 1, 2016-May 31, 2026) states \$6,000 annually for HHW and \$9,000 annually for Recycling Education & Promotion; \$5,500 from Cole County for HHW ongoing   | \$20,500            |
|                |                              |  | <b>\$42,634,408</b> |

## Expenses by Account Type

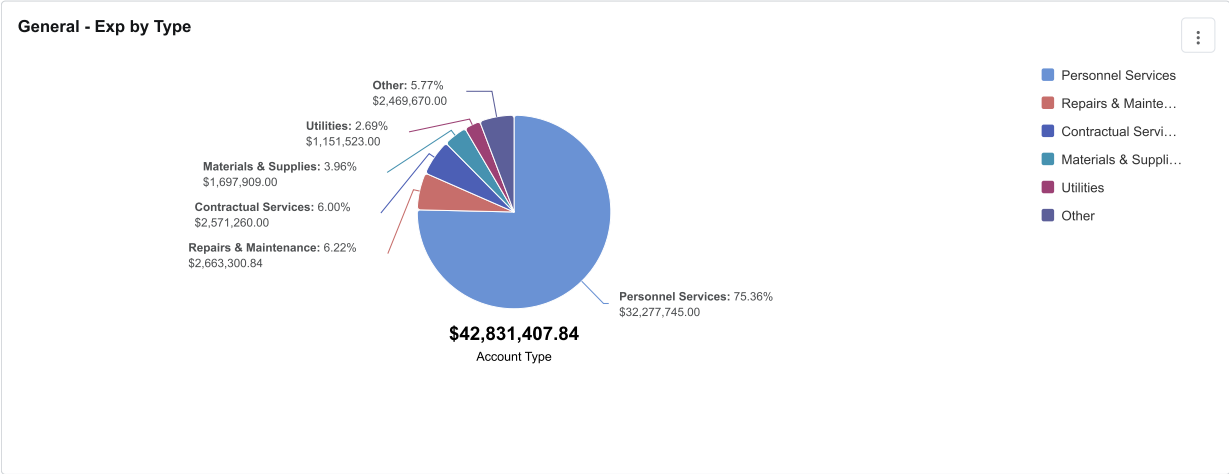
FY26 Mayor's Approved Budget

### General - Exp by Type

| Account Type (Ex)            | FY2026              |
|------------------------------|---------------------|
| <b>Amount</b>                |                     |
| Personnel Services           | \$32,277,745        |
| Repairs & Maintenance        | \$2,663,301         |
| Contractual Services         | \$2,571,260         |
| Materials & Supplies         | \$1,697,909         |
| Utilities                    | \$1,151,523         |
| Transfers Out                | \$1,079,870         |
| Capital Projects             | \$875,000           |
| Capital Purchases            | \$422,100           |
| Other Operating Expenses     | \$92,700            |
| Debt Service                 | \$0                 |
| Other Non-Operating Expenses | \$0                 |
| <b>AMOUNT</b>                | <b>\$42,831,408</b> |

# Expenses by Account Type - FY26 General Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Expenses by Department

## FY26 Mayor's Approved Budget

General Fund Exp by Dept

| Departments Description                        | FY2026       |
|--|--------------|
| Amount   |              |
| Fire Department                                | \$10,701,746 |
| Police Department                              | \$9,741,581  |
| Public Works - Streets                         | \$4,889,330  |
| 9-1-1 Police                                   | \$2,235,700  |
| Non-Departmental                               | \$1,692,398  |
| I.T. Department                                | \$1,401,834  |
| Public Works - Engineering                     | \$1,327,162  |
| Public Works - Central Maintenance             | \$1,203,572  |
| Finance Department                             | \$1,112,411  |
| Transfers & Subsidies                          | \$1,079,870  |
| School Resource Officer                        | \$988,101    |
| Animal Rescue                                  | \$774,662    |
| PPS - Building Regulations                     | \$693,001    |
| City Administrator                             | \$455,801    |
| Human Resources                                | \$437,553    |
| City Attorney                                  | \$430,590    |
| Public Works - Administration                  | \$424,692    |
| PPS - Environmental Health Services            | \$387,756    |
| PPS - Property Maintenance/Code Enforcement    | \$380,356    |
| PPS - Admin                                    | \$348,320    |
| PPS - Redevelopment & Grants                   | \$321,605    |
| Municipal Court Dept                           | \$291,961    |
| M.U.S.T.A.N.G.                                 | \$256,296    |
| Capital Projects                               | \$250,000    |
| PPS - Metropolitan Planning Organization (MPO) | \$228,303    |
| City Clerk                                     | \$207,104    |
| Entitlement Grant-CDBG                         | \$202,558    |
| PPS - Planning                                 | \$187,025    |



| <b>Departments Description</b>  | <b>FY2026</b>       |
|---------------------------------|---------------------|
| Mayor & Council                 | \$149,794           |
| Emergency Mgmt Operations       | \$27,950            |
| Fire Museum                     | \$2,376             |
| CDBG-CV Cole Co EMS Station     | \$0                 |
| Community Revitalization        | \$0                 |
| Local Tourism Asset Develop     | \$0                 |
| TERMINATED                      | \$0                 |
| CDBG-CV Transform Housing       | \$0                 |
| Capital/Vehicle/Equipment       | \$0                 |
| CDBG-CV Compass Health          | \$0                 |
| CDBG-DR                         | \$0                 |
| ARPA (American Rescue Plan Act) | \$0                 |
| Conference Center               | \$0                 |
| CDBG-CV                         | \$0                 |
| HPF-P Bruhn Revitalization      | \$0                 |
| <b>AMOUNT</b>                   | <b>\$42,831,408</b> |

# Mayor & Council

FY2026

## Overview

The Mayor is the Chief Executive Officer of the City. The City Charter authorizes all powers of the City to the City Council. The Mayor and City Council act as the legislative and policy making body of the City of Jefferson. The City Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. The Mayor and City Council are supported by the Office of City Clerk.

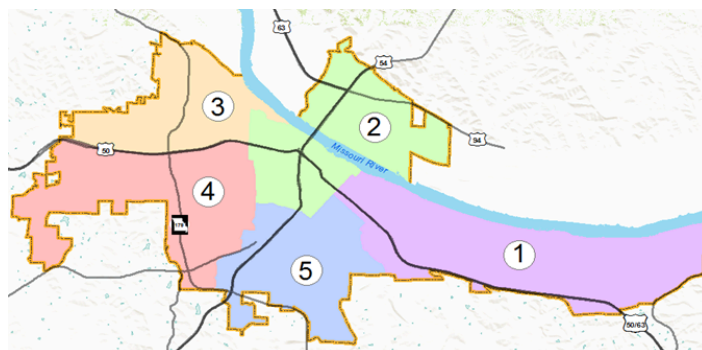
Each of the City's five wards has two representatives on the City Council. Elections are held each year to elect one Council Member from each of the five wards for a "staggered" two-year term. When a Council Member resigns or a seat is left vacant, it is possible to have both seats from a ward up for election on the same ballot. In that case, the person elected by the City Council to serve out the remainder of the immediate City Council year can then file to run at the next general election to serve the remainder of the successor's two-year term.

In April 1993, the voters of the City approved an amendment to the City Charter which would limit the time a person is allowed to serve on the City Council to a total of eight years. Those eight years do not have to be consecutive.

## Purpose Statement

To serve as the legislative and policy-making body of the municipal government and have responsibility for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the administrative staff.

## Jefferson City Ward Map



# Department Detailed Expenses

## Mayor & Council

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|-----------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025          | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                 |                   |
| Personnel Services                             |                  |                  |                  |                  |                 |                   |
| 10-110-501010 - Salary-Elected Officials       | \$65,025         | \$65,475         | \$71,100         | \$65,925         | \$44,325        | \$65,925          |
| 10-110-501015 - Salary-Prosecuting Attorney    | \$35,000         | \$35,000         | \$38,333         | \$40,000         | \$26,667        | \$40,000          |
| 10-110-501020 - Salaries                       | –                | –                | –                | \$0              | –               | \$0               |
| 10-110-501030 - Holiday Pay                    | –                | –                | –                | –                | –               | \$0               |
| 10-110-501035 - Training & Essential Functions | –                | –                | –                | –                | –               | \$0               |
| 10-110-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –               | \$0               |
| 10-110-501050 - Part Time (w/o benefits)       | \$6,414          | \$6,799          | \$7,171          | \$18,691         | \$5,313         | \$19,251          |
| 10-110-501060 - Seasonal Salaries              | –                | –                | –                | –                | –               | \$0               |
| 10-110-501065 - Season Sal - Maint             | –                | –                | –                | –                | –               | \$0               |
| 10-110-501070 - Stand-by Plan                  | –                | –                | –                | –                | –               | \$0               |
| 10-110-501080 - Step-up Pay                    | –                | –                | –                | –                | –               | \$0               |
| 10-110-501090 - Overtime                       | –                | –                | –                | –                | –               | \$0               |
| 10-110-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –               | \$0               |
| 10-110-501095 - Overtime Straight Pay          | –                | –                | –                | –                | –               | \$0               |
| 10-110-502010 - Social Security                | \$7,640          | \$7,999          | \$8,903          | \$9,534          | \$5,834         | \$9,576           |
| 10-110-502020 - Group Health Insurance         | –                | –                | –                | \$0              | –               | \$0               |
| 10-110-502030 - Retirement                     | –                | –                | –                | –                | –               | \$0               |
| 10-110-502040 - Workers Compensation           | \$72             | \$72             | \$72             | \$72             | \$72            | \$72              |
| 10-110-502050 - Life Insurance                 | –                | –                | –                | –                | –               | \$0               |
| 10-110-502060 - Long Term Disability           | –                | –                | –                | –                | –               | \$0               |
| 10-110-502070 - Employee Assistance Prgm       | –                | –                | –                | –                | –               | \$0               |
| 10-110-503010 - Awards Program                 | –                | –                | –                | –                | –               | \$0               |
| 10-110-503020 - Unemployment Compensation      | –                | –                | –                | –                | –               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$114,150</b> | <b>\$115,345</b> | <b>\$125,578</b> | <b>\$134,222</b> | <b>\$82,210</b> | <b>\$134,824</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                 |                   |
| 10-110-511010 - Advertising                    | –                | \$0              | –                | \$0              | –               | \$0               |
| 10-110-511020 - Postage                        | \$7              | \$35             | \$185            | \$25             | –               | \$25              |
| 10-110-512010 - Printing                       | \$349            | \$357            | \$1,042          | \$1,240          | \$125           | \$1,240           |
| 10-110-512020 - Copies                         | \$2              | \$1              | \$93             | \$15             | \$22            | \$15              |
| 10-110-513010 - Office Supplies                | \$1,639          | \$1,833          | \$529            | \$500            | \$1,423         | \$500             |
| 10-110-514017 - COVID-19                       | –                | –                | –                | \$0              | –               | \$0               |
| 10-110-514040 - Food                           | –                | –                | \$440            | \$0              | –               | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$1,997</b>   | <b>\$2,225</b>   | <b>\$2,288</b>   | <b>\$1,780</b>   | <b>\$1,571</b>  | <b>\$1,780</b>    |
| Contractual Services                           |                  |                  |                  |                  |                 |                   |
| 10-110-520010 - Mileage Expense                | –                | –                | –                | \$0              | –               | \$0               |
| 10-110-520015 - Contractual Obligations        | –                | \$153,785        | –                | \$0              | –               | \$0               |
| 10-110-520025 - Security                       | \$1,785          | \$1,794          | \$1,479          | \$2,400          | \$812           | \$2,400           |
| 10-110-520030 - Dues And Publications          | \$4,723          | \$6,502          | \$6,477          | \$8,500          | \$6,802         | \$8,500           |
| 10-110-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –               | \$0               |
| 10-110-520070 - Training And Education         | \$300            | \$870            | \$1,442          | \$1,290          | \$1,090         | \$1,290           |
| 10-110-522020 - Professional Services          | –                | –                | –                | \$0              | \$41            | \$0               |
| 10-110-529010 - Special Events                 | –                | –                | \$86             | \$0              | \$645           | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$6,808</b>   | <b>\$162,951</b> | <b>\$9,484</b>   | <b>\$12,190</b>  | <b>\$9,390</b>  | <b>\$12,190</b>   |
| Utilities                                      |                  |                  |                  |                  |                 |                   |
| 10-110-534010 - Telephone                      | –                | –                | –                | \$0              | –               | \$0               |
| <b>UTILITIES TOTAL</b>                         | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>        | <b>\$0</b>        |
| Repairs & Maintenance                          |                  |                  |                  |                  |                 |                   |
| 10-110-547020 - Maintenance Agreements         | \$115            | \$124            | \$134            | \$0              | \$134           | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$115</b>     | <b>\$124</b>     | <b>\$134</b>     | <b>\$0</b>       | <b>\$134</b>    | <b>\$0</b>        |

| ACTUALS                               |                  |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                       | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| Capital Purchases                     |                  |                  |                  |                  |                  |                   |
| 10-110-572020 - Purchase Of Equipment | –                | \$1,530          | \$2,147          | \$36,600         | \$39,348         | \$1,000           |
| <b>CAPITAL PURCHASES TOTAL</b>        | <b>–</b>         | <b>\$1,530</b>   | <b>\$2,147</b>   | <b>\$36,600</b>  | <b>\$39,348</b>  | <b>\$1,000</b>    |
| <b>EXPENSES TOTAL</b>                 | <b>\$123,070</b> | <b>\$282,175</b> | <b>\$139,631</b> | <b>\$184,792</b> | <b>\$132,653</b> | <b>\$149,794</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Mayor & Council

| Account String | Object Code Description | Description   | Total Amount    |
|----------------|-------------------------|---|-----------------|
| 10-110-512010  | Printing                | xmas cards for mayor  | \$350           |
| 10-110-512010  | Printing                | business cards for 4 possible new council members   | \$140           |
| 10-110-512010  | Printing                | kevin meinhardt award plaque  | \$110           |
| 10-110-512010  | Printing                | plaques for 4 possible outgoing council members   | \$400           |
| 10-110-512010  | Printing                | name plates & badges for 4 possible new council members   | \$140           |
| 10-110-512010  | Printing                | new council portrait - printing/mounting/framing  | \$100           |
| 10-110-520025  | Security                | council security - \$22.24/hr - this amount is for approximately 108 hours, which would be 4.5 hours for 2 mtgs per month | \$2,400         |
| 10-110-520030  | Dues And Publications   | mo municipal league - municipal membership fee  | \$6,500         |
| 10-110-520030  | Dues And Publications   | jefferson city chamber of commerce dues   | \$2,000         |
| 10-110-520070  | Training And Education  | jc chamber prayer breakfast - 10 attendees @ \$25   | \$250           |
| 10-110-520070  | Training And Education  | state of the city/county luncheon - 10 attendees @ \$30   | \$300           |
| 10-110-520070  | Training And Education  | mml legislative conference - 4 attendees @ \$135  | \$540           |
| 10-110-520070  | Training And Education  | mml central regional meetings - 10 attendances @ \$20   | \$200           |
| 10-110-572020  | Purchase Of Equipment   | 2 iPads for possible new council members or replacement iPads   | \$1,000         |
|                |                         |   | <b>\$14,430</b> |

# City Clerk

FY2026

## Overview

The City Clerk is appointed by, and serves at the pleasure of, the City Council.

The Office of City Clerk serves as the repository for official records for the City, and provides for the preservation, archiving, and distribution of City records. The Office of City Clerk prepares and issues all agendas and associated documentation for official meetings of the City Council and attends the meetings to record the official minutes. The Office of City Clerk issues, tracks, and releases all Special Tax Bills (liens) placed on properties by the City. The Office of City Clerk receives, tracks, and responds to requests for records in accordance with Missouri Sunshine Law.

## Purpose Statement

Contribute to the quality of life of the City by providing and preserving organizational information and ensuring City compliance with statutory requirements.

## Department Goals & Objectives (including, but not limited to)

Ensure compliance with City, State of Missouri laws, and federal laws in matters pertaining to records, elections, and special tax liens

OBJECTIVE: To ensure the City is in compliance with all laws to protect the quality of life the City offers

Continue to provide accurate information in a timely manner to citizens of the City, the general public, and the media

OBJECTIVE: To support the quality of life for the City by providing accurate information to the public to assist the public in making informed decisions

Continue to provide accurate information in a timely manner to the Mayor, City Council, and City Staff

OBJECTIVE: To support the quality of life for the City by providing accurate information to the decision makers of the City

Continue to consolidate archived hard copies and official records into an electronic format to reduce storage and maintenance costs and provide accessibility to records by City Staff and the public

OBJECTIVE: To ensure fast and accurate retrieval of information for the City Staff and the public

## Department Detailed Expenses

City Clerk

|   | ACTUALS  |          |          | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|---|----------|----------|----------|----------|-------------|-------------------|
|   | FY2022   | FY2023   | FY2024   | FY2025   | FY2025      | FY2026            |
| Expenses                                    |          |          |          |          |             |                   |
| Personnel Services                          |          |          |          |          |             |                   |
| 10-120-501010 - Salary-Elected Officials    | -        | -        | -        | -        | -           | \$0               |
| 10-120-501015 - Salary-Prosecuting Attorney | -        | -        | -        | -        | -           | \$0               |
| 10-120-501020 - Salaries                    | \$58,242 | \$58,297 | \$60,881 | \$62,229 | \$48,519    | \$66,966          |
| 10-120-501030 - Holiday Pay                 | -        | -        | -        | -        | -           | \$0               |

|  | ACTUALS          |                 |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|-----------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023          | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-120-501035 - Training & Essential Functions | —                | —               | —                | —                | —                | \$0               |
| 10-120-501040 - Part-time (w/benefits)         | —                | —               | —                | —                | —                | \$0               |
| 10-120-501050 - Part Time (w/o benefits)       | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-501060 - Seasonal Salaries              | —                | —               | —                | —                | —                | \$0               |
| 10-120-501065 - Season Sal - Maint             | —                | —               | —                | —                | —                | \$0               |
| 10-120-501070 - Stand-by Plan                  | —                | —               | —                | —                | —                | \$0               |
| 10-120-501080 - Step-up Pay                    | —                | —               | —                | —                | —                | \$0               |
| 10-120-501090 - Overtime                       | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-501092 - Overtime-Constant Staffing     | —                | —               | —                | —                | —                | \$0               |
| 10-120-501095 - Overtime Straight Pay          | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-502010 - Social Security                | \$4,085          | \$4,117         | \$4,281          | \$4,761          | \$3,443          | \$5,123           |
| 10-120-502020 - Group Health Insurance         | \$11,868         | \$13,031        | \$14,403         | \$15,798         | \$11,445         | \$17,296          |
| 10-120-502030 - Retirement                     | \$7,668          | \$7,435         | \$7,161          | \$6,908          | \$5,386          | \$8,103           |
| 10-120-502040 - Workers Compensation           | \$50             | \$50            | \$50             | \$50             | \$50             | \$50              |
| 10-120-502050 - Life Insurance                 | \$66             | \$68            | \$73             | \$75             | \$55             | \$80              |
| 10-120-502060 - Long Term Disability           | \$164            | \$184           | \$163            | \$187            | \$119            | \$201             |
| 10-120-502070 - Employee Assistance Prgm       | \$20             | \$20            | \$20             | \$22             | \$20             | \$24              |
| 10-120-503010 - Awards Program                 | —                | —               | —                | —                | —                | \$0               |
| 10-120-503020 - Unemployment Compensation      | —                | —               | —                | —                | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$82,163</b>  | <b>\$83,203</b> | <b>\$87,033</b>  | <b>\$90,030</b>  | <b>\$69,036</b>  | <b>\$97,843</b>   |
| Materials & Supplies                           |                  |                 |                  |                  |                  |                   |
| 10-120-511020 - Postage                        | \$203            | \$237           | \$134            | \$100            | \$104            | \$100             |
| 10-120-512010 - Printing                       | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-512020 - Copies                         | \$260            | \$343           | \$436            | \$500            | \$227            | \$500             |
| 10-120-513010 - Office Supplies                | \$164            | \$83            | \$81             | \$200            | —                | \$200             |
| 10-120-514017 - COVID-19                       | —                | —               | —                | \$0              | —                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$627</b>     | <b>\$663</b>    | <b>\$650</b>     | <b>\$800</b>     | <b>\$331</b>     | <b>\$800</b>      |
| Contractual Services                           |                  |                 |                  |                  |                  |                   |
| 10-120-520030 - Dues And Publications          | \$65             | \$65            | \$105            | \$125            | \$105            | \$125             |
| 10-120-520050 - INACTIVE - Mtgs & Conferences  | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-520070 - Training And Education         | \$378            | \$164           | \$43             | \$500            | \$162            | \$500             |
| 10-120-522020 - Professional Services          | \$77             | \$126           | \$171            | \$200            | \$411            | \$0               |
| 10-120-529030 - Election Expense               | \$39,172         | \$10,233        | \$30,106         | \$48,000         | \$31,079         | \$90,000          |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$39,692</b>  | <b>\$10,588</b> | <b>\$30,425</b>  | <b>\$48,825</b>  | <b>\$31,757</b>  | <b>\$90,625</b>   |
| Utilities                                      |                  |                 |                  |                  |                  |                   |
| 10-120-534010 - Telephone                      | —                | —               | —                | \$0              | —                | \$0               |
| <b>UTILITIES TOTAL</b>                         | <b>—</b>         | <b>—</b>        | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| Repairs & Maintenance                          |                  |                 |                  |                  |                  |                   |
| 10-120-545010 - Software License/maint         | —                | —               | —                | \$16,681         | \$8,817          | \$17,171          |
| 10-120-547010 - Equipment Maintenance          | —                | —               | —                | \$0              | —                | \$0               |
| 10-120-547020 - Maintenance Agreements         | \$9,945          | \$4,427         | \$11,322         | \$635            | \$7,815          | \$665             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$9,945</b>   | <b>\$4,427</b>  | <b>\$11,322</b>  | <b>\$17,316</b>  | <b>\$16,632</b>  | <b>\$17,836</b>   |
| Capital Purchases                              |                  |                 |                  |                  |                  |                   |
| 10-120-572020 - Purchase Of Equipment          | —                | \$465           | \$381            | \$0              | —                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>—</b>         | <b>\$465</b>    | <b>\$381</b>     | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$132,427</b> | <b>\$99,346</b> | <b>\$129,811</b> | <b>\$156,971</b> | <b>\$117,757</b> | <b>\$207,104</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

City Clerk

| Account String | Object Code Description | Description        | Total Amount |
|----------------|-------------------------|--------------------|--------------|
| 10-120-520030  | Dues And Publications   | MoCCFOA State Dues | \$75         |

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-120-520030  | Dues And Publications   | MoCCFOA Central Division Dues   | \$50             |
| 10-120-520070  | Training And Education  | MoCCFOA Spring Institute  | \$400            |
| 10-120-520070  | Training And Education  | Central Division meetings across the region   | \$100            |
| 10-120-522020  | Professional Services   | Notary renewals and supplies - not needed until 2028  | \$0              |
| 10-120-529030  | Election Expense        | General April 2026 Election   | \$30,000         |
| 10-120-529030  | Election Expense        | NOV 2025 Lodging Tax Special Election   | \$30,000         |
| 10-120-529030  | Election Expense        | AUG 2026 Capital Improvement Special Election   | \$30,000         |
| 10-120-545010  | Software License/maint  | was billed per update, switched to yearly full service supplement subscription  | \$0              |
| 10-120-545010  | Software License/maint  | optisigns - digital bulletin board  | \$120            |
| 10-120-545010  | Software License/maint  | civic plus - next request - sunshine software   | \$9,451          |
| 10-120-545010  | Software License/maint  | civic plus - municode online code annual maintenance - was billed per update, switched to yearly full service supplement subscription | \$7,600          |
| 10-120-545010  | Software License/maint  | NOT FUNDED - NEW REQUEST - agenda and minutes software (\$10,600 set-up, \$6,700 annual) - \$17,300                                   | \$0              |
| 10-120-545010  | Software License/maint  | NOT FUNDED- NEW REQUEST - payment portal add-on for sunshine requests (\$3,000 set-up, \$1,785 annual) (TOTAL COST \$4,785)           | \$0              |
| 10-120-547020  | Maintenance Agreements  | sumner one - konica BH454E (Tag#X7952) - copier (in admin) maintenance  | \$335            |
| 10-120-547020  | Maintenance Agreements  | konica - lexmark T652 (b&w) - includes 10% contract increase  | \$330            |
| 10-120-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST - Color copier to replace Admin copier which is at end of life with no support (\$3,900)                     | \$0              |
|                |                         |   | <b>\$108,461</b> |

# City Administrator

FY2026

## Overview

The City Administrator is nominated by the Mayor and appointed by the Mayor with the advice and consent of a majority of the City Council.

The City Administrator shall be responsible to the Mayor and the City Council for the administration of all affairs of the City per the City’s Charter. Except as otherwise specified by ordinance, or by state law, the City Administrator shall coordinate and generally supervise the operation of all departments.

## Purpose Statement

Contribute to the quality of life of the City by providing organizational leadership and assuring quality program outcomes.

## Department Goals & Objectives (including, but not limited to)

Continue to enhance the City’s quality of life and add value to the City’s tax base  
OBJECTIVE: To attract new residents, guests, and businesses to the City

Encourage and support quality development and redevelopment  
OBJECTIVE: To attract new businesses to the City

Continue to explore opportunities to maximize cost reductions and maintain quality service

- Explore opportunities to maximize existing revenue sources and establish new revenue sources without placing an undue burden on the tax payer
- Explore opportunities to reduce reoccurring costs in an effort to maintain long-term financial sustainability

OBJECTIVE: To provide an excellent quality of life for the residents and guests of the City in the most efficient and economical manner

Continue to ensure the implementation of the Mayor and City Council directives

Continue to identify operational efficiencies within City departments

## Department Detailed Expenses

City Administrator

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                       |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-140-501010 - Salary-Elected Officials       | –         | –         | –         | –         | –           | \$0               |
| 10-140-501015 - Salary-Prosecuting Attorney    | –         | –         | –         | –         | –           | \$0               |
| 10-140-501020 - Salaries                       | \$217,598 | \$192,612 | \$282,075 | \$309,375 | \$227,949   | \$321,986         |
| 10-140-501030 - Holiday Pay                    | –         | –         | –         | –         | –           | \$0               |
| 10-140-501035 - Training & Essential Functions | –         | –         | –         | –         | –           | \$0               |



|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-140-501040 - Part-time (w/benefits)        | –                | –                | –                | –                | –                | \$0               |
| 10-140-501050 - Part Time (w/o benefits)      | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-501060 - Seasonal Salaries             | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-501065 - Season Sal - Maint            | –                | –                | –                | –                | –                | \$0               |
| 10-140-501070 - Stand-by Plan                 | –                | –                | –                | –                | –                | \$0               |
| 10-140-501080 - Step-up Pay                   | –                | –                | –                | –                | –                | \$0               |
| 10-140-501090 - Overtime                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-501092 - Overtime-Constant Staffing    | –                | –                | –                | –                | –                | \$0               |
| 10-140-501095 - Overtime Straight Pay         | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-502010 - Social Security               | \$15,032         | \$10,528         | \$20,943         | \$23,668         | \$16,663         | \$24,632          |
| 10-140-502020 - Group Health Insurance        | \$19,497         | \$19,302         | \$34,890         | \$40,031         | \$26,796         | \$44,624          |
| 10-140-502030 - Retirement                    | \$29,245         | \$35,936         | \$32,983         | \$34,341         | \$22,034         | \$38,960          |
| 10-140-502040 - Workers Compensation          | \$201            | \$201            | \$201            | \$202            | \$202            | \$201             |
| 10-140-502050 - Life Insurance                | \$89             | \$162            | \$316            | \$362            | \$253            | \$377             |
| 10-140-502060 - Long Term Disability          | \$344            | \$487            | \$622            | \$616            | \$451            | \$640             |
| 10-140-502070 - Employee Assistance Prgm      | \$41             | \$41             | \$46             | \$66             | \$59             | \$72              |
| 10-140-503010 - Awards Program                | –                | –                | –                | –                | –                | \$0               |
| 10-140-503020 - Unemployment Compensation     | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$282,047</b> | <b>\$259,268</b> | <b>\$372,076</b> | <b>\$408,661</b> | <b>\$294,407</b> | <b>\$431,492</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 10-140-511010 - Advertising                   | –                | \$2,107          | \$299            | \$0              | –                | \$0               |
| 10-140-511015 - Marketing                     | –                | –                | –                | \$3,400          | \$2,347          | \$7,500           |
| 10-140-511017 - Community Engagements         | –                | –                | –                | \$1,500          | \$240            | \$1,500           |
| 10-140-511020 - Postage                       | \$53             | \$26             | \$25             | \$50             | \$66             | \$50              |
| 10-140-512010 - Printing                      | \$80             | \$236            | \$138            | \$100            | \$131            | \$1,500           |
| 10-140-512020 - Copies                        | \$51             | \$56             | \$27             | \$75             | \$3              | \$75              |
| 10-140-513010 - Office Supplies               | \$562            | \$640            | \$480            | \$500            | \$2,561          | \$500             |
| 10-140-514017 - COVID-19                      | \$4,934          | –                | –                | \$0              | –                | \$0               |
| 10-140-517010 - Operational Supplies          | \$380            | \$669            | \$1,764          | \$300            | \$980            | \$300             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$6,060</b>   | <b>\$3,732</b>   | <b>\$2,733</b>   | <b>\$5,925</b>   | <b>\$6,328</b>   | <b>\$11,425</b>   |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-140-520030 - Dues And Publications         | \$1,937          | \$2,413          | \$1,780          | \$2,045          | \$755            | \$2,420           |
| 10-140-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | \$21             | \$0               |
| 10-140-520070 - Training And Education        | \$699            | \$1,295          | \$2,687          | \$2,935          | \$3,059          | \$5,005           |
| 10-140-520080 - Tuition Reimbursement         | –                | –                | –                | \$0              | \$150            | \$0               |
| 10-140-520090 - Recruitment                   | –                | \$754            | –                | \$0              | –                | \$0               |
| 10-140-520095 - Relocation Fees               | –                | \$4,502          | \$498            | \$0              | –                | \$0               |
| 10-140-522020 - Professional Services         | \$68             | \$59             | \$9,214          | \$0              | \$4,155          | \$0               |
| 10-140-522060 - City Web Site                 | –                | –                | \$3,000          | \$5,700          | \$3,000          | \$4,400           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$2,704</b>   | <b>\$9,023</b>   | <b>\$17,179</b>  | <b>\$10,680</b>  | <b>\$11,140</b>  | <b>\$11,825</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-140-534010 - Telephone                     | –                | –                | –                | \$600            | –                | \$600             |
| <b>UTILITIES TOTAL</b>                        | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$600</b>     | <b>–</b>         | <b>\$600</b>      |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-140-541030 - Vehicle Wash                  | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-547010 - Equipment Maintenance         | –                | –                | –                | \$0              | –                | \$0               |
| 10-140-547020 - Maintenance Agreements        | \$295            | \$483            | \$550            | \$417            | \$134            | \$459             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$295</b>     | <b>\$483</b>     | <b>\$550</b>     | <b>\$417</b>     | <b>\$134</b>     | <b>\$459</b>      |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 10-140-572020 - Purchase Of Equipment         | –                | \$1,077          | \$700            | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>\$1,077</b>   | <b>\$700</b>     | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                         | <b>\$291,106</b> | <b>\$273,583</b> | <b>\$393,239</b> | <b>\$426,283</b> | <b>\$312,008</b> | <b>\$455,801</b>  |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

## City Administrator

| Account String | Object Code Description | Description   | Total Amount    |
|----------------|-------------------------|---|-----------------|
| 10-140-511015  | Marketing               | apparel; promotional materials; branding; phone apps  | \$7,500         |
| 10-140-511017  | Community Engagements   | community engagement - open houses; city coffee; town hall  | \$1,500         |
| 10-140-511017  | Community Engagements   | NOT FUNDED - NEW REQUEST: open houses/ribbon cuttings (\$1,500)   | \$0             |
| 10-140-511017  | Community Engagements   | NOT FUNDED - NEW REQUEST: sponsorships - community events (\$2,000)   | \$0             |
| 10-140-512010  | Printing                | envelopes; business cards; signage for empty display cases/open houses/public meetings                                | \$1,500         |
| 10-140-520030  | Dues And Publications   | ICMA membership - city administrator  | \$1,200         |
| 10-140-520030  | Dues And Publications   | (2) west side business association memberships  | \$100           |
| 10-140-520030  | Dues And Publications   | annual news tribune subscription  | \$400           |
| 10-140-520030  | Dues And Publications   | womens connect - pio  | \$30            |
| 10-140-520030  | Dues And Publications   | annual rotary dues - city administrator   | \$240           |
| 10-140-520030  | Dues And Publications   | MCMA dues   | \$150           |
| 10-140-520030  | Dues And Publications   | (2) east side business association memberships  | \$100           |
| 10-140-520030  | Dues And Publications   | St. Louis County MML membership dues  | \$200           |
| 10-140-520070  | Training And Education  | chamber prayer breakfast - 2 staff @ \$25   | \$50            |
| 10-140-520070  | Training And Education  | annual chamber meeting - 2 staff @ \$25   | \$50            |
| 10-140-520070  | Training And Education  | zonta yellow rose luncheon - 2 staff @ \$45   | \$90            |
| 10-140-520070  | Training And Education  | state of the city/county - 2 staff @ \$30   | \$60            |
| 10-140-520070  | Training And Education  | mml central meeting - 2 @ \$20  | \$40            |
| 10-140-520070  | Training And Education  | MCMA spring conference - city administrator   | \$500           |
| 10-140-520070  | Training And Education  | SLC virtual conference - city administrator   | \$250           |
| 10-140-520070  | Training And Education  | ICMA conference - city administrator  | \$1,465         |
| 10-140-520070  | Training And Education  | chamber - young professionals; women's symposium - pio  | \$500           |
| 10-140-520070  | Training And Education  | MML PIO conference - pio  | \$1,000         |
| 10-140-520070  | Training And Education  | Communications conference - PIO   | \$1,000         |
| 10-140-522020  | Professional Services   | NOT FUNDED - NEW REQUEST: on call graphic design; on call marketing services; crisis communication services (\$5,000) | \$0             |
| 10-140-522060  | City Web Site           | NOT FUNDED - NEW REQUEST - city website add-ons to improve functionality (\$19,000)                                   | \$0             |
| 10-140-522060  | City Web Site           | MOVED FROM 10-190 - annual website support/software/updates   | \$4,400         |
| 10-140-534010  | Telephone               | cell phone - pio - removed cell phone allowance in order to have a city business only phone                           | \$600           |
| 10-140-547020  | Maintenance Agreements  | konica - hp 553 - includes 10% contract increase  | \$459           |
|                |                         |   | <b>\$23,384</b> |

# Local Tourism Asset Develop

FY2026

## Department Detailed Expenses

Local Tourism Asset Develop

|   | ACTUALS |        |        | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|-------------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |        |        |         |             |                   |
| Personnel Services                          |         |        |        |         |             |                   |
| 10-141-501020 - Salaries                    | -       | -      | -      | \$0     | \$505       | \$0               |
| 10-141-502010 - Social Security             | -       | -      | -      | \$0     | \$34        | \$0               |
| 10-141-502020 - Group Health Insurance      | -       | -      | -      | \$0     | \$141       | \$0               |
| 10-141-502030 - Retirement                  | -       | -      | -      | \$0     | \$56        | \$0               |
| 10-141-502040 - Workers Compensation        | -       | -      | -      | \$0     | -           | \$0               |
| 10-141-502050 - Life Insurance              | -       | -      | -      | \$0     | \$1         | \$0               |
| 10-141-502060 - Long Term Disability        | -       | -      | -      | \$0     | \$1         | \$0               |
| 10-141-502070 - Employee Assistance Prgm    | -       | -      | -      | \$0     | -           | \$0               |
| PERSONNEL SERVICES TOTAL                    | -       | -      | -      | \$0     | \$738       | \$0               |
| Contractual Services                        |         |        |        |         |             |                   |
| 10-141-520072 - Subrecipient Reimbursements | -       | -      | -      | \$0     | -           | \$0               |
| 10-141-520073 - Design                      | -       | -      | -      | \$0     | -           | -                 |
| 10-141-520074 - Chestnut Street Expansion   | -       | -      | -      | \$0     | -           | -                 |
| 10-141-520075 - Trails and Tourism          | -       | -      | -      | \$0     | -           | -                 |
| CONTRACTUAL SERVICES TOTAL                  | -       | -      | -      | \$0     | -           | \$0               |
| EXPENSES TOTAL                              | -       | -      | -      | \$0     | \$738       | \$0               |

# Community Revitalization

FY2026

## Department Detailed Expenses

### Community Revitalization

|  | ACTUALS  |          |                  | ADOPTED    | YTD ACTUALS        | CA/MAYOR APPROVED |
|--|----------|----------|------------------|------------|--------------------|-------------------|
|  | FY2022   | FY2023   | FY2024           | FY2025     | FY2025             | FY2026            |
| <b>Expenses</b>                          |          |          |                  |            |                    |                   |
| Personnel Services                       |          |          |                  |            |                    |                   |
| 10-142-501020 - Salaries                 | –        | –        | \$27,474         | \$0        | \$9,215            | \$0               |
| 10-142-502010 - Social Security          | –        | –        | \$1,819          | \$0        | \$669              | \$0               |
| 10-142-502020 - Group Health Insurance   | –        | –        | \$7,564          | \$0        | \$1,830            | \$0               |
| 10-142-502030 - Retirement               | –        | –        | \$2,849          | \$0        | \$1,023            | \$0               |
| 10-142-502040 - Workers Compensation     | –        | –        | –                | \$0        | –                  | \$0               |
| 10-142-502050 - Life Insurance           | –        | –        | \$29             | \$0        | \$10               | \$0               |
| 10-142-502060 - Long Term Disability     | –        | –        | \$64             | \$0        | \$21               | \$0               |
| 10-142-502070 - Employee Assistance Prgm | –        | –        | –                | \$0        | –                  | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>          | <b>–</b> | <b>–</b> | <b>\$39,800</b>  | <b>\$0</b> | <b>\$12,768</b>    | <b>\$0</b>        |
| Contractual Services                     |          |          |                  |            |                    |                   |
| 10-142-522017 - Rehabilitation           | –        | –        | \$400            | \$0        | \$400,846          | \$0               |
| 10-142-522018 - Streetscaping            | –        | –        | \$140,461        | \$0        | \$318,955          | \$0               |
| 10-142-522021 - Abatement                | –        | –        | \$7,860          | \$0        | \$1,139            | \$0               |
| 10-142-522022 - Demo                     | –        | –        | \$201,791        | \$0        | \$332,314          | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>        | <b>–</b> | <b>–</b> | <b>\$350,512</b> | <b>\$0</b> | <b>\$1,053,254</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                    | <b>–</b> | <b>–</b> | <b>\$390,312</b> | <b>\$0</b> | <b>\$1,066,022</b> | <b>\$0</b>        |

# CDBG-CV Compass Health

FY2026

## Department Detailed Expenses

CDBG-CV Compass Health

|   | ACTUALS |        |        | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|-------------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |        |        |         |             |                   |
| Personnel Services                          |         |        |        |         |             |                   |
| 10-143-501020 - Salaries                    | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502010 - Social Security             | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502020 - Group Health Insurance      | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502030 - Retirement                  | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502040 - Workers Compensation        | -       | -      | -      | \$0     | -           | \$0               |
| 10-143-502050 - Life Insurance              | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502060 - Long Term Disability        | -       | \$0    | -      | \$0     | -           | \$0               |
| 10-143-502070 - Employee Assistance Prgm    | -       | -      | -      | \$0     | -           | \$0               |
| PERSONNEL SERVICES TOTAL                    | -       | \$0    | -      | \$0     | -           | \$0               |
| Contractual Services                        |         |        |        |         |             |                   |
| 10-143-520072 - Subrecipient Reimbursements | -       | -      | -      | \$0     | -           | \$0               |
| CONTRACTUAL SERVICES TOTAL                  | -       | -      | -      | \$0     | -           | \$0               |
| Transfers Out                               |         |        |        |         |             |                   |
| 19-143-590030 - Transfer to General Fund    | -       | -      | -      | \$0     | -           | \$0               |
| TRANSFERS OUT TOTAL                         | -       | -      | -      | \$0     | -           | \$0               |
| EXPENSES TOTAL                              | -       | \$0    | -      | \$0     | -           | \$0               |

# CDBG-DR

FY2026

## Department Detailed Expenses

CDBG-DR

|  | ACTUALS  |                 |                 | ADOPTED    | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|----------|-----------------|-----------------|------------|------------------|-------------------|
|  | FY2022   | FY2023          | FY2024          | FY2025     | FY2025           | FY2026            |
| <b>Expenses</b>                          |          |                 |                 |            |                  |                   |
| Personnel Services                       |          |                 |                 |            |                  |                   |
| 10-144-501020 - Salaries                 | –        | \$31,791        | \$11,189        | \$0        | \$35,245         | \$0               |
| 10-144-502010 - Social Security          | –        | \$2,309         | \$751           | \$0        | \$2,651          | \$0               |
| 10-144-502020 - Group Health Insurance   | –        | \$6,415         | \$3,059         | \$0        | \$6,733          | \$0               |
| 10-144-502030 - Retirement               | –        | \$4,063         | \$1,320         | \$0        | \$3,912          | \$0               |
| 10-144-502040 - Workers Compensation     | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-502050 - Life Insurance           | –        | \$38            | \$13            | \$0        | \$42             | \$0               |
| 10-144-502060 - Long Term Disability     | –        | \$102           | \$28            | \$0        | \$92             | \$0               |
| 10-144-502070 - Employee Assistance Prgm | –        | –               | –               | \$0        | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>          | <b>–</b> | <b>\$44,719</b> | <b>\$16,360</b> | <b>\$0</b> | <b>\$48,675</b>  | <b>\$0</b>        |
| Contractual Services                     |          |                 |                 |            |                  |                   |
| 10-144-528041 - Acquisition for Demo     | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528042 - New Construction SF      | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528043 - Multi-Family             | –        | –               | \$320           | \$0        | \$697,431        | \$0               |
| 10-144-528044 - Down Payment Assistance  | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528046 - Homeowner Rehab          | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528047 - Infrastructure           | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528048 - Public Service           | –        | –               | –               | \$0        | –                | \$0               |
| 10-144-528049 - Planning                 | –        | –               | \$59            | \$0        | \$59             | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>        | <b>–</b> | <b>–</b>        | <b>\$378</b>    | <b>\$0</b> | <b>\$697,490</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                    | <b>–</b> | <b>\$44,719</b> | <b>\$16,738</b> | <b>\$0</b> | <b>\$746,165</b> | <b>\$0</b>        |

# CDBG-CV Cole Co EMS Station

FY2026

## Department Detailed Expenses

CDBG-CV Cole Co EMS Station

|   | ACTUALS |          |             | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|----------|-------------|---------|-------------|-------------------|
|   | FY2022  | FY2023   | FY2024      | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |          |             |         |             |                   |
| Personnel Services                          |         |          |             |         |             |                   |
| 10-145-501020 - Salaries                    | -       | \$13,013 | \$15,726    | \$0     | \$2,240     | \$0               |
| 10-145-502010 - Social Security             | -       | \$886    | \$1,063     | \$0     | \$155       | \$0               |
| 10-145-502020 - Group Health Insurance      | -       | \$3,300  | \$4,170     | \$0     | \$562       | \$0               |
| 10-145-502030 - Retirement                  | -       | \$1,657  | \$1,848     | \$0     | \$251       | \$0               |
| 10-145-502040 - Workers Compensation        | -       | \$8      | -           | \$0     | -           | \$0               |
| 10-145-502050 - Life Insurance              | -       | \$15     | \$18        | \$0     | \$2         | \$0               |
| 10-145-502060 - Long Term Disability        | -       | \$39     | \$40        | \$0     | \$4         | \$0               |
| 10-145-502070 - Employee Assistance Prgm    | -       | -        | \$1         | \$0     | \$1         | \$0               |
| PERSONNEL SERVICES TOTAL                    | -       | \$18,919 | \$22,866    | \$0     | \$3,215     | \$0               |
| Contractual Services                        |         |          |             |         |             |                   |
| 10-145-520072 - Subrecipient Reimbursements | -       | -        | \$1,548,313 | \$0     | \$6,414     | \$0               |
| CONTRACTUAL SERVICES TOTAL                  | -       | -        | \$1,548,313 | \$0     | \$6,414     | \$0               |
| EXPENSES TOTAL                              | -       | \$18,919 | \$1,571,179 | \$0     | \$9,630     | \$0               |

# HPF-P Bruhn Revitalization

FY2026

## Department Detailed Expenses

### HPF-P Bruhn Revitalization

|   | ACTUALS     |                 |                 | ADOPTED    | YTD ACTUALS     | CA/MAYOR APPROVED |
|---|-------------|-----------------|-----------------|------------|-----------------|-------------------|
|   | FY2022      | FY2023          | FY2024          | FY2025     | FY2025          | FY2026            |
| <b>Expenses</b>                           |             |                 |                 |            |                 |                   |
| Personnel Services                        |             |                 |                 |            |                 |                   |
| 10-146-501020 - Salaries                  | –           | \$30,446        | \$24,243        | \$0        | –               | \$0               |
| 10-146-502010 - Social Security           | –           | \$2,083         | \$1,834         | \$0        | –               | \$0               |
| 10-146-502020 - Group Health Insurance    | –           | \$7,998         | \$5,236         | \$0        | –               | \$0               |
| 10-146-502030 - Retirement                | –           | \$3,875         | \$2,543         | \$0        | –               | \$0               |
| 10-146-502040 - Workers Compensation      | –           | \$7             | \$2             | \$0        | –               | \$0               |
| 10-146-502050 - Life Insurance            | –           | \$38            | \$26            | \$0        | –               | \$0               |
| 10-146-502060 - Long Term Disability      | –           | \$101           | \$59            | \$0        | –               | \$0               |
| 10-146-502070 - Employee Assistance Prgm  | –           | –               | –               | \$0        | –               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>           | <b>–</b>    | <b>\$44,548</b> | <b>\$33,943</b> | <b>\$0</b> | <b>–</b>        | <b>\$0</b>        |
| Materials & Supplies                      |             |                 |                 |            |                 |                   |
| 10-146-511020 - Postage                   | \$64        | –               | –               | \$0        | –               | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>     | <b>\$64</b> | <b>–</b>        | <b>–</b>        | <b>\$0</b> | <b>–</b>        | <b>\$0</b>        |
| Contractual Services                      |             |                 |                 |            |                 |                   |
| 10-146-522020 - Professional Services     | –           | \$294           | –               | \$0        | –               | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>         | <b>–</b>    | <b>\$294</b>    | <b>–</b>        | <b>\$0</b> | <b>–</b>        | <b>\$0</b>        |
| Other Non-Operating Expenses              |             |                 |                 |            |                 |                   |
| 10-146-550068 - Pass-Through Grants       | –           | –               | \$6,237         | \$0        | \$19,076        | \$0               |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b> | <b>–</b>    | <b>–</b>        | <b>\$6,237</b>  | <b>\$0</b> | <b>\$19,076</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$64</b> | <b>\$44,842</b> | <b>\$40,180</b> | <b>\$0</b> | <b>\$19,076</b> | <b>\$0</b>        |



# CDBG-CV Transform Housing

FY2026

## Department Detailed Expenses

### CDBG-CV Transform Housing

|   | ACTUALS  |                 |                 | ADOPTED    | YTD ACTUALS     | CA/MAYOR APPROVED |
|---|----------|-----------------|-----------------|------------|-----------------|-------------------|
|   | FY2022   | FY2023          | FY2024          | FY2025     | FY2025          | FY2026            |
| <b>Expenses</b>                             |          |                 |                 |            |                 |                   |
| Personnel Services                          |          |                 |                 |            |                 |                   |
| 10-147-501020 - Salaries                    | –        | \$8,395         | \$9,846         | \$0        | \$2,565         | \$0               |
| 10-147-502010 - Social Security             | –        | \$569           | \$643           | \$0        | \$348           | \$0               |
| 10-147-502020 - Group Health Insurance      | –        | \$2,049         | \$2,925         | \$0        | \$1,561         | \$0               |
| 10-147-502030 - Retirement                  | –        | \$1,069         | \$1,121         | \$0        | \$568           | \$0               |
| 10-147-502040 - Workers Compensation        | –        | \$6             | –               | \$0        | –               | \$0               |
| 10-147-502050 - Life Insurance              | –        | \$9             | \$12            | \$0        | \$7             | \$0               |
| 10-147-502060 - Long Term Disability        | –        | \$24            | \$26            | \$0        | \$14            | \$0               |
| 10-147-502070 - Employee Assistance Prgm    | –        | –               | \$1             | \$0        | \$1             | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>             | <b>–</b> | <b>\$12,122</b> | <b>\$14,573</b> | <b>\$0</b> | <b>\$5,064</b>  | <b>\$0</b>        |
| Materials & Supplies                        |          |                 |                 |            |                 |                   |
| 10-147-511020 - Postage                     | –        | –               | –               | \$0        | \$14            | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>       | <b>–</b> | <b>–</b>        | <b>–</b>        | <b>\$0</b> | <b>\$14</b>     | <b>\$0</b>        |
| Contractual Services                        |          |                 |                 |            |                 |                   |
| 10-147-520072 - Subrecipient Reimbursements | –        | \$248           | \$74,085        | \$0        | \$26,615        | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>           | <b>–</b> | <b>\$248</b>    | <b>\$74,085</b> | <b>\$0</b> | <b>\$26,615</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                       | <b>–</b> | <b>\$12,370</b> | <b>\$88,658</b> | <b>\$0</b> | <b>\$31,693</b> | <b>\$0</b>        |

## Department Detailed Expenses

### CDBG-CV

|  | ACTUALS          |                 |                 | ADOPTED    | YTD ACTUALS | CA/MAYOR APPROVED |
|--|------------------|-----------------|-----------------|------------|-------------|-------------------|
|  | FY2022           | FY2023          | FY2024          | FY2025     | FY2025      | FY2026            |
| <b>Expenses</b>                              |                  |                 |                 |            |             |                   |
| Personnel Services                           |                  |                 |                 |            |             |                   |
| 10-148-501020 - Salaries                     | \$36,638         | –               | \$1,094         | \$0        | –           | \$0               |
| 10-148-502010 - Social Security              | \$2,392          | –               | \$89            | \$0        | –           | \$0               |
| 10-148-502020 - Group Health Insurance       | \$10,758         | –               | \$211           | \$0        | –           | \$0               |
| 10-148-502030 - Retirement                   | \$5,056          | –               | \$138           | \$0        | –           | \$0               |
| 10-148-502040 - Workers Compensation         | –                | \$0             | –               | \$0        | –           | \$0               |
| 10-148-502050 - Life Insurance               | \$45             | –               | \$2             | \$0        | –           | \$0               |
| 10-148-502060 - Long Term Disability         | \$112            | –               | \$3             | \$0        | –           | \$0               |
| 10-148-502070 - Employee Assistance Prgm     | –                | –               | –               | \$0        | –           | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>              | <b>\$55,003</b>  | <b>\$0</b>      | <b>\$1,536</b>  | <b>\$0</b> | <b>–</b>    | <b>\$0</b>        |
| Materials & Supplies                         |                  |                 |                 |            |             |                   |
| 10-148-511010 - Advertising                  | \$0              | –               | –               | \$0        | –           | \$0               |
| 10-148-511020 - Postage                      | \$10             | –               | –               | \$0        | \$0         | \$0               |
| 10-148-513010 - Office Supplies              | –                | –               | –               | \$0        | –           | \$0               |
| 10-148-517010 - Operational Supplies         | –                | –               | –               | \$0        | –           | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>        | <b>\$10</b>      | <b>–</b>        | <b>–</b>        | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>        |
| Contractual Services                         |                  |                 |                 |            |             |                   |
| 10-148-520070 - Training And Education       | –                | –               | –               | \$0        | –           | \$0               |
| 10-148-522020 - Professional Services        | \$23,138         | –               | –               | \$0        | –           | \$0               |
| 10-148-528025 - CARES-Childcare Services     | \$38,346         | –               | –               | \$0        | –           | \$0               |
| 10-148-528035 - CARES-ED For-Profit Business | \$173,164        | \$29,351        | \$59,249        | \$0        | –           | \$0               |
| 10-148-528045 - CARES-ED Microenterprise     | \$40,868         | –               | –               | \$0        | –           | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>            | <b>\$275,516</b> | <b>\$29,351</b> | <b>\$59,249</b> | <b>\$0</b> | <b>–</b>    | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                        | <b>\$330,529</b> | <b>\$29,351</b> | <b>\$60,785</b> | <b>\$0</b> | <b>\$0</b>  | <b>\$0</b>        |

# Entitlement Grant-CDBG

FY2026

## Department Detailed Expenses

### Entitlement Grant-CDBG

|  | ACTUALS         |                 |                 | ADOPTED         | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
|  | FY2022          | FY2023          | FY2024          | FY2025          | FY2025          | FY2026            |
| <b>Expenses</b>                                |                 |                 |                 |                 |                 |                   |
| Personnel Services                             |                 |                 |                 |                 |                 |                   |
| 10-149-501010 - Salary-Elected Officials       | –               | –               | –               | –               | –               | \$0               |
| 10-149-501015 - Salary-Prosecuting Attorney    | –               | –               | –               | –               | –               | \$0               |
| 10-149-501020 - Salaries                       | \$51,810        | \$35,381        | \$55,085        | \$46,783        | \$44,281        | \$0               |
| 10-149-501023 - CARES-Salaries                 | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-501030 - Holiday Pay                    | –               | –               | –               | –               | –               | \$0               |
| 10-149-501035 - Training & Essential Functions | –               | –               | –               | –               | –               | \$0               |
| 10-149-501040 - Part-time (w/benefits)         | –               | –               | –               | –               | –               | \$0               |
| 10-149-501050 - Part Time (w/o benefits)       | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-501060 - Seasonal Salaries              | –               | –               | –               | –               | –               | \$0               |
| 10-149-501065 - Season Sal - Maint             | –               | –               | –               | –               | –               | \$0               |
| 10-149-501070 - Stand-by Plan                  | –               | –               | –               | –               | –               | \$0               |
| 10-149-501080 - Step-up Pay                    | –               | –               | –               | –               | –               | \$0               |
| 10-149-501090 - Overtime                       | –               | –               | –               | –               | –               | \$0               |
| 10-149-501092 - Overtime-Constant Staffing     | –               | –               | –               | –               | –               | \$0               |
| 10-149-501095 - Overtime Straight Pay          | –               | –               | –               | –               | –               | \$0               |
| 10-149-502010 - Social Security                | \$3,553         | \$2,503         | \$4,092         | \$4,705         | \$3,208         | \$0               |
| 10-149-502011 - CARES-Social Security          | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502020 - Group Health Insurance         | \$12,521        | \$7,828         | \$10,198        | \$15,614        | \$9,961         | \$0               |
| 10-149-502024 - CARES-Group Health Insurance   | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502030 - Retirement                     | \$6,762         | \$4,507         | \$6,463         | \$6,826         | \$4,915         | \$0               |
| 10-149-502031 - CARES-Retirement               | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502040 - Workers Compensation           | \$87            | \$36            | –               | \$88            | \$88            | \$87              |
| 10-149-502041 - CARES-Workers Comp             | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502050 - Life Insurance                 | \$57            | \$42            | \$65            | \$74            | \$51            | \$0               |
| 10-149-502051 - CARES-Life Insurance           | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502060 - Long Term Disability           | \$141           | \$113           | \$145           | \$184           | \$111           | \$0               |
| 10-149-502061 - CARES-Long Term Disability     | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-502070 - Employee Assistance Prgm       | \$31            | \$31            | \$23            | \$22            | \$14            | \$0               |
| 10-149-502071 - CARES-Employee Assistance Prgm | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-503010 - Awards Program                 | –               | –               | –               | –               | –               | \$0               |
| 10-149-503020 - Unemployment Compensation      | –               | –               | –               | –               | –               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$74,961</b> | <b>\$50,441</b> | <b>\$76,072</b> | <b>\$74,296</b> | <b>\$62,630</b> | <b>\$87</b>       |
| Materials & Supplies                           |                 |                 |                 |                 |                 |                   |
| 10-149-511010 - Advertising                    | \$492           | \$1,031         | \$777           | \$830           | \$408           | \$830             |
| 10-149-511011 - CARES-Advertising              | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-511020 - Postage                        | \$46            | \$114           | \$93            | \$200           | \$167           | \$200             |
| 10-149-511022 - CARES-Postage                  | –               | –               | –               | \$0             | –               | \$0               |
| 10-149-512020 - Copies                         | –               | –               | –               | \$0             | \$1             | \$0               |
| 10-149-513010 - Office Supplies                | \$77            | \$24            | \$106           | \$0             | \$33            | \$0               |
| 10-149-513011 - CARES-Office Supplies          | –               | –               | –               | \$0             | –               | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-149-517010 - Operational Supplies            | \$187            | —                | \$3              | \$0              | \$133            | \$0               |
| 10-149-517011 - CARES-Operational Supplies      | —                | —                | —                | \$0              | —                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>           | <b>\$802</b>     | <b>\$1,169</b>   | <b>\$979</b>     | <b>\$1,030</b>   | <b>\$742</b>     | <b>\$1,030</b>    |
| Contractual Services                            |                  |                  |                  |                  |                  |                   |
| 10-149-520050 - INACTIVE - Mtgs & Conferences   | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-520070 - Training And Education          | \$89             | \$525            | \$702            | \$2,000          | \$60             | \$2,000           |
| 10-149-520071 - CARES-Training and Education    | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-522020 - Professional Services           | \$8,362          | \$36,505         | \$495            | \$650            | \$1,510          | \$650             |
| 10-149-528010 - Housing Rehabilitation          | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-528011 - Housing Rehab-Code Deficiency   | \$2,669          | \$4,216          | \$30,647         | \$0              | \$30,226         | \$0               |
| 10-149-528012 - Housing Rehab-Energy Efficiency | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-528020 - Housing Assistance              | \$56,184         | \$51,569         | \$11,000         | \$50,270         | \$11,770         | \$50,270          |
| 10-149-528025 - CARES-Childcare Services        | \$0              | —                | —                | \$0              | —                | \$0               |
| 10-149-528030 - Public Improvement              | —                | \$313,000        | —                | \$63,386         | —                | \$63,386          |
| 10-149-528035 - CARES-ED For-Profit Business    | \$0              | —                | —                | \$0              | —                | \$0               |
| 10-149-528040 - Neighborhood Redevelopmnt       | \$41,215         | \$4,391          | \$12,527         | \$60,000         | \$102,484        | \$60,000          |
| 10-149-528045 - CARES-ED Microenterprise        | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-528050 - Neighborhood Facility           | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-528060 - Economic Development            | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-528070 - Emergency Assistance            | \$27             | \$27             | \$27             | \$25,135         | —                | \$25,135          |
| 10-149-528080 - Homeless Objectives             | —                | —                | —                | \$0              | —                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>               | <b>\$108,546</b> | <b>\$410,233</b> | <b>\$55,398</b>  | <b>\$201,441</b> | <b>\$146,050</b> | <b>\$201,441</b>  |
| Repairs & Maintenance                           |                  |                  |                  |                  |                  |                   |
| 10-149-547020 - Maintenance Agreements          | \$1,028          | \$0              | —                | \$0              | —                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>          | <b>\$1,028</b>   | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| Capital Purchases                               |                  |                  |                  |                  |                  |                   |
| 10-149-572020 - Purchase Of Equipment           | —                | —                | —                | \$0              | —                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                  | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| Capital Projects                                |                  |                  |                  |                  |                  |                   |
| 10-149-577045 - Clay Street Plaza               | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-577055 - Marshall & Roland Sidewalk      | —                | —                | —                | \$0              | —                | \$0               |
| 10-149-577064 - Broadway St Sidewalk            | —                | —                | —                | \$0              | —                | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                   | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                           | <b>\$185,337</b> | <b>\$461,842</b> | <b>\$132,449</b> | <b>\$276,767</b> | <b>\$209,421</b> | <b>\$202,558</b>  |

# City Attorney

FY2026

## Overview

The City Attorney reports directly to the Mayor and City Council as a whole.

The Office supports the City by rendering legal advice and opinions, drafting and reviewing contracts, ordinances, resolutions, and other documents needed to accomplish the City's policies and goals. The Office also represents the City's legal interests before judicial and administrative agencies, and prosecutes violations of the City Charter and City Code. The Office is staffed by the City Attorney, Associate City Attorney, and a Paralegal.

The Office provides legal advice, information and counsel to the Mayor, City Council, appointed officials, and Staff on a full range of legal issues which confront the municipal government.

The Office Staff regularly:

- advises and works with the City Administrator, Department Directors and City Staff to develop strategies for resolving legal issues;
- responds to lawsuits against the City;
- prepares, reviews and approves contracts and other legal documents prior to consideration by the City Council;
- drafts ordinances, resolutions, conveyances and other legal documents;
- monitors and coordinates all litigation files with outside legal counsel;
- researches, prepares memoranda and provides advice on various legal issues such as economic development, employment, real estate, environmental, procurement, contract compliance, planning and zoning, open records and meetings, local government liability and numerous constitutional matters;
- reviews current case law and legislative enactments to evaluate potential impact on the City; and works with City Departments to collect debts and liabilities owed to the municipal government.

## Purpose Statement

Contribute to the quality of life of the City through providing information and legal services to the City Council, City Departments and its employees.

## Department Goals & Objectives (including, but not limited to)

Provide reliable, efficient, and accurate legal services to the City's elected and appointed officials and staff  
OBJECTIVE: To ensure timely, quality legal services in order to allow for the successful completion of City projects

- Respond to all requests for legal services within reasonable timeframe. (e.g., less than 7 days for contract preparation, 1 business day for emails, and response to lawsuits within legal time constraints, etc.)
- Continue to prioritize direct requests from City Council and Mayor and respond to all requests within 1 business day
- Continue cross-training of personnel for maximum coverage on issues

OBJECTIVE: To ensure implementation of most current legislation and case law

- Monitor proposed federal and state legislation affecting the City and its interests
- Monitor the progress of cases affecting municipalities, both federally and on a state level
- Provide updates to officials and staff of applicable changes in the law, as appropriate
- Work with City's lobbyist on statewide issues that affect the City

OBJECTIVE: To ensure efficient and effective litigation services

- Review and manage use and selection of outside counsel
- Continue to utilize in-house staff to review, defend, and dispose of claims, where available
- Continue collection efforts for various departments

Enforce City ordinances

OBJECTIVE: To protect the health and safety of the citizens and the integrity of neighborhoods

Continue to work closely with the Police Department, enforcement officials, and the elected Municipal Court personnel to maintain effective working enforcement personnel relations and delivery services

- Research and draft new regulatory and criminal ordinances, as requested
- Continue to review and update existing ordinances for more effective enforcement
- Provide quality support staff to the municipal elected officials
- Continue to assist and prioritize code enforcement needs

OBJECTIVE: To safeguard and improve the quality of life for the residents and guests of the City

## Department Detailed Expenses

### City Attorney

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-150-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-150-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-150-501020 - Salaries                       | \$231,850        | \$238,310        | \$273,908        | \$279,851        | \$212,010        | \$286,712         |
| 10-150-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-150-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-150-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-501060 - Seasonal Salaries              | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-150-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-150-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-150-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-150-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-502010 - Social Security                | \$17,126         | \$17,611         | \$20,223         | \$21,409         | \$15,649         | \$21,933          |
| 10-150-502020 - Group Health Insurance         | \$30,054         | \$32,769         | \$38,479         | \$42,251         | \$30,174         | \$46,337          |
| 10-150-502030 - Retirement                     | \$30,870         | \$27,110         | \$30,012         | \$31,064         | \$23,533         | \$34,692          |
| 10-150-502040 - Workers Compensation           | \$231            | \$231            | \$231            | \$231            | \$231            | \$231             |
| 10-150-502050 - Life Insurance                 | \$266            | \$265            | \$320            | \$330            | \$245            | \$338             |
| 10-150-502060 - Long Term Disability           | \$567            | \$700            | \$713            | \$622            | \$530            | \$625             |
| 10-150-502070 - Employee Assistance Prgm       | \$61             | \$61             | \$61             | \$66             | \$59             | \$72              |
| 10-150-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-150-503020 - Unemployment Compensation      | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$311,025</b> | <b>\$317,057</b> | <b>\$363,947</b> | <b>\$375,824</b> | <b>\$282,431</b> | <b>\$390,940</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-150-511010 - Advertising                    | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-511020 - Postage                        | \$452            | \$353            | \$506            | \$500            | \$380            | \$500             |
| 10-150-512010 - Printing                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-512020 - Copies                         | \$7              | \$22             | \$109            | \$0              | \$14             | \$0               |
| 10-150-513010 - Office Supplies                | \$2,200          | \$553            | \$830            | \$500            | \$96             | \$650             |
| 10-150-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-517010 - Operational Supplies           | \$11             | –                | –                | \$0              | –                | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$2,669</b>   | <b>\$928</b>     | <b>\$1,446</b>   | <b>\$1,000</b>   | <b>\$490</b>     | <b>\$1,150</b>    |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-150-520020 - Auditing Travel Expense       | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-520030 - Dues And Publications         | \$5,346          | \$8,089          | \$9,201          | \$8,534          | \$6,014          | \$8,920           |
| 10-150-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-520070 - Training And Education        | \$6,700          | \$6,232          | \$6,706          | \$8,700          | \$4,977          | \$9,000           |
| 10-150-520080 - Tuition Reimbursement         | \$1,869          | –                | –                | \$0              | –                | \$0               |
| 10-150-520095 - Relocation Fees               | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-521010 - General Insurance             | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-522020 - Professional Services         | \$2,528          | \$1,384          | \$39,998         | \$8,500          | \$21,380         | \$20,000          |
| 10-150-525030 - Litigation Expenses           | –                | \$365            | \$53             | \$250            | –                | \$250             |
| 10-150-525031 - Special Litigation Expenses   | \$113,733        | \$67,999         | \$104,055        | \$0              | \$78,229         | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$130,176</b> | <b>\$84,069</b>  | <b>\$160,013</b> | <b>\$25,984</b>  | <b>\$110,599</b> | <b>\$38,170</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-150-534010 - Telephone                     | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                        | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-150-547010 - Equipment Maintenance         | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-547020 - Maintenance Agreements        | \$355            | \$424            | \$434            | \$300            | \$359            | \$330             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$355</b>     | <b>\$424</b>     | <b>\$434</b>     | <b>\$300</b>     | <b>\$359</b>     | <b>\$330</b>      |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 10-150-572020 - Purchase Of Equipment         | –                | –                | –                | \$0              | –                | \$0               |
| 10-150-573030 - Purch/improv Land/buildin     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                         | <b>\$444,226</b> | <b>\$402,477</b> | <b>\$525,839</b> | <b>\$403,108</b> | <b>\$393,879</b> | <b>\$430,590</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### City Attorney

| Account String | Object Code Description | Description  | Total Amount |
|----------------|-------------------------|--|--------------|
| 10-150-501020  | Salaries                | NOT FUNDED- NEW REQUEST: additional associate city attorney w/base of \$67,990 (TOTAL COST \$95,958)           | \$286,712    |
| 10-150-513010  | Office Supplies         | Apparel for City Attorney, Associate City Attorney & Paralegal.  | \$150        |
| 10-150-513010  | Office Supplies         | Normal office supplies for Law Department.   | \$500        |
| 10-150-520030  | Dues And Publications   | Missouri Municipal Attorney's Association Dues (City Attorney)   | \$75         |
| 10-150-520030  | Dues And Publications   | Missouri Municipal Attorney's Association Dues (Associate City Attorney)                                       | \$75         |
| 10-150-520030  | Dues And Publications   | Missouri Bar Association - City Attorney   | \$410        |
| 10-150-520030  | Dues And Publications   | Missouri Bar Association - Associate City Attorney   | \$410        |
| 10-150-520030  | Dues And Publications   | International Municipal Lawyers Association - City Membership. Normal inflationary increase.                   | \$800        |
| 10-150-520030  | Dues And Publications   | Missouri City Clerks and Finance Officers Association - Central Missouri Chapter - Paralegal/Deputy City Clerk | \$50         |
| 10-150-520030  | Dues And Publications   | Cole County Bar - City Attorney  | \$55         |
| 10-150-520030  | Dues And Publications   | Cole County Bar - Associate City Attorney  | \$55         |
| 10-150-520030  | Dues And Publications   | Missouri Western District Court Attorney Annual Dues - City Attorney   | \$20         |
| 10-150-520030  | Dues And Publications   | Missouri Western District Court Attorney Annual Dues - Associate City Attorney                                 | \$20         |
| 10-150-520030  | Dues And Publications   | Missouri City Clerks and Finance Officers Association State Dues - Paralegal/Deputy City Clerk                 | \$20         |

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-150-520030  | Dues And Publications   | Thomson Reuters, Westlaw Subscription - 2025 Contractual increase.  | \$6,930          |
| 10-150-520070  | Training And Education  | IMLA Fall Conference - Increase in costs due to normal price increases on food, and travel.   | \$2,700          |
| 10-150-520070  | Training And Education  | IMLA Spring Conference - Increase in costs due to normal price increases on food, and travel.   | \$2,600          |
| 10-150-520070  | Training And Education  | Missouri Municipal Attorney's Association Summer Conference - City Attorney and Assoc. City Attorney - Increase in costs due to normal price increases on food, and travel. | \$2,100          |
| 10-150-520070  | Training And Education  | Missouri City Clerks and Finance Officer's Spring Institute Conference - Paralegal/Deputy City Clerk  | \$400            |
| 10-150-520070  | Training And Education  | Registration for both IMLA conferences (Purchased as a bundle to save on costs)   | \$1,200          |
| 10-150-522020  | Professional Services   | Increase in specialty counsel   | \$20,000         |
| 10-150-547020  | Maintenance Agreements  | konica - lexmark X652de (b&W) - includes 10% contract increase  | \$330            |
|                |                         |   | <b>\$325,612</b> |



# Municipal Court Dept

FY2026

## Overview

The Municipal Court Staff reports directly to the Municipal Judge. They support the elected municipal judge and elected prosecutor.

The Municipal Court Staff manages the day to day functions of the Municipal Court and supports the elected prosecutor and elected judge. The Municipal Court processes all municipal summons issued by the Police Department and parking violations issued by the City Staff.

## Purpose Statement

Contribute to the quality of life of the City by implement the policies and procedures established by the Missouri Supreme Court in a professional and dedicated manner and the ensure accessibility, fairness and courtesy in the administration of justice.

## Department Goals & Objectives (including, but not limited to)

Promote safety in the community by effective and impartial administration of justice

Continue to provide high quality customer service that is effective, efficient, and delivered in a professional environment with effective case management, fine collection and record retention support

Continue to implement paperless processes

## Department Detailed Expenses

### Municipal Court

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                       |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-160-501010 - Salary-Elected Officials       | \$35,000  | \$35,000  | \$38,333  | \$40,000  | \$26,667    | \$40,000          |
| 10-160-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 10-160-501020 - Salaries                       | \$128,530 | \$135,293 | \$143,627 | \$146,786 | \$105,620   | \$148,239         |
| 10-160-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 10-160-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 10-160-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 10-160-501050 - Part Time (w/o benefits)       | \$5,420   | \$5,863   | \$5,817   | \$7,000   | \$4,850     | \$7,000           |
| 10-160-501060 - Seasonal Salaries              | -         | -         | -         | -         | -           | \$0               |
| 10-160-501065 - Season Sal - Maint             | -         | -         | -         | -         | -           | \$0               |
| 10-160-501070 - Stand-by Plan                  | -         | -         | -         | -         | -           | \$0               |
| 10-160-501080 - Step-up Pay                    | -         | -         | -         | -         | -           | \$0               |
| 10-160-501090 - Overtime                       | \$729     | \$106     | -         | \$0       | -           | \$0               |
| 10-160-501092 - Overtime-Constant Staffing     | -         | -         | -         | -         | -           | \$0               |
| 10-160-501095 - Overtime Straight Pay          | -         | -         | -         | \$0       | -           | \$0               |
| 10-160-502010 - Social Security                | \$12,649  | \$13,280  | \$14,162  | \$14,825  | \$10,314    | \$14,936          |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-160-502020 - Group Health Insurance        | \$23,953         | \$22,066         | \$22,192         | \$24,530         | \$14,945         | \$27,077          |
| 10-160-502030 - Retirement                    | \$16,750         | \$17,267         | \$16,894         | \$16,294         | \$11,384         | \$17,937          |
| 10-160-502040 - Workers Compensation          | \$198            | \$198            | \$198            | \$199            | \$199            | \$198             |
| 10-160-502050 - Life Insurance                | \$143            | \$150            | \$172            | \$177            | \$122            | \$178             |
| 10-160-502060 - Long Term Disability          | \$356            | \$403            | \$380            | \$441            | \$262            | \$445             |
| 10-160-502070 - Employee Assistance Prgm      | \$61             | \$61             | \$61             | \$66             | \$59             | \$72              |
| 10-160-503010 - Awards Program                | —                | —                | —                | —                | —                | \$0               |
| 10-160-503020 - Unemployment Compensation     | —                | —                | —                | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$223,788</b> | <b>\$229,688</b> | <b>\$241,837</b> | <b>\$250,318</b> | <b>\$174,420</b> | <b>\$256,082</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 10-160-511010 - Advertising                   | —                | —                | —                | \$0              | —                | \$0               |
| 10-160-511020 - Postage                       | \$1,544          | \$1,762          | \$1,822          | \$2,000          | \$1,363          | \$2,000           |
| 10-160-512010 - Printing                      | \$448            | \$162            | \$408            | \$400            | \$258            | \$400             |
| 10-160-512020 - Copies                        | —                | —                | —                | \$0              | \$0              | \$0               |
| 10-160-513010 - Office Supplies               | \$2,522          | \$1,910          | \$1,400          | \$2,500          | \$426            | \$2,500           |
| 10-160-514017 - COVID-19                      | —                | —                | —                | \$0              | —                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$4,514</b>   | <b>\$3,834</b>   | <b>\$3,630</b>   | <b>\$4,900</b>   | <b>\$2,047</b>   | <b>\$4,900</b>    |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-160-520025 - Security                      | \$11,778         | \$12,881         | \$13,356         | \$14,000         | \$10,582         | \$15,000          |
| 10-160-520030 - Dues And Publications         | \$180            | —                | —                | \$0              | —                | \$0               |
| 10-160-520050 - INACTIVE - Mtgs & Conferences | —                | —                | —                | \$0              | —                | \$0               |
| 10-160-520070 - Training And Education        | \$695            | \$480            | \$350            | \$1,500          | \$350            | \$1,500           |
| 10-160-522020 - Professional Services         | \$489            | \$119            | -\$293           | \$4,500          | \$39             | \$4,500           |
| 10-160-525005 - Appointed Counsel             | \$1,963          | \$858            | \$1,635          | \$3,000          | \$513            | \$3,000           |
| 10-160-525010 - Care Of Prisoners             | —                | —                | —                | \$250            | —                | \$250             |
| 10-160-525030 - Litigation Expenses           | —                | —                | —                | \$40             | —                | \$40              |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$15,104</b>  | <b>\$14,337</b>  | <b>\$15,048</b>  | <b>\$23,290</b>  | <b>\$11,484</b>  | <b>\$24,290</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-160-534010 - Telephone                     | —                | —                | —                | \$0              | —                | \$0               |
| <b>UTILITIES TOTAL</b>                        | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-160-545010 - Software License/maint        | —                | —                | —                | \$5,240          | \$5,020          | \$5,240           |
| 10-160-547010 - Equipment Maintenance         | —                | —                | —                | \$0              | —                | \$0               |
| 10-160-547020 - Maintenance Agreements        | \$5,945          | \$6,281          | \$5,986          | \$1,317          | \$987            | \$1,449           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$5,945</b>   | <b>\$6,281</b>   | <b>\$5,986</b>   | <b>\$6,557</b>   | <b>\$6,007</b>   | <b>\$6,689</b>    |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 10-160-572020 - Purchase Of Equipment         | —                | —                | —                | \$0              | \$330            | \$0               |
| 10-160-573030 - Purch/improv Land/buildin     | —                | —                | —                | \$0              | —                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>\$330</b>     | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                         | <b>\$249,352</b> | <b>\$254,142</b> | <b>\$266,501</b> | <b>\$285,065</b> | <b>\$194,288</b> | <b>\$291,961</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Municipal Court

| Account String | Object Code Description  | Description   | Total Amount |
|----------------|--------------------------|---|--------------|
| 10-160-501010  | Salary-Elected Officials | NEW REQUEST INCLUDED: \$5K increase for Municipal Judge   | \$40,000     |
| 10-160-512010  | Printing                 | Envelopes & blank checks for SMC account  | \$400        |
| 10-160-520025  | Security                 | Two security guards on Wednesday's during Municipal Court sessions; year 3 of contract \$24.06 per hour | \$15,000     |
| 10-160-520070  | Training And Education   | Judge's MMACJA professional conference & yearly dues  | \$1,500      |

| Account String | Object Code Description | Description   | Total Amount    |
|----------------|-------------------------|---|-----------------|
| 10-160-525010  | Care Of Prisoners       | Misc. expenses invoiced from the jail on inmates held for Municipal charges   | \$250           |
| 10-160-525030  | Litigation Expenses     | Witness fees (upon request)   | \$40            |
| 10-160-545010  | Software License/maint  | tyler technologies - incode maintenance (monthly)                             | \$1,650         |
| 10-160-545010  | Software License/maint  | tyler technologies - incode online record search maintenance (yearly)         | \$2,750         |
| 10-160-545010  | Software License/maint  | mo state highway patrol - mules maintenance (quarterly)                       | \$840           |
| 10-160-547020  | Maintenance Agreements  | konica - hp M402N (b&w) (CourtRear) - includes 10% contract increase          | \$330           |
| 10-160-547020  | Maintenance Agreements  | konica - lexmark CX510 (CourtCopier) - includes 10% contract increase         | \$459           |
| 10-160-547020  | Maintenance Agreements  | konica - lexmark MS621DN (b&w) (CourtFront) - includes 10% contract increase  | \$330           |
| 10-160-547020  | Maintenance Agreements  | konica - lexmark MS610DN (b&w) (Courtmobile) - includes 10% contract increase | \$330           |
|                |                         |   | <b>\$63,879</b> |

# Human Resources

FY2026

## Overview

The Human Resources Department is administered by the Director of Human Resources who reports directly to the City Administrator.

The Human Resources Department assists other City Departments in meeting their service delivery responsibilities to the public and assists employees in reaching their fullest potential with the City while maintaining a careful balance between the interests of City government, the Departments and the employees.

## Purpose Statement

Contribute to the quality of life of the City by assisting Departments in developing and supporting quality employees.

## Department Goals & Objectives (including, but not limited to)

Improve training and education of our workforce

OBJECTIVE: Implement a Learning Management System

OBJECTIVE: Provide soft skills, compliance and safety training to all City employees on a regular basis

Improve performance of City employees

OBJECTIVE: Implement a Performance Management System

OBJECTIVE: Ensure City employees receive timely and complete feedback from their supervisors

OBJECTIVE: Ensure the employees understand the City's priorities

Continue development of a Health and Wellness Program

OBJECTIVE: To provide employees an avenue to learn the advantages of practicing a healthy lifestyle, as well as opportunities to practice a healthy lifestyle

## Department Detailed Expenses

### Human Resources

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-170-501010 - Salary-Elected Officials       | –         | –         | –         | –         | –           | \$0               |
| 10-170-501015 - Salary-Prosecuting Attorney    | –         | –         | –         | –         | –           | \$0               |
| 10-170-501020 - Salaries                       | \$233,464 | \$240,860 | \$250,653 | \$229,349 | \$169,279   | \$256,027         |
| 10-170-501030 - Holiday Pay                    | –         | –         | –         | –         | –           | \$0               |
| 10-170-501035 - Training & Essential Functions | –         | –         | –         | –         | –           | \$0               |
| 10-170-501040 - Part-time (w/benefits)         | –         | –         | –         | –         | –           | \$0               |
| 10-170-501050 - Part Time (w/o benefits)       | \$16,919  | \$13,247  | \$10,946  | \$0       | –           | \$0               |
| 10-170-501060 - Seasonal Salaries              | –         | –         | –         | \$0       | –           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-170-501065 - Season Sal - Maint            | –                | –                | –                | –                | –                | \$0               |
| 10-170-501070 - Stand-by Plan                 | –                | –                | –                | –                | –                | \$0               |
| 10-170-501080 - Step-up Pay                   | –                | –                | –                | –                | –                | \$0               |
| 10-170-501090 - Overtime                      | \$43             | \$147            | –                | \$0              | –                | \$0               |
| 10-170-501092 - Overtime-Constant Staffing    | –                | –                | –                | –                | –                | \$0               |
| 10-170-501095 - Overtime Straight Pay         | –                | \$31             | –                | \$0              | –                | \$0               |
| 10-170-502010 - Social Security               | \$18,856         | \$19,096         | \$19,497         | \$17,546         | \$12,501         | \$19,586          |
| 10-170-502020 - Group Health Insurance        | \$23,081         | \$24,956         | \$21,799         | \$29,760         | \$22,261         | \$33,276          |
| 10-170-502030 - Retirement                    | \$31,092         | \$30,428         | \$21,740         | \$25,458         | \$12,336         | \$30,979          |
| 10-170-502040 - Workers Compensation          | \$326            | \$326            | \$326            | \$326            | \$326            | \$326             |
| 10-170-502050 - Life Insurance                | \$268            | \$273            | \$216            | \$275            | \$202            | \$306             |
| 10-170-502060 - Long Term Disability          | \$567            | \$728            | \$487            | \$627            | \$443            | \$636             |
| 10-170-502070 - Employee Assistance Prgm      | \$61             | \$61             | \$61             | \$66             | \$59             | \$72              |
| 10-170-503010 - Awards Program                | –                | –                | –                | –                | –                | \$0               |
| 10-170-503020 - Unemployment Compensation     | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$324,677</b> | <b>\$330,153</b> | <b>\$325,725</b> | <b>\$303,407</b> | <b>\$217,407</b> | <b>\$341,208</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 10-170-511010 - Advertising                   | \$100            | –                | –                | \$100            | –                | \$100             |
| 10-170-511020 - Postage                       | \$179            | \$149            | \$74             | \$300            | \$76             | \$300             |
| 10-170-512010 - Printing                      | \$1,327          | –                | –                | \$400            | –                | \$300             |
| 10-170-512020 - Copies                        | \$411            | \$343            | \$169            | \$350            | \$185            | \$350             |
| 10-170-513010 - Office Supplies               | \$956            | \$426            | \$136            | \$500            | \$300            | \$500             |
| 10-170-514017 - COVID-19                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-170-517010 - Operational Supplies          | \$689            | \$117            | \$289            | \$500            | –                | \$500             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$3,662</b>   | <b>\$1,034</b>   | <b>\$667</b>     | <b>\$2,150</b>   | <b>\$561</b>     | <b>\$2,050</b>    |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-170-520030 - Dues And Publications         | \$586            | \$1,001          | \$148            | \$990            | \$106            | \$970             |
| 10-170-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 10-170-520060 - Wellness Program              | \$3,415          | \$2,656          | \$2,586          | \$3,000          | \$2,688          | \$3,000           |
| 10-170-520070 - Training And Education        | \$5,030          | \$4,578          | \$1,216          | \$3,500          | \$115            | \$3,500           |
| 10-170-520080 - Tuition Reimbursement         | –                | –                | –                | \$0              | –                | \$0               |
| 10-170-521060 - Drug/alcohol Screening        | –                | –                | –                | \$0              | –                | \$0               |
| 10-170-521065 - Background Checks             | \$399            | \$499            | \$33             | \$500            | \$223            | \$500             |
| 10-170-522020 - Professional Services         | \$26,544         | \$10,034         | \$13             | \$200            | \$39             | \$40,200          |
| 10-170-529010 - Special Events                | \$291            | \$662            | \$123            | \$0              | –                | \$0               |
| 10-170-529015 - Human Relations Commission    | –                | –                | \$105            | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$36,265</b>  | <b>\$19,430</b>  | <b>\$4,223</b>   | <b>\$8,190</b>   | <b>\$3,173</b>   | <b>\$48,170</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-170-534010 - Telephone                     | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                        | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-170-545010 - Software License/maint        | –                | –                | –                | \$48,457         | \$19,871         | \$45,265          |
| 10-170-547010 - Equipment Maintenance         | –                | –                | –                | \$0              | –                | \$0               |
| 10-170-547020 - Maintenance Agreements        | \$25,063         | \$52,149         | \$51,521         | \$335            | \$1,297          | \$860             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$25,063</b>  | <b>\$52,149</b>  | <b>\$51,521</b>  | <b>\$48,792</b>  | <b>\$21,168</b>  | <b>\$46,125</b>   |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 10-170-572020 - Purchase Of Equipment         | –                | \$3,175          | –                | \$0              | \$731            | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>\$3,175</b>   | <b>–</b>         | <b>\$0</b>       | <b>\$731</b>     | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                         | <b>\$389,667</b> | <b>\$405,941</b> | <b>\$382,137</b> | <b>\$362,539</b> | <b>\$243,039</b> | <b>\$437,553</b>  |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

## Human Resources

| Account String | Object Code Description | Description   | Total Amount    |
|----------------|-------------------------|---|-----------------|
| 10-170-511010  | Advertising             | bid advertising   | \$100           |
| 10-170-512010  | Printing                | REMOVED: fy25 director business cards - \$100   | \$300           |
| 10-170-512010  | Printing                | REMOVED: fy25 director business cards - \$100   | -\$400          |
| 10-170-512010  | Printing                | envelopes   | \$100           |
| 10-170-512010  | Printing                | new city employee promo supplies  | \$200           |
| 10-170-513010  | Office Supplies         | Regular Office Supplies   | \$500           |
| 10-170-520030  | Dues And Publications   | sam's club renewal  | \$50            |
| 10-170-520030  | Dues And Publications   | annual MOPRIMA dues - Director & one staff member   | \$70            |
| 10-170-520030  | Dues And Publications   | quarterly MOPRIMA meetings - \$25/person/mtg - Director & one staff member  | \$200           |
| 10-170-520030  | Dues And Publications   | One Membership for Society for Human Resources Management (SHRM) or equivalent organization (Adjusted from \$250 to \$300)  | \$300           |
| 10-170-520030  | Dues And Publications   | PSHRA Agency Membership - Director & one staff member Dues are \$175 per person X 2 = \$350 (adjusted down from \$420)  | \$350           |
| 10-170-520060  | Wellness Program        | lunch & learns; wellness supplies; wellness subscriptions   | \$3,000         |
| 10-170-520070  | Training And Education  | New Director trainings  | \$2,500         |
| 10-170-520070  | Training And Education  | HR staff trainings  | \$1,000         |
| 10-170-522020  | Professional Services   | shredding services  | \$200           |
| 10-170-522020  | Professional Services   | NEW REQUEST: compensation study update  | \$40,000        |
| 10-170-529010  | Special Events          | MOVED OUT: all special events funds have been moved to 10-185 since they are city-wide  | \$0             |
| 10-170-545010  | Software License/maint  | governmentjobs.com - neogov - onboarding software   | \$9,790         |
| 10-170-545010  | Software License/maint  | governmentjobs.com - neogov - insight - applicant tracking  | \$7,200         |
| 10-170-545010  | Software License/maint  | icc community development solutions - laserfiche cloud for hr files - Propose to eliminate for FY26 and migrate HR files to city-laserfiche (if feasible)                               | \$4,150         |
| 10-170-545010  | Software License/maint  | REMOVE IN FY26, CONTRACT EXPIRED - target solutions - vector solutions - learning mgmt system (\$27,192)  | \$0             |
| 10-170-545010  | Software License/maint  | canva design pro  | \$125           |
| 10-170-545010  | Software License/maint  | NOT FUNDED - NEW REQUEST - eForms setup and subscription (price estimate is discounted based on three year commitment pricing) - pricing for year 2 & 3 increase dramatically (\$9,515) | \$0             |
| 10-170-545010  | Software License/maint  | NEW REQUEST - personnel and policy manual redo - Estimated cost for city-wide subscription (estimate based on JCFL invoice for FY25 - \$16K one-time setup - \$8K annually)             | \$24,000        |
| 10-170-547020  | Maintenance Agreements  | sumner one - konica BH454E (Tag#X7952) - includes 10% contract increase   | \$459           |
| 10-170-547020  | Maintenance Agreements  | sumner one - copier maintenance   | \$401           |
|                |                         |   | <b>\$94,595</b> |

# Finance Department

FY2026

## Overview

The Finance Department is administered by the Director of Finance and Information Technology Services who reports directly to the City Administrator.

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, purchasing, accounting, payroll, business licensing, and the utility billing function.

The Finance Department is responsible for processing all cash receipts and disbursements and maintenance of an internal control structure that adequately safeguards the assets of the City. This includes the processing of invoices for goods and services and recording all general ledger transactions in order to prepare financial statements in conformity with Generally Accepted Accounting Principles (GAAP). In addition, the Finance Staff procures the independent financial audit each fiscal year.

The Finance Department's Procurement Staff provides a centralized procurement of goods and services for all purchases that exceed an established fiscal threshold. Staff is responsible for obtaining commodities and services at the most economical prices while ensuring compliance with all applicable laws and policies. Staff is also responsible for the disposal of surplus property.

All finance functions are budgeted and accounted for in the General Fund including the utility billing function. The cost of the utility billing function is then reimbursed to the General Fund by the Wastewater Fund through administrative chargebacks.

## Purpose Statement

Contribute to the quality of life of the City by providing financial information and services.

## Department Goals & Objectives (including, but not limited to)

Prepare and maintain financial records in accordance with Generally Accepted Accounting Principles (GAAP)

OBJECTIVE: To ensure the Department provides a fair presentation of financial information to decision makers

Prepare the Annual Financial Report

OBJECTIVE: To ensure the Department provides a fair presentation of financial information to the decision makers and to the public

Implement new accounting pronouncements as required by the Governmental Accounting Standards Board (GASB)

OBJECTIVE: To ensure the City provides transparent financial information to decision makers

Communicate clearly with the Citizens, Mayor, City Council, City Administrator, and Department Directors who request financial information

OBJECTIVE: To ensure users of financial information have the information required in a timely manner to make good decisions

Coordinate with the Mayor, City Council, City Administration, and Department Directors to develop a balanced budget consistent with the City Financial Policies

OBJECTIVE: To ensure the City is making decisions that will provide an excellent quality of life for the residents of the City

## Department Detailed Expenses

### Finance Department

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-180-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-180-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-180-501020 - Salaries                       | \$529,935        | \$506,637        | \$561,828        | \$672,740        | \$439,293        | \$724,269         |
| 10-180-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-180-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-180-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-501060 - Seasonal Salaries              | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-180-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-180-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-180-501090 - Overtime                       | \$0              | –                | –                | \$0              | –                | \$0               |
| 10-180-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-180-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-502010 - Social Security                | \$39,908         | \$37,908         | \$42,263         | \$51,465         | \$33,270         | \$55,407          |
| 10-180-502020 - Group Health Insurance         | \$76,250         | \$80,860         | \$85,473         | \$117,379        | \$61,258         | \$121,489         |
| 10-180-502030 - Retirement                     | \$64,515         | \$61,383         | \$60,764         | \$74,675         | \$39,819         | \$87,637          |
| 10-180-502040 - Workers Compensation           | \$499            | \$499            | \$499            | \$499            | \$499            | \$499             |
| 10-180-502050 - Life Insurance                 | \$571            | \$587            | \$647            | \$807            | \$498            | \$868             |
| 10-180-502060 - Long Term Disability           | \$1,381          | \$1,572          | \$1,440          | \$1,893          | \$1,076          | \$2,011           |
| 10-180-502070 - Employee Assistance Prgm       | \$224            | \$175            | \$186            | \$257            | \$224            | \$282             |
| 10-180-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-180-503020 - Unemployment Compensation      | \$705            | \$200            | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$713,988</b> | <b>\$689,821</b> | <b>\$753,100</b> | <b>\$919,715</b> | <b>\$575,937</b> | <b>\$992,462</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-180-511010 - Advertising                    | \$462            | \$681            | \$616            | \$600            | –                | \$600             |
| 10-180-511020 - Postage                        | \$8,554          | \$8,799          | \$9,865          | \$10,000         | \$8,358          | \$11,000          |
| 10-180-511021 - Mail Machine Cost              | \$2,361          | \$2,399          | \$3,116          | \$3,000          | \$1,690          | \$4,000           |
| 10-180-512010 - Printing                       | \$2,398          | \$3,774          | \$1,817          | \$4,000          | \$2,825          | \$4,000           |
| 10-180-512020 - Copies                         | \$49             | \$25             | \$33             | \$100            | \$23             | \$100             |
| 10-180-512021 - Copy Machine Cost              | \$92             | -\$255           | -\$791           | \$190            | -\$505           | \$190             |
| 10-180-513010 - Office Supplies                | \$507            | \$900            | \$1,017          | \$1,250          | \$1,356          | \$1,800           |
| 10-180-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-517010 - Operational Supplies           | \$5,372          | \$1,258          | \$388            | \$3,655          | –                | \$3,655           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$19,795</b>  | <b>\$17,581</b>  | <b>\$16,061</b>  | <b>\$22,795</b>  | <b>\$13,747</b>  | <b>\$25,345</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-180-520010 - Mileage Expense                | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-520020 - Auditing Travel Expense        | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-520030 - Dues And Publications          | \$1,580          | \$682            | \$1,607          | \$755            | \$46             | \$1,010           |
| 10-180-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-180-520070 - Training And Education         | \$4,290          | \$3,583          | \$4,629          | \$8,000          | \$7,682          | \$9,000           |
| 10-180-520080 - Tuition Reimbursement          | \$6,048          | \$2,808          | –                | \$0              | –                | \$0               |
| 10-180-522010 - Audit                          | \$53,642         | \$45,378         | \$56,268         | \$65,660         | \$63,531         | \$69,560          |
| 10-180-522020 - Professional Services          | \$198            | \$59             | \$59,142         | \$150            | \$3,519          | \$150             |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$65,758</b>  | <b>\$52,510</b>  | <b>\$121,646</b> | <b>\$74,565</b>  | <b>\$74,779</b>  | <b>\$79,720</b>   |



|  | ACTUALS          |                  |                  | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|--|------------------|------------------|------------------|--------------------|------------------|--------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025             | FY2025           | FY2026             |
| Utilities                              |                  |                  |                  |                    |                  |                    |
| 10-180-534010 - Telephone              | –                | –                | –                | \$0                | –                | \$0                |
| <b>UTILITIES TOTAL</b>                 | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>         | <b>–</b>         | <b>\$0</b>         |
| Repairs & Maintenance                  |                  |                  |                  |                    |                  |                    |
| 10-180-545010 - Software License/maint | –                | –                | \$7,134          | \$12,548           | \$62,726         | \$12,500           |
| 10-180-547010 - Equipment Maintenance  | –                | –                | –                | \$0                | –                | \$0                |
| 10-180-547020 - Maintenance Agreements | \$1,260          | \$14,030         | \$37,362         | \$1,730            | \$1,147          | \$2,384            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b> | <b>\$1,260</b>   | <b>\$14,030</b>  | <b>\$44,496</b>  | <b>\$14,278</b>    | <b>\$63,873</b>  | <b>\$14,884</b>    |
| Capital Purchases                      |                  |                  |                  |                    |                  |                    |
| 10-180-572020 - Purchase Of Equipment  | –                | \$2,923          | –                | \$0                | \$1,060          | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>         | <b>–</b>         | <b>\$2,923</b>   | <b>–</b>         | <b>\$0</b>         | <b>\$1,060</b>   | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                  | <b>\$800,802</b> | <b>\$776,867</b> | <b>\$935,303</b> | <b>\$1,031,353</b> | <b>\$729,395</b> | <b>\$1,112,411</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Finance Department

| Account String | Object Code Description | Description   | Total Amount |
|----------------|-------------------------|---|--------------|
| 10-180-511010  | Advertising             | property tax public hearing notice during budget  | \$500        |
| 10-180-511010  | Advertising             | bid ads   | \$100        |
| 10-180-511020  | Postage                 | postage for business/liquor license renewals; AR invoicing - RATES HAVE INCREASED   | \$11,000     |
| 10-180-511021  | Mail Machine Cost       | ADDT'L needed for new monthly mail machine & meter rental agreement; mail machine supplies  | \$4,000      |
| 10-180-512010  | Printing                | check stock; business cards; tax forms; window & non-window envelopes   | \$4,000      |
| 10-180-512021  | Copy Machine Cost       | copier maintenance agreement; paper for copy machine  | \$190        |
| 10-180-513010  | Office Supplies         | adding machine tape, office supplies, calendars   | \$1,250      |
| 10-180-513010  | Office Supplies         | NEW REQUEST - branded apparel - 11 @ \$50 each  | \$550        |
| 10-180-517010  | Operational Supplies    | headsets; 10-key machines; thermal paper for credit card printers; 10-key ribbons   | \$3,655      |
| 10-180-520030  | Dues And Publications   | MAPP membership dues - Purchasing   | \$40         |
| 10-180-520030  | Dues And Publications   | INCREASED (\$250) - GFOA membership dues - In August 2025 the membership structure is transitioning from being a membership for 2 members to a membership for the entire agency | \$500        |
| 10-180-520030  | Dues And Publications   | INCREASED (\$5 to match FY24 rate increase)- NIGP dues - Purchasing   | \$295        |
| 10-180-520030  | Dues And Publications   | Notary fees - Front window staff  | \$100        |
| 10-180-520030  | Dues And Publications   | Kansas GFOA dues in order to take Accounting Academy - Accountant   | \$75         |
| 10-180-520070  | Training And Education  | NIGP courses - purchasing - course studies needed to get certified  | \$600        |
| 10-180-520070  | Training And Education  | Women's symposium - 2 attendees   | \$200        |
| 10-180-520070  | Training And Education  | MML Regional Meetings - qtrly meetings - 4 @ \$20   | \$80         |
| 10-180-520070  | Training And Education  | Young Professional membership meetings - Chief Accountant - 4 mtgs @ \$15   | \$60         |
| 10-180-520070  | Training And Education  | State of the City/County meeting - 2 attendees  | \$60         |
| 10-180-520070  | Training And Education  | Kansas GFOA Accounting Academy - Accountant   | \$1,500      |
| 10-180-520070  | Training And Education  | Lagers Annual Meeting - Payroll Accountant  | \$250        |
| 10-180-520070  | Training And Education  | MPR Annual Meeting - Director   | \$250        |
| 10-180-520070  | Training And Education  | GFOA Annual Conference - Director/Chief Accountant - Chicago  | \$5,000      |
| 10-180-520070  | Training And Education  | MAPP Conference - Purchasing  | \$1,000      |
| 10-180-522010  | Audit                   | Verified by Finance - matches contract  | \$69,560     |

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-180-522020  | Professional Services   | shredding services; court reporting for business/liquor license hearings  | \$150            |
| 10-180-545010  | Software License/maint  | interactive - e-procurement   | \$12,500         |
| 10-180-545010  | Software License/maint  | Budget Software - budgeted in personnel costs utilizing vacant authorized position  | \$0              |
| 10-180-545010  | Software License/maint  | integration of budget software with financial software - budgeted in personnel costs utilizing vacant authorized position                       | \$0              |
| 10-180-547020  | Maintenance Agreements  | konica - hp color laserjet M553 (UB) - includes 10% contract increase   | \$459            |
| 10-180-547020  | Maintenance Agreements  | konica - lexmark CS921DE color (Back Corner) - includes 10% contract increase   | \$459            |
| 10-180-547020  | Maintenance Agreements  | konica - hp laserjet E60165 (b&w) (Mailroom) - includes 10% contract increase   | \$459            |
| 10-180-547020  | Maintenance Agreements  | konica - hp P4515N (Troy) - includes 10% contract increase  | \$527            |
| 10-180-547020  | Maintenance Agreements  | NEW REQUEST - monthly fee for NEW POSTAGE MACHINE BELOW - 1st year of service & maintenance (\$750 annually) is free with purchase of equipment | \$480            |
| 10-180-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: current mail machine will be obsolete 1/30/2026, so a new machine is necessary (\$9,561)                              | \$0              |
|                |                         |   | <b>\$119,849</b> |

# Non-Departmental

FY2026

## Overview

The Non-Departmental Budget was established to account for General Fund supported operating expenses that are not by policy accounted for in department-specific appropriations.

The Non-Departmental Budget includes appropriations for personnel services, materials and supplies, contractual services, utility expenses, repairs and maintenance, and other operating expenses.

The Personnel Services category is not used for employee salaries. The most common routine expenses included under the Personnel Services category is the cost associated with the employee wellness program.

Money appropriated for the Materials and Supply category is intended to pay for gas used by the Housing Authority, which is later billed to them and recognized as an offsetting revenue, and gas used by the City's support service departments. Examples of support service departments include the Office of City Clerk, Finance, and the Office of City Counselor.

Money appropriated for the Contractual Services category is used to pay for general insurance premiums, insurance deductibles associated with accidents, consulting services, and the contract for economic development with the Jefferson City Chamber of Commerce.

Money appropriated in the Utility Expense and Maintenance Expense categories are for expenses incurred to support the City's support service departments and maintain the City Hall Campus.

## Department Detailed Expenses

### Non-Departmental

|  | ACTUALS         |                 |                 | ADOPTED         | YTD ACTUALS    | CA/MAYOR APPROVED |
|--|-----------------|-----------------|-----------------|-----------------|----------------|-------------------|
|  | FY2022          | FY2023          | FY2024          | FY2025          | FY2025         | FY2026            |
| <b>Expenses</b>                                |                 |                 |                 |                 |                |                   |
| Personnel Services                             |                 |                 |                 |                 |                |                   |
| 10-185-501020 - Salaries                       | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-501021 - Vacancy Savings                | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-501022 - Separation Incentive Prog Svgs | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-502020 - Group Health Insurance         | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-502021 - Self Insurance-Group Health    | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-502022 - Wellness Assessment            | \$35,759        | \$34,559        | \$25,244        | \$36,968        | \$6,893        | \$9,600           |
| 10-185-502023 - Self Insurance-Retirees        | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-502040 - Workers Compensation           | -               | -               | -               | \$0             | -              | \$0               |
| 10-185-503010 - Awards Program                 | \$3,457         | \$4,702         | -               | \$0             | -              | \$0               |
| 10-185-504010 - Employee Salary Guarantee Fund | -               | -               | -               | \$0             | -              | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$39,216</b> | <b>\$39,261</b> | <b>\$25,244</b> | <b>\$36,968</b> | <b>\$6,893</b> | <b>\$9,600</b>    |
| Materials & Supplies                           |                 |                 |                 |                 |                |                   |
| 10-185-511010 - Advertising                    | -               | -               | \$192           | \$500           | \$3            | \$500             |

|   | ACTUALS            |                  |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023           | FY2024             | FY2025             | FY2025             | FY2026             |
| 10-185-514010 - Gas                           | \$23,142           | \$21,295         | \$21,338           | \$22,000           | \$14,328           | \$22,000           |
| 10-185-514011 - Gas, Oil, & Antifreeze        | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-514012 - Gas, Oil, Antifreeze ALLOCATE | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-514015 - Tornado                       | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-514016 - Flooding                      | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550034 - National Opioid Settlement    | –                  | \$570            | \$34,474           | \$0                | –                  | \$0                |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$23,142</b>    | <b>\$21,865</b>  | <b>\$56,004</b>    | <b>\$22,500</b>    | <b>\$14,331</b>    | <b>\$22,500</b>    |
| Contractual Services                          |                    |                  |                    |                    |                    |                    |
| 10-185-520030 - Dues And Publications         | \$49               | \$0              | –                  | \$0                | –                  | \$0                |
| 10-185-520080 - Tuition Reimbursement         | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-521010 - General Insurance             | \$439,292          | \$497,328        | \$580,118          | \$799,611          | \$693,233          | \$715,833          |
| 10-185-521020 - Insurance Deductible          | \$99,424           | \$108,948        | \$92,958           | \$80,000           | \$42,395           | \$80,000           |
| 10-185-521030 - Self Ins Prop & Casualty      | \$36,027           | \$702            | \$46,564           | \$40,000           | \$2,641            | \$40,000           |
| 10-185-521060 - Drug/alcohol Screening        | \$3,152            | \$3,780          | \$2,898            | \$3,564            | \$2,479            | \$3,564            |
| 10-185-521070 - Prov For Unsettled Claims     | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-522015 - TIF Professional Services     | –                  | \$5,548          | \$49,096           | \$0                | \$46,118           | \$0                |
| 10-185-522020 - Professional Services         | \$66,568           | \$59,289         | \$62,388           | \$62,388           | \$96,919           | \$73,188           |
| 10-185-522023 - LCRA Reimbursement            | \$112,888          | –                | –                  | \$0                | –                  | \$0                |
| 10-185-522025 - JCTV                          | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-522035 - Meeting Streaming & Recording | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-524010 - Trash Collections             | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-526030 - Assessment Charge             | \$46,420           | \$46,483         | \$46,563           | \$47,000           | –                  | \$47,000           |
| 10-185-527020 - Economic Development          | \$188,521          | \$185,000        | \$173,484          | \$185,000          | \$185,000          | \$185,000          |
| 10-185-529010 - Special Events                | \$9,119            | \$8,441          | \$8,651            | \$7,500            | –                  | \$7,500            |
| 10-185-529012 - Employee Engagement           | –                  | –                | –                  | \$9,740            | \$3,721            | \$9,740            |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$1,001,460</b> | <b>\$915,519</b> | <b>\$1,062,719</b> | <b>\$1,234,803</b> | <b>\$1,072,506</b> | <b>\$1,161,825</b> |
| Utilities                                     |                    |                  |                    |                    |                    |                    |
| 10-185-531010 - Electricity                   | \$32,056           | \$34,259         | \$35,470           | \$38,016           | \$23,538           | \$38,016           |
| 10-185-533010 - Natural Gas                   | \$6,422            | \$5,651          | \$6,333            | \$7,031            | \$6,022            | \$7,031            |
| 10-185-535010 - Water                         | \$6,235            | \$7,466          | \$7,140            | \$7,830            | \$5,386            | \$7,830            |
| 10-185-535020 - Downtown Irrigation           | –                  | –                | –                  | \$0                | –                  | \$0                |
| <b>UTILITIES TOTAL</b>                        | <b>\$44,712</b>    | <b>\$47,375</b>  | <b>\$48,942</b>    | <b>\$52,877</b>    | <b>\$34,947</b>    | <b>\$52,877</b>    |
| Repairs & Maintenance                         |                    |                  |                    |                    |                    |                    |
| 10-185-540010 - Building & Grounds Maint.     | \$130,191          | \$47,615         | \$128,741          | \$85,596           | \$89,476           | \$423,596          |
| 10-185-540015 - Amtrak Station                | \$2,281            | \$2,348          | \$2,100            | \$4,000            | \$1,813            | \$4,000            |
| 10-185-540020 - Tree & Landscape Maint        | \$25,000           | \$25,000         | \$64,075           | \$25,000           | \$37,975           | \$0                |
| 10-185-547020 - Maintenance Agreements        | \$1,994            | \$2,164          | \$2,004            | \$0                | \$1,404            | \$0                |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$159,466</b>   | <b>\$77,127</b>  | <b>\$196,920</b>   | <b>\$114,596</b>   | <b>\$130,668</b>   | <b>\$427,596</b>   |
| Other Operating Expenses                      |                    |                  |                    |                    |                    |                    |
| 10-185-550010 - Miscellaneous                 | \$13,370           | \$2,200          | \$483              | \$137,800          | \$19,446           | \$8,000            |
| 10-185-550015 - Bad Debt Expense              | –                  | –                | \$20               | \$0                | –                  | \$0                |
| 10-185-550020 - NRA-Residential               | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550025 - Contingency                   | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550026 - Add'l Positions/Equipment     | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550030 - NRA-Commercial Facade         | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550035 - Old Town Redev Committee      | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550036 - Salute to America             | \$10,000           | \$10,000         | \$10,000           | \$20,000           | \$20,000           | \$10,000           |
| 10-185-550037 - Historic Preservation Comm    | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550038 - Civil War Reenactment Comm    | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550040 - Public Art                    | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550041 - ALPLA Settlement              | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550042 - Jefferson Day Celebration     | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550043 - JC Fire Museum                | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550044 - Bicentennial Event            | –                  | –                | –                  | \$0                | \$20,481           | \$0                |
| 10-185-550045 - Conference Center             | –                  | –                | –                  | \$0                | –                  | \$0                |
| 10-185-550050 - Neighb Stablization Prog      | –                  | –                | –                  | \$0                | –                  | \$0                |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 10-185-550060 - MSP                          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-550070 - Energy Grant Expenditures    | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-550080 - Neighborhd Improvement Progr | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-550090 - Hazard Mitigation            | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-550095 - Cap Ave Demos & Acquisitions | \$123,439          | \$288,092          | \$381,810          | \$0                | \$66,241           | \$0                |
| <b>OTHER OPERATING EXPENSES TOTAL</b>        | <b>\$146,809</b>   | <b>\$300,291</b>   | <b>\$392,313</b>   | <b>\$157,800</b>   | <b>\$126,168</b>   | <b>\$18,000</b>    |
| Capital Purchases                            |                    |                    |                    |                    |                    |                    |
| 10-185-572020 - Purchase Of Equipment        | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-573030 - Purch/improv Land/buildin    | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>               | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>\$0</b>         | <b>—</b>           | <b>\$0</b>         |
| Capital Projects                             |                    |                    |                    |                    |                    |                    |
| 10-185-572015 - Vehicle Leasing              | \$199,002          | \$78,936           | \$0                | \$0                | —                  | \$0                |
| 10-185-578073 - Council Infrastructure Proj  | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>CAPITAL PROJECTS TOTAL</b>                | <b>\$199,002</b>   | <b>\$78,936</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>—</b>           | <b>\$0</b>         |
| Debt Service                                 |                    |                    |                    |                    |                    |                    |
| 10-185-580080 - Note Principal               | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-185-580090 - Note Interest                | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>DEBT SERVICE TOTAL</b>                    | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>\$0</b>         | <b>—</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                        | <b>\$1,613,807</b> | <b>\$1,480,375</b> | <b>\$1,782,142</b> | <b>\$1,619,544</b> | <b>\$1,385,512</b> | <b>\$1,692,398</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Non-Departmental

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 10-185-502022  | Wellness Assessment       | Removed on-site biometrics screening   | \$9,600      |
| 10-185-502022  | Wellness Assessment       | Removed on-site biometrics screening   | -\$36,968    |
| 10-185-502022  | Wellness Assessment       | Wellness portal administration   | \$9,600      |
| 10-185-514010  | Gas                       | VERIFIED - FY26 estimate based on Public Works projections   | \$22,000     |
| 10-185-521010  | General Insurance         | VERIFIED by Finance  | \$715,833    |
| 10-185-522020  | Professional Services     | janitorial services - city hall cleaning (\$3,099*12 months)   | \$37,188     |
| 10-185-522020  | Professional Services     | legislative consulting - based on RFP award recommendation   | \$36,000     |
| 10-185-526030  | Assessment Charge         | Cole County assessment cost  | \$47,000     |
| 10-185-529010  | Special Events            | amount needed for annual employee awards luncheon city-wide  | \$7,500      |
| 10-185-529012  | Employee Engagement       | employee appreciation events & items   | \$7,500      |
| 10-185-529012  | Employee Engagement       | employee family events - 2 @ \$500   | \$1,000      |
| 10-185-529012  | Employee Engagement       | employee quarterly meetings - 4 @ \$250  | \$1,000      |
| 10-185-529012  | Employee Engagement       | united way kickoff event tickets - 12 @ \$20 for employee engagement committee members   | \$240        |
| 10-185-540010  | Building & Grounds Maint. | kone elevator maintenance - \$156/mo * 12= \$1872  | \$1,872      |
| 10-185-540010  | Building & Grounds Maint. | mike's pest control - city hall & annex - \$80/mo * 12=\$960   | \$960        |
| 10-185-540010  | Building & Grounds Maint. | central security systems - alarm monitoring - \$132 semi-annual * 2=\$264  | \$264        |
| 10-185-540010  | Building & Grounds Maint. | will be transferred to parks for city hall landscape maintenance   | \$15,500     |
| 10-185-540010  | Building & Grounds Maint. | NOT FUNDED: see debt service below - HVAC/boiler/plumbing repairs (\$50K)  | \$0          |
| 10-185-540010  | Building & Grounds Maint. | PARTIALLY FUNDED - NEW REQUEST - city hall common area refresh - paint; signage; rack card display; deep cleaning service (REQUESTED \$10K, FUNDED \$5K) | \$5,000      |
| 10-185-540010  | Building & Grounds Maint. | NOT FUNDED - NEW REQUEST - downstairs window security/enclosures   | \$0          |

| Account String | Object Code Description   | Description   | Total Amount       |
|----------------|---------------------------|---|--------------------|
| 10-185-540010  | Building & Grounds Maint. | PARTIALLY FUNDED - NEW REQUEST - 15-year debt service on HVAC redo for PD & City Hall PLUS lighting retrofit (REQUESTED \$500K - INCLUDED \$400K) | \$400,000          |
| 10-185-540020  | Tree & Landscape Maint    | Contracted Tree Services - moved to 10-542-540020   | \$0                |
| 10-185-550010  | Miscellaneous             | REMOVED: FY25 funds for Chamber talent attraction (\$10K), City's 200th anniversary (\$100K), City Hall security (\$25K)                          | \$8,000            |
| 10-185-550010  | Miscellaneous             | REMOVED: FY25 funds for Chamber talent attraction (\$10K), City's 200th anniversary (\$100K), City Hall security (\$25K)                          | -\$137,800         |
| 10-185-550010  | Miscellaneous             | special district taxes on Mulberry properties   | \$1,000            |
| 10-185-550010  | Miscellaneous             | MoLagers conference for city rep & employee rep   | \$1,000            |
| 10-185-550010  | Miscellaneous             | misc  | \$1,000            |
| 10-185-550010  | Miscellaneous             | NEW REQUEST: Childcare Initiative   | \$5,000            |
| 10-185-550036  | Salute to America         | base funding  | \$10,000           |
| 10-185-550036  | Salute to America         | NOT FUNDED - NEW REQUEST - maintain FY25 increased funding level - (\$10K)  | \$0                |
|                |                           |   | <b>\$1,169,289</b> |

# Emergency Mgmt Operations

FY2026

## Department Detailed Expenses

Emergency Mgmt Operations

|                                       | ACTUALS |        |          | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|---------------------------------------|---------|--------|----------|----------|-------------|-------------------|
|                                       | FY2022  | FY2023 | FY2024   | FY2025   | FY2025      | FY2026            |
| Expenses                              |         |        |          |          |             |                   |
| Repairs & Maintenance                 |         |        |          |          |             |                   |
| 10-186-544030 - Emerg Mgmt Operations | –       | –      | \$36,119 | \$27,950 | \$26,708    | \$27,950          |
| REPAIRS & MAINTENANCE TOTAL           | –       | –      | \$36,119 | \$27,950 | \$26,708    | \$27,950          |
| EXPENSES TOTAL                        | –       | –      | \$36,119 | \$27,950 | \$26,708    | \$27,950          |

# ITS Department

FY2026

## Overview

The Information Technology Services Division is administered by the Director of Finance and Information Technology Services who reports directly to the City Administrator.

The Information Technology Services Division is responsible for the design, implementation, and maintenance of the City's technology resources. The Information Technology Services Division provides support to more than 400 users on a 24 hour, 7 day a week basis. The wide area network has more than 600 devices connected to 65 servers. In addition, the Information Technology Services Division provides custom application development, technology support, and telephone services.

The Information Technology Services Division supports the Geographic Information System (GIS), which provides a central enterprise repository for all GIS related data. The Information Technology Services Division is responsible for developing, supporting, and coordinating GIS with all City departments in order to provide accessibility to GIS data and information.

## Purpose Statement

Contribute to the quality of life of the City by providing access to information through technology.

## Department Goals & Objectives (including, but not limited to)

Ensure departments have access to information as needed

OBJECTIVE: Provide available and accurate information to all City departments

Implement approved technological projects

OBJECTIVE: To ensure the appropriate tools are available to support the business functions of the City

OBJECTIVE: To ensure an integration of business systems to support information sharing across organizations

OBJECTIVE: To ensure a current strategy is in place regarding the future of technology services that will meet the increasing demand for access to information by users

Update the City's preventative maintenance plan in conjunction with industry recommended standards

OBJECTIVE: To ensure the users of the City experience no disruption in service and the response time is satisfactory to meet the needs of the user

OBJECTIVE: To ensure all managed infrastructure assets meet defined performance levels



# Department Detailed Expenses

## ITS Department

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-190-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-190-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-190-501020 - Salaries                       | \$614,230        | \$589,039        | \$614,756        | \$634,394        | \$476,666        | \$653,344         |
| 10-190-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-190-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-190-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-501060 - Seasonal Salaries              | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-190-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-190-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-190-501090 - Overtime                       | \$309            | –                | –                | \$0              | –                | \$0               |
| 10-190-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-190-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-502010 - Social Security                | \$45,252         | \$43,825         | \$45,758         | \$48,532         | \$35,738         | \$49,981          |
| 10-190-502020 - Group Health Insurance         | \$83,065         | \$77,680         | \$83,955         | \$89,401         | \$62,094         | \$91,290          |
| 10-190-502030 - Retirement                     | \$69,768         | \$65,410         | \$70,976         | \$70,418         | \$52,910         | \$79,055          |
| 10-190-502040 - Workers Compensation           | \$1,358          | \$1,358          | \$1,358          | \$1,359          | \$1,359          | \$1,358           |
| 10-190-502050 - Life Insurance                 | \$669            | \$663            | \$722            | \$756            | \$552            | \$778             |
| 10-190-502060 - Long Term Disability           | \$1,624          | \$1,797          | \$1,610          | \$1,776          | \$1,194          | \$1,814           |
| 10-190-502070 - Employee Assistance Prgm       | \$194            | \$194            | \$198            | \$208            | \$189            | \$228             |
| 10-190-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-190-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$816,470</b> | <b>\$779,967</b> | <b>\$819,333</b> | <b>\$846,844</b> | <b>\$630,703</b> | <b>\$877,848</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-190-511010 - Advertising                    | \$2,444          | \$54             | –                | \$0              | –                | \$0               |
| 10-190-511020 - Postage                        | \$111            | –                | \$1              | \$50             | –                | \$50              |
| 10-190-512010 - Printing                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-512020 - Copies                         | \$1              | \$10             | \$5              | \$10             | \$5              | \$10              |
| 10-190-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-513010 - Office Supplies                | \$652            | \$493            | \$233            | \$500            | \$205            | \$1,000           |
| 10-190-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-514030 - Small Tools                    | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-514040 - Food                           | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-515040 - First Aid Supplies             | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-517010 - Operational Supplies           | \$5,827          | \$3,212          | \$1,755          | \$4,000          | \$2,505          | \$4,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$9,035</b>   | <b>\$3,770</b>   | <b>\$1,995</b>   | <b>\$4,560</b>   | <b>\$2,714</b>   | <b>\$5,060</b>    |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-190-520010 - Mileage Expense                | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-520030 - Dues And Publications          | \$139            | \$139            | –                | \$150            | –                | \$150             |
| 10-190-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-520070 - Training And Education         | \$5,758          | \$3,903          | \$5,953          | \$14,300         | \$6,371          | \$14,300          |
| 10-190-520080 - Tuition Reimbursement          | \$1,344          | –                | –                | \$0              | –                | \$0               |
| 10-190-522020 - Professional Services          | \$40,188         | \$41,621         | \$42,485         | \$9,000          | \$44,809         | \$9,000           |
| 10-190-522030 - Services - Prof Training       | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-522040 - Service-internet T1 Web        | \$23,032         | \$25,581         | \$27,800         | \$28,160         | \$23,631         | \$33,460          |
| 10-190-522050 - Service-remote Locations       | –                | –                | –                | \$0              | –                | \$0               |
| 10-190-522060 - City Web Site                  | \$4,315          | \$4,315          | \$6,065          | \$4,400          | \$4,315          | \$0               |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$74,776</b>    | <b>\$75,559</b>    | <b>\$82,303</b>    | <b>\$56,010</b>    | <b>\$79,127</b>    | <b>\$56,910</b>    |
| Utilities                                      |                    |                    |                    |                    |                    |                    |
| 10-190-534010 - Telephone                      | \$84,159           | \$87,560           | \$89,593           | \$90,000           | \$77,080           | \$90,000           |
| <b>UTILITIES TOTAL</b>                         | <b>\$84,159</b>    | <b>\$87,560</b>    | <b>\$89,593</b>    | <b>\$90,000</b>    | <b>\$77,080</b>    | <b>\$90,000</b>    |
| Repairs & Maintenance                          |                    |                    |                    |                    |                    |                    |
| 10-190-545010 - Software License/maint         | \$231,023          | \$205,951          | \$229,487          | \$319,178          | \$299,397          | \$354,777          |
| 10-190-545020 - Citywide Wiring/network        | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-190-547010 - Equipment Maintenance          | \$1,101            | —                  | —                  | \$0                | —                  | \$0                |
| 10-190-547020 - Maintenance Agreements         | \$27,527           | \$19,621           | \$1,512            | \$1,917            | \$312              | \$1,959            |
| 10-190-547025 - Coun Chamber Media/Equip Repr  | —                  | \$1,573            | —                  | \$480              | —                  | \$480              |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$259,651</b>   | <b>\$227,145</b>   | <b>\$231,000</b>   | <b>\$321,575</b>   | <b>\$299,709</b>   | <b>\$357,216</b>   |
| Capital Purchases                              |                    |                    |                    |                    |                    |                    |
| 10-190-572020 - Purchase Of Equipment          | \$1,058            | —                  | —                  | \$138,932          | \$137,749          | \$14,800           |
| 10-190-572021 - Purchase of Equipment-ONE TIME | —                  | —                  | \$38,480           | \$0                | —                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>\$1,058</b>     | <b>—</b>           | <b>\$38,480</b>    | <b>\$138,932</b>   | <b>\$137,749</b>   | <b>\$14,800</b>    |
| <b>EXPENSES TOTAL</b>                          | <b>\$1,245,150</b> | <b>\$1,174,000</b> | <b>\$1,262,704</b> | <b>\$1,457,921</b> | <b>\$1,227,081</b> | <b>\$1,401,834</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### ITS Department

| Account String | Object Code Description | Description  | Total Amount |
|----------------|-------------------------|--|--------------|
| 10-190-511020  | Postage                 | shipping - laserfiche uploads/etc  | \$50         |
| 10-190-513010  | Office Supplies         | supplies consumed by ITS staff   | \$500        |
| 10-190-513010  | Office Supplies         | NEW REQUEST - branded apparel - 10 staff @ \$50 each   | \$500        |
| 10-190-517010  | Operational Supplies    | supplies used to keep other city areas functioning; cables/connectors/splitters/keyboards/replacement parts  | \$4,000      |
| 10-190-520070  | Training And Education  | ESRI Conference 2 staff @ \$2,500 each   | \$5,000      |
| 10-190-520070  | Training And Education  | MO GIS Conference 2 staff @ \$900 each   | \$1,800      |
| 10-190-520070  | Training And Education  | KAMOUG (Tyler regional conference) 2 staff @ \$750 each  | \$1,500      |
| 10-190-520070  | Training And Education  | Tyler Connect (National Conference) - 2 staff @ \$3000 each - working on knowledge transfer for succession planning  | \$6,000      |
| 10-190-522020  | Professional Services   | wiring for server rooms; rewiring network cables; software support one-offs  | \$9,000      |
| 10-190-522020  | Professional Services   | infinittech - 3rd party network support - budgeted in personnel costs utilizing vacant authorized position   | \$0          |
| 10-190-522020  | Professional Services   | NOT FUNDED - NEW REQUEST - recording all public meetings - includes 2 full-time staff plus hardware and software to capture, archive, manage recordings, search & compile records, etc (TOTAL COST 250K) | \$0          |
| 10-190-522040  | Service-internet T1 Web | internet services (increase based on current rates)  | \$28,300     |
| 10-190-522040  | Service-internet T1 Web | Backup connection upgraded to 500MB with Socket - \$430.00/month - added in FY24 to prevent total connection loss/outage   | \$5,160      |
| 10-190-522060  | City Web Site           | MOVED TO 10-140; annual website support/software/updates   | \$0          |
| 10-190-545010  | Software License/maint  | Increase in VMWare due to licensing change and estimated 5% increase   | \$11,500     |
| 10-190-545010  | Software License/maint  | Estimated 5% increase in Symantec EndPoint Protection  | \$5,736      |
| 10-190-545010  | Software License/maint  | Estimated 5% increase in VertGIS   | \$7,163      |
| 10-190-545010  | Software License/maint  | Estimated 5% increase in Springbrook   | \$86,959     |
| 10-190-545010  | Software License/maint  | Estimated 5% increase in Veeam. There was also a licensing change that increased the base price.   | \$6,525      |

| Account String | Object Code Description       | Description   | Total Amount     |
|----------------|-------------------------------|---|------------------|
| 10-190-545010  | Software License/maint        | Update and estimated 5% increase in PaloAlto  | \$7,814          |
| 10-190-545010  | Software License/maint        | O365 subscription; annual subscription cost   | \$80,500         |
| 10-190-545010  | Software License/maint        | KnowBe4 cyber security 5% increase  | \$15,424         |
| 10-190-545010  | Software License/maint        | JAMF Mobile Device Management software for iPads increase from 50 to 70 licenses and 5%   | \$3,363          |
| 10-190-545010  | Software License/maint        | Increased to 400 licenses and estimated 5% increase in SmartDeploy  | \$3,420          |
| 10-190-545010  | Software License/maint        | GoDaddy website SSL renewals  | \$805            |
| 10-190-545010  | Software License/maint        | Solar Winds ticketing software 5% increase  | \$6,431          |
| 10-190-545010  | Software License/maint        | LaserFiche (not including HR) 5% increase   | \$24,937         |
| 10-190-545010  | Software License/maint        | ESRI-GIS subscription   | \$42,350         |
| 10-190-545010  | Software License/maint        | Survey Monkey   | \$391            |
| 10-190-545010  | Software License/maint        | Fleetmate software  | \$395            |
| 10-190-545010  | Software License/maint        | Fuel Master software  | \$583            |
| 10-190-545010  | Software License/maint        | Legacy Court software maintenance   | \$15,130         |
| 10-190-545010  | Software License/maint        | Cisco Umbrella subscription   | \$6,480          |
| 10-190-545010  | Software License/maint        | E-Fax subscription  | \$5,275          |
| 10-190-545010  | Software License/maint        | Door Access software subscription   | \$6,410          |
| 10-190-545010  | Software License/maint        | Badge Pass software   | \$400            |
| 10-190-545010  | Software License/maint        | (New Charge) Sonic Firewall Support This is a specialized firewall securing the direct connection with Cole County  | \$874            |
| 10-190-545010  | Software License/maint        | (New Charge) Adobe Acrobat requires a move from perpetual to single user yearly subscriptions. This is for 20 Adobe Acrobat Pro and 44 Adobe Acrobat Standard licenses. | \$12,672         |
| 10-190-545010  | Software License/maint        | (New Charge) O365 subscription; Fire Dept change from original e-mail only licenses to G1 licenses - 45 @ \$72  | \$3,240          |
| 10-190-547020  | Maintenance Agreements        | HP Color LaserJet (ITSColor) - includes 10% contract increase   | \$459            |
| 10-190-547020  | Maintenance Agreements        | Door Access Maintenance (year 1-3 price)  | \$1,500          |
| 10-190-547025  | Coun Chamber Media/Equip Repr | TEAMS license for council chambers  | \$480            |
| 10-190-572020  | Purchase Of Equipment         | REMOVED FY25 ONE TIME FUNDING for switch infrastructure update  | \$14,800         |
| 10-190-572020  | Purchase Of Equipment         | REMOVED FY25 ONE TIME FUNDING for switch infrastructure update  | -\$138,932       |
| 10-190-572020  | Purchase Of Equipment         | Upgrade/replacement of two firewall appliances. These are seven years old and end of life. This is the primary firewall for the City.                                   | \$14,800         |
|                |                               |   | <b>\$309,694</b> |

# Police Department

FY2026



## Overview

The Police Department (JCPD) is administered by the Chief of Police who reports directly to the City Administrator.

The Police Department provides the community with a full range of police services, including receiving and responding to all emergency and nonemergency calls for service, performing a variety of directed activities, and solving neighborhood problems.

The Police Department is divided into three Divisions, which include Operations, Special Services, and Support Services. The Department includes an Office of Professional Standards, the primary proponent within the Department for hiring and training new Police employees and overseeing their ongoing professional activities.

The Operations Division is the largest Division of the Police Department and is comprised of the Patrol Section and Community Action Team.

The Patrol Section's primary purpose is to provide a police presence to deter crime, investigate instances of crime and seek prosecution where appropriate, respond to calls for service from the community, conduct traffic enforcement and crash suppression, and participate in collaborative problem solving initiatives with the community. Patrol activities are the core function within the Police Department.

The Community Action Team is a special-project based team that works in cooperation with citizens, businesses, and other community groups to promote crime prevention and neighborhood problem solving through community involvement and improvement. The Community Action Team also serves as a source of intelligence gathering and dissemination for use by all department personnel for criminal interdiction purposes.

The Special Services Division is comprised of the Criminal Investigations Section and Traffic Enforcement Unit.

The Criminal Investigations Section plays a lead role in identifying, locating and apprehending the most dangerous criminal perpetrators. The Criminal Investigations Section is responsible for the follow-up investigation of the most serious crimes, the analysis of crime trends, and the support and assistance to crime victims.

The Traffic Unit concentrates on various traffic safety issues, including traffic crash investigation and reconstruction, public awareness campaigns relating to traffic safety, and traffic enforcement in those areas where a high number of crashes or traffic violations occur. In addition, these officers respond to citizen concerns regarding traffic issues within the community through directed enforcement efforts.

The Support Services Division is comprised of the Joint Communications Center, Records Section, and Animal Control Section.

The Joint Communications Center serves as the county-wide emergency 911 communications center and is located within the Police Department. The Joint Communications Center provides emergency and administrative communications for the citizens and visitors of the City and Cole County by dispatching all disciplines of public safety and providing a connection with related government service agencies.

The Records Section has the responsibility for all aspects of records management. Records personnel provide assistance in the compilation of municipal statistical data for various Federal and State reports. The Records Section also provides assistance to citizens, attorneys, insurance companies and others who are seeking copies of police crime reports or other police related public information.

The Animal Control Section operates a full service, open-admission animal shelter facility. The Animal Control Section provides humane care, pet reclamation assistance, adoption, safe custodial care of animals found running at large and an array of veterinarian services. The Animal Control Section also investigates and seeks prosecution for instances of inhumane treatment of animals, animals running at large and other animal control violations.

## **Purpose Statement**

Contribute to the quality of life of the City by promoting both personal safety and an overriding sense of safety within the community.

## **Department Goals & Objectives (including, but not limited to)**

Reduce crime by actively enforcing violations of criminal law, utilizing aggressive crime prevention and education initiatives, and deploying resources and design problem-specific strategies in areas where crime patterns and trends are evident

OBJECTIVE: Promote safety for the residents and visitors in the Jefferson City area

OBJECTIVE: Promote a secure environment to conduct business activities

Promote roadway safety through both educational and enforcement-related efforts

OBJECTIVE: Conduct Public Service Announcements via media and social media to address traffic concern

OBJECTIVE: Assess the community's roadways for common traffic concerns through specific, geo-located initiatives

Work in a collaborative manner with partners throughout the community to address conditions that give rise to crime, disorder, and unsafe roadways

OBJECTIVE: Promote safety for guests and residents in the Jefferson City area

OBJECTIVE: Promote a secure environment to conduct business activities

Promote professionalism and skills competency among department employees

OBJECTIVE: Provide police officers with training programs in a diversity of subject matter

OBJECTIVE: Ensure police officers receive at least the required number of training hours to retain a Missouri Law Enforcement License

# Department Detailed Expenses

## Police Department

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                    |                    |
| Personnel Services                             |                    |                    |                    |                    |                    |                    |
| 10-300-501010 - Salary-Elected Officials       | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501015 - Salary-Prosecuting Attorney    | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501020 - Salaries                       | \$4,829,072        | \$5,108,666        | \$5,559,652        | \$5,432,082        | \$3,972,524        | \$5,388,947        |
| 10-300-501030 - Holiday Pay                    | \$88,947           | \$128,842          | \$143,091          | \$164,560          | \$128,176          | \$165,009          |
| 10-300-501035 - Training & Essential Functions | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501040 - Part-time (w/benefits)         | —                  | —                  | —                  | \$45,306           | \$12,489           | \$46,664           |
| 10-300-501050 - Part Time (w/o benefits)       | \$32,039           | \$29,776           | \$31,109           | \$0                | \$24,349           | \$0                |
| 10-300-501060 - Seasonal Salaries              | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-300-501065 - Season Sal - Maint             | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501070 - Stand-by Plan                  | \$16,438           | \$10,945           | \$12,022           | \$5,000            | \$7,687            | \$5,000            |
| 10-300-501080 - Step-up Pay                    | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501090 - Overtime                       | \$354,051          | \$426,640          | \$379,089          | \$235,885          | \$297,695          | \$235,885          |
| 10-300-501092 - Overtime-Constant Staffing     | —                  | —                  | —                  | —                  | —                  | \$0                |
| 10-300-501095 - Overtime Straight Pay          | \$20,865           | \$17,881           | \$18,533           | \$13,275           | \$20,456           | \$13,275           |
| 10-300-502010 - Social Security                | \$387,293          | \$416,654          | \$449,673          | \$451,053          | \$326,936          | \$447,890          |
| 10-300-502020 - Group Health Insurance         | \$793,930          | \$867,284          | \$984,356          | \$1,085,015        | \$707,552          | \$1,109,396        |
| 10-300-502030 - Retirement                     | \$890,819          | \$965,028          | \$936,777          | \$1,020,834        | \$724,028          | \$1,068,885        |
| 10-300-502040 - Workers Compensation           | \$75,086           | \$75,086           | \$75,085           | \$75,085           | \$75,085           | \$75,085           |
| 10-300-502050 - Life Insurance                 | \$4,963            | \$5,929            | \$6,399            | \$6,553            | \$4,472            | \$6,501            |
| 10-300-502060 - Long Term Disability           | \$12,305           | \$15,903           | \$14,289           | \$15,997           | \$9,652            | \$15,892           |
| 10-300-502070 - Employee Assistance Prgm       | \$1,852            | \$1,852            | \$1,861            | \$1,999            | \$1,788            | \$2,208            |
| 10-300-503010 - Awards Program                 | \$4,233            | \$993              | \$1,106            | \$2,500            | \$1,419            | \$2,500            |
| 10-300-503020 - Unemployment Compensation      | —                  | \$2,591            | —                  | \$0                | —                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$7,511,891</b> | <b>\$8,074,069</b> | <b>\$8,613,041</b> | <b>\$8,555,144</b> | <b>\$6,314,307</b> | <b>\$8,583,137</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                    |                    |
| 10-300-511010 - Advertising                    | \$10,213           | \$4,347            | \$4,812            | \$4,000            | \$4,000            | \$4,000            |
| 10-300-511020 - Postage                        | \$1,494            | \$1,199            | \$1,612            | \$1,195            | \$1,557            | \$1,195            |
| 10-300-512010 - Printing                       | \$6,109            | \$3,638            | \$3,535            | \$5,952            | \$1,521            | \$5,952            |
| 10-300-512020 - Copies                         | —                  | \$0                | \$0                | \$0                | —                  | \$0                |
| 10-300-512030 - Photographic Supplies          | \$80               | —                  | \$780              | \$1,060            | \$792              | \$1,060            |
| 10-300-513010 - Office Supplies                | \$20,192           | \$18,624           | \$11,097           | \$18,671           | \$17,016           | \$18,671           |
| 10-300-514010 - Gas                            | \$212,731          | \$225,566          | \$218,251          | \$222,000          | \$130,912          | \$222,000          |
| 10-300-514017 - COVID-19                       | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-300-514040 - Food                           | \$1,244            | \$1,164            | \$1,575            | \$1,244            | \$1,053            | \$1,244            |
| 10-300-515040 - First Aid Supplies             | \$1,531            | \$2,167            | \$2,911            | \$2,128            | \$1,950            | \$2,128            |
| 10-300-516010 - Ammunition & Firearms Supplies | \$21,600           | \$62,607           | \$67,574           | \$65,000           | \$51,714           | \$65,000           |
| 10-300-516020 - Dare Program                   | \$1,520            | —                  | —                  | \$0                | —                  | \$0                |
| 10-300-516030 - Special Investigation          | \$2,325            | —                  | \$2,386            | \$2,325            | -\$7,717           | \$2,325            |
| 10-300-516040 - Investigations                 | \$17               | \$255              | —                  | \$0                | —                  | \$0                |
| 10-300-516050 - Community Projects             | \$12,750           | \$11,100           | \$8,750            | \$0                | \$12,600           | \$0                |
| 10-300-517010 - Operational Supplies           | \$77,547           | \$50,866           | \$48,922           | \$50,592           | \$34,281           | \$50,592           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$369,353</b>   | <b>\$381,533</b>   | <b>\$372,204</b>   | <b>\$374,167</b>   | <b>\$249,678</b>   | <b>\$374,167</b>   |
| Contractual Services                           |                    |                    |                    |                    |                    |                    |
| 10-300-520030 - Dues And Publications          | \$6,375            | \$4,824            | \$7,794            | \$5,400            | \$5,255            | \$5,400            |
| 10-300-520050 - INACTIVE - Mtgs & Conferences  | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 10-300-520070 - Training And Education         | \$76,324           | \$70,308           | \$72,731           | \$45,000           | \$67,489           | \$45,000           |
| 10-300-520080 - Tuition Reimbursement          | —                  | \$1,457            | \$7,547            | \$0                | —                  | \$0                |



|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-300-520090 - Recruitment                    | \$3,612          | \$1,331          | \$50,807         | \$0              | —                | \$0               |
| 10-300-521040 - Medical Claims/services        | \$8,664          | \$7,035          | \$4,954          | \$6,510          | \$7,016          | \$6,510           |
| 10-300-521050 - Medical Services               | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-522020 - Professional Services          | \$16,132         | \$20,420         | \$22,110         | \$16,000         | \$65,202         | \$32,110          |
| 10-300-522026 - Drug Forfeiture - Justice      | \$73,552         | \$29,761         | —                | \$0              | —                | \$0               |
| 10-300-522027 - Drug Forfeiture - Treasury     | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-522028 - Police Evidence Funds          | \$39,211         | \$50,986         | \$22,744         | \$0              | \$44,067         | \$0               |
| 10-300-523010 - Equipment Rent/lease           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-523030 - Building Lease                 | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-524010 - Trash Collections              | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-525020 - Sober Driver Program           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-525025 - Police Internship Program      | —                | —                | \$11,740         | \$0              | \$9,858          | \$0               |
| 10-300-525050 - Police Reserve                 | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-529010 - Special Events                 | \$2,497          | \$796            | \$3,291          | \$2,046          | \$1,604          | \$2,046           |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$226,368</b> | <b>\$186,918</b> | <b>\$203,718</b> | <b>\$74,956</b>  | <b>\$200,491</b> | <b>\$91,066</b>   |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 10-300-531010 - Electricity                    | \$41,359         | \$43,685         | \$51,714         | \$48,212         | \$29,327         | \$48,212          |
| 10-300-533010 - Natural Gas                    | \$714            | \$811            | \$1,061          | \$1,206          | \$614            | \$1,206           |
| 10-300-534010 - Telephone                      | \$25,016         | \$29,710         | \$37,112         | \$47,421         | \$46,666         | \$47,421          |
| 10-300-535010 - Water                          | \$3,210          | \$4,626          | \$4,602          | \$4,548          | \$2,547          | \$4,548           |
| <b>UTILITIES TOTAL</b>                         | <b>\$70,299</b>  | <b>\$78,831</b>  | <b>\$94,489</b>  | <b>\$101,387</b> | <b>\$79,154</b>  | <b>\$101,387</b>  |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-300-540010 - Building & Grounds Maint.      | \$70,869         | \$114,908        | \$68,794         | \$61,872         | \$57,361         | \$61,872          |
| 10-300-541030 - Vehicle Wash                   | \$9,446          | \$10,043         | \$11,354         | \$9,952          | \$9,833          | \$11,353          |
| 10-300-544010 - K-9 Operations                 | \$19,653         | \$11,957         | \$6,507          | \$16,740         | \$43,801         | \$16,740          |
| 10-300-544015 - Care of Animals                | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-544020 - Civil Defense                  | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-544030 - Emerg Mgmt Operations          | \$29,687         | \$37,283         | \$0              | \$0              | —                | \$0               |
| 10-300-545010 - Software License/maint         | \$61,160         | \$64,705         | \$91,598         | \$106,562        | \$99,461         | \$106,562         |
| 10-300-546010 - Clothing Expense               | \$63,452         | \$26,687         | \$57,174         | \$48,920         | \$18,364         | \$48,920          |
| 10-300-546020 - Uniform Cleaning               | \$20,326         | \$26,171         | \$28,869         | \$23,715         | \$17,346         | \$28,869          |
| 10-300-547010 - Equipment Maintenance          | \$6,400          | \$1,358          | \$1,193          | \$10,000         | \$7,316          | \$10,000          |
| 10-300-547020 - Maintenance Agreements         | \$43,490         | \$45,406         | \$38,056         | \$44,483         | \$20,849         | \$44,483          |
| 10-300-547030 - Radio Maintenance              | \$824            | \$330            | \$6,409          | \$8,025          | \$3,284          | \$8,025           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$325,307</b> | <b>\$338,847</b> | <b>\$309,955</b> | <b>\$330,269</b> | <b>\$277,617</b> | <b>\$336,824</b>  |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |
| 10-300-572010 - Purchase Of Vehicles           | \$92,543         | \$46,849         | \$298,793        | \$35,000         | \$33,569         | \$0               |
| 10-300-572011 - Purchase of Vehicles-Lease Pmt | —                | —                | —                | \$180,000        | \$82,391         | \$255,000         |
| 10-300-572020 - Purchase Of Equipment          | \$65,930         | \$17,130         | \$546,123        | \$37,074         | \$113,044        | \$0               |
| 10-300-572070 - MDT Year 2 Equipment           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572075 - LLEBG Annual Grant Equipment   | \$4,200          | \$131,750        | —                | \$0              | \$51,000         | \$0               |
| 10-300-572076 - LLEBG Stimulus Equipment       | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572078 - BJA COVID Equipment            | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572080 - DEA Equipment Grant            | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572085 - Bullet Proof Vest Grant        | \$6,611          | \$12,992         | \$7,600          | \$0              | \$13,300         | \$0               |
| 10-300-572090 - Body Worn Cameras              | —                | \$60,000         | \$60,000         | \$0              | \$60,000         | \$0               |
| 10-300-572100 - MDT Year 3 Equipment           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572110 - Jcpd Mdt Equipment             | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572120 - Cole Cty Mdt Equip             | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572130 - Osage B Mdt Equip              | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572140 - Camden Cty Mdt Equip           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572150 - Callaway Cty Mdt Equip         | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572160 - Fulton Mdt Equip               | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572170 - Eldon Mdt Equip                | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572180 - Miller Cty Mdt Equip           | —                | —                | —                | \$0              | —                | \$0               |
| 10-300-572190 - Camdenton Cty Mtd              | —                | —                | —                | \$0              | —                | \$0               |

| ACTUALS  |                    |                    |                     | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024              | FY2025             | FY2025             | FY2026             |
| 10-300-572200 - Lake Ozark Mdt Equip           | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572210 - Cole Co Reimbursable Grant Exp | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572310 - Software-camdn/mil/ob          | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572320 - Software-morgan Cty            | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572330 - Software-jcpd/cole Cty         | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572340 - Software-col/boone Cty         | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572350 - Software-fultn/callaway        | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572360 - Software-vpn/firewl            | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572370 - Software-prof Serv             | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572410 - Project Mgmt Fees              | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-572420 - Contingency                    | —                  | —                  | —                   | \$0                | —                  | \$0                |
| 10-300-573030 - Purch/improv Land/buildin      | —                  | —                  | —                   | \$0                | —                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>\$169,285</b>   | <b>\$268,721</b>   | <b>\$912,516</b>    | <b>\$252,074</b>   | <b>\$353,304</b>   | <b>\$255,000</b>   |
| <b>EXPENSES TOTAL</b>                          | <b>\$8,672,503</b> | <b>\$9,328,920</b> | <b>\$10,505,924</b> | <b>\$9,687,997</b> | <b>\$7,474,552</b> | <b>\$9,741,581</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Police Department

| Account String | Object Code Description        | Description  | Total Amount |
|----------------|--------------------------------|--|--------------|
| 10-300-501020  | Salaries                       | NEW REQUEST - 1 full-time Police Info Clerk (TOTAL COST \$58,051)  | \$5,388,947  |
| 10-300-501050  | Part Time (w/o benefits)       | REMOVED 2 part-time info clerks, but added 1 FTE info clerks (TOTAL COST \$44,782)   | \$0          |
| 10-300-501090  | Overtime                       | NOT FUNDED - NEW REQUEST: \$100K in addit'l OT added to personnel proposal - Police Contract increased rate of OT Pay in 2022 (TOTAL COST \$126,674) | \$235,885    |
| 10-300-501090  | Overtime                       | NOT FUNDED - NEW REQUEST: addt'l \$100K in OT (Total Cost \$125,650)   | \$235,885    |
| 10-300-501095  | Overtime Straight Pay          | NOT FUNDED - NEW REQUEST: \$4,605 in addit'l OT-straight - Police Contract increased rate of OT Pay in 2022 (TOTAL COST \$5,832)                     | \$13,275     |
| 10-300-501095  | Overtime Straight Pay          | NOT FUNDED - NEW REQUEST: addt'l \$4,605 in OT-straight (Total Cost \$5,786)   | \$13,275     |
| 10-300-511010  | Advertising                    | Newspaper advertisements, vacant positions, bids/projects, Junior Officer Stickers   | \$4,000      |
| 10-300-512010  | Printing                       | Business cards, copy paper, desk calendars, envelopes, e-ticketing paper, paper stock, officer forms, warrant envelopes                              | \$5,952      |
| 10-300-512030  | Photographic Supplies          | Cameras, camera batteries, pelican cases, lenses   | \$1,060      |
| 10-300-513010  | Office Supplies                | Toner, sd cards, flash drives, CD/DVD's, stamps, binders, paper, pens, etc.  | \$18,671     |
| 10-300-514010  | Gas                            | VERIFIED - FY26 estimate based on Public Works projections   | \$222,000    |
| 10-300-515040  | First Aid Supplies             | First Aid Now, Patrol Med Kits, Component replacements, etc.   | \$2,128      |
| 10-300-516010  | Ammunition & Firearms Supplies | Training Ammunition - Duty Ammunition - Less Lethal Ammunition   | \$65,000     |
| 10-300-516010  | Ammunition & Firearms Supplies | NOT FUNDED: NEW REQUEST - 10 Simunition Pistols - (\$6,250)  | \$0          |
| 10-300-516010  | Ammunition & Firearms Supplies | NOT FUNDED: NEW REQUEST - 10 Simunition Rifle Bolts - (\$3,500)  | \$0          |
| 10-300-516030  | Special Investigation          | Buy Money, Informant Payments, Special Investigative Related Expenses  | \$2,325      |
| 10-300-516050  | Community Projects             | SHOULD NOT BE IN ADOPTED BUDGET - all funds will come from donations or from the Reserve for Community Projects                                      | \$0          |
| 10-300-517010  | Operational Supplies           | Nitrile Gloves, badges, evidence supplies, drug test kits, Duty Gear, etc.   | \$50,592     |
| 10-300-520030  | Dues And Publications          | MOPCA, IACP, NTOA, FBINAA, MOCIC, IPMBA, etc.  | \$5,400      |



| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 10-300-520070  | Training And Education    | In-Service Training, Academy Training, Specialty Training, Conferences, and Travel and Per-Diem              | \$45,000     |
| 10-300-521040  | Medical Claims/services   | Pre-employment medical / psychological screening   | \$6,510      |
| 10-300-522020  | Professional Services     | Pre-employment background services, LEADS online subscription, CrimeStoppers, Notary.                        | \$22,110     |
| 10-300-522020  | Professional Services     | NEW REQUEST: contract negotiations   | \$10,000     |
| 10-300-529010  | Special Events            | CPA Graduation, promotion ceremonies, retirements, employee recognition, etc..                               | \$2,046      |
| 10-300-534010  | Telephone                 | UNDER CONTRACT - DATA SIM CARDS FOR MOBILE DATA TERMINALS  | \$24,101     |
| 10-300-534010  | Telephone                 | first net - 34 in-car phones   | \$20,400     |
| 10-300-534010  | Telephone                 | UNDER CONTRACT - INVESTIGATIVE CELL PHONES   | \$2,400      |
| 10-300-534010  | Telephone                 | UNDER CONTRACT - MOBILE HOTSPOT  | \$520        |
| 10-300-540010  | Building & Grounds Maint. | kone - pd elevator maintenance   | \$1,872      |
| 10-300-540010  | Building & Grounds Maint. | REPAIRS  | \$20,000     |
| 10-300-540010  | Building & Grounds Maint. | SUPPLIES   | \$20,000     |
| 10-300-540010  | Building & Grounds Maint. | PREVENTIVE MAINTENANCE   | \$20,000     |
| 10-300-541030  | Vehicle Wash              | Police Vehicle Wash  | \$11,353     |
| 10-300-544010  | K-9 Operations            | Vet bills, food, K9 supplies, uniforms, etc..  | \$16,740     |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - Frontline public safety software  | \$14,438     |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - Lexipol Policy Software License   | \$7,000      |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - Flock Safety ALPR   | \$2,250      |
| 10-300-545010  | Software License/maint    | airdata uav - drone software subscription  | \$1,280      |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - timeclock plus - schedule anywhere software   | \$817        |
| 10-300-545010  | Software License/maint    | smart safety software - scene pd (pae)   | \$660        |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - Tyler Technologies Records Management System  | \$73,285     |
| 10-300-545010  | Software License/maint    | UNDER CONTRACT - fast spring - camtasia software-DETECTIVE VIDEO RECORDING SOFTWARE-PAID ON CC               | \$240        |
| 10-300-545010  | Software License/maint    | Morpho Livescan-will owe after grant   | \$6,592      |
| 10-300-546010  | Clothing Expense          | Police Standard Uniform Purchase   | \$48,920     |
| 10-300-546010  | Clothing Expense          | NOT FUNDED - NEW REQUEST - Police SWAT Uniform Purchase (\$15k)  | \$0          |
| 10-300-546020  | Uniform Cleaning          | Police Uniform Dry Cleaning Service  | \$28,869     |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (DetColor)   | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (PDCAT)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (SupvPrinter)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (PDChiefM553)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - lexmark MS810 (RecordsBottom)   | \$300        |
| 10-300-547020  | Maintenance Agreements    | konica - lexmark MS810 (PDRRecordsTop)   | \$300        |
| 10-300-547020  | Maintenance Agreements    | konica - hp laserjet MFP M281fdw (Weaver)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (PDSideOffice)   | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - lexmark C2535dw (PD FAT Office)   | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - lexmark MS810 (PDRPTRoom)   | \$300        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M553 (Shiftcomprt)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M555 (TrafficOffice)  | \$417        |
| 10-300-547020  | Maintenance Agreements    | konica - hp color laserjet M555 (Evidence)   | \$417        |
| 10-300-547020  | Maintenance Agreements    | kenton brothers - camera maint agreement   | \$5,170      |
| 10-300-547020  | Maintenance Agreements    | gibbs technolgy - ricoh EF495 - MP5055SP   | \$360        |
| 10-300-547020  | Maintenance Agreements    | gibbs technology - ricoh ED345 - IM2500 b&w copier   | \$433        |
| 10-300-547020  | Maintenance Agreements    | gibbs technology - ricoh BN717 - MP5002SP b&w copier   | \$1,146      |
| 10-300-547020  | Maintenance Agreements    | axon enterprises - tasers  | \$22,080     |
| 10-300-547020  | Maintenance Agreements    | Tyler Tech-Criminal Trespass   | \$2,049      |
| 10-300-547020  | Maintenance Agreements    | UNDER CONTRACT - Collision & Crime Forensic Solutions  | \$8,175      |
| 10-300-572010  | Purchase Of Vehicles      | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575) | \$0          |

| Account String | Object Code Description        | Description   | Total Amount       |
|----------------|--------------------------------|---|--------------------|
| 10-300-572010  | Purchase Of Vehicles           | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575)  | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575)  | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575)  | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575)  | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | MOVED UNDER LEASE BY SHIELA - NEW REQUEST - EQUIPMENT ROTATION - Police Vehicle + Equipment Upfit (\$67,575)  | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | NOT FUNDED - NEW REQUEST - EQUIPMENT ROTATION - Police Motorcycle + Equipment Upfit (\$35K)   | \$0                |
| 10-300-572010  | Purchase Of Vehicles           | NOT FUNDED - NEW REQUEST - EQUIPMENT ROTATION - Police Motorcycle + Equipment Upfit (\$35K)   | \$0                |
| 10-300-572011  | Purchase of Vehicles-Lease Pmt | Year 2 - lease payment on 11 vehicles (\$40,905.85 * 4 payments = \$163,624);<br>NEW REQUEST: Year 1 - lease payment on 6 additional vehicles (estimated at \$90,000 annually based on first lease) | \$255,000          |
| 10-300-572020  | Purchase Of Equipment          | NOT FUNDED - NEW REQUEST - Tactical Robot - (Total Cost - \$72,000)   | \$0                |
| 10-300-572020  | Purchase Of Equipment          | NOT FUNDED - NEW REQUEST - Treadmill - (Total Cost - \$15,000)  | \$0                |
| 10-300-572020  | Purchase Of Equipment          | NOT FUNDED - NEW REQUEST - Cable Crossover and Weight Rack Combo - (Total Cost - \$20,000)  | \$0                |
| 10-300-572020  | Purchase Of Equipment          | NOT FUNDED - NEW REQUEST - Night Vision - SWAT - (Total Cost - \$65,000)  | \$0                |
| 10-300-572110  | Jcpd Mdt Equipment             | NOT FUNDED - NEW REQUEST- EQUIPMENT ROTATION - 10 Mobile Data Terminal Computers (\$60,100) - have paid for this in from sales tax in the past  | \$0                |
|                |                                |   | <b>\$6,971,281</b> |

# School Resource Officer

FY2026

## Department Detailed Expenses

### School Resource Officer

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-310-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-310-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-310-501020 - Salaries                       | \$359,098        | \$399,210        | \$452,678        | \$526,095        | \$392,768        | \$533,859         |
| 10-310-501030 - Holiday Pay                    | \$4,459          | \$1,784          | \$1,552          | \$22,242         | \$2,271          | \$22,570          |
| 10-310-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-310-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 10-310-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 10-310-501060 - Seasonal Salaries              | –                | –                | –                | –                | –                | \$0               |
| 10-310-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-310-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-310-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-310-501090 - Overtime                       | \$74,846         | \$114,472        | \$113,958        | \$90,106         | \$83,691         | \$90,106          |
| 10-310-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-310-501095 - Overtime Straight Pay          | \$3,332          | \$2,267          | \$1,860          | \$1,311          | \$4,111          | \$1,311           |
| 10-310-502010 - Social Security                | \$31,830         | \$37,423         | \$41,114         | \$48,942         | \$34,913         | \$49,560          |
| 10-310-502020 - Group Health Insurance         | \$66,002         | \$76,461         | \$94,855         | \$118,980        | \$86,612         | \$129,425         |
| 10-310-502030 - Retirement                     | \$80,110         | \$92,899         | \$97,322         | \$115,156        | \$86,912         | \$123,091         |
| 10-310-502040 - Workers Compensation           | \$6,553          | \$6,553          | \$6,553          | \$6,553          | \$6,553          | \$6,553           |
| 10-310-502050 - Life Insurance                 | \$367            | \$466            | \$545            | \$631            | \$460            | \$640             |
| 10-310-502060 - Long Term Disability           | \$911            | \$1,255          | \$1,215          | \$1,578          | \$1,002          | \$1,601           |
| 10-310-502070 - Employee Assistance Prgm       | \$164            | \$164            | \$163            | \$197            | \$170            | \$192             |
| 10-310-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-310-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$627,671</b> | <b>\$732,954</b> | <b>\$811,815</b> | <b>\$931,791</b> | <b>\$699,463</b> | <b>\$958,908</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-310-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-310-516020 - Dare Program                   | \$10,742         | \$9,891          | \$7,853          | \$10,345         | \$3,757          | \$10,345          |
| 10-310-517010 - Operational Supplies           | \$6,208          | \$1,181          | –                | \$6,995          | \$8,075          | \$6,995           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$16,950</b>  | <b>\$11,072</b>  | <b>\$7,853</b>   | <b>\$17,340</b>  | <b>\$11,832</b>  | <b>\$17,340</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-310-520070 - Training And Education         | \$1,264          | \$1,075          | \$4,446          | \$4,650          | \$8,070          | \$4,650           |
| 10-310-523010 - Equipment Rent/lease           | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$1,264</b>   | <b>\$1,075</b>   | <b>\$4,446</b>   | <b>\$4,650</b>   | <b>\$8,070</b>   | <b>\$4,650</b>    |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-310-541020 - Veh Maintenance                | –                | –                | –                | \$0              | –                | \$0               |
| 10-310-545010 - Software License/maint         | –                | –                | –                | \$812            | \$30             | \$812             |
| 10-310-546010 - Clothing Expense               | \$5,147          | \$147            | \$3,712          | \$5,974          | \$820            | \$5,974           |
| 10-310-547010 - Equipment Maintenance          | –                | –                | –                | \$0              | –                | \$0               |
| 10-310-547020 - Maintenance Agreements         | \$0              | \$1,106          | \$1,228          | \$417            | \$1,124          | \$417             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$5,147</b>   | <b>\$1,254</b>   | <b>\$4,940</b>   | <b>\$7,203</b>   | <b>\$1,974</b>   | <b>\$7,203</b>    |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |

|                                       | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                       | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-310-572010 - Purchase Of Vehicles  | -                | -                | -                | \$0              | -                | \$0               |
| 10-310-572020 - Purchase Of Equipment | -                | -                | -                | \$0              | -                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>        | -                | -                | -                | <b>\$0</b>       | -                | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                 | <b>\$651,032</b> | <b>\$746,355</b> | <b>\$829,055</b> | <b>\$960,984</b> | <b>\$721,339</b> | <b>\$988,101</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### School Resource Officer

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-310-501090  | Overtime                | NEW REQUEST: addtl OT of \$45,000  | \$90,106         |
| 10-310-516020  | Dare Program            | DARE training, supplies: t-shirts, workbooks, coloring books, pens, medallions, name cards, Safety Patrol Picnic, National Night Out | \$10,345         |
| 10-310-517010  | Operational Supplies    | bulletproof vests, gloves, badges, evidence supplies, drug test kits   | \$6,995          |
| 10-310-520070  | Training And Education  | SRO Training - Conferences   | \$4,650          |
| 10-310-545010  | Software License/maint  | timeclock plus - schedule anywhere software  | \$812            |
| 10-310-546010  | Clothing Expense        | Annual uniform order, duty gear, Boots, Raincoats, Winter coats, etc.  | \$5,974          |
| 10-310-547020  | Maintenance Agreements  | konica - lexmark C2535DW (Lenart)  | \$417            |
|                |                         |  | <b>\$119,299</b> |

# M.U.S.T.A.N.G.

FY2026

## Department Detailed Expenses

M.U.S.T.A.N.G.

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-320-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-320-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-320-501020 - Salaries                       | \$118,644        | \$128,353        | \$131,515        | \$133,973        | \$99,668         | \$135,481         |
| 10-320-501030 - Holiday Pay                    | –                | \$221            | –                | \$5,588          | –                | \$5,652           |
| 10-320-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-320-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 10-320-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 10-320-501060 - Seasonal Salaries              | –                | –                | –                | –                | –                | \$0               |
| 10-320-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-320-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-320-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-320-501090 - Overtime                       | \$25,581         | \$36,273         | \$35,581         | \$11,351         | \$29,568         | \$11,350          |
| 10-320-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-320-501095 - Overtime Straight Pay          | \$428            | \$1,491          | \$1,642          | \$0              | \$1,509          | \$0               |
| 10-320-502010 - Social Security                | \$10,692         | \$12,048         | \$12,157         | \$11,545         | \$9,433          | \$11,665          |
| 10-320-502020 - Group Health Insurance         | \$18,290         | \$20,108         | \$22,376         | \$24,661         | \$17,932         | \$27,157          |
| 10-320-502030 - Retirement                     | \$26,465         | \$29,864         | \$28,786         | \$27,164         | \$23,534         | \$28,972          |
| 10-320-502040 - Workers Compensation           | \$2,004          | \$2,004          | \$2,004          | \$2,005          | \$2,005          | \$2,004           |
| 10-320-502050 - Life Insurance                 | \$120            | \$149            | \$156            | \$159            | \$115            | \$160             |
| 10-320-502060 - Long Term Disability           | \$297            | \$398            | \$349            | \$397            | \$250            | \$401             |
| 10-320-502070 - Employee Assistance Prgm       | \$41             | \$41             | \$41             | \$44             | \$39             | \$48              |
| 10-320-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-320-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$202,565</b> | <b>\$230,950</b> | <b>\$234,607</b> | <b>\$216,887</b> | <b>\$184,054</b> | <b>\$222,890</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-320-514010 - Gas                            | \$12,606         | \$9,527          | \$9,058          | \$6,300          | \$5,824          | \$6,300           |
| 10-320-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-516040 - Investigations                 | \$12,609         | \$8,521          | \$4,860          | \$15,106         | \$7,816          | \$15,106          |
| 10-320-517010 - Operational Supplies           | \$1,000          | \$600            | \$571            | \$0              | \$600            | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$26,216</b>  | <b>\$18,648</b>  | <b>\$14,489</b>  | <b>\$21,406</b>  | <b>\$14,240</b>  | <b>\$21,406</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-320-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-520070 - Training And Education         | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-522020 - Professional Services          | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-522025 - JCTV                           | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-523010 - Equipment Rent/lease           | \$18,000         | \$12,900         | \$14,400         | \$12,000         | \$10,800         | \$12,000          |
| 10-320-523020 - Building Lease                 | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$18,000</b>  | <b>\$12,900</b>  | <b>\$14,400</b>  | <b>\$12,000</b>  | <b>\$10,800</b>  | <b>\$12,000</b>   |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-320-541020 - Veh Maintenance                | –                | –                | –                | \$0              | –                | \$0               |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-320-546010 - Clothing Expense       | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-547010 - Equipment Maintenance  | –                | –                | –                | \$0              | –                | \$0               |
| 10-320-547020 - Maintenance Agreements | –                | –                | –                | \$0              | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b> | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Capital Purchases                      |                  |                  |                  |                  |                  |                   |
| 10-320-572020 - Purchase Of Equipment  | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>         | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                  | <b>\$246,780</b> | <b>\$262,498</b> | <b>\$263,496</b> | <b>\$250,293</b> | <b>\$209,095</b> | <b>\$256,296</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

M.U.S.T.A.N.G.

| Account String | Object Code Description | Description  | Total Amount    |
|----------------|-------------------------|--|-----------------|
| 10-320-514010  | Gas                     | VERIFIED - FY26 estimate based on Public Works projections   | \$6,300         |
| 10-320-516040  | Investigations          | Narcotic equipment-Cameras, Pelican cases, Covert recording devices, Cell phone pings, Drug collection supplies, Narcotic buy money                | \$15,106        |
| 10-320-516040  | Investigations          | NOT FUNDED - NEW REQUEST - MUSTANG membership dues - NOT UTILIZING FULL CURRENT BUDGET - SHOULD BE ABLE TO COVER THIS INCREASE WITH CURRENT BUDGET | \$0             |
| 10-320-523010  | Equipment Rent/lease    | Undercover vehicle lease   | \$12,000        |
|                |                         |  | <b>\$33,406</b> |

# Animal Rescue

FY2026



## Purpose Statement

Contribute to the quality of life of the City by promoting pet ownership and the humane treatment of animals.

## Department Detailed Expenses

### Animal Rescue

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-330-501010 - Salary-Elected Officials       | —         | —         | —         | —         | —           | \$0               |
| 10-330-501015 - Salary-Prosecuting Attorney    | —         | —         | —         | —         | —           | \$0               |
| 10-330-501020 - Salaries                       | \$355,112 | \$346,049 | \$388,050 | \$395,903 | \$293,376   | \$400,824         |
| 10-330-501030 - Holiday Pay                    | —         | —         | —         | —         | —           | \$0               |
| 10-330-501035 - Training & Essential Functions | —         | —         | —         | —         | —           | \$0               |
| 10-330-501040 - Part-time (w/benefits)         | —         | —         | —         | \$0       | —           | \$0               |
| 10-330-501050 - Part Time (w/o benefits)       | —         | —         | —         | \$0       | —           | \$0               |
| 10-330-501060 - Seasonal Salaries              | —         | —         | —         | \$0       | —           | \$0               |
| 10-330-501065 - Season Sal - Maint             | —         | —         | —         | —         | —           | \$0               |
| 10-330-501070 - Stand-by Plan                  | \$8,269   | \$7,990   | \$8,845   | \$8,600   | \$6,686     | \$8,600           |
| 10-330-501080 - Step-up Pay                    | —         | —         | —         | —         | —           | \$0               |
| 10-330-501090 - Overtime                       | \$6,924   | \$11,009  | \$3,264   | \$2,000   | \$6,689     | \$2,060           |
| 10-330-501092 - Overtime-Constant Staffing     | —         | —         | —         | —         | —           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-330-501095 - Overtime Straight Pay         | \$79             | —                | —                | \$0              | —                | \$0               |
| 10-330-502010 - Social Security               | \$26,175         | \$25,070         | \$27,831         | \$31,098         | \$22,004         | \$31,474          |
| 10-330-502020 - Group Health Insurance        | \$75,816         | \$79,785         | \$88,782         | \$97,423         | \$62,868         | \$98,527          |
| 10-330-502030 - Retirement                    | \$42,455         | \$41,273         | \$44,235         | \$45,122         | \$33,667         | \$49,782          |
| 10-330-502040 - Workers Compensation          | \$4,681          | \$4,681          | \$4,681          | \$4,682          | \$4,682          | \$4,681           |
| 10-330-502050 - Life Insurance                | \$375            | \$383            | \$467            | \$475            | \$339            | \$480             |
| 10-330-502060 - Long Term Disability          | \$922            | \$1,060          | \$1,033          | \$1,150          | \$732            | \$1,157           |
| 10-330-502070 - Employee Assistance Prgm      | \$164            | \$164            | \$163            | \$175            | \$156            | \$192             |
| 10-330-503010 - Awards Program                | —                | —                | —                | —                | —                | \$0               |
| 10-330-503020 - Unemployment Compensation     | —                | —                | —                | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$520,972</b> | <b>\$517,464</b> | <b>\$567,350</b> | <b>\$586,628</b> | <b>\$431,199</b> | <b>\$597,777</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 10-330-511010 - Advertising                   | \$992            | —                | \$425            | \$905            | \$62             | \$905             |
| 10-330-511020 - Postage                       | \$162            | \$106            | \$374            | \$152            | \$12             | \$152             |
| 10-330-512010 - Printing                      | \$1,113          | \$1,541          | \$1,612          | \$1,860          | \$1,106          | \$1,860           |
| 10-330-512020 - Copies                        | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-513010 - Office Supplies               | \$819            | \$336            | \$330            | \$1,581          | \$1,098          | \$1,581           |
| 10-330-514017 - COVID-19                      | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-514030 - Small Tools                   | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-514040 - Food                          | \$141            | \$222            | \$142            | \$223            | \$219            | \$223             |
| 10-330-515040 - First Aid Supplies            | \$262            | \$356            | \$258            | \$295            | \$159            | \$295             |
| 10-330-517010 - Operational Supplies          | \$7,878          | \$6,788          | \$7,888          | \$11,000         | \$5,972          | \$11,000          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$11,366</b>  | <b>\$9,349</b>   | <b>\$11,027</b>  | <b>\$16,016</b>  | <b>\$8,627</b>   | <b>\$16,016</b>   |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-330-520030 - Dues And Publications         | \$83             | \$238            | \$511            | \$900            | \$469            | \$900             |
| 10-330-520050 - INACTIVE - Mtgs & Conferences | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-520070 - Training And Education        | \$2,094          | —                | —                | \$2,611          | \$0              | \$2,611           |
| 10-330-521040 - Medical Claims/services       | \$2,868          | \$1,084          | \$585            | \$690            | \$1,075          | \$690             |
| 10-330-522020 - Professional Services         | \$1,877          | \$1,547          | \$1,715          | \$3,830          | \$372            | \$3,830           |
| 10-330-524010 - Trash Collections             | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-529045 - Veterinary Services           | \$10,170         | \$3,275          | \$8,444          | \$5,208          | \$6,758          | \$5,208           |
| 10-330-529050 - Spay & Neuter Program         | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-529060 - Special Sn Program            | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-529065 - Adoption Voucher Program      | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-529067 - Animal Shelter Bricks         | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-529068 - Animal Shelter Donations      | \$28,451         | \$4,580          | —                | \$0              | —                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$45,543</b>  | <b>\$10,723</b>  | <b>\$11,255</b>  | <b>\$13,239</b>  | <b>\$8,675</b>   | <b>\$13,239</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-330-531010 - Electricity                   | \$23,955         | \$26,261         | \$22,079         | \$27,074         | \$14,489         | \$27,074          |
| 10-330-533010 - Natural Gas                   | \$26,889         | \$26,531         | \$20,743         | \$23,814         | \$13,424         | \$23,814          |
| 10-330-534010 - Telephone                     | \$941            | \$839            | \$804            | \$810            | \$575            | \$810             |
| 10-330-535010 - Water                         | \$4,210          | \$4,987          | \$4,845          | \$4,104          | \$3,552          | \$4,104           |
| <b>UTILITIES TOTAL</b>                        | <b>\$55,995</b>  | <b>\$58,618</b>  | <b>\$48,471</b>  | <b>\$55,802</b>  | <b>\$32,040</b>  | <b>\$55,802</b>   |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-330-540010 - Building & Grounds Maint.     | \$26,975         | \$21,509         | \$10,315         | \$15,900         | \$22,396         | \$15,900          |
| 10-330-541020 - Veh Maintenance               | —                | —                | —                | \$0              | —                | \$0               |
| 10-330-541030 - Vehicle Wash                  | \$540            | \$540            | \$540            | \$540            | \$540            | \$540             |
| 10-330-544040 - Care Of Animals               | \$59,558         | \$53,708         | \$61,436         | \$54,290         | \$45,213         | \$54,290          |
| 10-330-544050 - Animal Food                   | \$5,040          | \$4,924          | \$4,667          | \$6,603          | \$4,391          | \$6,603           |
| 10-330-545010 - Software License/maint        | \$2,928          | \$2,870          | \$5,318          | \$9,208          | \$8,371          | \$9,208           |
| 10-330-546010 - Clothing Expense              | \$1,280          | \$1,857          | \$1,511          | \$2,325          | \$1,891          | \$2,325           |
| 10-330-546020 - Uniform Cleaning              | —                | \$0              | —                | \$0              | —                | \$0               |
| 10-330-547010 - Equipment Maintenance         | \$836            | —                | —                | \$255            | —                | \$255             |
| 10-330-547020 - Maintenance Agreements        | \$510            | \$416            | \$416            | \$417            | \$412            | \$417             |
| 10-330-547030 - Radio Maintenance             | —                | —                | \$711            | \$60             | —                | \$60              |
| 10-330-547040 - Crematory Maint & Repair      | \$61             | \$2,086          | \$2,100          | \$2,230          | \$2,183          | \$2,230           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$97,728</b>  | <b>\$87,910</b>  | <b>\$87,015</b>  | <b>\$91,828</b>  | <b>\$85,398</b>  | <b>\$91,828</b>   |



|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| Capital Purchases                         |                  |                  |                  |                  |                  |                   |
| 10-330-572010 - Purchase Of Vehicles      | \$25,523         | \$42,695         | –                | \$0              | –                | \$0               |
| 10-330-572020 - Purchase Of Equipment     | \$4,600          | –                | –                | \$0              | –                | \$0               |
| 10-330-573030 - Purch/improv Land/buildin | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>\$30,123</b>  | <b>\$42,695</b>  | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Capital Projects                          |                  |                  |                  |                  |                  |                   |
| 10-330-578069 - Animal Shelter            | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>             | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$761,727</b> | <b>\$726,760</b> | <b>\$725,118</b> | <b>\$763,513</b> | <b>\$565,939</b> | <b>\$774,662</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Animal Rescue

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 10-330-501040  | Part-time (w/benefits)    | NOT FUNDED - NEW REQUEST: 2 PT w/Benefit positions (TOTAL COST \$35,742 EACH)  | \$0          |
| 10-330-501040  | Part-time (w/benefits)    | NOT FUNDED - NEW REQUEST: (2) PT w/Benefit Customer Service positions (Total Cost \$44,521 each)   | \$0          |
| 10-330-511010  | Advertising               | adoption posters, News Paper vacant position advertisements, bid/project newspaper advertisements  | \$905        |
| 10-330-511020  | Postage                   | Postage  | \$152        |
| 10-330-512010  | Printing                  | Adoption forms, Release forms, Cremation forms, Business cards, Envelopes, Dog/Cat brochures, etc.   | \$1,860      |
| 10-330-513010  | Office Supplies           | Paper, Pens, Dry erase markers, Cardstock, Binders, Labels, Tape, Staples  | \$1,581      |
| 10-330-514040  | Food                      | Events - meetings  | \$223        |
| 10-330-515040  | First Aid Supplies        | FirstAidNow  | \$295        |
| 10-330-517010  | Operational Supplies      | Cleaning supplies (Trash bags, Brooms/Mops, Chemicals, Towels, Paper Towels), Toilet paper, Cat litter, Litter pans, Water, Ink cartridges, Ear plugs, Batteries.  | \$11,000     |
| 10-330-520030  | Dues And Publications     | Vet dues to AVMA, MVMA, Vet Professional Liability Insurance Policy,   | \$900        |
| 10-330-520070  | Training And Education    | Shelter advisory board, Training of staff. ACOs training at National Animal Control Association, Vet- Continuing Education   | \$2,611      |
| 10-330-521040  | Medical Claims/services   | Annual Rabies Immunity Test for employees- New hire medical testing, Vaccinations  | \$690        |
| 10-330-522020  | Professional Services     | Used to pay vets for rabies vaccines given to animals, Emergency services provided by outside vets (x-rays, surgeries, supportive care, emergency euthanasia) Interim vet fees, Lexitas (audio transcription for litigation hearings)  | \$3,830      |
| 10-330-529045  | Veterinary Services       | In vet's absence-Surgery expenses/supplies (medical/non-medical, drugs), Special circumstance spay/neuter surgeries by outside vets.   | \$5,208      |
| 10-330-540010  | Building & Grounds Maint. | Pest Control , HVAC maintenance/repair, Lawn care, Culligan Water, Garage Door maintenance, Electric, Plumbing maintenance, Kennel repairs   | \$15,000     |
| 10-330-540010  | Building & Grounds Maint. | securitas - alarm monitoring   | \$900        |
| 10-330-541030  | Vehicle Wash              | ACO Vehicle Wash   | \$540        |
| 10-330-544040  | Care Of Animals           | Vaccinations, Medications, Euthanasia Non-med surgery supplies- Gloves, Sutures, Needles/Syringes, Tape, Gauze, Surgical blades, Eye drops, Ear cleaner Animal Supplies- Rabies tags, Dog/cat food, Vet & kennel disinfectant. - CA USING \$25K FROM RESERVE TO OFFSET SOME COST | \$54,290     |
| 10-330-545010  | Software License/maint    | rose rush - animal shelter software licensing  | \$9,208      |
| 10-330-546010  | Clothing Expense          | Uniforms, Scrubs, Boot/Shoe reimbursement, ACO duty gear (Belt, Radio Holder, Flashlight Holder, etc)  | \$2,325      |
| 10-330-547010  | Equipment Maintenance     | ACO equipment repairs  | \$255        |

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-330-547020  | Maintenance Agreements  | konica - hp laserjet M553 (AnimalFrontDesk)             | \$417            |
| 10-330-547030  | Radio Maintenance       | ACO radio repairs, Radio batteries                      | \$60             |
| 10-330-572010  | Purchase Of Vehicles    | NOT FUNDED - NEW REQUEST - Animal Control Truck (\$45K) | \$0              |
|                |                         |   | <b>\$112,250</b> |

# 9-1-1 Police

FY2026



## Purpose Statement

Contribute to the quality of life of the City by providing effective public safety communication services to the community.

## Department Detailed Expenses

### 9-1-1 Police

|  | ACTUALS   |           |           | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-------------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025      | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |             |             |                   |
| Personnel Services                             |           |           |           |             |             |                   |
| 10-390-501010 - Salary-Elected Officials       | -         | -         | -         | -           | -           | \$0               |
| 10-390-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -           | -           | \$0               |
| 10-390-501020 - Salaries                       | \$837,407 | \$891,786 | \$949,463 | \$1,190,854 | \$804,247   | \$1,270,767       |
| 10-390-501030 - Holiday Pay                    | \$24,992  | \$30,549  | \$33,821  | \$42,112    | \$33,925    | \$43,210          |
| 10-390-501035 - Training & Essential Functions | -         | -         | -         | -           | -           | \$0               |
| 10-390-501040 - Part-time (w/benefits)         | -         | -         | -         | -           | -           | \$0               |
| 10-390-501050 - Part Time (w/o benefits)       | -         | -         | -         | \$0         | -           | \$41,600          |
| 10-390-501060 - Seasonal Salaries              | -         | -         | -         | \$0         | -           | \$0               |
| 10-390-501065 - Season Sal - Maint             | -         | -         | -         | -           | -           | \$0               |
| 10-390-501070 - Stand-by Plan                  | \$224     | \$12,065  | \$706     | \$0         | -           | \$0               |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 10-390-501080 - Step-up Pay                   | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-390-501090 - Overtime                      | \$59,948           | \$113,927          | \$54,092           | \$22,814           | \$35,859           | \$22,814           |
| 10-390-501092 - Overtime-Constant Staffing    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-390-501095 - Overtime Straight Pay         | \$1,668            | \$4,626            | \$1,656            | \$500              | \$706              | \$500              |
| 10-390-502010 - Social Security               | \$67,505           | \$77,297           | \$75,789           | \$96,106           | \$63,905           | \$105,485          |
| 10-390-502020 - Group Health Insurance        | \$158,650          | \$166,927          | \$186,195          | \$254,043          | \$164,204          | \$288,610          |
| 10-390-502030 - Retirement                    | \$118,503          | \$116,099          | \$122,584          | \$149,436          | \$98,006           | \$175,438          |
| 10-390-502040 - Workers Compensation          | \$2,720            | \$2,720            | \$2,720            | \$2,720            | \$2,720            | \$2,720            |
| 10-390-502050 - Life Insurance                | \$885              | \$1,002            | \$1,125            | \$1,427            | \$941              | \$1,522            |
| 10-390-502060 - Long Term Disability          | \$2,190            | \$2,680            | \$2,497            | \$3,495            | \$2,037            | \$3,696            |
| 10-390-502070 - Employee Assistance Prgm      | \$435              | \$435              | \$433              | \$486              | \$426              | \$546              |
| 10-390-503010 - Awards Program                | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-390-503020 - Unemployment Compensation     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$1,275,127</b> | <b>\$1,420,112</b> | <b>\$1,431,081</b> | <b>\$1,763,993</b> | <b>\$1,206,976</b> | <b>\$1,956,908</b> |
| Materials & Supplies                          |                    |                    |                    |                    |                    |                    |
| 10-390-511010 - Advertising                   | \$1,703            | –                  | –                  | \$500              | –                  | \$500              |
| 10-390-512010 - Printing                      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-390-514017 - COVID-19                      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-390-517010 - Operational Supplies          | \$9,507            | \$5,949            | \$10,044           | \$6,225            | \$7,267            | \$6,225            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$11,209</b>    | <b>\$5,949</b>     | <b>\$10,044</b>    | <b>\$6,725</b>     | <b>\$7,267</b>     | <b>\$6,725</b>     |
| Contractual Services                          |                    |                    |                    |                    |                    |                    |
| 10-390-520030 - Dues And Publications         | \$220              | –                  | \$100              | \$358              | \$100              | \$358              |
| 10-390-520050 - INACTIVE - Mtgs & Conferences | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-390-520070 - Training And Education        | \$1,460            | \$4,082            | \$4,378            | \$5,650            | \$3,951            | \$5,650            |
| 10-390-522020 - Professional Services         | \$3,432            | \$4,601            | \$6,226            | \$2,200            | \$3,077            | \$2,200            |
| 10-390-523010 - Equipment Rent/lease          | \$75,911           | \$65,675           | \$80,025           | \$99,260           | \$66,807           | \$99,260           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$81,023</b>    | <b>\$74,358</b>    | <b>\$90,729</b>    | <b>\$107,468</b>   | <b>\$73,935</b>    | <b>\$107,468</b>   |
| Utilities                                     |                    |                    |                    |                    |                    |                    |
| 10-390-531010 - Electricity                   | \$13,123           | \$13,437           | \$6,300            | \$13,259           | \$12,544           | \$13,259           |
| 10-390-533010 - Natural Gas                   | \$581              | \$362              | \$204              | \$317              | \$316              | \$317              |
| 10-390-534010 - Telephone                     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-390-535010 - Water                         | \$1,567            | \$1,027            | \$732              | \$904              | \$886              | \$904              |
| <b>UTILITIES TOTAL</b>                        | <b>\$15,271</b>    | <b>\$14,826</b>    | <b>\$7,236</b>     | <b>\$14,480</b>    | <b>\$13,746</b>    | <b>\$14,480</b>    |
| Repairs & Maintenance                         |                    |                    |                    |                    |                    |                    |
| 10-390-545010 - Software License/maint        | \$46,536           | \$48,553           | \$58,234           | \$113,424          | \$88,009           | \$118,624          |
| 10-390-546010 - Clothing Expense              | \$2,120            | \$112              | \$3,723            | \$2,790            | \$1,903            | \$2,790            |
| 10-390-546020 - Uniform Cleaning              | \$1,316            | –                  | \$1,226            | \$1,488            | –                  | \$1,488            |
| 10-390-547010 - Equipment Maintenance         | \$6,031            | \$12,744           | \$219              | \$4,200            | \$350              | \$4,200            |
| 10-390-547020 - Maintenance Agreements        | \$66,152           | \$75,070           | \$68,764           | \$21,017           | \$39,372           | \$21,017           |
| 10-390-547030 - Radio Maintenance             | –                  | –                  | –                  | \$2,000            | \$2,355            | \$2,000            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$122,154</b>   | <b>\$136,479</b>   | <b>\$132,166</b>   | <b>\$144,919</b>   | <b>\$131,989</b>   | <b>\$150,119</b>   |
| Capital Purchases                             |                    |                    |                    |                    |                    |                    |
| 10-390-572020 - Purchase Of Equipment         | \$30,545           | –                  | –                  | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$30,545</b>    | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                         | <b>\$1,535,330</b> | <b>\$1,651,723</b> | <b>\$1,671,257</b> | <b>\$2,037,585</b> | <b>\$1,433,912</b> | <b>\$2,235,700</b> |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

## 9-1-1 Police

| Account String | Object Code Description | Description   | Total Amount       |
|----------------|-------------------------|---|--------------------|
| 10-390-501020  | Salaries                | NOT FUNDED - NEW REQUEST: 3 addtl communication operators (base = \$41,835 each) (TOTAL COST = \$65,048 each) | \$1,270,767        |
| 10-390-501090  | Overtime                | NOT FUNDED - NEW REQUEST - addtl \$30K (TOTAL COST \$35,949)  | \$22,814           |
| 10-390-501090  | Overtime                | NOT FUNDED - NEW REQUEST: addtl OT of \$30,000 added to personnel proposal (Total Cost \$35,625)              | \$22,814           |
| 10-390-501095  | Overtime Straight Pay   | NOT FUNDED - NEW REQUEST - addtl \$500 (TOTAL COST \$599)   | \$500              |
| 10-390-501095  | Overtime Straight Pay   | NOT FUNDED - NEW REQUEST: addtl OT-straight of \$500 added to personnel proposal - (Total Cost \$594)         | \$500              |
| 10-390-520030  | Dues And Publications   | 911 Director Dues - APCO Dues   | \$358              |
| 10-390-522020  | Professional Services   | Translation Services  | \$100              |
| 10-390-522020  | Professional Services   | Pre-Employment Screening Services   | \$2,100            |
| 10-390-523010  | Equipment Rent/lease    | 911 Lines - MULES Circuit Charge  | \$99,260           |
| 10-390-545010  | Software License/maint  | UNDER CONTRACT - Central Square - tellus unify CAD-to-CAD   | \$9,100            |
| 10-390-545010  | Software License/maint  | UNDER CONTRACT - Tyler Technologies - New World CAD   | \$48,857           |
| 10-390-545010  | Software License/maint  | intrado - text to 911   | \$32,571           |
| 10-390-545010  | Software License/maint  | timeclock plus - schedule anywhere license  | \$812              |
| 10-390-545010  | Software License/maint  | rave wireless - mass notification system  | \$20,000           |
| 10-390-545010  | Software License/maint  | shi - red hat enterprise linux server subscription  | \$2,084            |
| 10-390-545010  | Software License/maint  | EDF Acquisition Co - REQUIRED MAINTENANCE FOR UNINTERRUPTED POWER SUPPLY                                      | \$5,200            |
| 10-390-546010  | Clothing Expense        | 911 Operator Uniforms   | \$2,790            |
| 10-390-546020  | Uniform Cleaning        | Uniform Cleaning Services   | \$1,488            |
| 10-390-547010  | Equipment Maintenance   | Phone repairs - headset repairs - LCD Monitor repairs / replacement   | \$4,200            |
| 10-390-547020  | Maintenance Agreements  | buscomm - comprehensive service agreement   | \$9,500            |
| 10-390-547020  | Maintenance Agreements  | konica - hp color laserjet M555 (CommSupervisor)  | \$417              |
| 10-390-547020  | Maintenance Agreements  | sumner one - kyocera M3655DN (Tag XA057) (PD911)  | \$600              |
| 10-390-547020  | Maintenance Agreements  | a & w - zetron mainteance for cad   | \$8,000            |
| 10-390-547020  | Maintenance Agreements  | outdoor warning consulting - siren maintenance  | \$2,500            |
| 10-390-547030  | Radio Maintenance       | 911 radio reparis   | \$2,000            |
|                |                         |   | <b>\$1,569,332</b> |

# Fire Department

FY2026



## Overview

The Jefferson City Fire Department is administered by the Fire Chief who reports directly to the City Administrator.

Services provided by the Department include: fire suppression, emergency medical services, technical rescue responses, hazardous materials mitigation, emergency management, and community risk reduction. The Department delivers all services from five strategically-located fire stations and an administrative office. At steady state, 24/7 staffed pieces of equipment include three engines, two rescue pumpers, two 100' ladder trucks and a command vehicle. All frontline fire apparatus are equipped with thermal imaging cameras, automated external defibrillators (AEDs), and carbon monoxide detectors. The Department also maintains a reserve fleet of two engines, one rescue pumper and a 100' ladder truck. The reserve fleet is utilized to fill-in when front-line apparatus are out of service for preventive maintenance and when off-duty personnel are called back to provide support or backfill during major incidents in the City.

Six Fire Department personnel serve as on-shift Special Inspectors charged with overseeing new construction plan review, high hazard, and new business inspections. The Department also conducts annual fire safety inspections in 80% of commercial occupancies inside the City, using online mapping and inspection software to track and document those inspections while simultaneously verifying addresses of commercial occupancies.

Firefighters provide a variety of fire safety educational programs from fire extinguisher training in the workplace to a simulated fire safety house; educating adults and children on the importance of fire safety and emergency exit plans.

The Fire Department delivers the National Child Passenger Safety Seat program at all five fire stations and provides smoke detectors as part of a comprehensive fire safety education program to the community.

All sworn personnel are state-licensed emergency medical technicians (EMTs) or paramedics (EMT-Ps) assigned to provide round-the-clock first response emergency medical services. Specialized services include high angle, water/ice rescue, trench cave-in, automobile extrication, and confined space rescue.

## Purpose Statement

Contribute to the quality of life of the City by promoting a safe community through prevention and protection of life and property.

## Department Goals & Objectives (including, but not limited to)

Administer ongoing training for all members of the department to exceed basic state requirements

OBJECTIVE: To maintain an effective readiness in an "All Hazards" environment

Focus on professional development and proficiency in all levels of exercises, drills, and operations

OBJECTIVE: To ensure the department staff is trained and meet or exceed all applicable standards

Sustain a citywide travel response time of 4:00 minutes or less to emergency incidents

OBJECTIVE: To provide prompt service throughout the jurisdiction suppressing fires quickly and rendering medical aid, to minimize human suffering

Conduct annual inspections on all new commercial and 80% of existing commercial buildings while providing consistent on-site assessments and improving communications between the business community and the Fire Department

OBJECTIVE: To ensure commercial occupancies are safe for residents and guests of the City

Conduct public safety awareness programs to reduce fire losses and enhance life safety within the City

OBJECTIVE: To reduce both human and property fire losses within the City

## Department Detailed Expenses

### Fire Department

|  | ACTUALS     |             |             | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-------------|-------------|-------------|-------------|-------------|-------------------|
|  | FY2022      | FY2023      | FY2024      | FY2025      | FY2025      | FY2026            |
| <b>Expenses</b>                                |             |             |             |             |             |                   |
| Personnel Services                             |             |             |             |             |             |                   |
| 10-400-501010 - Salary-Elected Officials       | —           | —           | —           | —           | —           | \$0               |
| 10-400-501015 - Salary-Prosecuting Attorney    | —           | —           | —           | —           | —           | \$0               |
| 10-400-501020 - Salaries                       | \$4,117,475 | \$4,188,946 | \$4,317,338 | \$4,841,830 | \$3,399,028 | \$4,819,939       |
| 10-400-501025 - Other Hours                    | —           | \$5,095     | \$18,534    | \$0         | \$9,381     | \$0               |
| 10-400-501030 - Holiday Pay                    | \$333,821   | \$340,217   | \$369,214   | \$395,123   | \$346,048   | \$398,018         |
| 10-400-501035 - Training & Essential Functions | —           | \$25,853    | \$65,647    | \$82,595    | \$46,418    | \$83,067          |
| 10-400-501040 - Part-time (w/benefits)         | —           | —           | —           | —           | —           | \$0               |
| 10-400-501050 - Part Time (w/o benefits)       | —           | —           | —           | \$0         | —           | \$0               |
| 10-400-501060 - Seasonal Salaries              | —           | —           | —           | —           | —           | \$0               |
| 10-400-501065 - Season Sal - Maint             | —           | —           | —           | —           | —           | \$0               |
| 10-400-501070 - Stand-by Plan                  | —           | —           | —           | —           | —           | \$0               |
| 10-400-501080 - Step-up Pay                    | \$32,412    | \$37,020    | \$46,459    | \$55,734    | \$34,446    | \$55,733          |
| 10-400-501090 - Overtime                       | \$109,657   | \$263,385   | \$531,089   | \$195,509   | \$433,257   | \$196,627         |
| 10-400-501092 - Overtime-Constant Staffing     | —           | \$59,359    | \$128,886   | \$188,268   | \$158,261   | \$189,344         |
| 10-400-501095 - Overtime Straight Pay          | \$81,053    | \$38,801    | \$4,135     | \$0         | \$6,915     | \$0               |
| 10-400-502010 - Social Security                | \$66,590    | \$70,858    | \$78,280    | \$86,654    | \$63,207    | \$86,494          |
| 10-400-502020 - Group Health Insurance         | \$768,469   | \$835,004   | \$916,600   | \$1,008,334 | \$724,070   | \$1,048,218       |
| 10-400-502030 - Retirement                     | \$2,135,083 | \$2,398,567 | \$2,725,745 | \$2,973,958 | \$2,152,160 | \$3,022,375       |
| 10-400-502040 - Workers Compensation           | \$153,031   | \$153,031   | \$153,031   | \$153,031   | \$153,031   | \$153,031         |
| 10-400-502050 - Life Insurance                 | \$4,648     | \$4,795     | \$5,462     | \$5,737     | \$4,061     | \$5,710           |
| 10-400-502060 - Long Term Disability           | \$11,406    | \$12,819    | \$12,176    | \$14,004    | \$8,827     | \$13,868          |



|  | ACTUALS            |                    |                    | ADOPTED             | YTD ACTUALS        | CA/MAYOR APPROVED   |
|--|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025              | FY2025             | FY2026              |
| 10-400-502070 - Employee Assistance Prgm       | \$1,555            | \$1,555            | \$1,552            | \$1,704             | \$1,507            | \$1,848             |
| 10-400-503010 - Awards Program                 | \$499              | \$382              | \$637              | \$1,500             | \$1,183            | \$1,500             |
| 10-400-503020 - Unemployment Compensation      | —                  | —                  | —                  | —                   | —                  | \$0                 |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$7,815,699</b> | <b>\$8,435,687</b> | <b>\$9,374,786</b> | <b>\$10,003,981</b> | <b>\$7,541,800</b> | <b>\$10,075,772</b> |
| Materials & Supplies                           |                    |                    |                    |                     |                    |                     |
| 10-400-511010 - Advertising                    | \$145              | \$333              | \$123              | \$300               | \$15               | \$300               |
| 10-400-511020 - Postage                        | \$231              | \$329              | \$530              | \$220               | \$266              | \$500               |
| 10-400-512010 - Printing                       | \$550              | \$889              | \$27               | \$600               | \$175              | \$1,400             |
| 10-400-512020 - Copies                         | —                  | \$0                | \$31               | \$50                | \$11               | \$50                |
| 10-400-512030 - Photographic Supplies          | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-513010 - Office Supplies                | \$1,205            | \$1,377            | \$791              | \$1,395             | \$419              | \$1,395             |
| 10-400-514010 - Gas                            | \$93,401           | \$89,766           | \$74,293           | \$92,000            | \$43,766           | \$92,000            |
| 10-400-514017 - COVID-19                       | \$10,069           | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-514020 - Chemicals                      | \$100              | \$17               | —                  | \$900               | \$1,610            | \$900               |
| 10-400-514030 - Small Tools                    | \$4,398            | \$6,249            | \$8,575            | \$7,000             | \$4,622            | \$7,000             |
| 10-400-514040 - Food                           | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-515040 - First Aid Supplies             | \$3,212            | \$2,100            | \$810              | \$2,100             | \$2,057            | \$2,400             |
| 10-400-517010 - Operational Supplies           | \$11,969           | \$15,491           | \$14,412           | \$18,000            | \$11,330           | \$18,000            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$125,280</b>   | <b>\$116,551</b>   | <b>\$99,593</b>    | <b>\$122,565</b>    | <b>\$64,271</b>    | <b>\$123,945</b>    |
| Contractual Services                           |                    |                    |                    |                     |                    |                     |
| 10-400-520030 - Dues And Publications          | \$3,582            | \$3,202            | \$2,784            | \$3,600             | \$3,300            | \$3,600             |
| 10-400-520050 - INACTIVE - Mtgs & Conferences  | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-520060 - Wellness Program               | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-520070 - Training And Education         | \$31,860           | \$34,721           | \$36,804           | \$34,000            | \$21,734           | \$34,000            |
| 10-400-520080 - Tuition Reimbursement          | \$7,422            | \$13,709           | \$14,742           | \$0                 | —                  | \$0                 |
| 10-400-520085 - Traing-Home Land Security      | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-521040 - Medical Claims/services        | \$34,944           | \$44,452           | \$42,749           | \$40,000            | \$40,404           | \$43,000            |
| 10-400-522020 - Professional Services          | \$2,068            | \$1,000            | \$8,101            | \$2,000             | \$3,612            | \$12,000            |
| 10-400-523010 - Equipment Rent/lease           | —                  | \$100              | \$106              | \$100               | \$275              | \$100               |
| 10-400-524010 - Trash Collections              | —                  | —                  | —                  | \$93                | —                  | \$93                |
| 10-400-529010 - Special Events                 | \$5,416            | \$5,406            | \$5,000            | \$5,000             | \$0                | \$5,000             |
| 10-400-529040 - Child Safety Seat Pass-through | \$1,960            | \$1,165            | \$1,770            | \$2,500             | \$835              | \$2,500             |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$87,252</b>    | <b>\$103,754</b>   | <b>\$112,055</b>   | <b>\$87,293</b>     | <b>\$70,161</b>    | <b>\$100,293</b>    |
| Utilities                                      |                    |                    |                    |                     |                    |                     |
| 10-400-531010 - Electricity                    | \$39,119           | \$39,943           | \$41,593           | \$41,580            | \$29,628           | \$41,580            |
| 10-400-533010 - Natural Gas                    | \$21,752           | \$23,030           | \$15,407           | \$21,600            | \$16,411           | \$21,600            |
| 10-400-534010 - Telephone                      | \$25,243           | \$26,772           | \$29,043           | \$27,985            | \$26,454           | \$30,985            |
| 10-400-535010 - Water                          | \$11,747           | \$12,506           | \$15,299           | \$12,960            | \$9,906            | \$12,960            |
| <b>UTILITIES TOTAL</b>                         | <b>\$97,862</b>    | <b>\$102,251</b>   | <b>\$101,342</b>   | <b>\$104,125</b>    | <b>\$82,399</b>    | <b>\$107,125</b>    |
| Repairs & Maintenance                          |                    |                    |                    |                     |                    |                     |
| 10-400-540010 - Building & Grounds Maint.      | \$83,614           | \$66,466           | \$116,970          | \$112,350           | \$53,013           | \$90,000            |
| 10-400-541030 - Vehicle Wash                   | —                  | —                  | —                  | \$0                 | \$96               | \$0                 |
| 10-400-545010 - Software License/maint         | —                  | —                  | —                  | \$23,519            | \$20,595           | \$40,448            |
| 10-400-546010 - Clothing Expense               | \$111,896          | \$88,975           | \$90,991           | \$98,000            | \$76,093           | \$98,000            |
| 10-400-546020 - Uniform Cleaning               | \$196              | \$370              | \$194              | \$500               | \$403              | \$500               |
| 10-400-547010 - Equipment Maintenance          | \$15,871           | \$19,794           | \$19,962           | \$20,000            | \$19,334           | \$20,000            |
| 10-400-547020 - Maintenance Agreements         | \$37,132           | \$40,466           | \$28,921           | \$24,987            | \$21,511           | \$25,163            |
| 10-400-547030 - Radio Maintenance              | \$17,316           | \$20,120           | \$9,481            | \$20,925            | \$20,231           | \$20,500            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$266,024</b>   | <b>\$236,191</b>   | <b>\$266,519</b>   | <b>\$300,281</b>    | <b>\$211,276</b>   | <b>\$294,611</b>    |
| Capital Purchases                              |                    |                    |                    |                     |                    |                     |
| 10-400-572010 - Purchase Of Vehicles           | —                  | \$67,456           | \$42,891           | \$0                 | —                  | \$0                 |
| 10-400-572011 - Purchase of Vehicles-Lease Pmt | —                  | —                  | —                  | \$0                 | —                  | \$0                 |
| 10-400-572020 - Purchase Of Equipment          | \$1,720            | \$1,196            | \$264              | \$0                 | \$9,985            | \$0                 |
| 10-400-572021 - Purchase of Equipment-ONE TIME | \$37,867           | \$164,691          | \$101,600          | \$0                 | \$362,757          | \$0                 |
| 10-400-572022 - Fitness-ONE TIME               | —                  | —                  | —                  | \$0                 | —                  | \$0                 |



|   | ACTUALS            |                    |                     | ADOPTED             | YTD ACTUALS        | CA/MAYOR APPROVED   |
|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
|   | FY2022             | FY2023             | FY2024              | FY2025              | FY2025             | FY2026              |
| 10-400-572060 - Fire Grant Equip/gear     | —                  | —                  | —                   | \$0                 | —                  | \$0                 |
| 10-400-573030 - Purch/improv Land/buildin | —                  | —                  | —                   | \$0                 | —                  | \$0                 |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>\$39,586</b>    | <b>\$233,343</b>   | <b>\$144,755</b>    | <b>\$0</b>          | <b>\$372,742</b>   | <b>\$0</b>          |
| Capital Projects                          |                    |                    |                     |                     |                    |                     |
| 10-400-575004 - Fire Apparatus            | —                  | —                  | \$500,000           | \$0                 | —                  | \$0                 |
| <b>CAPITAL PROJECTS TOTAL</b>             | <b>—</b>           | <b>—</b>           | <b>\$500,000</b>    | <b>\$0</b>          | <b>—</b>           | <b>\$0</b>          |
| <b>EXPENSES TOTAL</b>                     | <b>\$8,431,704</b> | <b>\$9,227,777</b> | <b>\$10,599,048</b> | <b>\$10,618,245</b> | <b>\$8,342,648</b> | <b>\$10,701,746</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Fire Department

| Account String | Object Code Description  | Description  | Total Amount |
|----------------|--------------------------|--|--------------|
| 10-400-501020  | Salaries                 | NOT FUNDED - NEW REQUESTS: (3) Ladder Truck Personnel +6/+2 Minimum Staffing (Total cost \$285,873); (1) Deputy Fire Chief (Total cost \$141,684); (1) Fire Marshal (Total cost \$122,207); DOES NOT INCLUDE REQUEST FOR 6% INCREASE FOR SAFETY OFFICER/SHIFT CAPTAINS, BECAUSE I DID NOT HAVE A BASE WAGE TO CALCULATE THE INCREASE ON - ALSO DOES NOT INCLUDE THESE NEW STAFF IN OT, CONTSTANT STAFFING, ETC FIGURES | \$4,819,939  |
| 10-400-501020  | Salaries                 | NONE FUNDED - NEW REQUEST: Deputy Fire Chief - Total Cost \$136,069; NEW REQUEST: Fire Marshal - Total Cost \$117,275; NEW REQUEST: (3) addtl Firefighter/EMT positions to augment staffing - Total Cost - \$92,875 each   | \$4,819,939  |
| 10-400-501050  | Part Time (w/o benefits) | NOT FUNDED - NEW REQUEST: PT Admin Assistant (TOTAL COST \$22,518)   | \$0          |
| 10-400-501050  | Part Time (w/o benefits) | NOT FUNDED - NEW REQUEST: PT w/o benes – Admin Asst (106) - Total Cost \$21,865  | \$0          |
| 10-400-511020  | Postage                  | Expenditures from this account have increased in recent years, this request will align the budgeted amount with actual costs - INCLUDES shipping costs   | \$500        |
| 10-400-511020  | Postage                  | Expenditures from this account have increased in recent years, this request will align the budgeted amount with actual costs - INCLUDES shipping costs   | -\$220       |
| 10-400-511020  | Postage                  | Base amount  | \$400        |
| 10-400-511020  | Postage                  | NEW REQUEST-Past expenditures outpaced allocation  | \$100        |
| 10-400-512010  | Printing                 | Additional printing services will be required in FY26 due to upcoming 2-year promotional testing.  | \$1,400      |
| 10-400-514010  | Gas                      | VERIFIED - FY26 estimate based on Public Works projections   | \$92,000     |
| 10-400-514030  | Small Tools              | NOT FUNDED - NEW REQUEST-Increasing cost of goods. While actual items purchased varies from year to year; on average, the cost of tools has increased as much as 20% since 2000 and additional increases are expected as tariffs are levied on foreign suppliers. (\$1,000)  | \$0          |
| 10-400-514030  | Small Tools              | Base amount  | \$7,000      |
| 10-400-515040  | First Aid Supplies       | Base amount  | \$2,400      |
| 10-400-515040  | First Aid Supplies       | Base amount  | -\$2,100     |
| 10-400-515040  | First Aid Supplies       | NEW: Cost of continuing supporting for City-wide AED/Stop the Bleed program, including replacement pads and batteries for the AEDs.  | \$2,400      |
| 10-400-517010  | Operational Supplies     | NOT FUNDED - NEW REQUEST: Prices for supplies necessary to operate a 24/7 operation have increased and are expected to continue as tariffs are levied on foreign suppliers. (\$2,000)  | \$18,000     |
| 10-400-520030  | Dues And Publications    | Base amount.   | \$3,400      |
| 10-400-520030  | Dues And Publications    | NEW-Increasing cost of membership, dues and subscriptions.   | \$200        |
| 10-400-520070  | Training And Education   | Base amount  | \$34,000     |

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 10-400-520070  | Training And Education    | NOT FUNDED - NEW REQUEST: This account covers training costs and supplies, recruitment costs, promotional testing and new hire testing. The upgraded training tower will utilize some Liquid Propane Gas (LPG). An increased recruiting effort will require some funds to reach a broader audience and increase the number of qualified applicants. As the local offerings of training decrease it the department continues to look to the surrounding areas for training for its personnel. (\$6,000) | \$0          |
| 10-400-520080  | Tuition Reimbursement     | NOT FUNDED - NEW REQUEST: Professional development of personnel and prerequisite foundation for advanced Fire Service learning. Recruitment, retention and succession planning. (Less may be needed if SB71 is signed by the governor and enacted) (\$15k)   | \$0          |
| 10-400-521040  | Medical Claims/services   | Base amount. NFPA 1582 Annual Physicals Required by 2023 IAFF Local 671 Labor Agreement & New Hire Physicals   | \$43,000     |
| 10-400-522020  | Professional Services     | contracted cost for Medical Director services  | \$2,000      |
| 10-400-522020  | Professional Services     | NEW REQUEST: contract negotiations   | \$10,000     |
| 10-400-534010  | Telephone                 | Base amount  | \$27,985     |
| 10-400-534010  | Telephone                 | NEW-Increased usage and transition to having specific devices assigned to each apparatus and MDT replacement and   | \$3,000      |
| 10-400-540010  | Building & Grounds Maint. | REMOVED: FY25 funding for 3 sealcoat/mill/overlay projects at fire stations (\$18,700)   | \$90,000     |
| 10-400-540010  | Building & Grounds Maint. | REMOVED: FY25 funding for 3 sealcoat/mill/overlay projects at fire stations (\$18,700)   | -\$112,350   |
| 10-400-540010  | Building & Grounds Maint. | NOT FUNDED - NEW REQUEST - Increase in the base amount of the annual line item to cover the increased cost building & grounds maintenance expenses including FFE for 5 fire stations and the Hyde Park Training Facility. (\$10K)  | \$0          |
| 10-400-540010  | Building & Grounds Maint. | Base amount  | \$90,000     |
| 10-400-541030  | Vehicle Wash              | NOT FUNDED - NEW REQUEST: Cost to wash small vehicle fleet, using the Police Department contract. CAN USE CM VEHICLE WASH (\$150)  | \$0          |
| 10-400-545010  | Software License/maint    | Knox Connect - license renewal   | \$721        |
| 10-400-545010  | Software License/maint    | Feathershark - live dash subscription  | \$2,400      |
| 10-400-545010  | Software License/maint    | Lexipol - policy management and procedures   | \$10,730     |
| 10-400-545010  | Software License/maint    | Active911 - alerting system for 81 devices.  | \$1,245      |
| 10-400-545010  | Software License/maint    | Formsite - subscription renewal  | \$732        |
| 10-400-545010  | Software License/maint    | Shutterstock/PicMonkey - annual subscription renewal   | \$120        |
| 10-400-545010  | Software License/maint    | Tyler Technologies, Annual SaaS Fees for Emergency Networking and Fire Prevention Mobile. Replacing current Fire Records and Fire Inspection apps.   | \$8,512      |
| 10-400-545010  | Software License/maint    | NEW - Vector Scheduling-annual subscription renewal. Software is currently in use for electronic scheduling.   | \$7,479      |
| 10-400-545010  | Software License/maint    | NEW - Target Solutions - annual subscription renewal. Software is currently in use to track FD training.   | \$8,509      |
| 10-400-546010  | Clothing Expense          | NOT FUNDED - NEW REQUEST: The cost of personal protective equipment has increased 33% in recent years. Other PPE and uniforms have seen similar increases. Replacement of possible cancer causing agents used in the manufacture of this gear may drive costs higher than the anticipated 5-10%. As an example, in 2022 1 set of coat and pants \$2683 while the same set costs \$4200-4500 in 2025. (\$10K)   | \$0          |
| 10-400-546010  | Clothing Expense          | Base amount  | \$98,000     |
| 10-400-546010  | Clothing Expense          | NOT FUNDED - NEW REQUEST: Current winter coats issued to firefighters are intended to be a zip-in liner for a heavier, waterproof overcoat. To ensure adequate gear is provided for inclement weather, the department would like to purchase an overcoat for each firefighter at an approximate cost of \$20,000. (\$20K)  | \$0          |
| 10-400-547020  | Maintenance Agreements    | American Test Center - aerial ladder testing   | \$4,438      |
| 10-400-547020  | Maintenance Agreements    | SumnerOne - X8500 copier. Base will increase to \$51 per month for FY25.   | \$672        |
| 10-400-547020  | Maintenance Agreements    | Gibbs Technology - MP C3504EX copier. The base amount for FY25 will be \$143.51/month.   | \$635        |
| 10-400-547020  | Maintenance Agreements    | Ed M Feld Equipment - annual compressor maintenance  | \$7,260      |
| 10-400-547020  | Maintenance Agreements    | Ed M Feld Equipment - annual pump testing  | \$3,403      |

| Account String | Object Code Description | Description  | Total Amount        |
|----------------|-------------------------|--|---------------------|
| 10-400-547020  | Maintenance Agreements  | Korsmeyer Fire Protection - annual back flow prevention.                       | \$1,200             |
| 10-400-547020  | Maintenance Agreements  | Wireless USA - portable radio service agreement                                | \$48                |
| 10-400-547020  | Maintenance Agreements  | Balkenbush Service Company - generator maintenance under City-wide contract    | \$3,165             |
| 10-400-547020  | Maintenance Agreements  | Ed M Feld Equipment - Annual SCBA/NPFA testing.                                | \$3,925             |
| 10-400-547020  | Maintenance Agreements  | Konica - HP Laserjet M553 (FireColorM553)                                      | \$417               |
| 10-400-547030  | Radio Maintenance       | Less funding needed after successful grant from state of Missouri in 2024-2025 | \$20,500            |
|                |                         |  | <b>\$10,137,104</b> |

# Fire Museum

FY2026



## Overview

The Fire Department is committed to the upkeep of the old fire station that is now housing the Fire Museum. Establishing a budget for the upkeep of the museum will allow the City to track the cost to maintain the museum.

## Department Detailed Expenses

|   | ACTUALS |         |         | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|---------|---------|---------|-------------|-------------------|
|   | FY2022  | FY2023  | FY2024  | FY2025  | FY2025      | FY2026            |
| Expenses                                  |         |         |         |         |             |                   |
| Utilities                                 |         |         |         |         |             |                   |
| 10-401-531010 - Electricity               | \$2,233 | \$1,854 | \$1,117 | \$2,052 | \$443       | \$2,052           |
| 10-401-533010 - Natural Gas               | \$0     | –       | –       | \$0     | –           | \$0               |
| 10-401-535010 - Water                     | \$474   | \$25    | \$231   | \$324   | \$254       | \$324             |
| UTILITIES TOTAL                           | \$2,707 | \$1,879 | \$1,347 | \$2,376 | \$697       | \$2,376           |
| Repairs & Maintenance                     |         |         |         |         |             |                   |
| 10-401-540010 - Building & Grounds Maint. | –       | –       | –       | \$0     | –           | \$0               |
| REPAIRS & MAINTENANCE TOTAL               | –       | –       | –       | \$0     | –           | \$0               |
| EXPENSES TOTAL                            | \$2,707 | \$1,879 | \$1,347 | \$2,376 | \$697       | \$2,376           |

# Planning & Protective Services - Admin

FY2026

## Planning & Protective Services - Overview

The Department of Planning & Protective Services contributes to the quality of life through planning, public involvement, enhancement of neighborhoods and protection of public health and safety to promote a high quality of life for residents and to create a positive environment for visitors to the Capital City.

The Planning & Protective Services Department is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Department offers direction and guidance to six divisions: Building Inspection/Regulation, Property Maintenance/Code Enforcement, Environmental Health, Planning and Zoning, Long Range Transportation Planning (MPO), and Redevelopment and Grants.

The Department of Planning & Protective Services total budget is represented by eight individual budgets: Administration, Planning, Metropolitan Planning Organization, Redevelopment/Grants, Entitlement Grant, Building Inspection/Regulation, Environmental Health Services, and Property Maintenance/Code Enforcement.

The performance measures for the Department are broken out in five areas: Administration, Building Inspection/Regulation, Environmental Health Services, Metropolitan Planning Organization, Property Maintenance/Code Enforcement, and Redevelopment/Grants.

The Comprehensive Plan update had been halted due to the tornado and pandemic, but was rebooted ultimately resulting in the adoption of the plan by the Planning & Zoning Commission.

The Property Maintenance/Code Enforcement initiated a nonintrusive inspection program for every rental property and complex in 2020 in the city and continued that program into 2021. Implemented in FY 2021, drive by inspections are now conducted quarterly to review every residential property in town for code violations.

The Department continues to focus on recovery from the May 22, 2019, tornado disaster and the COVID-19 Pandemic as it prepares to provide CDBG-DR and CARES-Act grant funding to eligible individuals and businesses.

## Overview

The Planning & Protective Services, Administration Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Administration Division provides administrative support for many of the City's boards and commissions: Board of (Zoning) Adjustment, Board of Electrical Examiners and Review, Capital Area Metropolitan Planning Organization Board of Directors, and Technical Committee, Cemetery Resources Board, Façade Committee, Historic Preservation Commission, Planning and Zoning Commission, and Plumbing Board of Review and Examiners. The Planning & Protective Services Department also provides administrative support for the City Council's annexation committee.

## Purpose Statement

Contribute to the quality of life of the City by providing leadership to divisions and assuring quality customer services.

## Department Goals & Objectives (including, but not limited to)

Provide advice and technical expertise to assist elected officials, board and commissions, public agencies, and citizens with community development issues, priorities, and projects

OBJECTIVE: To ensure the decision makers have the information needed to make good decisions

Provide leadership and operational support for Divisions within the Department

OBJECTIVE: To ensure decisions are made that result in a higher quality of life for the residents of the City

Engage customers with respect and in meaningful dialogues

OBJECTIVE: To ensure high quality customer service at all points of contact

## Department Detailed Expenses

### PPS - Admin

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-520-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-520-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-520-501020 - Salaries                       | \$236,794        | \$247,066        | \$227,118        | \$250,788        | \$186,284        | \$218,852         |
| 10-520-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-520-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-520-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-501060 - Seasonal Salaries              | –                | –                | –                | –                | –                | \$0               |
| 10-520-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-520-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-520-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-520-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-520-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-502010 - Social Security                | \$17,253         | \$18,064         | \$16,845         | \$19,186         | \$13,636         | \$16,742          |
| 10-520-502020 - Group Health Insurance         | \$40,150         | \$46,437         | \$41,908         | \$45,516         | \$36,271         | \$58,488          |
| 10-520-502030 - Retirement                     | \$28,657         | \$28,181         | \$21,614         | \$27,838         | \$17,022         | \$26,481          |
| 10-520-502040 - Workers Compensation           | \$197            | \$197            | \$197            | \$197            | \$197            | \$197             |
| 10-520-502050 - Life Insurance                 | \$260            | \$254            | \$272            | \$300            | \$215            | \$262             |
| 10-520-502060 - Long Term Disability           | \$559            | \$668            | \$606            | \$649            | \$466            | \$544             |
| 10-520-502070 - Employee Assistance Prgm       | \$61             | \$61             | \$66             | \$88             | \$78             | \$72              |
| 10-520-503010 - Awards Program                 | –                | –                | \$31             | \$0              | –                | \$0               |
| 10-520-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$323,930</b> | <b>\$340,930</b> | <b>\$308,658</b> | <b>\$344,562</b> | <b>\$254,170</b> | <b>\$321,638</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-520-511010 - Advertising                    | –                | \$1,023          | \$84             | \$100            | \$66             | \$100             |
| 10-520-511020 - Postage                        | \$295            | \$42             | \$26             | \$75             | \$29             | \$75              |
| 10-520-512010 - Printing                       | –                | –                | \$107            | \$0              | –                | \$0               |
| 10-520-512020 - Copies                         | –                | \$0              | –                | \$0              | \$20             | \$25              |
| 10-520-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-513010 - Office Supplies                | \$705            | \$642            | \$1,217          | \$850            | \$979            | \$935             |
| 10-520-514010 - Gas                            | \$16,112         | \$18,487         | \$15,849         | \$17,000         | \$7,078          | \$17,000          |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-520-514017 - COVID-19                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-514030 - Small Tools                   | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-515040 - First Aid Supplies            | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-517010 - Operational Supplies          | \$287            | \$1,266          | \$978            | \$900            | \$524            | \$900             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$17,399</b>  | <b>\$21,461</b>  | <b>\$18,261</b>  | <b>\$18,925</b>  | <b>\$8,695</b>   | <b>\$19,035</b>   |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-520-520030 - Dues And Publications         | \$1,465          | \$239            | \$928            | \$1,100          | \$997            | \$1,400           |
| 10-520-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-520070 - Training And Education        | \$183            | \$900            | \$160            | \$2,000          | \$358            | \$2,000           |
| 10-520-522020 - Professional Services         | \$8,392          | \$4,035          | \$319            | \$3,000          | \$910            | \$3,000           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$10,040</b>  | <b>\$5,175</b>   | <b>\$1,406</b>   | <b>\$6,100</b>   | <b>\$2,265</b>   | <b>\$6,400</b>    |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-520-534010 - Telephone                     | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                        | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-520-545010 - Software License/maint        | –                | –                | –                | \$35,663         | \$35,410         | \$100             |
| 10-520-547010 - Equipment Maintenance         | –                | –                | –                | \$0              | –                | \$0               |
| 10-520-547020 - Maintenance Agreements        | \$38,672         | \$32,398         | \$35,198         | \$1,147          | \$892            | \$1,147           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$38,672</b>  | <b>\$32,398</b>  | <b>\$35,198</b>  | <b>\$36,810</b>  | <b>\$36,302</b>  | <b>\$1,247</b>    |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 10-520-572020 - Purchase Of Equipment         | –                | –                | \$298            | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>–</b>         | <b>\$298</b>     | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                         | <b>\$390,041</b> | <b>\$399,964</b> | <b>\$363,822</b> | <b>\$406,397</b> | <b>\$301,431</b> | <b>\$348,320</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Admin

| Account String | Object Code Description | Description   | Total Amount |
|----------------|-------------------------|---|--------------|
| 10-520-501020  | Salaries                | NEW REQUEST: moved Admin Tech (previously split 75% to 534 & 25% to 520) to 100% dept 534 | \$218,852    |
| 10-520-511010  | Advertising             | Job postings  | \$100        |
| 10-520-511020  | Postage                 | Mailings  | \$75         |
| 10-520-513010  | Office Supplies         | Pens, paper, computer accessories, etc.   | \$935        |
| 10-520-514010  | Gas                     | VERIFIED - FY26 estimate based on Public Works projections                                | \$17,000     |
| 10-520-517010  | Operational Supplies    | Business cards, name plates, other misc supplies  | \$500        |
| 10-520-517010  | Operational Supplies    | News Tribune subscription   | \$400        |
| 10-520-520030  | Dues And Publications   | Director's professional association dues.   | \$1,400      |
| 10-520-520030  | Dues And Publications   | Director's professional association dues.   | -\$1,100     |
| 10-520-520030  | Dues And Publications   | NEW REQUEST: Notary certifications.   | \$300        |
| 10-520-520030  | Dues And Publications   | Director's professional association dues.   | \$1,100      |
| 10-520-520070  | Training And Education  | Continuing education - National Planning Conference.                                      | \$2,000      |
| 10-520-522020  | Professional Services   | SmartGov configurations, reports; structural assessments; etc.                            | \$3,000      |
| 10-520-545010  | Software License/maint  | MOVED to Building Division 10-534 - Granicus (fka Brightly) - SmartGov                    | \$0          |
| 10-520-545010  | Software License/maint  | MOVED to Building Division 10-534 - Bluebeam - PDF plan review software (2 license)       | \$0          |
| 10-520-545010  | Software License/maint  | Canva & Been Verified subscription  | \$100        |
| 10-520-547020  | Maintenance Agreements  | Copier maintenance  | \$1,147      |
| 10-520-547020  | Maintenance Agreements  | Copier maintenance  | -\$1,147     |
| 10-520-547020  | Maintenance Agreements  | konica - lexmark MS810 (clint) (b&w)  | \$300        |

| Account String | Object Code Description | Description                                  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-520-547020  | Maintenance Agreements  | konica - lexmark C2535dw (kimm)              | \$417            |
| 10-520-547020  | Maintenance Agreements  | konica - lexmark MS810 (admin person)        | \$300            |
| 10-520-547020  | Maintenance Agreements  | gibbs technology - richo R5002SO (NorthSide) | \$130            |
|                |                         |  | <b>\$245,809</b> |



# Planning & Protective Services - Planning

FY2026



## Overview

The Planning & Protective Services, Planning Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Planning Division administers the City's development codes, including zoning and subdivision of land. The Planning Division also serves as an advocate for neighborhood participation in planning and ensures that zoning, subdivision and sign regulations are relevant. The responsibilities of the Planning Division include processing of applications, administration of zoning and subdivision codes, review of development plans and coordination with multiple divisions and departments on development related projects and issues.

## Purpose Statement

Contribute to the quality of life of the City through land use planning and administration of development codes.

## Department Goals & Objectives (including, but not limited to)

1. Ensure the general welfare of the community by promoting efficient and economic processes of land development

OBJECTIVE: To guide the development process through administration of development codes and timely processing of applications

2. Interpret the community's values through implementation of the Comprehensive Plan and neighborhood plans

OBJECTIVE: To promote quality development and effective engagement of planning customers

# Department Detailed Expenses

PPS - Planning

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-521-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-521-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-521-501020 - Salaries                       | \$101,958        | \$103,467        | \$110,334        | \$112,769        | \$85,009         | \$115,578         |
| 10-521-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-521-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-521-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-501060 - Seasonal Salaries              | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-521-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-521-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-521-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-521-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-502010 - Social Security                | \$7,615          | \$7,728          | \$8,238          | \$8,627          | \$6,313          | \$8,842           |
| 10-521-502020 - Group Health Insurance         | \$15,868         | \$17,243         | \$19,249         | \$21,090         | \$14,969         | \$22,536          |
| 10-521-502030 - Retirement                     | \$11,968         | \$13,194         | \$12,978         | \$12,518         | \$9,436          | \$13,985          |
| 10-521-502040 - Workers Compensation           | \$158            | \$158            | \$158            | \$159            | \$159            | \$158             |
| 10-521-502050 - Life Insurance                 | \$115            | \$119            | \$132            | \$135            | \$100            | \$138             |
| 10-521-502060 - Long Term Disability           | \$287            | \$318            | \$293            | \$335            | \$215            | \$338             |
| 10-521-502070 - Employee Assistance Prgm       | \$55             | \$55             | \$49             | \$38             | \$33             | \$41              |
| 10-521-503010 - Awards Program                 | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$138,024</b> | <b>\$142,282</b> | <b>\$151,431</b> | <b>\$155,671</b> | <b>\$116,233</b> | <b>\$161,616</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-521-511010 - Advertising                    | \$3,807          | \$3,279          | \$1,803          | \$4,000          | \$2,910          | \$4,000           |
| 10-521-511020 - Postage                        | \$89             | \$294            | \$177            | \$500            | \$339            | \$500             |
| 10-521-512010 - Printing                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-512020 - Copies                         | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-513010 - Office Supplies                | \$432            | \$231            | \$384            | \$800            | \$323            | \$800             |
| 10-521-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-514040 - Food                           | –                | \$88             | \$199            | \$200            | –                | \$200             |
| 10-521-515040 - First Aid Supplies             | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-517010 - Operational Supplies           | \$1,081          | \$1,113          | \$630            | \$1,500          | \$703            | \$1,500           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$5,409</b>   | <b>\$5,003</b>   | <b>\$3,192</b>   | <b>\$7,000</b>   | <b>\$4,275</b>   | <b>\$7,000</b>    |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-521-520030 - Dues And Publications          | \$14,376         | \$14,390         | \$14,280         | \$14,656         | \$13,949         | \$14,656          |
| 10-521-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-520070 - Training And Education         | \$2,172          | \$180            | –                | \$1,500          | \$180            | \$2,500           |
| 10-521-520080 - Tuition Reimbursement          | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-522020 - Professional Services          | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-523010 - Equipment Rent/lease           | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$16,549</b>  | <b>\$14,570</b>  | <b>\$14,280</b>  | <b>\$16,156</b>  | <b>\$14,129</b>  | <b>\$17,156</b>   |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 10-521-534010 - Telephone                      | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                         | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-521-541030 - Vehicle Wash                   | –                | –                | –                | \$0              | –                | \$0               |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-521-545010 - Software License/maint | –                | –                | –                | \$0              | –                | \$0               |
| 10-521-547020 - Maintenance Agreements | \$1,220          | \$1,166          | \$1,455          | \$1,253          | \$1,226          | \$1,253           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b> | <b>\$1,220</b>   | <b>\$1,166</b>   | <b>\$1,455</b>   | <b>\$1,253</b>   | <b>\$1,226</b>   | <b>\$1,253</b>    |
| Capital Purchases                      |                  |                  |                  |                  |                  |                   |
| 10-521-572020 - Purchase Of Equipment  | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>         | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                  | <b>\$161,202</b> | <b>\$163,021</b> | <b>\$170,358</b> | <b>\$180,080</b> | <b>\$135,863</b> | <b>\$187,025</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Planning

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-521-501020  | Salaries                | NOT FUNDED - NEW REQUEST: 50% of an addtl planner (\$25,919 Base/\$36,857 Total)  | \$115,578        |
| 10-521-511010  | Advertising             | Publication of required legal notices associated with zoning cases.   | \$4,000          |
| 10-521-511020  | Postage                 | Mailing of notices to surrounding property owner for zoning cases   | \$500            |
| 10-521-514040  | Food                    | Food for public meetings and P&Z Commission worksessions  | \$200            |
| 10-521-517010  | Operational Supplies    | Operational purchases   | \$1,500          |
| 10-521-520030  | Dues And Publications   | RPC Dues  | \$13,401         |
| 10-521-520030  | Dues And Publications   | employee professional (AICP) dues   | \$1,255          |
| 10-521-520070  | Training And Education  | NEW REQUEST: Purchase of web based training materials necessary for continuing education for professional certifications and/or travel and lodging for annual conference . (\$1,500) AICP Testing fee for one Planner (\$610) Study materials for AICP Test if necessary (~\$390) | \$2,500          |
| 10-521-547020  | Maintenance Agreements  | gibbs technology - PPS Ricoh  | \$573            |
| 10-521-547020  | Maintenance Agreements  | gibbs technology - MPCW2200SP - large format printer (CDPlotterNorth)   | \$60             |
| 10-521-547020  | Maintenance Agreements  | sumner one - kyocera color copier   | \$620            |
|                |                         |   | <b>\$140,187</b> |

# Planning & Protective Services - Metropolitan Planning Organization (MPO)

FY2026



## Overview

The Planning & Protective Services, Metropolitan Planning Organization (MPO) Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Capital Area Metropolitan Planning Organization (CAMPO), designated as the official transportation planning organization in 2003, is a federally mandated and federally funded transportation policy-making organization for the Jefferson City urbanized area. The Capital Area MPO is responsible for achieving and supporting cooperative, comprehensive and continuing transportation planning for the Capital Area MPO planning area. The planning area was expanded following the 2010 census to include the City of Jefferson; cities of St. Martins, Taos, and Wardsville in Cole County; the City of Holts Summit and Village of Lake Mykee in Callaway County; and portions of unincorporated Cole and Callaway counties. Federal funding for transportation projects are channeled through the MPO planning process.

The Planning & Protective Services Department serves as administrator of the Capital Area MPO. The Capital Area MPO Board of Directors serves as the policy committee, which is comprised of elected and appointed officials from participating jurisdictions within the Capital Area MPO planning area. A Technical Committee, comprised of staff-level officials of local, state and federal agencies, acts as an advisory committee to the Board of Directors.

## Purpose Statement

Contribute to the quality of life of the City by facilitating the expenditure of federal transportation funds through a continuing, cooperative, and comprehensive transportation planning process.

## Department Goals & Objectives (including, but not limited to)

1. Provide for a long range planning process for the Jefferson City urbanized area that involves the general public and affected constituencies

OBJECTIVE: To ensure there is a fair and impartial setting that promotes effective regional cooperation and decision-making in the metropolitan area

OBJECTIVE: To ensure high quality customer engagement at all points of contact

2. Promote regional livability through mobility and access for people and goods, equitable and affordable housing, economic competitiveness, and environmental sensitivity

OBJECTIVE: To develop comprehensive and metropolitan transportation plans and policies that support existing communities, reflect community values, and leverage investments

OBJECTIVE: To achieve sustainable development, using regulating, operating, management, financial, and policy tools

## Department Detailed Expenses

PPS - MPO

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|-----------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025          | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                 |                   |
| Personnel Services                             |                  |                  |                  |                  |                 |                   |
| 10-522-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –               | \$0               |
| 10-522-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –               | \$0               |
| 10-522-501020 - Salaries                       | \$113,852        | \$79,658         | \$89,915         | \$90,200         | \$32,840        | \$79,934          |
| 10-522-501030 - Holiday Pay                    | –                | –                | –                | –                | –               | \$0               |
| 10-522-501035 - Training & Essential Functions | –                | –                | –                | –                | –               | \$0               |
| 10-522-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –               | \$0               |
| 10-522-501050 - Part Time (w/o benefits)       | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-501060 - Seasonal Salaries              | –                | –                | –                | –                | –               | \$0               |
| 10-522-501065 - Season Sal - Maint             | –                | –                | –                | –                | –               | \$0               |
| 10-522-501070 - Stand-by Plan                  | –                | –                | –                | –                | –               | \$0               |
| 10-522-501080 - Step-up Pay                    | –                | –                | –                | –                | –               | \$0               |
| 10-522-501090 - Overtime                       | \$273            | –                | –                | \$0              | –               | \$0               |
| 10-522-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –               | \$0               |
| 10-522-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-502010 - Social Security                | \$8,657          | \$6,020          | \$6,800          | \$6,901          | \$2,449         | \$6,115           |
| 10-522-502020 - Group Health Insurance         | \$15,512         | \$11,042         | \$13,506         | \$14,789         | \$4,872         | \$16,236          |
| 10-522-502030 - Retirement                     | \$14,820         | \$10,154         | \$10,577         | \$10,013         | \$3,347         | \$9,672           |
| 10-522-502040 - Workers Compensation           | \$103            | \$103            | \$103            | \$103            | \$103           | \$103             |
| 10-522-502050 - Life Insurance                 | \$126            | \$93             | \$114            | \$109            | \$37            | \$96              |
| 10-522-502060 - Long Term Disability           | \$313            | \$248            | \$253            | \$269            | \$74            | \$236             |
| 10-522-502070 - Employee Assistance Prgm       | \$47             | \$47             | \$43             | \$29             | \$27            | \$31              |
| 10-522-503010 - Awards Program                 | –                | –                | –                | –                | –               | \$0               |
| 10-522-503020 - Unemployment Compensation      | –                | –                | –                | –                | –               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$153,702</b> | <b>\$107,366</b> | <b>\$121,310</b> | <b>\$122,413</b> | <b>\$43,749</b> | <b>\$112,423</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                 |                   |
| 10-522-511010 - Advertising                    | \$546            | \$765            | \$699            | \$2,600          | \$218           | \$1,500           |
| 10-522-511020 - Postage                        | –                | \$22             | –                | \$300            | \$1             | \$200             |
| 10-522-512010 - Printing                       | –                | –                | –                | \$200            | –               | \$200             |
| 10-522-512020 - Copies                         | \$0              | –                | \$1              | \$200            | –               | \$200             |
| 10-522-513010 - Office Supplies                | \$154            | \$116            | \$267            | \$1,000          | –               | \$1,000           |
| 10-522-514017 - COVID-19                       | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-514040 - Food                           | \$460            | \$510            | \$38             | \$300            | \$41            | \$300             |
| 10-522-517010 - Operational Supplies           | \$88             | \$967            | \$497            | \$1,000          | \$120           | \$1,000           |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS     | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|-----------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025          | FY2026            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$1,249</b>   | <b>\$2,380</b>   | <b>\$1,501</b>   | <b>\$5,600</b>   | <b>\$380</b>    | <b>\$4,400</b>    |
| Contractual Services                          |                  |                  |                  |                  |                 |                   |
| 10-522-520030 - Dues And Publications         | \$1,936          | \$1,976          | \$1,342          | \$1,500          | –               | \$1,500           |
| 10-522-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-520070 - Training And Education        | \$20             | \$1,009          | \$2,236          | \$4,500          | –               | \$4,500           |
| 10-522-520080 - Tuition Reimbursement         | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-522020 - Professional Services         | \$59,907         | \$49,028         | \$6,750          | \$250,000        | –               | \$100,000         |
| 10-522-523010 - Equipment Rent/lease          | –                | –                | –                | \$0              | –               | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$61,862</b>  | <b>\$52,013</b>  | <b>\$10,327</b>  | <b>\$256,000</b> | <b>–</b>        | <b>\$106,000</b>  |
| Utilities                                     |                  |                  |                  |                  |                 |                   |
| 10-522-534010 - Telephone                     | –                | –                | –                | \$0              | –               | \$0               |
| <b>UTILITIES TOTAL</b>                        | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>        | <b>\$0</b>        |
| Repairs & Maintenance                         |                  |                  |                  |                  |                 |                   |
| 10-522-541030 - Vehicle Wash                  | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-545010 - Software License/maint        | –                | –                | –                | \$1,084          | –               | \$580             |
| 10-522-547010 - Equipment Maintenance         | –                | –                | –                | \$0              | –               | \$0               |
| 10-522-547020 - Maintenance Agreements        | \$1,210          | \$1,364          | \$1,230          | \$2,400          | \$1,063         | \$2,400           |
| 10-522-547030 - Radio Maintenance             | –                | –                | –                | \$0              | –               | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$1,210</b>   | <b>\$1,364</b>   | <b>\$1,230</b>   | <b>\$3,484</b>   | <b>\$1,063</b>  | <b>\$2,980</b>    |
| Capital Purchases                             |                  |                  |                  |                  |                 |                   |
| 10-522-572020 - Purchase Of Equipment         | –                | –                | –                | \$2,316          | –               | \$2,500           |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$2,316</b>   | <b>–</b>        | <b>\$2,500</b>    |
| <b>EXPENSES TOTAL</b>                         | <b>\$218,023</b> | <b>\$163,123</b> | <b>\$134,369</b> | <b>\$389,813</b> | <b>\$45,192</b> | <b>\$228,303</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - MPO

| Account String | Object Code Description | Description   | Total Amount |
|----------------|-------------------------|---|--------------|
| 10-522-501020  | Salaries                | NOT FUNDED - NEW REQUEST: 50% of addtl Planner (\$25,919 Base/\$36,857 Total)   | \$79,934     |
| 10-522-511010  | Advertising             | Legal notices and publication of public meeting notices, and engagement materials.  | \$1,500      |
| 10-522-512010  | Printing                | Oversized prints or other unique printing needs   | \$200        |
| 10-522-512020  | Copies                  | Unique or off site printing needs   | \$200        |
| 10-522-514040  | Food                    | Food for public meetings  | \$300        |
| 10-522-517010  | Operational Supplies    | Office equipment  | \$1,000      |
| 10-522-520030  | Dues And Publications   | Professional Dues for Staff (AICP/GISP) - \$540 AICP and \$285 GISP. Budgeted for two staff.  | \$1,500      |
| 10-522-520070  | Training And Education  | Travel, lodging, and registration fees for conferences and training opportunities.  | \$4,500      |
| 10-522-522020  | Professional Services   | FINANCE NOTE - REMOVED BECAUSE INCLUDED IN FY25 - THIS WOULD BE REAPPROPRIATED: Tri-level study currently budgeted at 250,000 (200,000 CAMPO CPG, 25,000 City, 25,000 County) - Scheduled completion March 2026 | \$0          |
| 10-522-522020  | Professional Services   | Transit Study - 100,000 CPG funding. 25,000 City/Public Works funding (see Transit Professional Services)   | \$100,000    |
| 10-522-545010  | Software License/maint  | removed Canva (\$120) and Survey Monkey (\$384).  | \$580        |
| 10-522-545010  | Software License/maint  | removed Canva (\$120) and Survey Monkey (\$384).  | -\$1,084     |
| 10-522-545010  | Software License/maint  | Constant Contact - \$460  | \$460        |
| 10-522-545010  | Software License/maint  | Adobe Pro - 119.88  | \$120        |
| 10-522-547020  | Maintenance Agreements  | gibbs technology - pps ricoh  | \$444        |
| 10-522-547020  | Maintenance Agreements  | sumner one - kyocera color copier   | \$620        |

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-522-547020  | Maintenance Agreements  | \$1336 addition to align CAMPO work program budget (\$2400 - maintenance agreements) with City budget - NEEDS VERIFICATION | \$1,336          |
| 10-522-572020  | Purchase Of Equipment   | MPO portion of new copy machine (\$2500)   | \$2,500          |
|                |                         |  | <b>\$194,110</b> |



# Planning & Protective Services - Redevelopment & Grants

FY2026

## Overview

The Planning & Protective Services, Redevelopment & Grants Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Redevelopment & Grants Division administers the U.S. Department of Housing and Urban Development Community Development Block Grant program. The program seeks to provide decent housing, a suitable living environment, and expand economic opportunities for low to moderate income persons. The Entitlement program is for cities in metropolitan areas over 50,000 in population, designated principal cities of metropolitan statistical areas or urban counties with more than 200,000 people. The City of Jefferson has received a yearly distribution of CDBG Entitlement program funds since its designation as an entitlement city in 2004.

The Planning & Protective Services, Redevelopment & Grants Division also administers the City's Neighborhood Reinvestment/Incentive programs, and provides staff support for the Façade Committee and Historic Preservation Commission.

The Planning & Protective Services, Redevelopment & Grants Division provides administrative support for the City's recycling and sustainability initiatives, such as household hazardous waste collection facility, and recycling of glass, paper and plastics.

## Purpose Statement

Contribute to the quality of life of the City by promoting sustainable neighborhoods through grants and initiatives.

## Department Goals & Objectives (including, but not limited to)

1. To provide decent housing and sustainable neighborhoods in the City through federal, state, and local programs

OBJECTIVE: To responsibly and effectively administer federal, state, and local grant programs so as to continue their availability

2. Ensure the public has an avenue to provide input regarding City neighborhoods and economic opportunities

OBJECTIVE: To promote public participation by coordinating with local committees and groups

3. Promote practical and environmentally sustainable solid waste disposal

OBJECTIVE: To provide options for recycling and solid waste disposal widely accepted by the community



# Department Detailed Expenses

## PPS - Redevelopment & Grants

|  | ACTUALS          |                 |                 | ADOPTED          | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|------------------|-----------------|-----------------|------------------|-----------------|-------------------|
|  | FY2022           | FY2023          | FY2024          | FY2025           | FY2025          | FY2026            |
| <b>Expenses</b>                                |                  |                 |                 |                  |                 |                   |
| Personnel Services                             |                  |                 |                 |                  |                 |                   |
| 10-530-501010 - Salary-Elected Officials       | –                | –               | –               | –                | –               | \$0               |
| 10-530-501015 - Salary-Prosecuting Attorney    | –                | –               | –               | –                | –               | \$0               |
| 10-530-501020 - Salaries                       | \$84,457         | \$40,763        | \$40,430        | \$56,752         | \$53,070        | \$0               |
| 10-530-501030 - Holiday Pay                    | –                | –               | –               | –                | –               | \$0               |
| 10-530-501035 - Training & Essential Functions | –                | –               | –               | –                | –               | \$0               |
| 10-530-501040 - Part-time (w/benefits)         | –                | –               | –               | –                | –               | \$0               |
| 10-530-501050 - Part Time (w/o benefits)       | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-501060 - Seasonal Salaries              | –                | –               | –               | –                | –               | \$0               |
| 10-530-501065 - Season Sal - Maint             | –                | –               | –               | –                | –               | \$0               |
| 10-530-501070 - Stand-by Plan                  | –                | –               | –               | –                | –               | \$0               |
| 10-530-501080 - Step-up Pay                    | –                | –               | –               | –                | –               | \$0               |
| 10-530-501090 - Overtime                       | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-501092 - Overtime-Constant Staffing     | –                | –               | –               | –                | –               | \$0               |
| 10-530-501095 - Overtime Straight Pay          | –                | –               | –               | –                | –               | \$0               |
| 10-530-502010 - Social Security                | \$6,333          | \$2,967         | \$2,844         | \$9,806          | \$3,659         | \$17,095          |
| 10-530-502020 - Group Health Insurance         | \$11,194         | \$7,071         | \$8,294         | \$30,154         | \$10,772        | \$45,746          |
| 10-530-502030 - Retirement                     | \$10,755         | \$4,812         | \$3,914         | \$14,228         | \$5,605         | \$27,041          |
| 10-530-502040 - Workers Compensation           | \$58             | \$88            | \$145           | \$59             | \$59            | \$58              |
| 10-530-502050 - Life Insurance                 | \$91             | \$42            | \$45            | \$154            | \$60            | \$267             |
| 10-530-502060 - Long Term Disability           | \$224            | \$109           | \$98            | \$384            | \$129           | \$669             |
| 10-530-502070 - Employee Assistance Prgm       | \$20             | \$15            | \$15            | \$55             | \$36            | \$96              |
| 10-530-503010 - Awards Program                 | –                | –               | –               | –                | –               | \$0               |
| 10-530-503020 - Unemployment Compensation      | –                | –               | –               | –                | –               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$113,132</b> | <b>\$55,867</b> | <b>\$55,785</b> | <b>\$111,592</b> | <b>\$73,390</b> | <b>\$90,972</b>   |
| Materials & Supplies                           |                  |                 |                 |                  |                 |                   |
| 10-530-511010 - Advertising                    | \$1,820          | \$206           | –               | \$415            | –               | \$415             |
| 10-530-511020 - Postage                        | \$110            | \$122           | \$20            | \$100            | \$36            | \$100             |
| 10-530-512010 - Printing                       | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-512020 - Copies                         | \$1              | –               | \$0             | \$0              | \$0             | \$0               |
| 10-530-513010 - Office Supplies                | \$747            | \$36            | \$4,395         | \$100            | \$203           | \$100             |
| 10-530-514017 - COVID-19                       | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-517010 - Operational Supplies           | \$3,069          | \$497           | \$948           | \$470            | \$382           | \$470             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$5,747</b>   | <b>\$861</b>    | <b>\$5,364</b>  | <b>\$1,085</b>   | <b>\$620</b>    | <b>\$1,085</b>    |
| Contractual Services                           |                  |                 |                 |                  |                 |                   |
| 10-530-520030 - Dues And Publications          | \$1,364          | \$725           | \$220           | \$250            | –               | \$250             |
| 10-530-520050 - INACTIVE - Mtgs & Conferences  | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-520070 - Training And Education         | \$4,557          | \$2,687         | \$13,192        | \$4,500          | \$1,473         | \$6,000           |
| 10-530-522020 - Professional Services          | –                | –               | –               | \$100,000        | –               | \$100,000         |
| 10-530-524020 - Recycle Collect/process        | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-524024 - Mid-Mo Solid Wast Mgmt Dist    | –                | \$1,150         | \$18,500        | \$0              | \$13,684        | \$0               |
| 10-530-524025 - Glass Recycling                | \$2,384          | \$10,000        | \$821           | \$5,000          | \$3,218         | \$5,000           |
| 10-530-524026 - Household Hazardous Waste      | \$22,963         | \$22,379        | \$19,821        | \$27,000         | \$32,040        | \$34,000          |
| 10-530-524027 - Portable Recycling             | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-524028 - Misc Recycling                 | –                | –               | –               | \$0              | –               | \$0               |
| 10-530-524029 - Recycling Education            | –                | \$239           | \$12,400        | \$9,000          | \$681           | \$9,000           |
| 10-530-526060 - Refund of Grant Proceeds       | \$78,458         | –               | –               | \$0              | –               | \$0               |
| 10-530-528085 - Fair Housing Assistance Prog   | –                | –               | –               | \$0              | –               | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$109,725</b> | <b>\$37,179</b> | <b>\$64,955</b> | <b>\$145,750</b> | <b>\$51,095</b> | <b>\$154,250</b>  |
| Utilities                                      |                  |                 |                 |                  |                 |                   |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-530-534010 - Telephone                    | -                | -                | -                | \$0              | -                | \$0               |
| <b>UTILITIES TOTAL</b>                       | -                | -                | -                | <b>\$0</b>       | -                | <b>\$0</b>        |
| Repairs & Maintenance                        |                  |                  |                  |                  |                  |                   |
| 10-530-541030 - Vehicle Wash                 | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-545010 - Software License/maint       | -                | -                | -                | \$0              | \$433            | \$0               |
| 10-530-547020 - Maintenance Agreements       | -                | \$711            | \$769            | \$598            | \$633            | \$598             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>       | -                | <b>\$711</b>     | <b>\$769</b>     | <b>\$598</b>     | <b>\$1,066</b>   | <b>\$598</b>      |
| Other Operating Expenses                     |                  |                  |                  |                  |                  |                   |
| 10-530-550020 - NRA-Residential              | \$37,407         | \$40,039         | \$36,227         | \$40,000         | \$10,162         | \$40,000          |
| 10-530-550030 - NRA-Commercial Facade        | \$12,000         | \$6,000          | -                | \$19,500         | -                | \$19,500          |
| 10-530-550031 - Historic Preservation Grant  | \$10,016         | \$56             | \$27,818         | \$0              | -                | \$0               |
| 10-530-550032 - NRA-Rental Facade            | \$135            | \$27             | \$81             | \$15,000         | -                | \$15,000          |
| 10-530-550033 - HPF Grant-Structural Survey  | \$28,000         | -                | -                | \$0              | -                | \$0               |
| 10-530-550035 - Old Town Redev Committee     | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-550037 - Historic Preservation Comm   | \$68             | \$292            | \$7,453          | \$200            | \$1,347          | \$200             |
| 10-530-550039 - Historic Preservation Grant  | \$10,016         | \$22,273         | \$27,795         | \$0              | -                | \$0               |
| 10-530-550050 - Neighb Stabilization Prog    | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-550055 - HERO                         | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-550060 - MSP                          | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-550066 - HPF-Historic Context         | \$42,516         | -                | -                | \$0              | -                | \$0               |
| 10-530-550067 - HPF PBruhn Revitalization    | -                | \$0              | -                | \$0              | -                | \$0               |
| 10-530-550069 - HPF Grants W Main III Survey | -                | -                | -                | \$0              | -                | \$0               |
| 10-530-550090 - Hazard Mitigation            | -                | -                | -                | \$0              | -                | \$0               |
| <b>OTHER OPERATING EXPENSES TOTAL</b>        | <b>\$140,159</b> | <b>\$68,686</b>  | <b>\$99,375</b>  | <b>\$74,700</b>  | <b>\$11,509</b>  | <b>\$74,700</b>   |
| <b>EXPENSES TOTAL</b>                        | <b>\$368,763</b> | <b>\$163,304</b> | <b>\$226,247</b> | <b>\$333,725</b> | <b>\$137,680</b> | <b>\$321,605</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Redevelopment & Grants

| Account String | Object Code Description  | Description  | Total Amount |
|----------------|--------------------------|--|--------------|
| 10-530-501020  | Salaries                 | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request  | \$155,595    |
| 10-530-501020  | Salaries                 | Per R. Senzee 7/29/2025 Grant Admin Projections - TOTAL COST OF \$234,214 RELATES TO 141/142/144/149/960 GRANTS; SINCE SALARIES BUDGET WILL NOT COVER THE TOTAL COST, \$223,477 WILL BE REDUCED FROM SALARIES AND THE REMAINDER (10,737) WILL BE REDUCED IN 530-GROUP HEALTH INSURANCE | -\$223,477   |
| 10-530-501050  | Part Time (w/o benefits) | NOT FUNDED - NEW REQUEST: Part-time position for Neighborhood Services Assistant. (\$20K base - \$21,530 total cost)   | \$0          |
| 10-530-501050  | Part Time (w/o benefits) | NEW REQUEST: part-time w/o benefits position   | \$0          |
| 10-530-502010  | Social Security          | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request  | \$11,903     |
| 10-530-502020  | Group Health Insurance   | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request  | \$32,627     |
| 10-530-502020  | Group Health Insurance   | Per R. Senzee 7/29/2025 Grant Admin Projections - TOTAL COST OF \$234,214 RELATES TO 141/142/144/149/960 GRANTS; SINCE SALARIES BUDGET WILL NOT COVER THE TOTAL COST, \$223,477 WILL BE REDUCED FROM SALARIES AND THE REMAINDER (10,737) WILL BE REDUCED IN 530-GROUP HEALTH INSURANCE | -\$10,737    |
| 10-530-502030  | Retirement               | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request  | \$18,827     |

| Account String | Object Code Description    | Description   | Total Amount     |
|----------------|----------------------------|---|------------------|
| 10-530-502050  | Life Insurance             | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request                     | \$187            |
| 10-530-502060  | Long Term Disability       | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request                     | \$467            |
| 10-530-502070  | Employee Assistance Prgm   | 100% of staff - both 149 & 530 EXCLUDING Neighborhood Services Manager - included as position request                     | \$72             |
| 10-530-511010  | Advertising                | Publication for public notices - usually HPF grants   | \$415            |
| 10-530-517010  | Operational Supplies       | iPads for HPC, EQC, and other commissions - reduction in paper packets and printer maintenance.                           | \$470            |
| 10-530-517010  | Operational Supplies       | NOT APPROVED - NEW REQUEST - 8 signs for public hearings - planning & zoning, demolitions, board of adjustment (\$2,400)  | \$0              |
| 10-530-520030  | Dues And Publications      | Missouri Preservation, Main Street  | \$250            |
| 10-530-520070  | Training And Education     | Missouri Historic Preservation Conference/NAPC (Minneapolis)/Main Street (Rachel & Amanda), MORA/NAHMMA Conference (Dawn) | \$6,000          |
| 10-530-520070  | Training And Education     | Missouri Historic Preservation Conference/NAPC (Minneapolis)/Main Street (Rachel & Amanda), MORA/NAHMMA Conference (Dawn) | -\$4,500         |
| 10-530-522020  | Professional Services      | Residential Incentive Program   | \$100,000        |
| 10-530-524025  | Glass Recycling            | Glass bin maintenance - paint, stickers, repair   | \$5,000          |
| 10-530-524026  | Household Hazardous Waste  | Increased volume and contracted disposal fees   | \$34,000         |
| 10-530-524029  | Recycling Education        | Obligated through the Solid Waste Contract  | \$9,000          |
| 10-530-547020  | Maintenance Agreements     | sumner one - kyocera color copier   | \$413            |
| 10-530-547020  | Maintenance Agreements     | gibbs technology - PPS ricoh - R5002SO (NorthSide)  | \$185            |
| 10-530-550020  | NRA-Residential            | Down payment assistance   | \$40,000         |
| 10-530-550030  | NRA-Commercial Facade      | Property tax reimbursement obligations  | \$19,500         |
| 10-530-550032  | NRA-Rental Facade          | Property tax reimbursement obligations  | \$15,000         |
| 10-530-550037  | Historic Preservation Comm | Operation costs of HPC - generally outreach for Historic Preservation month   | \$200            |
|                |                            |   | <b>\$211,397</b> |

# Planning & Protective Services - Environmental Health Services

FY2026

## Overview

The Planning & Protective Services, Environmental Health Services Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Environmental Health Services Division is responsible for environmental health education, inspections and enforcement of environmental health laws and regulations. This includes the plan review, licensing, inspection, and education of food service establishments, child care establishments, and body art establishments in the City.

## Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through environmental health education, inspections, and enforcement of environmental health laws and regulations.

## Department Goals & Objectives (including, but not limited to)

1. Promote safety of the community through environmental health education, inspections and enforcement of environmental health laws and regulations

OBJECTIVE: To provide consistent and accurate plan reviews and inspections to promote and ensure health code understanding and compliance

OBJECTIVE: To investigate complaints in coordination with other affected departments or jurisdictions within established goals/turnaround time

OBJECTIVE: To review feedback on public education efforts to identify potential changes to processes, policies, or ordinances to continually improve upon services provided

## Department Detailed Expenses

### PPS - Environmental Health Services

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-532-501010 - Salary-Elected Officials       | –         | –         | –         | –         | –           | \$0               |
| 10-532-501015 - Salary-Prosecuting Attorney    | –         | –         | –         | –         | –           | \$0               |
| 10-532-501020 - Salaries                       | \$198,955 | \$199,077 | \$218,892 | \$223,337 | \$168,357   | \$228,890         |
| 10-532-501030 - Holiday Pay                    | –         | –         | –         | –         | –           | \$0               |
| 10-532-501035 - Training & Essential Functions | –         | –         | –         | –         | –           | \$0               |
| 10-532-501040 - Part-time (w/benefits)         | –         | –         | –         | –         | –           | \$0               |
| 10-532-501050 - Part Time (w/o benefits)       | –         | –         | –         | \$0       | –           | \$0               |
| 10-532-501060 - Seasonal Salaries              | –         | –         | –         | \$0       | –           | \$0               |
| 10-532-501065 - Season Sal - Maint             | –         | –         | –         | –         | –           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-532-501070 - Stand-by Plan                 | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-501080 - Step-up Pay                   | –                | –                | –                | –                | –                | \$0               |
| 10-532-501090 - Overtime                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-501092 - Overtime-Constant Staffing    | –                | –                | –                | –                | –                | \$0               |
| 10-532-501095 - Overtime Straight Pay         | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-502010 - Social Security               | \$13,900         | \$14,196         | \$15,893         | \$17,086         | \$12,191         | \$17,510          |
| 10-532-502020 - Group Health Insurance        | \$35,837         | \$38,141         | \$44,052         | \$47,580         | \$31,036         | \$45,977          |
| 10-532-502030 - Retirement                    | \$26,337         | \$25,384         | \$26,120         | \$24,791         | \$18,688         | \$27,696          |
| 10-532-502040 - Workers Compensation          | \$3,753          | \$3,753          | \$3,753          | \$3,754          | \$3,754          | \$3,753           |
| 10-532-502050 - Life Insurance                | \$227            | \$198            | \$230            | \$267            | \$171            | \$273             |
| 10-532-502060 - Long Term Disability          | \$563            | \$598            | \$584            | \$667            | \$425            | \$675             |
| 10-532-502070 - Employee Assistance Prgm      | \$61             | \$79             | \$61             | \$66             | \$59             | \$72              |
| 10-532-503010 - Awards Program                | –                | –                | –                | –                | –                | \$0               |
| 10-532-503020 - Unemployment Compensation     | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$279,635</b> | <b>\$281,427</b> | <b>\$309,585</b> | <b>\$317,548</b> | <b>\$234,681</b> | <b>\$324,846</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 10-532-511010 - Advertising                   | –                | –                | \$147            | \$90             | –                | \$90              |
| 10-532-511020 - Postage                       | \$119            | \$86             | \$132            | \$150            | \$80             | \$150             |
| 10-532-512010 - Printing                      | –                | \$293            | –                | \$20             | –                | \$20              |
| 10-532-512020 - Copies                        | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-512030 - Photographic Supplies         | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-513010 - Office Supplies               | \$820            | \$712            | \$1,056          | \$1,300          | \$94             | \$1,300           |
| 10-532-514017 - COVID-19                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-514030 - Small Tools                   | –                | –                | –                | \$50             | –                | \$50              |
| 10-532-515030 - Insect Control                | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-515040 - First Aid Supplies            | –                | –                | –                | \$15             | –                | \$15              |
| 10-532-517010 - Operational Supplies          | \$574            | \$654            | \$688            | \$1,000          | \$495            | \$1,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$1,513</b>   | <b>\$1,745</b>   | <b>\$2,024</b>   | <b>\$2,625</b>   | <b>\$669</b>     | <b>\$2,625</b>    |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 10-532-520030 - Dues And Publications         | \$902            | \$720            | \$653            | \$900            | \$345            | \$900             |
| 10-532-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-520070 - Training And Education        | \$97             | \$553            | \$730            | \$1,000          | \$761            | \$1,000           |
| 10-532-521040 - Medical Claims/services       | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-522020 - Professional Services         | \$4,997          | –                | –                | \$0              | –                | \$0               |
| 10-532-523010 - Equipment Rent/lease          | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524020 - Recycle Collect/process       | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524025 - Glass Recycling               | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524026 - Household Hazardous Waste     | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524027 - Portable Recycling            | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524028 - Misc Recycling                | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-524030 - Compost Services              | \$199,200        | \$206,214        | \$71,734         | \$0              | –                | \$0               |
| 10-532-529010 - Special Events                | \$600            | –                | \$166            | \$600            | \$384            | \$600             |
| 10-532-529020 - Historic Preservation Com     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$205,796</b> | <b>\$207,486</b> | <b>\$73,284</b>  | <b>\$2,500</b>   | <b>\$1,490</b>   | <b>\$2,500</b>    |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 10-532-534010 - Telephone                     | \$1,144          | \$1,361          | \$1,237          | \$1,500          | \$1,237          | \$1,500           |
| <b>UTILITIES TOTAL</b>                        | <b>\$1,144</b>   | <b>\$1,361</b>   | <b>\$1,237</b>   | <b>\$1,500</b>   | <b>\$1,237</b>   | <b>\$1,500</b>    |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 10-532-540060 - Cemetery Maintenance          | \$39,901         | \$37,012         | \$38,467         | \$42,900         | \$32,520         | \$52,900          |
| 10-532-540065 - Cemetery Restoration          | –                | –                | –                | \$0              | –                | \$0               |
| 10-532-541030 - Vehicle Wash                  | \$1,284          | \$1,284          | \$1,284          | \$1,290          | \$1,284          | \$1,290           |
| 10-532-546010 - Clothing Expense              | \$1,043          | \$880            | \$438            | \$1,080          | \$799            | \$1,080           |
| 10-532-547010 - Equipment Maintenance         | –                | –                | –                | \$40             | –                | \$40              |
| 10-532-547020 - Maintenance Agreements        | \$1,313          | \$1,227          | \$1,274          | \$975            | \$1,057          | \$975             |
| 10-532-547030 - Radio Maintenance             | –                | –                | –                | \$0              | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$43,541</b>  | <b>\$40,404</b>  | <b>\$41,463</b>  | <b>\$46,285</b>  | <b>\$35,660</b>  | <b>\$56,285</b>   |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |

|                                       | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                       | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-532-572010 - Purchase Of Vehicles  | -                | -                | -                | \$0              | -                | \$0               |
| 10-532-572020 - Purchase Of Equipment | -                | -                | -                | \$0              | -                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>        | -                | -                | -                | <b>\$0</b>       | -                | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                 | <b>\$531,629</b> | <b>\$532,424</b> | <b>\$427,593</b> | <b>\$370,458</b> | <b>\$273,737</b> | <b>\$387,756</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Environmental Health Services

| Account String | Object Code Description | Description   | Total Amount |
|----------------|-------------------------|---|--------------|
| 10-532-511010  | Advertising             | Advertising needs that arise.   | \$90         |
| 10-532-511020  | Postage                 | Postage cost for mailing of letters, permits, and other correspondence.   | \$150        |
| 10-532-512010  | Printing                | Printing cost needs as needed.  | \$20         |
| 10-532-513010  | Office Supplies         | General office supplies for Division needs such as file folders, labels, printer ink, binders, large printer maintenance, card stock, paper, etc.   | \$1,300      |
| 10-532-514030  | Small Tools             | Small tools for divisional needs-cemetery, inspection tools, cemetery maintenance tools.  | \$50         |
| 10-532-515040  | First Aid Supplies      | First aid kits for vehicles.  | \$15         |
| 10-532-517010  | Operational Supplies    | Division Operational Supplies Items: testing equipment, testing strips, flashlights, thermometers, inspection sheets, batteries   | \$1,000      |
| 10-532-520030  | Dues And Publications   | Dues for credentials for Environmental Public Health Specialist for National Environmental Health Association, reference material for food schools, educational material. Renewal fee is \$345.00 per inspector for 2 year credential.  | \$900        |
| 10-532-520070  | Training And Education  | Annual education training for Missouri Environmental Health Conference in Springfield Missouri for Environmental Public Health Specialist to maintain C.E.U. for their credentials. Includes conference fee and hotel costs. Membership/Conference cost for three employees is \$375.00. Hotel cost and meal per diem is part of this budget for this conference. | \$1,000      |
| 10-532-520070  | Training And Education  | Annual education training for Missouri Environmental Health Conference in Springfield Missouri for Environmental Public Health Specialist to maintain C.E.U. for their credentials. Includes conference fee and hotel costs. Membership/Conference cost for three employees is \$375.00. Hotel cost and meal per diem is part of this budget for this conference. | -\$1,000     |
| 10-532-520070  | Training And Education  | \$375.00 for registration and conference fees for Missouri Environmental Health Conference.   | \$375        |
| 10-532-520070  | Training And Education  | \$625.00 for hotel fees and meal per diems.   | \$625        |
| 10-532-529010  | Special Events          | Cost for special events such as cemetery walking tour, cemetery board initiatives, food school training material for industry.  | \$600        |
| 10-532-529010  | Special Events          | Cost for special events such as cemetery walking tour, cemetery board initiatives, food school training material for industry.  | -\$600       |
| 10-532-534010  | Telephone               | Telephone cost for Environmental Health Division.   | \$1,500      |
| 10-532-540060  | Cemetery Maintenance    | Cemetery Maintenance for three cemeteries. This is a guess estimate of cost for year one of a three year contract agreement. Includes mowing, trimming, litter pick up, tree limb maintenance, snow removal, fence line maintenance, etc.   | \$42,900     |
| 10-532-540060  | Cemetery Maintenance    | NEW REQUEST: Cemetery Tree Removal - Special  | \$10,000     |
| 10-532-540065  | Cemetery Restoration    | Cemetery Restoration fund allocation is from the Woodland Trust Fund. Transferred by Finance Department for restoration projects in cemeteries. Typically request \$5000.00 from the Woodland Trust Fund Per Year for Cemetery Restoration.   | \$0          |
| 10-532-541030  | Vehicle Wash            | Vehicle wash for Environmental Health Division. This is cost share for Planning and Protective Services Department.   | \$1,290      |

| Account String | Object Code Description | Description  | Total Amount    |
|----------------|-------------------------|--|-----------------|
| 10-532-546010  | Clothing Expense        | Clothing for three Environmental Health Employees. Safety shoes for three Environmental Health Employees.  | \$1,080         |
| 10-532-546010  | Clothing Expense        | Clothing for three Environmental Health Employees. Safety shoes for three Environmental Health Employees.  | -\$1,080        |
| 10-532-546010  | Clothing Expense        | Safety shoes for inspectors.   | \$480           |
| 10-532-546010  | Clothing Expense        | Shirts/coats for three inspectors.   | \$600           |
| 10-532-547010  | Equipment Maintenance   | Maintenance cost share for Planning and Protective Services Department.  | \$40            |
| 10-532-547020  | Maintenance Agreements  | Cost share for Environmental Health Division for Planning and Protective Services Department on maintaining equipment such as printer maintenance. | \$975           |
| 10-532-547020  | Maintenance Agreements  | Cost share for Environmental Health Division for Planning and Protective Services Department on maintaining equipment such as printer maintenance. | -\$975          |
| 10-532-547020  | Maintenance Agreements  | gibbs technology - pw ricoh - MP5002SP   | \$145           |
| 10-532-547020  | Maintenance Agreements  | gibbs technology - kyocera color copier  | \$413           |
| 10-532-547020  | Maintenance Agreements  | konica - hp color laserjet M553 (ENVColor_2)   | \$417           |
|                |                         |  | <b>\$62,310</b> |



# Planning & Protective Services - Property Maintenance/Code Enforcement

FY2026



## Overview

The Planning & Protective Services, Property Maintenance/Code Enforcement Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Property Maintenance/Code Enforcement Division provides reasonable safeguards to ensure that existing structures are safe to occupy and use; promotes neighborhood conditions that contribute to high quality of life for residents; and creates a quality destination for visitors.

## Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through enforcement of housing codes and property maintenance codes.

## Department Goals & Objectives (including, but not limited to)

Promote safety of the community through enforcement of housing codes, property maintenance codes and elimination of distressed and deteriorated structures

OBJECTIVE: To gain voluntary compliance through active monitoring of neighborhood conditions and engagement of property owners

OBJECTIVE: To enhance compliance objectives through coordination with Police, Fire, and Law Departments

OBJECTIVE: To identify “repeat customers,” and distressed properties for special attention, such as the abandoned building registration program, nuisance abatement, or prosecution



## Department Detailed Expenses

### PPS - Property Maintenance/Code Enforcement

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 10-533-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 10-533-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 10-533-501020 - Salaries                       | \$182,606        | \$186,149        | \$167,403        | \$198,553        | \$109,229        | \$174,435         |
| 10-533-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-533-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-533-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 10-533-501050 - Part Time (w/o benefits)       | \$13,197         | \$33,707         | \$54,932         | \$30,000         | \$28,673         | \$30,000          |
| 10-533-501060 - Seasonal Salaries              | \$9,891          | \$0              | –                | \$0              | –                | \$0               |
| 10-533-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-533-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-533-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-533-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-533-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-533-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-533-502010 - Social Security                | \$15,157         | \$16,647         | \$16,325         | \$17,485         | \$10,008         | \$15,639          |
| 10-533-502020 - Group Health Insurance         | \$29,998         | \$25,619         | \$38,696         | \$51,966         | \$27,162         | \$44,990          |
| 10-533-502030 - Retirement                     | \$23,922         | \$20,698         | \$19,434         | \$22,040         | \$12,124         | \$21,107          |
| 10-533-502040 - Workers Compensation           | \$2,257          | \$2,257          | \$2,257          | \$2,258          | \$2,258          | \$2,257           |
| 10-533-502050 - Life Insurance                 | \$186            | \$186            | \$192            | \$239            | \$127            | \$209             |
| 10-533-502060 - Long Term Disability           | \$514            | \$512            | \$420            | \$596            | \$273            | \$523             |
| 10-533-502070 - Employee Assistance Prgm       | \$72             | \$59             | \$69             | \$77             | \$66             | \$72              |
| 10-533-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-533-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$277,799</b> | <b>\$285,835</b> | <b>\$299,729</b> | <b>\$323,214</b> | <b>\$189,920</b> | <b>\$289,232</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-533-511010 - Advertising                    | \$182            | \$206            | \$293            | \$100            | \$157            | \$100             |
| 10-533-511020 - Postage                        | \$1,419          | \$2,138          | \$1,339          | \$1,800          | \$1,196          | \$1,800           |
| 10-533-512010 - Printing                       | \$510            | \$194            | –                | \$300            | \$126            | \$300             |
| 10-533-512020 - Copies                         | –                | \$0              | \$1              | \$0              | –                | \$0               |
| 10-533-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 10-533-513010 - Office Supplies                | \$467            | \$977            | \$273            | \$1,000          | –                | \$1,000           |
| 10-533-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-533-514030 - Small Tools                    | –                | \$109            | –                | \$125            | –                | \$125             |
| 10-533-515040 - First Aid Supplies             | –                | –                | –                | \$15             | –                | \$15              |
| 10-533-517010 - Operational Supplies           | \$1,209          | \$1,322          | \$2,002          | \$1,350          | \$903            | \$1,350           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$3,786</b>   | <b>\$4,945</b>   | <b>\$3,908</b>   | <b>\$4,690</b>   | <b>\$2,381</b>   | <b>\$4,690</b>    |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-533-520030 - Dues And Publications          | \$255            | \$295            | \$200            | \$500            | \$75             | \$500             |
| 10-533-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-533-520070 - Training And Education         | \$761            | \$1,402          | \$1,505          | \$1,200          | \$1,454          | \$1,200           |
| 10-533-520080 - Tuition Reimbursement          | \$651            | \$5,083          | –                | \$0              | –                | \$3,072           |
| 10-533-522019 - Demo-Grant Funded              | –                | \$43,780         | –                | \$0              | –                | \$0               |
| 10-533-522020 - Professional Services          | \$160            | –                | –                | \$0              | –                | \$0               |
| 10-533-522021 - Abatement                      | \$33,008         | \$31,898         | \$20,150         | \$25,000         | \$12,590         | \$25,000          |
| 10-533-522022 - Demo                           | \$167,349        | \$186,448        | \$38,533         | \$125,000        | \$10,393         | \$50,000          |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-533-522031 - Dangerous Bldg Escrow Expenses | \$0              | —                | —                | \$0              | —                | \$0               |
| 10-533-522070 - Legal Services                 | —                | —                | —                | \$0              | —                | \$0               |
| 10-533-523010 - Equipment Rent/lease           | —                | —                | —                | \$0              | —                | \$0               |
| 10-533-529020 - Historic Preservation Com      | —                | —                | —                | \$0              | —                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$202,183</b> | <b>\$268,906</b> | <b>\$60,388</b>  | <b>\$151,700</b> | <b>\$24,512</b>  | <b>\$79,772</b>   |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 10-533-534010 - Telephone                      | \$3,128          | \$3,954          | \$5,620          | \$3,702          | \$3,727          | \$3,702           |
| <b>UTILITIES TOTAL</b>                         | <b>\$3,128</b>   | <b>\$3,954</b>   | <b>\$5,620</b>   | <b>\$3,702</b>   | <b>\$3,727</b>   | <b>\$3,702</b>    |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-533-541030 - Vehicle Wash                   | \$270            | \$270            | \$270            | \$270            | \$270            | \$270             |
| 10-533-546010 - Clothing Expense               | \$597            | \$1,196          | \$432            | \$1,280          | \$1,036          | \$1,280           |
| 10-533-547010 - Equipment Maintenance          | —                | —                | —                | \$30             | —                | \$30              |
| 10-533-547020 - Maintenance Agreements         | \$1,190          | \$1,261          | \$1,373          | \$1,380          | \$1,235          | \$1,380           |
| 10-533-547030 - Radio Maintenance              | —                | —                | —                | \$0              | —                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$2,057</b>   | <b>\$2,727</b>   | <b>\$2,076</b>   | <b>\$2,960</b>   | <b>\$2,541</b>   | <b>\$2,960</b>    |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |
| 10-533-572020 - Purchase Of Equipment          | —                | —                | —                | \$0              | —                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$488,954</b> | <b>\$566,368</b> | <b>\$371,720</b> | <b>\$486,266</b> | <b>\$223,081</b> | <b>\$380,356</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Property Maintenance/Code Enforcement

| Account String | Object Code Description  | Description   | Total Amount |
|----------------|--------------------------|---|--------------|
| 10-533-501020  | Salaries                 | RECLASSIFICATION: one existing Property & Housing Supervisor position to a Property & Housing Manager position  | \$174,435    |
| 10-533-501050  | Part Time (w/o benefits) | NEW REQUEST-addt'l PT for inspectors  | \$30,000     |
| 10-533-511010  | Advertising              | Legal postings in News Tribune for hearings   | \$100        |
| 10-533-511020  | Postage                  | Mailing of notices, summons, and other legal documents  | \$1,800      |
| 10-533-512010  | Printing                 | Violation posting signs   | \$300        |
| 10-533-513010  | Office Supplies          | Markers, pens, paper, envelopes, blue cart tags etc.  | \$1,000      |
| 10-533-514030  | Small Tools              | Staples, drill bits, masks, safety glasses  | \$125        |
| 10-533-515040  | First Aid Supplies       | sunscreen, bug spray, bandaids  | \$15         |
| 10-533-517010  | Operational Supplies     | Wooden stakes for posting properties, tape, tools,  | \$1,350      |
| 10-533-520030  | Dues And Publications    | Membership for International Code Council ICC, MACE, and American Acc. of Code Enforcement.   | \$500        |
| 10-533-520070  | Training And Education   | Certifications and CEU's for 4 inspectors to maintain required certifications. Current FY25 is negative due renewals and CEU's required to recertify. Approximate cost for CEU's and recertification is at least \$3375.                                    | \$1,200      |
| 10-533-520070  | Training And Education   | NOT FUNDED: NEW REQUEST: Certifications and CEU's for 4 inspectors to maintain required certifications. Current FY25 is negative due renewals and CEU's required to recertify. Approximate cost for CEU's and recertification is at least \$3375. (\$2,300) | \$0          |
| 10-533-520080  | Tuition Reimbursement    | NOT FUNDED - NEW REQUEST: Allow for 12 credit hours for staff at the \$256 per credit hour per employee manual if funded by Council - Dave Helmick (criminal justice/homeland security course work) (\$3,072)   | \$3,072      |
| 10-533-522022  | Demo                     | \$50,000 budget request. We had additional \$75,000 added in FY25 for specific demo project that will not be needed in FY26   | \$50,000     |
| 10-533-522022  | Demo                     | \$50,000 budget request. We had additional \$75,000 added in FY25 for specific demo project that will not be needed in FY26   | -\$125,000   |

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-533-522022  | Demo                    | The average total demolition cost for a dangerous structure is approximately \$24,000. This would allow for the demolition of two structures per year. | \$50,000         |
| 10-533-522022  | Demo                    | NOT FUNDED-NEW REQUEST: truman hotel demo (TOTAL COST \$1M)  | \$0              |
| 10-533-534010  | Telephone               | To call people and access online services  | \$3,702          |
| 10-533-541030  | Vehicle Wash            | If car wash is working we use it to wash lease vehicles  | \$270            |
| 10-533-546010  | Clothing Expense        | City of Jefferson logo clothing for field work for 5 inspectors  | \$1,280          |
| 10-533-547010  | Equipment Maintenance   | Maintain Equipment   | \$30             |
| 10-533-547020  | Maintenance Agreements  | gibbs technology - pps ricoh - (North Side)  | \$259            |
| 10-533-547020  | Maintenance Agreements  | gibbs technology - pw ricoh - (South Side)   | \$291            |
| 10-533-547020  | Maintenance Agreements  | sumner one - kyocera color copier  | \$413            |
| 10-533-547020  | Maintenance Agreements  | konica - planning laser - lexmark C2535dw  | \$417            |
|                |                         |  | <b>\$195,559</b> |

# Planning & Protective Services - Building Regulations

FY2026

## Overview

The Planning & Protective Services, Building Inspection and Regulation Division is administered by the Director of Planning & Protective Services who reports directly to the City Administrator.

The Planning & Protective Services, Building Inspection and Regulation Division is responsible for enforcing building codes that set minimum standards for new construction, alterations, additions, repair, and demolition within the City of Jefferson. Services provided by the Building Inspection and Regulation Division ensure reasonable safeguards to protect against the hazards of inadequate or defective building construction and systems. Overall, the Building Inspection and Regulation Division provides building plan reviews, issues permits, performs construction site inspections, issues Certificates of Occupancy, and completes site reviews for business license applicants.

## Purpose Statement

Contribute to the quality of life of the City by promoting the safety of the community through building inspections and enforcement of building codes.

## Department Goals & Objectives (including, but not limited to)

Promote safety of the community through building inspections and enforcement of building codes

OBJECTIVE: To review public input and consider potential changes to processes and policies to continually improve upon services

OBJECTIVE: To promote and influence code compliance through improved understanding of the building codes

Ensure that permits are properly issued and administered in accordance with building code requirements and local contractor licensing regulations

OBJECTIVE: To support licensing of general contractors prior to the issuance of building permits

OBJECTIVE: To administer the licensing of electrical and plumbing trades within the City of Jefferson

OBJECTIVE: To track, monitor, and document turnaround times for plan review and inspection requests

OBJECTIVE: To coordinate and communicate with other involved divisions and departments on plan reviews and inspections

## Department Detailed Expenses

PPS - Building Regulations

|   | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|-----------|-----------|-----------|-------------|-------------------|
|   | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                    |           |           |           |           |             |                   |
| Personnel Services                          |           |           |           |           |             |                   |
| 10-534-501010 - Salary-Elected Officials    | -         | -         | -         | -         | -           | \$0               |
| 10-534-501015 - Salary-Prosecuting Attorney | -         | -         | -         | -         | -           | \$0               |
| 10-534-501020 - Salaries                    | \$306,635 | \$313,845 | \$281,508 | \$346,199 | \$241,405   | \$419,018         |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-534-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-534-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-534-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 10-534-501050 - Part Time (w/o benefits)       | –                | \$12,820         | \$13,591         | \$15,900         | \$10,129         | \$15,900          |
| 10-534-501060 - Seasonal Salaries              | \$12,045         | \$0              | –                | \$0              | –                | \$0               |
| 10-534-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-534-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-534-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-534-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-534-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-502010 - Social Security                | \$22,229         | \$22,913         | \$20,944         | \$27,701         | \$17,195         | \$33,271          |
| 10-534-502020 - Group Health Insurance         | \$68,967         | \$78,330         | \$74,290         | \$84,533         | \$56,348         | \$95,676          |
| 10-534-502030 - Retirement                     | \$40,461         | \$40,025         | \$33,465         | \$38,428         | \$26,182         | \$50,702          |
| 10-534-502040 - Workers Compensation           | \$4,756          | \$4,756          | \$4,756          | \$4,757          | \$4,757          | \$4,756           |
| 10-534-502050 - Life Insurance                 | \$349            | \$367            | \$314            | \$414            | \$246            | \$500             |
| 10-534-502060 - Long Term Disability           | \$867            | \$983            | \$748            | \$1,011          | \$574            | \$1,209           |
| 10-534-502070 - Employee Assistance Prgm       | \$123            | \$123            | \$117            | \$110            | \$98             | \$144             |
| 10-534-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-534-503020 - Unemployment Compensation      | \$3,200          | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$459,631</b> | <b>\$474,162</b> | <b>\$429,734</b> | <b>\$519,053</b> | <b>\$356,934</b> | <b>\$621,176</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-534-511010 - Advertising                    | –                | –                | –                | \$100            | –                | \$100             |
| 10-534-511020 - Postage                        | \$559            | \$238            | \$466            | \$1,100          | \$334            | \$1,100           |
| 10-534-512010 - Printing                       | \$180            | –                | –                | \$100            | –                | \$100             |
| 10-534-512020 - Copies                         | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-513010 - Office Supplies                | \$969            | \$290            | \$713            | \$900            | \$616            | \$900             |
| 10-534-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-514030 - Small Tools                    | \$133            | –                | –                | \$100            | –                | \$100             |
| 10-534-515040 - First Aid Supplies             | –                | –                | –                | \$15             | –                | \$15              |
| 10-534-517010 - Operational Supplies           | \$128            | \$523            | \$1,229          | \$1,800          | \$551            | \$3,730           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$1,969</b>   | <b>\$1,051</b>   | <b>\$2,408</b>   | <b>\$4,115</b>   | <b>\$1,502</b>   | <b>\$6,045</b>    |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-534-520030 - Dues And Publications          | \$2,455          | \$1,108          | \$1,149          | \$2,750          | \$175            | \$2,750           |
| 10-534-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-520070 - Training And Education         | \$5,863          | \$7,447          | \$7,891          | \$6,000          | \$5,578          | \$6,000           |
| 10-534-522020 - Professional Services          | –                | –                | \$50,282         | \$0              | \$9,830          | \$0               |
| 10-534-522021 - Abatement                      | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-522022 - Demo                           | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-522070 - Legal Services                 | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-523010 - Equipment Rent/lease           | –                | –                | –                | \$0              | –                | \$0               |
| 10-534-529020 - Historic Preservation Com      | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$8,319</b>   | <b>\$8,554</b>   | <b>\$59,323</b>  | <b>\$8,750</b>   | <b>\$15,583</b>  | <b>\$8,750</b>    |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 10-534-534010 - Telephone                      | \$3,706          | \$3,107          | \$2,828          | \$3,060          | \$2,828          | \$3,182           |
| <b>UTILITIES TOTAL</b>                         | <b>\$3,706</b>   | <b>\$3,107</b>   | <b>\$2,828</b>   | <b>\$3,060</b>   | <b>\$2,828</b>   | <b>\$3,182</b>    |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-534-541030 - Vehicle Wash                   | \$270            | \$300            | \$280            | \$270            | \$300            | \$270             |
| 10-534-545010 - Software License/maint         | –                | –                | –                | \$0              | –                | \$47,963          |
| 10-534-546010 - Clothing Expense               | \$1,407          | \$1,392          | \$517            | \$1,400          | \$1,170          | \$1,650           |
| 10-534-547010 - Equipment Maintenance          | \$340            | \$5              | –                | \$20             | –                | \$20              |
| 10-534-547020 - Maintenance Agreements         | \$960            | \$1,031          | \$1,442          | \$1,145          | \$1,018          | \$1,145           |
| 10-534-547030 - Radio Maintenance              | –                | –                | –                | \$0              | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$2,977</b>   | <b>\$2,728</b>   | <b>\$2,239</b>   | <b>\$2,835</b>   | <b>\$2,488</b>   | <b>\$51,048</b>   |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |
| 10-534-572020 - Purchase Of Equipment          | –                | –                | \$1,500          | \$0              | –                | \$2,800           |

|                         | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|-------------------------|-----------|-----------|-----------|-----------|-------------|-------------------|
|                         | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| CAPITAL PURCHASES TOTAL | –         | –         | \$1,500   | \$0       | –           | \$2,800           |
| EXPENSES TOTAL          | \$476,603 | \$489,602 | \$498,032 | \$537,813 | \$379,335   | \$693,001         |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### PPS - Building Regulations

| Account String | Object Code Description  | Description  | Total Amount |
|----------------|--------------------------|--|--------------|
| 10-534-501050  | Part Time (w/o benefits) | NOT FUNDED - NEW REQUEST - ADDITIONAL FUNDS - The person currently in this position is retiring soon. Current budget is for 16 hours per week at \$18.97/Hr. Would request to increase this position to 3 days per week or 24 hours. This is needed due to the need to provide consistent office hours and availability to serve residents applying for fence and sign permits. (TOTAL COST \$8,370)   | \$15,900     |
| 10-534-511010  | Advertising              | Job vacancy advertising  | \$100        |
| 10-534-511020  | Postage                  | NOT FUNDED - NEW REQUEST: 10% increase - NOT AT CURRENT FUNDING LEVEL  | \$1,100      |
| 10-534-512010  | Printing                 | NOT FUNDED - NEW REQUEST: 10% increase - NOT AT CURRENT FUNDING LEVEL  | \$100        |
| 10-534-513010  | Office Supplies          | NOT FUNDED - NEW REQUEST: 10% increase - Typical office and computer supplies - NOT AT CURRENT FUNDING LEVEL   | \$900        |
| 10-534-514030  | Small Tools              | NOT FUNDED - NEW REQUEST: 10% increase - NOT AT CURRENT FUNDING LEVEL  | \$100        |
| 10-534-517010  | Operational Supplies     | additional Field equipment, lights, inspection tools, safety glasses, stickers, etc.   | \$1,980      |
| 10-534-517010  | Operational Supplies     | NEW REQUEST - Purchase 3 sets of soft cover code books for building code update.   | \$1,750      |
| 10-534-520030  | Dues And Publications    | ICC, HBA, MABOI Membership Dues  | \$1,000      |
| 10-534-520030  | Dues And Publications    | Building Official, Inspectors professional dues & licenses   | \$1,500      |
| 10-534-520030  | Dues And Publications    | Code publications  | \$250        |
| 10-534-520030  | Dues And Publications    | NOT FUNDED: NEW REQUEST - Add ICC Digital Subscriptions for Building Code Update. \$3,500 annual.  | \$0          |
| 10-534-520070  | Training And Education   | NEW REQUEST - Continuing education and certifications for four inspectors and Building Official to maintain required certifications (\$1,000) Need to increase to train and certify Permit Technician. The addition of a Master Code Professional as the Building Official also requires more continuing education credits to maintain certifications. (\$800). Current budget is nearly depleted and only 2 of the 4 inspectors were able to attend training. | \$6,000      |
| 10-534-520070  | Training And Education   | NEW REQUEST - Continuing education and certifications for four inspectors and Building Official to maintain required certifications (\$1,000) Need to increase to train and certify Permit Technician. The addition of a Master Code Professional as the Building Official also requires more continuing education credits to maintain certifications. (\$800). Current budget is nearly depleted and only 2 of the 4 inspectors were able to attend training. | -\$6,000     |
| 10-534-520070  | Training And Education   | MACA Spring and Fall Conference for Inspectors   | \$6,000      |
| 10-534-520070  | Training And Education   | NOT FUNDED: NEW REQUEST - Training and Certification of Permit Technician (\$900)  | \$0          |
| 10-534-520070  | Training And Education   | NOT FUNDED: NEW REQUEST - Additional training for Master Code Professional (\$900)   | \$0          |
| 10-534-534010  | Telephone                | Phones and Ipads for field work  | \$3,182      |
| 10-534-545010  | Software License/maint   | MOVED from 10-520 - Granicus (fka Brightly) - SmartGov   | \$34,903     |
| 10-534-545010  | Software License/maint   | MOVED from 10-520 - Bluebeam - PDF plan review software (2 licenses) annual subscription cost.   | \$660        |
| 10-534-545010  | Software License/maint   | NEW REQUEST - Blue Beam Revu Annual Subscriptions.   | \$5,600      |

| Account String | Object Code Description | Description  | Total Amount    |
|----------------|-------------------------|--|-----------------|
| 10-534-545010  | Software License/maint  | NEW REQUEST - Setup integration between Blue Beam Revu and Permitting Software. After initial setup this year, there would be an ongoing subscription cost of \$1,500.           | \$3,400         |
| 10-534-545010  | Software License/maint  | NEW REQUEST - Setup Merchant Connector to allow customers to pay for permits/fees online. After initial setup this year, there would be an ongoing subscription cost of \$1,400. | \$3,400         |
| 10-534-546010  | Clothing Expense        | City of Jefferson logo clothing for field work for 5 inspectors adding Building Official.  | \$1,650         |
| 10-534-547020  | Maintenance Agreements  | gibbs technology - pw ricoh - (South Side)   | \$435           |
| 10-534-547020  | Maintenance Agreements  | sumner one - kyocera color copier  | \$620           |
| 10-534-547020  | Maintenance Agreements  | gibbs technology - large format printer - (CDPlotterNorth)   | \$90            |
| 10-534-572020  | Purchase Of Equipment   | One-time equipment purchase (monitors, computers) - for digital plan review implementation   | \$2,800         |
|                |                         |  | <b>\$87,420</b> |

# Public Works - Central Maintenance

FY2026

## Overview

The Public Works Department, Central Maintenance Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Public Works Department, Central Maintenance Division is responsible for approximately 460 vehicles and pieces of equipment. In addition to the repair and maintenance services, the Central Maintenance Division maintains the City’s central vehicle wash station and fuel dispensing systems.

## Purpose Statement

Contribute to the quality of life of the City by providing availability of safe, reliable, and appropriate vehicles and equipment in a manner that contributes to successful outcomes.

## Department Goals & Objectives (including, but not limited to)

- Provide vehicle and equipment maintenance support
  - OBJECTIVE: To prioritize work on vehicle and equipment requiring repair such that the highest needs of the City are met
  - OBJECTIVE: To ensure the City can provide the required services to the residents and guests of the City
  - OBJECTIVE: To minimize downtime of critical equipment
  - OBJECTIVE: To maximize equipment/vehicle life
  - OBJECTIVE: To identify safety hazards
- Analyze vehicle needs of the City Departments
  - OBJECTIVE: Conduct discussions with Departments focusing on department needs and recommendations for changes
  - OBJECTIVE: Provide usage data to Departments to assist them in avoiding unnecessary purchases and maintenance costs

## Department Detailed Expenses

Public Works - Central Maintenance

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                       |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-535-501010 - Salary-Elected Officials       | -         | -         | -         | -         | -           | \$0               |
| 10-535-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 10-535-501020 - Salaries                       | \$394,545 | \$412,613 | \$436,112 | \$438,080 | \$330,280   | \$433,832         |
| 10-535-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 10-535-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 10-535-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 10-535-501050 - Part Time (w/o benefits)       | \$576     | -         | \$3,838   | \$4,000   | \$2,799     | \$4,000           |
| 10-535-501060 - Seasonal Salaries              | -         | -         | -         | -         | -           | \$0               |



|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 10-535-501065 - Season Sal - Maint            | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-535-501070 - Stand-by Plan                 | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-501080 - Step-up Pay                   | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-535-501090 - Overtime                      | \$3,476            | \$2,131            | \$2,285            | \$4,500            | \$9,170            | \$4,500            |
| 10-535-501092 - Overtime-Constant Staffing    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-535-501095 - Overtime Straight Pay         | \$185              | \$175              | \$433              | \$500              | \$381              | \$500              |
| 10-535-502010 - Social Security               | \$29,273           | \$30,336           | \$32,559           | \$34,202           | \$25,832           | \$33,876           |
| 10-535-502020 - Group Health Insurance        | \$72,799           | \$76,715           | \$76,099           | \$87,555           | \$61,018           | \$89,014           |
| 10-535-502030 - Retirement                    | \$52,374           | \$51,554           | \$48,393           | \$49,182           | \$34,774           | \$53,099           |
| 10-535-502040 - Workers Compensation          | \$4,469            | \$4,469            | \$4,469            | \$4,470            | \$4,470            | \$4,469            |
| 10-535-502050 - Life Insurance                | \$447              | \$455              | \$491              | \$525              | \$382              | \$520              |
| 10-535-502060 - Long Term Disability          | \$1,113            | \$1,225            | \$1,096            | \$1,313            | \$817              | \$1,300            |
| 10-535-502070 - Employee Assistance Prgm      | \$143              | \$143              | \$143              | \$153              | \$136              | \$192              |
| 10-535-503010 - Awards Program                | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-535-503020 - Unemployment Compensation     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$559,400</b>   | <b>\$579,816</b>   | <b>\$605,919</b>   | <b>\$624,480</b>   | <b>\$470,060</b>   | <b>\$625,302</b>   |
| Materials & Supplies                          |                    |                    |                    |                    |                    |                    |
| 10-535-511010 - Advertising                   | –                  | \$17               | \$59               | \$80               | –                  | \$80               |
| 10-535-511020 - Postage                       | \$2                | \$5                | \$22               | \$50               | \$2                | \$50               |
| 10-535-512020 - Copies                        | –                  | –                  | –                  | \$10               | –                  | \$10               |
| 10-535-513010 - Office Supplies               | \$646              | \$993              | \$861              | \$1,000            | \$219              | \$1,000            |
| 10-535-514011 - Gas, Oil, & Antifreeze        | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-514017 - COVID-19                      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-514030 - Small Tools                   | \$5,216            | \$3,016            | \$7,465            | \$6,000            | \$7,042            | \$6,000            |
| 10-535-517010 - Operational Supplies          | \$8,874            | \$7,042            | \$6,804            | \$6,000            | \$4,697            | \$6,000            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$14,738</b>    | <b>\$11,072</b>    | <b>\$15,210</b>    | <b>\$13,140</b>    | <b>\$11,961</b>    | <b>\$13,140</b>    |
| Contractual Services                          |                    |                    |                    |                    |                    |                    |
| 10-535-520030 - Dues And Publications         | \$185              | \$191              | \$369              | \$350              | \$205              | \$350              |
| 10-535-520050 - INACTIVE - Mtgs & Conferences | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-520070 - Training And Education        | \$184              | \$380              | \$570              | \$1,000            | \$95               | \$8,000            |
| 10-535-521005 - Tank Insurance                | \$500              | \$500              | \$500              | \$500              | –                  | \$500              |
| 10-535-521040 - Medical Claims/services       | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-523010 - Equipment Rent/lease          | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-535-524010 - Trash Collections             | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$869</b>       | <b>\$1,071</b>     | <b>\$1,439</b>     | <b>\$1,850</b>     | <b>\$300</b>       | <b>\$8,850</b>     |
| Utilities                                     |                    |                    |                    |                    |                    |                    |
| 10-535-531010 - Electricity                   | \$6,506            | \$5,595            | \$7,336            | \$7,794            | \$5,314            | \$7,794            |
| 10-535-533010 - Natural Gas                   | \$2,929            | \$3,869            | \$2,272            | \$3,402            | \$2,285            | \$3,402            |
| 10-535-534010 - Telephone                     | \$328              | \$541              | \$587              | \$242              | \$343              | \$242              |
| 10-535-535010 - Water                         | \$1,273            | \$1,264            | \$1,526            | \$1,558            | \$1,137            | \$1,558            |
| <b>UTILITIES TOTAL</b>                        | <b>\$11,036</b>    | <b>\$11,270</b>    | <b>\$11,721</b>    | <b>\$12,996</b>    | <b>\$9,080</b>     | <b>\$12,996</b>    |
| Repairs & Maintenance                         |                    |                    |                    |                    |                    |                    |
| 10-535-540010 - Building & Grounds Maint.     | \$16,497           | \$11,872           | \$9,481            | \$10,000           | \$5,473            | \$10,000           |
| 10-535-541010 - Veh & Equip Parts Etc         | \$613,280          | \$463,961          | \$707,117          | \$503,652          | \$501,332          | \$503,652          |
| 10-535-541015 - Vehicle Hail Damage Repair    | \$24,360           | –                  | \$5,806            | \$0                | –                  | \$0                |
| 10-535-545010 - Software License/maint        | –                  | –                  | –                  | \$15,068           | \$10,546           | \$15,068           |
| 10-535-546010 - Clothing Expense              | \$10,860           | \$14,993           | \$18,397           | \$10,000           | \$11,224           | \$10,000           |
| 10-535-547010 - Equipment Maintenance         | \$1,139            | \$784              | \$609              | \$1,000            | –                  | \$1,000            |
| 10-535-547020 - Maintenance Agreements        | \$15,466           | \$15,228           | \$21,306           | \$3,464            | \$648              | \$3,464            |
| 10-535-547030 - Radio Maintenance             | –                  | –                  | –                  | \$100              | –                  | \$100              |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$681,602</b>   | <b>\$506,837</b>   | <b>\$762,716</b>   | <b>\$543,284</b>   | <b>\$529,222</b>   | <b>\$543,284</b>   |
| Capital Purchases                             |                    |                    |                    |                    |                    |                    |
| 10-535-572020 - Purchase Of Equipment         | –                  | –                  | \$14,900           | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>           | <b>–</b>           | <b>\$14,900</b>    | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                         | <b>\$1,267,645</b> | <b>\$1,110,066</b> | <b>\$1,411,905</b> | <b>\$1,195,750</b> | <b>\$1,020,623</b> | <b>\$1,203,572</b> |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

## Public Works - Central Maintenance

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 10-535-501020  | Salaries                  | NEW REQUEST-Reclassify Garage Manager (113) to Fleet Manager (115) - TOTAL COST \$4,356  | \$433,832    |
| 10-535-514030  | Small Tools               | NOT FUNDED - NEW REQUEST: Tariffs and inflation are increasing the cost of tools. New technology like hybrid busses and fire trucks require specialized tools. Acquiring these tools is becoming more costly. (\$3,000)  | \$6,000      |
| 10-535-520070  | Training And Education    | Other staff need CDL training with Passenger Endorsement so that we can diagnose mechanical and electrical issues on buses. Staff is exploring options to bring training to us instead of going to training, but the specialized training on these large vehicles is expensive and difficult to arrange.               | \$2,000      |
| 10-535-520070  | Training And Education    | NEW REQUEST: Fire truck training   | \$6,000      |
| 10-535-540010  | Building & Grounds Maint. | base   | \$10,000     |
| 10-535-540010  | Building & Grounds Maint. | NOT FUNDED: NEW REQUEST - Fuel line repairs at CM facility - \$100K  | \$0          |
| 10-535-541010  | Veh & Equip Parts Etc     | This item includes the cost for all vehicular and equipment repair parts for every division in the city. The increase would put the budget at the amount that Public Works anticipates will be spent this year. The budget over the last several years has consistently been at this level or higher all but one year. | \$503,652    |
| 10-535-541010  | Veh & Equip Parts Etc     | NOT FUNDED: NEW REQUEST - additional funding needed (\$100K)   | \$0          |
| 10-535-545010  | Software License/maint    | cummins - software maintenance - insite  | \$720        |
| 10-535-545010  | Software License/maint    | cummins - quickserve online subscription   | \$750        |
| 10-535-545010  | Software License/maint    | fabick - sis web subscription  | \$1,500      |
| 10-535-545010  | Software License/maint    | ae tools - ids software update   | \$1,015      |
| 10-535-545010  | Software License/maint    | fabick - ET subscription - diagnostic web software - parts   | \$2,500      |
| 10-535-545010  | Software License/maint    | nexiq - navistar - diagnosis software  | \$1,436      |
| 10-535-545010  | Software License/maint    | noregon - software update  | \$399        |
| 10-535-545010  | Software License/maint    | noregon - allison doc premium (H40/50 EP) - new gillig buses   | \$1,100      |
| 10-535-545010  | Software License/maint    | diagnostic innovations - wabco diagnostic software   | \$375        |
| 10-535-545010  | Software License/maint    | all date - diagnostic software   | \$1,500      |
| 10-535-545010  | Software License/maint    | autel - software update  | \$295        |
| 10-535-545010  | Software License/maint    | identifix - solera - diagnostic software   | \$1,428      |
| 10-535-545010  | Software License/maint    | bosch - otc encore software subscription   | \$750        |
| 10-535-545010  | Software License/maint    | noregon - allison doc premium diagnosis software   | \$550        |
| 10-535-545010  | Software License/maint    | o'reilly - otc encore subscription   | \$750        |
| 10-535-546010  | Clothing Expense          | The Central Maintenance staff use uniforms. The vehicles they work on spill fluids on the uniforms that can ruin them quickly- battery acid, etc. This adjustment is tracking what we are actually spending on uniforms in a year.   | \$10,000     |
| 10-535-546010  | Clothing Expense          | The Central Maintenance staff use uniforms. The vehicles they work on spill fluids on the uniforms that can ruin them quickly- battery acid, etc. This adjustment is tracking what we are actually spending on uniforms in a year.   | -\$10,000    |
| 10-535-546010  | Clothing Expense          | base   | \$10,000     |
| 10-535-546010  | Clothing Expense          | NOT FUNDED - NEW REQUEST: addtl funding needed (\$8,500)   | \$0          |
| 10-535-547020  | Maintenance Agreements    | Nexiq Tech - Diagnosis tools   | \$362        |
| 10-535-547020  | Maintenance Agreements    | Safety Kleen Systems - Maint. on Parts Washer/LG Self-Recycling & Model 24 Cup   | \$2,391      |
| 10-535-547020  | Maintenance Agreements    | United First Aid & Safety - Maint. on Eye Wash Station   | \$253        |
| 10-535-547020  | Maintenance Agreements    | Konica Minolta Business Solutions - HP Color Laser Jet M553 maint.   | \$458        |

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-535-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Purchase Aluminum Spool Gun to upgrade Mig Welder. Currently aluminum welding must be sent to outside shops. This will allow CM to weld items such as bus steps, aluminum body panels, etc. This should save us money over several years in avoided contract repair costs. (\$5,600) | \$0              |
|                |                         |  | <b>\$990,016</b> |

# Public Works - Administration

FY2026

## Public Works - Overview

The Public Works Department is administered by the Director of Public Works who reports directly to the City Administrator.

The Public Works Department administers the Airport, Central Maintenance, Engineering, Parking, Streets, Transit, and Wastewater Divisions. The following are funded through the General Fund: Administration, Central Maintenance, Engineering, and Streets. The Airport, Parking, Transit, and Wastewater are Enterprise Funds.

## Overview

The Public Works Department, Administration Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Public Works Department administers the Airport, Central Maintenance, Engineering, Parking, Streets, Transit, and Wastewater Divisions. The following Divisions are funded through the General Fund: Administration, Central Maintenance, Engineering, and Streets. The Airport, Parking, Transit, and Wastewater Divisions are Enterprise Funds.

## Purpose Statement

Contribute to the quality of life of the City by providing leadership to divisions and assuring quality customer service.

## Department Goals & Objectives (including, but not limited to)

Provide technical expertise to the City Council and assigned boards, commissions, staff and committees  
OBJECTIVE: To ensure the decision makers have the information needed to make informed decisions

Provide leadership, training and operational support for divisions within the Public Works Department  
OBJECTIVE: To ensure decisions are made that result in a higher quality of life for the residents of the City of Jefferson

OBJECTIVE: To ensure the Public Works Department staff is well trained and prepared to meet their customer’s needs

## Department Detailed Expenses

Public Works - Administration

|   | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|-----------|-----------|-----------|-------------|-------------------|
|   | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                    |           |           |           |           |             |                   |
| Personnel Services                          |           |           |           |           |             |                   |
| 10-540-501010 - Salary-Elected Officials    | -         | -         | -         | -         | -           | \$0               |
| 10-540-501015 - Salary-Prosecuting Attorney | -         | -         | -         | -         | -           | \$0               |
| 10-540-501020 - Salaries                    | \$240,102 | \$242,967 | \$236,477 | \$241,693 | \$169,805   | \$236,383         |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 10-540-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-540-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 10-540-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 10-540-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 10-540-501060 - Seasonal Salaries              | –                | –                | –                | –                | –                | \$0               |
| 10-540-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 10-540-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 10-540-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 10-540-501090 - Overtime                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 10-540-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-502010 - Social Security                | \$18,340         | \$18,519         | \$18,091         | \$18,490         | \$12,955         | \$18,083          |
| 10-540-502020 - Group Health Insurance         | \$19,370         | \$19,033         | \$22,706         | \$23,244         | \$15,624         | \$26,151          |
| 10-540-502030 - Retirement                     | \$31,999         | \$29,736         | \$27,816         | \$26,828         | \$17,025         | \$28,602          |
| 10-540-502040 - Workers Compensation           | \$219            | \$219            | \$219            | \$220            | \$220            | \$219             |
| 10-540-502050 - Life Insurance                 | \$277            | \$262            | \$281            | \$289            | \$169            | \$283             |
| 10-540-502060 - Long Term Disability           | \$547            | \$684            | \$626            | \$540            | \$365            | \$547             |
| 10-540-502070 - Employee Assistance Prgm       | \$61             | \$46             | \$31             | \$66             | \$59             | \$72              |
| 10-540-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 10-540-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$310,916</b> | <b>\$311,466</b> | <b>\$306,246</b> | <b>\$311,370</b> | <b>\$216,221</b> | <b>\$310,340</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 10-540-511010 - Advertising                    | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-511020 - Postage                        | \$3              | \$3              | \$194            | \$200            | \$49             | \$200             |
| 10-540-512010 - Printing                       | –                | \$47             | \$45             | \$200            | \$59             | \$200             |
| 10-540-512020 - Copies                         | \$0              | \$1              | \$1              | \$100            | –                | \$100             |
| 10-540-513010 - Office Supplies                | \$490            | \$630            | \$399            | \$1,000          | \$430            | \$1,000           |
| 10-540-514010 - Gas                            | \$115,831        | \$102,997        | \$98,369         | \$110,000        | \$68,029         | \$110,000         |
| 10-540-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-514040 - Food                           | -\$142           | \$1,026          | \$200            | \$200            | \$37             | \$200             |
| 10-540-517010 - Operational Supplies           | –                | \$160            | \$154            | \$300            | \$701            | \$300             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$116,183</b> | <b>\$104,863</b> | <b>\$99,362</b>  | <b>\$112,000</b> | <b>\$69,304</b>  | <b>\$112,000</b>  |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 10-540-520030 - Dues And Publications          | \$739            | \$702            | \$868            | \$800            | \$703            | \$800             |
| 10-540-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-520070 - Training And Education         | \$417            | \$943            | \$170            | \$1,000          | \$1,650          | \$1,000           |
| 10-540-520080 - Tuition Reimbursement          | –                | –                | –                | \$0              | –                | \$0               |
| 10-540-522020 - Professional Services          | –                | \$61             | \$121            | \$200            | \$136            | \$200             |
| 10-540-527010 - Comm Serv Projects             | –                | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$1,156</b>   | <b>\$1,706</b>   | <b>\$1,159</b>   | <b>\$2,000</b>   | <b>\$2,489</b>   | <b>\$2,000</b>    |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 10-540-534010 - Telephone                      | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                         | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 10-540-547020 - Maintenance Agreements         | \$296            | \$321            | \$351            | \$810            | \$347            | \$352             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$296</b>     | <b>\$321</b>     | <b>\$351</b>     | <b>\$810</b>     | <b>\$347</b>     | <b>\$352</b>      |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |
| 10-540-572020 - Purchase Of Equipment          | –                | –                | –                | \$0              | \$402            | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>\$402</b>     | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$428,550</b> | <b>\$418,356</b> | <b>\$407,119</b> | <b>\$426,180</b> | <b>\$288,763</b> | <b>\$424,692</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Public Works - Administration

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 10-540-514010  | Gas                     | VERIFIED - FY26 estimate based on Public Works projections   | \$110,000        |
| 10-540-520030  | Dues And Publications   | Membership Renewals - American Public Works Assoc. National Society of Professional Engineers, P.E. License; Yearly subscription renewal for News Tribune  | \$800            |
| 10-540-520070  | Training And Education  | National APWA conference plus local APWA conferences   | \$1,000          |
| 10-540-520070  | Training And Education  | NOT FUNDED - NEW REQUEST: addtl funding National APWA conference plus local APWA conferences (\$9K)  | \$0              |
| 10-540-547020  | Maintenance Agreements  | gibbs technology - pw ricoh - (South Side)   | \$145            |
| 10-540-547020  | Maintenance Agreements  | sumner one - kyocera copier  | \$207            |
| 10-540-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST - Replace color copier/printer that is over 9yrs old; copier is out of date & parts are no longer available to service this machine. This copier is used daily by Public Works and Planning & Protective Services. It copies, prints and scans in color and black & white. \$6,500.00 is the estimated cost to purchase a new copier. Potential to \$2500 split funding with CAMPO funds. (\$6,500) | \$0              |
|                |                         |  | <b>\$112,152</b> |

# Public Works - Engineering

FY2026

## Overview

The Public Works Department, Engineering Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Public Works Department, Engineering Division provides surveying, designing, project management, and field inspection services for the implementation of the City's capital improvement program. The Engineering Division is also responsible for the engineering review and inspection of developer proposed infrastructure improvements (street, stormwater, sanitary sewers, etc.). The Engineering Division also provides the administration of the stormwater, master plan effort, flood plain permitting, and monitoring/reporting for the City's National Pollutant Discharge Elimination System (NPDES) Phase II stormwater permit.

## Purpose Statement

Contribute to the quality of life of the City by providing safe and aesthetically pleasing City infrastructure projects.

## Department Goals & Objectives (including, but not limited to)

Complete City Council approved projects within established timeframes

OBJECTIVE: To ensure timely and efficient implementation of capital improvement projects

OBJECTIVE: To ensure a well-planned list of projects that fit within existing funding

OBJECTIVE: To be able to qualify, retain, and manage engineering firms to study and or design projects

OBJECTIVE: effectively communicate with other City departments to ensure the smooth movement of projects through the internal City processes

OBJECTIVE: To ensure accurate and timely review of development plans

Achieve the benchmarks set out by our MS4 (municipal stormwater system) permit

OBJECTIVE: To ensure the City maintains compliance with the MS4 permit

## Department Detailed Expenses

### Public Works - Engineering

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 10-541-501010 - Salary-Elected Officials       | -         | -         | -         | -         | -           | \$0               |
| 10-541-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 10-541-501020 - Salaries                       | \$888,440 | \$871,704 | \$912,864 | \$936,781 | \$666,296   | \$914,563         |
| 10-541-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 10-541-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 10-541-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 10-541-501050 - Part Time (w/o benefits)       | -         | -         | -         | \$0       | -           | \$0               |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025           | FY2026             |
| 10-541-501060 - Seasonal Salaries             | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-501065 - Season Sal - Maint            | –                  | –                  | –                  | –                  | –                | \$0                |
| 10-541-501070 - Stand-by Plan                 | –                  | –                  | –                  | –                  | –                | \$0                |
| 10-541-501080 - Step-up Pay                   | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-501090 - Overtime                      | \$1,439            | \$3,710            | \$3,691            | \$2,000            | \$8,000          | \$2,000            |
| 10-541-501092 - Overtime-Constant Staffing    | –                  | –                  | –                  | –                  | –                | \$0                |
| 10-541-501095 - Overtime Straight Pay         | \$60               | –                  | \$55               | \$0                | \$765            | \$0                |
| 10-541-502010 - Social Security               | \$64,877           | \$63,642           | \$65,804           | \$71,817           | \$48,313         | \$70,117           |
| 10-541-502020 - Group Health Insurance        | \$122,947          | \$139,065          | \$160,523          | \$173,709          | \$123,230        | \$183,017          |
| 10-541-502030 - Retirement                    | \$113,210          | \$108,974          | \$107,760          | \$104,205          | \$73,055         | \$110,904          |
| 10-541-502040 - Workers Compensation          | \$6,056            | \$6,056            | \$6,056            | \$6,056            | \$6,056          | \$6,056            |
| 10-541-502050 - Life Insurance                | \$981              | \$1,023            | \$1,055            | \$1,119            | \$742            | \$1,091            |
| 10-541-502060 - Long Term Disability          | \$2,360            | \$2,730            | \$2,422            | \$2,549            | \$1,631          | \$2,489            |
| 10-541-502070 - Employee Assistance Prgm      | \$246              | \$261              | \$276              | \$263              | \$234            | \$288              |
| 10-541-503010 - Awards Program                | –                  | –                  | –                  | –                  | –                | \$0                |
| 10-541-503020 - Unemployment Compensation     | –                  | –                  | –                  | \$0                | –                | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$1,200,615</b> | <b>\$1,197,164</b> | <b>\$1,260,505</b> | <b>\$1,298,499</b> | <b>\$928,320</b> | <b>\$1,290,525</b> |
| Materials & Supplies                          |                    |                    |                    |                    |                  |                    |
| 10-541-511010 - Advertising                   | \$714              | \$117              | \$505              | \$400              | \$281            | \$400              |
| 10-541-511020 - Postage                       | \$180              | \$88               | \$91               | \$400              | \$82             | \$400              |
| 10-541-512010 - Printing                      | \$47               | \$41               | –                  | \$100              | \$59             | \$100              |
| 10-541-512020 - Copies                        | \$1                | \$0                | \$0                | \$0                | –                | \$0                |
| 10-541-512030 - Photographic Supplies         | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-513010 - Office Supplies               | \$1,324            | \$1,244            | \$1,023            | \$1,650            | \$616            | \$1,650            |
| 10-541-514017 - COVID-19                      | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-514030 - Small Tools                   | –                  | –                  | –                  | \$200              | –                | \$200              |
| 10-541-514040 - Food                          | \$547              | \$18               | \$114              | \$150              | \$1,042          | \$350              |
| 10-541-515040 - First Aid Supplies            | \$111              | –                  | \$20               | \$50               | \$21             | \$50               |
| 10-541-515070 - Const & Inspect Supplies      | \$1,560            | \$905              | \$797              | \$1,000            | \$952            | \$1,000            |
| 10-541-515080 - Surveying Supplies            | \$1,018            | \$1,040            | \$1,263            | \$1,500            | \$381            | \$1,500            |
| 10-541-517010 - Operational Supplies          | \$3,736            | \$2,081            | \$931              | \$2,000            | \$1,182          | \$2,000            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$9,239</b>     | <b>\$5,534</b>     | <b>\$4,747</b>     | <b>\$7,450</b>     | <b>\$4,616</b>   | <b>\$7,650</b>     |
| Contractual Services                          |                    |                    |                    |                    |                  |                    |
| 10-541-520030 - Dues And Publications         | \$6,015            | \$3,047            | \$3,044            | \$3,500            | \$3,216          | \$3,500            |
| 10-541-520050 - INACTIVE - Mtgs & Conferences | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-520070 - Training And Education        | \$1,879            | \$2,079            | \$3,270            | \$5,000            | \$911            | \$5,000            |
| 10-541-520080 - Tuition Reimbursement         | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-521040 - Medical Claims/services       | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-522020 - Professional Services         | \$168              | –                  | –                  | \$500              | –                | \$500              |
| 10-541-522055 - Ameren UE Parking             | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-522057 - Stormwater Compliance         | –                  | –                  | \$194              | \$500              | –                | \$500              |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$8,061</b>     | <b>\$5,126</b>     | <b>\$6,508</b>     | <b>\$9,500</b>     | <b>\$4,127</b>   | <b>\$9,500</b>     |
| Utilities                                     |                    |                    |                    |                    |                  |                    |
| 10-541-534010 - Telephone                     | \$319              | \$476              | \$495              | \$500              | \$289            | \$500              |
| <b>UTILITIES TOTAL</b>                        | <b>\$319</b>       | <b>\$476</b>       | <b>\$495</b>       | <b>\$500</b>       | <b>\$289</b>     | <b>\$500</b>       |
| Repairs & Maintenance                         |                    |                    |                    |                    |                  |                    |
| 10-541-541020 - Veh Maintenance               | –                  | –                  | –                  | \$0                | –                | \$0                |
| 10-541-541030 - Vehicle Wash                  | \$960              | \$960              | \$960              | \$1,000            | \$960            | \$1,000            |
| 10-541-545010 - Software License/maint        | –                  | –                  | –                  | \$11,675           | \$7,931          | \$11,915           |
| 10-541-546010 - Clothing Expense              | \$2,730            | \$876              | \$2,719            | \$2,500            | \$1,500          | \$2,500            |
| 10-541-547010 - Equipment Maintenance         | \$1,170            | \$650              | –                  | \$850              | –                | \$850              |
| 10-541-547020 - Maintenance Agreements        | \$10,326           | \$10,478           | \$10,991           | \$1,903            | \$1,684          | \$2,722            |
| 10-541-547030 - Radio Maintenance             | –                  | –                  | –                  | \$0                | –                | \$0                |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$15,186</b>    | <b>\$12,964</b>    | <b>\$14,671</b>    | <b>\$17,928</b>    | <b>\$12,076</b>  | <b>\$18,987</b>    |
| Capital Purchases                             |                    |                    |                    |                    |                  |                    |
| 10-541-572010 - Purchase Of Vehicles          | –                  | –                  | –                  | \$0                | –                | \$0                |



|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025           | FY2026             |
| 10-541-572020 - Purchase Of Equipment    | -                  | -                  | -                  | \$47,800           | -                | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>           | -                  | -                  | -                  | <b>\$47,800</b>    | -                | <b>\$0</b>         |
| Capital Projects                         |                    |                    |                    |                    |                  |                    |
| 10-541-576031 - Misc Stormwater Projects | -                  | -                  | -                  | \$0                | -                | \$0                |
| 10-541-576035 - Sidewalk/Greenway-JCMG   | -                  | -                  | -                  | \$0                | -                | \$0                |
| <b>CAPITAL PROJECTS TOTAL</b>            | -                  | -                  | -                  | <b>\$0</b>         | -                | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                    | <b>\$1,233,420</b> | <b>\$1,221,264</b> | <b>\$1,286,926</b> | <b>\$1,381,677</b> | <b>\$949,427</b> | <b>\$1,327,162</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Public Works - Engineering

| Account String | Object Code Description  | Description   | Total Amount |
|----------------|--------------------------|---|--------------|
| 10-541-501050  | Part Time (w/o benefits) | NOT FUNDED - NEW REQUEST: GIS Summer Help for Stormwater Mapping (\$12,000 base); TOTAL COST \$12,918   | \$0          |
| 10-541-501090  | Overtime                 | NOT FUNDED - NEW REQUEST: Increased overtime due to new employees and positions not filled plus employees are now choosing overtime instead of comp. time. (base \$3,000; total cost \$3,617) | \$2,000      |
| 10-541-501095  | Overtime Straight Pay    | NOT FUNDED - NEW REQUEST: Increased overtime due to new employees and positions not filled plus employees are now choosing overtime instead of comp. time. (base \$1,000; total cost \$1,198) | \$0          |
| 10-541-512010  | Printing                 | Printing of Business Cards, permits, etc  | \$100        |
| 10-541-514040  | Food                     | Historical numbers  | \$350        |
| 10-541-515070  | Const & Inspect Supplies | NOT FUNDED - NEW REQUEST: Replace inspection supplies (\$2,000) - NOT AT CURRENT FUNDING LEVEL  | \$1,000      |
| 10-541-515080  | Surveying Supplies       | NOT FUNDED - NEW REQUEST - Increase in costs of supplies used - (\$2,000) - NOT AT CURRENT FUNDING LEVEL  | \$1,500      |
| 10-541-517010  | Operational Supplies     | NOT FUNDED - NEW REQUEST: Increase in costs of supplies used, Roll paper for plotter - (5,000) - NOT AT CURRENT FUNDING LEVEL   | \$2,000      |
| 10-541-520030  | Dues And Publications    | Membership Renewals for: American Public Works Assoc. National Society of Prof. Engineers, MO Soc. Professional Surveyors; DNR permit fees  | \$3,500      |
| 10-541-520070  | Training And Education   | NOT FUNDED - NEW REQUEST: More training for Blue Beam and Smart Gov. plus new staff training - (\$5,000) - NOT AT CURRENT FUNDING LEVEL   | \$5,000      |
| 10-541-522057  | Stormwater Compliance    | NOT FUNDED - NEW REQUEST: Compliance Marking Program - (\$1,500) - NOT AT CURRENT FUNDING LEVEL   | \$500        |
| 10-541-545010  | Software License/maint   | trimble - sketch up software  | \$384        |
| 10-541-545010  | Software License/maint   | dlt solutions - auto cad software   | \$8,465      |
| 10-541-545010  | Software License/maint   | laser specialist - surveyor software  | \$968        |
| 10-541-545010  | Software License/maint   | pc survey licenses  | \$858        |
| 10-541-545010  | Software License/maint   | SHI-AOO LICS Acrobat Pro - 2 additional license for FY25  | \$1,000      |
| 10-541-545010  | Software License/maint   | NEW REQUEST - Adobe Pro License (K. Williams)   | \$240        |
| 10-541-547010  | Equipment Maintenance    | For Annual inspection, maintenance & repairs of Concrete Tester Machine. (Used by Const. Inspectors for City Projects)  | \$850        |
| 10-541-547020  | Maintenance Agreements   | 5% increase added to FY25 amounts to allow for price increase that happens each year  | \$2,722      |
| 10-541-547020  | Maintenance Agreements   | 5% increase added to FY25 amounts to allow for price increase that happens each year  | -\$1,903     |
| 10-541-547020  | Maintenance Agreements   | gibbs technology - ricoh R5002SO (North Side)   | \$144        |
| 10-541-547020  | Maintenance Agreements   | gibbs technology - ricoh copier (South Side)  | \$512        |
| 10-541-547020  | Maintenance Agreements   | sumner one - kyocera copier   | \$716        |

| Account String | Object Code Description | Description  | Total Amount    |
|----------------|-------------------------|--|-----------------|
| 10-541-547020  | Maintenance Agreements  | gibbs technology - ricoh wide format copier - MUCH LOWER ACTIVITY THAN THIS BUDGETED NUMBER  | \$283           |
| 10-541-547020  | Maintenance Agreements  | lexmark MS810DN (color) - (CDEngineering)  | \$347           |
| 10-541-547020  | Maintenance Agreements  | Konica Minolta - CD Admin printer  | \$720           |
| 10-541-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Priority 1 of 3 - Computer monitors for digital plan review; Dell UltraSharp 43 4K USB_C Hub monitor. - It is envisioned that all development plans will be submitted digitally. This monitor would permit our staff to see and review these plans in a full sized format which will allow for greater efficiency and accuracy in the plan review process (Total Cost - \$1,760) | \$0             |
| 10-541-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Priority 2 of 3 - 24" x 36" Hanging File Cabinets; Safco Planfile Masterfile2 Model 5023AH - We have numerous large format sets of plans that are currently stacked in piles on tables within the office. These original documents need to be stored as the permanent record of projects. (Total Cost - \$7K)  | \$0             |
| 10-541-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Priority 3 of 3 - Large TV style screen for Mill Bottom conference room so it can be used for plan review and small conference purposes. (\$5,000)   | \$0             |
|                |                         |  | <b>\$32,256</b> |

# Public Works - Streets

FY2026



## Overview

The Public Works Department, Street Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Public Works Department, Street Division maintains and improves more than 250 miles of roadway in the City of Jefferson. The duties of the Street Division include installing and servicing the City's traffic signals and signs, repairing curbs and gutters, striping and sweeping the streets, and mowing the right-of-way for various streets. The Street Division is also responsible for plowing the streets during winter weather events, as well as providing maintenance for the City's storm water conveyance system. Beginning in FY2024, the street division was given the added responsibility of operating and managing the city's yard waste drop off site.

## Purpose Statement

Contribute to the quality of life by fostering connectivity through safe transportation infrastructure.

## Department Goals & Objectives (including, but not limited to)

Develop and maintain a multi-year surface treatment program to cost effectively maintain the street network with the budget provided

OBJECTIVE: To ensure the City streets are maintained through a proactive repair and preventative maintenance

OBJECTIVE: To ensure the safe traffic flow for the City's traveling public

Deploy resources to maintain the public stormwater system

OBJECTIVE: To maintain the storm water infrastructure system in working condition to promote collection of storm water consistent with accepted standards

## Department Detailed Expenses

### Public Works - Streets

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                    |                    |
| Personnel Services                             |                    |                    |                    |                    |                    |                    |
| 10-542-501010 - Salary-Elected Officials       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501015 - Salary-Prosecuting Attorney    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501020 - Salaries                       | \$1,291,229        | \$1,332,294        | \$1,433,863        | \$1,441,135        | \$1,083,440        | \$1,446,516        |
| 10-542-501024 - Salaries-Stormwater            | \$13,378           | \$0                | –                  | \$0                | –                  | \$0                |
| 10-542-501030 - Holiday Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501035 - Training & Essential Functions | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501040 - Part-time (w/benefits)         | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501050 - Part Time (w/o benefits)       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501060 - Seasonal Salaries              | \$17,194           | \$20,840           | \$34,963           | \$20,000           | \$51,513           | \$20,000           |
| 10-542-501065 - Season Sal - Maint             | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501070 - Stand-by Plan                  | \$8,923            | \$9,731            | \$9,703            | \$10,000           | \$7,388            | \$5,000            |
| 10-542-501080 - Step-up Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501090 - Overtime                       | \$28,228           | \$15,887           | \$19,320           | \$30,000           | \$46,537           | \$30,000           |
| 10-542-501092 - Overtime-Constant Staffing     | –                  | –                  | –                  | –                  | –                  | \$0                |
| 10-542-501095 - Overtime Straight Pay          | \$1,589            | \$1,906            | \$1,349            | \$500              | \$1,920            | \$500              |
| 10-542-502010 - Social Security                | \$100,308          | \$101,355          | \$110,563          | \$114,876          | \$87,196           | \$114,904          |
| 10-542-502020 - Group Health Insurance         | \$241,863          | \$264,562          | \$290,428          | \$327,651          | \$226,070          | \$357,269          |
| 10-542-502030 - Retirement                     | \$166,828          | \$167,284          | \$159,435          | \$166,682          | \$118,539          | \$181,744          |
| 10-542-502040 - Workers Compensation           | \$39,111           | \$39,111           | \$39,111           | \$39,111           | \$39,111           | \$39,111           |
| 10-542-502050 - Life Insurance                 | \$1,430            | \$1,533            | \$1,627            | \$1,715            | \$1,143            | \$1,721            |
| 10-542-502060 - Long Term Disability           | \$3,490            | \$4,087            | \$3,639            | \$4,197            | \$2,478            | \$4,248            |
| 10-542-502070 - Employee Assistance Prgm       | \$583              | \$614              | \$582              | \$623              | \$555              | \$684              |
| 10-542-503010 - Awards Program                 | –                  | \$0                | \$0                | \$200              | –                  | \$200              |
| 10-542-503020 - Unemployment Compensation      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$1,914,153</b> | <b>\$1,959,204</b> | <b>\$2,104,584</b> | <b>\$2,156,690</b> | <b>\$1,665,891</b> | <b>\$2,201,897</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                    |                    |
| 10-542-511010 - Advertising                    | \$650              | \$580              | \$306              | \$750              | \$293              | \$750              |
| 10-542-511020 - Postage                        | \$25               | \$12               | \$15               | \$150              | \$58               | \$150              |
| 10-542-512010 - Printing                       | –                  | \$94               | \$153              | \$90               | \$170              | \$90               |
| 10-542-512020 - Copies                         | –                  | \$0                | –                  | \$10               | –                  | \$10               |
| 10-542-513010 - Office Supplies                | \$1,099            | \$1,190            | \$2,368            | \$1,400            | \$925              | \$1,400            |
| 10-542-514017 - COVID-19                       | \$200              | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-514020 - Chemicals                      | \$289,642          | \$135,262          | \$162,863          | \$295,000          | \$292,539          | \$295,000          |
| 10-542-514030 - Small Tools                    | \$6,517            | \$10,073           | \$8,359            | \$10,000           | \$4,694            | \$10,000           |
| 10-542-514040 - Food                           | \$1,851            | \$597              | \$1,866            | \$2,000            | \$2,075            | \$2,000            |
| 10-542-515010 - Stormwater Material            | \$40,013           | –                  | \$213,369          | \$125,000          | \$130,340          | \$265,000          |
| 10-542-515020 - Street Materials               | \$59,018           | \$347,848          | \$319,313          | \$250,000          | \$100,433          | \$300,000          |
| 10-542-515040 - First Aid Supplies             | \$332              | \$399              | \$490              | \$500              | –                  | \$500              |
| 10-542-515060 - Weed Control                   | \$1,285            | \$2,012            | \$3,332            | \$2,000            | \$1,139            | \$2,000            |
| 10-542-515070 - Const & Inspect Supplies       | \$745              | \$156              | \$544              | \$200              | –                  | \$200              |
| 10-542-517010 - Operational Supplies           | \$7,510            | \$9,574            | \$8,285            | \$7,500            | \$7,398            | \$7,500            |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$408,885</b>   | <b>\$507,797</b>   | <b>\$721,262</b>   | <b>\$694,600</b>   | <b>\$540,064</b>   | <b>\$884,600</b>   |
| Contractual Services                          |                    |                    |                    |                    |                    |                    |
| 10-542-520030 - Dues And Publications         | \$742              | \$672              | \$1,243            | \$1,320            | \$1,643            | \$1,320            |
| 10-542-520050 - INACTIVE - Mtgs & Conferences | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-520070 - Training And Education        | \$9,117            | \$15,056           | \$8,659            | \$7,680            | \$8,536            | \$7,680            |
| 10-542-521040 - Medical Claims/services       | –                  | \$60               | \$0                | \$0                | –                  | \$0                |
| 10-542-522020 - Professional Services         | \$16,163           | \$10,743           | \$12,287           | \$22,000           | \$18,801           | \$22,000           |
| 10-542-523010 - Equipment Rent/lease          | \$218              | –                  | –                  | \$200              | –                  | \$200              |
| 10-542-524010 - Trash Collections             | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-524030 - Compost Services              | –                  | –                  | \$20               | \$50,000           | \$47,677           | \$90,000           |
| 10-542-529070 - Street Light Installation     | –                  | –                  | –                  | \$1,000            | –                  | \$1,000            |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$26,239</b>    | <b>\$26,530</b>    | <b>\$22,208</b>    | <b>\$82,200</b>    | <b>\$76,657</b>    | <b>\$122,200</b>   |
| Utilities                                     |                    |                    |                    |                    |                    |                    |
| 10-542-531010 - Electricity                   | \$26,032           | \$24,147           | \$27,137           | \$26,314           | \$19,040           | \$26,314           |
| 10-542-531020 - Street Lights                 | \$620,818          | \$647,600          | \$672,502          | \$652,300          | \$431,950          | \$652,300          |
| 10-542-533010 - Natural Gas                   | \$14,159           | \$12,901           | \$8,375            | \$10,800           | \$11,848           | \$10,800           |
| 10-542-534010 - Telephone                     | \$1,940            | \$3,085            | \$3,093            | \$2,200            | \$1,855            | \$2,200            |
| 10-542-535010 - Water                         | \$4,620            | \$5,098            | \$8,195            | \$13,382           | \$6,709            | \$13,382           |
| <b>UTILITIES TOTAL</b>                        | <b>\$667,569</b>   | <b>\$692,830</b>   | <b>\$719,302</b>   | <b>\$704,996</b>   | <b>\$471,402</b>   | <b>\$704,996</b>   |
| Repairs & Maintenance                         |                    |                    |                    |                    |                    |                    |
| 10-542-540010 - Building & Grounds Maint.     | \$17,175           | \$12,101           | \$19,723           | \$25,000           | \$17,346           | \$25,000           |
| 10-542-540020 - Tree & Landscape Maint        | –                  | –                  | –                  | \$0                | –                  | \$60,000           |
| 10-542-541030 - Vehicle Wash                  | \$6,658            | \$6,693            | \$6,654            | \$7,000            | \$6,624            | \$7,000            |
| 10-542-542010 - Repairs - Stop/Street Lights  | \$29,266           | \$19,569           | \$60,035           | \$35,000           | \$17,980           | \$35,000           |
| 10-542-542030 - Signs & Marking Paint         | \$50,706           | \$52,770           | \$53,920           | \$60,000           | \$52,565           | \$60,000           |
| 10-542-546010 - Clothing Expense              | \$13,109           | \$12,809           | \$13,685           | \$13,000           | \$11,842           | \$13,000           |
| 10-542-547010 - Equipment Maintenance         | \$4,322            | \$809              | –                  | \$3,200            | \$1,053            | \$3,200            |
| 10-542-547020 - Maintenance Agreements        | \$360              | \$681              | \$416              | \$459              | \$315              | \$437              |
| 10-542-547030 - Radio Maintenance             | –                  | –                  | –                  | \$1,000            | –                  | \$1,000            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$121,596</b>   | <b>\$105,433</b>   | <b>\$154,433</b>   | <b>\$144,659</b>   | <b>\$107,726</b>   | <b>\$204,637</b>   |
| Capital Purchases                             |                    |                    |                    |                    |                    |                    |
| 10-542-572010 - Purchase Of Vehicles          | \$152,000          | –                  | \$214,651          | \$0                | –                  | \$0                |
| 10-542-572012 - Purchase of Equip-Lease Pmt   | –                  | –                  | –                  | \$125,000          | \$73,648           | \$146,000          |
| 10-542-572020 - Purchase Of Equipment         | –                  | \$15,378           | –                  | \$0                | \$24,540           | \$0                |
| 10-542-573030 - Purch/improv Land/buildin     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-573050 - Neighborhood Impr Projs       | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-573060 - Sidewalk Rep Program          | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 10-542-573061 - Street Crack Sealing          | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$152,000</b>   | <b>\$15,378</b>    | <b>\$214,651</b>   | <b>\$125,000</b>   | <b>\$98,188</b>    | <b>\$146,000</b>   |
| Capital Projects                              |                    |                    |                    |                    |                    |                    |
| 10-542-577031 - Street Resurfacing            | –                  | –                  | –                  | \$0                | –                  | \$625,000          |
| <b>CAPITAL PROJECTS TOTAL</b>                 | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$625,000</b>   |
| <b>EXPENSES TOTAL</b>                         | <b>\$3,290,441</b> | <b>\$3,307,171</b> | <b>\$3,936,440</b> | <b>\$3,908,145</b> | <b>\$2,959,927</b> | <b>\$4,889,330</b> |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

## Public Works - Streets

| Account String | Object Code Description      | Description   | Total Amount |
|----------------|------------------------------|---|--------------|
| 10-542-501020  | Salaries                     | NEW REQUEST - Right of Way Inspector  | \$1,446,516  |
| 10-542-501020  | Salaries                     | NEW REQUESTS - NOT FUNDED: addtl Construction Inspector (Total Cost \$71,040); addtl Street Maint Worker (Total Cost - \$53,508); due to underground utility contractors increasing & addition of yard waste site management  | \$1,446,516  |
| 10-542-501060  | Seasonal Salaries            | NOT FUNDED - NEW REQUEST: The minimum wage will increase to \$15 next year. In addition, we pay returning employees a small increase above this amount. One person at \$15 for ten weeks is about \$7,200 a summer with benefits. We hire 4-5 people a summer and these folks mow grass, stripe pavement and generally free up our skilled maintenance workers to do tasks that require skill and heavy equipment. (BASE \$10,000) TOTAL COST \$10,762                  | \$20,000     |
| 10-542-501070  | Stand-by Plan                | NEW REQUEST - PARTIALLY FUNDED - addtl \$12K for Stand-by; to cover any pay increases (Total Cost - \$14,250) - FUNDED addtl \$5K   | \$5,000      |
| 10-542-514020  | Chemicals                    | This item is to fund the snow and ice fighting chemicals used by the Street Division. Records from the past 15 years shows an average yearly usage of 3500 tons and we anticipate the cost next year to be between \$80 to \$85 per ton.  | \$295,000    |
| 10-542-515010  | Stormwater Material          | NOT FUNDED - NEW REQUEST: Funds the materials used by our in-house crews to replace stormwater pipes and inlets throughout the city. The vast majority of the work is done to support our annual asphalt overlay program. In FY25 the existing amount and more will be completely used in support of the overlay program. Increasing this amount will allow the city to respond to citizen complaints about stormwater system problems better and more timely. (\$250K) | \$125,000    |
| 10-542-515010  | Stormwater Material          | Related to WW 6% GRUT   | \$140,000    |
| 10-542-515020  | Street Materials             | This item funds the cost to fund materials used by the Street Division to maintain the roadway network and includes items such as Asphalt, Concrete, etc - The amount request is set based on expenses tracked from prior years' materials price increases. These expenses are for repairs, not for the asphalt overlay program.  | \$300,000    |
| 10-542-515020  | Street Materials             | This item funds the cost to fund materials used by the Street Division to maintain the roadway network and includes items such as Asphalt, Concrete, etc - The amount request is set based on expenses tracked from prior years' materials price increases. These expenses are for repairs, not for the asphalt overlay program.  | -\$250,000   |
| 10-542-515020  | Street Materials             | Related to WW 6% GRUT   | \$50,000     |
| 10-542-520030  | Dues And Publications        | Membership Renewals: American Public Works Assoc, IMSA Midwestern Sec., CDL Class A, B & C License Renewal fees (Class F renewal fee deducted from total).  | \$1,320      |
| 10-542-520070  | Training And Education       | Key staff are reaching retirement age. In an effort to plan for staff to be qualified to step into these roles we wish to send young staff to training opportunities such as the Public Works Institute, street/traffic light certification, herbicide spray certification, etc.  | \$7,680      |
| 10-542-522020  | Professional Services        | MO One Call - Locates, Weather or Not Daily weather forecasts - monitoring of the Yard Waste cameras.   | \$22,000     |
| 10-542-524030  | Compost Services             | Yard Waste Disposal site - 3 per year @ \$30K   | \$90,000     |
| 10-542-529070  | Street Light Installation    | Install new street lights   | \$1,000      |
| 10-542-531020  | Street Lights                | Funds paid to Ameren for operating and maintaining street lighting all City street lights   | \$652,300    |
| 10-542-540020  | Tree & Landscape Maint       | Contracted Tree Services - moved from 10-185-540020 - FY25 budget of \$25K is not sufficient  | \$60,000     |
| 10-542-542010  | Repairs - Stop/Street Lights | This item is used to continue our LED conversion and replace outdated equipment in our traffic light cabinet  | \$35,000     |
| 10-542-547020  | Maintenance Agreements       | Konica Minolta HP LaserJet M553 - HPStreetColor; Includes 5% increase projected   | \$437        |



| Account String | Object Code Description     | Description  | Total Amount |
|----------------|-----------------------------|--|--------------|
| 10-542-572010  | Purchase Of Vehicles        | Itemized description below   | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST - Priority 2 of 13: This item would replace 5- One ton Heavy Duty Trucks used as snow plow trucks and general purpose maintenance vehicles. The vehicles are model years 2005 (3), 2008, and 2011. The vehicles have been used in up to 18 snow seasons and rust of the frame is a major concern. These vehicles make up a large percentage of our snow plow fleet but are used daily in our maintenance activities year round. The expected life of a snow plow is 10 years. (\$500K)        | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST- Priority 3 of 13: This item would replace a 2011 model street sweeper. These sweepers are used year-round to sweep leaves and debris from our gutters before rains to keep our inlets clear, beautify the city, and meet our obligations under our stormwater permit. The street sweeping fleet is made up of one truck mounted sweeper and two pelican style (3 wheels). One 3-wheel sweeper is a 2011 model which is beyond their expected 8-year life. (\$320K)                           | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST- Priority 5 of 13: Replace an existing tandem axle dump truck. The dump truck is used for snow plowing, equipment towing, and rock/soil hauling almost daily. The vehicle is a model year 2004. The vehicle has been used for over 20 years to plow snow. Frame rust has become a major concern. The expected life for these vehicles is 15 years. The request is for a truck only, as we would be able to reuse the plow blade and salt spreader from the existing truck. (\$250K)           | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST- Priority 8 of 13: This item would replace one 3/4-ton pickup used as a general-purpose maintenance vehicle for our crews. The vehicle is a model year 2006 with approximately 145,000 miles. The vehicle is used daily for general maintenance activities and has an expected life of 10 years. (\$60K)  | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST- Priority 9 of 13: This item would replace 4 single axle dump trucks used for snow plowing and construction hauling. The four vehicles we are requesting are model year 1999, 2004, and 2008 (2). The vehicles have been used for 17-25 snow seasons. Frame rust is a major concern. The expected life for these vehicles is 15 years. The request is for the truck only as we would be able to reuse the plow blades and salt spreaders. (\$720K)  | \$0          |
| 10-542-572010  | Purchase Of Vehicles        | NOT FUNDED - NEW REQUEST- Priority 10 of 13: Would replace one 3/4 ton pickup with a service body (tool box bed) used as a general purpose maintenance vehicle for crew leaders. These vehicles store tools, small parts, and other equipment in boxes on the sides of the pickup bed. They are the portable tool boxes of our crews. The vehicle is MY 2005 with 175,000 miles. They are extremely heavy vehicles and as they age, their powertrains wear and fail. Powertrains are very expensive to repair. (\$80K) | \$0          |
| 10-542-572012  | Purchase of Equip-Lease Pmt | Year 2 of current lease - (4) payments of \$36,284.79 each (\$146K)  | \$146,000    |
| 10-542-572012  | Purchase of Equip-Lease Pmt | NOT FUNDED - NEW REQUEST: Year 1 for addtl lease of \$1M - (4) payments of \$36,284.79 each - (\$146K)   | \$0          |
| 10-542-572020  | Purchase Of Equipment       | Itemized description below   | \$0          |
| 10-542-572020  | Purchase Of Equipment       | NOT FUNDED - NEW ITEM: 1 of 13: Replace one Rubber Tire Loader. The loader is used by our construction crews in stormwater and street repairs and loads salt for snow removal. The existing equipment are model years 2002 and 2007. The equipment is used daily for various purposes. The expected life for this equipment is 18 years. (\$250K)  | \$0          |
| 10-542-572020  | Purchase Of Equipment       | NOT FUNDED - NEW ITEM: 6 of 13: would replace one of the bobcat skid steer loaders used by our construction crews in stormwater and street repairs. This equipment is invaluable to our daily operations. Skid steers are used to move materials, lift and move heavy objects like a forklift, and perform light earthwork and landscaping duties during construction clean up. The existing skid steer is a model year 2005 model. The expected life for this type of equipment is 12 years. (\$90K)                  | \$0          |

| Account String | Object Code Description   | Description  | Total Amount       |
|----------------|---------------------------|--|--------------------|
| 10-542-572020  | Purchase Of Equipment     | NOT FUNDED - NEW ITEM: 7 of 13:<br>Replace one Mini Excavator. This item would replace a bobcat mini excavator used daily by our construction crews in stormwater and street repairs. The excavator is used to dig out stormwater inlets and junction boxes, dig trenches, move material within these trenches, and help lay pipe. It is one of the two most used pieces of equipment. The existing equipment is model year 2008. The expected life for this equipment is 12 years. (\$110K) | \$0                |
| 10-542-572020  | Purchase Of Equipment     | NOT FUNDED - NEW ITEM: 11 of 13:<br>Replace two changeable message boards. This item would replace two older changeable message boards used for construction traffic control and special event notifications. The existing signs were purchased in 2005 with an expected life of 8 years. The signs currently only have limited functionality and require maintenance if deployed for any length of time. (\$50K)  | \$0                |
| 10-542-572020  | Purchase Of Equipment     | NOT FUNDED - NEW ITEM: 12 of 13:<br>Replace eight traffic signal cabinets. This item would replace eight traffic signal cabinets and their internal parts. Labor and installation would be by in-house crews. The city currently has 8 older style signal cabinets that we can no longer get parts for and repair. This item would provide for the replacement of equipment that is more reliable and available. (\$65K)   | \$0                |
| 10-542-572020  | Purchase Of Equipment     | NOT FUNDED - NEW ITEM: 13 of 13:<br>Upgrade two intersections to camera signal detection. This item would upgrade the intersections at Eastland and E. Elm and Stadium and Satinwood to use signal detection with cameras. The current in-ground systems have been giving unreliable detection at these intersections and often fail during wet weather conditions. The upgrade is needed to provide safe, reliable operation. (\$56K)   | \$0                |
| 10-542-573030  | Purch/improv Land/buildin | NOT FUNDED: NEW REQUEST - Eastside Street Maintenance facility (\$250K)  | \$0                |
| 10-542-577031  | Street Resurfacing        | Related to WW 6% GRUT - asphalt overlays   | \$400,000          |
| 10-542-577031  | Street Resurfacing        | Related to WW 6% GRUT - concrete street repair contract  | \$225,000          |
|                |                           |  | <b>\$5,218,769</b> |



# General Fund - Transfers & Subsidies

FY2026

## Department Detailed Expenses

General - Transfers & Subsidies

|   | ACTUALS     |             |             | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-------------|-------------|-------------|-----------|-------------|-------------------|
|   | FY2022      | FY2023      | FY2024      | FY2025    | FY2025      | FY2026            |
| Expenses                                      |             |             |             |           |             |                   |
| Transfers Out                                 |             |             |             |           |             |                   |
| 10-700-590036 - Transfer to Sales Tax G (45)  | –           | \$599,595   | –           | \$0       | –           | \$0               |
| 10-700-590050 - Transfer to Tif Fund          | \$41,782    | \$52,725    | \$54,658    | \$50,000  | \$3,637     | \$53,750          |
| 10-700-590051 - Trans to Parks                | \$118,415   | –           | –           | \$0       | –           | \$0               |
| 10-700-590052 - Trans to Airport              | \$8,074     | –           | –           | \$0       | –           | \$0               |
| 10-700-590053 - Trans to Parking              | \$21,530    | –           | –           | \$0       | –           | \$0               |
| 10-700-590054 - Trans to Transit              | \$199,973   | –           | –           | \$0       | –           | \$0               |
| 10-700-590055 - Trans to Wastewater           | \$91,503    | –           | –           | \$0       | –           | \$0               |
| 10-700-590065 - Trans to Self-Funded Hlth Ins | \$969,665   | \$1,747,432 | \$533,925   | \$0       | –           | \$0               |
| 10-700-590066 - Trans to Workers Comp         | \$375,007   | –           | –           | \$0       | –           | \$0               |
| 10-700-590070 - Airport Subsidy               | \$113,317   | \$97,015    | \$0         | \$0       | –           | \$0               |
| 10-700-590075 - Transit Subsidy               | \$187,073   | \$1,218,542 | \$0         | \$0       | –           | \$0               |
| 10-700-590076 - Airport Subsidy               | –           | –           | \$131,360   | \$60,121  | \$60,121    | \$12,278          |
| 10-700-590077 - Transit Subsidy               | –           | –           | \$1,130,510 | \$613,928 | \$613,928   | \$1,013,842       |
| 10-700-590080 - Transfer To Amb Serv          | –           | –           | –           | \$0       | –           | \$0               |
| TRANSFERS OUT TOTAL                           | \$2,126,337 | \$3,715,309 | \$1,850,452 | \$724,049 | \$677,686   | \$1,079,870       |
| EXPENSES TOTAL                                | \$2,126,337 | \$3,715,309 | \$1,850,452 | \$724,049 | \$677,686   | \$1,079,870       |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

General - Transfers & Subsidies

| Account String | Object Code Description | Description   | Total Amount |
|----------------|-------------------------|---|--------------|
| 10-700-590050  | Transfer to Tif Fund    | 50% of City expenses (contractual services) from fund 77; VERIFIED BY FINANCE | \$53,750     |
| 10-700-590076  | Airport Subsidy         | from 61-100-490100; Verified by Finance                                       | \$12,278     |
| 10-700-590077  | Transit Subsidy         | from 63-100-490100; Verified by Finance                                       | \$1,013,842  |
|                |                         |   | \$1,079,870  |

# General Fund - Capital Purchases/Projects

FY2026

## Department Detailed Expenses

### General - Capital Purchases/Projects

|  | ACTUALS   |                  |                | ADOPTED    | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|-----------|------------------|----------------|------------|-----------------|-------------------|
|  | FY2022    | FY2023           | FY2024         | FY2025     | FY2025          | FY2026            |
| <b>Expenses</b>                                |           |                  |                |            |                 |                   |
| Repairs & Maintenance                          |           |                  |                |            |                 |                   |
| 10-990-540060 - Cemetery Maintenance           | –         | \$7,290          | \$6,395        | \$0        | \$16,315        | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>–</b>  | <b>\$7,290</b>   | <b>\$6,395</b> | <b>\$0</b> | <b>\$16,315</b> | <b>\$0</b>        |
| Other Non-Operating Expenses                   |           |                  |                |            |                 |                   |
| 10-990-599501 - JCCVB Lost Revenue             | –         | \$175,000        | –              | \$0        | –               | \$0               |
| 10-990-599504 - Lincoln-Hlth Science & Crisis  | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-599511 - United Cap City Soccer Complex | –         | –                | –              | \$0        | –               | \$0               |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>      | <b>–</b>  | <b>\$175,000</b> | <b>–</b>       | <b>\$0</b> | <b>–</b>        | <b>\$0</b>        |
| Capital Projects                               |           |                  |                |            |                 |                   |
| 10-990-572015 - Vehicle Leasing                | –         | –                | \$35,581       | \$200,000  | \$298,383       | \$200,000         |
| 10-990-575006 - New Fire Station Number 2      | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-575010 - Police Renov & Upgrades        | –         | –                | \$16,150       | \$0        | –               | \$0               |
| 10-990-575015 - Police HVAC                    | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-575022 - Future Fire Stations           | –         | \$2,975          | \$2,678        | \$0        | –               | \$0               |
| 10-990-575023 - Fire Station 4 Rehab           | \$2,587   | –                | –              | \$0        | –               | \$0               |
| 10-990-576007 - Stormwater Improvements        | –         | \$0              | –              | \$0        | –               | \$0               |
| 10-990-576008 - Air Streets Stormwater         | –         | \$307,004        | \$111,968      | \$0        | –               | \$0               |
| 10-990-576020 - Pipe Lining 2019               | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-576023 - Norris Drive Culvert           | \$240,692 | \$0              | –              | \$0        | –               | \$0               |
| 10-990-576025 - Douglas Davis Stormwater       | \$48,752  | \$118,202        | –              | \$0        | –               | \$0               |
| 10-990-576026 - Pipe Lining - 2024             | –         | –                | \$35,918       | \$0        | –               | \$0               |
| 10-990-577042 - Mo Blvd Sidewalks              | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577044 - Water Street @ Lohman Landing  | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577045 - Clay Street Plaza              | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577046 - Hwy 54 & Stadium Interchange   | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577047 - SW & Lafayette XWalks          | –         | –                | \$222,744      | \$0        | –               | \$0               |
| 10-990-577054 - Wayfinding                     | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577056 - SOMO Sewer Extension           | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577058 - Downtown Streetscape           | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577060 - Ongoing Infrast/Facility Needs | \$5,335   | –                | –              | \$0        | –               | \$0               |
| 10-990-577063 - Clark Avenue                   | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577064 - Broadway St Sidewalk           | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577065 - South Lincoln Street           | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577066 - Stormwater Projects            | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577071 - MSP EDA Grant                  | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-577078 - S. Country Club Trail          | –         | –                | –              | \$0        | \$169,395       | \$0               |
| 10-990-577079 - Bolivar Sidepath               | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-578063 - Contingency                    | –         | –                | –              | \$0        | –               | \$0               |
| 10-990-578085 - Residential Development        | –         | –                | –              | \$0        | –               | \$50,000          |
| 10-990-590071 - Mo Blvd1400-1800 Block         | –         | –                | –              | \$0        | –               | \$0               |

|   | ACTUALS          |                    |                    | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|--------------------|--------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023             | FY2024             | FY2025           | FY2025           | FY2026            |
| 10-990-599502 - Downtown Beautification-Match | –                | –                  | –                  | \$0              | –                | \$0               |
| 10-990-599503 - Organizational Review Study   | –                | \$80               | \$140,998          | \$0              | –                | \$0               |
| 10-990-599505 - PD Elevator Replacement       | –                | \$200,000          | –                  | \$0              | –                | \$0               |
| 10-990-599506 - MSP Redevelopment             | –                | –                  | –                  | \$0              | –                | \$0               |
| 10-990-599507 - Hyde Park Burn Bldg           | –                | \$931,120          | \$568,880          | \$0              | –                | \$0               |
| 10-990-599508 - High Street Viaduct           | –                | \$129,655          | \$97,999           | \$0              | \$365,000        | \$0               |
| 10-990-599509 - Private Prop Strmwtr Repair   | –                | –                  | –                  | \$0              | –                | \$0               |
| 10-990-599512 - Street Resurfacing            | –                | \$276,501          | –                  | \$0              | –                | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                 | <b>\$297,366</b> | <b>\$1,965,537</b> | <b>\$1,232,914</b> | <b>\$200,000</b> | <b>\$832,778</b> | <b>\$250,000</b>  |
| <b>EXPENSES TOTAL</b>                         | <b>\$297,366</b> | <b>\$2,147,827</b> | <b>\$1,239,309</b> | <b>\$200,000</b> | <b>\$849,093</b> | <b>\$250,000</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### General - Capital Purchases/Projects

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 10-990-572015  | Vehicle Leasing         | Year 2 - (4) payments of \$48,815.28 each   | \$200,000        |
| 10-990-578085  | Residential Development | PARTIALLY FUNDED - NEW REQUEST:<br>Residential development incentives<br>(REQUESTED \$100K; FUNDED \$50K) | \$50,000         |
|                |                         |   | <b>\$250,000</b> |

# Parks and Recreation Fund

FY2026



## Overview

The Department of Parks, Recreation, and Forestry is governed by the Jefferson City Parks and Recreation Commission. The Commission is charged with making and adopting such bylaws, rules and regulations for their guidance and for the operation of the parks. The Commission shall have the exclusive control of the expenditures of all money collected for and deposited to, or appropriated to the credit of the parks fund and of the supervision, improvement, care and custody of the parks. The Commission must make an annual report to the Council stating the condition of their trust, the various sums of money deposited to the park fund and how much money has been expended from the fund and for what purposes, with such other statistics, information and suggestions as they may deem of general interest.

It is the mission and responsibility of the City of Jefferson Parks and Recreation Commission and the Staff of the Department of Parks, Recreation and Forestry to improve the quality of life for residents of the Jefferson City area by providing for the diverse leisure, recreation, community, forestry and open space management and preservation needs of present and future generations. The Commission and Department strive to acquire, manage, preserve and improve a quality system of parklands, open space greenways and recreation facilities, to develop and supervise a broad program of quality education and recreational activities for all ages.

The Department of Parks, Recreation and Forestry provides administrative support for the Environmental Quality Commission and the Cultural Arts Commission.

The Department is divided into three major Divisions. They are the Park Resources and Forestry Division, Recreation Facilities and Special Services Division, and General Recreation and Support Services Division.

# Budget Detailed Revenue Report

## Parks and Recreation Fund

|   | ACTUALS        |                |                 | ADOPTED        | YTD          | CA/MAYOR APPROVED |
|---|----------------|----------------|-----------------|----------------|--------------|-------------------|
|   | FY2022         | FY2023         | FY2024          | FY2025         | FY2025       | FY2026            |
| <b>Revenues</b>                           |                |                |                 |                |              |                   |
| Capital Projects                          |                |                |                 |                |              |                   |
| Charges for Services                      |                |                |                 |                |              |                   |
| 21-990-481110 - Long & Short              | -              | -              | -               | \$0            | -            | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>         | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Interest Income                           |                |                |                 |                |              |                   |
| 21-990-470010 - Interest                  | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-470051 - Unrealized Gains/losses   | -              | -              | -               | \$0            | -            | \$0               |
| <b>INTEREST INCOME TOTAL</b>              | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Intergovernmental                         |                |                |                 |                |              |                   |
| 21-990-430010 - Federal Grants            | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-430020 - State Grants              | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-430040 - Local Grants              | -              | -              | -               | \$0            | -            | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>            | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Other Non-Operating Revenue               |                |                |                 |                |              |                   |
| 21-990-485050 - Sale Of Assets            | -              | -              | -               | \$0            | -            | \$0               |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>  | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Other Operating Revenues                  |                |                |                 |                |              |                   |
| 21-990-480010 - Citizen Participation     | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-481035 - City Hall Maintenance     | -\$621         | -              | -               | \$0            | -            | \$0               |
| 21-990-481036 - Street Tree Maintenance   | -\$124         | -              | -               | \$0            | -            | \$0               |
| 21-990-481037 - Parking Lot Tree Maint    | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-481038 - Cemetery Tree Maintenance | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-481070 - Miscellaneous             | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-481077 - Insurance Claims          | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-481078 - Cafeteria Refunds         | -              | -              | -               | \$0            | -            | \$0               |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>-\$745</b>  | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Property Taxes                            |                |                |                 |                |              |                   |
| 21-990-420010 - Cur Property Tax          | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-420020 - Del Property Tax          | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-420040 - Fin Inst Tax              | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-420050 - Prop Tax Int & Penalties  | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-420060 - Surtax Receipts           | -              | -              | -               | \$0            | -            | \$0               |
| <b>PROPERTY TAXES TOTAL</b>               | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Sales & Use Taxes                         |                |                |                 |                |              |                   |
| 21-990-400010 - Sales Tax                 | -              | -              | -               | \$0            | -            | \$0               |
| 21-990-400020 - Sales Tax Interest        | -              | -              | -               | \$0            | -            | \$0               |
| <b>SALES &amp; USE TAXES TOTAL</b>        | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Transfers In                              |                |                |                 |                |              |                   |
| 21-990-490100 - Trsfr From General Fd     | -              | -              | -               | \$0            | -            | \$0               |
| <b>TRANSFERS IN TOTAL</b>                 | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Transfers Out                             |                |                |                 |                |              |                   |
| 21-990-495995 - Transfer From(to) Surplus | -              | -              | -               | \$0            | -            | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                | -              | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| <b>CAPITAL PROJECTS TOTAL</b>             | <b>-\$745</b>  | -              | -               | <b>\$0</b>     | -            | <b>\$0</b>        |
| Parks & Rec - Administration              |                |                |                 |                |              |                   |
| Charges for Services                      |                |                |                 |                |              |                   |
| 21-210-481110 - Long & Short              | \$2,904        | \$3,103        | -\$8,937        | \$2,000        | \$225        | \$2,000           |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>\$2,904</b> | <b>\$3,103</b> | <b>-\$8,937</b> | <b>\$2,000</b> | <b>\$225</b> | <b>\$2,000</b>    |
| Interest Income                           |                |                |                 |                |              |                   |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 21-210-470010 - Interest                       | \$154,583          | \$207,478          | \$196,680          | \$130,000          | \$78,830           | \$130,000          |
| 21-210-470051 - Unrealized Gains/losses        | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>INTEREST INCOME TOTAL</b>                   | <b>\$154,583</b>   | <b>\$207,478</b>   | <b>\$196,680</b>   | <b>\$130,000</b>   | <b>\$78,830</b>    | <b>\$130,000</b>   |
| Intergovernmental                              |                    |                    |                    |                    |                    |                    |
| 21-210-430010 - Federal Grants                 | —                  | \$65,516           | —                  | \$0                | —                  | \$0                |
| 21-210-430020 - State Grants                   | —                  | —                  | \$0                | \$0                | \$86,892           | \$0                |
| 21-210-430040 - Local Grants                   | \$290,285          | \$2,862            | —                  | \$0                | \$33,171           | \$0                |
| 21-210-430091 - Joint City/State Proj Receipt  | \$500,000          | —                  | —                  | \$0                | —                  | \$0                |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$790,285</b>   | <b>\$68,377</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$120,063</b>   | <b>\$0</b>         |
| Other Non-Operating Revenue                    |                    |                    |                    |                    |                    |                    |
| 21-210-485050 - Sale Of Assets                 | \$63,925           | \$46,299           | \$14,859           | \$25,000           | \$2,538            | \$25,000           |
| 21-210-485055 - Special Obligation Bond Issued | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-485060 - Prem on Spec Obli Bonds Issued | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>       | <b>\$63,925</b>    | <b>\$46,299</b>    | <b>\$14,859</b>    | <b>\$25,000</b>    | <b>\$2,538</b>     | <b>\$25,000</b>    |
| Other Operating Revenues                       |                    |                    |                    |                    |                    |                    |
| 21-210-480010 - Citizen Participation          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-481035 - City Hall Maintenance          | \$10,950           | \$10,950           | \$10,950           | \$15,500           | \$15,500           | \$16,950           |
| 21-210-481036 - Street Tree Maintenance        | \$25,000           | \$25,000           | —                  | \$0                | —                  | \$0                |
| 21-210-481037 - Parking Lot Tree Maint         | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-481038 - Cemetery Tree Maintenance      | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-481069 - Utility Audit Revenue          | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-481070 - Miscellaneous                  | \$9,559            | \$24,416           | \$30,657           | \$3,000            | \$3,543            | \$3,000            |
| 21-210-481077 - Insurance Claims               | \$214,400          | \$17,144           | \$6,038            | \$10,000           | \$8,404            | \$10,000           |
| 21-210-481078 - Cafeteria Refunds              | \$6,925            | \$618              | \$4,171            | \$2,500            | —                  | \$2,500            |
| 21-210-481082 - Video Streaming                | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>OTHER OPERATING REVENUES TOTAL</b>          | <b>\$266,833</b>   | <b>\$78,127</b>    | <b>\$51,816</b>    | <b>\$31,000</b>    | <b>\$27,447</b>    | <b>\$32,450</b>    |
| Property Taxes                                 |                    |                    |                    |                    |                    |                    |
| 21-210-420010 - Cur Property Tax               | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-420020 - Del Property Tax               | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-420040 - Fin Inst Tax                   | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-420050 - Prop Tax Int & Penalties       | —                  | —                  | —                  | \$0                | —                  | \$0                |
| 21-210-420060 - Surtax Receipts                | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>PROPERTY TAXES TOTAL</b>                    | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>\$0</b>         | <b>—</b>           | <b>\$0</b>         |
| Sales & Use Taxes                              |                    |                    |                    |                    |                    |                    |
| 21-210-400010 - Sales Tax                      | \$6,664,570        | \$6,818,436        | \$7,060,053        | \$7,250,000        | \$4,060,291        | \$7,002,500        |
| 21-210-400020 - Sales Tax Interest             | \$375              | —                  | —                  | \$0                | \$0                | \$0                |
| <b>SALES &amp; USE TAXES TOTAL</b>             | <b>\$6,664,945</b> | <b>\$6,818,436</b> | <b>\$7,060,053</b> | <b>\$7,250,000</b> | <b>\$4,060,291</b> | <b>\$7,002,500</b> |
| Transfers In                                   |                    |                    |                    |                    |                    |                    |
| 21-210-490100 - Trsfr From General Fd          | \$118,415          | —                  | —                  | \$0                | —                  | \$0                |
| <b>TRANSFERS IN TOTAL</b>                      | <b>\$118,415</b>   | <b>—</b>           | <b>—</b>           | <b>\$0</b>         | <b>—</b>           | <b>\$0</b>         |
| Transfers Out                                  |                    |                    |                    |                    |                    |                    |
| 21-210-495995 - Transfer From(to) Surplus      | —                  | —                  | —                  | \$1,409,492        | —                  | \$190,546          |
| 21-210-495997 - Bond Proceeds                  | —                  | —                  | —                  | \$0                | —                  | \$0                |
| <b>TRANSFERS OUT TOTAL</b>                     | <b>—</b>           | <b>—</b>           | <b>—</b>           | <b>\$1,409,492</b> | <b>—</b>           | <b>\$190,546</b>   |
| <b>PARKS &amp; REC - ADMINISTRATION TOTAL</b>  | <b>\$8,061,890</b> | <b>\$7,221,821</b> | <b>\$7,314,471</b> | <b>\$8,847,492</b> | <b>\$4,289,394</b> | <b>\$7,382,496</b> |
| Ice Arena                                      |                    |                    |                    |                    |                    |                    |
| Charges for Services                           |                    |                    |                    |                    |                    |                    |
| 21-220-442010 - Daily Adm-adult                | \$31,870           | \$28,645           | \$31,434           | \$36,000           | \$25,690           | \$36,000           |
| 21-220-442020 - Weekday Matinee Admission      | \$10,267           | \$13,691           | \$19,691           | \$15,000           | \$9,497            | \$15,000           |
| 21-220-442021 - Ice Rent-MMT                   | \$80,856           | \$80,425           | \$107,790          | \$80,000           | \$57,295           | \$85,000           |
| 21-220-442022 - Umc Hockey                     | \$18,147           | \$19,860           | \$29,080           | \$20,000           | \$12,201           | \$22,230           |
| 21-220-442023 - Jcfsc                          | —                  | —                  | \$1,065            | \$0                | -\$40              | \$0                |
| 21-220-442025 - Adult Hockey                   | \$21,166           | \$26,067           | \$25,798           | \$27,000           | \$16,286           | \$27,000           |
| 21-220-442030 - Daily Adm - Youth              | \$47,684           | \$43,400           | \$38,142           | \$45,000           | \$29,862           | \$45,000           |

|  | ACTUALS          |                  |                    | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|--------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024             | FY2025           | FY2025           | FY2026            |
| 21-220-442035 - Youth Hockey             | \$9,212          | \$11,112         | \$6,221            | \$9,000          | \$7,405          | \$9,000           |
| 21-220-442036 - Hockey Camp              | \$4,730          | \$6,070          | \$2,925            | \$5,500          | \$3,960          | \$5,500           |
| 21-220-442040 - 10 Pass-adult            | \$2,172          | \$3,046          | \$2,134            | \$2,000          | \$1,620          | \$2,000           |
| 21-220-442050 - Coin Lockers             | \$411            | \$5              | \$142              | \$300            | —                | \$300             |
| 21-220-442060 - 10 Pass - Youth          | \$5,510          | \$5,445          | \$4,320            | \$4,000          | \$3,555          | \$5,000           |
| 21-220-442070 - Concessions              | \$57,206         | \$55,845         | \$67,885           | \$60,000         | \$47,767         | \$65,000          |
| 21-220-442080 - Ice Rent-other           | \$14,485         | \$10,383         | \$12,668           | \$15,000         | \$8,690          | \$15,000          |
| 21-220-442085 - Youth Ice Show Ticket    | \$191            | \$72             | \$10,591           | \$250            | \$15,094         | \$3,600           |
| 21-220-442090 - Special Admissions       | \$1,711          | \$2,812          | \$1,523            | \$1,800          | \$1,367          | \$1,800           |
| 21-220-442095 - Adult Ice Show Ticket    | \$9,450          | \$10,770         | \$13,125           | \$13,000         | \$14,443         | \$13,000          |
| 21-220-442100 - Special Skate Rental     | \$5,212          | \$5,951          | \$4,266            | \$5,500          | \$4,327          | \$5,500           |
| 21-220-442110 - Skate Sharpening & Rep   | \$2,515          | \$2,943          | \$3,199            | \$3,000          | \$2,622          | \$3,000           |
| 21-220-442120 - Skate Rental             | \$48,895         | \$45,257         | \$45,403           | \$45,000         | \$31,173         | \$46,000          |
| 21-220-442130 - Skate Accessories        | \$10,425         | \$16,815         | \$9,568            | \$11,000         | \$7,672          | \$12,000          |
| 21-220-442131 - Hockey Accessories       | \$24,467         | \$21,570         | \$17,818           | \$20,000         | \$9,731          | \$21,000          |
| 21-220-442135 - Ice Show Spotlight       | —                | \$300            | —                  | \$500            | —                | \$500             |
| 21-220-442140 - Skate Lessons/camps      | \$35,592         | \$53,192         | \$62,749           | \$50,000         | \$41,149         | \$50,500          |
| 21-220-442145 - Washington Park Day Camp | —                | —                | —                  | \$0              | —                | \$0               |
| 21-220-442150 - Broomball                | —                | —                | \$150              | \$0              | —                | \$0               |
| 21-220-442160 - Non-ice Rentals          | \$3,123          | \$3,423          | \$4,268            | \$3,000          | \$3,308          | \$3,600           |
| 21-220-442170 - Free Style Admission     | \$9,548          | \$5,804          | \$4,864            | \$10,000         | \$4,052          | \$6,000           |
| 21-220-442175 - Dance/Freestyle Camp     | —                | —                | —                  | \$0              | —                | \$0               |
| 21-220-442180 - Testing                  | \$200            | —                | \$8,985            | \$7,500          | \$440            | \$1,200           |
| 21-220-442185 - Competitions             | \$7,972          | —                | \$2,011            | \$2,500          | \$9,996          | \$10,000          |
| 21-220-442190 - Birthday Party Pkg       | \$9,300          | \$8,330          | \$8,250            | \$10,000         | \$7,120          | \$10,000          |
| 21-220-442195 - Speedskating             | \$668            | \$3,151          | \$959              | \$3,000          | \$3,033          | \$3,000           |
| 21-220-442200 - Synchronized Skating     | \$46,494         | \$91,447         | \$40,692           | \$42,000         | \$27,083         | \$59,500          |
| 21-220-442205 - Synchronized Skating MU  | \$3,580          | \$6,423          | \$6,990            | \$5,000          | \$4,690          | \$5,600           |
| 21-220-442210 - Private Ice Skating      | \$1,365          | \$3,450          | \$1,600            | \$2,500          | \$800            | \$2,100           |
| 21-220-442220 - Stick and Puck           | \$20,428         | \$21,514         | \$19,602           | \$20,000         | \$10,985         | \$20,000          |
| <b>CHARGES FOR SERVICES TOTAL</b>        | <b>\$544,851</b> | <b>\$607,213</b> | <b>\$615,905</b>   | <b>\$574,350</b> | <b>\$422,872</b> | <b>\$609,930</b>  |
| Other Operating Revenues                 | —                | —                | \$479              | \$0              | \$557            | \$0               |
| <b>ICE ARENA TOTAL</b>                   | <b>\$544,851</b> | <b>\$607,213</b> | <b>\$616,384</b>   | <b>\$574,350</b> | <b>\$423,430</b> | <b>\$609,930</b>  |
| Golf Course                              |                  |                  |                    |                  |                  |                   |
| Charges for Services                     |                  |                  |                    |                  |                  |                   |
| 21-230-443010 - Golf Course-club Rental  | \$260            | \$95             | —                  | \$500            | —                | \$250             |
| 21-230-443020 - Golf Course-sales        | \$66,953         | \$71,856         | \$71,493           | \$70,000         | \$65,246         | \$75,000          |
| 21-230-443030 - Gf-power Carts/9 Hole    | \$65,764         | \$64,744         | \$60,457           | \$65,000         | \$40,104         | \$65,000          |
| 21-230-443040 - Golf Course-pull Carts   | \$30             | —                | —                  | \$500            | —                | \$0               |
| 21-230-443050 - Gf-power Carts/18 Hole   | \$155,964        | \$160,902        | \$188,191          | \$170,000        | \$119,401        | \$180,000         |
| 21-230-443070 - Greens Fees-resident     | \$233,196        | \$275,799        | \$327,198          | \$275,000        | \$206,252        | \$300,000         |
| 21-230-443090 - Season Pass-adult        | \$32,566         | \$30,055         | \$44,802           | \$30,000         | \$48,114         | \$45,000          |
| 21-230-443100 - Season Pass-youth        | \$6,247          | \$6,872          | \$12,914           | \$6,000          | \$6,150          | \$8,000           |
| 21-230-443110 - Season Pass-youth Res    | —                | —                | —                  | \$0              | —                | \$0               |
| 21-230-443120 - Season Pass-senior Citi  | \$56,266         | \$85,793         | \$96,244           | \$85,000         | \$92,268         | \$95,000          |
| 21-230-443130 - Season Pass-family       | \$19,939         | \$5,375          | \$10,203           | \$10,000         | \$7,633          | \$10,000          |
| 21-230-443140 - Foot Golf                | —                | —                | —                  | \$0              | —                | \$0               |
| 21-230-443150 - Golf Lessons             | \$3,040          | \$3,230          | \$4,310            | \$3,000          | \$2,440          | \$3,500           |
| 21-230-443160 - Junior Golf              | \$19,916         | \$20,990         | \$23,479           | \$18,000         | \$22,985         | \$25,000          |
| 21-230-443170 - Golf Course Concession   | \$91,172         | \$100,453        | \$122,322          | \$100,000        | \$77,114         | \$110,000         |
| 21-230-443180 - Special Events           | —                | —                | —                  | \$0              | —                | \$0               |
| 21-230-443190 - Locker/tee Sign Rental   | \$600            | —                | \$9,000            | \$7,000          | \$4,500          | \$3,000           |
| 21-230-443200 - Driving Range            | \$37,997         | \$39,693         | \$46,878           | \$35,000         | \$39,090         | \$40,000          |
| <b>CHARGES FOR SERVICES TOTAL</b>        | <b>\$789,909</b> | <b>\$865,857</b> | <b>\$1,017,491</b> | <b>\$875,000</b> | <b>\$731,297</b> | <b>\$959,750</b>  |
| <b>GOLF COURSE TOTAL</b>                 | <b>\$789,909</b> | <b>\$865,857</b> | <b>\$1,017,491</b> | <b>\$875,000</b> | <b>\$731,297</b> | <b>\$959,750</b>  |
| Memorial Pool                            |                  |                  |                    |                  |                  |                   |
| Charges for Services                     |                  |                  |                    |                  |                  |                   |



|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-240-444010 - Daily Adm-adult           | \$65,473         | \$67,841         | \$65,701         | \$70,000         | \$62,897         | \$70,000          |
| 21-240-444020 - Daily Adm-youth           | \$88,128         | \$91,294         | \$84,320         | \$88,000         | \$79,556         | \$90,000          |
| 21-240-444023 - Season pass-adult         | \$995            | \$2,005          | \$2,263          | \$3,000          | \$2,080          | \$3,000           |
| 21-240-444024 - Season pass-youth         | \$6,220          | \$4,120          | \$7,130          | \$5,500          | \$4,265          | \$5,800           |
| 21-240-444025 - Season pass-family        | \$35,821         | \$46,750         | \$44,232         | \$40,000         | \$50,645         | \$53,000          |
| 21-240-444030 - 10 Adult Pass             | \$1,154          | —                | —                | \$0              | —                | \$0               |
| 21-240-444035 - Combo Punch Card          | —                | —                | —                | \$0              | —                | \$0               |
| 21-240-444040 - Locker Rental             | \$560            | \$370            | \$252            | \$550            | \$25             | \$400             |
| 21-240-444050 - 10 Pass Youth             | —                | —                | —                | \$0              | —                | \$0               |
| 21-240-444060 - Concessions               | \$75,483         | \$80,526         | \$70,072         | \$80,000         | \$70,287         | \$80,000          |
| 21-240-444065 - Retail Sales              | \$3,465          | \$2,522          | \$3,811          | \$3,500          | \$3,255          | \$3,200           |
| 21-240-444070 - Swim Lessons              | \$16,708         | \$15,638         | \$15,370         | \$25,000         | \$14,918         | \$25,000          |
| 21-240-444080 - Pool Rental               | \$14,183         | \$17,508         | \$18,556         | \$17,500         | \$24,227         | \$23,000          |
| 21-240-444090 - Special Admissions        | \$8,112          | \$7,536          | \$7,200          | \$7,500          | \$9,418          | \$7,500           |
| 21-240-444100 - After Camp Swim           | \$10,098         | \$14,704         | \$16,232         | \$0              | —                | \$0               |
| 21-240-444110 - Lifeguard Training        | \$7,286          | \$8,178          | \$9,728          | \$11,000         | \$13,085         | \$12,000          |
| 21-240-448170 - Special Events            | —                | —                | —                | \$0              | —                | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>\$333,685</b> | <b>\$358,991</b> | <b>\$344,867</b> | <b>\$351,550</b> | <b>\$334,658</b> | <b>\$372,900</b>  |
| <b>MEMORIAL POOL TOTAL</b>                | <b>\$333,685</b> | <b>\$358,991</b> | <b>\$344,867</b> | <b>\$351,550</b> | <b>\$334,658</b> | <b>\$372,900</b>  |
| Ellis Porter Pool                         |                  |                  |                  |                  |                  |                   |
| Charges for Services                      |                  |                  |                  |                  |                  |                   |
| 21-250-444023 - Season pass-adult         | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-444024 - Season pass-youth         | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-444025 - Season pass-family        | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445010 - Daily Adm-adult           | \$32,201         | \$33,421         | \$32,621         | \$37,500         | \$23,150         | \$37,500          |
| 21-250-445020 - Daily Adm-youth           | \$33,428         | \$32,120         | \$32,544         | \$40,000         | \$24,876         | \$40,000          |
| 21-250-445023 - Season pass-adult         | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445024 - Season pass-youth         | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445025 - Season pass-family        | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445030 - 10 Pass Adult             | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445035 - Combo Punch Card          | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445040 - Locker Rental             | \$3              | \$7              | \$4              | \$300            | \$2              | \$100             |
| 21-250-445050 - 10 Youth Pass             | —                | -\$25            | —                | \$0              | —                | \$0               |
| 21-250-445060 - Concessions               | \$34,495         | \$28,689         | \$29,547         | \$40,000         | \$26,492         | \$40,000          |
| 21-250-445065 - Retail Sales              | \$2,476          | \$2,158          | \$1,240          | \$2,000          | \$2,221          | \$2,000           |
| 21-250-445070 - Swim Lessons              | \$39,560         | \$34,881         | \$33,921         | \$40,000         | \$36,544         | \$40,000          |
| 21-250-445080 - Pool Rental               | \$3,097          | \$2,691          | \$2,655          | \$3,000          | \$4,937          | \$5,000           |
| 21-250-445090 - Special Admissions        | \$11,881         | \$13,568         | \$14,539         | \$13,000         | \$13,561         | \$13,300          |
| 21-250-445100 - After Camp Swim           | \$12,775         | \$12,632         | \$9,884          | \$10,000         | —                | \$11,180          |
| 21-250-445105 - Camp Splash               | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-445110 - Lifeguard Training        | —                | —                | —                | \$1,000          | —                | \$1,000           |
| 21-250-448170 - Special Events            | —                | \$0              | —                | \$0              | —                | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>\$169,916</b> | <b>\$160,141</b> | <b>\$156,955</b> | <b>\$186,800</b> | <b>\$131,782</b> | <b>\$190,080</b>  |
| <b>ELLIS PORTER POOL TOTAL</b>            | <b>\$169,916</b> | <b>\$160,141</b> | <b>\$156,955</b> | <b>\$186,800</b> | <b>\$131,782</b> | <b>\$190,080</b>  |
| Parks Maintenance                         |                  |                  |                  |                  |                  |                   |
| Charges for Services                      |                  |                  |                  |                  |                  |                   |
| 21-260-481045 - Rent-tower Sites          | —                | —                | —                | \$0              | —                | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>\$0</b>       | <b>—</b>         | <b>\$0</b>        |
| Charges for Services-Facility Rental      |                  |                  |                  |                  |                  |                   |
| 21-260-446010 - Memorial Park Rental      | \$11,676         | \$12,501         | \$13,118         | \$15,000         | \$10,224         | \$20,000          |
| 21-260-446020 - Mcclung Park Rental       | \$49,892         | \$45,365         | \$58,773         | \$50,000         | \$40,250         | \$55,000          |
| 21-260-446030 - Ellis-porter Park Rent    | \$4,526          | \$3,857          | \$4,355          | \$4,000          | \$2,805          | \$5,000           |
| 21-260-446040 - Binder Park Rental        | \$2,377          | \$3,310          | \$3,273          | \$4,000          | \$2,501          | \$5,000           |
| 21-260-446045 - Outdoor Recreation Rental | —                | —                | —                | \$0              | —                | \$0               |
| 21-260-446050 - Shikles Gym Rental        | —                | —                | —                | \$0              | —                | \$0               |
| 21-260-446060 - Wash Park Rental          | \$18             | —                | \$785            | \$0              | \$1,070          | \$1,500           |
| 21-260-446061 - NJC MP Bldg               | \$11,740         | \$13,413         | \$12,673         | \$13,000         | \$7,982          | \$13,000          |



|   | ACTUALS          |                  |                  | ADOPTED          | YTD             | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|-----------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025          | FY2026            |
| 21-260-446062 - NJC Camping                       | \$87             | \$299            | \$1,205          | \$150            | —               | \$0               |
| 21-260-446064 - Land Lease                        | \$14,230         | \$14,253         | \$14,276         | \$17,524         | \$1,195         | \$19,292          |
| 21-260-446065 - N Jc Shelter                      | \$5,821          | -\$64            | —                | \$0              | —               | \$0               |
| 21-260-446066 - Garden Plots                      | \$13,520         | \$13,216         | \$14,399         | \$13,000         | \$13,589        | \$14,000          |
| 21-260-446070 - Green Berry Rental                | \$12,532         | \$16,042         | \$13,792         | \$13,000         | \$11,122        | \$15,000          |
| 21-260-446080 - River Market Rental               | —                | —                | —                | \$0              | —               | \$50,000          |
| 21-260-446120 - Binder-deck                       | \$4,065          | \$3,876          | \$3,371          | \$4,000          | \$4,171         | \$4,500           |
| 21-260-446130 - Hayrides                          | —                | -\$150           | —                | \$0              | —               | \$0               |
| 21-260-446140 - Binder Campground                 | —                | —                | —                | \$0              | —               | \$0               |
| 21-260-446150 - Lafayette Tennis Court Rental     | \$1,118          | \$1,214          | \$1,284          | \$1,000          | \$930           | \$1,000           |
| 21-260-446160 - Community Park Rental             | \$2,676          | \$33             | \$185            | \$0              | \$150           | \$0               |
| 21-260-446170 - Memorial Basketball Court         | —                | —                | —                | \$0              | —               | \$0               |
| 21-260-446175 - East Miller Basketball Court      | —                | —                | —                | \$0              | —               | \$0               |
| <b>CHARGES FOR SERVICES-FACILITY RENTAL TOTAL</b> | <b>\$134,276</b> | <b>\$127,163</b> | <b>\$141,486</b> | <b>\$134,674</b> | <b>\$95,987</b> | <b>\$203,292</b>  |
| Other Operating Revenues                          |                  |                  |                  |                  |                 |                   |
| 21-260-481046 - Rental Vehicles                   | —                | —                | \$300            | \$0              | —               | \$1,000           |
| <b>OTHER OPERATING REVENUES TOTAL</b>             | <b>—</b>         | <b>—</b>         | <b>\$300</b>     | <b>\$0</b>       | <b>—</b>        | <b>\$1,000</b>    |
| <b>PARKS MAINTENANCE TOTAL</b>                    | <b>\$134,276</b> | <b>\$127,163</b> | <b>\$141,786</b> | <b>\$134,674</b> | <b>\$95,987</b> | <b>\$204,292</b>  |
| Recreations Programs                              |                  |                  |                  |                  |                 |                   |
| Charges for Services                              |                  |                  |                  |                  |                 |                   |
| 21-270-447010 - Baseball                          | \$82,817         | \$49,710         | \$64,016         | \$75,000         | \$84,028        | \$80,000          |
| 21-270-447011 - Competitive Baseball-Fall         | —                | —                | —                | \$2,500          | —               | \$2,500           |
| 21-270-447012 - Little League Baseball            | —                | \$23,793         | —                | \$0              | —               | \$0               |
| 21-270-447015 - Youth Basketball                  | \$66,568         | \$42,714         | \$26,275         | \$60,000         | \$22,510        | \$60,000          |
| 21-270-447016 - Youth Basketball Tournaments      | —                | \$600            | \$300            | \$0              | —               | \$0               |
| 21-270-447017 - Boys Jr. NBA Basketball           | —                | \$34,371         | \$37,708         | \$0              | —               | \$38,500          |
| 21-270-447018 - Girls Competitive Basketball      | —                | —                | —                | \$0              | -\$50           | \$0               |
| 21-270-447019 - Girls Jr. NBA Basketball          | —                | —                | \$18,658         | \$0              | \$23,180        | \$24,000          |
| 21-270-447020 - Adult Basketball                  | \$4,953          | \$6,873          | \$8,020          | \$7,000          | \$2,020         | \$7,000           |
| 21-270-447021 - Summer Competitive Basketball     | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447025 - Pickleball                        | \$1,727          | \$1,754          | \$9,865          | \$5,000          | \$2,188         | \$5,000           |
| 21-270-447030 - Tee-ball/coach-pitch              | \$29,870         | \$33,175         | \$34,934         | \$36,000         | \$35,116        | \$40,000          |
| 21-270-447035 - Basketball Clinics/Camps          | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447040 - Softball-adult                    | \$46,083         | \$55,425         | \$50,594         | \$55,000         | \$51,197        | \$55,000          |
| 21-270-447045 - Softball Camp                     | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447050 - Baseball Camp                     | \$130            | —                | —                | \$0              | —               | \$0               |
| 21-270-447055 - Volleyball Camp                   | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447060 - Softball-youth                    | \$16,640         | \$11,780         | \$9,300          | \$17,500         | \$13,250        | \$17,500          |
| 21-270-447061 - Youth Competitive Softball-Fal    | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447062 - Youth Rec Softball                | —                | \$5,990          | \$9,080          | \$0              | \$8,000         | \$9,000           |
| 21-270-447070 - Camp Wokka Wokka                  | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447080 - Adult Kickball                    | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447090 - Youth Tennis                      | \$2,650          | \$815            | \$160            | \$0              | \$3,810         | \$1,500           |
| 21-270-447095 - Volleyball-youth                  | \$35,998         | \$36,633         | \$39,668         | \$45,000         | \$34,290        | \$45,000          |
| 21-270-447100 - Volleyball-adult                  | \$42,959         | \$42,318         | \$46,205         | \$47,000         | \$34,697        | \$47,000          |
| 21-270-447110 - Adv Science Camp                  | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447120 - Binder Day Camp                   | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447130 - Fine Arts Camp                    | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447135 - Capital City Production Camp      | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447140 - Non-resident Fees                 | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447150 - Senior Citizen                    | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447160 - Adult Dodgeball                   | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447165 - Knockerball                       | —                | —                | —                | \$0              | —               | \$0               |
| 21-270-447170 - Special Events                    | —                | —                | —                | \$0              | —               | \$0               |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-270-447180 - Leisure Classes                | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447190 - Sports Camp                    | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447200 - Counselor in Training          | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447210 - LEGO Camp                      | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447212 - Cheer/Dance                    | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447213 - Mountain Bike Camp             | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447215 - Showdown Academy               | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447220 - High School Hoops              | \$7,520          | \$5,360          | \$6,160          | \$7,600          | \$7,091          | \$7,100           |
| 21-270-447225 - Capital Arts Classes           | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447230 - Green Berry Camp               | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447240 - Stars Night Out                | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447245 - Start Smart                    | \$8,827          | \$8,649          | \$6,102          | \$8,500          | \$5,395          | \$8,500           |
| 21-270-447250 - Camp Eagle                     | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447260 - Visual Arts Academy            | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447280 - Chiefs Flag Football           | \$44,002         | \$44,452         | \$54,773         | \$50,000         | \$54,941         | \$56,000          |
| 21-270-447282 - NFL Flag Football Tournament   | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447285 - JCSD Flag Football-5th grade   | —                | \$1,400          | \$85             | \$1,500          | —                | \$750             |
| 21-270-447286 - Youth Soccer                   | —                | —                | \$18,694         | \$0              | \$32,316         | \$40,000          |
| 21-270-447290 - Ho-ho Holiday Camp             | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447295 - Rental Equipment               | —                | —                | —                | \$0              | —                | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>              | <b>\$390,744</b> | <b>\$405,812</b> | <b>\$440,595</b> | <b>\$417,600</b> | <b>\$413,979</b> | <b>\$544,350</b>  |
| Charges for Services-Concessions               |                  |                  |                  |                  |                  |                   |
| 21-270-447810 - Concessions-duensing           | \$2,861          | —                | \$337            | \$5,000          | \$457            | \$5,000           |
| 21-270-447820 - Concessions-vivion             | \$14,555         | \$2,066          | \$3,428          | \$3,000          | —                | \$1,500           |
| 21-270-447830 - Concessions-oesterly           | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447840 - Concessions-binder Park        | \$24,826         | \$20,820         | \$10,747         | \$34,000         | \$13,670         | \$27,000          |
| 21-270-447850 - Concessions-optimist           | \$20,381         | \$23,589         | \$15,099         | \$23,000         | \$16,135         | \$19,700          |
| 21-270-447860 - Concessions-events             | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447870 - Concessions-Eagles             | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-447880 - Concessions - 63 Diamonds      | \$79,013         | \$71,414         | \$53,959         | \$80,000         | \$49,825         | \$74,000          |
| <b>CHARGES FOR SERVICES-CONCESSIONS TOTAL</b>  | <b>\$141,637</b> | <b>\$117,889</b> | <b>\$83,570</b>  | <b>\$145,000</b> | <b>\$80,088</b>  | <b>\$127,200</b>  |
| Charges for Services-Field Rental              |                  |                  |                  |                  |                  |                   |
| 21-270-447710 - Field Rental-optimist          | \$509            | \$3,120          | \$2,180          | \$1,500          | \$965            | \$500             |
| 21-270-447720 - Field Rental-njc               | \$37             | \$179            | \$38             | \$250            | —                | \$100             |
| 21-270-447730 - Field Rental-binder            | \$6,729          | \$7,754          | \$6,152          | \$10,000         | \$2,941          | \$6,900           |
| 21-270-447740 - Field Rental-lions             | \$494            | \$110            | \$340            | \$500            | \$230            | \$350             |
| 21-270-447750 - Field Rental-duensing          | \$205            | \$190            | —                | \$500            | —                | \$0               |
| 21-270-447760 - Field Rental-vivion            | —                | —                | \$1,700          | \$500            | \$300            | \$1,000           |
| 21-270-447770 - Field Rental-Eagles            | \$18             | \$20             | \$20             | \$150            | —                | \$100             |
| 21-270-447780 - Field Rental - 63 Diamonds     | \$7,475          | \$7,890          | \$5,614          | \$10,000         | \$2,580          | \$7,000           |
| <b>CHARGES FOR SERVICES-FIELD RENTAL TOTAL</b> | <b>\$15,467</b>  | <b>\$19,263</b>  | <b>\$16,044</b>  | <b>\$23,400</b>  | <b>\$7,016</b>   | <b>\$15,950</b>   |
| <b>RECREATIONS PROGRAMS TOTAL</b>              | <b>\$547,847</b> | <b>\$542,964</b> | <b>\$540,208</b> | <b>\$586,000</b> | <b>\$501,082</b> | <b>\$687,500</b>  |
| Outdoor Recreation Programs                    |                  |                  |                  |                  |                  |                   |
| Charges for Services                           |                  |                  |                  |                  |                  |                   |
| 21-272-447170 - Special Events                 | \$16,936         | \$16,915         | \$6,150          | \$2,500          | —                | \$10,000          |
| 21-272-447213 - Mountain Bike Camp             | \$766            | —                | —                | \$1,500          | —                | \$750             |
| 21-272-447260 - Visual Arts Academy            | —                | —                | —                | \$0              | —                | \$0               |
| 21-272-447900 - Rope Course                    | \$2,804          | \$1,523          | \$1,580          | \$5,000          | \$950            | \$4,000           |
| 21-272-447902 - Ultimate Frisbee               | —                | —                | —                | \$0              | —                | \$0               |
| 21-272-447904 - TREK/Camping                   | —                | —                | —                | \$0              | —                | \$0               |
| 21-272-447905 - Outdoor Rec                    | \$1,782          | \$490            | —                | \$5,000          | \$912            | \$4,000           |
| 21-272-447906 - Sailing                        | —                | —                | \$378            | \$0              | —                | \$0               |
| 21-272-447907 - Disc Golf                      | —                | —                | —                | \$0              | —                | \$0               |
| 21-272-447908 - Porchfest                      | —                | —                | —                | \$0              | —                | \$0               |
| 21-272-447909 - Kayak Rental                   | —                | —                | \$2,897          | \$3,000          | \$4,002          | \$4,500           |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>CHARGES FOR SERVICES TOTAL</b>                 | <b>\$22,288</b>  | <b>\$18,928</b>  | <b>\$11,005</b>  | <b>\$17,000</b>  | <b>\$5,864</b>   | <b>\$23,250</b>   |
| Charges for Services-Facility Rental              |                  |                  |                  |                  |                  |                   |
| 21-272-446130 - Hayrides                          | \$9,059          | \$6,742          | \$7,780          | \$8,500          | \$1,200          | \$9,000           |
| 21-272-446140 - Binder Campground                 | \$106,385        | \$106,710        | \$94,254         | \$110,000        | \$80,145         | \$112,000         |
| <b>CHARGES FOR SERVICES-FACILITY RENTAL TOTAL</b> | <b>\$115,444</b> | <b>\$113,452</b> | <b>\$102,034</b> | <b>\$118,500</b> | <b>\$81,345</b>  | <b>\$121,000</b>  |
| <b>OUTDOOR RECREATION PROGRAMS TOTAL</b>          | <b>\$137,732</b> | <b>\$132,380</b> | <b>\$113,038</b> | <b>\$135,500</b> | <b>\$87,209</b>  | <b>\$144,250</b>  |
| Camp Programs                                     |                  |                  |                  |                  |                  |                   |
| Charges for Services                              |                  |                  |                  |                  |                  |                   |
| 21-274-442145 - Washington Park Day Camp          | \$32,735         | \$26,204         | \$19,817         | \$40,000         | \$34,274         | \$40,000          |
| 21-274-447070 - Camp Wokka Wokka                  | \$35,238         | \$34,326         | \$33,488         | \$40,000         | \$39,776         | \$45,000          |
| 21-274-447110 - Adv Science Camp                  | —                | —                | \$20,695         | \$15,000         | \$31,542         | \$30,000          |
| 21-274-447120 - Binder Day Camp                   | \$59,563         | \$63,548         | \$62,473         | \$66,000         | \$73,963         | \$75,000          |
| 21-274-447130 - Fine Arts Camp                    | -\$4,972         | -\$8,143         | \$7,525          | \$0              | \$8,638          | \$9,000           |
| 21-274-447135 - Capital City Production Camp      | —                | —                | —                | \$0              | —                | \$0               |
| 21-274-447136 - Aqua Adventure Camp               | \$40,166         | \$47,713         | \$33,940         | \$40,000         | \$38,166         | \$40,000          |
| 21-274-447150 - Senior Citizen                    | \$412            | \$967            | \$539            | \$1,500          | \$620            | \$1,000           |
| 21-274-447180 - Leisure Classes                   | \$4,397          | \$4,624          | \$1,844          | \$5,500          | \$1,998          | \$5,000           |
| 21-274-447190 - Sports Camp                       | \$37,780         | \$38,648         | \$32,863         | \$42,500         | \$47,023         | \$46,000          |
| 21-274-447200 - Counselor in Training             | \$9,225          | \$10,575         | \$6,958          | \$10,000         | \$8,533          | \$10,000          |
| 21-274-447210 - LEGO Camp                         | —                | -\$220           | —                | \$0              | —                | \$0               |
| 21-274-447212 - Cheer/Dance                       | \$6              | —                | —                | \$0              | —                | \$0               |
| 21-274-447215 - Showdown Academy                  | —                | —                | —                | \$0              | -\$112           | \$0               |
| 21-274-447230 - Green Berry Camp                  | \$24,101         | \$29,550         | \$29,351         | \$32,000         | \$29,925         | \$32,000          |
| 21-274-447240 - Stars Night Out                   | \$20             | \$6,976          | \$4,034          | \$4,000          | —                | \$3,500           |
| 21-274-447242 - Camp Star                         | \$0              | —                | —                | \$0              | —                | \$0               |
| 21-274-447244 - Miracle League                    | \$1,685          | \$2,475          | \$2,090          | \$3,000          | \$2,930          | \$3,000           |
| 21-274-447250 - Camp Eagle                        | —                | —                | \$600            | \$0              | \$866            | \$0               |
| 21-274-447260 - Visual Arts Academy               | -\$213           | -\$360           | \$6,137          | \$0              | \$5,232          | \$5,600           |
| 21-274-447290 - Ho-ho Holiday Camp                | \$44,796         | \$35,586         | \$9,090          | \$20,000         | \$11,307         | \$16,000          |
| 21-274-447300 - Admin Camp Fees                   | \$15,939         | \$16,156         | \$15,564         | \$17,000         | \$14,950         | \$17,000          |
| 21-274-447310 - Linc Day Camp                     | —                | —                | \$17,657         | \$0              | \$21,368         | \$22,500          |
| 21-274-447315 - JC Parks Stars                    | —                | —                | \$2,920          | \$0              | \$1,490          | \$2,000           |
| <b>CHARGES FOR SERVICES TOTAL</b>                 | <b>\$300,877</b> | <b>\$308,625</b> | <b>\$307,585</b> | <b>\$336,500</b> | <b>\$372,488</b> | <b>\$402,600</b>  |
| Fees, Licenses & Permits                          |                  |                  |                  |                  |                  |                   |
| 21-274-450093 - Camp Food Program                 | —                | \$13,669         | \$10,142         | \$7,000          | —                | \$10,000          |
| <b>FEES, LICENSES &amp; PERMITS TOTAL</b>         | <b>—</b>         | <b>\$13,669</b>  | <b>\$10,142</b>  | <b>\$7,000</b>   | <b>—</b>         | <b>\$10,000</b>   |
| <b>CAMP PROGRAMS TOTAL</b>                        | <b>\$300,877</b> | <b>\$322,294</b> | <b>\$317,726</b> | <b>\$343,500</b> | <b>\$372,488</b> | <b>\$412,600</b>  |
| Multipurpose Bldg                                 |                  |                  |                  |                  |                  |                   |
| Charges for Services                              |                  |                  |                  |                  |                  |                   |
| 21-280-448020 - Adult Basketball                  | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448025 - Pickleball                        | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448065 - Retail Sales                      | \$561            | \$1,219          | \$670            | \$1,000          | \$126            | \$900             |
| 21-280-448095 - Volleyball-youth                  | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448100 - Volleyball-adult                  | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448170 - Special Events                    | \$3,574          | \$8,858          | \$10,560         | \$8,500          | —                | \$8,500           |
| 21-280-448180 - Leisure Classes                   | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448190 - Fitness                           | \$765            | \$867            | \$262            | \$1,000          | \$119            | \$750             |
| 21-280-448195 - Personal Training                 | \$2,886          | \$2,895          | \$4,139          | \$4,500          | \$2,953          | \$4,000           |
| 21-280-448220 - High School Hoops                 | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448245 - Start Smart                       | —                | —                | —                | \$0              | —                | \$0               |
| 21-280-448500 - Memberships                       | \$176,429        | \$230,015        | \$260,704        | \$225,000        | \$239,774        | \$250,000         |
| 21-280-448505 - Lincoln Memberships               | \$2,369          | \$597            | \$225            | \$0              | —                | \$0               |
| 21-280-448510 - Daily Admissions                  | \$24,068         | \$25,530         | \$18,261         | \$30,000         | \$12,545         | \$30,000          |
| 21-280-448575 - Vending Proceeds                  | —                | —                | —                | \$1,500          | —                | \$0               |
| 21-280-448580 - Rec Center Reimbursement          | \$65,068         | \$67,734         | \$59,174         | \$75,000         | \$52,875         | \$80,000          |

|   | ACTUALS             |                     |                     | ADOPTED             | YTD                | CA/MAYOR APPROVED   |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
|   | FY2022              | FY2023              | FY2024              | FY2025              | FY2025             | FY2026              |
| <b>CHARGES FOR SERVICES TOTAL</b>                 | <b>\$275,720</b>    | <b>\$337,716</b>    | <b>\$353,994</b>    | <b>\$346,500</b>    | <b>\$308,392</b>   | <b>\$374,150</b>    |
| Charges for Services-Concessions                  |                     |                     |                     |                     |                    |                     |
| 21-280-448570 - Concessions                       | \$99,911            | \$95,363            | \$106,375           | \$105,000           | \$104,384          | \$125,000           |
| <b>CHARGES FOR SERVICES-CONCESSIONS TOTAL</b>     | <b>\$99,911</b>     | <b>\$95,363</b>     | <b>\$106,375</b>    | <b>\$105,000</b>    | <b>\$104,384</b>   | <b>\$125,000</b>    |
| Charges for Services-Facility Rental              |                     |                     |                     |                     |                    |                     |
| 21-280-448520 - Gym Rentals                       | \$54,922            | \$52,528            | \$57,009            | \$65,000            | \$48,113           | \$70,000            |
| 21-280-448530 - Room Rentals                      | \$4,770             | \$5,860             | \$3,933             | \$6,000             | \$1,115            | \$4,500             |
| <b>CHARGES FOR SERVICES-FACILITY RENTAL TOTAL</b> | <b>\$59,692</b>     | <b>\$58,388</b>     | <b>\$60,941</b>     | <b>\$71,000</b>     | <b>\$49,228</b>    | <b>\$74,500</b>     |
| <b>MULTIPURPOSE BLDG TOTAL</b>                    | <b>\$435,322</b>    | <b>\$491,466</b>    | <b>\$521,310</b>    | <b>\$522,500</b>    | <b>\$462,003</b>   | <b>\$573,650</b>    |
| Amphitheater                                      |                     |                     |                     |                     |                    |                     |
| Charges for Services                              |                     |                     |                     |                     |                    |                     |
| 21-290-449090 - Ticket Fees                       | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| 21-290-481110 - Long & Short                      | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| <b>CHARGES FOR SERVICES TOTAL</b>                 | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>\$0</b>          | <b>-</b>           | <b>\$0</b>          |
| Charges for Services-Concessions                  |                     |                     |                     |                     |                    |                     |
| 21-290-449060 - Concessions                       | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| <b>CHARGES FOR SERVICES-CONCESSIONS TOTAL</b>     | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>\$0</b>          | <b>-</b>           | <b>\$0</b>          |
| Charges for Services-Facility Rental              |                     |                     |                     |                     |                    |                     |
| 21-290-449100 - Amphitheater Rental               | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| <b>CHARGES FOR SERVICES-FACILITY RENTAL TOTAL</b> | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>\$0</b>          | <b>-</b>           | <b>\$0</b>          |
| Other Operating Revenues                          |                     |                     |                     |                     |                    |                     |
| 21-290-449010 - Sponsorships                      | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| 21-290-449065 - Retail Sales                      | \$10,000            | -                   | -                   | \$0                 | -                  | \$0                 |
| 21-290-449070 - Reimbursed labor                  | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| 21-290-449080 - Reimbursed Event Fees             | -                   | -                   | -                   | \$0                 | -                  | \$0                 |
| <b>OTHER OPERATING REVENUES TOTAL</b>             | <b>\$10,000</b>     | <b>-</b>            | <b>-</b>            | <b>\$0</b>          | <b>-</b>           | <b>\$0</b>          |
| <b>AMPHITHEATER TOTAL</b>                         | <b>\$10,000</b>     | <b>-</b>            | <b>-</b>            | <b>\$0</b>          | <b>-</b>           | <b>\$0</b>          |
| Arts & Events                                     |                     |                     |                     |                     |                    |                     |
| Charges for Services                              |                     |                     |                     |                     |                    |                     |
| 21-292-447170 - Special Events                    | -                   | -                   | \$7,950             | \$15,000            | \$8,225            | \$15,000            |
| 21-292-447908 - Porchfest                         | -                   | -                   | \$842               | \$0                 | \$2,161            | \$2,500             |
| <b>CHARGES FOR SERVICES TOTAL</b>                 | <b>-</b>            | <b>-</b>            | <b>\$8,792</b>      | <b>\$15,000</b>     | <b>\$10,386</b>    | <b>\$17,500</b>     |
| <b>ARTS &amp; EVENTS TOTAL</b>                    | <b>-</b>            | <b>-</b>            | <b>\$8,792</b>      | <b>\$15,000</b>     | <b>\$10,386</b>    | <b>\$17,500</b>     |
| <b>REVENUES TOTAL</b>                             | <b>\$11,465,560</b> | <b>\$10,830,292</b> | <b>\$11,093,029</b> | <b>\$12,572,366</b> | <b>\$7,439,716</b> | <b>\$11,554,948</b> |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Parks and Recreation Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 21-210-400010  | Sales Tax                 | Should correspond with revenue for CIT - Verified by Finance   | \$7,002,500  |
| 21-210-481035  | City Hall Maintenance     | Staffing costs increase. Should correspond with expense from General Fund - NEEDS VERIFICATION         | \$16,950     |
| 21-210-495995  | Transfer From(to) Surplus | FYE24 unrestricted fund balance = \$4,649,076 - takes into account FYE25 budgeted usage at \$1,409,492 | \$190,546    |
| 21-230-443020  | Golf Course-sales         | Increase in sales. MSRP is recommended by the manufacturer.  | \$75,000     |
| 21-230-443030  | Gf-power Carts/9 Hole     | Increased participation.   | \$65,000     |
| 21-230-443050  | Gf-power Carts/18 Hole    | Increased participation.   | \$180,000    |
| 21-230-443070  | Greens Fees-resident      | Increased participation.   | \$300,000    |
| 21-230-443120  | Season Pass-senior Citi   | Increased participation.   | \$95,000     |

| Account String | Object Code Description  | Description  | Total Amount       |
|----------------|--------------------------|--|--------------------|
| 21-230-443160  | Junior Golf              | Increased participation.                                   | \$25,000           |
| 21-230-443170  | Golf Course Concession   | Increased sales based on participation.                    | \$110,000          |
| 21-230-443200  | Driving Range            | Increased usage.   | \$40,000           |
| 21-240-444020  | Daily Adm-youth          | Increase visits.   | \$90,000           |
| 21-240-444024  | Season pass-youth        | Increase in sales.   | \$5,800            |
| 21-240-444025  | Season pass-family       | Increase in sales.   | \$53,000           |
| 21-250-445100  | After Camp Swim          | Increase in camp participant swimmers.                     | \$11,180           |
| 21-260-446064  | Land Lease               | NJ Farming Contract  | \$19,292           |
| 21-260-446080  | River Market Rental      | New facility.  | \$50,000           |
| 21-260-481046  | Rental Vehicles          | Stage and cart rentals.                                    | \$1,000            |
| 21-270-447010  | Baseball                 | Increase in fees and participation.                        | \$80,000           |
| 21-270-447017  | Boys Jr. NBA Basketball  | Account used in software.                                  | \$38,500           |
| 21-270-447019  | Girls Jr. NBA Basketball | Account used in software.                                  | \$24,000           |
| 21-270-447062  | Youth Rec Softball       | Account used in software.                                  | \$9,000            |
| 21-270-447810  | Concessions-duensing     | Pickleball concessions                                     | \$5,000            |
| 21-272-446140  | Binder Campground        | Increase in reservations.                                  | \$112,000          |
| 21-272-447170  | Special Events           | Increase in special events.                                | \$10,000           |
| 21-272-447909  | Kayak Rental             | Increased usage.   | \$4,500            |
| 21-274-442145  | Washington Park Day Camp | Based on previous years averages.                          | \$40,000           |
| 21-274-447110  | Adv Science Camp         | Based on previous years averages.                          | \$30,000           |
| 21-274-447120  | Binder Day Camp          | Increased participation.                                   | \$75,000           |
| 21-274-447130  | Fine Arts Camp           | Increased participation.                                   | \$9,000            |
| 21-274-447290  | Ho-ho Holiday Camp       | Based on previous two years numbers.                       | \$16,000           |
| 21-280-448500  | Memberships              | Increase in membership fees.                               | \$250,000          |
| 21-280-448520  | Gym Rentals              | Increase in number of facility rentals.                    | \$70,000           |
| 21-280-448570  | Concessions              | With increase of rentals, will generate additional income. | \$125,000          |
|                |                          |  | <b>\$9,228,268</b> |

## Expenses by Account Type

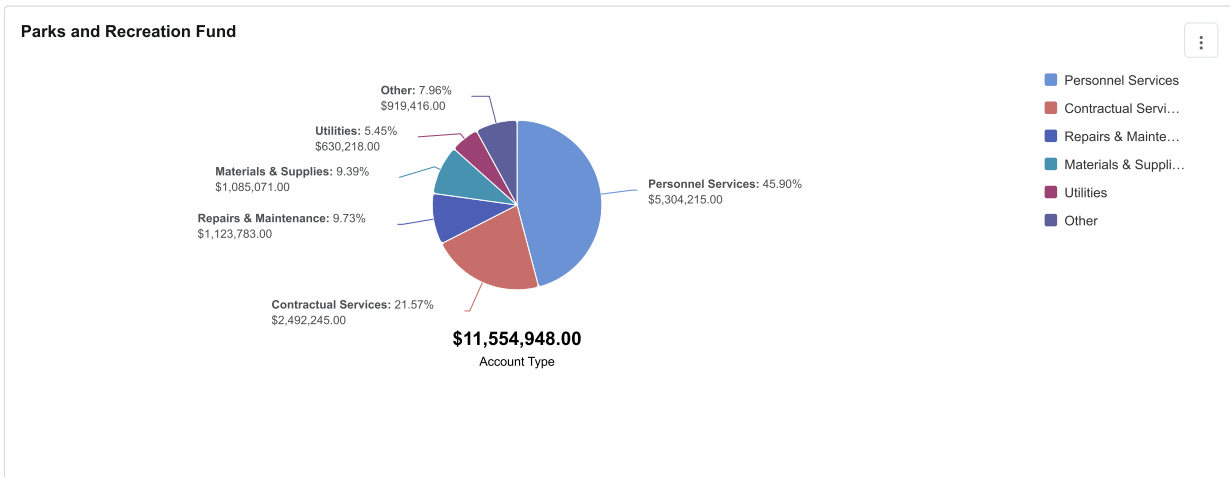
FY26 Mayor's Approved Budget

### Parks and Recreation Fund

| Account Type (Ex)        | FY2026              |
|--------------------------|---------------------|
| <b>Amount</b>            |                     |
| Personnel Services       | \$5,304,215         |
| Contractual Services     | \$2,492,245         |
| Repairs & Maintenance    | \$1,123,783         |
| Materials & Supplies     | \$1,085,071         |
| Utilities                | \$630,218           |
| Debt Service             | \$547,104           |
| Capital Purchases        | \$345,437           |
| Transfers Out            | \$26,875            |
| Other Operating Expenses | \$0                 |
| Capital Projects         | \$0                 |
| <b>AMOUNT</b>            | <b>\$11,554,948</b> |

# Expenses by Account Type - FY26 Parks & Recreation Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

## Expenses by Department

FY26 Mayor's Approved Budget

| Parks and Recreation Fund    |                     |
|------------------------------|---------------------|
| Departments Description      | FY2026              |
| <b>Amount</b>                |                     |
| Parks Maintenance            | \$3,242,457         |
| Parks & Rec - Administration | \$2,178,273         |
| Recreations Programs         | \$1,275,036         |
| Golf Course                  | \$1,064,643         |
| Multipurpose Bldg            | \$884,586           |
| Ice Arena                    | \$787,487           |
| Camp Programs                | \$499,045           |
| Memorial Pool                | \$457,842           |
| Ellis Porter Pool            | \$371,359           |
| Arts & Events                | \$265,734           |
| Capital Projects             | \$233,937           |
| Outdoor Recreation Programs  | \$156,047           |
| Amphitheater                 | \$111,627           |
| Transfers & Subsidies        | \$26,875            |
| TERMINATED                   | \$0                 |
| Parks 2019 Bond              | \$0                 |
| <b>AMOUNT</b>                | <b>\$11,554,948</b> |

# Parks & Rec - Administration

FY2026

## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing organizational leadership and assuring quality customer services.

## Department Goals & Objectives (including, but not limited to)

Continue implementation and adjustments to the Parks and Recreation Long Range Stewardship Plan based on low/no growth in the Local Parks Sales Tax

OBJECTIVE: To ensure quality and affordable recreational opportunities for residents of the Jefferson City area

Develop park improvements priority listing for extension of the Capital Improvements sales tax renewal vote

OBJECTIVE: To ensure preservation of the City parks for present and future generations

## Department Detailed Expense

### Parks & Rec - Administration

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 21-210-501010 - Salary-Elected Officials       | -         | -         | -         | -         | -           | \$0               |
| 21-210-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 21-210-501020 - Salaries                       | \$440,914 | \$490,707 | \$474,990 | \$572,882 | \$311,974   | \$398,960         |
| 21-210-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 21-210-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 21-210-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-501050 - Part Time (w/o benefits)       | -         | -         | -         | -         | -           | \$0               |
| 21-210-501060 - Seasonal Salaries              | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-501065 - Season Sal - Maint             | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-501070 - Stand-by Plan                  | -         | -         | -         | -         | -           | \$0               |
| 21-210-501080 - Step-up Pay                    | -         | -         | -         | -         | -           | \$0               |
| 21-210-501090 - Overtime                       | \$2,404   | \$2,262   | \$4,484   | \$0       | \$5,010     | \$0               |
| 21-210-501092 - Overtime-Constant Staffing     | -         | -         | -         | -         | -           | \$0               |
| 21-210-501095 - Overtime Straight Pay          | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-502010 - Social Security                | \$32,160  | \$35,622  | \$34,560  | \$44,017  | \$23,306    | \$30,520          |
| 21-210-502020 - Group Health Insurance         | \$75,770  | \$94,006  | \$98,041  | \$117,569 | \$44,549    | \$52,573          |
| 21-210-502021 - Self Insurance-Group Health    | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-502022 - Wellness Assessment            | \$3,900   | \$5,057   | \$3,715   | \$5,878   | \$1,029     | \$1,380           |
| 21-210-502023 - Self Insurance-Retirees        | -         | -         | -         | \$0       | -           | \$0               |
| 21-210-502030 - Retirement                     | \$52,752  | \$59,567  | \$53,196  | \$63,590  | \$32,133    | \$48,275          |
| 21-210-502040 - Workers Compensation           | \$2,103   | \$2,103   | \$2,103   | \$2,104   | \$2,104     | \$2,103           |
| 21-210-502050 - Life Insurance                 | \$490     | \$546     | \$548     | \$684     | \$353       | \$475             |
| 21-210-502060 - Long Term Disability           | \$1,101   | \$1,451   | \$1,216   | \$1,586   | \$766       | \$1,080           |

|   | ACTUALS          |                  |                  | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|------------------|------------------|------------------|--------------------|--------------------|--------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025             | FY2025             | FY2026             |
| 21-210-502070 - Employee Assistance Prgm      | \$123            | \$92             | \$135            | \$184              | \$164              | \$146              |
| 21-210-503010 - Awards Program                | –                | –                | –                | –                  | –                  | \$0                |
| 21-210-503020 - Unemployment Compensation     | –                | –                | –                | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$611,716</b> | <b>\$691,412</b> | <b>\$672,988</b> | <b>\$808,494</b>   | <b>\$421,388</b>   | <b>\$535,512</b>   |
| Materials & Supplies                          |                  |                  |                  |                    |                    |                    |
| 21-210-511010 - Advertising                   | \$63,423         | \$70,220         | \$37,427         | \$42,500           | \$8,876            | \$35,530           |
| 21-210-511020 - Postage                       | \$71             | \$246            | \$75             | \$250              | \$110              | \$198              |
| 21-210-512010 - Printing                      | \$13,068         | \$10,995         | \$7,469          | \$11,000           | \$11,148           | \$8,690            |
| 21-210-512020 - Copies                        | –                | –                | \$4              | \$2,500            | \$4                | \$1,975            |
| 21-210-513010 - Office Supplies               | \$3,009          | \$6,206          | \$5,050          | \$4,000            | \$1,067            | \$1,870            |
| 21-210-514015 - Tornado                       | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-514016 - Flooding                      | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-514017 - COVID-19                      | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-517010 - Operational Supplies          | \$5,665          | \$14,752         | \$20,215         | \$9,500            | \$4,797            | \$5,530            |
| 21-210-517015 - Merchandise for Resale        | –                | –                | –                | \$0                | –                  | \$0                |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$85,237</b>  | <b>\$102,420</b> | <b>\$70,240</b>  | <b>\$69,750</b>    | <b>\$26,001</b>    | <b>\$53,793</b>    |
| Contractual Services                          |                  |                  |                  |                    |                    |                    |
| 21-210-520010 - Mileage Expense               | \$522            | \$472            | \$1,035          | \$750              | \$634              | \$593              |
| 21-210-520030 - Dues And Publications         | \$1,343          | \$1,277          | \$2,237          | \$2,000            | \$3,484            | \$1,580            |
| 21-210-520040 - Employee Appreciation         | \$3,215          | \$1,090          | \$1,361          | \$3,000            | \$2,384            | \$2,370            |
| 21-210-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-520070 - Training And Education        | \$6,356          | \$17,988         | \$14,507         | \$15,000           | \$10,060           | \$10,285           |
| 21-210-520095 - Relocation Fees               | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-521010 - General Insurance             | \$104,552        | \$127,974        | \$158,492        | \$250,864          | \$198,225          | \$196,538          |
| 21-210-521020 - Insurance Deductible          | \$1,700          | \$21,944         | \$4,111          | \$0                | –                  | \$0                |
| 21-210-521030 - Self Ins Prop & Casualty      | \$27,897         | \$2,910          | \$1,226          | \$3,400            | \$15,623           | \$3,400            |
| 21-210-521040 - Medical Claims/services       | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-521060 - Drug/alcohol Screening        | \$1,200          | \$1,526          | \$844            | \$1,200            | \$943              | \$948              |
| 21-210-521065 - Background Checks             | \$200            | \$233            | –                | \$300              | –                  | \$237              |
| 21-210-521070 - Prov For Unsettled Claims     | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-522010 - Audit                         | \$11,925         | \$11,001         | \$14,749         | \$17,541           | \$16,972           | \$17,587           |
| 21-210-522020 - Professional Services         | \$50,820         | \$8,838          | \$14,506         | \$32,500           | \$26,807           | \$33,000           |
| 21-210-523010 - Equipment Rent/lease          | –                | \$527            | –                | \$0                | –                  | \$10,191           |
| 21-210-523020 - Building Lease                | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-526010 - Creditcard Chg Fee            | \$60,197         | \$69,971         | \$75,679         | \$70,000           | \$51,270           | \$59,250           |
| 21-210-526020 - Admin Chgs For Serv           | \$302,680        | \$323,019        | \$647,636        | \$730,919          | \$730,919          | \$763,610          |
| 21-210-526030 - Assessment Charge             | \$749            | \$749            | \$730            | \$750              | \$741              | \$593              |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$573,354</b> | <b>\$589,519</b> | <b>\$937,114</b> | <b>\$1,128,224</b> | <b>\$1,058,062</b> | <b>\$1,100,182</b> |
| Utilities                                     |                  |                  |                  |                    |                    |                    |
| 21-210-534010 - Telephone                     | \$789            | \$976            | \$7,438          | \$5,750            | \$11,185           | \$8,493            |
| 21-210-534020 - Security                      | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-535015 - Sewer                         | –                | –                | –                | \$0                | –                  | \$0                |
| <b>UTILITIES TOTAL</b>                        | <b>\$789</b>     | <b>\$976</b>     | <b>\$7,438</b>   | <b>\$5,750</b>     | <b>\$11,185</b>    | <b>\$8,493</b>     |
| Repairs & Maintenance                         |                  |                  |                  |                    |                    |                    |
| 21-210-545010 - Software License/maint        | \$2,048          | \$1,272          | \$3,577          | \$1,500            | \$5,604            | \$5,925            |
| 21-210-547010 - Equipment Maintenance         | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-547020 - Maintenance Agreements        | \$600            | \$1,341          | \$1,166          | \$5,625            | \$537              | \$3,000            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$2,648</b>   | <b>\$2,613</b>   | <b>\$4,743</b>   | <b>\$7,125</b>     | <b>\$6,141</b>     | <b>\$8,925</b>     |
| Other Operating Expenses                      |                  |                  |                  |                    |                    |                    |
| 21-210-550015 - Bad Debt Expense              | \$190            | \$377            | \$39             | \$0                | –                  | \$0                |
| <b>OTHER OPERATING EXPENSES TOTAL</b>         | <b>\$190</b>     | <b>\$377</b>     | <b>\$39</b>      | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Capital Purchases                             |                  |                  |                  |                    |                    |                    |
| 21-210-572020 - Purchase Of Equipment         | \$1,725          | \$2,862          | \$4,614          | \$6,800            | \$5,300            | \$2,500            |
| 21-210-572030 - Parks St Equip                | –                | –                | –                | \$0                | –                  | \$0                |
| 21-210-573030 - Purch/improv Land/buildin     | –                | –                | –                | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$1,725</b>   | <b>\$2,862</b>   | <b>\$4,614</b>   | <b>\$6,800</b>     | <b>\$5,300</b>     | <b>\$2,500</b>     |



|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| Debt Service                              |                    |                    |                    |                    |                    |                    |
| 21-210-580010 - Bond Principal            | \$295,000          | \$300,000          | \$310,000          | \$320,000          | –                  | \$330,000          |
| 21-210-580020 - Bond Interest             | \$175,618          | \$166,768          | \$157,768          | \$148,468          | \$74,234           | \$138,868          |
| 21-210-580030 - Bond Adm Fees             | \$318              | \$318              | \$318              | \$0                | \$318              | \$0                |
| 21-210-580040 - Bond Amortization Expense | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-210-580041 - Bond Amortization Expense | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>DEBT SERVICE TOTAL</b>                 | <b>\$470,936</b>   | <b>\$467,086</b>   | <b>\$468,086</b>   | <b>\$468,468</b>   | <b>\$74,552</b>    | <b>\$468,868</b>   |
| <b>EXPENSES TOTAL</b>                     | <b>\$1,746,595</b> | <b>\$1,857,264</b> | <b>\$2,165,262</b> | <b>\$2,494,611</b> | <b>\$1,602,629</b> | <b>\$2,178,273</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Admin

| Account String | Object Code Description | Description  | Total Amount       |
|----------------|-------------------------|--|--------------------|
| 21-210-501020  | Salaries                | Vacant position of Customer Service Rep was unfunded in FY25 (base \$35,086; total \$53,151) - this position will be filled in the future, but not in FY25 | \$488,724          |
| 21-210-502022  | Wellness Assessment     | Removed on-site biometrics screening   | \$1,380            |
| 21-210-512010  | Printing                | not splitting between departments  | \$8,690            |
| 21-210-513010  | Office Supplies         | main office supplies not split between departments   | \$1,870            |
| 21-210-517010  | Operational Supplies    | General Op Supplies  | \$2,500            |
| 21-210-517010  | Operational Supplies    | canopies, banners, etc. for event displays   | \$4,500            |
| 21-210-517010  | Operational Supplies    | final adjustment by Parks  | -\$1,470           |
| 21-210-520010  | Mileage Expense         | Mileage for daily deposit runs   | \$593              |
| 21-210-520070  | Training And Education  | Staff Trainings - MPRA Conf. (4); NRPA Conf.2026 - (1-4); Google Analytics & MPRA trainings  | \$10,285           |
| 21-210-520070  | Training And Education  | Staff Trainings - MPRA Conf. (4); NRPA Conf.2026 - (1-4); Google Analytics & MPRA trainings  | -\$15,000          |
| 21-210-520070  | Training And Education  | Senior Management Analyst to revenue management school   | \$4,000            |
| 21-210-520070  | Training And Education  | Director to director school  | \$4,000            |
| 21-210-520070  | Training And Education  | 5 staff to MPRA conference   | \$5,000            |
| 21-210-520070  | Training And Education  | Additional training and ed   | \$2,000            |
| 21-210-520070  | Training And Education  | final adjustment by Parks  | -\$4,715           |
| 21-210-521010  | General Insurance       | VERIFIED by Finance  | \$196,538          |
| 21-210-522010  | Audit                   | Verified by Finance - agrees with contract   | \$17,587           |
| 21-210-522020  | Professional Services   | Riverside House Cleaning   | \$10,000           |
| 21-210-522020  | Professional Services   | final adjustment by Parks  | -\$2,000           |
| 21-210-523010  | Equipment Rent/lease    | Cargo Van Lease; To replace current 1997 Cargo Van.  | \$10,191           |
| 21-210-526010  | Creditcard Chg Fee      | Increase in service fees   | \$59,250           |
| 21-210-526020  | Admin Chgs For Serv     | Verified by Finance  | \$763,610          |
| 21-210-534010  | Telephone               | Based on previous years averages.  | \$8,493            |
| 21-210-545010  | Software License/maint  | Mail chimp, Canva, Website Event calendar, Wix, etc.   | \$5,925            |
| 21-210-580010  | Bond Principal          | Verified by Finance  | \$330,000          |
| 21-210-580020  | Bond Interest           | Verified by Finance  | \$138,868          |
|                |                         |  | <b>\$2,050,819</b> |

# Ice Arena

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality ice skating facilities and programs.

## Department Goals & Objectives (including, but not limited to)

Operate ice arena as a year round skating facility

OBJECTIVE: To accommodate the growing needs of skating organizations and public use

## Department Detailed Expenses

### Parks & Rec - Ice Arena

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 21-220-501010 - Salary-Elected Officials       | —         | —         | —         | —         | —           | \$0               |
| 21-220-501015 - Salary-Prosecuting Attorney    | —         | —         | —         | —         | —           | \$0               |
| 21-220-501020 - Salaries                       | \$130,965 | \$127,842 | \$132,744 | \$110,499 | \$112,176   | \$129,286         |
| 21-220-501030 - Holiday Pay                    | —         | —         | —         | —         | —           | \$0               |
| 21-220-501035 - Training & Essential Functions | —         | —         | —         | —         | —           | \$0               |
| 21-220-501040 - Part-time (w/benefits)         | —         | —         | —         | \$0       | —           | \$0               |
| 21-220-501050 - Part Time (w/o benefits)       | —         | —         | —         | —         | —           | \$0               |
| 21-220-501060 - Seasonal Salaries              | \$169,449 | \$186,551 | \$190,146 | \$175,500 | \$146,767   | \$175,500         |
| 21-220-501065 - Season Sal - Maint             | \$442     | \$3,335   | \$2,303   | \$2,500   | \$2,581     | \$2,500           |
| 21-220-501070 - Stand-by Plan                  | —         | —         | —         | —         | —           | \$0               |
| 21-220-501080 - Step-up Pay                    | —         | —         | —         | —         | —           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-220-501090 - Overtime                      | \$11,483         | \$8,660          | \$8,858          | \$8,500          | \$5,814          | \$8,500           |
| 21-220-501092 - Overtime-Constant Staffing    | –                | –                | –                | –                | –                | \$0               |
| 21-220-501095 - Overtime Straight Pay         | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-502010 - Social Security               | \$23,344         | \$24,481         | \$24,966         | \$22,721         | \$20,044         | \$24,158          |
| 21-220-502020 - Group Health Insurance        | \$25,957         | \$25,599         | \$28,631         | \$25,861         | \$23,589         | \$29,905          |
| 21-220-502030 - Retirement                    | \$18,853         | \$17,244         | \$16,534         | \$13,209         | \$13,058         | \$16,672          |
| 21-220-502040 - Workers Compensation          | \$4,036          | \$4,036          | \$4,036          | \$4,036          | \$4,036          | \$4,036           |
| 21-220-502050 - Life Insurance                | \$149            | \$145            | \$160            | \$132            | \$130            | \$154             |
| 21-220-502060 - Long Term Disability          | \$368            | \$384            | \$354            | \$330            | \$281            | \$381             |
| 21-220-502070 - Employee Assistance Prgm      | \$82             | \$82             | \$72             | \$44             | \$40             | \$51              |
| 21-220-503010 - Awards Program                | –                | –                | –                | –                | –                | \$0               |
| 21-220-503020 - Unemployment Compensation     | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$385,128</b> | <b>\$398,358</b> | <b>\$408,804</b> | <b>\$363,332</b> | <b>\$328,515</b> | <b>\$391,143</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 21-220-511010 - Advertising                   | \$525            | \$625            | \$261            | \$4,750          | \$266            | \$750             |
| 21-220-512010 - Printing                      | \$3,784          | \$5,393          | \$3,589          | \$4,000          | \$1,242          | \$3,160           |
| 21-220-512020 - Copies                        | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-514017 - COVID-19                      | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-514020 - Chemicals                     | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-514045 - Concession Food               | \$43,190         | \$48,556         | \$46,859         | \$52,000         | \$34,498         | \$52,900          |
| 21-220-514050 - Concession Oper Supplies      | \$528            | \$746            | \$4              | \$750            | \$177            | \$593             |
| 21-220-515050 - Recreation Supplies           | \$4,507          | \$6,647          | \$1,669          | \$5,500          | \$2,562          | \$5,290           |
| 21-220-517010 - Operational Supplies          | \$40,736         | \$31,810         | \$17,787         | \$40,000         | \$20,074         | \$23,375          |
| 21-220-517015 - Merchandise for Resale        | \$47,814         | \$41,477         | \$29,664         | \$50,000         | \$28,893         | \$32,725          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$141,084</b> | <b>\$135,255</b> | <b>\$99,834</b>  | <b>\$157,000</b> | <b>\$87,713</b>  | <b>\$118,793</b>  |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 21-220-520010 - Mileage Expense               | \$439            | \$542            | \$338            | \$650            | \$159            | \$474             |
| 21-220-520030 - Dues And Publications         | \$5,547          | \$2,215          | \$5,957          | \$4,500          | \$2,109          | \$3,950           |
| 21-220-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-520070 - Training And Education        | \$2,753          | \$4,004          | \$3,609          | \$6,000          | \$3,311          | \$4,740           |
| 21-220-521010 - General Insurance             | \$37,320         | \$21,204         | \$21,400         | \$26,750         | \$21,487         | \$30,000          |
| 21-220-521065 - Background Checks             | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-522020 - Professional Services         | \$13,336         | \$15,981         | \$13,792         | \$19,500         | \$9,696          | \$14,855          |
| 21-220-522024 - Competitions                  | \$16,716         | \$46,390         | \$17,120         | \$30,000         | \$5,098          | \$18,700          |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$76,110</b>  | <b>\$90,337</b>  | <b>\$62,216</b>  | <b>\$87,400</b>  | <b>\$41,860</b>  | <b>\$72,719</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 21-220-531010 - Electricity                   | \$89,904         | \$96,773         | \$98,244         | \$100,000        | \$54,327         | \$93,500          |
| 21-220-533010 - Natural Gas                   | \$40,586         | \$41,641         | \$29,775         | \$50,000         | \$30,048         | \$42,075          |
| 21-220-534010 - Telephone                     | \$4,566          | \$4,235          | \$4,369          | \$5,000          | \$3,361          | \$4,345           |
| 21-220-534020 - Security                      | \$533            | \$1,232          | \$1,544          | \$7,000          | \$588            | \$1,870           |
| 21-220-535010 - Water                         | \$4,469          | \$5,131          | \$6,660          | \$5,000          | \$4,686          | \$4,740           |
| 21-220-535015 - Sewer                         | \$2,571          | \$2,980          | \$3,344          | \$3,200          | \$2,647          | \$2,765           |
| <b>UTILITIES TOTAL</b>                        | <b>\$142,629</b> | <b>\$151,993</b> | <b>\$143,937</b> | <b>\$170,200</b> | <b>\$95,657</b>  | <b>\$149,295</b>  |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 21-220-540010 - Building & Grounds Maint.     | \$37,001         | \$43,227         | \$51,250         | \$45,000         | \$46,943         | \$37,920          |
| 21-220-541020 - Veh Maintenance               | \$17,443         | \$11,200         | \$12,295         | \$20,000         | \$8,981          | \$7,900           |
| 21-220-545010 - Software License/maint        | \$1,798          | \$2,811          | \$1,762          | \$3,800          | \$4,685          | \$3,002           |
| 21-220-546010 - Clothing Expense              | \$274            | \$537            | -\$45            | \$800            | –                | \$790             |
| 21-220-547010 - Equipment Maintenance         | \$2,599          | \$4,508          | \$1,938          | \$23,000         | \$5,974          | \$5,925           |
| 21-220-547020 - Maintenance Agreements        | –                | \$2,200          | –                | \$0              | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$59,114</b>  | <b>\$64,483</b>  | <b>\$67,200</b>  | <b>\$92,600</b>  | <b>\$66,583</b>  | <b>\$55,537</b>   |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 21-220-572010 - Purchase Of Vehicles          | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-572020 - Purchase Of Equipment         | \$2,729          | \$20,047         | \$3,655          | \$0              | –                | \$0               |
| 21-220-572030 - Parks St Equip                | –                | –                | –                | \$0              | –                | \$0               |
| 21-220-573030 - Purch/improv Land/buildin     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$2,729</b>   | <b>\$20,047</b>  | <b>\$3,655</b>   | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |

| ACTUALS        |           |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|----------------|-----------|-----------|-----------|-----------|-------------|-------------------|
|                | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| EXPENSES TOTAL | \$806,795 | \$860,471 | \$785,646 | \$870,532 | \$620,327   | \$787,487         |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Ice Arena

| Account String | Object Code Description   | Description  | Total Amount     |
|----------------|---------------------------|--|------------------|
| 21-220-501060  | Seasonal Salaries         | Minimum wage increase  | \$175,500        |
| 21-220-501060  | Seasonal Salaries         | Parks originally requested addt'l \$15K in Seasonal Salaries, later made modifications | \$175,500        |
| 21-220-501090  | Overtime                  | NEW REQUEST: addt'l \$6K in OT   | \$8,500          |
| 21-220-514045  | Concession Food           | Cost of goods  | \$52,900         |
| 21-220-521010  | General Insurance         | Finance figure - \$26,859  | \$30,000         |
| 21-220-522020  | Professional Services     | Recreation software update   | \$14,855         |
| 21-220-534020  | Security                  | Based on previous averages.  | \$1,870          |
| 21-220-540010  | Building & Grounds Maint. | Staffing costs on projects.  | \$37,920         |
| 21-220-541020  | Veh Maintenance           | New Olympia in 2025; should reduce costs.  | \$7,900          |
| 21-220-547010  | Equipment Maintenance     | Based on previous averages.  | \$5,925          |
|                |                           |  | <b>\$510,870</b> |

# Golf Course

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality public golf facilities and programs.

## Department Goals & Objectives (including, but not limited to)

Update the Oak Hills Golf Center Masterplan

OBJECTIVE: Survey golfers and seek community input to revise/update Oak Hills Golf Center Masterplan

## Department Detailed Expenses

### Parks & Rec - Golf Course

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 21-230-501010 - Salary-Elected Officials       | -         | -         | -         | -         | -           | \$0               |
| 21-230-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 21-230-501020 - Salaries                       | \$258,996 | \$218,600 | \$252,058 | \$213,619 | \$183,352   | \$276,726         |
| 21-230-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 21-230-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 21-230-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 21-230-501050 - Part Time (w/o benefits)       | -         | -         | -         | -         | -           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-230-501060 - Seasonal Salaries             | \$75,938         | \$91,508         | \$101,123        | \$81,000         | \$76,699         | \$81,000          |
| 21-230-501065 - Season Sal - Maint            | \$51,926         | \$52,920         | \$58,216         | \$65,000         | \$48,400         | \$65,000          |
| 21-230-501070 - Stand-by Plan                 | —                | —                | —                | —                | —                | \$0               |
| 21-230-501080 - Step-up Pay                   | —                | —                | —                | —                | —                | \$0               |
| 21-230-501090 - Overtime                      | \$4,141          | \$4,014          | \$4,810          | \$5,000          | \$2,062          | \$5,000           |
| 21-230-501092 - Overtime-Constant Staffing    | —                | —                | —                | —                | —                | \$0               |
| 21-230-501095 - Overtime Straight Pay         | —                | —                | \$76             | \$0              | \$0              | \$200             |
| 21-230-502010 - Social Security               | \$28,782         | \$27,303         | \$31,274         | \$27,894         | \$23,447         | \$32,736          |
| 21-230-502020 - Group Health Insurance        | \$53,580         | \$37,150         | \$41,369         | \$36,781         | \$37,126         | \$59,697          |
| 21-230-502030 - Retirement                    | \$32,114         | \$22,302         | \$27,282         | \$24,267         | \$19,292         | \$34,113          |
| 21-230-502040 - Workers Compensation          | \$3,952          | \$3,952          | \$3,952          | \$3,953          | \$3,953          | \$3,952           |
| 21-230-502050 - Life Insurance                | \$289            | \$252            | \$298            | \$256            | \$206            | \$330             |
| 21-230-502060 - Long Term Disability          | \$716            | \$672            | \$663            | \$638            | \$445            | \$825             |
| 21-230-502070 - Employee Assistance Prgm      | \$110            | \$110            | \$110            | \$94             | \$89             | \$151             |
| 21-230-503010 - Awards Program                | —                | —                | —                | —                | —                | \$0               |
| 21-230-503020 - Unemployment Compensation     | —                | —                | \$5              | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$510,544</b> | <b>\$458,783</b> | <b>\$521,237</b> | <b>\$458,502</b> | <b>\$395,070</b> | <b>\$559,730</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 21-230-511010 - Advertising                   | \$363            | \$199            | \$430            | \$500            | \$241            | \$395             |
| 21-230-512010 - Printing                      | \$356            | \$518            | \$690            | \$2,000          | \$1,671          | \$1,580           |
| 21-230-512020 - Copies                        | —                | —                | —                | \$0              | —                | \$0               |
| 21-230-514010 - Gas                           | \$39,739         | \$28,691         | \$31,180         | \$35,000         | \$19,733         | \$27,650          |
| 21-230-514017 - COVID-19                      | —                | —                | —                | \$0              | —                | \$0               |
| 21-230-514020 - Chemicals                     | \$73,783         | \$72,441         | \$82,090         | \$80,000         | \$69,111         | \$63,200          |
| 21-230-514030 - Small Tools                   | \$1,605          | \$2,139          | \$2,728          | \$2,500          | \$1,628          | \$1,975           |
| 21-230-514045 - Concession Food               | \$44,731         | \$53,059         | \$55,392         | \$60,000         | \$38,709         | \$47,400          |
| 21-230-514050 - Concession Oper Supplies      | —                | \$241            | \$560            | \$500            | \$1,066          | \$790             |
| 21-230-515050 - Recreation Supplies           | —                | —                | —                | \$2,000          | —                | \$395             |
| 21-230-517010 - Operational Supplies          | \$22,771         | \$22,581         | \$27,829         | \$25,000         | \$20,336         | \$23,700          |
| 21-230-517015 - Merchandise for Resale        | \$59,349         | \$63,927         | \$56,240         | \$70,000         | \$69,163         | \$59,250          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$242,697</b> | <b>\$243,796</b> | <b>\$257,139</b> | <b>\$277,500</b> | <b>\$221,657</b> | <b>\$226,335</b>  |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 21-230-520010 - Mileage Expense               | \$490            | \$563            | \$565            | \$600            | \$173            | \$553             |
| 21-230-520030 - Dues And Publications         | \$1,915          | \$2,012          | \$1,900          | \$2,100          | \$2,355          | \$1,975           |
| 21-230-520050 - INACTIVE - Mtgs & Conferences | —                | —                | —                | \$0              | —                | \$0               |
| 21-230-520070 - Training And Education        | \$260            | \$1,440          | \$3,819          | \$7,500          | \$90             | \$3,506           |
| 21-230-522020 - Professional Services         | \$148            | \$180            | \$7,477          | \$0              | \$31             | \$5,610           |
| 21-230-523010 - Equipment Rent/lease          | \$49,950         | \$61,000         | \$77,258         | \$123,000        | \$64,016         | \$67,150          |
| 21-230-529010 - Special Events                | —                | —                | —                | \$0              | —                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$52,762</b>  | <b>\$65,195</b>  | <b>\$91,019</b>  | <b>\$133,200</b> | <b>\$66,666</b>  | <b>\$78,794</b>   |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 21-230-531010 - Electricity                   | \$17,745         | \$18,671         | \$12,711         | \$10,000         | \$7,273          | \$12,155          |
| 21-230-533010 - Natural Gas                   | \$1,155          | \$1,437          | \$1,217          | \$2,000          | \$1,394          | \$1,580           |
| 21-230-534010 - Telephone                     | \$838            | \$856            | \$876            | \$1,000          | \$666            | \$790             |
| 21-230-534020 - Security                      | \$1,152          | \$1,487          | \$446            | \$1,800          | \$297            | \$1,422           |
| 21-230-535010 - Water                         | \$1,443          | \$1,679          | \$1,799          | \$1,850          | \$1,219          | \$1,462           |
| 21-230-535015 - Sewer                         | \$826            | \$845            | \$954            | \$1,050          | \$519            | \$869             |
| <b>UTILITIES TOTAL</b>                        | <b>\$23,158</b>  | <b>\$24,975</b>  | <b>\$18,003</b>  | <b>\$17,700</b>  | <b>\$11,368</b>  | <b>\$18,278</b>   |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 21-230-540010 - Building & Grounds Maint.     | \$43,689         | \$39,936         | \$25,827         | \$50,000         | \$31,554         | \$37,400          |
| 21-230-541020 - Veh Maintenance               | \$4,316          | \$1,946          | \$4,656          | \$2,500          | \$2,160          | \$3,950           |
| 21-230-542020 - Prk Lot Maintenance           | —                | —                | —                | \$0              | —                | \$0               |
| 21-230-545010 - Software License/maint        | \$4,617          | \$3,866          | \$3,744          | \$5,000          | \$3,587          | \$3,950           |
| 21-230-546010 - Clothing Expense              | \$2,973          | \$3,371          | \$3,998          | \$4,000          | \$2,024          | \$3,160           |
| 21-230-547010 - Equipment Maintenance         | \$18,191         | \$11,997         | \$14,477         | \$20,000         | \$9,318          | \$45,030          |
| 21-230-547020 - Maintenance Agreements        | —                | —                | —                | \$0              | —                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$73,787</b>  | <b>\$61,115</b>  | <b>\$52,702</b>  | <b>\$81,500</b>  | <b>\$48,643</b>  | <b>\$93,490</b>   |



|   | ACTUALS          |                  |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|---|------------------|------------------|--------------------|--------------------|------------------|--------------------|
|   | FY2022           | FY2023           | FY2024             | FY2025             | FY2025           | FY2026             |
| Capital Purchases                         |                  |                  |                    |                    |                  |                    |
| 21-230-572010 - Purchase Of Vehicles      | –                | –                | –                  | \$0                | –                | \$0                |
| 21-230-572020 - Purchase Of Equipment     | \$3,584          | –                | \$12,138           | \$0                | \$11,618         | \$31,600           |
| 21-230-572030 - Parks St Equip            | –                | –                | –                  | \$0                | –                | \$0                |
| 21-230-573030 - Purch/improv Land/buildin | \$3,103          | –                | –                  | \$0                | –                | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>\$6,687</b>   | <b>–</b>         | <b>\$12,138</b>    | <b>\$0</b>         | <b>\$11,618</b>  | <b>\$31,600</b>    |
| Debt Service                              |                  |                  |                    |                    |                  |                    |
| 21-230-580080 - Note Principal            | –                | –                | \$59,639           | \$59,639           | \$51,463         | \$53,790           |
| 21-230-580090 - Note Interest             | –                | –                | \$10,019           | \$10,019           | \$5,137          | \$2,626            |
| <b>DEBT SERVICE TOTAL</b>                 | <b>–</b>         | <b>–</b>         | <b>\$69,657</b>    | <b>\$69,658</b>    | <b>\$56,600</b>  | <b>\$56,416</b>    |
| <b>EXPENSES TOTAL</b>                     | <b>\$909,635</b> | <b>\$853,864</b> | <b>\$1,021,895</b> | <b>\$1,038,060</b> | <b>\$811,622</b> | <b>\$1,064,643</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Golf Course

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 21-230-501060  | Seasonal Salaries       | Minimum wage increase  | \$81,000         |
| 21-230-501060  | Seasonal Salaries       | NEW REQUEST: addtl \$6K in Seasonal Salaries; Parks reduced originally requested addition of \$15K | \$81,000         |
| 21-230-501065  | Season Sal - Maint      | Minimum wage increase  | \$65,000         |
| 21-230-517010  | Operational Supplies    | Purchase of Range Balls.   | \$23,700         |
| 21-230-520030  | Dues And Publications   | Zach Winn - GCSAA Dues   | \$1,975          |
| 21-230-522020  | Professional Services   | Korte Tree Services & Turf Mark.   | \$5,610          |
| 21-230-523010  | Equipment Rent/lease    | Golf Cart Lease/Rent only.   | \$67,150         |
| 21-230-541020  | Veh Maintenance         | Golf Cart repairs.   | \$3,950          |
| 21-230-547010  | Equipment Maintenance   | Pump and motor for irrigation pump station (2 of 2); Replace fairway mower reels.                  | \$45,030         |
| 21-230-572020  | Purchase Of Equipment   | Carryall 502 (\$15,000) Toro 3100 (50% \$25,000, costs split with 270 Division)                    | \$40,000         |
| 21-230-572020  | Purchase Of Equipment   | final parks adjustment   | -\$8,400         |
| 21-230-580080  | Note Principal          | 2 Central Bank Lease Agreements Payment year 3 of 3 - \$32,982 & \$20,808 - Verified by Finance    | \$53,790         |
| 21-230-580090  | Note Interest           | 2 Central Bank Lease Agreements Payment year 3 of 3 - \$1,616 & \$1,010 - Verified by Finance      | \$2,626          |
|                |                         |  | <b>\$462,431</b> |

# Memorial Pool

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality swimming facilities and programs.

## Department Detailed Expenses

Parks & Rec - Memorial Pool

|  | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-----------|-----------|-----------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                       |           |           |           |           |             |                   |
| Personnel Services                             |           |           |           |           |             |                   |
| 21-240-501010 - Salary-Elected Officials       | -         | -         | -         | -         | -           | \$0               |
| 21-240-501015 - Salary-Prosecuting Attorney    | -         | -         | -         | -         | -           | \$0               |
| 21-240-501020 - Salaries                       | \$48,259  | \$53,973  | \$64,256  | \$23,866  | \$42,299    | \$35,364          |
| 21-240-501030 - Holiday Pay                    | -         | -         | -         | -         | -           | \$0               |
| 21-240-501035 - Training & Essential Functions | -         | -         | -         | -         | -           | \$0               |
| 21-240-501040 - Part-time (w/benefits)         | -         | -         | -         | \$0       | -           | \$0               |
| 21-240-501050 - Part Time (w/o benefits)       | -         | -         | -         | -         | -           | \$0               |
| 21-240-501060 - Seasonal Salaries              | \$190,230 | \$181,468 | \$192,618 | \$171,000 | \$188,539   | \$171,000         |
| 21-240-501065 - Season Sal - Maint             | \$225     | \$72      | \$924     | \$1,200   | \$1,496     | \$1,200           |
| 21-240-501070 - Stand-by Plan                  | -         | -         | -         | -         | -           | \$0               |
| 21-240-501080 - Step-up Pay                    | -         | -         | -         | -         | -           | \$0               |



|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-240-501090 - Overtime                      | \$352            | \$1,155          | \$1,367          | \$0              | \$832            | \$0               |
| 21-240-501092 - Overtime-Constant Staffing    | –                | –                | –                | –                | –                | \$0               |
| 21-240-501095 - Overtime Straight Pay         | –                | –                | –                | \$0              | \$37             | \$0               |
| 21-240-502010 - Social Security               | \$18,170         | \$17,905         | \$19,651         | \$15,000         | \$17,657         | \$15,879          |
| 21-240-502020 - Group Health Insurance        | \$8,002          | \$9,607          | \$11,574         | \$3,353          | \$5,439          | \$3,263           |
| 21-240-502030 - Retirement                    | \$6,520          | \$6,839          | \$7,683          | \$2,650          | \$4,792          | \$4,279           |
| 21-240-502040 - Workers Compensation          | \$3,126          | \$3,126          | \$3,126          | \$3,127          | \$3,127          | \$3,126           |
| 21-240-502050 - Life Insurance                | \$56             | \$62             | \$71             | \$29             | \$43             | \$42              |
| 21-240-502060 - Long Term Disability          | \$138            | \$165            | \$166            | \$71             | \$99             | \$101             |
| 21-240-502070 - Employee Assistance Prgm      | \$8              | \$8              | \$9              | \$9              | \$8              | \$12              |
| 21-240-503010 - Awards Program                | –                | –                | –                | –                | –                | \$0               |
| 21-240-503020 - Unemployment Compensation     | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$275,088</b> | <b>\$274,380</b> | <b>\$301,446</b> | <b>\$220,305</b> | <b>\$264,369</b> | <b>\$234,266</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 21-240-511010 - Advertising                   | –                | \$1,364          | \$88             | \$3,250          | \$96             | \$234             |
| 21-240-512010 - Printing                      | \$934            | \$566            | \$429            | \$1,200          | \$78             | \$468             |
| 21-240-514017 - COVID-19                      | –                | –                | –                | \$0              | –                | \$0               |
| 21-240-514020 - Chemicals                     | \$13,642         | \$22,374         | \$21,948         | \$23,000         | \$18,736         | \$18,960          |
| 21-240-514045 - Concession Food               | \$42,782         | \$41,108         | \$45,206         | \$50,000         | \$36,745         | \$39,500          |
| 21-240-514050 - Concession Oper Supplies      | \$16,371         | \$783            | \$606            | \$3,000          | \$2,688          | \$2,370           |
| 21-240-515050 - Recreation Supplies           | \$1,171          | \$1,446          | \$493            | \$2,000          | \$28             | \$935             |
| 21-240-517010 - Operational Supplies          | \$24,602         | \$15,157         | \$17,838         | \$27,500         | \$18,421         | \$18,700          |
| 21-240-517015 - Merchandise for Resale        | \$2,038          | \$2,335          | –                | \$3,000          | –                | \$1,403           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$101,540</b> | <b>\$85,133</b>  | <b>\$86,608</b>  | <b>\$112,950</b> | <b>\$76,793</b>  | <b>\$82,570</b>   |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 21-240-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                | \$0              | –                | \$0               |
| 21-240-520070 - Training And Education        | \$325            | \$7,669          | \$2,615          | \$6,000          | \$636            | \$2,805           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$325</b>     | <b>\$7,669</b>   | <b>\$2,615</b>   | <b>\$6,000</b>   | <b>\$636</b>     | <b>\$2,805</b>    |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 21-240-531010 - Electricity                   | \$20,905         | \$22,808         | \$25,371         | \$26,000         | \$16,046         | \$23,375          |
| 21-240-534010 - Telephone                     | \$2,237          | \$2,241          | \$2,272          | \$4,500          | \$1,869          | \$2,805           |
| 21-240-534020 - Security                      | \$645            | \$3,648          | \$653            | \$1,750          | \$489            | \$701             |
| 21-240-535010 - Water                         | \$17,973         | \$22,525         | \$28,051         | \$27,000         | \$22,928         | \$25,245          |
| 21-240-535015 - Sewer                         | \$4,596          | \$6,828          | \$4,350          | \$9,000          | \$4,550          | \$5,610           |
| <b>UTILITIES TOTAL</b>                        | <b>\$46,355</b>  | <b>\$58,050</b>  | <b>\$60,697</b>  | <b>\$68,250</b>  | <b>\$45,882</b>  | <b>\$57,736</b>   |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 21-240-540010 - Building & Grounds Maint.     | \$14,101         | \$29,260         | \$28,243         | \$80,000         | \$71,060         | \$56,100          |
| 21-240-545010 - Software License/maint        | \$1,716          | \$966            | \$2,428          | \$1,450          | \$947            | \$2,440           |
| 21-240-546010 - Clothing Expense              | –                | –                | –                | \$0              | –                | \$0               |
| 21-240-547010 - Equipment Maintenance         | \$9,880          | \$14,445         | \$8,523          | \$22,000         | \$5,377          | \$14,025          |
| 21-240-547020 - Maintenance Agreements        | –                | –                | \$128            | \$0              | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$25,697</b>  | <b>\$44,671</b>  | <b>\$39,322</b>  | <b>\$103,450</b> | <b>\$77,384</b>  | <b>\$72,565</b>   |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 21-240-572020 - Purchase Of Equipment         | –                | \$13,470         | \$5,596          | \$0              | –                | \$7,900           |
| 21-240-572030 - Parks St Equip                | –                | –                | –                | \$0              | –                | \$0               |
| 21-240-573030 - Purch/improv Land/buildin     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>–</b>         | <b>\$13,470</b>  | <b>\$5,596</b>   | <b>\$0</b>       | <b>–</b>         | <b>\$7,900</b>    |
| <b>EXPENSES TOTAL</b>                         | <b>\$449,005</b> | <b>\$483,374</b> | <b>\$496,284</b> | <b>\$510,955</b> | <b>\$465,063</b> | <b>\$457,842</b>  |

# Department Analysis - Expenses

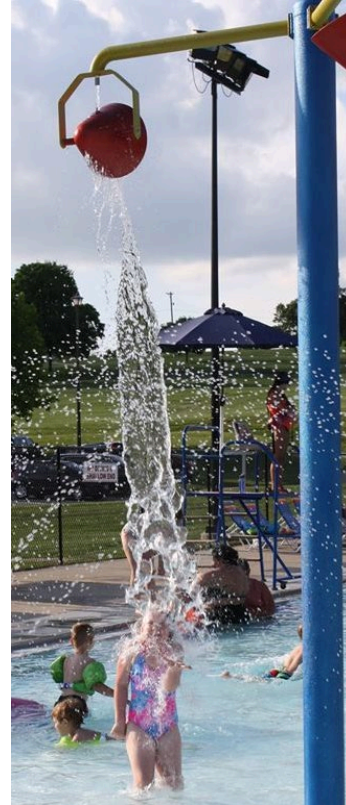
FY26 Mayor's Approved Budget

Parks & Rec - Memorial Pool

| Account String | Object Code Description   | Description   | Total Amount     |
|----------------|---------------------------|---|------------------|
| 21-240-501060  | Seasonal Salaries         | Minimum wage increase   | \$171,000        |
| 21-240-501060  | Seasonal Salaries         | Parks originally requested addtl \$15K in Seasonal Salaries, but later made modifications | \$171,000        |
| 21-240-501065  | Season Sal - Maint        | Minimum wage increase   | \$1,200          |
| 21-240-517010  | Operational Supplies      | \$4500 - Adult CPR Manikins; \$4500 - Infant CPR Manikins                                 | \$18,700         |
| 21-240-540010  | Building & Grounds Maint. | Staffing cost increase. Memorial Pool sand filter & Sand (\$25K)                          | \$56,100         |
| 21-240-545010  | Software License/maint    | Recreation Software increase.   | \$2,440          |
| 21-240-572020  | Purchase Of Equipment     | Lounge Chairs, tables   | \$7,900          |
|                |                           |   | <b>\$428,340</b> |

# Ellis Porter Pool

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing high quality swimming facilities and programs.

## Department Detailed Expenses

Parks & Rec - Ellis Porter Pool

|  | ACTUALS  |          |          | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|--|----------|----------|----------|----------|-------------|-------------------|
|  | FY2022   | FY2023   | FY2024   | FY2025   | FY2025      | FY2026            |
| <b>Expenses</b>                                |          |          |          |          |             |                   |
| Personnel Services                             |          |          |          |          |             |                   |
| 21-250-501010 - Salary-Elected Officials       | -        | -        | -        | -        | -           | \$0               |
| 21-250-501015 - Salary-Prosecuting Attorney    | -        | -        | -        | -        | -           | \$0               |
| 21-250-501020 - Salaries                       | \$43,094 | \$45,179 | \$41,669 | \$23,866 | \$39,686    | \$35,364          |
| 21-250-501030 - Holiday Pay                    | -        | -        | -        | -        | -           | \$0               |
| 21-250-501035 - Training & Essential Functions | -        | -        | -        | -        | -           | \$0               |
| 21-250-501040 - Part-time (w/benefits)         | -        | -        | -        | \$0      | -           | \$0               |
| 21-250-501050 - Part Time (w/o benefits)       | -        | -        | -        | -        | -           | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-250-501060 - Seasonal Salaries             | \$126,136        | \$120,573        | \$116,187        | \$135,000        | \$117,134        | \$135,000         |
| 21-250-501065 - Season Sal - Maint            | \$225            | —                | \$245            | \$1,000          | \$769            | \$1,000           |
| 21-250-501070 - Stand-by Plan                 | —                | —                | —                | —                | —                | \$0               |
| 21-250-501080 - Step-up Pay                   | —                | —                | —                | —                | —                | \$0               |
| 21-250-501090 - Overtime                      | \$486            | \$724            | \$515            | \$0              | —                | \$0               |
| 21-250-501092 - Overtime-Constant Staffing    | —                | —                | —                | —                | —                | \$0               |
| 21-250-501095 - Overtime Straight Pay         | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-502010 - Social Security               | \$12,905         | \$12,575         | \$12,039         | \$12,230         | \$11,900         | \$13,109          |
| 21-250-502020 - Group Health Insurance        | \$6,804          | \$8,016          | \$7,202          | \$3,353          | \$5,002          | \$3,263           |
| 21-250-502030 - Retirement                    | \$5,827          | \$5,749          | \$4,949          | \$2,650          | \$4,405          | \$4,279           |
| 21-250-502040 - Workers Compensation          | \$1,301          | \$1,301          | \$1,301          | \$1,301          | \$1,301          | \$1,301           |
| 21-250-502050 - Life Insurance                | \$50             | \$53             | \$46             | \$29             | \$43             | \$42              |
| 21-250-502060 - Long Term Disability          | \$124            | \$141            | \$109            | \$71             | \$96             | \$101             |
| 21-250-502070 - Employee Assistance Prgm      | \$8              | \$8              | \$9              | \$9              | \$8              | \$12              |
| 21-250-503010 - Awards Program                | —                | —                | —                | —                | —                | \$0               |
| 21-250-503020 - Unemployment Compensation     | —                | \$6              | —                | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>\$196,960</b> | <b>\$194,324</b> | <b>\$184,269</b> | <b>\$179,509</b> | <b>\$180,344</b> | <b>\$193,471</b>  |
| Materials & Supplies                          |                  |                  |                  |                  |                  |                   |
| 21-250-511010 - Advertising                   | —                | \$1,364          | \$29             | \$3,250          | \$37             | \$1,250           |
| 21-250-512010 - Printing                      | \$924            | \$566            | \$420            | \$1,200          | \$78             | \$500             |
| 21-250-514017 - COVID-19                      | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-514020 - Chemicals                     | \$14,056         | \$18,055         | \$15,235         | \$20,000         | \$11,625         | \$21,000          |
| 21-250-514045 - Concession Food               | \$23,257         | \$14,261         | \$18,073         | \$40,000         | \$13,323         | \$25,000          |
| 21-250-514050 - Concession Oper Supplies      | \$3,814          | \$15,640         | \$127            | \$23,000         | \$1,714          | \$3,500           |
| 21-250-515050 - Recreation Supplies           | \$2,256          | \$3,499          | \$744            | \$3,000          | \$231            | \$3,000           |
| 21-250-517010 - Operational Supplies          | \$23,064         | \$20,507         | \$14,430         | \$20,000         | \$19,409         | \$15,000          |
| 21-250-517015 - Merchandise for Resale        | \$1,238          | \$2,335          | —                | \$2,500          | —                | \$1,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>\$68,608</b>  | <b>\$76,226</b>  | <b>\$49,059</b>  | <b>\$112,950</b> | <b>\$46,417</b>  | <b>\$70,250</b>   |
| Contractual Services                          |                  |                  |                  |                  |                  |                   |
| 21-250-520050 - INACTIVE - Mtgs & Conferences | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-520070 - Training And Education        | \$2,230          | \$5,189          | \$2,255          | \$4,500          | \$208            | \$2,500           |
| 21-250-529010 - Special Events                | —                | —                | —                | \$500            | —                | \$500             |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$2,230</b>   | <b>\$5,189</b>   | <b>\$2,255</b>   | <b>\$5,000</b>   | <b>\$208</b>     | <b>\$3,000</b>    |
| Utilities                                     |                  |                  |                  |                  |                  |                   |
| 21-250-531010 - Electricity                   | \$10,485         | \$9,131          | \$8,517          | \$12,500         | \$4,938          | \$11,000          |
| 21-250-533010 - Natural Gas                   | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-534010 - Telephone                     | \$829            | \$834            | \$845            | \$2,250          | \$553            | \$1,250           |
| 21-250-534020 - Security                      | \$805            | \$1,263          | \$1,320          | \$5,300          | \$615            | \$1,300           |
| 21-250-535010 - Water                         | \$13,167         | \$13,454         | \$13,525         | \$14,000         | \$8,594          | \$15,500          |
| 21-250-535015 - Sewer                         | —                | —                | \$5,322          | \$5,500          | \$3,242          | \$6,000           |
| <b>UTILITIES TOTAL</b>                        | <b>\$25,287</b>  | <b>\$24,682</b>  | <b>\$29,530</b>  | <b>\$39,550</b>  | <b>\$17,942</b>  | <b>\$35,050</b>   |
| Repairs & Maintenance                         |                  |                  |                  |                  |                  |                   |
| 21-250-540010 - Building & Grounds Maint.     | \$45,514         | \$5,292          | \$13,276         | \$16,000         | \$4,499          | \$55,000          |
| 21-250-545010 - Software License/maint        | \$2,076          | \$966            | \$2,428          | \$2,000          | \$947            | \$3,088           |
| 21-250-546010 - Clothing Expense              | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-547010 - Equipment Maintenance         | \$1,116          | \$116            | \$1,716          | \$2,500          | \$1,128          | \$1,500           |
| 21-250-547020 - Maintenance Agreements        | —                | —                | \$139            | \$0              | —                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$48,705</b>  | <b>\$6,374</b>   | <b>\$17,560</b>  | <b>\$20,500</b>  | <b>\$6,574</b>   | <b>\$59,588</b>   |
| Capital Purchases                             |                  |                  |                  |                  |                  |                   |
| 21-250-572020 - Purchase Of Equipment         | —                | —                | \$598            | \$24,000         | \$23,940         | \$10,000          |
| 21-250-572030 - Parks St Equip                | —                | —                | —                | \$0              | —                | \$0               |
| 21-250-573030 - Purch/improv Land/buildin     | —                | —                | —                | \$0              | —                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>—</b>         | <b>—</b>         | <b>\$598</b>     | <b>\$24,000</b>  | <b>\$23,940</b>  | <b>\$10,000</b>   |
| <b>EXPENSES TOTAL</b>                         | <b>\$341,791</b> | <b>\$306,795</b> | <b>\$283,270</b> | <b>\$381,509</b> | <b>\$275,425</b> | <b>\$371,359</b>  |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

Parks & Rec - Ellis Porter Pool

| Account String | Object Code Description   | Description  | Total Amount     |
|----------------|---------------------------|--|------------------|
| 21-250-501060  | Seasonal Salaries         | Minimum wage increase.   | \$135,000        |
| 21-250-501065  | Season Sal - Maint        | Usage of seasonal maintenance staff.                           | \$1,000          |
| 21-250-514020  | Chemicals                 | Increase of Chemical costs.                                    | \$21,000         |
| 21-250-514045  | Concession Food           | Decrease based on previous years average.                      | \$25,000         |
| 21-250-517010  | Operational Supplies      | Aqua Max (\$5800)  | \$15,000         |
| 21-250-535010  | Water                     | Costs of utility increase and based on previous years average. | \$15,500         |
| 21-250-535015  | Sewer                     | Costs of utility increase.                                     | \$6,000          |
| 21-250-540010  | Building & Grounds Maint. | Ellis Porter Pool - Roof Replacement/repairs (\$45K)           | \$55,000         |
| 21-250-545010  | Software License/maint    | Recreation Software increase.                                  | \$3,088          |
| 21-250-572020  | Purchase Of Equipment     | Lounge chairs, tables  | \$10,000         |
|                |                           |  | <b>\$286,588</b> |

# Parks Maintenance

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a high-quality system of parks, trails, and recreation facilities.

## Department Goals & Objectives (including, but not limited to)

Complete Park Masterplan for the entire park system

OBJECTIVE: Survey park users and see community input to help guide improvements and shape the Jefferson City Park System over the next 20+ years

Provide routine park maintenance and improvements

OBJECTIVE: To ensure the City's parks are safe and accessible

Provide routine building maintenance as well as building rehabilitation and stabilization of aging buildings

OBJECTIVE: To ensure safety and accessibility of the buildings located at the City parks



# Department Detailed Expenses

## Parks & Rec - Parks Maintenance

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                    |                    |
| Personnel Services                             |                    |                    |                    |                    |                    |                    |
| 21-260-501010 - Salary-Elected Officials       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501015 - Salary-Prosecuting Attorney    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501020 - Salaries                       | \$824,941          | \$766,055          | \$803,711          | \$1,169,261        | \$662,999          | \$1,084,822        |
| 21-260-501030 - Holiday Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501035 - Training & Essential Functions | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501040 - Part-time (w/benefits)         | \$8,523            | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-501050 - Part Time (w/o benefits)       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501060 - Seasonal Salaries              | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-501065 - Season Sal - Maint             | \$76,562           | \$72,537           | \$101,685          | \$100,000          | \$99,839           | \$100,000          |
| 21-260-501070 - Stand-by Plan                  | \$6,557            | \$6,715            | \$6,569            | \$5,000            | \$5,393            | \$5,000            |
| 21-260-501080 - Step-up Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501090 - Overtime                       | \$9,697            | \$15,396           | \$11,015           | \$15,000           | \$7,404            | \$15,000           |
| 21-260-501092 - Overtime-Constant Staffing     | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-501095 - Overtime Straight Pay          | –                  | –                  | \$80               | \$0                | \$184              | \$500              |
| 21-260-502010 - Social Security                | \$67,722           | \$62,936           | \$67,541           | \$98,629           | \$56,735           | \$92,208           |
| 21-260-502020 - Group Health Insurance         | \$148,919          | \$143,333          | \$174,577          | \$269,762          | \$139,067          | \$253,138          |
| 21-260-502030 - Retirement                     | \$98,533           | \$82,723           | \$91,129           | \$132,008          | \$72,322           | \$133,744          |
| 21-260-502040 - Workers Compensation           | \$16,213           | \$16,213           | \$16,213           | \$16,214           | \$16,214           | \$16,213           |
| 21-260-502050 - Life Insurance                 | \$864              | \$865              | \$948              | \$1,398            | \$748              | \$1,299            |
| 21-260-502060 - Long Term Disability           | \$2,171            | \$2,312            | \$2,126            | \$3,494            | \$1,678            | \$3,242            |
| 21-260-502070 - Employee Assistance Prgm       | \$535              | \$535              | \$519              | \$513              | \$455              | \$503              |
| 21-260-503010 - Awards Program                 | –                  | –                  | –                  | –                  | –                  | \$0                |
| 21-260-503020 - Unemployment Compensation      | –                  | \$259              | \$46               | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$1,261,238</b> | <b>\$1,169,878</b> | <b>\$1,276,160</b> | <b>\$1,811,279</b> | <b>\$1,063,039</b> | <b>\$1,705,669</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                    |                    |
| 21-260-511010 - Advertising                    | \$3,341            | \$553              | \$590              | \$500              | \$428              | \$1,000            |
| 21-260-512010 - Printing                       | \$1,011            | \$445              | \$1,174            | \$1,500            | \$79               | \$1,500            |
| 21-260-512020 - Copies                         | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-514010 - Gas                            | \$81,286           | \$70,531           | \$74,954           | \$75,000           | \$39,084           | \$80,000           |
| 21-260-514017 - COVID-19                       | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-514030 - Small Tools                    | \$7,726            | \$5,950            | \$12,996           | \$11,000           | \$3,156            | \$12,000           |
| 21-260-515030 - Insect Control                 | –                  | –                  | \$195              | \$0                | \$30               | \$500              |
| 21-260-515060 - Weed Control                   | \$18,717           | \$37,532           | \$28,285           | \$42,000           | \$17,990           | \$42,000           |
| 21-260-517010 - Operational Supplies           | \$54,264           | \$62,008           | \$47,360           | \$65,000           | \$37,577           | \$60,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$166,346</b>   | <b>\$177,020</b>   | <b>\$165,555</b>   | <b>\$195,000</b>   | <b>\$98,344</b>    | <b>\$197,000</b>   |
| Contractual Services                           |                    |                    |                    |                    |                    |                    |
| 21-260-520010 - Mileage Expense                | –                  | –                  | –                  | \$200              | –                  | \$200              |
| 21-260-520030 - Dues And Publications          | \$1,520            | \$364              | \$711              | \$3,000            | \$414              | \$2,000            |
| 21-260-520050 - INACTIVE - Mtgs & Conferences  | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-520070 - Training And Education         | \$7,854            | \$3,424            | \$5,575            | \$10,000           | \$6,353            | \$5,000            |
| 21-260-521040 - Medical Claims/services        | \$100              | \$520              | –                  | \$500              | \$80               | \$500              |
| 21-260-522020 - Professional Services          | \$12,343           | \$329,584          | \$303,866          | \$325,000          | \$185,637          | \$326,388          |
| 21-260-523010 - Equipment Rent/lease           | \$101,063          | \$210,396          | \$279,599          | \$282,680          | \$211,083          | \$290,000          |
| 21-260-524010 - Trash Collections              | \$8,118            | \$7,992            | \$12,631           | \$8,500            | \$5,472            | \$10,000           |
| 21-260-524011 - Parks Mowing                   | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$130,998</b>   | <b>\$552,280</b>   | <b>\$602,382</b>   | <b>\$629,880</b>   | <b>\$409,039</b>   | <b>\$634,088</b>   |
| Utilities                                      |                    |                    |                    |                    |                    |                    |
| 21-260-531010 - Electricity                    | \$46,729           | \$38,291           | \$34,181           | \$50,000           | \$32,529           | \$50,000           |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 21-260-533010 - Natural Gas                    | \$9,168            | \$10,553           | \$7,756            | \$12,000           | \$8,846            | \$12,000           |
| 21-260-534010 - Telephone                      | \$9,568            | \$8,299            | \$9,319            | \$10,000           | \$6,376            | \$10,000           |
| 21-260-534020 - Security                       | \$4,392            | \$18,207           | \$6,802            | \$1,500            | \$6,163            | \$10,000           |
| 21-260-535010 - Water                          | \$50,259           | \$71,949           | \$53,973           | \$75,000           | \$34,622           | \$75,000           |
| 21-260-535015 - Sewer                          | \$5,356            | \$4,825            | \$6,119            | \$6,000            | \$3,958            | \$6,000            |
| <b>UTILITIES TOTAL</b>                         | <b>\$125,471</b>   | <b>\$152,125</b>   | <b>\$118,151</b>   | <b>\$154,500</b>   | <b>\$92,495</b>    | <b>\$163,000</b>   |
| Repairs & Maintenance                          |                    |                    |                    |                    |                    |                    |
| 21-260-540010 - Building & Grounds Maint.      | \$197,041          | \$164,779          | \$132,721          | \$200,000          | \$78,014           | \$200,000          |
| 21-260-540020 - Tree & Landscape Maint         | \$111,188          | \$194,426          | \$58,974           | \$80,000           | \$42,298           | \$80,000           |
| 21-260-540021 - Tree & Landscp Mnt - Grant Exp | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-540022 - Non-Parks Trees                | –                  | \$4,000            | –                  | \$0                | –                  | \$0                |
| 21-260-540030 - Non-parks Landscape            | \$27,024           | \$23,851           | \$3,252            | \$25,000           | \$3,109            | \$25,000           |
| 21-260-540031 - Parks Landscape                | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-541020 - Veh Maintenance                | \$28,976           | \$25,870           | \$17,568           | \$40,000           | \$12,718           | \$25,000           |
| 21-260-542020 - Prk Lot Maintenance            | \$10,463           | \$9,252            | \$8,235            | \$15,000           | \$2,832            | \$50,000           |
| 21-260-545010 - Software License/maint         | \$2,612            | \$1,501            | \$3,627            | \$20,000           | \$15,649           | \$28,000           |
| 21-260-546010 - Clothing Expense               | \$12,827           | \$13,127           | \$12,636           | \$20,000           | \$9,538            | \$16,000           |
| 21-260-546025 - Camera repairs & maint         | –                  | \$4,236            | \$11,702           | \$37,500           | \$15,213           | \$37,500           |
| 21-260-547010 - Equipment Maintenance          | \$56,929           | \$35,192           | \$69,054           | \$55,000           | \$20,882           | \$60,000           |
| 21-260-547020 - Maintenance Agreements         | \$600              | \$716              | \$1,106            | \$1,000            | \$625              | \$1,200            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$447,658</b>   | <b>\$476,950</b>   | <b>\$318,874</b>   | <b>\$493,500</b>   | <b>\$200,877</b>   | <b>\$522,700</b>   |
| Capital Purchases                              |                    |                    |                    |                    |                    |                    |
| 21-260-572010 - Purchase Of Vehicles           | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-572020 - Purchase Of Equipment          | –                  | \$89,891           | \$19,729           | \$0                | \$21,249           | \$20,000           |
| 21-260-572030 - Parks St Equip                 | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-573030 - Purch/improv Land/buildin      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>–</b>           | <b>\$89,891</b>    | <b>\$19,729</b>    | <b>\$0</b>         | <b>\$21,249</b>    | <b>\$20,000</b>    |
| Debt Service                                   |                    |                    |                    |                    |                    |                    |
| 21-260-580080 - Note Principal                 | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 21-260-580090 - Note Interest                  | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>DEBT SERVICE TOTAL</b>                      | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                          | <b>\$2,131,712</b> | <b>\$2,618,144</b> | <b>\$2,500,850</b> | <b>\$3,284,159</b> | <b>\$1,885,042</b> | <b>\$3,242,457</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Parks Maintenance

| Account String | Object Code Description | Description  | Total Amount |
|----------------|-------------------------|--|--------------|
| 21-260-501065  | Season Sal - Maint      | Minimum wage increase  | \$100,000    |
| 21-260-514010  | Gas                     | Increased fuel costs.  | \$80,000     |
| 21-260-514030  | Small Tools             | Wire locator (\$4K); Demo saw.   | \$12,000     |
| 21-260-520070  | Training And Education  | Staff Development Training - Professional Development                    | \$5,000      |
| 21-260-522020  | Professional Services   | Contractors - Park Mowing & Forestry Work ; Recreation Software increase | \$326,388    |
| 21-260-523010  | Equipment Rent/lease    | Enterprise Lease; Bark Blower  | \$290,000    |
| 21-260-524010  | Trash Collections       | Trash cart/container purchase.   | \$10,000     |
| 21-260-534020  | Security                | Monthly service plans/ Monitor and maintenance of facilities.            | \$10,000     |
| 21-260-541020  | Veh Maintenance         | Due to lease vehicles; reduction of vehicle maintenance.                 | \$25,000     |
| 21-260-542020  | Prk Lot Maintenance     | Increase for asphalt overlay projects.                                   | \$50,000     |
| 21-260-545010  | Software License/maint  | Assest Essentials - Contract 2024-2028                                   | \$28,000     |
| 21-260-547010  | Equipment Maintenance   | Increase on cost of parts.   | \$60,000     |
| 21-260-572020  | Purchase Of Equipment   | Floor Scrubber   | \$20,000     |



| Account String | Object Code Description | Description | Total Amount |
|----------------|-------------------------|-------------|--------------|
|                |                         |             | \$1,016,388  |

# Recreations Programs

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a wide variety of affordable high quality instructional and recreation programs and special events.

## Department Goals & Objectives (including, but not limited to)

Incorporate enhanced program evaluation and public feedback

OBJECTIVE: To ensure the Department offers the recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

Work in a collaborative manner with partners throughout the community to enhance programs, special events, and facilities

OBJECTIVE: To ensure the Department offers the recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

## Department Detailed Expenses

### Parks & Rec - Recreations Programs

|   | ACTUALS |        |        | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|-------------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |        |        |         |             |                   |
| Personnel Services                          |         |        |        |         |             |                   |
| 21-270-501010 - Salary-Elected Officials    | -       | -      | -      | -       | -           | \$0               |
| 21-270-501015 - Salary-Prosecuting Attorney | -       | -      | -      | -       | -           | \$0               |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-270-501020 - Salaries                       | \$306,975        | \$314,268        | \$308,073        | \$312,249        | \$230,916        | \$354,953         |
| 21-270-501030 - Holiday Pay                    | —                | —                | —                | —                | —                | \$0               |
| 21-270-501035 - Training & Essential Functions | —                | —                | —                | —                | —                | \$0               |
| 21-270-501040 - Part-time (w/benefits)         | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-501050 - Part Time (w/o benefits)       | —                | —                | —                | —                | —                | \$0               |
| 21-270-501060 - Seasonal Salaries              | \$113,787        | \$107,543        | \$91,004         | \$104,000        | \$75,480         | \$104,000         |
| 21-270-501065 - Season Sal - Maint             | \$45,069         | \$23,051         | \$27,092         | \$55,000         | \$28,896         | \$55,000          |
| 21-270-501070 - Stand-by Plan                  | —                | —                | —                | —                | —                | \$0               |
| 21-270-501080 - Step-up Pay                    | —                | —                | —                | —                | —                | \$0               |
| 21-270-501090 - Overtime                       | \$7,777          | \$4,284          | \$3,577          | \$8,000          | \$2,192          | \$8,000           |
| 21-270-501092 - Overtime-Constant Staffing     | —                | —                | —                | —                | —                | \$0               |
| 21-270-501095 - Overtime Straight Pay          | —                | —                | —                | \$0              | —                | \$500             |
| 21-270-502010 - Social Security                | \$35,544         | \$33,637         | \$32,150         | \$36,663         | \$25,064         | \$39,967          |
| 21-270-502020 - Group Health Insurance         | \$48,121         | \$61,281         | \$65,150         | \$72,389         | \$53,258         | \$91,928          |
| 21-270-502030 - Retirement                     | \$40,272         | \$37,622         | \$36,214         | \$35,548         | \$25,829         | \$43,978          |
| 21-270-502040 - Workers Compensation           | \$5,584          | \$5,584          | \$5,584          | \$5,584          | \$5,584          | \$5,584           |
| 21-270-502050 - Life Insurance                 | \$341            | \$363            | \$365            | \$374            | \$264            | \$424             |
| 21-270-502060 - Long Term Disability           | \$845            | \$973            | \$810            | \$933            | \$572            | \$1,056           |
| 21-270-502070 - Employee Assistance Prgm       | \$154            | \$154            | \$164            | \$136            | \$125            | \$164             |
| 21-270-503010 - Awards Program                 | —                | —                | —                | —                | —                | \$0               |
| 21-270-503020 - Unemployment Compensation      | \$4              | —                | —                | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$604,473</b> | <b>\$588,760</b> | <b>\$570,183</b> | <b>\$630,876</b> | <b>\$448,182</b> | <b>\$705,554</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 21-270-511010 - Advertising                    | \$116            | \$211            | \$295            | \$6,500          | \$260            | \$1,403           |
| 21-270-511020 - Postage                        | \$283            | \$15             | \$252            | \$1,500          | \$12             | \$395             |
| 21-270-512010 - Printing                       | \$1,453          | \$1,183          | \$1,094          | \$2,000          | \$39             | \$935             |
| 21-270-512020 - Copies                         | —                | —                | —                | \$1,000          | —                | \$468             |
| 21-270-513010 - Office Supplies                | \$1,761          | \$21             | —                | \$2,000          | \$239            | \$395             |
| 21-270-514017 - COVID-19                       | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-514045 - Concession Food                | \$76,881         | \$67,029         | \$46,548         | \$82,500         | \$46,371         | \$65,450          |
| 21-270-514050 - Concession Oper Supplies       | \$11,680         | \$700            | \$2,276          | \$9,000          | \$5,429          | \$6,078           |
| 21-270-515050 - Recreation Supplies            | \$71,231         | \$108,133        | \$74,970         | \$90,000         | \$70,892         | \$74,800          |
| 21-270-517010 - Operational Supplies           | \$5,621          | \$12,362         | \$21,120         | \$10,750         | \$19,879         | \$10,270          |
| 21-270-517015 - Merchandise for Resale         | \$2,055          | \$3,381          | \$3,261          | \$4,500          | \$1,955          | \$2,370           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$171,080</b> | <b>\$193,036</b> | <b>\$149,817</b> | <b>\$209,750</b> | <b>\$145,076</b> | <b>\$162,564</b>  |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 21-270-520010 - Mileage Expense                | \$1,413          | \$592            | \$453            | \$2,000          | \$279            | \$790             |
| 21-270-520030 - Dues And Publications          | \$4,537          | \$3,807          | \$339            | \$4,500          | \$50             | \$4,345           |
| 21-270-520050 - INACTIVE - Mtgs & Conferences  | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-520070 - Training And Education         | \$4,454          | \$3,163          | \$3,552          | \$6,000          | \$4,194          | \$4,675           |
| 21-270-521040 - Medical Claims/services        | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-521065 - Background Checks              | \$3,956          | \$3,384          | \$5,017          | \$4,500          | \$3,731          | \$3,555           |
| 21-270-522020 - Professional Services          | \$114,879        | \$104,327        | \$121,732        | \$175,000        | \$93,593         | \$136,873         |
| 21-270-523010 - Equipment Rent/lease           | \$15,853         | \$19,042         | \$19,342         | \$25,000         | \$15,293         | \$21,000          |
| 21-270-523020 - Building Lease                 | —                | —                | —                | \$0              | —                | \$0               |
| 21-270-529010 - Special Events                 | \$406            | \$363            | —                | \$2,000          | —                | \$790             |
| 21-270-529080 - Transportation                 | —                | —                | —                | \$0              | —                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$145,498</b> | <b>\$134,677</b> | <b>\$150,435</b> | <b>\$219,000</b> | <b>\$117,140</b> | <b>\$172,028</b>  |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 21-270-531010 - Electricity                    | \$13,219         | \$14,402         | \$12,754         | \$20,000         | \$9,286          | \$12,640          |
| 21-270-531030 - Ball Field Lighting            | \$37,480         | \$24,842         | \$24,270         | \$40,000         | \$17,449         | \$28,050          |
| 21-270-533010 - Natural Gas                    | \$3,150          | \$3,310          | \$2,300          | \$6,500          | \$2,351          | \$3,555           |
| 21-270-534010 - Telephone                      | \$8,987          | \$4,677          | \$4,355          | \$9,500          | \$3,468          | \$5,500           |
| 21-270-534020 - Security                       | \$1,415          | \$5,128          | \$1,549          | \$6,300          | \$3,128          | \$4,675           |
| 21-270-535010 - Water                          | \$20,894         | \$37,326         | \$23,913         | \$30,000         | \$11,163         | \$23,375          |
| 21-270-535015 - Sewer                          | \$2,882          | \$7,601          | \$3,995          | \$5,000          | \$2,946          | \$3,740           |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025           | FY2026             |
| <b>UTILITIES TOTAL</b>                    | <b>\$88,027</b>    | <b>\$97,287</b>    | <b>\$73,136</b>    | <b>\$117,300</b>   | <b>\$49,790</b>  | <b>\$81,535</b>    |
| Repairs & Maintenance                     |                    |                    |                    |                    |                  |                    |
| 21-270-540010 - Building & Grounds Maint. | \$13,888           | \$7,028            | \$2,684            | \$15,000           | \$9,261          | \$11,850           |
| 21-270-540050 - Ballfield Repairs         | \$74,214           | \$86,520           | \$74,654           | \$95,000           | \$46,252         | \$67,150           |
| 21-270-545010 - Software License/maint    | \$3,915            | \$3,844            | \$4,524            | \$4,630            | \$9,701          | \$3,950            |
| 21-270-547010 - Equipment Maintenance     | \$444              | \$90               | \$224              | \$500              | —                | \$7,900            |
| 21-270-547020 - Maintenance Agreements    | \$1,121            | \$3,146            | —                  | \$1,225            | —                | \$1,185            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>\$93,582</b>    | <b>\$100,628</b>   | <b>\$82,086</b>    | <b>\$116,355</b>   | <b>\$65,213</b>  | <b>\$92,035</b>    |
| Capital Purchases                         |                    |                    |                    |                    |                  |                    |
| 21-270-572010 - Purchase Of Vehicles      | —                  | —                  | —                  | \$0                | —                | \$0                |
| 21-270-572020 - Purchase Of Equipment     | —                  | —                  | \$2,343            | \$0                | \$15,611         | \$39,500           |
| 21-270-572030 - Parks St Equip            | —                  | —                  | —                  | \$0                | —                | \$0                |
| 21-270-573030 - Purch/improv Land/buildin | —                  | —                  | —                  | \$0                | —                | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>—</b>           | <b>—</b>           | <b>\$2,343</b>     | <b>\$0</b>         | <b>\$15,611</b>  | <b>\$39,500</b>    |
| Debt Service                              |                    |                    |                    |                    |                  |                    |
| 21-270-580080 - Note Principal            | —                  | —                  | \$8,432            | \$8,463            | \$19,925         | \$20,810           |
| 21-270-580090 - Note Interest             | —                  | —                  | \$410              | \$411              | \$1,976          | \$1,010            |
| <b>DEBT SERVICE TOTAL</b>                 | <b>—</b>           | <b>—</b>           | <b>\$8,843</b>     | <b>\$8,874</b>     | <b>\$21,900</b>  | <b>\$21,820</b>    |
| <b>EXPENSES TOTAL</b>                     | <b>\$1,102,660</b> | <b>\$1,114,388</b> | <b>\$1,036,841</b> | <b>\$1,302,155</b> | <b>\$862,911</b> | <b>\$1,275,036</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Recreations Programs

| Account String | Object Code Description   | Description   | Total Amount     |
|----------------|---------------------------|---|------------------|
| 21-270-501060  | Seasonal Salaries         | Minimum wage increase   | \$104,000        |
| 21-270-501090  | Overtime                  | Based on previous years averages.   | \$8,000          |
| 21-270-515050  | Recreation Supplies       | Catchers Mitts for Rec baseball, rec softball & Coach Pitch (\$7,750)                                     | \$74,800         |
| 21-270-520030  | Dues And Publications     | SFMA Dues (Zac. B & Zeke V)   | \$4,345          |
| 21-270-520070  | Training And Education    | MPRA Conference & SFMA Conference   | \$4,675          |
| 21-270-523010  | Equipment Rent/lease      | Enterprise Lease.   | \$21,000         |
| 21-270-531010  | Electricity               | Based on previous years averages.   | \$12,640         |
| 21-270-531030  | Ball Field Lighting       | Based on previous years averages.   | \$28,050         |
| 21-270-533010  | Natural Gas               | Based on previous years averages.   | \$3,555          |
| 21-270-534010  | Telephone                 | Based on previous years averages.   | \$5,500          |
| 21-270-540010  | Building & Grounds Maint. | Vivion Bridge Repairs   | \$11,850         |
| 21-270-547010  | Equipment Maintenance     | Starting to use this GL for tracking purposes.  | \$7,900          |
| 21-270-572020  | Purchase Of Equipment     | Toro 3100 (50% \$25,000, costs split with 230 Division) Infield groomer, steel green controller, Club Car | \$50,000         |
| 21-270-572020  | Purchase Of Equipment     | final parks adjustment  | -\$10,500        |
| 21-270-580080  | Note Principal            | Equipment Lease Agreement. Central Bank Lease Agreement Payment Year 3 of 3 - Verified by Finance         | \$20,810         |
| 21-270-580090  | Note Interest             | Equipment lease interest. Central Bank Lease Agreement Payment Year 3 of 3 - Verified by Finance          | \$1,010          |
|                |                           |   | <b>\$347,635</b> |

# Outdoor Recreation Programs

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a wide variety of affordable high quality instructional and outdoor recreation programs and special events.

## Department Goals & Objectives (including, but not limited to)

Incorporate enhanced program evaluation and public feedback  
OBJECTIVE: To ensure the Department offers outdoor recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

Work in a collaborative manner with partners throughout the community to enhance programs, special events, and facilities  
OBJECTIVE: To ensure the Department offers outdoor recreational opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

## Department Detailed Expenses

Parks & Rec - Outdoor Recreation Programs

|   | ACTUALS   |          |          | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|----------|----------|----------|-------------|-------------------|
|   | FY2022    | FY2023   | FY2024   | FY2025   | FY2025      | FY2026            |
| Expenses                                    |           |          |          |          |             |                   |
| Personnel Services                          |           |          |          |          |             |                   |
| 21-272-501010 - Salary-Elected Officials    | -         | -        | -        | -        | -           | \$0               |
| 21-272-501015 - Salary-Prosecuting Attorney | -         | -        | -        | -        | -           | \$0               |
| 21-272-501020 - Salaries                    | \$204,511 | \$82,267 | \$79,326 | \$38,224 | \$52,960    | \$51,705          |
| 21-272-501030 - Holiday Pay                 | -         | -        | -        | -        | -           | \$0               |



|  | ACTUALS          |                  |                  | ADOPTED         | YTD ACTUALS     | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|-----------------|-----------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025          | FY2025          | FY2026            |
| 21-272-501035 - Training & Essential Functions | —                | —                | —                | —               | —               | \$0               |
| 21-272-501040 - Part-time (w/benefits)         | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-501050 - Part Time (w/o benefits)       | —                | —                | —                | —               | —               | \$0               |
| 21-272-501060 - Seasonal Salaries              | \$27,504         | \$4,893          | \$4,220          | \$6,000         | \$3,870         | \$6,000           |
| 21-272-501065 - Season Sal - Maint             | \$632            | \$66             | \$859            | \$0             | —               | \$0               |
| 21-272-501070 - Stand-by Plan                  | —                | —                | —                | —               | —               | \$0               |
| 21-272-501080 - Step-up Pay                    | —                | —                | —                | —               | —               | \$0               |
| 21-272-501090 - Overtime                       | \$1,070          | \$59             | —                | \$0             | —               | \$0               |
| 21-272-501092 - Overtime-Constant Staffing     | —                | —                | —                | —               | —               | \$0               |
| 21-272-501095 - Overtime Straight Pay          | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-502010 - Social Security                | \$17,090         | \$6,304          | \$6,076          | \$3,384         | \$4,157         | \$4,414           |
| 21-272-502020 - Group Health Insurance         | \$35,043         | \$16,935         | \$20,806         | \$13,728        | \$11,725        | \$8,348           |
| 21-272-502030 - Retirement                     | \$25,959         | \$10,430         | \$9,223          | \$4,243         | \$5,879         | \$6,256           |
| 21-272-502040 - Workers Compensation           | \$925            | \$925            | \$925            | \$925           | \$925           | \$925             |
| 21-272-502050 - Life Insurance                 | \$234            | \$99             | \$91             | \$46            | \$61            | \$62              |
| 21-272-502060 - Long Term Disability           | \$579            | \$260            | \$203            | \$115           | \$131           | \$151             |
| 21-272-502070 - Employee Assistance Prgm       | \$63             | \$63             | \$16             | \$15            | \$6             | \$19              |
| 21-272-503010 - Awards Program                 | —                | —                | —                | —               | —               | \$0               |
| 21-272-503020 - Unemployment Compensation      | —                | —                | —                | \$0             | —               | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$313,609</b> | <b>\$122,301</b> | <b>\$121,745</b> | <b>\$66,680</b> | <b>\$79,713</b> | <b>\$77,880</b>   |
| Materials & Supplies                           |                  |                  |                  |                 |                 |                   |
| 21-272-511010 - Advertising                    | —                | —                | \$80             | \$3,500         | —               | \$935             |
| 21-272-511020 - Postage                        | —                | —                | —                | \$425           | —               | \$336             |
| 21-272-512010 - Printing                       | \$3,064          | \$1,789          | \$1,894          | \$1,000         | —               | \$1,580           |
| 21-272-512020 - Copies                         | —                | —                | —                | \$500           | —               | \$395             |
| 21-272-513010 - Office Supplies                | \$106            | \$61             | \$68             | \$1,000         | \$168           | \$468             |
| 21-272-514010 - Gas                            | —                | —                | \$828            | \$0             | \$193           | \$790             |
| 21-272-514017 - COVID-19                       | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-515050 - Recreation Supplies            | \$5,564          | \$3,428          | \$3,448          | \$8,000         | \$231           | \$3,318           |
| 21-272-517010 - Operational Supplies           | \$14,016         | \$12,815         | \$10,970         | \$22,000        | \$17,140        | \$14,960          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$22,750</b>  | <b>\$18,093</b>  | <b>\$17,287</b>  | <b>\$36,425</b> | <b>\$17,731</b> | <b>\$22,782</b>   |
| Contractual Services                           |                  |                  |                  |                 |                 |                   |
| 21-272-520010 - Mileage Expense                | \$745            | \$45             | —                | \$610           | —               | \$316             |
| 21-272-520030 - Dues And Publications          | \$522            | \$199            | \$322            | \$375           | —               | \$296             |
| 21-272-520070 - Training And Education         | \$3,710          | \$3,247          | \$555            | \$2,500         | \$1,430         | \$1,975           |
| 21-272-521065 - Background Checks              | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-522020 - Professional Services          | \$8,462          | \$19,015         | \$7,130          | \$20,000        | \$4,291         | \$13,090          |
| 21-272-523010 - Equipment Rent/lease           | \$3,500          | \$1,000          | —                | \$4,000         | —               | \$935             |
| 21-272-523020 - Building Lease                 | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-529010 - Special Events                 | \$20,602         | \$2,656          | \$1,142          | \$5,000         | —               | \$5,610           |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$37,542</b>  | <b>\$26,161</b>  | <b>\$9,150</b>   | <b>\$32,485</b> | <b>\$5,721</b>  | <b>\$22,222</b>   |
| Utilities                                      |                  |                  |                  |                 |                 |                   |
| 21-272-531010 - Electricity                    | —                | \$13,378         | \$12,993         | \$17,000        | \$10,048        | \$14,960          |
| 21-272-533010 - Natural Gas                    | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-534010 - Telephone                      | —                | —                | \$1,944          | \$0             | \$1,823         | \$0               |
| 21-272-534020 - Security                       | —                | —                | —                | \$0             | —               | \$0               |
| 21-272-535010 - Water                          | —                | \$512            | \$639            | \$800           | \$439           | \$948             |
| 21-272-535015 - Sewer                          | \$1,004          | \$1,231          | \$2,038          | \$650           | \$1,489         | \$1,975           |
| <b>UTILITIES TOTAL</b>                         | <b>\$1,004</b>   | <b>\$15,121</b>  | <b>\$17,614</b>  | <b>\$18,450</b> | <b>\$13,799</b> | <b>\$17,883</b>   |
| Repairs & Maintenance                          |                  |                  |                  |                 |                 |                   |
| 21-272-540010 - Building & Grounds Maint.      | \$12,655         | \$10,363         | \$8,135          | \$11,500        | \$4,425         | \$9,350           |
| 21-272-545010 - Software License/maint         | \$1,617          | \$3,766          | \$1,244          | \$10,000        | \$947           | \$3,273           |
| 21-272-547010 - Equipment Maintenance          | —                | \$818            | \$714            | \$125           | \$34            | \$2,173           |
| 21-272-547020 - Maintenance Agreements         | —                | \$315            | —                | \$613           | —               | \$484             |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$14,272</b>  | <b>\$15,261</b>  | <b>\$10,093</b>  | <b>\$22,238</b> | <b>\$5,406</b>  | <b>\$15,280</b>   |
| Capital Purchases                              |                  |                  |                  |                 |                 |                   |
| 21-272-572010 - Purchase Of Vehicles           | —                | —                | —                | \$0             | —               | \$0               |

| ACTUALS                                   |                  |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-272-572020 - Purchase Of Equipment     | –                | \$16,500         | \$1,196          | \$0              | –                | \$0               |
| 21-272-572030 - Parks St Equip            | –                | –                | –                | \$0              | –                | \$0               |
| 21-272-573030 - Purch/improv Land/buildin | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>–</b>         | <b>\$16,500</b>  | <b>\$1,196</b>   | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$389,177</b> | <b>\$213,437</b> | <b>\$177,086</b> | <b>\$176,278</b> | <b>\$122,371</b> | <b>\$156,047</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Outdoor Recreation Programs

| Account String | Object Code Description | Description   | Total Amount    |
|----------------|-------------------------|---|-----------------|
| 21-272-501060  | Seasonal Salaries       | Parks requested a reduction of \$15K and then increased the reduction to \$19K with modifications | \$6,000         |
| 21-272-501060  | Seasonal Salaries       | Minimum wage increase   | \$6,000         |
| 21-272-512010  | Printing                | Additional printing for programs & campground.  | \$1,580         |
| 21-272-514010  | Gas                     | use of fuel on soft surface trails and campground area.   | \$790           |
| 21-272-522020  | Professional Services   | Recreation Software.  | \$13,090        |
| 21-272-535010  | Water                   | Utility cost increase.  | \$948           |
| 21-272-535015  | Sewer                   | Based on previous years.  | \$1,975         |
| 21-272-547010  | Equipment Maintenance   | Hayride tractor clutch replacement and brakes.  | \$2,173         |
|                |                         |   | <b>\$32,556</b> |

# Camp Programs

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a wide variety of affordable high quality instructional and recreation programs and special events.

## Department Goals & Objectives (including, but not limited to)

Incorporate enhanced program evaluation and public feedback

OBJECTIVE: To ensure the Department offers opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

Work in a collaborative manner with partners throughout the community to enhance programs, special events, and facilities

OBJECTIVE: To ensure the Department offers opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area



# Department Detailed Expenses

## Parks & Rec - Camp Programs

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 21-274-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 21-274-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 21-274-501020 - Salaries                       | \$103,812        | \$109,744        | \$110,669        | \$122,818        | \$95,244         | \$138,591         |
| 21-274-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 21-274-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 21-274-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 21-274-501060 - Seasonal Salaries              | \$157,381        | \$189,779        | \$191,779        | \$189,000        | \$210,118        | \$194,693         |
| 21-274-501065 - Season Sal - Maint             | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 21-274-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 21-274-501090 - Overtime                       | \$365            | \$855            | –                | \$0              | –                | \$0               |
| 21-274-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 21-274-501095 - Overtime Straight Pay          | \$0              | –                | –                | \$0              | –                | \$0               |
| 21-274-502010 - Social Security                | \$19,717         | \$22,640         | \$22,764         | \$23,855         | \$23,093         | \$25,497          |
| 21-274-502020 - Group Health Insurance         | \$14,099         | \$20,441         | \$21,792         | \$25,261         | \$19,770         | \$29,905          |
| 21-274-502030 - Retirement                     | \$13,392         | \$14,137         | \$13,141         | \$13,633         | \$10,271         | \$16,770          |
| 21-274-502040 - Workers Compensation           | \$1,015          | \$1,015          | \$1,015          | \$1,016          | \$1,016          | \$1,015           |
| 21-274-502050 - Life Insurance                 | \$113            | \$124            | \$133            | \$147            | \$111            | \$165             |
| 21-274-502060 - Long Term Disability           | \$279            | \$333            | \$296            | \$366            | \$241            | \$408             |
| 21-274-502070 - Employee Assistance Prgm       | \$47             | \$47             | \$71             | \$44             | \$40             | \$51              |
| 21-274-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 21-274-503020 - Unemployment Compensation      | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$310,218</b> | <b>\$359,116</b> | <b>\$361,660</b> | <b>\$376,140</b> | <b>\$359,904</b> | <b>\$407,095</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 21-274-511010 - Advertising                    | –                | \$256            | –                | \$4,500          | \$57             | \$1,403           |
| 21-274-511020 - Postage                        | –                | –                | –                | \$834            | –                | \$659             |
| 21-274-512010 - Printing                       | \$1,420          | \$804            | \$1,060          | \$1,000          | –                | \$869             |
| 21-274-512020 - Copies                         | –                | –                | –                | \$1,000          | –                | \$468             |
| 21-274-513010 - Office Supplies                | \$119            | –                | \$294            | \$1,000          | \$259            | \$395             |
| 21-274-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-514055 - Camp Food                      | \$6,198          | \$15,885         | \$13,588         | \$7,000          | \$11,154         | \$9,480           |
| 21-274-515050 - Recreation Supplies            | \$14,996         | \$15,367         | \$15,646         | \$35,000         | \$18,527         | \$12,640          |
| 21-274-515055 - Field Trips                    | –                | –                | –                | \$0              | \$353            | –                 |
| 21-274-517010 - Operational Supplies           | \$15,676         | \$23,096         | \$18,556         | \$25,000         | \$16,753         | \$15,800          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$38,409</b>  | <b>\$55,408</b>  | <b>\$49,145</b>  | <b>\$75,334</b>  | <b>\$47,103</b>  | <b>\$41,714</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 21-274-520010 - Mileage Expense                | \$1,726          | \$1,206          | \$891            | \$2,000          | \$727            | \$1,185           |
| 21-274-520030 - Dues And Publications          | \$253            | \$12             | \$502            | \$1,125          | \$356            | \$948             |
| 21-274-520070 - Training And Education         | \$2,334          | \$5,730          | \$5,815          | \$4,500          | \$2,928          | \$3,634           |
| 21-274-521065 - Background Checks              | \$24             | \$767            | -\$83            | \$300            | \$51             | \$237             |
| 21-274-522020 - Professional Services          | \$7,476          | \$5,705          | \$4,044          | \$12,000         | \$4,810          | \$7,013           |
| 21-274-523010 - Equipment Rent/lease           | –                | –                | –                | \$500            | –                | \$395             |
| 21-274-523020 - Building Lease                 | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-529010 - Special Events                 | –                | –                | –                | \$5,500          | –                | \$2,338           |
| 21-274-529080 - Transportation                 | \$18,120         | \$28,004         | \$33,500         | \$35,000         | \$19,376         | \$27,650          |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$29,933</b>  | <b>\$41,423</b>  | <b>\$44,669</b>  | <b>\$60,925</b>  | <b>\$28,248</b>  | <b>\$43,400</b>   |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 21-274-531010 - Electricity                    | –                | –                | –                | \$0              | –                | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-274-533010 - Natural Gas               | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-534010 - Telephone                 | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-534020 - Security                  | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-535010 - Water                     | –                | –                | –                | \$0              | –                | \$0               |
| 21-274-535015 - Sewer                     | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                    | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                     |                  |                  |                  |                  |                  |                   |
| 21-274-540010 - Building & Grounds Maint. | \$248            | \$521            | –                | \$5,000          | –                | \$2,338           |
| 21-274-545010 - Software License/maint    | \$1,617          | \$866            | \$2,237          | \$5,500          | \$947            | \$3,273           |
| 21-274-547010 - Equipment Maintenance     | –                | \$162            | \$199            | \$250            | \$67             | \$198             |
| 21-274-547020 - Maintenance Agreements    | –                | \$315            | –                | \$1,225          | –                | \$1,027           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>\$1,864</b>   | <b>\$1,864</b>   | <b>\$2,436</b>   | <b>\$11,975</b>  | <b>\$1,014</b>   | <b>\$6,836</b>    |
| Capital Purchases                         |                  |                  |                  |                  |                  |                   |
| 21-274-572020 - Purchase Of Equipment     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$380,424</b> | <b>\$457,810</b> | <b>\$457,910</b> | <b>\$524,374</b> | <b>\$436,270</b> | <b>\$499,045</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Camp Programs

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 21-274-501060  | Seasonal Salaries       | Minimum wage increase.   | \$194,693        |
| 21-274-501060  | Seasonal Salaries       | Parks originally requested an addtl \$15K in Seasonal Salaries, but later made modifications | \$189,000        |
| 21-274-522020  | Professional Services   | Recreation Software update.  | \$7,013          |
|                |                         |  | <b>\$390,706</b> |

# Multipurpose Bldg

FY2026



## Purpose Statement

Contribute to the quality of life of the City by fostering personal development and enjoyment by providing a wide variety of affordable high quality instructional recreational and competitive programs, sports tournaments and other special events through utilization of The Linc Wellness and Recreation Center.

## Department Goals & Objectives (including, but not limited to)

Work in a collaborative manner with partners throughout the community to enhance recreational programs, tournaments and other special events at The Linc

OBJECTIVE: To ensure the Department offers the recreational and social opportunities that meet the needs of the guests of the City and the residents of the Jefferson City area

Establish a corporate membership rate/package as a way to increase total membership units

OBJECTIVE: To provide business owners with an opportunity to improve the physical fitness of their employees, while increasing membership units at The Linc

Establish a scholarship program for membership and program costs

OBJECTIVE: To provide individuals or families who cannot afford regular membership and program fees the opportunity to participate in fitness and recreational activities to enhance and improve their well-being

Plan and implement exercise class schedules for members and non-members

OBJECTIVE: To provide opportunities for residents of Jefferson City and the surrounding area with a variety of exercise classes as a way to improve their overall health

# Department Detailed Expenses

## Parks & Rec - Multipurpose Bldg

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 21-280-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 21-280-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 21-280-501020 - Salaries                       | \$47,276         | \$79,227         | \$58,645         | \$54,714         | \$55,344         | \$74,254          |
| 21-280-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 21-280-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 21-280-501040 - Part-time (w/benefits)         | –                | –                | –                | \$0              | –                | \$0               |
| 21-280-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 21-280-501060 - Seasonal Salaries              | \$138,119        | \$144,994        | \$149,493        | \$166,500        | \$124,173        | \$166,500         |
| 21-280-501065 - Season Sal - Maint             | \$25             | \$36             | \$12             | \$0              | –                | \$0               |
| 21-280-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 21-280-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 21-280-501090 - Overtime                       | \$13             | –                | –                | \$0              | –                | \$0               |
| 21-280-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 21-280-501095 - Overtime Straight Pay          | –                | –                | –                | \$0              | –                | \$0               |
| 21-280-502010 - Social Security                | \$14,017         | \$16,965         | \$15,860         | \$16,923         | \$13,665         | \$18,418          |
| 21-280-502020 - Group Health Insurance         | \$8,427          | \$13,837         | \$9,410          | \$9,464          | \$8,754          | \$12,672          |
| 21-280-502030 - Retirement                     | \$6,351          | \$10,083         | \$6,886          | \$6,074          | \$6,141          | \$8,985           |
| 21-280-502040 - Workers Compensation           | \$1,497          | \$1,497          | \$1,497          | \$1,497          | \$1,497          | \$1,497           |
| 21-280-502050 - Life Insurance                 | \$55             | \$93             | \$70             | \$66             | \$64             | \$89              |
| 21-280-502060 - Long Term Disability           | \$135            | \$247            | \$156            | \$164            | \$139            | \$215             |
| 21-280-502070 - Employee Assistance Prgm       | \$35             | \$35             | \$25             | \$22             | \$22             | \$29              |
| 21-280-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 21-280-503020 - Unemployment Compensation      | –                | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$215,949</b> | <b>\$267,013</b> | <b>\$242,055</b> | <b>\$255,424</b> | <b>\$209,798</b> | <b>\$282,659</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 21-280-511010 - Advertising                    | \$300            | \$400            | \$930            | \$5,750          | \$314            | \$2,571           |
| 21-280-511020 - Postage                        | \$210            | \$840            | \$101            | \$500            | \$38             | \$316             |
| 21-280-512010 - Printing                       | \$1,440          | \$1,227          | \$1,193          | \$1,500          | \$184            | \$1,027           |
| 21-280-512020 - Copies                         | –                | –                | –                | \$500            | –                | \$395             |
| 21-280-513010 - Office Supplies                | \$3,781          | –                | \$57             | \$2,500          | \$159            | \$935             |
| 21-280-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 21-280-514045 - Concession Food                | \$51,806         | \$52,945         | \$55,888         | \$70,000         | \$48,454         | \$51,350          |
| 21-280-514050 - Concession Oper Supplies       | \$393            | \$508            | –                | \$2,000          | \$52             | \$790             |
| 21-280-515050 - Recreation Supplies            | \$670            | –                | –                | \$5,000          | –                | \$1,975           |
| 21-280-517010 - Operational Supplies           | \$35,613         | \$21,338         | \$11,303         | \$40,000         | \$6,991          | \$23,700          |
| 21-280-517015 - Merchandise for Resale         | \$467            | \$1,137          | \$813            | \$500            | –                | \$395             |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$94,680</b>  | <b>\$78,395</b>  | <b>\$70,284</b>  | <b>\$128,250</b> | <b>\$56,193</b>  | <b>\$83,454</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 21-280-520010 - Mileage Expense                | \$73             | –                | –                | \$500            | –                | \$198             |
| 21-280-520030 - Dues And Publications          | \$266            | \$362            | \$264            | \$375            | –                | \$296             |
| 21-280-520070 - Training And Education         | \$1,112          | \$3,658          | \$2,045          | \$6,000          | \$819            | \$1,403           |
| 21-280-521010 - General Insurance              | \$12,445         | \$16,254         | \$21,481         | \$15,000         | –                | \$25,000          |
| 21-280-521015 - Linc Income Distribution       | \$131,801        | \$162,923        | \$200,184        | \$200,000        | \$138,071        | \$215,000         |
| 21-280-522020 - Professional Services          | \$48,551         | \$25,968         | \$27,133         | \$50,000         | \$38,526         | \$40,597          |
| 21-280-523010 - Equipment Rent/lease           | –                | –                | –                | \$0              | –                | \$0               |
| 21-280-529010 - Special Events                 | –                | \$350            | –                | \$0              | \$20             | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$194,247</b> | <b>\$209,516</b> | <b>\$251,108</b> | <b>\$271,875</b> | <b>\$177,436</b> | <b>\$282,494</b>  |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 21-280-531010 - Electricity                    | \$34,508         | \$50,096         | \$37,974         | \$50,000         | \$25,756         | \$43,450          |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-280-533010 - Natural Gas               | \$16,166         | \$16,462         | \$10,448         | \$20,000         | \$6,116          | \$15,895          |
| 21-280-534010 - Telephone                 | \$4,787          | \$6,853          | \$7,627          | \$6,500          | \$6,061          | \$6,320           |
| 21-280-534020 - Security                  | –                | –                | –                | \$330            | –                | \$261             |
| 21-280-535010 - Water                     | \$2,355          | \$2,836          | \$3,019          | \$3,000          | \$1,404          | \$2,765           |
| 21-280-535015 - Sewer                     | \$1,051          | \$1,179          | \$1,415          | \$1,650          | \$905            | \$1,580           |
| <b>UTILITIES TOTAL</b>                    | <b>\$58,868</b>  | <b>\$77,426</b>  | <b>\$60,483</b>  | <b>\$81,480</b>  | <b>\$40,242</b>  | <b>\$70,271</b>   |
| Repairs & Maintenance                     |                  |                  |                  |                  |                  |                   |
| 21-280-540010 - Building & Grounds Maint. | \$127,907        | \$133,750        | \$109,868        | \$150,000        | \$52,731         | \$130,350         |
| 21-280-545010 - Software License/maint    | \$1,897          | \$1,726          | \$2,211          | \$7,750          | \$7,363          | \$6,123           |
| 21-280-547010 - Equipment Maintenance     | –                | \$2,505          | \$402            | \$1,500          | \$9              | \$1,185           |
| 21-280-547020 - Maintenance Agreements    | \$8,531          | \$13,037         | \$27,345         | \$65,000         | \$6,480          | \$28,050          |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>\$138,335</b> | <b>\$151,018</b> | <b>\$139,827</b> | <b>\$224,250</b> | <b>\$66,583</b>  | <b>\$165,708</b>  |
| Capital Purchases                         |                  |                  |                  |                  |                  |                   |
| 21-280-572020 - Purchase Of Equipment     | \$1,199          | –                | –                | \$0              | –                | \$0               |
| 21-280-573030 - Purch/improv Land/buildin | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>\$1,199</b>   | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$703,278</b> | <b>\$783,367</b> | <b>\$763,757</b> | <b>\$961,279</b> | <b>\$550,252</b> | <b>\$884,586</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Multipurpose Bldg

| Account String | Object Code Description   | Description  | Total Amount     |
|----------------|---------------------------|--|------------------|
| 21-280-501060  | Seasonal Salaries         | Minimum wage increase.   | \$166,500        |
| 21-280-501060  | Seasonal Salaries         | Parks originally requested an addtl \$15K in Seasonal Salaries, but later made modifications | \$166,500        |
| 21-280-521015  | Linc Income Distribution  | Costs associated with facility splits.   | \$215,000        |
| 21-280-531010  | Electricity               | Utility cost increase.   | \$43,450         |
| 21-280-533010  | Natural Gas               | Utility cost increase.   | \$15,895         |
| 21-280-534010  | Telephone                 | Utility cost increase.   | \$6,320          |
| 21-280-535010  | Water                     | Utility cost increase.   | \$2,765          |
| 21-280-535015  | Sewer                     | Utility cost increase.   | \$1,580          |
| 21-280-540010  | Building & Grounds Maint. | Increased staffing costs.  | \$130,350        |
| 21-280-547020  | Maintenance Agreements    | Based on previous years averages.  | \$28,050         |
|                |                           |  | <b>\$776,410</b> |

# Amphitheater

FY2026



## Department Detailed Expenses

### Parks & Rec - Amphitheater

|  | ACTUALS         |                 |              | ADOPTED    | YTD ACTUALS  | CA/MAYOR APPROVED |
|--|-----------------|-----------------|--------------|------------|--------------|-------------------|
|  | FY2022          | FY2023          | FY2024       | FY2025     | FY2025       | FY2026            |
| <b>Expenses</b>                          |                 |                 |              |            |              |                   |
| Materials & Supplies                     |                 |                 |              |            |              |                   |
| 21-290-511010 - Advertising              | \$1,166         | \$56            | —            | \$0        | —            | \$0               |
| 21-290-511020 - Postage                  | \$101           | —               | —            | \$0        | —            | \$0               |
| 21-290-512010 - Printing                 | \$605           | \$202           | \$276        | \$0        | \$79         | \$0               |
| 21-290-513010 - Office Supplies          | —               | \$20            | —            | \$0        | —            | \$0               |
| 21-290-514010 - Gas                      | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-514030 - Small Tools              | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-514045 - Concession Food          | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-514050 - Concession Oper Supplies | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-517010 - Operational Supplies     | \$19,082        | \$31,120        | \$141        | \$0        | \$494        | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>    | <b>\$20,953</b> | <b>\$31,397</b> | <b>\$418</b> | <b>\$0</b> | <b>\$572</b> | <b>\$0</b>        |
| Contractual Services                     |                 |                 |              |            |              |                   |
| 21-290-520030 - Dues And Publications    | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-520035 - Contractual Labor        | \$30,570        | \$71,725        | —            | \$65,000   | —            | \$0               |
| 21-290-520070 - Training And Education   | —               | —               | \$548        | \$0        | —            | \$0               |
| 21-290-520095 - Relocation Fees          | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-521010 - General Insurance        | —               | —               | —            | \$0        | —            | \$0               |
| 21-290-522020 - Professional Services    | \$49,229        | \$27,147        | \$91,984     | \$67,531   | \$47,284     | \$55,300          |
| 21-290-523010 - Equipment Rent/lease     | \$11,268        | \$1,213         | \$1,588      | \$0        | \$1,076      | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS     | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|-----------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025          | FY2026            |
| 21-290-524010 - Trash Collections         | –                | –                | –                | \$0              | –               | \$0               |
| 21-290-526010 - Creditcard Chg Fee        | –                | –                | –                | \$0              | –               | \$0               |
| 21-290-529010 - Special Events            | –                | –                | –                | \$0              | –               | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>         | <b>\$91,067</b>  | <b>\$100,086</b> | <b>\$94,120</b>  | <b>\$132,531</b> | <b>\$48,360</b> | <b>\$55,300</b>   |
| Utilities                                 |                  |                  |                  |                  |                 |                   |
| 21-290-531010 - Electricity               | \$1,139          | \$1,887          | \$2,611          | \$0              | \$2,555         | \$0               |
| 21-290-533010 - Natural Gas               | –                | –                | –                | \$0              | –               | \$0               |
| 21-290-534010 - Telephone                 | \$35,429         | \$38,501         | \$31,956         | \$30,000         | \$29,113        | \$27,650          |
| 21-290-535010 - Water                     | \$1,047          | \$1,158          | \$1,126          | \$0              | \$900           | \$1,027           |
| <b>UTILITIES TOTAL</b>                    | <b>\$37,615</b>  | <b>\$41,547</b>  | <b>\$35,693</b>  | <b>\$30,000</b>  | <b>\$32,568</b> | <b>\$28,677</b>   |
| Repairs & Maintenance                     |                  |                  |                  |                  |                 |                   |
| 21-290-540010 - Building & Grounds Maint. | \$31,379         | \$12,267         | \$64,508         | \$30,000         | \$2,890         | \$27,650          |
| 21-290-545010 - Software License/maint    | –                | \$5,703          | –                | \$0              | –               | \$0               |
| 21-290-546010 - Clothing Expense          | –                | –                | –                | \$0              | –               | \$0               |
| 21-290-547010 - Equipment Maintenance     | \$305            | \$43             | \$218            | \$0              | \$161           | \$0               |
| 21-290-547020 - Maintenance Agreements    | –                | –                | –                | \$0              | –               | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>\$31,684</b>  | <b>\$18,013</b>  | <b>\$64,725</b>  | <b>\$30,000</b>  | <b>\$3,051</b>  | <b>\$27,650</b>   |
| <b>EXPENSES TOTAL</b>                     | <b>\$181,319</b> | <b>\$191,043</b> | <b>\$194,956</b> | <b>\$192,531</b> | <b>\$84,551</b> | <b>\$111,627</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Amphitheater

| Account String | Object Code Description   | Description   | Total Amount     |
|----------------|---------------------------|---|------------------|
| 21-290-522020  | Professional Services     | Management Fees   | \$55,300         |
| 21-290-534010  | Telephone                 | Based on Previous years averages.   | \$27,650         |
| 21-290-540010  | Building & Grounds Maint. | Fencing, control room electronic cabinet, electrical upgrades, vents in storage building. | \$27,650         |
|                |                           |   | <b>\$110,600</b> |



# Arts & Events

FY2026

## Department Detailed Expenses

### Parks & Rec - Arts & Events

|  | ACTUALS  |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|----------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022   | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |          |                  |                  |                  |                  |                   |
| Personnel Services                             |          |                  |                  |                  |                  |                   |
| 21-292-501010 - Salary-Elected Officials       | –        | –                | –                | –                | –                | \$0               |
| 21-292-501015 - Salary-Prosecuting Attorney    | –        | –                | –                | –                | –                | \$0               |
| 21-292-501020 - Salaries                       | –        | \$122,772        | \$118,353        | \$63,582         | \$73,456         | \$144,432         |
| 21-292-501030 - Holiday Pay                    | –        | –                | –                | –                | –                | \$0               |
| 21-292-501035 - Training & Essential Functions | –        | –                | –                | –                | –                | \$0               |
| 21-292-501040 - Part-time (w/benefits)         | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-501050 - Part Time (w/o benefits)       | –        | –                | –                | –                | –                | \$0               |
| 21-292-501060 - Seasonal Salaries              | –        | \$134            | –                | \$12,600         | \$369            | \$12,600          |
| 21-292-501065 - Season Sal - Maint             | –        | \$1,482          | \$498            | \$0              | \$2,028          | \$0               |
| 21-292-501070 - Stand-by Plan                  | –        | –                | –                | –                | –                | \$0               |
| 21-292-501080 - Step-up Pay                    | –        | –                | –                | –                | –                | \$0               |
| 21-292-501090 - Overtime                       | –        | \$1,989          | \$1,582          | \$0              | –                | \$0               |
| 21-292-501092 - Overtime-Constant Staffing     | –        | –                | –                | –                | –                | \$0               |
| 21-292-501095 - Overtime Straight Pay          | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-502010 - Social Security                | –        | \$9,311          | \$8,966          | \$5,828          | \$5,712          | \$12,013          |
| 21-292-502020 - Group Health Insurance         | –        | \$17,574         | \$17,743         | \$11,140         | \$11,291         | \$24,053          |
| 21-292-502030 - Retirement                     | –        | \$15,827         | \$14,028         | \$7,058          | \$8,080          | \$17,476          |
| 21-292-502040 - Workers Compensation           | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-502050 - Life Insurance                 | –        | \$143            | \$139            | \$76             | \$86             | \$172             |
| 21-292-502060 - Long Term Disability           | –        | \$384            | \$316            | \$190            | \$187            | \$430             |
| 21-292-502070 - Employee Assistance Prgm       | –        | –                | \$11             | \$27             | \$29             | \$60              |
| 21-292-503010 - Awards Program                 | –        | –                | –                | –                | –                | \$0               |
| 21-292-503020 - Unemployment Compensation      | –        | –                | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>–</b> | <b>\$169,617</b> | <b>\$161,635</b> | <b>\$100,501</b> | <b>\$101,238</b> | <b>\$211,236</b>  |
| Materials & Supplies                           |          |                  |                  |                  |                  |                   |
| 21-292-511010 - Advertising                    | –        | \$250            | \$350            | \$1,000          | \$22             | \$790             |
| 21-292-511020 - Postage                        | –        | \$107            | –                | \$425            | –                | \$336             |
| 21-292-512010 - Printing                       | –        | \$2,000          | \$2,122          | \$1,500          | –                | \$1,185           |
| 21-292-512020 - Copies                         | –        | –                | –                | \$500            | –                | \$395             |
| 21-292-513010 - Office Supplies                | –        | \$1,485          | \$146            | \$1,000          | \$199            | \$790             |
| 21-292-514010 - Gas                            | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-515050 - Recreation Supplies            | –        | \$2,616          | \$1,790          | \$8,000          | \$1,626          | \$6,320           |
| 21-292-517010 - Operational Supplies           | –        | \$15,441         | \$4,703          | \$29,600         | \$3,080          | \$14,025          |
| 21-292-517012 - Public Relation Supplies       | –        | –                | –                | \$0              | –                | \$1,975           |
| 21-292-517015 - Merchandise for Resale         | –        | \$1,082          | \$87             | \$0              | –                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>–</b> | <b>\$22,980</b>  | <b>\$9,199</b>   | <b>\$42,025</b>  | <b>\$4,927</b>   | <b>\$25,816</b>   |
| Contractual Services                           |          |                  |                  |                  |                  |                   |
| 21-292-520010 - Mileage Expense                | –        | \$1,036          | \$406            | \$1,222          | –                | \$965             |
| 21-292-520030 - Dues And Publications          | –        | \$606            | \$30             | \$750            | \$100            | \$593             |
| 21-292-520070 - Training And Education         | –        | \$2,664          | \$4,555          | \$8,000          | \$4,645          | \$1,870           |
| 21-292-521065 - Background Checks              | –        | –                | –                | \$0              | –                | \$0               |



|   | ACTUALS  |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|----------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022   | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 21-292-522020 - Professional Services     | –        | \$56,614         | \$4,179          | \$1,000          | \$1,791          | \$3,812           |
| 21-292-523010 - Equipment Rent/lease      | –        | –                | \$1,000          | \$2,000          | \$1,000          | \$1,580           |
| 21-292-523020 - Building Lease            | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-529010 - Special Events            | –        | \$14,674         | \$17,436         | \$15,750         | \$18,183         | \$16,393          |
| <b>CONTRACTUAL SERVICES TOTAL</b>         | <b>–</b> | <b>\$75,594</b>  | <b>\$27,607</b>  | <b>\$28,722</b>  | <b>\$25,719</b>  | <b>\$25,213</b>   |
| Utilities                                 |          |                  |                  |                  |                  |                   |
| 21-292-531010 - Electricity               | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-533010 - Natural Gas               | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-534010 - Telephone                 | –        | \$5,977          | –                | \$0              | –                | \$0               |
| 21-292-534020 - Security                  | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-535010 - Water                     | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-535015 - Sewer                     | –        | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                    | <b>–</b> | <b>\$5,977</b>   | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Repairs & Maintenance                     |          |                  |                  |                  |                  |                   |
| 21-292-540010 - Building & Grounds Maint. | –        | \$4,004          | \$2,456          | \$3,000          | \$1,065          | \$2,370           |
| 21-292-545010 - Software License/maint    | –        | \$324            | \$804            | \$2,000          | \$947            | \$1,000           |
| 21-292-547010 - Equipment Maintenance     | –        | \$922            | –                | \$125            | \$10             | \$99              |
| 21-292-547020 - Maintenance Agreements    | –        | \$629            | –                | \$613            | –                | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>–</b> | <b>\$5,879</b>   | <b>\$3,260</b>   | <b>\$5,738</b>   | <b>\$2,022</b>   | <b>\$3,469</b>    |
| Capital Purchases                         |          |                  |                  |                  |                  |                   |
| 21-292-572010 - Purchase Of Vehicles      | –        | –                | –                | \$0              | –                | \$0               |
| 21-292-572020 - Purchase Of Equipment     | –        | –                | \$7,196          | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>–</b> | <b>–</b>         | <b>\$7,196</b>   | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>–</b> | <b>\$280,046</b> | <b>\$208,897</b> | <b>\$176,986</b> | <b>\$133,907</b> | <b>\$265,734</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Arts & Events

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 21-292-501020  | Salaries                | Vacant position of Program Manager was unfunded in FY25 (base \$49,369; total \$71,040) - this position will be filled in the future, but not in FY25 | \$144,432        |
| 21-292-501060  | Seasonal Salaries       | Marketing/Graphic design Intern   | \$12,600         |
| 21-292-517010  | Operational Supplies    | Cultural Arts Master Plan Implantation  | \$12,000         |
| 21-292-517010  | Operational Supplies    | final parks adjustment  | -\$15,575        |
| 21-292-520070  | Training And Education  | MPRA conference & other special event training.   | \$1,870          |
| 21-292-520070  | Training And Education  | MPRA conference & other special event training.   | -\$8,000         |
| 21-292-520070  | Training And Education  | Other training and ed   | \$0              |
| 21-292-520070  | Training And Education  | Event Management School for special event coordinator   | \$3,000          |
| 21-292-520070  | Training And Education  | final parks adjustment  | -\$1,130         |
| 21-292-522020  | Professional Services   | Recreation Software upgrade.  | \$3,812          |
| 21-292-529010  | Special Events          | Increase of special events in community.  | \$16,393         |
|                |                         |   | <b>\$169,402</b> |

# Transfers & Subsidies

FY2026

## Department Detailed Expenses

Parks & Rec - Transfers & Subsidies

|   | ACTUALS   |           |           | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|-----------|-----------|----------|-------------|-------------------|
|   | FY2022    | FY2023    | FY2024    | FY2025   | FY2025      | FY2026            |
| Expenses                                      |           |           |           |          |             |                   |
| Transfers Out                                 |           |           |           |          |             |                   |
| 21-700-590037 - Transfer to Sales Tax H (46)  | –         | –         | –         | \$0      | \$386,661   | \$0               |
| 21-700-590050 - Transfer to Tif Fund          | \$20,891  | \$26,363  | \$27,329  | \$25,000 | \$1,819     | \$26,875          |
| 21-700-590065 - Trans to Self-Funded Hlth Ins | \$141,721 | \$304,532 | \$129,000 | \$0      | –           | \$0               |
| 21-700-590066 - Trans to Workers Comp         | \$44,721  | –         | –         | \$0      | –           | \$0               |
| TRANSFERS OUT TOTAL                           | \$207,333 | \$330,895 | \$156,329 | \$25,000 | \$388,480   | \$26,875          |
| EXPENSES TOTAL                                | \$207,333 | \$330,895 | \$156,329 | \$25,000 | \$388,480   | \$26,875          |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

Parks & Rec - Transfers & Subsidies

| Account String | Object Code Description | Description  | Total Amount |
|----------------|-------------------------|--|--------------|
| 21-700-590050  | Transfer to Tif Fund    | 25% of City expenses (contractual services) from fund 77 - Verified by Finance | \$26,875     |
|                |                         |  | \$26,875     |

# Bonds

FY2026

## Department Detailed Expenses

Parks & Rec - Bonds

|  | ACTUALS  |           |          | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|--|----------|-----------|----------|---------|-------------|-------------------|
|  | FY2022   | FY2023    | FY2024   | FY2025  | FY2025      | FY2026            |
| Expenses                                     |          |           |          |         |             |                   |
| Capital Projects                             |          |           |          |         |             |                   |
| 21-970-574065 - Community Park Renovation    | -        | -         | -        | \$0     | -           | \$0               |
| 21-970-574066 - McClung Park                 | -        | -         | -        | \$0     | -           | \$0               |
| 21-970-574067 - Riverside Park               | \$1,733  | -         | \$13,935 | \$0     | -           | \$0               |
| 21-970-574068 - Other Projects               | -        | \$4,650   | -        | \$0     | \$19,662    | \$0               |
| 21-970-574071 - Washington Park Improvements | -        | \$2,500   | -        | \$0     | -           | \$0               |
| 21-970-574075 - Outdoor Fitness Court        | \$90,521 | \$41,796  | -        | \$0     | -           | \$0               |
| 21-970-574076 - 63 Diamond Improvements      | -        | \$75,780  | -        | \$0     | -           | \$0               |
| CAPITAL PROJECTS TOTAL                       | \$92,253 | \$124,726 | \$13,935 | \$0     | \$19,662    | \$0               |
| Debt Service                                 |          |           |          |         |             |                   |
| 21-970-580040 - Bond Amortization Expense    | -        | -         | -        | \$0     | -           | \$0               |
| DEBT SERVICE TOTAL                           | -        | -         | -        | \$0     | -           | \$0               |
| EXPENSES TOTAL                               | \$92,253 | \$124,726 | \$13,935 | \$0     | \$19,662    | \$0               |

# Capital Purchases/Projects

FY2026

## Department Detailed Expenses

### Parks & Rec - Capital Purchases/Projects

|   | ACTUALS  |          |          | ADOPTED    | YTD ACTUALS | CA/MAYOR APPROVED |
|---|----------|----------|----------|------------|-------------|-------------------|
|   | FY2022   | FY2023   | FY2024   | FY2025     | FY2025      | FY2026            |
| <b>Expenses</b>                               |          |          |          |            |             |                   |
| Personnel Services                            |          |          |          |            |             |                   |
| 21-990-501020 - Salaries                      | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-501040 - Part-time (w/benefits)        | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-501060 - Seasonal Salaries             | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-501090 - Overtime                      | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-501095 - Overtime Straight Pay         | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502010 - Social Security               | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502020 - Group Health Insurance        | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502030 - Retirement                    | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502040 - Workers Compensation          | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502050 - Life Insurance                | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502060 - Long Term Disability          | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-502070 - Employee Assistance Prgm      | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-503020 - Unemployment Compensation     | —        | —        | —        | \$0        | —           | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>               | <b>—</b> | <b>—</b> | <b>—</b> | <b>\$0</b> | <b>—</b>    | <b>\$0</b>        |
| Materials & Supplies                          |          |          |          |            |             |                   |
| 21-990-511010 - Advertising                   | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-511020 - Postage                       | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-512010 - Printing                      | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-512020 - Copies                        | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-513010 - Office Supplies               | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-517010 - Operational Supplies          | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-517015 - Merchandise for Resale        | —        | —        | —        | \$0        | —           | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>         | <b>—</b> | <b>—</b> | <b>—</b> | <b>\$0</b> | <b>—</b>    | <b>\$0</b>        |
| Contractual Services                          |          |          |          |            |             |                   |
| 21-990-520010 - Mileage Expense               | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-520030 - Dues And Publications         | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-520040 - Employee Appreciation         | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-520050 - INACTIVE - Mtgs & Conferences | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-520070 - Training And Education        | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-521010 - General Insurance             | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-521020 - Insurance Deductible          | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-521030 - Self Ins Prop & Casualty      | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-521040 - Medical Claims/services       | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-521070 - Prov For Unsettled Claims     | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-522010 - Audit                         | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-522020 - Professional Services         | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-523010 - Equipment Rent/lease          | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-523020 - Building Lease                | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-526010 - Creditcard Chg Fee            | —        | —        | —        | \$0        | —           | \$0               |
| 21-990-526020 - Admin Chgs For Serv           | —        | —        | —        | \$0        | —           | \$0               |

|  | ACTUALS   |                |                 | ADOPTED         | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|----------------|-----------------|-----------------|-------------|-------------------|
|  | FY2022    | FY2023         | FY2024          | FY2025          | FY2025      | FY2026            |
| 21-990-526030 - Assessment Charge              | —         | —              | —               | \$0             | —           | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>—</b>  | <b>—</b>       | <b>—</b>        | <b>\$0</b>      | <b>—</b>    | <b>\$0</b>        |
| Utilities                                      |           |                |                 |                 |             |                   |
| 21-990-534010 - Telephone                      | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-534020 - Security                       | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-535015 - Sewer                          | —         | —              | —               | \$0             | —           | \$0               |
| <b>UTILITIES TOTAL</b>                         | <b>—</b>  | <b>—</b>       | <b>—</b>        | <b>\$0</b>      | <b>—</b>    | <b>\$0</b>        |
| Repairs & Maintenance                          |           |                |                 |                 |             |                   |
| 21-990-547010 - Equipment Maintenance          | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-547020 - Maintenance Agreements         | —         | —              | —               | \$0             | —           | \$0               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>—</b>  | <b>—</b>       | <b>—</b>        | <b>\$0</b>      | <b>—</b>    | <b>\$0</b>        |
| Capital Purchases                              |           |                |                 |                 |             |                   |
| 21-990-570010 - Maint Vehicles                 | —         | —              | —               | \$0             | —           | \$200,000         |
| 21-990-570020 - Maint Equipment                | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-570030 - Stationary Eq/infrastruct      | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-572020 - Purchase Of Equipment          | —         | —              | \$55,744        | \$0             | —           | \$0               |
| 21-990-572030 - Parks St Equip                 | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-573030 - Purch/improv Land/buildin      | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-577070 - Linc Capital Replacement Needs | —         | \$7,395        | \$33,280        | \$33,937        | —           | \$33,937          |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>—</b>  | <b>\$7,395</b> | <b>\$89,024</b> | <b>\$33,937</b> | <b>—</b>    | <b>\$233,937</b>  |
| Capital Projects                               |           |                |                 |                 |             |                   |
| 21-990-574001 - Oak Hills Improvements         | —         | \$8,000        | \$51,183        | \$15,000        | \$13,475    | \$0               |
| 21-990-574003 - Greenway Acqstn & Dvlpmnt      | \$67,212  | \$12,150       | \$1,573         | \$0             | —           | \$0               |
| 21-990-574005 - Riverfront Park Develop.       | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574011 - Ice Arena Impr                 | —         | —              | \$138,842       | \$125,000       | \$459,043   | \$0               |
| 21-990-574018 - Riverfront Park                | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574019 - N Jeff City Park Development   | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574020 - Neighborhood Parks             | —         | \$14,000       | —               | \$0             | —           | \$0               |
| 21-990-574026 - Parks Small Projects           | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574027 - Parks Facilities Rehab         | \$145,246 | \$130,492      | \$55,722        | \$0             | \$12,932    | \$0               |
| 21-990-574028 - Athletic Fields Impr           | \$4,584   | \$20,594       | —               | \$40,000        | —           | \$0               |
| 21-990-574037 - Ice Arena Improvements         | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574038 - Land Acquisition               | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574039 - Playgrounds & Lighting         | —         | —              | —               | \$225,000       | \$311,914   | \$0               |
| 21-990-574040 - Road & Parking Impr            | —         | —              | —               | \$40,000        | —           | \$0               |
| 21-990-574046 - Ep Pool Rehab                  | —         | —              | —               | \$40,000        | —           | \$0               |
| 21-990-574047 - Tennis Ct Impr                 | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574048 - Riverfront/Greenway            | —         | \$9,000        | —               | \$0             | —           | \$0               |
| 21-990-574049 - Cent. East End/MSP             | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574051 - Ep Greenway Extension          | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574052 - Multipurpose Building          | —         | \$12,408       | —               | \$0             | —           | \$0               |
| 21-990-574056 - McKay Area Greenway            | —         | —              | —               | \$30,000        | \$128,934   | \$0               |
| 21-990-574057 - W.Edgewood Ped/Bike Bridge     | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574058 - Tennis Partnership             | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574059 - Frog Hollow Greenway           | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574060 - Comm Park Trailhead-Grant      | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574061 - Site Acquisition & Fac Develop | —         | \$9,700        | \$18,222        | \$0             | —           | \$0               |
| 21-990-574062 - Playground Develop & Replace   | —         | \$497,170      | —               | \$0             | —           | \$0               |
| 21-990-574063 - Master Plan                    | —         | —              | —               | \$65,000        | —           | \$0               |
| 21-990-574065 - Community Park Renovation      | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574066 - McClung Park                   | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574067 - Riverside Park                 | \$140,049 | \$577,607      | \$226           | \$0             | —           | \$0               |
| 21-990-574069 - Bicentennial Bridge            | \$429,378 | —              | —               | \$0             | —           | \$0               |
| 21-990-574070 - ITS/Software Upgrades          | —         | —              | —               | \$0             | —           | \$0               |
| 21-990-574071 - Washington Park Improvements   | \$89,773  | \$106,657      | \$9,950         | \$0             | —           | \$0               |

|  | ACTUALS            |                    |                  | ADOPTED          | YTD ACTUALS        | CA/MAYOR APPROVED |
|--|--------------------|--------------------|------------------|------------------|--------------------|-------------------|
|  | FY2022             | FY2023             | FY2024           | FY2025           | FY2025             | FY2026            |
| 21-990-574072 - Adrian's Island Park           | \$149,558          | \$311,274          | \$61,714         | \$0              | –                  | \$0               |
| 21-990-574073 - EP Botanical Gardens           | \$468,063          | \$200,851          | \$24,435         | \$0              | –                  | \$0               |
| 21-990-574074 - Art Installations              | –                  | –                  | –                | \$20,000         | –                  | \$0               |
| 21-990-574077 - Washington Park Bike Park      | –                  | –                  | \$68,992         | \$0              | –                  | \$0               |
| 21-990-574078 - Pickleball Courts              | –                  | –                  | \$22,529         | \$0              | \$68,902           | \$0               |
| 21-990-574079 - East Miller Park               | –                  | –                  | \$58,009         | \$0              | \$151,804          | \$0               |
| 21-990-574080 - Memorial Pool                  | –                  | –                  | \$58,060         | \$0              | –                  | \$0               |
| 21-990-574081 - Binder Archery Range           | –                  | –                  | \$90,014         | \$0              | \$33,245           | \$0               |
| 21-990-574082 - Memorial Pavillion             | –                  | –                  | \$747            | \$0              | \$728,667          | \$0               |
| 21-990-574083 - Boggs Creek Trail              | –                  | –                  | –                | \$0              | \$23,060           | \$0               |
| 21-990-574084 - Ellis Porter Pavilion          | –                  | –                  | –                | \$0              | –                  | \$0               |
| 21-990-577060 - Ongoing Infrast/Facility Needs | –                  | –                  | –                | \$0              | –                  | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$1,493,861</b> | <b>\$1,909,903</b> | <b>\$660,218</b> | <b>\$600,000</b> | <b>\$1,931,975</b> | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$1,493,861</b> | <b>\$1,917,298</b> | <b>\$749,241</b> | <b>\$633,937</b> | <b>\$1,931,975</b> | <b>\$233,937</b>  |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parks & Rec - Capital Purchases/Projects

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 21-990-570010  | Maint Vehicles          | JC Parks Trash Truck Dump Bed  | \$200,000        |
| 21-990-574001  | Oak Hills Improvements  | Concrete Cart Paths - Holes #3 & #6  | \$0              |
| 21-990-574011  | Ice Arena Impr          | Ice Arena - Safety Surfacing   | \$0              |
| 21-990-574027  | Parks Facilities Rehab  | Mckay Restroom Renovation (\$75K) & Binder Bath house roof replacement (\$40K)                       | \$0              |
| 21-990-574028  | Athletic Fields Impr    | Vivion bleachers update behind home plate.   | \$0              |
| 21-990-574039  | Playgrounds & Lighting  | Green Berry Playground & safety surfacing (\$150K) & Mckay Park playground safety surfacing (\$115K) | \$0              |
| 21-990-574039  | Playgrounds & Lighting  | Green Berry Playground & safety surfacing (\$150K) & Mckay Park playground safety surfacing (\$115K) | -\$225,000       |
| 21-990-574039  | Playgrounds & Lighting  | McKay Park playground  | \$115,000        |
| 21-990-574039  | Playgrounds & Lighting  | Greenberry playground  | \$150,000        |
| 21-990-574039  | Playgrounds & Lighting  | final parks adjustment   | -\$265,000       |
| 21-990-574080  | Memorial Pool           | Memorial Pool Feasibility & Renovation Plan  | \$0              |
|                |                         |  | <b>-\$25,000</b> |

# JC Vet Plaza Trust Fund

FY2026



## Overview

The JC Veterans Plaza Trust Fund is restricted and will only be used for the purchase, engraving and placement of commemorative bricks, to defray construction costs, for the purchase and installation of plaza enhancements (such as bronze memorial plaques, benches, etc.), and for the maintenance and repair of the plaza.

The JC Veterans Plaza Trust Fund is mainly supported by interest income earned on the fund balance along with any donations received.

## Budget Detailed Revenue Report

JC Vet Plaza Trust Fund

|   | ACTUALS |        |        | ADOPTED | YTD    | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|--------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025 | FY2026            |
| Revenues                                |         |        |        |         |        |                   |
| Revenue                                 |         |        |        |         |        |                   |
| Contributions/Donations                 |         |        |        |         |        |                   |
| 22-100-485200 - Vet Plaza Contributions | \$250   | \$125  | –      | \$0     | \$125  | \$0               |
| CONTRIBUTIONS/DONATIONS TOTAL           | \$250   | \$125  | –      | \$0     | \$125  | \$0               |
| Interest Income                         |         |        |        |         |        |                   |
| 22-100-470010 - Interest                | \$107   | \$152  | \$170  | \$100   | \$78   | \$100             |
| 22-100-470051 - Unrealized Gains/losses | –       | –      | –      | \$0     | –      | \$0               |
| INTEREST INCOME TOTAL                   | \$107   | \$152  | \$170  | \$100   | \$78   | \$100             |
| Transfers Out                           |         |        |        |         |        |                   |

|   | ACTUALS |        |        | ADOPTED | YTD    | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|--------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025 | FY2026            |
| 22-100-495995 - Transfer From(to) Surplus | —       | —      | —      | \$900   | —      | \$900             |
| TRANSFERS OUT TOTAL                       | —       | —      | —      | \$900   | —      | \$900             |
| REVENUE TOTAL                             | \$357   | \$277  | \$170  | \$1,000 | \$203  | \$1,000           |
| REVENUES TOTAL                            | \$357   | \$277  | \$170  | \$1,000 | \$203  | \$1,000           |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

JC Vet Plaza Trust Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 22-100-470010  | Interest                  | interest earned on fund balance  | \$100        |
| 22-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$5,942; \$900 budgeted for use in FY25; \$5,042 remaining - VERIFIED BY FINANCE | \$900        |
|                |                           |  | \$1,000      |

## Expenses by Account Type

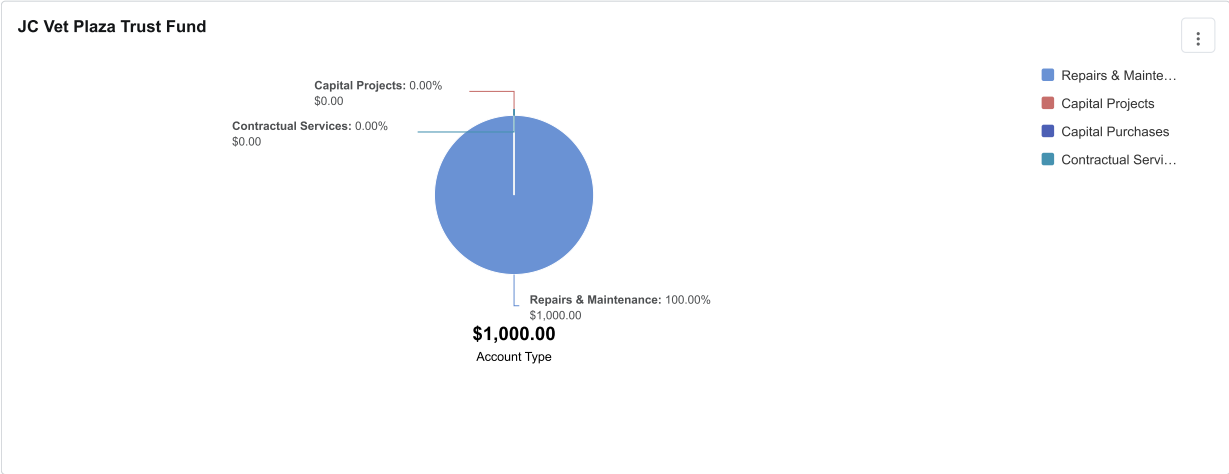
FY26 Mayor's Approved Budget

JC Vet Plaza Trust Fund

| Account Type (Ex)     | FY2026  |
|-----------------------|---------|
| Amount                |         |
| Repairs & Maintenance | \$1,000 |
| Capital Projects      | \$0     |
| Capital Purchases     | \$0     |
| Contractual Services  | \$0     |
| AMOUNT                | \$1,000 |

## Expenses by Account Type - FY26 JC Vet Plaza Trust Fund

Mayor's Approved Budget





# JC Vet Plaza Trust Fund

FY2026

## Department Detailed Expenses

JC Vet Plaza Trust Fund

|   | ACTUALS |        |        | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|-------------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |        |        |         |             |                   |
| Contractual Services                        |         |        |        |         |             |                   |
| 22-820-520030 - Dues And Publications       | -       | -      | -      | \$0     | -           | \$0               |
| CONTRACTUAL SERVICES TOTAL                  | -       | -      | -      | \$0     | -           | \$0               |
| Repairs & Maintenance                       |         |        |        |         |             |                   |
| 22-820-540040 - Vet Plaza Maint & Rep       | \$225   | \$75   | \$90   | \$1,000 | \$205       | \$1,000           |
| REPAIRS & MAINTENANCE TOTAL                 | \$225   | \$75   | \$90   | \$1,000 | \$205       | \$1,000           |
| Capital Purchases                           |         |        |        |         |             |                   |
| 22-820-573040 - Jc Vet Plaza Brick Proj     | -       | -      | -      | \$0     | \$248       | \$0               |
| CAPITAL PURCHASES TOTAL                     | -       | -      | -      | \$0     | \$248       | \$0               |
| Capital Projects                            |         |        |        |         |             |                   |
| 22-820-573045 - JC Vet Plaza Reno/Expansion | -       | -      | -      | \$0     | -           | \$0               |
| CAPITAL PROJECTS TOTAL                      | -       | -      | -      | \$0     | -           | \$0               |
| EXPENSES TOTAL                              | \$225   | \$75   | \$90   | \$1,000 | \$453       | \$1,000           |

# Police Training Fund

FY2026

## Overview

The Police Training Fund receives proceeds from a special \$2 Municipal Court fee authorized in Chapter 20 of the City Code. The fee is levied to provide training funds for Police Officers. The Police Training Fund also receives funds from the Police Officers Standards and Training Board.

The City will be using the funds from the Police Training Fund as long as funds are available. When the funds are exhausted, the City will revert back to using money from the General Fund to provide the required Police Officer training.

## Budget Detailed Revenue Report

### Police Training Fund

|  | ACTUALS        |                |                 | ADOPTED         | YTD            | CA/MAYOR APPROVED |
|--|----------------|----------------|-----------------|-----------------|----------------|-------------------|
|  | FY2022         | FY2023         | FY2024          | FY2025          | FY2025         | FY2026            |
| <b>Revenues</b>                                |                |                |                 |                 |                |                   |
| Revenue  |                |                |                 |                 |                |                   |
| Fines & Forfeitures                            |                |                |                 |                 |                |                   |
| 23-100-460005 - Peace Officers Standards & Trn | –              | \$1,927        | \$2,892         | \$0             | –              | \$0               |
| 23-100-460010 - Court Cost                     | \$5,585        | \$5,721        | \$6,539         | \$6,000         | \$4,728        | \$6,000           |
| <b>FINES &amp; FORFEITURES TOTAL</b>           | <b>\$5,585</b> | <b>\$7,647</b> | <b>\$9,430</b>  | <b>\$6,000</b>  | <b>\$4,728</b> | <b>\$6,000</b>    |
| Interest Income                                |                |                |                 |                 |                |                   |
| 23-100-470010 - Interest                       | \$1,286        | \$1,958        | \$1,568         | \$1,500         | \$660          | \$1,000           |
| 23-100-470051 - Unrealized Gains/losses        | –              | –              | –               | \$0             | –              | \$0               |
| <b>INTEREST INCOME TOTAL</b>                   | <b>\$1,286</b> | <b>\$1,958</b> | <b>\$1,568</b>  | <b>\$1,500</b>  | <b>\$660</b>   | <b>\$1,000</b>    |
| Intergovernmental                              |                |                |                 |                 |                |                   |
| 23-100-430020 - State Grants                   | –              | –              | –               | \$0             | –              | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>\$0</b>      | <b>–</b>       | <b>\$0</b>        |
| Transfers Out                                  |                |                |                 |                 |                |                   |
| 23-100-495995 - Transfer From(to) Surplus      | –              | –              | –               | \$17,500        | –              | \$18,000          |
| <b>TRANSFERS OUT TOTAL</b>                     | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>\$17,500</b> | <b>–</b>       | <b>\$18,000</b>   |
| <b>REVENUE TOTAL</b>                           | <b>\$6,870</b> | <b>\$9,606</b> | <b>\$10,998</b> | <b>\$25,000</b> | <b>\$5,387</b> | <b>\$25,000</b>   |
| <b>REVENUES TOTAL</b>                          | <b>\$6,870</b> | <b>\$9,606</b> | <b>\$10,998</b> | <b>\$25,000</b> | <b>\$5,387</b> | <b>\$25,000</b>   |

# Budget Analysis - Revenues

FY26 Mayor's Approved Budget

## Police Training Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 23-100-460010  | Court Cost                | based on current monthly average of approximately \$500  | \$6,000      |
| 23-100-470010  | Interest                  | interest earned on fund balance  | \$1,000      |
| 23-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$52,677; \$17,500 budgeted for use in FY25; \$35,177 remaining - VERIFIED BY FINAANCE | \$18,000     |
|                |                           |  | \$25,000     |

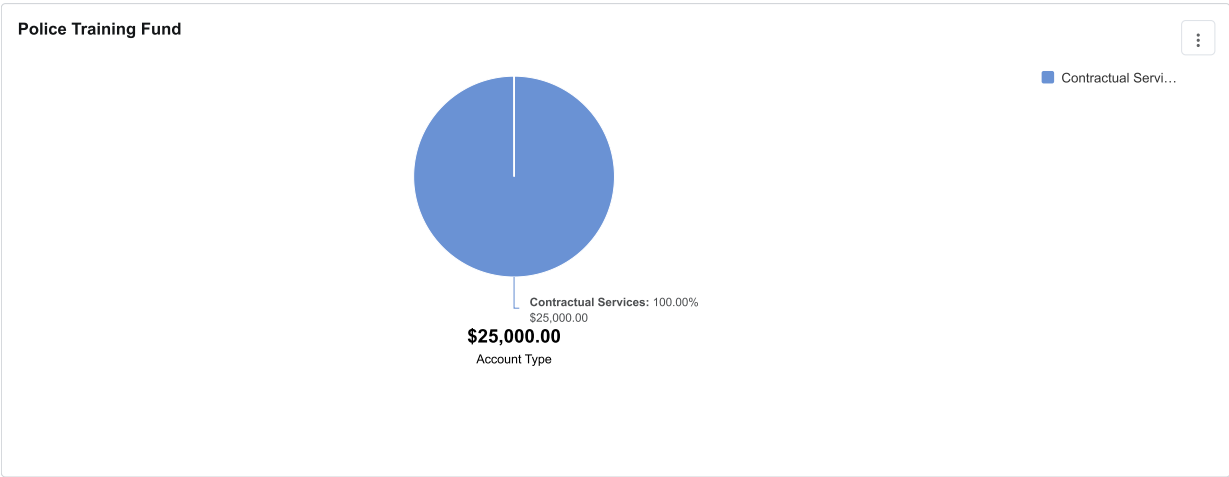
# Expenses by Account Type

FY26 Mayor's Approved Budget

## Police Training Fund

| Account Type (Ex)    | FY2026   |
|----------------------|----------|
| Amount               |          |
| Contractual Services | \$25,000 |
| AMOUNT               | \$25,000 |

## Expenses by Account Type - FY26 Police Training Fund Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Police Training Fund

FY2026

## Department Detailed Expenses

Police Training Fund

|  | ACTUALS |          |          | ADOPTED  | YTD ACTUALS | CA/MAYOR APPROVED |
|--|---------|----------|----------|----------|-------------|-------------------|
|  | FY2022  | FY2023   | FY2024   | FY2025   | FY2025      | FY2026            |
| Expenses                                       |         |          |          |          |             |                   |
| Contractual Services                           |         |          |          |          |             |                   |
| 23-830-525040 - Police Training                | -\$7    | \$10,000 | \$30,000 | \$25,000 | \$10,000    | \$25,000          |
| 23-830-525045 - Peace Officers Standards & Trn | -       | -        | -        | \$0      | -           | \$0               |
| CONTRACTUAL SERVICES TOTAL                     | -\$7    | \$10,000 | \$30,000 | \$25,000 | \$10,000    | \$25,000          |
| EXPENSES TOTAL                                 | -\$7    | \$10,000 | \$30,000 | \$25,000 | \$10,000    | \$25,000          |

## Department Analysis - Expenses

Police Training Fund

| Account String | Object Code Description | Description               | Total Amount |
|----------------|-------------------------|---------------------------|--------------|
| 23-830-525040  | Police Training         | utilize for LETI training | \$25,000     |
|                |                         |                           | \$25,000     |

# Lodging Tax Fund

FY2026

## Overview

The Lodging Tax Fund accounts for the proceeds from a 7% tax, where 3% is used to promote tourism and economic development with an additional 4% that is to be utilized for the future development of a conference center. The additional 4% was approved by a vote of the people in FY12 and the funds are transferred to the Jefferson City Convention and Visitors Bureau.

The City withholds 2% of the lodging tax remittances received from the hotels as a processing fee.

The Lodging Tax Fund is set up as a pass-through account. The remittances made by the hotels doing business in the City are deposited into the Lodging Tax Fund. On a monthly basis the amount of the remittances received, less the processing fee, are transferred out of the Lodging Tax Fund to the Jefferson City Convention and Visitors Bureau.

## Budget Detailed Revenue Report

### Lodging Tax Fund

|  | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Revenues</b>                            |                    |                    |                    |                    |                    |                    |
| Revenue                                    |                    |                    |                    |                    |                    |                    |
| Interest Income                            |                    |                    |                    |                    |                    |                    |
| 24-100-470010 - Interest                   | \$3,083            | \$4,903            | \$5,673            | \$3,000            | \$2,580            | \$3,000            |
| 24-100-470051 - Unrealized Gains/losses    | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>INTEREST INCOME TOTAL</b>               | <b>\$3,083</b>     | <b>\$4,903</b>     | <b>\$5,673</b>     | <b>\$3,000</b>     | <b>\$2,580</b>     | <b>\$3,000</b>     |
| Lodging Tax                                |                    |                    |                    |                    |                    |                    |
| 24-100-402040 - Hotel/motel Tax-current    | \$1,483,521        | \$1,660,822        | \$1,686,139        | \$1,500,000        | \$1,159,626        | \$1,500,000        |
| 24-100-402042 - Hotel/motel Tax-delinquent | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 24-100-402045 - Hotel/motel Penalty        | –                  | –                  | –                  | \$0                | \$1,676            | \$0                |
| <b>LODGING TAX TOTAL</b>                   | <b>\$1,483,521</b> | <b>\$1,660,822</b> | <b>\$1,686,139</b> | <b>\$1,500,000</b> | <b>\$1,161,302</b> | <b>\$1,500,000</b> |
| Transfers Out                              |                    |                    |                    |                    |                    |                    |
| 24-100-495995 - Transfer From(to) Surplus  | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>TRANSFERS OUT TOTAL</b>                 | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>REVENUE TOTAL</b>                       | <b>\$1,486,605</b> | <b>\$1,665,725</b> | <b>\$1,691,812</b> | <b>\$1,503,000</b> | <b>\$1,163,882</b> | <b>\$1,503,000</b> |
| <b>REVENUES TOTAL</b>                      | <b>\$1,486,605</b> | <b>\$1,665,725</b> | <b>\$1,691,812</b> | <b>\$1,503,000</b> | <b>\$1,163,882</b> | <b>\$1,503,000</b> |

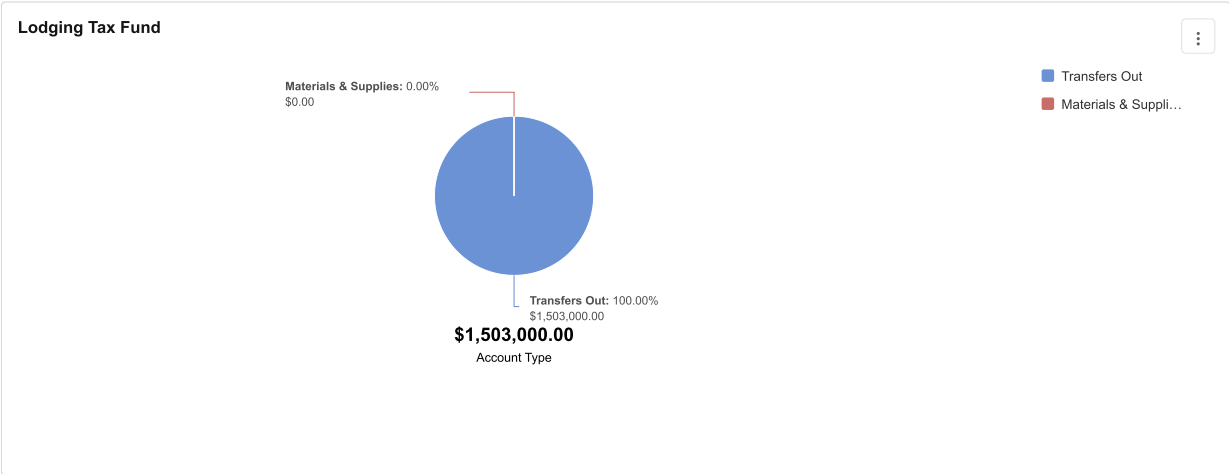
# Expenses by Account Type

FY26 Mayor's Approved Budget

Lodging Tax Fund

| Account Type (Ex)    | FY2026      |
|----------------------|-------------|
| Amount               |             |
| Transfers Out        | \$1,503,000 |
| Materials & Supplies | \$0         |
| AMOUNT               | \$1,503,000 |

## Expenses by Account Type - FY26 Lodging Tax Fund Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Lodging Tax Fund

FY2026

## Department Detailed Expenses

Lodging Tax Fund

|   | ACTUALS     |             |             | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-------------|-------------|-------------|-------------|-------------|-------------------|
|   | FY2022      | FY2023      | FY2024      | FY2025      | FY2025      | FY2026            |
| Expenses                                  |             |             |             |             |             |                   |
| Materials & Supplies                      |             |             |             |             |             |                   |
| 24-840-511010 - Advertising               | -           | -           | -           | \$0         | -           | \$0               |
| MATERIALS & SUPPLIES TOTAL                | -           | -           | -           | \$0         | -           | \$0               |
| Transfers Out                             |             |             |             |             |             |                   |
| 24-840-590030 - Transfer to General Fund  | \$28,920    | \$33,108    | \$33,541    | \$33,000    | \$27,134    | \$63,000          |
| 24-840-590040 - Transfer To Conv & Vistor | \$623,079   | \$697,545   | \$708,178   | \$630,000   | \$487,747   | \$630,000         |
| 24-840-590085 - Trmf To Conf Ctr          | \$830,772   | \$930,061   | \$944,238   | \$840,000   | \$650,329   | \$810,000         |
| TRANSFERS OUT TOTAL                       | \$1,482,771 | \$1,660,714 | \$1,685,957 | \$1,503,000 | \$1,165,210 | \$1,503,000       |
| EXPENSES TOTAL                            | \$1,482,771 | \$1,660,714 | \$1,685,957 | \$1,503,000 | \$1,165,210 | \$1,503,000       |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

Lodging Tax Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 24-840-590030  | Transfer to General Fund  | 2% of Lodging Tax Revenue PLUS interest - see 10-100-490240 - VERIFIED BY FINANCE - PLUS in FY26 addt'l \$30K for Lodging Tax Extension Election | \$63,000     |
| 24-840-590040  | Transfer To Conv & Vistor | 3/7 of Lodging Tax Revenue less 2% Admin Fee   | \$630,000    |
| 24-840-590085  | Trmf To Conf Ctr          | 4/7 of Lodging Tax Revenue less 2% Admin Fee LESS \$30K in special election expense payable to the City (\$840K less \$30K)                      | \$810,000    |
|                |                           |  | \$1,503,000  |

# City Hall Trust Fund

FY2026

## Overview

The City Hall Art Trust Fund is funded through the sale of prints of a City Hall Mural by Sidney Larson. Funds are used to provide art work within the building. In addition, the City Hall Art Trust Fund is used to account for the purchase and sale of the Jefferson City Police Department History Book and other books on Jefferson City local history.

The City Hall Trust Art Fund is supported by interest income earned on the fund balance along with any donations received.

## Budget Detailed Revenue Report

### City Hall Trust Fund

|   | ACTUALS      |              |              | ADOPTED       | YTD          | CA/MAYOR APPROVED |
|---|--------------|--------------|--------------|---------------|--------------|-------------------|
|   | FY2022       | FY2023       | FY2024       | FY2025        | FY2025       | FY2026            |
| <b>Revenues</b>                           |              |              |              |               |              |                   |
| Revenue                                   |              |              |              |               |              |                   |
| Contributions/Donations                   |              |              |              |               |              |                   |
| 25-100-480060 - History Donations/sales   | \$56         | \$71         | \$0          | \$0           | –            | \$0               |
| <b>CONTRIBUTIONS/DONATIONS TOTAL</b>      | <b>\$56</b>  | <b>\$71</b>  | <b>\$0</b>   | <b>\$0</b>    | <b>–</b>     | <b>\$0</b>        |
| Interest Income                           |              |              |              |               |              |                   |
| 25-100-470010 - Interest                  | \$390        | \$564        | \$640        | \$400         | \$295        | \$400             |
| 25-100-470051 - Unrealized Gains/losses   | –            | –            | –            | \$0           | –            | \$0               |
| <b>INTEREST INCOME TOTAL</b>              | <b>\$390</b> | <b>\$564</b> | <b>\$640</b> | <b>\$400</b>  | <b>\$295</b> | <b>\$400</b>      |
| Intergovernmental                         |              |              |              |               |              |                   |
| 25-100-430020 - State Grants              | –            | –            | –            | \$0           | –            | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>            | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>\$0</b>    | <b>–</b>     | <b>\$0</b>        |
| Other Operating Revenues                  |              |              |              |               |              |                   |
| 25-100-480010 - Citizen Participation     | –            | –            | –            | \$0           | –            | \$0               |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>\$0</b>    | <b>–</b>     | <b>\$0</b>        |
| Transfers Out                             |              |              |              |               |              |                   |
| 25-100-495995 - Transfer From(to) Surplus | –            | –            | –            | -\$400        | –            | -\$400            |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>-\$400</b> | <b>–</b>     | <b>-\$400</b>     |
| <b>REVENUE TOTAL</b>                      | <b>\$446</b> | <b>\$635</b> | <b>\$640</b> | <b>\$0</b>    | <b>\$295</b> | <b>\$0</b>        |
| <b>REVENUES TOTAL</b>                     | <b>\$446</b> | <b>\$635</b> | <b>\$640</b> | <b>\$0</b>    | <b>\$295</b> | <b>\$0</b>        |



# Budget Analysis Revenues

FY26 Mayor's Approved Budget

City Hall Trust Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 25-100-470010  | Interest                  | interest earned on fund balance  | \$400        |
| 25-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$22,465; \$400 budgeted as addition in FY24; \$22,465 remaining - VERIFIED BY FINANCE | -\$400       |
|                |                           |  | \$0          |

# Expenses by Account Type

FY26 Mayor's Approved Budget

City Hall Trust Fund

| Account Type (Ex)        | FY2026 |
|--------------------------|--------|
| Amount                   |        |
| Other Operating Expenses | \$0    |
| AMOUNT                   | \$0    |

# City Hall Trust Fund

FY2026

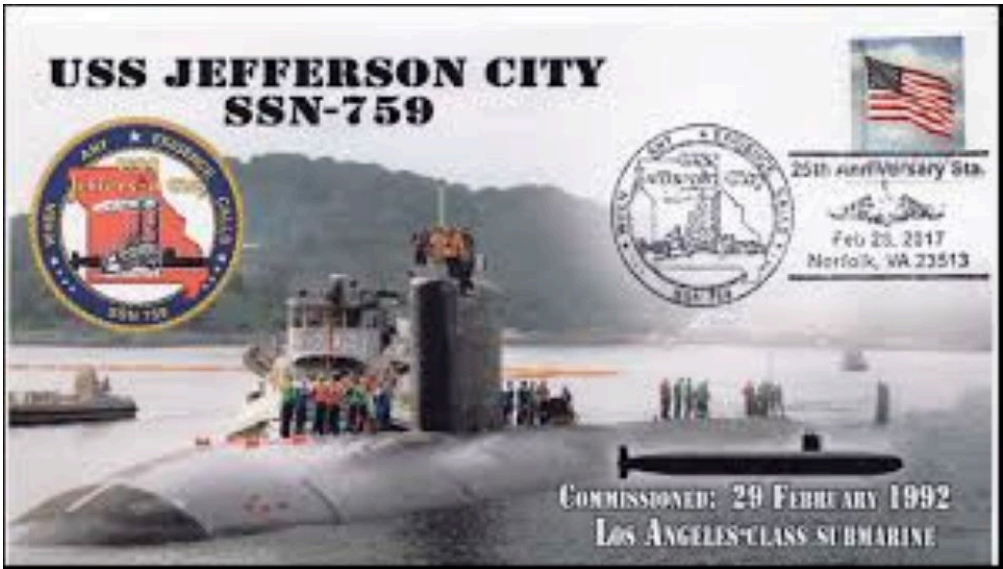
## Department Detailed Expenses

City Hall Trust Fund

|   | ACTUALS |        |        | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|-------------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025      | FY2026            |
| Expenses                                  |         |        |        |         |             |                   |
| Other Operating Expenses                  |         |        |        |         |             |                   |
| 25-850-550061 - City Hall Art Work        | -       | -      | -      | \$0     | -           | \$0               |
| 25-850-550062 - Jcpd History Books        | \$63    | \$0    | \$105  | \$0     | -           | \$0               |
| 25-850-550063 - Jc Historical Neighbor Bk | -       | -      | -      | \$0     | -           | \$0               |
| 25-850-550064 - Plat Maps Restoration     | -       | -      | -      | \$0     | -           | \$0               |
| 25-850-550065 - City Hall Sidewalk Plaque | -       | -      | -      | \$0     | -           | \$0               |
| OTHER OPERATING EXPENSES TOTAL            | \$63    | \$0    | \$105  | \$0     | -           | \$0               |
| EXPENSES TOTAL                            | \$63    | \$0    | \$105  | \$0     | -           | \$0               |

# USS JC Submarine Trust

FY2026



## Overview

The USS Jefferson City Submarine Trust Fund is an expendable trust fund that was established through private donations during the 1991 commissioning of the City of Jefferson’s namesake the USS Jefferson City, an attack class nuclear submarine now on active duty. Funds are expended upon request of a Mayor-appointed Commission for various activities that benefit the crewmembers.

The USS Jefferson City Submarine Fund is supported by interest income earned on the fund balance along with any donations received.

## Budget Detailed Revenue Report

USS JC Submarine Trust Fund

|   | ACTUALS |        |        | ADOPTED | YTD    | CA/MAYOR APPROVED |
|---|---------|--------|--------|---------|--------|-------------------|
|   | FY2022  | FY2023 | FY2024 | FY2025  | FY2025 | FY2026            |
| Revenues                                |         |        |        |         |        |                   |
| Revenue                                 |         |        |        |         |        |                   |
| Interest Income                         |         |        |        |         |        |                   |
| 27-100-470010 - Interest                | \$244   | \$293  | \$301  | \$200   | \$132  | \$0               |
| 27-100-470051 - Unrealized Gains/losses | –       | –      | –      | \$0     | –      | \$0               |
| INTEREST INCOME TOTAL                   | \$244   | \$293  | \$301  | \$200   | \$132  | \$0               |
| Other Operating Revenues                |         |        |        |         |        |                   |
| 27-100-480010 - Citizen Participation   | –       | \$20   | –      | \$0     | –      | \$0               |
| OTHER OPERATING REVENUES TOTAL          | –       | \$20   | –      | \$0     | –      | \$0               |

|   | ACTUALS      |              |              | ADOPTED       | YTD          | CA/MAYOR APPROVED |
|---|--------------|--------------|--------------|---------------|--------------|-------------------|
|   | FY2022       | FY2023       | FY2024       | FY2025        | FY2025       | FY2026            |
| Transfers Out                             |              |              |              |               |              |                   |
| 27-100-495995 - Transfer From(to) Surplus | –            | –            | –            | -\$200        | –            | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>-\$200</b> | <b>–</b>     | <b>\$0</b>        |
| <b>REVENUE TOTAL</b>                      | <b>\$244</b> | <b>\$313</b> | <b>\$301</b> | <b>\$0</b>    | <b>\$132</b> | <b>\$0</b>        |
| <b>REVENUES TOTAL</b>                     | <b>\$244</b> | <b>\$313</b> | <b>\$301</b> | <b>\$0</b>    | <b>\$132</b> | <b>\$0</b>        |

## Budget Analysis Revenues

FY26 Mayor's Approved Budget

### USS JC Submarine Trust Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 27-100-470010  | Interest                  | interest earned on fund balance - fund balance is declining  | \$0          |
| 27-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$10,038; \$200 budgeted to be added in FY25; remaining = \$10,238 - VERIFIED BY FINANCE | \$0          |
|                |                           |  | <b>\$0</b>   |

## Expenses by Account Type

FY26 Mayor's Approved Budget

### USS JC Submarine Trust Fund

| Account Type (Ex)    | FY2026     |
|----------------------|------------|
| <b>Amount</b>        |            |
| Capital Purchases    | \$0        |
| Contractual Services | \$0        |
| Materials & Supplies | \$0        |
| <b>AMOUNT</b>        | <b>\$0</b> |

# USS JC Submarine Trust

FY2026

## Department Detailed Expenses

USS JC Submarine Trust Fund

|                                       | ACTUALS |        |         | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---------------------------------------|---------|--------|---------|---------|-------------|-------------------|
|                                       | FY2022  | FY2023 | FY2024  | FY2025  | FY2025      | FY2026            |
| Expenses                              |         |        |         |         |             |                   |
| Materials & Supplies                  |         |        |         |         |             |                   |
| 27-870-511010 - Advertising           | -       | -      | -       | \$0     | -           | \$0               |
| 27-870-511020 - Postage               | -       | -      | -       | \$0     | -           | \$0               |
| 27-870-512010 - Printing              | -       | -      | -       | \$0     | -           | \$0               |
| 27-870-512020 - Copies                | -       | -      | -       | \$0     | -           | \$0               |
| 27-870-513010 - Office Supplies       | -       | -      | -       | \$0     | -           | \$0               |
| MATERIALS & SUPPLIES TOTAL            | -       | -      | -       | \$0     | -           | \$0               |
| Contractual Services                  |         |        |         |         |             |                   |
| 27-870-529010 - Special Events        | \$3,543 | -      | \$1,600 | \$0     | -           | \$0               |
| CONTRACTUAL SERVICES TOTAL            | \$3,543 | -      | \$1,600 | \$0     | -           | \$0               |
| Capital Purchases                     |         |        |         |         |             |                   |
| 27-870-572020 - Purchase Of Equipment | -       | -      | -       | \$0     | -           | \$0               |
| CAPITAL PURCHASES TOTAL               | -       | -      | -       | \$0     | -           | \$0               |
| EXPENSES TOTAL                        | \$3,543 | -      | \$1,600 | \$0     | -           | \$0               |

# Woodland Cemetery Trust

FY2026

## Overview

This expendable trust fund was established in 2000 when Exchange Bank transferred the Woodland Cemetery Trust to the City. The City's Department of Planning and Protective Services oversees and maintains the cemetery on behalf of the City of Jefferson. The lawn care expense that is associated with the Woodland Cemetery is an operating expense for the Department of Planning and Protective Services. The money in the Woodland Cemetery Trust Fund is used to repair and maintain the headstones.

The Woodland Cemetery Trust Fund accounts for private donations, which include funds transferred from Exchange Bank in 2000, from the Woodland Cemetery Trust Fund.

The Woodland Cemetery Trust Fund is mainly supported by interest income earned on the fund balance along with any donations received.

## Budget Detailed Revenue Report

FY26 Mayor's Approved Budget

### Woodland Cemetery Trust Fund

|   | ACTUALS        |                |              | ADOPTED        | YTD          | CA/MAYOR APPROVED |
|---|----------------|----------------|--------------|----------------|--------------|-------------------|
|   | FY2022         | FY2023         | FY2024       | FY2025         | FY2025       | FY2026            |
| <b>Revenues</b>                           |                |                |              |                |              |                   |
| Revenue                                   |                |                |              |                |              |                   |
| Interest Income                           |                |                |              |                |              |                   |
| 29-100-470010 - Interest                  | \$537          | \$727          | \$760        | \$600          | \$302        | \$0               |
| 29-100-470051 - Unrealized Gains/losses   | —              | —              | —            | \$0            | —            | \$0               |
| <b>INTEREST INCOME TOTAL</b>              | <b>\$537</b>   | <b>\$727</b>   | <b>\$760</b> | <b>\$600</b>   | <b>\$302</b> | <b>\$0</b>        |
| Other Non-Operating Revenue               |                |                |              |                |              |                   |
| 29-100-485101 - Cemetery Contributions    | \$1,000        | \$945          | \$200        | \$0            | \$100        | \$0               |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>  | <b>\$1,000</b> | <b>\$945</b>   | <b>\$200</b> | <b>\$0</b>     | <b>\$100</b> | <b>\$0</b>        |
| Transfers Out                             |                |                |              |                |              |                   |
| 29-100-495995 - Transfer From(to) Surplus | —              | —              | —            | \$4,400        | —            | \$5,000           |
| <b>TRANSFERS OUT TOTAL</b>                | <b>—</b>       | <b>—</b>       | <b>—</b>     | <b>\$4,400</b> | <b>—</b>     | <b>\$5,000</b>    |
| <b>REVENUE TOTAL</b>                      | <b>\$1,537</b> | <b>\$1,672</b> | <b>\$960</b> | <b>\$5,000</b> | <b>\$402</b> | <b>\$5,000</b>    |
| <b>REVENUES TOTAL</b>                     | <b>\$1,537</b> | <b>\$1,672</b> | <b>\$960</b> | <b>\$5,000</b> | <b>\$402</b> | <b>\$5,000</b>    |

# Budget Analysis - Revenues

FY26 Mayor's Approved Budget

## Woodland Cemetery Trust Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 29-100-470010  | Interest                  | interest earned on fund balance  | \$0          |
| 29-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$22,939; \$4,400 budgeted for use in FY25; \$18,539 remaining - VERIFIED BY FINANCE | \$5,000      |
|                |                           |  | \$5,000      |

# Expenses by Account Type

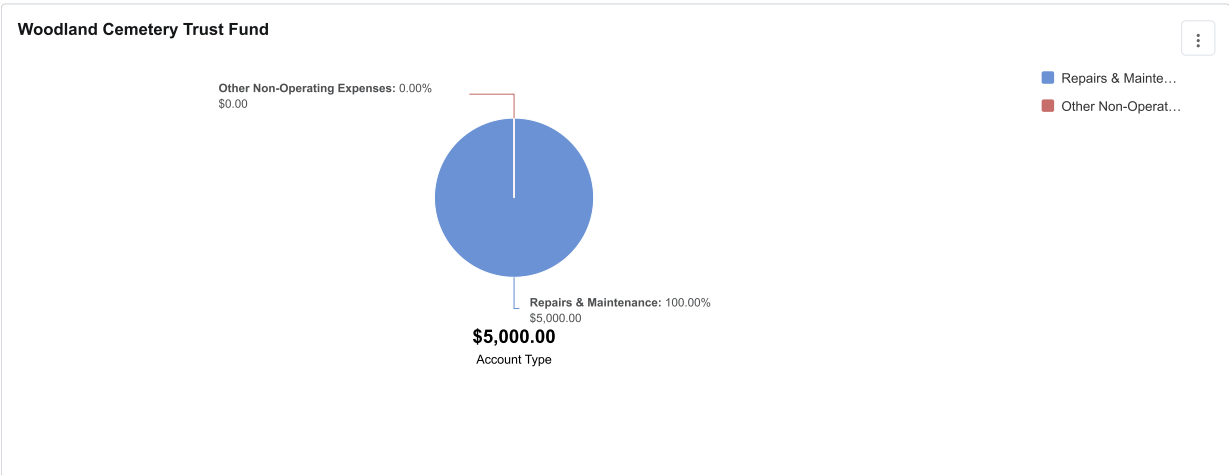
FY26 Mayor's Approved Budget

## Woodland Cemetery Trust Fund

| Account Type (Ex)            | FY2026  |
|------------------------------|---------|
| Amount                       |         |
| Repairs & Maintenance        | \$5,000 |
| Other Non-Operating Expenses | \$0     |
| AMOUNT                       | \$5,000 |

# Expenses by Account Type - FY26 Woodland Cemetery Trust Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Woodland Cemetary Trust

FY2026

## Department Detailed Expenses

Woodland Cemetary Trust Fund

|   | ACTUALS |         |         | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|---------|---------|---------|---------|-------------|-------------------|
|   | FY2022  | FY2023  | FY2024  | FY2025  | FY2025      | FY2026            |
| Expenses                                    |         |         |         |         |             |                   |
| Repairs & Maintenance                       |         |         |         |         |             |                   |
| 29-890-540060 - Cemetery Maintenance        | -       | -       | -       | \$0     | -           | \$0               |
| 29-890-540065 - Cemetery Restoration        | -       | \$4,249 | \$4,584 | \$5,000 | \$2,650     | \$5,000           |
| REPAIRS & MAINTENANCE TOTAL                 | -       | \$4,249 | \$4,584 | \$5,000 | \$2,650     | \$5,000           |
| Other Non-Operating Expenses                |         |         |         |         |             |                   |
| 29-890-540061 - Gone/Not Forgotten Monument | -       | -       | -       | \$0     | -           | \$0               |
| OTHER NON-OPERATING EXPENSES TOTAL          | -       | -       | -       | \$0     | -           | \$0               |
| EXPENSES TOTAL                              | -       | \$4,249 | \$4,584 | \$5,000 | \$2,650     | \$5,000           |



# Capital Improvement Tax (CIT) Funds

FY2026

## Overview

The City of Jefferson's Capital Improvement Plan (CIP) is a multi-year plan for capital investments in the City's infrastructure, facilities, and equipment that is designed to address the challenges for supporting future infrastructure needs, while also addressing the City's current facility requirements. The CIP includes items such as roads, sidewalks, drainage projects, recreational facilities, buildings, and equipment.

The CIP is important because it connects the City's development, with both comprehensive and financial plans. Projects within the CIP are intended to reflect the community's values and goals, as well as the overall policy goals of the City Council including existing long-range plans.

Article V, Section 5.2, (c) of the City Charter states, "Budget. The City Administrator shall prepare and submit a recommended annual budget and five-year capital improvements program to the mayor."

Article IV, Section 4.4, (5) of the City Charter states, "Budget. The mayor shall propose an annual budget and five-year capital improvement program to the council."

The CIP can be changed as the infrastructure requirements change, development occurs, and funding opportunities become available. The remaining one and one-half years of the five-year plan represent all projects that are currently proposed for future funding based on the revenue projections. As priorities, needs, and revenues change, projects may be added to or removed from the CIP. Estimated expenses and revenue projections are reviewed annually and adjusted if necessary to account for growth, inflation and other economic conditions.

## Capital Improvement Plan Process

### Definition

A capital improvement is a necessary or a desirable project that extends or improves infrastructure and enhances the City's ability to provide safe and desirable services for the benefit of the community and the quality of life in the City of Jefferson. These projects directly affect the way citizens live, travel, and conduct business within the community.

### Identification

The need for capital improvements may be identified by an adopted infrastructure plan, the desire to maintain certain levels and types of service provided in the community, by community groups, or by regulatory legislation. Projects are prioritized based on many factors including their impact on providing better City services, accommodating the City's growth, effect on maintenance and operation expenditures, and the overall health, safety, and welfare of the citizens.

### Creation

The scope of a proposed project is often determined based on a preliminary study or recommendations. Once the project is identified, a preliminary cost estimate and schedule for the design, right of way and easement acquisition, and construction of the project is prepared. The initial cost estimates are typically general in nature with considerable contingencies included. If the project is selected for inclusion in the Plan, the estimates and schedule are the basis of the initial project information.

## **Capital Improvement Plan Implementation**

When a project is funded, it is assigned to a project manager who will assume oversight responsibilities. A number of steps are required before a project is complete.

The design phase requires the project manager to coordinate and participate in the selection process for an engineering or architectural design firm, as appropriate. Typically, one or more public meetings are held for major projects that have significant impacts on property owners and the public to obtain feedback and comments from the community.

Capital projects are publicly advertised through the City's Purchasing Unit. The award of the contract is made by City Council.

The project manager is typically responsible for performing or coordinating project administration and reporting on the project progress to the City Council and the public through the City's publications and website. Any changes that increase the cost in excess of the agreed upon amount must be approved by the City Council.

Final acceptance of the completed project by the City occurs when the contractor has completed all work on the project and has submitted all close-out documents in accordance with the contract. The project manager is responsible for preparing a final project report and submitting it to City's management staff as well as the City Council. Any unspent funds authorized for a project will be returned to the appropriate funding source for reallocation to future projects.

## **Capital Improvement Plan Funding**

### **Revenue Source**

The City imposes a total sales tax of 2% on all goods and services sold within the City limits. The sales tax receipts are broken down into three funds: 1% is allocated to the City's General Fund, ½% is allocated to the Department of Parks, Recreation, and Forestry Parks Fund, and the remaining ½% is allocated to the City's Capital Improvement Tax (CIT) Fund, which supports the City's Capital Improvement Plan. The Capital Improvement Tax Fund can also receive financial support from other sources. This occurs when a project that has been approved has an agreement with another party that they will be contributing financially to the project. The amount from other sources can fluctuate from year to year depending on the approved projects and the financial support provided per the agreements with outside parties.

Revenue is tracked in the City's internal accounting system in a method that identifies the sales tax issuance for which the revenue was received. As revenue is committed for projects, the expenditures are tracked with the same issuance identifier as the revenue in an effort to reconcile the revenue dollars that were committed to the project and the actual cost of the project.

Every five years the Capital Improvement Tax sunsets and requires a new vote of the citizens in order to continue. The current sales tax, which is the eighth iteration of the Capital Improvement Tax, was on the August 3, 2021, ballot for voter approval. It received a majority vote of the Jefferson City voters and became effective beginning April 1, 2022. The tax will sunset on March 31, 2027.

### **Impact on Operating Budget**

As part of the Capital Improvement Plan, the impact of each project on the City's operating budget is identified. As capital improvement projects are completed, operation and maintenance of these facilities must be absorbed in the appropriate operating budget, which provides ongoing services to citizens. These operating costs, which may include salaries, equipment, regular maintenance, and repairs, are adjusted annually to accommodate growth and inflation in maintaining or improving service levels. In some cases, elimination of high-maintenance facilities may also reduce these operating costs.

It is the City of Jefferson's philosophy that new projects should not be constructed if operating revenues are unavailable to cover the operating costs. As a result, the availability of recurring revenues must be considered in the decision to include projects in the CIP.

# Budget Detailed Revenue Report

## Capital Improvement Tax (CIT)

|  | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2021             | FY2022             | FY2023             | FY2025             | FY2025             | FY2026             |
| <b>Revenues</b>                                |                    |                    |                    |                    |                    |                    |
| Revenue  |                    |                    |                    |                    |                    |                    |
| Interest Income                                |                    |                    |                    |                    |                    |                    |
| 44-100-470010 - Interest                       | \$23,797           | \$13,060           | \$14,485           | \$0                | \$5,638            | \$0                |
| 44-100-470051 - Unrealized Gains/losses        | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-470010 - Interest                       | \$119,092          | \$174,648          | \$163,752          | \$0                | \$18,299           | \$0                |
| 46-100-470010 - Interest                       | –                  | \$11,764           | \$125,266          | \$80,000           | \$126,523          | \$100,000          |
| <b>INTEREST INCOME TOTAL</b>                   | <b>\$142,889</b>   | <b>\$199,472</b>   | <b>\$303,503</b>   | <b>\$80,000</b>    | <b>\$150,460</b>   | <b>\$100,000</b>   |
| Intergovernmental                              |                    |                    |                    |                    |                    |                    |
| 44-100-430010 - Federal Grants                 | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-430040 - Local Grants                   | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-430090 - Joint City/County Proj Receipt | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-481060 - Misc Revenue-Intergovernmental | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-430010 - Federal Grants                 | –                  | –                  | –                  | \$0                | –                  | –                  |
| 45-100-430090 - Joint City/County Proj Receipt | \$2,285,115        | –                  | –                  | \$0                | –                  | \$0                |
| 46-100-430010 - Federal Grants                 | –                  | –                  | –                  | \$0                | \$500,000          | –                  |
| 46-100-430090 - Joint City/County Proj Receipt | –                  | –                  | –                  | \$0                | \$550,000          | –                  |
| <b>INTERGOVERNMENTAL TOTAL</b>                 | <b>\$2,285,115</b> | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>\$1,050,000</b> | <b>\$0</b>         |
| Other Non-Operating Revenue                    |                    |                    |                    |                    |                    |                    |
| 44-100-486060 - Cap Contr-Southside CID        | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-485050 - Sale Of Assets                 | –                  | \$198,773          | –                  | \$0                | –                  | \$0                |
| 45-100-486060 - Cap Contr-Southside CID        | \$0                | \$0                | –                  | \$0                | –                  | \$0                |
| 46-100-485050 - Sale Of Assets                 | –                  | –                  | –                  | \$0                | –                  | –                  |
| 46-100-486060 - Cap Contr-Southside CID        | –                  | \$0                | \$0                | \$0                | -\$114             | \$0                |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>       | <b>\$0</b>         | <b>\$198,773</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>-\$114</b>      | <b>\$0</b>         |
| Sales & Use Taxes                              |                    |                    |                    |                    |                    |                    |
| 44-100-400010 - Sales Tax                      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-400020 - Sales Tax Interest             | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-400010 - Sales Tax                      | \$6,230,582        | \$2,589,880        | –                  | \$0                | –                  | \$0                |
| 45-100-400020 - Sales Tax Interest             | \$590              | –                  | –                  | \$0                | –                  | \$0                |
| 46-100-400010 - Sales Tax                      | –                  | \$4,074,711        | \$6,818,439        | \$7,250,000        | \$4,060,295        | \$7,002,500        |
| 46-100-400020 - Sales Tax Interest             | –                  | \$375              | –                  | \$0                | \$0                | \$0                |
| <b>SALES &amp; USE TAXES TOTAL</b>             | <b>\$6,231,172</b> | <b>\$6,664,966</b> | <b>\$6,818,439</b> | <b>\$7,250,000</b> | <b>\$4,060,295</b> | <b>\$7,002,500</b> |
| Transfers In                                   |                    |                    |                    |                    |                    |                    |
| 44-100-490320 - Trans from Cap Proj-Street&PF  | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-490400 - Transfer from Sales Tax B (40) | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-490410 - Transfer from Sales Tax C (41) | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-490420 - Transfer from Sales Tax E (43) | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 44-100-490620 - Transfer from Parking Fund     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-490100 - Trsfr From General Fd          | –                  | –                  | \$599,595          | \$0                | –                  | \$0                |
| 45-100-490415 - Transfer from Sales Tax D (42) | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 45-100-490420 - Transfer from Sales Tax E (43) | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 46-100-490140 - Transfer from Wastewater Fund  | –                  | –                  | –                  | \$0                | \$543,195          | –                  |
| 46-100-490210 - Transfer from Parks Fund       | –                  | –                  | –                  | \$0                | \$386,661          | –                  |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2021             | FY2022             | FY2023             | FY2025             | FY2025             | FY2026             |
| 46-100-490355 - Transfer from Cit "G"     | -                  | -                  | -                  | \$0                | \$1,021            | -                  |
| <b>TRANSFERS IN TOTAL</b>                 | -                  | -                  | <b>\$599,595</b>   | <b>\$0</b>         | <b>\$930,877</b>   | <b>\$0</b>         |
| Transfers Out                             |                    |                    |                    |                    |                    |                    |
| 44-100-495995 - Transfer From(to) Surplus | -                  | -                  | -                  | \$0                | -                  | \$0                |
| 45-100-495995 - Transfer From(to) Surplus | -                  | -                  | -                  | \$0                | -                  | \$0                |
| 45-100-495998 - Loan Proceeds             | -                  | -                  | -                  | \$0                | -                  | \$0                |
| 46-100-495995 - Transfer From(to) Surplus | -                  | -                  | -                  | -\$135,912         | -                  | -\$154,036         |
| <b>TRANSFERS OUT TOTAL</b>                | -                  | -                  | -                  | <b>-\$135,912</b>  | -                  | <b>-\$154,036</b>  |
| <b>REVENUE TOTAL</b>                      | <b>\$8,659,177</b> | <b>\$7,063,211</b> | <b>\$7,721,537</b> | <b>\$7,194,088</b> | <b>\$6,191,518</b> | <b>\$6,948,464</b> |
| <b>REVENUES TOTAL</b>                     | <b>\$8,659,177</b> | <b>\$7,063,211</b> | <b>\$7,721,537</b> | <b>\$7,194,088</b> | <b>\$6,191,518</b> | <b>\$6,948,464</b> |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Capital Improvement Tax (CIT)

| Account String | Object Code Description | Description   | Total Amount       |
|----------------|-------------------------|---|--------------------|
| 46-100-400010  | Sales Tax               | based on \$14,500,000 budget for General Fund sales tax | \$7,002,500        |
|                |                         |   | <b>\$7,002,500</b> |

# Sales Tax F (44) Expenses

FY2026

## Budget Detailed Expenses

### Sales Tax F (44)

|  | ACTUALS   |         |          | ADOPTED | YTD    | CA/MAYOR APPROVED |
|--|-----------|---------|----------|---------|--------|-------------------|
|  | FY2022    | FY2023  | FY2024   | FY2025  | FY2025 | FY2026            |
| <b>Expenses</b>                                |           |         |          |         |        |                   |
| Capital Projects                               |           |         |          |         |        |                   |
| 44-990-574001 - Oak Hills Improvements         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574003 - Greenway Acqstn & Dvlpmnt      | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574018 - Riverfront Park                | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574019 - N Jeff City Park Development   | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574026 - Parks Small Projects           | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574027 - Parks Facilities Rehab         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574028 - Athletic Fields Impr           | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574037 - Ice Arena Improvements         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574038 - Land Acquisition               | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574040 - Road & Parking Impr            | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574048 - Riverfront/Greenway            | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574049 - Cent. East End/MSP             | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574052 - Multipurpose Building          | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574054 - Park Land Acquisition          | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574055 - NJC Recreation Improvements    | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574059 - Frog Hollow Greenway           | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574061 - Site Acquisition & Fac Develop | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574069 - Bicentennial Bridge            | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-574072 - Adrian's Island Park           | \$30,976  | —       | —        | \$0     | —      | \$0               |
| 44-990-575001 - Cherry Creek Station #3        | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575002 - Fire Equip Replacement         | —         | \$9,925 | \$15,633 | \$0     | —      | \$0               |
| 44-990-575004 - Fire Apparatus                 | —         | —       | —        | \$0     | \$748  | \$0               |
| 44-990-575006 - New Fire Station Number 2      | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575009 - Police Field Opr Equip         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575010 - Police Renov & Upgrades        | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575012 - Emergency Sirens System        | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575013 - SWAT Vehicle                   | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575014 - Phone & Radio Upgrades         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575015 - Police HVAC                    | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-575023 - Fire Station 4 Rehab           | \$170,668 | —       | —        | \$0     | —      | \$0               |
| 44-990-576007 - Stormwater Improvements        | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576010 - SchellRidge Stmwtr & Vari Swrs | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576011 - Satinwood Dr Stormwater Imprvs | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576013 - Don Ray Stormwater             | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576015 - Belmont Stormwater             | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576016 - Westwood Dr Stormwater         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576017 - Forest Hill Stormwater         | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576018 - Pipe Lining 2017               | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576019 - Mesa/Chickadee/Shellridge Stmw | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576020 - Pipe Lining 2019               | —         | —       | —        | \$0     | —      | \$0               |
| 44-990-576025 - Douglas Davis Stormwater       | \$43,960  | —       | —        | \$0     | —      | \$0               |

|  | ACTUALS          |                 |                  | ADOPTED    | YTD          | CA/MAYOR APPROVED |
|--|------------------|-----------------|------------------|------------|--------------|-------------------|
|  | FY2022           | FY2023          | FY2024           | FY2025     | FY2025       | FY2026            |
| 44-990-577031 - Street Resurfacing             | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577033 - Frog Hollow                    | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577034 - Wildwood                       | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577035 - MSP                            | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577036 - Stadium/Jefferson              | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577037 - Lafayette                      | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577038 - Old Town Projects              | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577039 - Stadium Blvd Right Turn Lane   | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577040 - Air Street Stormwater          | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577041 - Ellis Blvd Sidewalks           | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577042 - Mo Blvd Sidewalks              | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577043 - Moreland Ave NIP               | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577044 - Water Street @ Lohman Landing  | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577045 - Clay Street Plaza              | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577047 - SW & Lafayette XWalks          | —                | —               | \$16,865         | \$0        | —            | \$0               |
| 44-990-577049 - Lafayette St-McCarty to Miller | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577050 - MSP Interchange                | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577051 - Dunklin St. Crosswalk          | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577052 - TAP Grant Applications         | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577053 - Stadium/Monroe                 | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577054 - Wayfinding                     | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577055 - Marshall & Roland Sidewalk     | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577057 - Baptist Sidewalk Project       | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577058 - Downtown Streetscape           | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577059 - MSP Parkway                    | \$21,760         | —               | —                | \$0        | —            | \$0               |
| 44-990-577061 - Capitol Ave Project            | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577073 - JC Loop Signing Project        | \$7,265          | \$24,808        | —                | \$0        | —            | \$0               |
| 44-990-577106 - Misc Nhood Sidewalk            | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-577107 - Major Road Impr/s/exts         | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578051 - Its/gis                        | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578063 - Contingency                    | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578067 - Economic Development           | —                | —               | —                | \$0        | —            | —                 |
| 44-990-578074 - McCarty St. Rail Crossing      | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578076 - MSP Partnership                | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578077 - Court Design/Reno              | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578079 - Port Authority                 | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-578085 - Residential Development        | —                | —               | —                | \$0        | —            | —                 |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$274,629</b> | <b>\$34,733</b> | <b>\$32,498</b>  | <b>\$0</b> | <b>\$748</b> | <b>\$0</b>        |
| Transfers Out                                  |                  |                 |                  |            |              |                   |
| 44-700-590030 - Transfer to General Fund       | —                | —               | —                | \$0        | —            | \$0               |
| 44-700-590050 - Transfer to Tif Fund           | —                | —               | —                | \$0        | —            | \$0               |
| 44-990-590070 - Airport Subsidy                | \$12,161         | \$31,612        | \$79,745         | \$0        | —            | \$0               |
| 44-990-590075 - Transit Subsidy                | \$45,084         | —               | —                | \$0        | —            | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                     | <b>\$57,245</b>  | <b>\$31,612</b> | <b>\$79,745</b>  | <b>\$0</b> | <b>—</b>     | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$331,875</b> | <b>\$66,344</b> | <b>\$112,244</b> | <b>\$0</b> | <b>\$748</b> | <b>\$0</b>        |

# Sales Tax G (45) Expenses

FY2026

## Budget Detailed Expenses

### Sales Tax G (45)

|  | ACTUALS          |                    |                 | ADOPTED    | YTD       | CA/MAYOR APPROVED |
|--|------------------|--------------------|-----------------|------------|-----------|-------------------|
|  | FY2022           | FY2023             | FY2024          | FY2025     | FY2025    | FY2026            |
| <b>Expenses</b>                                |                  |                    |                 |            |           |                   |
| Capital Purchases                              |                  |                    |                 |            |           |                   |
| 45-990-575021 - Police Vehicles                | \$467,824        | \$400,761          | –               | \$0        | –         | \$0               |
| 45-990-575024 - Fire Field Oper Equip          | –                | \$30,200           | –               | \$0        | –         | \$0               |
| 45-990-585000 - Central Maint Equip/Vehicles   | –                | \$55,408           | –               | \$0        | –         | \$0               |
| 45-990-585001 - Streets Equip/Vehicles         | –                | \$315,458          | \$94,192        | \$0        | –         | \$0               |
| 45-990-585002 - CM Veh & Equip Parts Etc       | –                | \$202,185          | –               | \$0        | –         | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>\$467,824</b> | <b>\$1,004,011</b> | <b>\$94,192</b> | <b>\$0</b> | <b>–</b>  | <b>\$0</b>        |
| Capital Projects                               |                  |                    |                 |            |           |                   |
| 45-990-574003 - Greenway Acqstn & Dvlpmnt      | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574018 - Riverfront Park                | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574027 - Parks Facilities Rehab         | \$4,625          | \$6,226            | –               | \$0        | –         | \$0               |
| 45-990-574028 - Athletic Fields Impr           | \$243,900        | –                  | –               | \$0        | –         | \$0               |
| 45-990-574038 - Land Acquisition               | \$14,315         | –                  | –               | \$0        | –         | \$0               |
| 45-990-574039 - Playgrounds & Lighting         | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574048 - Riverfront/Greenway            | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574061 - Site Acquisition & Fac Develop | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574062 - Playground Develop & Replace   | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574064 - Community Bike Share Program   | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574065 - Community Park Renovation      | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-574067 - Riverside Park                 | \$24,042         | \$146,212          | –               | \$0        | –         | \$0               |
| 45-990-574069 - Bicentennial Bridge            | \$2,443          | –                  | –               | \$0        | –         | \$0               |
| 45-990-574070 - ITS/Software Upgrades          | \$56,346         | \$1,650            | –               | \$0        | –         | \$0               |
| 45-990-574071 - Washington Park Improvements   | \$95,560         | –                  | –               | \$0        | –         | \$0               |
| 45-990-574072 - Adrian's Island Park           | \$344,435        | –                  | –               | \$0        | –         | \$0               |
| 45-990-574073 - EP Botanical Gardens           | \$72,196         | \$3,410            | –               | \$0        | –         | \$0               |
| 45-990-574074 - Art Installations              | \$21,000         | –                  | –               | \$0        | –         | \$0               |
| 45-990-575002 - Fire Equip Replacement         | \$0              | –                  | –               | \$0        | \$3,233   | \$0               |
| 45-990-575003 - Fire Station Facility          | \$79,800         | –                  | –               | \$0        | –         | \$0               |
| 45-990-575004 - Fire Apparatus                 | –                | \$15               | \$416,153       | \$0        | –         | \$0               |
| 45-990-575006 - New Fire Station Number 2      | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-575007 - Fire Property & Infrastructure | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-575009 - Police Field Opr Equip         | –                | \$289,190          | \$149,423       | \$0        | \$5,795   | \$0               |
| 45-990-575010 - Police Renov & Upgrades        | \$62,629         | –                  | –               | \$0        | \$112,768 | \$0               |
| 45-990-575012 - Emergency Sirens System        | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-575019 - PD Information Systems Improve | –                | –                  | –               | \$0        | –         | \$0               |
| 45-990-575020 - Communications Equip Upgrades  | \$201,126        | –                  | –               | \$0        | –         | \$0               |
| 45-990-575025 - Fire Facility Improvements     | –                | –                  | –               | \$0        | \$51,935  | –                 |
| 45-990-576007 - Stormwater Improvements        | \$750            | \$171,992          | –               | \$0        | –         | \$0               |
| 45-990-576008 - Air Streets Stormwater         | –                | \$0                | –               | \$0        | –         | \$0               |
| 45-990-576020 - Pipe Lining 2019               | –                | –                  | –               | \$0        | –         | \$0               |

|  | ACTUALS            |                    |                    | ADOPTED    | YTD              | CA/MAYOR APPROVED |
|--|--------------------|--------------------|--------------------|------------|------------------|-------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025     | FY2025           | FY2026            |
| 45-990-576021 - Midway Drive Stormwater        | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-576022 - Leonard Drive Stormwater       | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-576023 - Norris Drive Culvert           | \$85,742           | \$4,080            | —                  | \$0        | —                | \$0               |
| 45-990-576024 - Pipe Lining-2021               | \$532,346          | \$21,971           | —                  | \$0        | —                | \$0               |
| 45-990-576025 - Douglas Davis Stormwater       | \$141,882          | \$135,990          | —                  | \$0        | —                | \$0               |
| 45-990-576026 - Pipe Lining - 2024             | —                  | —                  | \$118              | \$0        | —                | \$0               |
| 45-990-577020 - City/County Cooperative Prjs   | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577031 - Street Resurfacing             | \$486,248          | \$1,719,979        | \$357,869          | \$0        | —                | \$0               |
| 45-990-577047 - SW & Lafayette XWalks          | —                  | —                  | \$41,251           | \$0        | —                | \$0               |
| 45-990-577058 - Downtown Streetscape           | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577059 - MSP Parkway                    | \$3,969            | \$16,218           | \$20,520           | \$0        | \$165,150        | \$0               |
| 45-990-577061 - Capitol Ave Project            | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577062 - Local Road Studies/Grant Match | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577063 - Clark Avenue                   | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577067 - Dunklin Street Bridge          | —                  | —                  | \$20,279           | \$0        | —                | \$0               |
| 45-990-577068 - Cavalier Drive                 | —                  | \$25,000           | —                  | \$0        | —                | \$0               |
| 45-990-577069 - East High Street               | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577072 - JC Loop Striping project       | \$16,460           | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577073 - JC Loop Signing Project        | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577074 - Adams Street Sidewalk          | —                  | \$297,766          | —                  | \$0        | —                | \$0               |
| 45-990-577075 - Street Materials               | \$225,000          | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577076 - 179 Bypass Trail               | —                  | \$7,200            | \$1,779            | \$0        | —                | \$0               |
| 45-990-577077 - Vieth Dr. Sidewalk             | —                  | \$34,669           | —                  | \$0        | —                | \$0               |
| 45-990-577106 - Misc Nhood Sidewalk            | \$15,850           | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577117 - High Street Viaduct            | \$19,500           | —                  | —                  | \$0        | —                | \$0               |
| 45-990-577118 - Grant Street                   | \$821,013          | \$11,469           | —                  | \$0        | —                | \$0               |
| 45-990-577119 - Jackson St Stormwater          | \$23,337           | —                  | —                  | \$0        | —                | \$0               |
| 45-990-578051 - Its/gis                        | \$137,562          | \$345,501          | —                  | \$0        | —                | \$0               |
| 45-990-578056 - Annexation                     | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-578063 - Contingency                    | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-578067 - Economic Development           | —                  | —                  | —                  | \$0        | —                | —                 |
| 45-990-578071 - Militia Drive-Railspur         | —                  | —                  | —                  | \$0        | —                | \$0               |
| 45-990-578083 - City Hall Bldg Maint & Repairs | —                  | \$54               | \$64               | \$0        | \$101,129        | \$0               |
| 45-990-578085 - Residential Development        | —                  | —                  | —                  | \$0        | —                | —                 |
| 45-990-590071 - Mo Blvd1400-1800 Block         | —                  | —                  | —                  | \$0        | —                | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$3,732,075</b> | <b>\$3,238,590</b> | <b>\$1,007,457</b> | <b>\$0</b> | <b>\$440,010</b> | <b>\$0</b>        |
| Transfers Out                                  |                    |                    |                    |            |                  |                   |
| 45-700-590030 - Transfer to General Fund       | —                  | —                  | \$1,113,169        | \$0        | —                | \$0               |
| 45-700-590037 - Transfer to Sales Tax H (46)   | —                  | —                  | —                  | \$0        | \$1,021          | —                 |
| 45-700-590050 - Transfer to Tif Fund           | \$2,932            | —                  | —                  | \$0        | —                | \$0               |
| 45-990-590070 - Airport Subsidy                | —                  | \$63,867           | \$322,516          | \$0        | \$4,567          | \$0               |
| 45-990-590075 - Transit Subsidy                | \$33,903           | —                  | \$137,844          | \$0        | \$334,228        | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                     | <b>\$36,835</b>    | <b>\$63,867</b>    | <b>\$1,573,529</b> | <b>\$0</b> | <b>\$339,816</b> | <b>\$0</b>        |
| Debt Service                                   |                    |                    |                    |            |                  |                   |
| 45-990-575017 - Fire Apparatus-Loan Principal  | \$165,071          | \$0                | —                  | \$0        | —                | \$0               |
| 45-990-575018 - Fire Apparatus-Loan Interest   | \$34,929           | \$0                | —                  | \$0        | —                | \$0               |
| <b>DEBT SERVICE TOTAL</b>                      | <b>\$200,000</b>   | <b>\$0</b>         | <b>—</b>           | <b>\$0</b> | <b>—</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$4,436,734</b> | <b>\$4,306,469</b> | <b>\$2,675,178</b> | <b>\$0</b> | <b>\$779,825</b> | <b>\$0</b>        |



# Sales Tax H (46) Expenses

FY2026

## Budget Detailed Expenses

Sales Tax H (46)

|  | ACTUALS   |           |             | ADOPTED     | YTD         | CA/MAYOR APPROVED |
|--|-----------|-----------|-------------|-------------|-------------|-------------------|
|  | FY2022    | FY2023    | FY2024      | FY2025      | FY2025      | FY2026            |
| <b>Expenses</b>                                |           |           |             |             |             |                   |
| Capital Purchases                              |           |           |             |             |             |                   |
| 46-990-585001 - Streets Equip/Vehicles         | –         | –         | –           | \$0         | –           | –                 |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>–</b>  | <b>–</b>  | <b>–</b>    | <b>\$0</b>  | <b>–</b>    | <b>–</b>          |
| Capital Projects                               |           |           |             |             |             |                   |
| 46-990-574003 - Greenway Acqstn & Dvlpmnt      | –         | \$92,225  | –           | \$159,500   | –           | \$154,055         |
| 46-990-574027 - Parks Facilities Rehab         | \$9,923   | \$231,394 | –           | \$398,750   | –           | \$385,137         |
| 46-990-574061 - Site Acquisition & Fac Develop | –         | \$64,705  | –           | \$87,000    | –           | \$84,030          |
| 46-990-574062 - Playground Develop & Replace   | –         | –         | –           | \$79,750    | –           | \$77,028          |
| 46-990-574072 - Adrian's Island Park           | –         | \$231,581 | \$109,413   | \$0         | –           | –                 |
| 46-990-574078 - Pickleball Courts              | –         | –         | \$657,523   | \$0         | –           | –                 |
| 46-990-575002 - Fire Equip Replacement         | –         | \$10,564  | \$18,691    | \$48,549    | \$61,594    | \$46,892          |
| 46-990-575004 - Fire Apparatus                 | –         | –         | \$1,502,279 | \$0         | –           | \$0               |
| 46-990-575007 - Fire Property & Infrastructure | –         | –         | –           | \$244,155   | –           | \$235,820         |
| 46-990-575009 - Police Field Opr Equip         | \$5,202   | \$194,167 | \$350,260   | \$114,474   | \$167,896   | \$110,566         |
| 46-990-575010 - Police Renov & Upgrades        | –         | \$166,696 | \$13,757    | \$431,320   | \$156,002   | \$416,596         |
| 46-990-575019 - PD Information Systems Improve | –         | \$42,692  | \$167,984   | \$34,206    | \$21,624    | \$33,038          |
| 46-990-575020 - Communications Equip Upgrades  | \$161,000 | –         | –           | \$0         | \$25,410    | \$0               |
| 46-990-576007 - Stormwater Improvements        | \$438     | –         | –           | \$608,592   | –           | \$586,903         |
| 46-990-576009 - Fox Creek Road                 | –         | –         | –           | \$0         | –           | –                 |
| 46-990-576026 - Pipe Lining - 2024             | –         | –         | \$183,919   | \$0         | -\$90,163   | –                 |
| 46-990-577020 - City/County Cooperative Prjs   | –         | \$400,000 | –           | \$1,442,782 | \$2,650,000 | \$1,391,364       |
| 46-990-577021 - PW Facility Improvements       | –         | –         | –           | \$0         | \$924       | –                 |
| 46-990-577031 - Street Resurfacing             | \$711,330 | \$846,592 | \$1,737,099 | \$1,810,035 | \$131,435   | \$1,745,530       |
| 46-990-577047 - SW & Lafayette XWalks          | –         | –         | \$33,470    | \$0         | –           | –                 |
| 46-990-577062 - Local Road Studies/Grant Match | –         | –         | –           | \$78,697    | –           | \$75,893          |
| 46-990-577076 - 179 Bypass Trail               | –         | –         | –           | \$0         | \$1,063,535 | –                 |
| 46-990-577077 - Vieth Dr. Sidewalk             | –         | \$23,387  | \$49,080    | \$0         | –           | –                 |
| 46-990-577080 - Monroe Street Project          | –         | –         | –           | \$0         | \$639,453   | –                 |
| 46-990-577096 - South Country Club             | –         | –         | –           | \$0         | \$50,000    | –                 |
| 46-990-577106 - Misc Nhood Sidewalk            | –         | –         | –           | \$157,394   | –           | \$151,785         |
| 46-990-577117 - High Street Viaduct            | –         | –         | –           | \$0         | –           | –                 |
| 46-990-577118 - Grant Street                   | \$2,671   | \$4,605   | –           | \$0         | –           | –                 |
| 46-990-577119 - Jackson St Stormwater          | \$124,501 | \$3,257   | –           | \$0         | –           | –                 |
| 46-990-577120 - Water St. Stabilization        | –         | –         | –           | \$0         | \$25,968    | –                 |
| 46-990-577121 - Tri-Level                      | –         | –         | –           | \$0         | \$66,161    | –                 |
| 46-990-577122 - W. Edgewood Roundabouts        | –         | –         | –           | \$0         | \$167,208   | –                 |
| 46-990-578051 - Its/gis                        | –         | \$24,362  | \$190,349   | \$128,647   | \$44,559    | \$124,256         |
| 46-990-578052 - GIS                            | –         | –         | \$777       | \$16,353    | \$651       | \$15,794          |
| 46-990-578063 - Contingency                    | –         | –         | –           | \$504,000   | –           | \$630,225         |
| 46-990-578083 - City Hall Bldg Maint & Repairs | –         | –         | –           | \$0         | –           | \$1,055,863       |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 46-990-578085 - Residential Development       | –                  | –                  | –                  | \$0                | –                  | –                  |
| 46-990-599507 - Hyde Park Burn Bldg           | –                  | \$9,000            | \$190,036          | \$0                | \$108,426          | –                  |
| 46-990-599998 - Immediate Needs Proj Funding  | –                  | –                  | \$253,386          | \$0                | –                  | \$0                |
| 46-990-599999 - Long-Term Project Funding     | –                  | –                  | –                  | \$148,500          | –                  | -\$1,055,863       |
| <b>CAPITAL PROJECTS TOTAL</b>                 | <b>\$1,015,065</b> | <b>\$2,345,227</b> | <b>\$5,458,024</b> | <b>\$6,492,704</b> | <b>\$5,290,682</b> | <b>\$6,264,912</b> |
| Transfers Out                                 |                    |                    |                    |                    |                    |                    |
| 46-700-590050 - Transfer to Tif Fund          | \$17,959           | \$26,363           | \$27,329           | \$25,000           | \$1,819            | \$26,875           |
| 46-990-590070 - Airport Subsidy               | –                  | –                  | \$37,612           | \$90,000           | \$52,662           | \$90,000           |
| 46-990-590075 - Transit Subsidy               | –                  | –                  | –                  | \$90,000           | \$315,000          | \$90,000           |
| <b>TRANSFERS OUT TOTAL</b>                    | <b>\$17,959</b>    | <b>\$26,363</b>    | <b>\$64,941</b>    | <b>\$205,000</b>   | <b>\$369,481</b>   | <b>\$206,875</b>   |
| Debt Service                                  |                    |                    |                    |                    |                    |                    |
| 46-990-575017 - Fire Apparatus-Loan Principal | \$165,071          | \$388,577          | \$358,285          | \$462,943          | \$328,364          | \$451,294          |
| 46-990-575018 - Fire Apparatus-Loan Interest  | \$34,929           | \$61,655           | \$3,519            | \$33,441           | \$33,441           | \$25,383           |
| <b>DEBT SERVICE TOTAL</b>                     | <b>\$200,000</b>   | <b>\$450,232</b>   | <b>\$361,805</b>   | <b>\$496,384</b>   | <b>\$361,805</b>   | <b>\$476,677</b>   |
| <b>EXPENSES TOTAL</b>                         | <b>\$1,233,024</b> | <b>\$2,821,822</b> | <b>\$5,884,769</b> | <b>\$7,194,088</b> | <b>\$6,021,967</b> | <b>\$6,948,464</b> |

## Budget Analysis - Expenses

FY26 Mayor's Approved Budget

### Sales Tax H (46)

| Account String | Object Code Description | Description  | Total Amount |
|----------------|-------------------------|--|--------------|
| 46-700-590050  | Transfer to Tif Fund    | 25% of City expenses (contractual services) from fund 77 - VERIFIED BY FINANCE   | \$26,875     |
| 46-990-575002  | Fire Equip Replacement  | Base amount.   | \$46,892     |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW-Additional contribution to the fleet replacement pay-forward account in preparation for front line fleet replacement in 2028 (\$500K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: PFAS-free Gear Repl. This purchase would provide each member of the FD with 2 sets of PFAS free structural firefighting gear that would incorporate a particulate barrier. This allows the gear to be appropriately decontaminated when it has been exposed to cancer causing chemicals commonly encountered while fighting fire. (\$862,500) | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Replace 15 Mobile Data Terminal. Current MDTs are obsolete and no longer supported. These devices are end of life and will not be compatible with current city security parameters. PER ITS THESE MUST BE REPLACED IN 2025-2026 (\$125K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Highrise fire hose replacement for use in large buildings. Larger more efficient nozzles and appliance. (\$10K)   | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: SCBA airpack replacement purchase. Our current airpacks will expire in 2026 and must be replaced to be compliant with NFPA standards. We have applied for an AFG grant with 10% match. (\$753K)   | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED - NEW: SCBA airpack replacement MATCH. (necessary if grant for replacement equipment is awarded) 10% of total (\$75,300)  | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Replacement river rescue boat. Our current River Boat is 20 years old and in need of replacement. The new boat will be safer, have additional capacity and more compatible with all weather conditions. (\$50K)   | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Water rescue equipment drysuits and associated PPE (\$10K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Station 3 utility truck/snow plow (\$92K)   | \$0          |
| 46-990-575002  | Fire Equip Replacement  | NOT FUNDED: NEW: Replacement consolidation heavy rescue truck (\$65K)  | \$0          |

| Account String | Object Code Description        | Description  | Total Amount |
|----------------|--------------------------------|--|--------------|
| 46-990-575002  | Fire Equip Replacement         | NOT FUNDED: NEW: Quick attack fire truck. Medium Duty Chassis/Mini pumper to access remote locations. Reduce wear and tear on large apparatus fleet. (\$600K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement         | NOT FUNDED: NEW: All Terrain Vehicle with a specialized water tank and pump to access remote locations quickly at special events and away from the roadway. Increased demand for a more maneuverable vehicle to quickly access patients and natural cover fires in areas that are inaccessible for larger vehicles. Specifically, Debra Cooper riverfront park and numerous special events. e.g. Airshow, July 4th, etc. (\$48K)   | \$0          |
| 46-990-575002  | Fire Equip Replacement         | NOT FUNDED: NEW: Replacement flatbed/one ton for Station 3. This utility truck is used as a primary mover/tow vehicle and also a snowplow. This would allow for the replacement of a similar 2007 model year vehicle. (\$92K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement         | NOT FUNDED: NEW: Duty vehicle & mobile command post for FD Command staff. This vehicle would be capable of towing a trailer and have the ability to gain access to remote incidents during inclement weather. Day-to-day emergency response and administrative duties. A safe, reliable, properly-equipped vehicle for emergency communications and utility functions. This purchase would allow for replacement of a 13-year old FD fleet vehicle. (\$79K)  | \$0          |
| 46-990-575002  | Fire Equip Replacement         | NOT FUNDED: NEW: Replacement skid unit PU1 that is 20+ years old and at the end of its service life. Used for multipurpose rubbish and wildland fires. (\$30K)   | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | Base amount.   | \$235,820    |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW-Additional contribution to the Station 6 account. \$4,100,000  | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW: Move Fire Administration to Miller Street. While design & engineering hasn't been completed, the age and condition of the building would likely require extensive overhaul & the addition of ADA and life safety features. This would free up space in the Annex for other uses. (\$3,450,000)  | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW-Station 5/Storm Shelter/Bunkroom/Pull Through. This project would include an addition and minor remodel of Fire Station 5 on the west side of Jefferson City. Specifically included: a hardened storm shelter, decon shower, air compressor, bunker gear storage, dedicated exercise room and partitioning of the bunkroom to improve privacy. This change would also free up bay space for additional vehicle storage and training area. (\$1,416,392)  | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW-HP Training Rm Remodel. Adding classroom space inside our existing training center will allow for more seating and a better arrangement for digital media; the floor space required will be offset by creating additional second floor storage. (\$644,233)  | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW-Retrofit Fire Sprinkler/Station 1. Project consists of an NFPA 13 full coverage fire suppression system. Originally constructed in 1977, the station is well built, in good shape, and in an ideal location. An investment in a Fire Suppression System is critical from a property protection and life safety perspective. This building is considered critical infrastructure. To spread out the cost we recommend installation of suppression systems one per year until complete. (\$53,796) | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW-Retrofit Fire Sprinkler/Station 5. This project consists of an installed NFPA 13 full coverage fire sprinkler suppression system. Originally constructed in 1991 the station is in an ideal location. An investment in a Fire Suppression System is critical from a property protection and life safety perspective. Personnel safety, property protection, consistent with city codes. (\$42,169)   | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW: Solar Panels/Hyde Park (Option 1). If we added an outdoor training pavilion with a reinforced room specifically built to accommodate the panels, the total cost would be \$250,000. This would better address the fire and structural stability concern of installing the panels on a building with no sprinkler system or monitored fire alarm (\$250K)  | \$0          |

| Account String | Object Code Description        | Description  | Total Amount |
|----------------|--------------------------------|--|--------------|
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW: Solar Panels/Hyde Park (Option 2). The cost for panels only on the roof of storage building would be approximately \$75,000. This is not the preferred option because this building does not have a reinforced roof to accommodate the panels and concerns regarding installation of panels on a building with no sprinkler system or monitored fire alarm. (\$75K)   | \$0          |
| 46-990-575007  | Fire Property & Infrastructure | NOT FUNDED: NEW: Solar Panels/Station 2. While a bid alternate was included in the construction of Fire Station 2 to include solar power, ultimately it was not funded. However, provisions were included that would allow for an easier retrofit, to include building orientation, roof type & reinforcement, and space in the electrical service panel. This proposal would install the system with the intention of utilizing clean energy incentives to offset the cost. (\$95K) | \$0          |
| 46-990-575009  | Police Field Opr Equip         | base   | \$110,566    |
| 46-990-575009  | Police Field Opr Equip         | Sniper Rifles  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Duty Pistols with Optics and Lighting  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Duty Pistol Holsters   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Patrol Rifles with Optics and Lighting (\$44,957)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Taser Replacement(\$44,160)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Electric Patrol Bicycle (Grant Funded FY25)  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Stop Sticks  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Simunition Pistols (\$6,250)  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Simunition Rifle Bolts(\$3,500)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Motorcyle (\$50K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Motorcyle Light/Touring Package (\$13K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Motorcyle Communication Package (\$1K)  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Motorcyle Radar Unit (\$6K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Radar Trailer  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Drone (\$39,998)  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Tactical Robots  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Night Vision for SWAT  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | SWAT Helmets   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: SWAT Uniforms (\$14K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Patrol Helmets   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: SWAT Body Armor (\$75K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Gray Key Phone Forensics(\$46K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | Outer Carrier Vests  | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Radar Replacement (\$42K)   | \$0          |
| 46-990-575009  | Police Field Opr Equip         | NEW REQUEST: Evidence Van (\$150K)   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | base   | \$416,596    |
| 46-990-575010  | Police Renov & Upgrades        | Replacement Roof on PD   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Tuckpointing Exterior of PD  | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Animal Control Crematorium Replacement   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Communications Center Consoles   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Communications Center Carpet   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Police HQ Addition-Renovation  | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Police Gym Treadmill   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Police Cable/Rack System   | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | NEW REQUEST: PD Building Camera Replacement (\$58K)  | \$0          |
| 46-990-575010  | Police Renov & Upgrades        | Training Room Parking Lot  | \$0          |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: Patrol Vehicle Cradle Point (\$48,800)  | \$0          |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: In Car Camera/VPU & BWC (\$300K)  | \$0          |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: Digital Evidence Servers (\$65,150)   | \$0          |
| 46-990-575019  | PD Information Systems Improve | ASPS CAD Interface   | \$0          |

| Account String | Object Code Description        | Description  | Total Amount       |
|----------------|--------------------------------|--|--------------------|
| 46-990-575019  | PD Information Systems Improve | Shield Force Subscription for Cell Phone   | \$0                |
| 46-990-575019  | PD Information Systems Improve | Brazos for Cell Phones   | \$0                |
| 46-990-575019  | PD Information Systems Improve | CAD Turn by Turn Routing   | \$0                |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: Mobile Data Terminals (MDT) (\$120,200)   | \$0                |
| 46-990-575019  | PD Information Systems Improve | Mobile Data Terminal Dock (See Above)  | \$0                |
| 46-990-575019  | PD Information Systems Improve | Mobile Data Terminal Printer (See Above)   | \$0                |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: New World RMS Upgrade (Enterprise Cloud) (\$120K)   | \$0                |
| 46-990-575019  | PD Information Systems Improve | Rave/Smart 911 5yr County Share  | \$0                |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: Flock (Grant Funded FY25) (\$85K)   | \$0                |
| 46-990-575019  | PD Information Systems Improve | NEW REQUEST: Crestron EOC Update (\$74K)   | \$0                |
| 46-990-575019  | PD Information Systems Improve | base   | \$33,038           |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: Intrado Phone Refresh (\$272K)  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | ***Add Multimedia  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | ***Add Text Translation  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | ***Add Mobile Laptop   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | ***Add On Site Maint. Contract   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: Uninterrupted Power Supply PD (\$15,190)  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | PD UPS Battery replacement 5 years   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: Uninterrupted Power Supply Station 3 (\$32K)  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | BusComm Phone and Radio Recorder   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: Central Square Tellus CAD to CAD (\$14,300)   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: Storm Siren Batteries (\$7,700)   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | New Siren North Jeff City  | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | Zetron (Radio Console) Refresh   | \$0                |
| 46-990-575020  | Communications Equip Upgrades  | NEW REQUEST: ESINet-Next Generation 911 (\$200K)   | \$0                |
| 46-990-578051  | Its/gis                        | base - laptop/pc/host servers - 5 year replacement cycle   | \$124,256          |
| 46-990-578051  | Its/gis                        | NOT FUNDED: NEW REQUEST - Storage Area Network - replace every 5 years (\$255k)  | \$0                |
| 46-990-578051  | Its/gis                        | NOT FUNDED: NEW REQUEST - Network switch refresh - replace every 5 years (\$312K)  | \$0                |
| 46-990-578051  | Its/gis                        | NOT FUNDED: NEW REQUEST - Fire wall appliances - replace every 5 years (\$20K)   | \$0                |
| 46-990-578052  | GIS                            | base-aerials   | \$15,794           |
| 46-990-578052  | GIS                            | NOT FUNDED: NEW REQUEST - addtl annual cost for arials (\$556)   | \$0                |
| 46-990-578052  | GIS                            | NOT FUNDED: NEW REQUEST - GPS subscription (\$3K)  | \$0                |
| 46-990-578052  | GIS                            | NOT FUNDED: NEW REQUEST - Enterprise GIS Cloud (\$25,400)  | \$0                |
| 46-990-578052  | GIS                            | NOT FUNDED: NEW REQUEST - plotter (\$12K)  | \$0                |
| 46-990-578052  | GIS                            | NOT FUNDED: NEW REQUEST - Lidar (\$40K)  | \$0                |
| 46-990-578083  | City Hall Bldg Maint & Repairs | NEW REQUEST: utilize long-term project funding for energy audit buy down before financing - \$400K in financing is included in the general fund budget | \$1,055,863        |
| 46-990-599999  | Long-Term Project Funding      | NEW REQUEST: utilize long-term project funding for energy audit buy down before financing - \$400K in financing is included in the general fund budget | -\$1,055,863       |
|                |                                |  | <b>\$1,009,837</b> |

# Public Safety Tax

FY2026

## Overview

The City's Public Safety Tax Fund accounts for revenue from a 0.25% sales tax specifically designated for public safety that is legally restricted to expenditures for the benefit of public safety. This tax was approved by voters in November 2021 and became effective April 1, 2022.

## Budget Detailed Revenue Report

### Public Safety Tax

|   | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Revenues</b>                           |                    |                    |                    |                    |                    |                    |
| Revenue                                   |                    |                    |                    |                    |                    |                    |
| Interest Income                           |                    |                    |                    |                    |                    |                    |
| 55-100-470010 - Interest                  | \$3,717            | \$10,033           | \$8,655            | \$0                | –                  | \$0                |
| <b>INTEREST INCOME TOTAL</b>              | <b>\$3,717</b>     | <b>\$10,033</b>    | <b>\$8,655</b>     | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Sales & Use Taxes                         |                    |                    |                    |                    |                    |                    |
| 55-100-400010 - Sales Tax                 | \$1,900,738        | \$3,391,037        | \$3,520,963        | \$3,625,000        | \$2,033,590        | \$3,537,500        |
| 55-100-400020 - Sales Tax Interest        | \$52               | –                  | –                  | \$0                | \$0                | \$0                |
| <b>SALES &amp; USE TAXES TOTAL</b>        | <b>\$1,900,790</b> | <b>\$3,391,037</b> | <b>\$3,520,963</b> | <b>\$3,625,000</b> | <b>\$2,033,590</b> | <b>\$3,537,500</b> |
| Transfers Out                             |                    |                    |                    |                    |                    |                    |
| 55-100-495995 - Transfer From(to) Surplus | –                  | –                  | –                  | \$389,847          | –                  | \$671,610          |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$389,847</b>   | <b>–</b>           | <b>\$671,610</b>   |
| <b>REVENUE TOTAL</b>                      | <b>\$1,904,507</b> | <b>\$3,401,070</b> | <b>\$3,529,617</b> | <b>\$4,014,847</b> | <b>\$2,033,590</b> | <b>\$4,209,110</b> |
| <b>REVENUES TOTAL</b>                     | <b>\$1,904,507</b> | <b>\$3,401,070</b> | <b>\$3,529,617</b> | <b>\$4,014,847</b> | <b>\$2,033,590</b> | <b>\$4,209,110</b> |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Public Safety Tax

| Account String | Object Code Description   | Description  | Total Amount       |
|----------------|---------------------------|--|--------------------|
| 55-100-400010  | Sales Tax                 | based on \$14,500,000 budget for General Fund sales tax LESS \$350K in domestic utilities; Public Safety Tax is not calculated on domestic utilities | \$3,537,500        |
| 55-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$1,859,109; \$389,847 budgeted for use in FY25; \$1,469,262 remaining - VERIFIED BY FINANCE                                   | \$671,610          |
|                |                           |  | <b>\$4,209,110</b> |

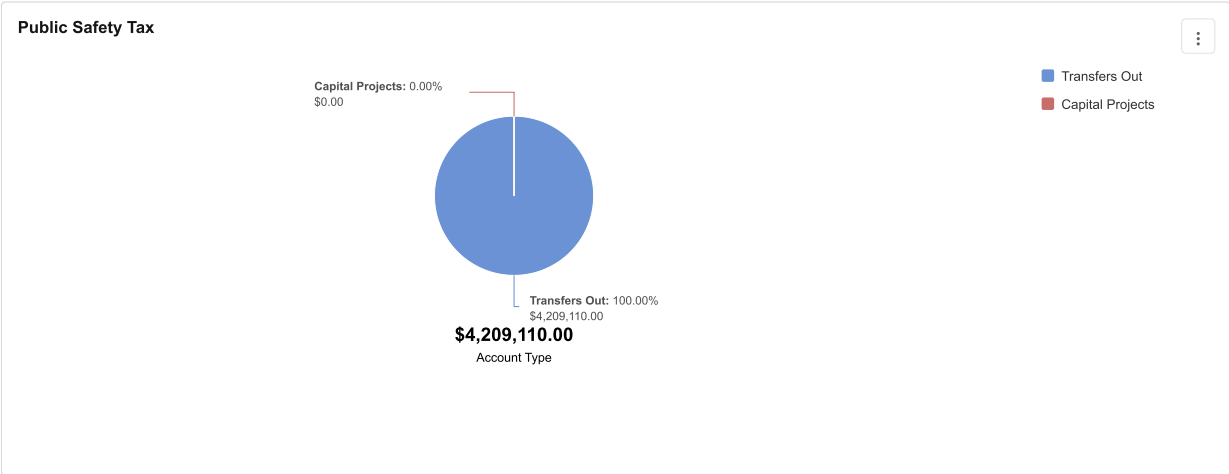
# Expenses by Account Type

FY26 Mayor's Approved Budget

## Public Safety Tax

| Account Type (Ex) | FY2026      |
|-------------------|-------------|
| Amount            |             |
| Transfers Out     | \$4,209,110 |
| Capital Projects  | \$0         |
| AMOUNT            | \$4,209,110 |

## Expenses by Account Type - FY26 Public Safety Tax Fund Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Public Safety Tax

FY2026

## Department Detailed Expenses

Public Safety Tax

|  | ACTUALS   |             |             | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|--|-----------|-------------|-------------|-------------|-------------|-------------------|
|  | FY2022    | FY2023      | FY2024      | FY2025      | FY2025      | FY2026            |
| Expenses                                 |           |             |             |             |             |                   |
| Capital Projects                         |           |             |             |             |             |                   |
| 55-990-575009 - Police Field Opr Equip   | -         | -           | -           | \$0         | -           | \$0               |
| CAPITAL PROJECTS TOTAL                   | -         | -           | -           | \$0         | -           | \$0               |
| Transfers Out                            |           |             |             |             |             |                   |
| 55-700-590030 - Transfer to General Fund | \$480,032 | \$2,644,750 | \$3,851,304 | \$4,014,847 | \$4,014,847 | \$4,209,110       |
| TRANSFERS OUT TOTAL                      | \$480,032 | \$2,644,750 | \$3,851,304 | \$4,014,847 | \$4,014,847 | \$4,209,110       |
| EXPENSES TOTAL                           | \$480,032 | \$2,644,750 | \$3,851,304 | \$4,014,847 | \$4,014,847 | \$4,209,110       |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

Public Safety Tax

| Account String | Object Code Description  | Description      | Total Amount |
|----------------|--------------------------|------------------|--------------|
| 55-700-590030  | Transfer to General Fund | to 10-100-490500 | \$4,209,110  |
|                |                          |                  | \$4,209,110  |



# Airport Fund

FY2026



## Overview

The Airport Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Airport Division is an Enterprise fund that is used to account for the operations of the Jefferson City Memorial Airport. The facility consists of an Airport Terminal Building (a new terminal was constructed under a public/private agreement), an Air Traffic Control Tower, which was commissioned in 1973, one main runway that is 6,000 feet long, and one cross/wind runway that is 3,400 feet long. Both runways are equipped with parallel taxiways. The Air Traffic Control Tower is part of the Federal Aviation Administration (FAA) Contract Tower Program. The Tower is staffed by four Air Traffic Controllers and an Air Traffic Manager. The Tower is operated by Midwest Air Traffic Services, Inc., which is under contract with the FAA and handles more than 35,000 operations annually. Airport revenues are generated through the rent and lease fees, as well as flowage fees. The City historically has transferred General Fund money into the Airport Division Fund to support the operation.

## Purpose Statement

Contribute to the quality of life for the residents, guests, and businesses of the City by fostering connectivity through safe airport infrastructure.

## Department Goals & Objectives (including, but not limited to)

Maintain the airport infrastructure in compliance with applicable standards in a safe and cost effective manner

OBJECTIVE: To ensure airport maintenance procedures are completed in accordance with applicable standards

- Ensure mowing of airport property is completed in a timely manner such that FAA guidelines are met or exceeded
- Perform storm water monitoring and reporting as required by the Department of Natural Resources and associated permits
- Perform daily field inspection for hazards

OBJECTIVE: Ensure all winter weather procedures comply with applicable standards

· Snow removal of all runways will be completed within five hours upon the conclusion of each snow fall. All other surfaces within eight hours

· Ensure Notice to Airmen (NOTAM) for runway conditions are filed with the Federal Aviation Administration-Flight Service Station reporting the presence of any snow, ice or slush and their depth, as well as reporting braking action

· Ensure public entrances to the Airport's Terminal building are cleared and treated with chemical ice melt to reduce slip, trip, and fall potentials

Manage airport resources in a customer focused manner to promote the use of the facilities by the general aviation community

OBJECTIVE: To promote quality communication with airport customers

- Send electronic message updates to airport tenants and customers every other week or as circumstances require
- Meet regularly with tenant group businesses, such as EAA, AOPA, FBO, to ensure quality two way lines of communication

OBJECTIVE: Manage contracts and agreements as required

- Manage ground leases to promote timely billing and collection of revenue
- Manage the agriculture lease in compliance with the contract and FAA guidelines

## Budget Detailed Revenue Report

### Airport Fund

|  | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Revenues</b>                          |                  |                  |                  |                  |                  |                   |
| Revenue                                  |                  |                  |                  |                  |                  |                   |
| Charges for Services                     |                  |                  |                  |                  |                  |                   |
| 61-100-440810 - Rent & Lease Fees        | \$127,264        | \$140,001        | \$183,115        | \$135,000        | \$109,120        | \$135,000         |
| 61-100-440820 - Fuel Dispensing Lease    | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-440840 - Flowage Fees             | \$78,481         | \$81,479         | \$82,820         | \$75,000         | \$40,482         | \$75,000          |
| <b>CHARGES FOR SERVICES TOTAL</b>        | <b>\$205,745</b> | <b>\$221,480</b> | <b>\$265,935</b> | <b>\$210,000</b> | <b>\$149,602</b> | <b>\$210,000</b>  |
| Interest Income                          |                  |                  |                  |                  |                  |                   |
| 61-100-470010 - Interest                 | \$49,078         | \$52,095         | \$59,942         | \$0              | -\$2,844         | \$0               |
| 61-100-470051 - Unrealized Gains/losses  | –                | –                | –                | \$0              | –                | \$0               |
| <b>INTEREST INCOME TOTAL</b>             | <b>\$49,078</b>  | <b>\$52,095</b>  | <b>\$59,942</b>  | <b>\$0</b>       | <b>-\$2,844</b>  | <b>\$0</b>        |
| Intergovernmental                        |                  |                  |                  |                  |                  |                   |
| 61-100-430010 - Federal Grants           | \$488,679        | \$120,217        | \$115,364        | \$0              | \$644,865        | \$0               |
| 61-100-430020 - State Grants             | \$3,094          | –                | –                | \$0              | –                | \$0               |
| 61-100-430030 - Federal Operating Grant  | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-430040 - Local Grants             | –                | –                | –                | \$0              | –                | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>           | <b>\$491,773</b> | <b>\$120,217</b> | <b>\$115,364</b> | <b>\$0</b>       | <b>\$644,865</b> | <b>\$0</b>        |
| Other Non-Operating Revenue              |                  |                  |                  |                  |                  |                   |
| 61-100-485050 - Sale Of Assets           | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-486040 - Cap Contr-city           | –                | –                | –                | \$0              | –                | \$0               |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b> | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Other Operating Revenues                 |                  |                  |                  |                  |                  |                   |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 61-100-481069 - Utility Audit Revenue     | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-481070 - Miscellaneous             | \$1,200          | –                | –                | \$0              | \$85             | \$0               |
| 61-100-481077 - Insurance Claims          | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-481078 - Cafeteria Refunds         | –                | –                | –                | \$0              | –                | \$0               |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>\$1,200</b>   | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>\$85</b>      | <b>\$0</b>        |
| Transfers In                              |                  |                  |                  |                  |                  |                   |
| 61-100-490100 - Trsfr From General Fd     | \$121,390        | \$97,015         | \$131,360        | \$60,121         | \$60,121         | \$12,278          |
| 61-100-490352 - Transfer From Cit "d"     | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-490353 - Transfer From Cit "e"     | –                | –                | –                | \$0              | –                | \$0               |
| 61-100-490354 - Transfer From Cit "F"     | \$45,084         | –                | –                | \$0              | –                | \$0               |
| 61-100-490355 - Transfer from Cit "G"     | \$33,903         | –                | \$137,844        | \$0              | –                | \$0               |
| <b>TRANSFERS IN TOTAL</b>                 | <b>\$200,378</b> | <b>\$97,015</b>  | <b>\$269,204</b> | <b>\$60,121</b>  | <b>\$60,121</b>  | <b>\$12,278</b>   |
| Transfers Out                             |                  |                  |                  |                  |                  |                   |
| 61-100-495995 - Transfer From(to) Surplus | –                | –                | –                | \$138,738        | –                | \$196,504         |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$138,738</b> | <b>–</b>         | <b>\$196,504</b>  |
| <b>REVENUE TOTAL</b>                      | <b>\$948,174</b> | <b>\$490,807</b> | <b>\$710,444</b> | <b>\$408,859</b> | <b>\$851,829</b> | <b>\$418,782</b>  |
| <b>REVENUES TOTAL</b>                     | <b>\$948,174</b> | <b>\$490,807</b> | <b>\$710,444</b> | <b>\$408,859</b> | <b>\$851,829</b> | <b>\$418,782</b>  |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Airport Fund

| Account String | Object Code Description   | Description   | Total Amount     |
|----------------|---------------------------|---|------------------|
| 61-100-490100  | Trsfr From General Fd     | Verified by Finance   | \$12,278         |
| 61-100-495995  | Transfer From(to) Surplus | FYE 24 unrestricted fund balance = \$335,242; \$138,738 budgeted for use in FY25; \$196,504 remaining | \$196,504        |
|                |                           |   | <b>\$208,782</b> |

## Expenses by Account Type

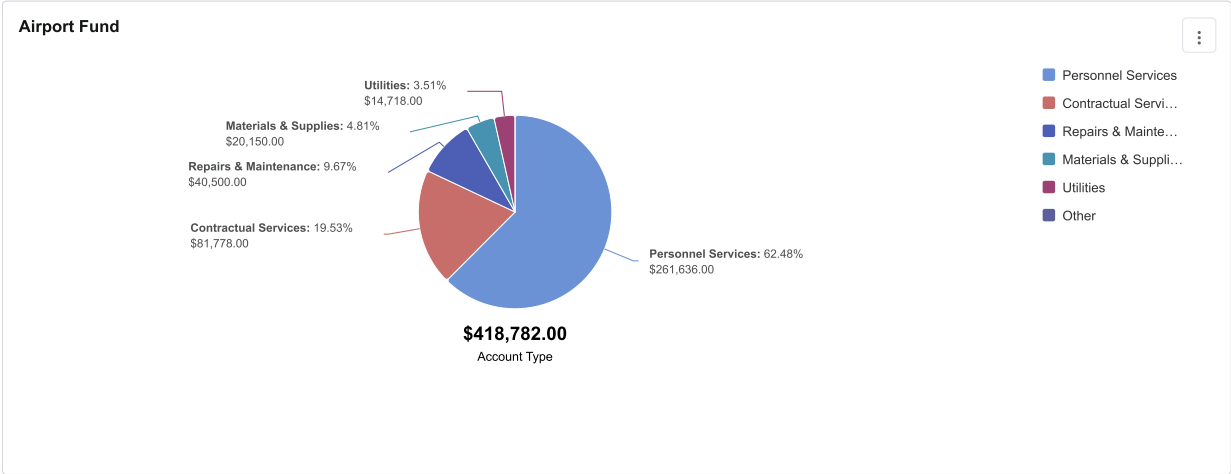
FY26 Mayor's Approved Budget

### Airport Fund

| Account Type (Ex)            | FY2026           |
|------------------------------|------------------|
| <b>Amount</b>                |                  |
| Personnel Services           | \$261,636        |
| Contractual Services         | \$81,778         |
| Repairs & Maintenance        | \$40,500         |
| Materials & Supplies         | \$20,150         |
| Utilities                    | \$14,718         |
| Other Non-Operating Expenses | \$0              |
| Depreciation                 | \$0              |
| Capital Projects             | \$0              |
| Transfers Out                | \$0              |
| Capital Purchases            | \$0              |
| <b>AMOUNT</b>                | <b>\$418,782</b> |

# Expenses by Account Type - FY26 Airport Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Airport Expenditures

FY2026

## Department Detailed Expenses

### Airport Fund

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 61-610-501010 - Salary-Elected Officials       | –                | –                | –                | –                | –                | \$0               |
| 61-610-501015 - Salary-Prosecuting Attorney    | –                | –                | –                | –                | –                | \$0               |
| 61-610-501020 - Salaries                       | \$168,052        | \$161,083        | \$178,063        | \$175,078        | \$132,527        | \$179,410         |
| 61-610-501030 - Holiday Pay                    | –                | –                | –                | –                | –                | \$0               |
| 61-610-501035 - Training & Essential Functions | –                | –                | –                | –                | –                | \$0               |
| 61-610-501040 - Part-time (w/benefits)         | –                | –                | –                | –                | –                | \$0               |
| 61-610-501050 - Part Time (w/o benefits)       | –                | –                | –                | –                | –                | \$0               |
| 61-610-501060 - Seasonal Salaries              | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-501065 - Season Sal - Maint             | –                | –                | –                | –                | –                | \$0               |
| 61-610-501070 - Stand-by Plan                  | –                | –                | –                | –                | –                | \$0               |
| 61-610-501080 - Step-up Pay                    | –                | –                | –                | –                | –                | \$0               |
| 61-610-501090 - Overtime                       | –                | \$624            | \$32             | \$500            | \$2,401          | \$1,500           |
| 61-610-501092 - Overtime-Constant Staffing     | –                | –                | –                | –                | –                | \$0               |
| 61-610-501095 - Overtime Straight Pay          | –                | –                | –                | \$250            | –                | \$250             |
| 61-610-502010 - Social Security                | \$11,886         | \$11,966         | \$12,571         | \$13,451         | \$9,916          | \$13,859          |
| 61-610-502020 - Group Health Insurance         | \$27,799         | \$30,776         | \$29,515         | \$36,061         | \$26,767         | \$39,148          |
| 61-610-502021 - Self Insurance-Group Health    | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-502022 - Wellness Assessment            | \$325            | \$337            | \$304            | \$465            | \$70             | \$100             |
| 61-610-502030 - Retirement                     | -\$12,225        | -\$10,265        | \$16,822         | \$19,517         | \$14,977         | \$21,920          |
| 61-610-502040 - Workers Compensation           | \$4,607          | \$4,607          | \$4,607          | \$4,607          | \$4,607          | \$4,607           |
| 61-610-502050 - Life Insurance                 | \$181            | \$188            | \$203            | \$208            | \$153            | \$213             |
| 61-610-502060 - Long Term Disability           | \$450            | \$505            | \$453            | \$520            | \$332            | \$533             |
| 61-610-502070 - Employee Assistance Prgm       | \$61             | \$61             | \$61             | \$66             | \$59             | \$96              |
| 61-610-503010 - Awards Program                 | –                | –                | –                | –                | –                | \$0               |
| 61-610-503020 - Unemployment Compensation      | –                | –                | –                | –                | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$201,137</b> | <b>\$199,883</b> | <b>\$242,631</b> | <b>\$250,723</b> | <b>\$191,809</b> | <b>\$261,636</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 61-610-511010 - Advertising                    | \$193            | \$74             | –                | \$200            | –                | \$200             |
| 61-610-511020 - Postage                        | \$14             | \$21             | \$3              | \$100            | \$11             | \$100             |
| 61-610-512010 - Printing                       | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-512030 - Photographic Supplies          | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-513010 - Office Supplies                | \$607            | \$415            | \$889            | \$500            | \$467            | \$500             |
| 61-610-514010 - Gas                            | \$11,932         | \$7,831          | \$2,902          | \$5,000          | \$1,440          | \$5,000           |
| 61-610-514015 - Tornado                        | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-514016 - Flooding                       | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-514017 - COVID-19                       | –                | –                | –                | \$0              | –                | \$0               |
| 61-610-514020 - Chemicals                      | \$15,114         | \$5,777          | \$5,065          | \$10,000         | \$9,325          | \$10,000          |
| 61-610-514030 - Small Tools                    | –                | \$504            | –                | \$350            | –                | \$350             |
| 61-610-517010 - Operational Supplies           | \$2,970          | \$2,840          | \$3,637          | \$3,000          | \$4,813          | \$4,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$30,831</b>  | <b>\$17,463</b>  | <b>\$12,496</b>  | <b>\$19,150</b>  | <b>\$16,057</b>  | <b>\$20,150</b>   |

|  | ACTUALS           |                    |                    | ADOPTED         | YTD ACTUALS        | CA/MAYOR APPROVED |
|--|-------------------|--------------------|--------------------|-----------------|--------------------|-------------------|
|  | FY2022            | FY2023             | FY2024             | FY2025          | FY2025             | FY2026            |
| Contractual Services                           |                   |                    |                    |                 |                    |                   |
| 61-610-520030 - Dues And Publications          | \$200             | \$5,960            | \$3,235            | \$3,000         | \$3,310            | \$3,500           |
| 61-610-520050 - INACTIVE - Mtgs & Conferences  | —                 | —                  | \$0                | \$0             | —                  | \$0               |
| 61-610-520070 - Training And Education         | \$2,541           | \$14,291           | \$3,791            | \$3,000         | \$404              | \$3,000           |
| 61-610-520080 - Tuition Reimbursement          | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-521010 - General Insurance              | \$24,078          | \$20,799           | \$22,662           | \$31,270        | \$26,456           | \$26,604          |
| 61-610-521020 - Insurance Deductible           | \$750             | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-521040 - Medical Claims/services        | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-521060 - Drug/alcohol Screening         | —                 | —                  | —                  | \$100           | \$38               | \$100             |
| 61-610-521065 - Background Checks              | —                 | —                  | —                  | \$20            | —                  | \$20              |
| 61-610-522010 - Audit                          | \$824             | \$518              | \$651              | \$664           | \$642              | \$688             |
| 61-610-522020 - Professional Services          | \$2,450           | \$2,450            | \$2,450            | \$2,500         | \$2,450            | \$2,500           |
| 61-610-523010 - Equipment Rent/lease           | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-524010 - Trash Collections              | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-526020 - Admin Chgs For Serv            | \$49,749          | \$44,009           | \$43,785           | \$43,214        | \$43,214           | \$45,366          |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$80,592</b>   | <b>\$88,026</b>    | <b>\$76,574</b>    | <b>\$83,768</b> | <b>\$76,514</b>    | <b>\$81,778</b>   |
| Utilities                                      |                   |                    |                    |                 |                    |                   |
| 61-610-531010 - Electricity                    | \$8,088           | \$8,034            | \$9,641            | \$9,504         | \$6,965            | \$9,504           |
| 61-610-533010 - Natural Gas                    | \$768             | \$847              | \$642              | \$1,404         | \$730              | \$1,404           |
| 61-610-534010 - Telephone                      | \$2,081           | \$2,120            | \$2,184            | \$1,650         | \$1,739            | \$1,650           |
| 61-610-535010 - Water                          | \$1,259           | \$1,235            | \$1,678            | \$2,160         | \$1,138            | \$2,160           |
| <b>UTILITIES TOTAL</b>                         | <b>\$12,196</b>   | <b>\$12,235</b>    | <b>\$14,144</b>    | <b>\$14,718</b> | <b>\$10,572</b>    | <b>\$14,718</b>   |
| Repairs & Maintenance                          |                   |                    |                    |                 |                    |                   |
| 61-610-540010 - Building & Grounds Maint.      | \$44,881          | \$10,823           | \$9,141            | \$13,000        | \$5,073            | \$13,000          |
| 61-610-541020 - Veh Maintenance                | \$20,813          | \$25,406           | \$14,241           | \$25,000        | \$12,904           | \$25,000          |
| 61-610-546010 - Clothing Expense               | \$850             | \$1,203            | \$1,231            | \$1,000         | \$993              | \$1,000           |
| 61-610-547010 - Equipment Maintenance          | \$221             | \$453              | —                  | \$500           | —                  | \$500             |
| 61-610-547020 - Maintenance Agreements         | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-547030 - Radio Maintenance              | \$820             | \$576              | \$597              | \$1,000         | —                  | \$1,000           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$67,586</b>   | <b>\$38,460</b>    | <b>\$25,210</b>    | <b>\$40,500</b> | <b>\$18,970</b>    | <b>\$40,500</b>   |
| Other Non-Operating Expenses                   |                   |                    |                    |                 |                    |                   |
| 61-610-555010 - Loss on Disposal Of Asset      | —                 | —                  | —                  | \$0             | —                  | \$0               |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>      | <b>—</b>          | <b>—</b>           | <b>—</b>           | <b>\$0</b>      | <b>—</b>           | <b>\$0</b>        |
| Capital Purchases                              |                   |                    |                    |                 |                    |                   |
| 61-610-572010 - Purchase Of Vehicles           | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-572020 - Purchase Of Equipment          | —                 | \$3,995            | —                  | \$0             | —                  | \$0               |
| 61-610-573030 - Purch/improv Land/buildin      | \$1,235           | —                  | \$0                | \$0             | —                  | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>\$1,235</b>    | <b>\$3,995</b>     | <b>\$0</b>         | <b>\$0</b>      | <b>—</b>           | <b>\$0</b>        |
| Capital Projects                               |                   |                    |                    |                 |                    |                   |
| 61-990-578071 - Militia Drive-Railspur         | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578072 - St. Mary's Assurance           | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578075 - Main Runway Reconstruction     | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578078 - Master Plan Update             | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578080 - Airport Terminal               | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578081 - Apron Design/Construction Serv | -\$178,983        | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578082 - Emergency Lighting Repair      | \$3,094           | —                  | —                  | \$0             | —                  | \$0               |
| 61-990-578084 - New Airport Control Tower      | —                 | \$0                | \$0                | \$0             | \$1,248,495        | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>-\$175,889</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>      | <b>\$1,248,495</b> | <b>\$0</b>        |
| Depreciation                                   |                   |                    |                    |                 |                    |                   |
| 61-610-560010 - Depreciation                   | \$960,050         | \$1,030,596        | \$1,030,596        | \$0             | —                  | \$0               |
| <b>DEPRECIATION TOTAL</b>                      | <b>\$960,050</b>  | <b>\$1,030,596</b> | <b>\$1,030,596</b> | <b>\$0</b>      | <b>—</b>           | <b>\$0</b>        |
| Transfers Out                                  |                   |                    |                    |                 |                    |                   |
| 61-610-590010 - Parallel Taxiways Design       | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-610-590020 - Taxiway Lighting               | —                 | —                  | —                  | \$0             | —                  | \$0               |
| 61-700-590065 - Trans to Self-Funded Hlth Ins  | —                 | \$14,502           | —                  | \$0             | —                  | \$0               |
| 61-700-590066 - Trans to Workers Comp          | —                 | —                  | —                  | \$0             | —                  | \$0               |

|                     | ACTUALS     |             |             | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|---------------------|-------------|-------------|-------------|-----------|-------------|-------------------|
|                     | FY2022      | FY2023      | FY2024      | FY2025    | FY2025      | FY2026            |
| TRANSFERS OUT TOTAL | –           | \$14,502    | –           | \$0       | –           | \$0               |
| EXPENSES TOTAL      | \$1,177,739 | \$1,405,161 | \$1,401,652 | \$408,859 | \$1,562,417 | \$418,782         |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Airport Fund

| Account String | Object Code Description | Description  | Total Amount     |
|----------------|-------------------------|--|------------------|
| 61-610-501020  | Salaries                | NOT FUNDED - NEW REQUEST: reclassify one of two Airport Maintenance Workers to a Crew Leader (\$5,938 Total Cost)  | \$179,410        |
| 61-610-501090  | Overtime                | Increased overtime due to increased activity and events on airfield.   | \$1,500          |
| 61-610-502022  | Wellness Assessment     | Removed on-site biometrics screening   | \$100            |
| 61-610-514020  | Chemicals               | This item includes snow fighting chemicals as well as herbicides for weed control.   | \$10,000         |
| 61-610-517010  | Operational Supplies    | Historically, the airport is spending more on supplies than the current budget supports.   | \$4,000          |
| 61-610-520030  | Dues And Publications   | Membership Renewals: American Assoc. Airport Execs, Great Lakes Chapter-AAAE, DNR permit fees,   | \$3,500          |
| 61-610-520070  | Training And Education  | Continued training for our early career airport manager.   | \$3,000          |
| 61-610-521010  | General Insurance       | VERIFIED by Finance  | \$26,604         |
| 61-610-522010  | Audit                   | Verified by Finance - agrees with contract   | \$688            |
| 61-610-522020  | Professional Services   | Callaway County Collector - Capital Levee Dist Real Estate Taxes   | \$2,500          |
| 61-610-526020  | Admin Chgs For Serv     | Verified by Finance  | \$45,366         |
| 61-610-572010  | Purchase Of Vehicles    | NOT FUNDED - NEW REQUEST: Priority 3 of 3: Replace existing 2005 F550 Snowplow and Maint. Truck; This item would replace the existing heavy-duty pickup. - The expected life of a truck like this is 10 years. This truck has served us long past that time and is need of replacement. (TOTAL COST \$100K)  | \$0              |
| 61-610-572020  | Purchase Of Equipment   | See line items   | \$0              |
| 61-610-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Priority 2 of 3: Purchase Liquid De-Icing Equipment. This equipment will enable us to use our existing solid deicer as a liquid deicer. Transforming the solid to liquid will allow us to cover twice the area with deicer for the same material cost. In addition, it will provide better coverage of the runway/taxiway surface, improving our ability to keep the airport running during snow events. As a liquid, it "breaks" the ice/runway bond and helping us plow. (\$17K) | \$0              |
|                |                         |  | <b>\$276,668</b> |



# Parking Fund

FY2026



## Overview

The Parking Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Parking Division is an Enterprise Fund which accounts for the operations of a 540 car parking garage, a 74 car parking deck, the operation of 14 reserved parking lots, 7 metered parking lots, and approximately 950 on-street parking meters. Operations of the lots include collection, enforcement, maintenance, sweeping, weed control/mowing and snow removal.

## Purpose Statement

Contribute to the quality of life of the City by providing connectivity through provision of parking facilities.

## Department Goals & Objectives (including, but not limited to)

Provide and maintain, at no cost to the General Fund, convenient parking within the central business district  
OBJECTIVE: Manage services provided such that they cover operational cost

- Evaluate charges for services regularly
- Evaluate services to find efficiencies providing cost savings without sacrificing customer service

Meet the parking needs of customers, business owners, residents, and employees

OBJECTIVE: Maintain parking facilities such that they reflect well on the downtown business district and the City as a whole

- Conduct daily inspection of parking facilities to ensure areas are free of litter and hazards
- When hazards are identified, mark area appropriately and schedule repairs



# Budget Detailed Revenue Report

## Parking Fund

|   | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Revenues</b>                           |                    |                    |                    |                    |                    |                    |
| Revenue                                   |                    |                    |                    |                    |                    |                    |
| Charges for Services                      |                    |                    |                    |                    |                    |                    |
| 62-100-440110 - Prk Garage Monthly Rent   | \$214,360          | \$210,499          | \$207,796          | \$205,000          | \$169,320          | \$205,000          |
| 62-100-440120 - Prk Garage Hourly         | \$96,013           | \$110,577          | \$117,714          | \$100,000          | \$15,873           | \$100,000          |
| 62-100-440130 - Prk Meter Receipts        | \$183,867          | \$220,643          | \$284,237          | \$200,000          | \$258,200          | \$200,000          |
| 62-100-440140 - City Prk Lot Monthly      | \$206,997          | \$211,128          | \$257,699          | \$200,000          | \$249,037          | \$200,000          |
| 62-100-440160 - Housing Auth Lots 252628  | \$105,725          | \$108,559          | \$115,335          | \$115,000          | \$121,839          | \$115,000          |
| 62-100-440170 - State Garage Monthly      | \$26,250           | \$26,460           | \$26,460           | \$24,000           | \$40,661           | \$24,000           |
| 62-100-440180 - Residential Parking Permi | \$310              | \$584              | \$427              | \$600              | \$118              | \$600              |
| 62-100-440810 - Rent & Lease Fees         | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-481045 - Rent-tower Sites          | \$6,124            | \$9,703            | –                  | \$0                | –                  | \$0                |
| 62-100-481110 - Long & Short              | -\$6               | \$292              | \$88               | \$0                | -\$20              | \$0                |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>\$839,639</b>   | <b>\$898,445</b>   | <b>\$1,009,756</b> | <b>\$844,600</b>   | <b>\$855,028</b>   | <b>\$844,600</b>   |
| Fines & Forfeitures                       |                    |                    |                    |                    |                    |                    |
| 62-100-460090 - Parking Fines             | \$102,308          | \$82,832           | \$88,109           | \$90,000           | \$163,969          | \$90,000           |
| <b>FINES &amp; FORFEITURES TOTAL</b>      | <b>\$102,308</b>   | <b>\$82,832</b>    | <b>\$88,109</b>    | <b>\$90,000</b>    | <b>\$163,969</b>   | <b>\$90,000</b>    |
| Interest Income                           |                    |                    |                    |                    |                    |                    |
| 62-100-470010 - Interest                  | \$97,925           | \$141,672          | \$133,055          | \$100,000          | \$53,374           | \$100,000          |
| 62-100-470011 - Int/prin-hammond Note     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-470051 - Unrealized Gains/losses   | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>INTEREST INCOME TOTAL</b>              | <b>\$97,925</b>    | <b>\$141,672</b>   | <b>\$133,055</b>   | <b>\$100,000</b>   | <b>\$53,374</b>    | <b>\$100,000</b>   |
| Intergovernmental                         |                    |                    |                    |                    |                    |                    |
| 62-100-430010 - Federal Grants            | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-430020 - State Grants              | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>INTERGOVERNMENTAL TOTAL</b>            | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Other Non-Operating Revenue               |                    |                    |                    |                    |                    |                    |
| 62-100-485050 - Sale Of Assets            | \$1,577            | \$19,300           | \$500              | \$0                | –                  | \$0                |
| 62-100-486040 - Cap Contr-city            | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>  | <b>\$1,577</b>     | <b>\$19,300</b>    | <b>\$500</b>       | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Other Operating Revenues                  |                    |                    |                    |                    |                    |                    |
| 62-100-470060 - Gain On Disposal Of Asset | \$52,693           | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-481069 - Utility Audit Revenue     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-481070 - Miscellaneous             | \$2,210            | \$1,818            | \$2,453            | \$3,500            | \$3,595            | \$3,500            |
| 62-100-481077 - Insurance Claims          | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 62-100-481078 - Cafeteria Refunds         | \$1,615            | \$719              | \$975              | \$0                | –                  | \$0                |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>\$56,518</b>    | <b>\$2,537</b>     | <b>\$3,428</b>     | <b>\$3,500</b>     | <b>\$3,595</b>     | <b>\$3,500</b>     |
| Transfers In                              |                    |                    |                    |                    |                    |                    |
| 62-100-490100 - Trsfr From General Fd     | \$21,530           | –                  | –                  | \$0                | –                  | \$0                |
| <b>TRANSFERS IN TOTAL</b>                 | <b>\$21,530</b>    | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Transfers Out                             |                    |                    |                    |                    |                    |                    |
| 62-100-495995 - Transfer From(to) Surplus | –                  | –                  | –                  | \$20,035           | –                  | \$270,443          |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$20,035</b>    | <b>–</b>           | <b>\$270,443</b>   |
| <b>REVENUE TOTAL</b>                      | <b>\$1,119,497</b> | <b>\$1,144,787</b> | <b>\$1,234,847</b> | <b>\$1,058,135</b> | <b>\$1,075,967</b> | <b>\$1,308,543</b> |
| <b>REVENUES TOTAL</b>                     | <b>\$1,119,497</b> | <b>\$1,144,787</b> | <b>\$1,234,847</b> | <b>\$1,058,135</b> | <b>\$1,075,967</b> | <b>\$1,308,543</b> |

# Budget Analysis - Revenues

FY26 Mayor's Approved Budget

## Parking Fund

| Account String | Object Code Description   | Description  | Total Amount |
|----------------|---------------------------|--|--------------|
| 62-100-495995  | Transfer From(to) Surplus | FYE 24 unrestricted fund balance = \$4,202,655; \$20,035 budgeted for use in FY25; \$4,182,620 remaining | \$270,443    |
|                |                           |  | \$270,443    |

# Expenses by Account Type

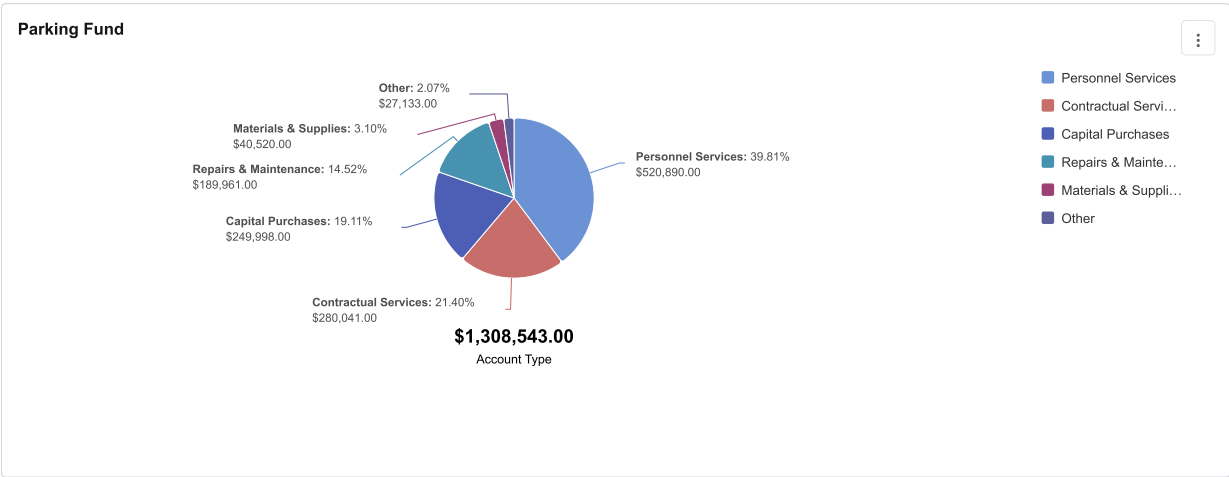
FY26 Mayor's Approved Budget

## Parking Fund

| Account Type (Ex)            | FY2026      |
|------------------------------|-------------|
| Amount                       |             |
| Personnel Services           | \$520,890   |
| Contractual Services         | \$280,041   |
| Capital Purchases            | \$249,998   |
| Repairs & Maintenance        | \$189,961   |
| Materials & Supplies         | \$40,520    |
| Utilities                    | \$27,133    |
| Other Non-Operating Expenses | \$0         |
| Other Operating Expenses     | \$0         |
| Depreciation                 | \$0         |
| Transfers Out                | \$0         |
| AMOUNT                       | \$1,308,543 |

## Expenses by Account Type - FY26 Parking Fund

Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Parking Expenditures

FY2026

## Department Detailed Expenses

### Parking Fund

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                  |                  |                  |                  |                  |                   |
| Personnel Services                             |                  |                  |                  |                  |                  |                   |
| 62-620-501010 - Salary-Elected Officials       | —                | —                | —                | —                | —                | \$0               |
| 62-620-501015 - Salary-Prosecuting Attorney    | —                | —                | —                | —                | —                | \$0               |
| 62-620-501020 - Salaries                       | \$342,778        | \$288,404        | \$318,478        | \$353,496        | \$261,834        | \$357,117         |
| 62-620-501030 - Holiday Pay                    | —                | —                | —                | —                | —                | \$0               |
| 62-620-501035 - Training & Essential Functions | —                | —                | —                | —                | —                | \$0               |
| 62-620-501040 - Part-time (w/benefits)         | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-501050 - Part Time (w/o benefits)       | —                | —                | —                | —                | —                | \$0               |
| 62-620-501060 - Seasonal Salaries              | —                | —                | \$10,467         | \$10,000         | \$7,124          | \$10,000          |
| 62-620-501065 - Season Sal - Maint             | —                | —                | —                | —                | —                | \$0               |
| 62-620-501070 - Stand-by Plan                  | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-501080 - Step-up Pay                    | —                | —                | —                | —                | —                | \$0               |
| 62-620-501090 - Overtime                       | \$4,943          | \$5,854          | \$17,381         | \$12,000         | \$21,866         | \$12,000          |
| 62-620-501092 - Overtime-Constant Staffing     | —                | —                | —                | —                | —                | \$0               |
| 62-620-501095 - Overtime Straight Pay          | \$101            | —                | \$241            | \$200            | \$327            | \$200             |
| 62-620-502010 - Social Security                | \$25,580         | \$21,999         | \$26,659         | \$28,741         | \$22,018         | \$29,018          |
| 62-620-502020 - Group Health Insurance         | \$55,350         | \$46,032         | \$58,731         | \$67,404         | \$34,962         | \$61,607          |
| 62-620-502021 - Self Insurance-Group Health    | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-502022 - Wellness Assessment            | \$1,050          | \$843            | \$904            | \$1,083          | \$164            | \$240             |
| 62-620-502030 - Retirement                     | -\$41,092        | -\$30,542        | \$26,443         | \$41,703         | \$29,175         | \$45,897          |
| 62-620-502040 - Workers Compensation           | \$3,195          | \$3,195          | \$3,195          | \$3,196          | \$3,196          | \$3,195           |
| 62-620-502050 - Life Insurance                 | \$338            | \$306            | \$357            | \$418            | \$275            | \$422             |
| 62-620-502060 - Long Term Disability           | \$841            | \$872            | \$798            | \$981            | \$596            | \$1,014           |
| 62-620-502070 - Employee Assistance Prgm       | \$153            | \$153            | \$153            | \$164            | \$146            | \$180             |
| 62-620-503010 - Awards Program                 | —                | —                | —                | —                | —                | \$0               |
| 62-620-503020 - Unemployment Compensation      | —                | —                | —                | \$0              | —                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$393,236</b> | <b>\$337,117</b> | <b>\$463,808</b> | <b>\$519,386</b> | <b>\$381,682</b> | <b>\$520,890</b>  |
| Materials & Supplies                           |                  |                  |                  |                  |                  |                   |
| 62-620-511010 - Advertising                    | \$100            | —                | \$235            | \$3,000          | \$163            | \$3,000           |
| 62-620-511020 - Postage                        | \$2,537          | \$2,290          | \$2,087          | \$3,000          | \$1,330          | \$3,000           |
| 62-620-512010 - Printing                       | \$1,782          | \$2,830          | \$3,151          | \$3,500          | \$867            | \$3,500           |
| 62-620-512020 - Copies                         | —                | —                | —                | \$20             | —                | \$20              |
| 62-620-513010 - Office Supplies                | \$1,326          | \$1,756          | \$1,331          | \$1,500          | \$160            | \$1,500           |
| 62-620-514010 - Gas                            | \$5,369          | \$4,555          | \$5,078          | \$6,500          | \$3,502          | \$6,500           |
| 62-620-514015 - Tornado                        | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-514016 - Flooding                       | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-514017 - COVID-19                       | —                | —                | —                | \$0              | —                | \$0               |
| 62-620-514030 - Small Tools                    | \$420            | \$110            | \$1,287          | \$1,000          | \$676            | \$3,000           |
| 62-620-517010 - Operational Supplies           | \$22,375         | \$7,309          | \$18,368         | \$10,000         | \$9,267          | \$20,000          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$33,909</b>  | <b>\$18,851</b>  | <b>\$31,537</b>  | <b>\$28,520</b>  | <b>\$15,966</b>  | <b>\$40,520</b>   |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 62-620-520030 - Dues And Publications          | \$672            | \$515            | \$523            | \$1,000          | \$742            | \$1,000           |

|   | ACTUALS          |                  |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022           | FY2023           | FY2024             | FY2025             | FY2025             | FY2026             |
| 62-620-520050 - INACTIVE - Mtgs & Conferences | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-520070 - Training And Education        | \$185            | \$1,829          | \$5,003            | \$3,000            | \$2,584            | \$6,000            |
| 62-620-521010 - General Insurance             | \$33,035         | \$42,427         | \$53,305           | \$95,358           | \$70,338           | \$63,144           |
| 62-620-521020 - Insurance Deductible          | –                | –                | –                  | \$0                | \$3,087            | \$0                |
| 62-620-521030 - Self Ins Prop & Casualty      | \$997            | –                | \$4,865            | \$0                | –                  | \$0                |
| 62-620-521060 - Drug/alcohol Screening        | \$138            | \$137            | \$50               | \$210              | \$160              | \$210              |
| 62-620-521065 - Background Checks             | \$33             | \$67             | –                  | \$20               | –                  | \$20               |
| 62-620-521070 - Prov For Unsettled Claims     | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-522010 - Audit                         | \$1,436          | \$1,008          | \$1,276            | \$1,410            | \$1,364            | \$1,877            |
| 62-620-522020 - Professional Services         | \$918            | \$44,573         | \$30,352           | \$1,000            | \$23,341           | \$15,000           |
| 62-620-523030 - Building Lease                | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-524010 - Trash Collections             | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-526020 - Admin Chgs For Serv           | \$162,790        | \$162,790        | \$162,790          | \$162,790          | \$162,790          | \$162,790          |
| 62-620-526040 - Billing/collection Fees       | \$17,249         | \$23,421         | \$37,555           | \$30,000           | \$20,036           | \$30,000           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$217,454</b> | <b>\$276,764</b> | <b>\$295,718</b>   | <b>\$294,788</b>   | <b>\$284,442</b>   | <b>\$280,041</b>   |
| Utilities                                     |                  |                  |                    |                    |                    |                    |
| 62-620-531010 - Electricity                   | \$17,072         | \$17,827         | \$17,670           | \$20,196           | \$14,525           | \$20,196           |
| 62-620-533010 - Natural Gas                   | \$469            | \$475            | \$452              | \$511              | \$333              | \$511              |
| 62-620-534010 - Telephone                     | \$4,232          | \$4,930          | \$5,006            | \$5,500            | \$3,004            | \$5,500            |
| 62-620-535010 - Water                         | \$686            | \$646            | \$1,413            | \$926              | \$878              | \$926              |
| <b>UTILITIES TOTAL</b>                        | <b>\$22,459</b>  | <b>\$23,877</b>  | <b>\$24,541</b>    | <b>\$27,133</b>    | <b>\$18,741</b>    | <b>\$27,133</b>    |
| Repairs & Maintenance                         |                  |                  |                    |                    |                    |                    |
| 62-620-540010 - Building & Grounds Maint.     | \$8,651          | \$10,213         | \$89,613           | \$25,330           | \$22,705           | \$25,330           |
| 62-620-540020 - Tree & Landscape Maint        | \$13,000         | \$13,000         | \$14,263           | \$15,000           | \$14,287           | \$15,000           |
| 62-620-541020 - Veh Maintenance               | \$26,014         | \$21,609         | \$22,569           | \$25,000           | \$21,662           | \$25,000           |
| 62-620-542020 - Prk Lot Maintenance           | \$14,285         | \$16,643         | \$25,630           | \$75,000           | \$9,419            | \$75,000           |
| 62-620-542025 - Parking Spot Maintenance      | \$25,000         | \$30,150         | \$30,000           | \$30,000           | \$29,696           | \$30,000           |
| 62-620-542030 - Signs & Marking Paint         | \$51             | \$94             | \$1,689            | \$5,000            | –                  | \$5,000            |
| 62-620-545010 - Software License/maint        | –                | –                | –                  | \$2,047            | –                  | \$2,000            |
| 62-620-546010 - Clothing Expense              | \$2,637          | \$1,606          | \$5,496            | \$3,000            | \$1,472            | \$4,700            |
| 62-620-546020 - Uniform Cleaning              | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-547010 - Equipment Maintenance         | \$1,921          | \$1,007          | \$141              | \$2,000            | \$155              | \$2,000            |
| 62-620-547020 - Maintenance Agreements        | \$6,188          | \$5,503          | \$7,365            | \$5,931            | \$5,824            | \$5,931            |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$97,746</b>  | <b>\$99,825</b>  | <b>\$196,766</b>   | <b>\$188,308</b>   | <b>\$105,219</b>   | <b>\$189,961</b>   |
| Other Operating Expenses                      |                  |                  |                    |                    |                    |                    |
| 62-620-550010 - Miscellaneous                 | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-620-550015 - Bad Debt Expense              | –                | \$1              | –                  | \$0                | \$5                | \$0                |
| <b>OTHER OPERATING EXPENSES TOTAL</b>         | <b>–</b>         | <b>\$1</b>       | <b>–</b>           | <b>\$0</b>         | <b>\$5</b>         | <b>\$0</b>         |
| Other Non-Operating Expenses                  |                  |                  |                    |                    |                    |                    |
| 62-620-555010 - Loss on Disposal Of Asset     | \$0              | –                | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>     | <b>\$0</b>       | <b>–</b>         | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Capital Purchases                             |                  |                  |                    |                    |                    |                    |
| 62-620-572010 - Purchase Of Vehicles          | –                | \$70,301         | –                  | \$0                | –                  | \$0                |
| 62-620-572020 - Purchase Of Equipment         | \$4,150          | -\$60,799        | \$7,846            | \$0                | –                  | \$0                |
| 62-620-573030 - Purch/improv Land/buildin     | \$0              | \$0              | \$14,967           | \$0                | \$351,438          | \$249,998          |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$4,150</b>   | <b>\$9,501</b>   | <b>\$22,813</b>    | <b>\$0</b>         | <b>\$351,438</b>   | <b>\$249,998</b>   |
| Depreciation                                  |                  |                  |                    |                    |                    |                    |
| 62-620-560010 - Depreciation                  | \$46,132         | \$47,859         | \$68,813           | \$0                | –                  | \$0                |
| <b>DEPRECIATION TOTAL</b>                     | <b>\$46,132</b>  | <b>\$47,859</b>  | <b>\$68,813</b>    | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Transfers Out                                 |                  |                  |                    |                    |                    |                    |
| 62-700-590030 - Transfer to General Fund      | –                | –                | \$253,200          | \$0                | –                  | \$0                |
| 62-700-590035 - Transfer to Sales Tax F (44)  | –                | –                | –                  | \$0                | –                  | \$0                |
| 62-700-590065 - Trans to Self-Funded Hlth Ins | \$18,647         | \$21,752         | \$10,350           | \$0                | –                  | \$0                |
| 62-700-590066 - Trans to Workers Comp         | \$3,595          | –                | –                  | \$0                | –                  | \$0                |
| <b>TRANSFERS OUT TOTAL</b>                    | <b>\$22,242</b>  | <b>\$21,752</b>  | <b>\$263,550</b>   | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                         | <b>\$837,329</b> | <b>\$835,548</b> | <b>\$1,367,545</b> | <b>\$1,058,135</b> | <b>\$1,157,494</b> | <b>\$1,308,543</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Parking Fund

| Account String | Object Code Description   | Description  | Total Amount     |
|----------------|---------------------------|--|------------------|
| 62-620-501020  | Salaries                  | NOT FUNDED - NEW REQUEST: reclassify one of three Maintenance Workers to a Crew Leader (Total  | \$357,117        |
| 62-620-501090  | Overtime                  | WORKFORCE should include \$12K - NEEDS VERIFICATION  | \$12,000         |
| 62-620-501090  | Overtime                  | NEW REQUEST: addt'l OT of \$6K   | \$12,000         |
| 62-620-502022  | Wellness Assessment       | Removed on-site biometrics screening   | \$240            |
| 62-620-514010  | Gas                       | VERIFIED - FY26 estimate based on Public Works projections   | \$6,500          |
| 62-620-514030  | Small Tools               | We have held off on small tool expenses with the unknown position of this division. If we keep operations, we will need some tools to operate more efficiently.              | \$3,000          |
| 62-620-517010  | Operational Supplies      | Looking at the last several years, we need to increase this amount to operate.   | \$20,000         |
| 62-620-520070  | Training And Education    | If we continue to operate the system, our staff will need more training on new technology.   | \$6,000          |
| 62-620-521010  | General Insurance         | VERIFIED by Finance  | \$63,144         |
| 62-620-522010  | Audit                     | Verified by Finance - agrees with contract   | \$1,877          |
| 62-620-522020  | Professional Services     | Professional services includes our Passport parking system payments. These payments are approximately \$14,000 per year now. This increase accounts for that need.           | \$15,000         |
| 62-620-526020  | Admin Chgs For Serv       | Verified by Finance  | \$162,790        |
| 62-620-540010  | Building & Grounds Maint. | MOVE IN - securitas - alarm monitoring - from 62-620-547020 maintenance agreements   | \$642            |
| 62-620-540010  | Building & Grounds Maint. | MOVE IN - schlinder elevator corp - annual elevator maint agreement - from 62-620-547020 maintenance agreements  | \$4,297          |
| 62-620-540010  | Building & Grounds Maint. | ADDED BY PW AS INCREASE - Schindler Elevator Corp - Yearly Elevator Maintenance Agreement for 201 Madison St Parking Garage  | \$391            |
| 62-620-542025  | Parking Spot Maintenance  | ties to gl 10-100-481065   | \$30,000         |
| 62-620-545010  | Software License/maint    | pom inc - metermanager.net software maint  | \$2,000          |
| 62-620-546010  | Clothing Expense          | Staff wears a city uniform while patrolling the parking areas and use a maintenance uniform when mowing. These uniforms need to be updated with the new city logo next year. | \$4,700          |
| 62-620-547020  | Maintenance Agreements    | clarke power equipment - generator maint agreement   | \$5,931          |
| 62-620-573030  | Purch/improv Land/buildin | Private/Public Parking Solution plus Supply Demand Study   | \$249,998        |
|                |                           |  | <b>\$957,627</b> |



# Transit Fund

FY2026



## Overview

The Transit Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Transit Division is an Enterprise Fund which accounts for the operations of the public transportation system. The City of Jefferson has provided transit service since 1978. The City of Jefferson operates its transit service, known as JEFFTRAN, under the jurisdiction of the Department of Public Works in the City of Jefferson. The population of its service area, the City of Jefferson, is approximately 44,000.

With a fleet of 22 buses, the City operates a network of six fixed routes, weekdays from 6:40 a.m. to 6:00 p.m., a three bus tripper route during school and an eight bus para-transit service, known as Handiwheels. There is no service on Saturday or Sunday.

## Purpose Statement

Contribute to the quality of life of the City by fostering connectivity through provision of safe, efficient transit services.

## Department Goals & Objectives (including, but not limited to)

Promote accessibility and connectivity

OBJECTIVE: To ensure transit services are accessible, lead to livable communities and improve the quality of life

OBJECTIVE: Integrate transit, bike and pedestrian-oriented design in future project development

OBJECTIVE: Track customer inquiries and service requests

Encourage diversity in transit services provided to the public

OBJECTIVE: Encourage meaningful access to transit service for older adults, people with disabilities, children, youth, and individuals with lower incomes

OBJECTIVE: Offer materials for those with language barriers

OBJECTIVE: When possible, use universal symbols for transit services

Promote financial sustainability

OBJECTIVE: Improve service efficiency and effectiveness; which includes reducing the General Fund subsidy to the Division

OBJECTIVE: Leverage limited funding and resources through partnerships

OBJECTIVE: Utilize advanced technologies to manage and monitor the transit system

## Budget Detailed Report

### Transit Fund

|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Revenues</b>                             |                  |                  |                  |                  |                  |                   |
| Revenue                                     |                  |                  |                  |                  |                  |                   |
| Charges for Services                        |                  |                  |                  |                  |                  |                   |
| 63-100-440310 - Charters                    | –                | –                | –                | \$0              | –                | \$0               |
| 63-100-440320 - Bus Fare Boxes              | \$43,377         | \$39,807         | \$49,255         | \$50,000         | \$39,784         | \$50,000          |
| 63-100-440321 - Transit Mobile App Fares    | –                | \$10,894         | \$25,933         | \$25,000         | \$22,278         | \$25,000          |
| 63-100-440325 - Adult Passes                | \$32,070         | \$31,676         | \$36,239         | \$35,000         | \$23,505         | \$30,000          |
| 63-100-440340 - Student Passes              | \$3,564          | \$4,970          | \$5,076          | \$7,000          | \$1,428          | \$2,000           |
| 63-100-440345 - All-Day Passes              | –                | –                | –                | \$0              | –                | \$0               |
| 63-100-440350 - Handi-wheel Fares           | \$55,016         | \$83,685         | \$60,029         | \$70,000         | \$49,605         | \$70,000          |
| 63-100-440355 - Reduced Fare Passes         | \$7,625          | \$6,362          | \$7,201          | \$9,000          | \$6,657          | \$9,000           |
| 63-100-440357 - U-Pass                      | \$2,732          | –                | –                | \$0              | –                | \$0               |
| 63-100-440360 - Special Routes              | –                | –                | –                | \$0              | –                | \$0               |
| 63-100-440370 - Vehicle Wash-charge Back    | \$19,692         | \$19,692         | \$19,692         | \$19,692         | \$19,692         | \$19,692          |
| 63-100-481110 - Long & Short                | –                | –                | –                | \$0              | –                | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>           | <b>\$164,076</b> | <b>\$197,086</b> | <b>\$203,425</b> | <b>\$215,692</b> | <b>\$162,948</b> | <b>\$205,692</b>  |
| Interest Income                             |                  |                  |                  |                  |                  |                   |
| 63-100-470010 - Interest                    | -\$9,408         | \$15,411         | -\$9,342         | \$0              | \$7,547          | \$0               |
| 63-100-470051 - Unrealized Gains/losses     | –                | –                | –                | \$0              | –                | \$0               |
| <b>INTEREST INCOME TOTAL</b>                | <b>-\$9,408</b>  | <b>\$15,411</b>  | <b>-\$9,342</b>  | <b>\$0</b>       | <b>\$7,547</b>   | <b>\$0</b>        |
| Intergovernmental                           |                  |                  |                  |                  |                  |                   |
| 63-100-430010 - Federal Grants              | \$1,793,829      | \$345,651        | \$1,630,701      | \$0              | \$0              | \$0               |
| 63-100-430020 - State Grants                | \$11,018         | \$120,892        | \$107,141        | \$0              | \$0              | \$0               |
| 63-100-430024 - State-Medicaid Waiver-100%  | \$10,831         | \$9,887          | \$8,917          | \$8,000          | \$3,108          | \$5,400           |
| 63-100-430025 - State-medicaid Waiver 60/40 | \$234,318        | \$324,114        | \$338,004        | \$240,000        | \$140,542        | \$170,000         |
| 63-100-430026 - State-nemt                  | \$99,841         | \$95,888         | \$80,098         | \$95,000         | \$42,084         | \$80,000          |
| 63-100-430030 - Federal Operating Grant     | \$410,396        | \$1,159,670      | \$1,256,902      | \$1,400,645      | \$407,681        | \$937,808         |
| 63-100-430040 - Local Grants                | –                | \$4,000          | –                | \$0              | –                | \$0               |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD                | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>INTERGOVERNMENTAL TOTAL</b>            | <b>\$2,560,233</b> | <b>\$2,060,102</b> | <b>\$3,421,763</b> | <b>\$1,743,645</b> | <b>\$593,415</b>   | <b>\$1,193,208</b> |
| Other Non-Operating Revenue               |                    |                    |                    |                    |                    |                    |
| 63-100-485050 - Sale Of Assets            | \$2,000            | \$202              | \$60,950           | \$0                | \$14,032           | \$0                |
| 63-100-486030 - Cap Contr-others          | –                  | –                  | \$559,307          | \$0                | –                  | \$0                |
| 63-100-486040 - Cap Contr-city            | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>  | <b>\$2,000</b>     | <b>\$202</b>       | <b>\$620,257</b>   | <b>\$0</b>         | <b>\$14,032</b>    | <b>\$0</b>         |
| Other Operating Revenues                  |                    |                    |                    |                    |                    |                    |
| 63-100-481069 - Utility Audit Revenue     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-100-481070 - Miscellaneous             | –                  | \$14               | \$12               | \$0                | \$126              | \$0                |
| 63-100-481073 - Bus Advertisement         | \$43,150           | \$38,440           | \$30,433           | \$30,000           | \$17,440           | \$30,000           |
| 63-100-481077 - Insurance Claims          | –                  | –                  | \$22,487           | \$0                | \$50,307           | \$0                |
| 63-100-481078 - Cafeteria Refunds         | \$1,998            | \$1,579            | \$8,625            | \$0                | –                  | \$0                |
| 63-100-481079 - Gas Tax Refund            | \$21,714           | \$20,716           | \$26,382           | \$20,000           | \$12,439           | \$20,000           |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>\$66,862</b>    | <b>\$60,750</b>    | <b>\$87,940</b>    | <b>\$50,000</b>    | <b>\$80,312</b>    | <b>\$50,000</b>    |
| Transfers In                              |                    |                    |                    |                    |                    |                    |
| 63-100-490100 - Trsfr From General Fd     | \$387,045          | \$1,218,542        | \$1,130,510        | \$613,928          | \$613,928          | \$1,013,842        |
| 63-100-490352 - Transfer From Cit "d"     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-100-490353 - Transfer From Cit "e"     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-100-490354 - Transfer From Cit "F"     | \$12,161           | \$31,612           | \$79,745           | \$0                | –                  | \$0                |
| 63-100-490355 - Transfer from Cit "G"     | –                  | \$63,867           | \$322,516          | \$0                | –                  | \$0                |
| 63-100-490356 - Transfer from Cit "h"     | –                  | –                  | \$37,612           | \$0                | –                  | \$0                |
| <b>TRANSFERS IN TOTAL</b>                 | <b>\$399,206</b>   | <b>\$1,314,021</b> | <b>\$1,570,383</b> | <b>\$613,928</b>   | <b>\$613,928</b>   | <b>\$1,013,842</b> |
| Transfers Out                             |                    |                    |                    |                    |                    |                    |
| 63-100-495995 - Transfer From(to) Surplus | –                  | –                  | –                  | \$456,743          | –                  | \$757,709          |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$456,743</b>   | <b>–</b>           | <b>\$757,709</b>   |
| <b>REVENUE TOTAL</b>                      | <b>\$3,182,968</b> | <b>\$3,647,570</b> | <b>\$5,894,425</b> | <b>\$3,080,008</b> | <b>\$1,472,182</b> | <b>\$3,220,451</b> |
| <b>REVENUES TOTAL</b>                     | <b>\$3,182,968</b> | <b>\$3,647,570</b> | <b>\$5,894,425</b> | <b>\$3,080,008</b> | <b>\$1,472,182</b> | <b>\$3,220,451</b> |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Transit Fund

| Account String | Object Code Description     | Description  | Total Amount       |
|----------------|-----------------------------|--|--------------------|
| 63-100-430024  | State-Medicaid Waiver-100%  | Funding payout per ride has decreased  | \$5,400            |
| 63-100-430025  | State-medicaid Waiver 60/40 | Funding payout per ride has decreased  | \$170,000          |
| 63-100-430026  | State-nemt                  | Reimbursed rides on Handi-Wheels   | \$80,000           |
| 63-100-430030  | Federal Operating Grant     | Operating Grant for FTA, 50/50 match - reduction in operating grant money due to STIC funding calculations. 2023 hurt us big time. | \$937,808          |
| 63-100-440325  | Adult Passes                | Decrease in amount of passes purchased since fare increase   | \$30,000           |
| 63-100-440340  | Student Passes              | Decrease in passes purchased since fare increase and decrease in tripper ridership.  | \$2,000            |
| 63-100-490100  | Trsfr From General Fd       | Verified by Finance  | \$1,013,842        |
| 63-100-495995  | Transfer From(to) Surplus   | FYE 24 unrestricted fund balance = \$1,214,452; \$456,743 budgeted for use in FY25; \$757,709 remaining                            | \$757,709          |
|                |                             |  | <b>\$2,996,759</b> |



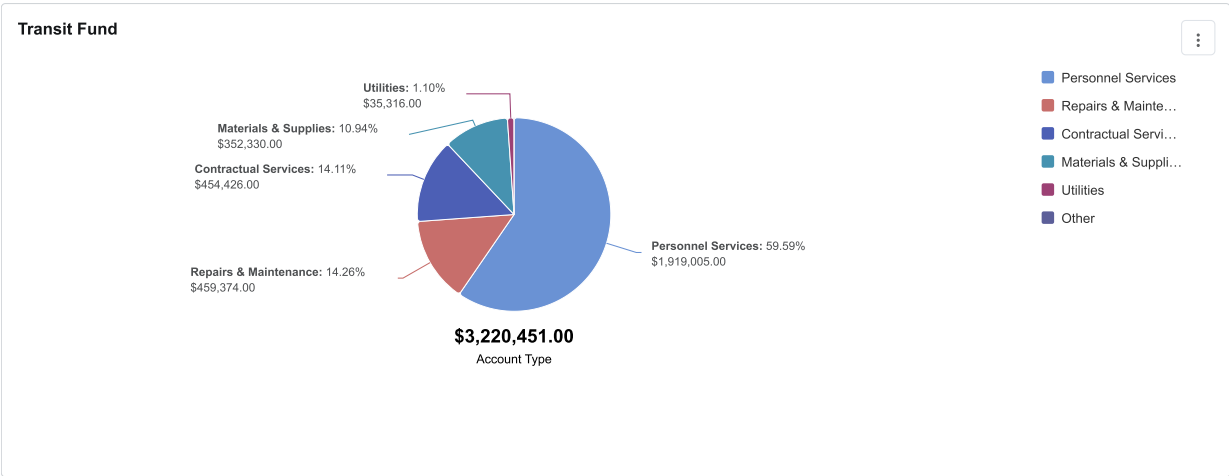
# Expenses by Account Type

FY26 Mayor's Approved Budget

Transit Fund

| Account Type (Ex)            | FY2026      |
|------------------------------|-------------|
| Amount                       |             |
| Personnel Services           | \$1,919,005 |
| Repairs & Maintenance        | \$459,374   |
| Contractual Services         | \$454,426   |
| Materials & Supplies         | \$352,330   |
| Utilities                    | \$35,316    |
| Other Non-Operating Expenses | \$0         |
| Other Operating Expenses     | \$0         |
| Depreciation                 | \$0         |
| Capital Projects             | \$0         |
| Transfers Out                | \$0         |
| Capital Purchases            | \$0         |
| AMOUNT                       | \$3,220,451 |

## Expenses by Account Type - FY26 Transit Fund Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Transit Expenditures

FY2026

## Department Detailed Expenses

### Transit Fund

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                    |                    |
| Personnel Services                             |                    |                    |                    |                    |                    |                    |
| 63-630-501010 - Salary-Elected Officials       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501015 - Salary-Prosecuting Attorney    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501020 - Salaries                       | \$1,110,274        | \$1,007,771        | \$1,149,666        | \$1,167,273        | \$847,597          | \$1,181,206        |
| 63-630-501021 - Vacancy Savings                | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-501030 - Holiday Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501035 - Training & Essential Functions | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501040 - Part-time (w/benefits)         | \$22,968           | \$44,952           | \$6,509            | \$29,405           | \$20,783           | \$29,404           |
| 63-630-501050 - Part Time (w/o benefits)       | \$25,365           | \$19,569           | \$24,167           | \$30,000           | \$32,772           | \$30,000           |
| 63-630-501060 - Seasonal Salaries              | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-501065 - Season Sal - Maint             | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501070 - Stand-by Plan                  | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501080 - Step-up Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501090 - Overtime                       | \$108,852          | \$103,581          | \$154,819          | \$90,000           | \$130,473          | \$90,000           |
| 63-630-501092 - Overtime-Constant Staffing     | –                  | –                  | –                  | –                  | –                  | \$0                |
| 63-630-501095 - Overtime Straight Pay          | \$9,600            | \$10,100           | \$14,112           | \$5,000            | \$12,688           | \$5,000            |
| 63-630-502010 - Social Security                | \$93,733           | \$85,623           | \$96,883           | \$101,109          | \$76,845           | \$102,174          |
| 63-630-502020 - Group Health Insurance         | \$213,741          | \$208,208          | \$225,889          | \$258,741          | \$166,188          | \$294,213          |
| 63-630-502021 - Self Insurance-Group Health    | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-502022 - Wellness Assessment            | \$3,162            | \$1,854            | \$1,370            | \$3,200            | \$606              | \$816              |
| 63-630-502023 - Self Insurance-Retirees        | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-502030 - Retirement                     | -\$78,042          | -\$59,098          | \$121,793          | \$143,377          | \$99,542           | \$157,979          |
| 63-630-502040 - Workers Compensation           | \$20,499           | \$20,499           | \$20,499           | \$20,499           | \$20,499           | \$20,499           |
| 63-630-502050 - Life Insurance                 | \$1,182            | \$1,111            | \$1,255            | \$1,435            | \$915              | \$1,451            |
| 63-630-502060 - Long Term Disability           | \$3,012            | \$3,064            | \$2,908            | \$3,580            | \$2,068            | \$3,615            |
| 63-630-502070 - Employee Assistance Prgm       | \$552              | \$552              | \$551              | \$590              | \$525              | \$648              |
| 63-630-503010 - Awards Program                 | \$2,500            | \$1,500            | \$1,800            | \$2,000            | \$1,600            | \$2,000            |
| 63-630-503020 - Unemployment Compensation      | –                  | \$144              | \$204              | \$0                | \$60               | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$1,537,399</b> | <b>\$1,449,431</b> | <b>\$1,822,426</b> | <b>\$1,856,209</b> | <b>\$1,413,162</b> | <b>\$1,919,005</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                    |                    |
| 63-630-511010 - Advertising                    | \$300              | \$1,758            | \$476              | \$2,500            | \$1,005            | \$2,500            |
| 63-630-511020 - Postage                        | \$270              | \$512              | \$651              | \$800              | \$258              | \$800              |
| 63-630-512010 - Printing                       | \$2,823            | \$3,751            | \$924              | \$4,500            | \$2,907            | \$4,500            |
| 63-630-512020 - Copies                         | –                  | –                  | –                  | \$30               | \$1                | \$30               |
| 63-630-513010 - Office Supplies                | \$626              | \$1,962            | \$860              | \$2,000            | \$599              | \$2,000            |
| 63-630-514010 - Gas                            | \$329,437          | \$295,764          | \$318,360          | \$329,000          | \$162,339          | \$329,000          |
| 63-630-514015 - Tornado                        | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-514016 - Flooding                       | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-514017 - COVID-19                       | \$2,923            | –                  | –                  | \$0                | –                  | \$0                |
| 63-630-514040 - Food                           | \$1,655            | \$1,335            | \$1,319            | \$1,500            | \$1,809            | \$3,000            |
| 63-630-515040 - First Aid Supplies             | \$156              | \$146              | \$45               | \$250              | \$198              | \$500              |

|  | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 63-630-517010 - Operational Supplies           | \$13,150         | \$12,383         | \$11,595         | \$10,000         | \$6,433          | \$10,000          |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$351,341</b> | <b>\$317,611</b> | <b>\$334,230</b> | <b>\$350,580</b> | <b>\$175,549</b> | <b>\$352,330</b>  |
| Contractual Services                           |                  |                  |                  |                  |                  |                   |
| 63-630-520030 - Dues And Publications          | \$2,330          | \$2,920          | \$2,920          | \$3,200          | \$4,795          | \$3,200           |
| 63-630-520050 - INACTIVE - Mtgs & Conferences  | –                | –                | –                | \$0              | –                | \$0               |
| 63-630-520070 - Training And Education         | \$6,059          | \$6,828          | \$9,657          | \$10,000         | \$2,957          | \$10,000          |
| 63-630-521010 - General Insurance              | \$51,352         | \$54,990         | \$61,114         | \$77,423         | \$77,818         | \$100,769         |
| 63-630-521020 - Insurance Deductible           | \$19,507         | \$25,650         | \$9,181          | \$0              | \$61,436         | \$0               |
| 63-630-521030 - Self Ins Prop & Casualty       | –                | \$12,582         | –                | \$1,500          | \$7,870          | \$1,500           |
| 63-630-521040 - Medical Claims/services        | \$749            | \$949            | \$759            | \$500            | \$300            | \$500             |
| 63-630-521060 - Drug/alcohol Screening         | \$918            | \$1,292          | \$1,250          | \$1,455          | \$1,626          | \$1,455           |
| 63-630-521065 - Background Checks              | \$299            | \$271            | \$33             | \$260            | –                | \$760             |
| 63-630-521070 - Prov For Unsettled Claims      | –                | –                | –                | \$0              | –                | \$0               |
| 63-630-522010 - Audit                          | \$4,709          | \$8,034          | \$4,514          | \$4,878          | \$4,719          | \$5,486           |
| 63-630-522020 - Professional Services          | \$5,595          | \$4,764          | \$6,511          | \$3,900          | \$6,486          | \$28,900          |
| 63-630-524010 - Trash Collections              | –                | –                | –                | \$0              | –                | \$0               |
| 63-630-526020 - Admin Chgs For Serv            | \$247,486        | \$239,958        | \$260,717        | \$267,689        | \$267,689        | \$301,856         |
| 63-630-526040 - Billing/collection Fees        | \$465            | \$1,619          | \$3,212          | \$0              | \$2,743          | \$0               |
| 63-630-526050 - Enhanced Services (St. Mary's) | –                | –                | –                | \$0              | –                | \$0               |
| 63-630-526060 - Refund of Grant Proceeds       | \$4,375          | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$343,844</b> | <b>\$359,858</b> | <b>\$359,868</b> | <b>\$370,805</b> | <b>\$438,440</b> | <b>\$454,426</b>  |
| Utilities                                      |                  |                  |                  |                  |                  |                   |
| 63-630-531010 - Electricity                    | \$6,984          | \$5,978          | \$7,791          | \$8,316          | \$5,629          | \$8,316           |
| 63-630-533010 - Natural Gas                    | \$11,033         | \$13,129         | \$9,102          | \$15,000         | \$12,125         | \$15,000          |
| 63-630-534010 - Telephone                      | \$5,391          | \$5,641          | \$6,418          | \$7,000          | \$5,202          | \$7,000           |
| 63-630-535010 - Water                          | \$3,778          | \$4,450          | \$4,192          | \$9,000          | \$1,509          | \$5,000           |
| <b>UTILITIES TOTAL</b>                         | <b>\$27,186</b>  | <b>\$29,198</b>  | <b>\$27,503</b>  | <b>\$39,316</b>  | <b>\$24,464</b>  | <b>\$35,316</b>   |
| Repairs & Maintenance                          |                  |                  |                  |                  |                  |                   |
| 63-630-540010 - Building & Grounds Maint.      | \$30,678         | \$23,737         | \$18,694         | \$27,070         | \$7,762          | \$27,070          |
| 63-630-541020 - Veh Maintenance                | \$380,534        | \$330,512        | \$340,104        | \$385,000        | \$199,379        | \$385,000         |
| 63-630-541030 - Vehicle Wash                   | \$21,178         | \$41,578         | \$7,454          | \$18,000         | \$5,820          | \$18,000          |
| 63-630-545010 - Software License/maint         | –                | –                | –                | \$13,294         | \$3,184          | \$7,570           |
| 63-630-546010 - Clothing Expense               | \$14,453         | \$11,445         | \$13,716         | \$15,000         | \$14,401         | \$15,000          |
| 63-630-546020 - Uniform Cleaning               | –                | –                | –                | \$0              | –                | \$0               |
| 63-630-547010 - Equipment Maintenance          | –                | –                | \$606            | \$500            | \$1,625          | \$1,000           |
| 63-630-547020 - Maintenance Agreements         | \$3,736          | \$1,666          | \$32,006         | \$1,734          | \$1,284          | \$1,734           |
| 63-630-547030 - Radio Maintenance              | \$675            | \$1,616          | \$3,204          | \$2,500          | \$1,380          | \$4,000           |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$451,255</b> | <b>\$410,554</b> | <b>\$415,783</b> | <b>\$463,098</b> | <b>\$234,834</b> | <b>\$459,374</b>  |
| Other Operating Expenses                       |                  |                  |                  |                  |                  |                   |
| 63-630-550015 - Bad Debt Expense               | –                | –                | –                | \$0              | –                | \$0               |
| <b>OTHER OPERATING EXPENSES TOTAL</b>          | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Other Non-Operating Expenses                   |                  |                  |                  |                  |                  |                   |
| 63-630-555010 - Loss on Disposal Of Asset      | –                | –                | –                | \$0              | –                | \$0               |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>      | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Capital Purchases                              |                  |                  |                  |                  |                  |                   |
| 63-630-572010 - Purchase Of Vehicles           | –                | –                | \$0              | \$0              | –                | \$0               |
| 63-630-572020 - Purchase Of Equipment          | \$7,816          | \$51,330         | \$22,156         | \$0              | \$25,606         | \$0               |
| 63-630-573030 - Purch/improv Land/buildin      | –                | –                | –                | \$0              | –                | \$0               |
| 63-990-590072 - MO-2019-027 grant expenses     | \$11,724         | \$11,724         | \$11,724         | \$0              | \$664            | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>\$19,540</b>  | <b>\$63,054</b>  | <b>\$33,880</b>  | <b>\$0</b>       | <b>\$26,270</b>  | <b>\$0</b>        |
| Capital Projects                               |                  |                  |                  |                  |                  |                   |
| 63-990-590071 - Mo Blvd1400-1800 Block         | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Depreciation                                   |                  |                  |                  |                  |                  |                   |
| 63-630-560010 - Depreciation                   | \$147,042        | \$97,616         | \$346,856        | \$0              | –                | \$0               |

|   | ACTUALS     |             |             | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-------------|-------------|-------------|-------------|-------------|-------------------|
|   | FY2022      | FY2023      | FY2024      | FY2025      | FY2025      | FY2026            |
| DEPRECIATION TOTAL                            | \$147,042   | \$97,616    | \$346,856   | \$0         | —           | \$0               |
| Transfers Out                                 |             |             |             |             |             |                   |
| 63-700-590065 - Trans to Self-Funded Hlth Ins | —           | \$137,764   | —           | \$0         | —           | \$0               |
| 63-700-590066 - Trans to Workers Comp         | —           | —           | —           | \$0         | —           | \$0               |
| TRANSFERS OUT TOTAL                           | —           | \$137,764   | —           | \$0         | —           | \$0               |
| EXPENSES TOTAL                                | \$2,877,606 | \$2,865,086 | \$3,340,546 | \$3,080,008 | \$2,312,719 | \$3,220,451       |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Transit Fund

| Account String | Object Code Description  | Description  | Total Amount |
|----------------|--------------------------|--|--------------|
| 63-630-501020  | Salaries                 | NOT FUNDED - NEW REQUEST: Management Analyst; NOT FUNDED - NEW REQUEST: starting pay for bus drivers increased from \$17.71 per hour to \$22.00 per hour; NOT FUNDED - NEW REQUEST: RECLASSIFY (1) existing PTB Bus Driver Service Worker & (2) PT w/o Bene positions to (2) Full-time Service Workers (grade 103) | \$1,181,206  |
| 63-630-501050  | Part Time (w/o benefits) | IF NEW REQUEST FOR RECLASS IS APPROVED - THIS AMOUNT WILL BE REMOVED   | \$30,000     |
| 63-630-501090  | Overtime                 | NOT FUNDED - NEW REQUEST: add'l OT of \$20K  | \$90,000     |
| 63-630-501090  | Overtime                 | NOT FUNDED: Add'l OT of \$60K; Increase in OT expected. (TOTAL COST \$71,874)  | \$90,000     |
| 63-630-501095  | Overtime Straight Pay    | NOT FUNDED - NEW REQUEST: add'l OT-Straight of \$3K  | \$5,000      |
| 63-630-501095  | Overtime Straight Pay    | NOT FUNDED: Add'l OT-Straight of \$10K; Increase in ST expected (TOTAL COST \$11,975)  | \$5,000      |
| 63-630-502022  | Wellness Assessment      | Removed on-site biometrics screening   | \$816        |
| 63-630-511010  | Advertising              | NOT FUNDED: Add'l \$1,500 - Transit has been doing more outreach with community support agencies to promote transit plus job advertisements.   | \$2,500      |
| 63-630-512010  | Printing                 | NOT FUNDED: Add'l \$1,500 - Increase in cost of materials required by FTA  | \$4,500      |
| 63-630-513010  | Office Supplies          | NOT FUNDED: Add'l \$2,000 - Increase cost of supplies  | \$2,000      |
| 63-630-514010  | Gas                      | VERIFIED - FY26 estimate based on Public Works projections   | \$329,000    |
| 63-630-514040  | Food                     | Increase cost of food for mandatory FTA monthly Safety meetings and annual training.   | \$3,000      |
| 63-630-515040  | First Aid Supplies       | Increase cost of supplies  | \$500        |
| 63-630-517010  | Operational Supplies     | Increase cost of supplies and more supplies and materials need to do the job.  | \$10,000     |
| 63-630-520030  | Dues And Publications    | NOT FUNDED: Add'l \$2,800 - Additional membership to the CTAA. Membership in national organization specializing in federal rules and funding for Small Urban and rural transit agencies.   | \$3,200      |
| 63-630-520070  | Training And Education   | NOT FUNDED: Add'l \$10K - Trainer certifications and ongoing training for staff. One trainer to be recertified. Many new employees will require additional training needs.   | \$10,000     |
| 63-630-521010  | General Insurance        | VERIFIED by Finance  | \$100,769    |
| 63-630-521060  | Drug/alcohol Screening   | NOT FUNDED: Add'l \$1,545 - More drug screenings with ongoing turnover of employees.   | \$1,455      |
| 63-630-521065  | Background Checks        | NOT FUNDED: Add'l \$500 - More background checks with ongoing turnover of employees.   | \$760        |
| 63-630-522010  | Audit                    | Verified by Finance - agrees with contract   | \$5,486      |
| 63-630-522020  | Professional Services    | NOT FUNDED: Add'l \$2,600 - To meet FTA safety requirements  | \$28,900     |
| 63-630-522020  | Professional Services    | NOT FUNDED: Add'l \$2,600 - To meet FTA safety requirements  | -\$3,900     |
| 63-630-522020  | Professional Services    | base   | \$3,900      |

| Account String | Object Code Description   | Description  | Total Amount       |
|----------------|---------------------------|--|--------------------|
| 63-630-522020  | Professional Services     | NEW REQUEST - City Match for Transit Study (MPO) - \$25K   | \$25,000           |
| 63-630-526020  | Admin Chgs For Serv       | Verified by Finance  | \$301,856          |
| 63-630-526040  | Billing/collection Fees   | estimated 8% increase included   | \$0                |
| 63-630-531010  | Electricity               | NOT FUNDED: 8% increase - estimated 8% increase included   | \$8,316            |
| 63-630-535010  | Water                     | REDUCED by \$4,000 to be more in line with actuals   | \$5,000            |
| 63-630-540010  | Building & Grounds Maint. | Aging structures built in 1982   | \$27,070           |
| 63-630-540010  | Building & Grounds Maint. | Aging structures built in 1982   | -\$27,070          |
| 63-630-540010  | Building & Grounds Maint. | securitas - transit bldg monitoring  | \$2,070            |
| 63-630-541020  | Veh Maintenance           | NOT FUNDED: Addtl \$40K - 20 year old vehicles, increased cost to maintain   | \$385,000          |
| 63-630-545010  | Software License/maint    | microsoft - 365 family   | \$70               |
| 63-630-545010  | Software License/maint    | passio technology - para plan -  | \$500              |
| 63-630-545010  | Software License/maint    | rave wireless - mass notification system   | \$1,500            |
| 63-630-545010  | Software License/maint    | FileMaker Pro Database - For Paraplan / Handi-Wheels   | \$3,200            |
| 63-630-545010  | Software License/maint    | NOT FUNDED: \$15K; this should be moved to sales tax - Cover software cost matched by FTA Grants.                                      | \$0                |
| 63-630-545010  | Software License/maint    | ChargePoint - software for tracking conditions of hybrid Gillig Buses. (Fuel consumption, CO2, Battery usage, etc)                     | \$2,300            |
| 63-630-546010  | Clothing Expense          | NOT FUNDED: Addtl \$5,000 - Increase in cost (tariffs) and employee turnover   | \$15,000           |
| 63-630-547010  | Equipment Maintenance     | Aging of equipment & increased cost  | \$1,000            |
| 63-630-547020  | Maintenance Agreements    | sumner one - copier - konica minolta X7738   | \$600              |
| 63-630-547020  | Maintenance Agreements    | konica - lexmark MS310 (TransitDispatch)   | \$300              |
| 63-630-547020  | Maintenance Agreements    | konica - HP LaserJet M553 (TransitAdminM553)   | \$417              |
| 63-630-547020  | Maintenance Agreements    | konica - HP LaserJet M553 (TransitFront)   | \$417              |
| 63-630-547030  | Radio Maintenance         | Need to replace several old CB radios and increased cost of annual inspection.   | \$4,000            |
| 63-630-572010  | Purchase Of Vehicles      | NOT FUNDED - NEW REQUEST: \$119,110 for bus grant matching on 2 buses- needs total of \$357,330 over 3 years - year 1 of 3 (\$119,110) | \$0                |
|                |                           |  | <b>\$2,660,638</b> |

# Wastewater Fund

FY2026



## Overview

The Wastewater Division is administered by the Director of Public Works who reports directly to the City Administrator.

The Wastewater Division is an Enterprise Fund, which provides wastewater collection and treatment services to all of the City of Jefferson and several adjacent watershed areas and cities. The utility has over 21,000 customers within the service area. The system includes over 467 miles of collection lines, 33 pump stations, and two treatment plants. The Division funds a robust capital improvements plan to perpetually maintain, improve and achieve environmental compliance.

## Purpose Statement

Contribute to the quality of life of the City by providing for the safe treatment of wastewater services.

## Department Goals & Objectives (including, but not limited to)

Prevent sanitary sewer backups and overflows

OBJECTIVE: Provide preventive maintenance on the municipal sewer to prevent blockages

- Jet clean entire sanitary sewer system within a seven year period
- Degrease oil and grease “hot spots” annually
- Inspect sanitary sewers in response to problems and follow-up with maintenance, repair and replacement
- Rehabilitate manholes for reduction of infiltration and root intrusion
- Continue to evaluate infrastructure that requires replacement and plan for improvement and replacement

Minimize interruptions in sanitary sewer service and traffic

OBJECTIVE: Optimize capital improvement projects by working with Cole County Public Works and Jefferson City Public Works on their projects

- Design replacement projects to take place when streets, sidewalks, and storms sewers are to be replaced
- Inconvenience customers once to replace all infrastructures when possible

- Take advantage of economy-of-scale construction for less cost
- Identify infrastructure that can be replaced with trenchless methods with less restoration, traffic interruption and cost

## Budget Detailed Revenue Report

### Wastewater Fund

|   | ACTUALS             |                     |                     | ADOPTED             | YTD                 | CA/MAYOR APPROVED   |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | FY2022              | FY2023              | FY2024              | FY2025              | FY2025              | FY2026              |
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |                     |
| Revenue                                   |                     |                     |                     |                     |                     |                     |
| Charges for Services                      |                     |                     |                     |                     |                     |                     |
| 64-100-440608 - Sewer Charges-maw         | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-440609 - Sewer Charges-pwd2        | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-440610 - Sewer Charges-special(mb) | \$1,233,506         | \$1,781,008         | \$1,923,499         | \$1,948,019         | \$1,444,217         | \$2,033,285         |
| 64-100-440611 - Sewer Charges-cedar City  | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-440620 - Sewer Chrg-holts Summit   | \$237,083           | \$268,000           | \$268,000           | \$268,000           | \$201,000           | \$268,000           |
| 64-100-440625 - Sewer-pwd#1(city)         | \$7,519,179         | \$7,996,586         | \$8,356,707         | \$8,726,538         | \$6,534,079         | \$9,145,068         |
| 64-100-440630 - Sewer-pwd#1(county)       | \$2,586,147         | \$2,763,239         | \$2,938,578         | \$2,956,054         | \$2,330,507         | \$3,269,372         |
| 64-100-440635 - Sewer Charges-pwd3        | \$352,708           | \$359,812           | \$397,589           | \$266,702           | \$247,329           | \$320,989           |
| 64-100-440670 - Septic Tank Collections   | \$0                 | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-440830 - Farm Rental               | \$43,355            | \$43,127            | \$158,003           | \$72,000            | \$74,807            | \$74,077            |
| 64-100-481110 - Long & Short              | -\$42               | -\$58               | \$0                 | \$0                 | -\$12               | \$0                 |
| <b>CHARGES FOR SERVICES TOTAL</b>         | <b>\$11,971,936</b> | <b>\$13,211,713</b> | <b>\$14,042,376</b> | <b>\$14,237,313</b> | <b>\$10,831,926</b> | <b>\$15,110,791</b> |
| Fees, Licenses & Permits                  |                     |                     |                     |                     |                     |                     |
| 64-100-450080 - Plumbing Permits          | \$834               | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-450280 - Sewer Connection Fees     | \$26,470            | \$24,386            | \$34,272            | \$28,820            | \$19,667            | \$22,517            |
| 64-100-450285 - Water Reconnect Fees      | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>FEES, LICENSES &amp; PERMITS TOTAL</b> | <b>\$27,304</b>     | <b>\$24,386</b>     | <b>\$34,272</b>     | <b>\$28,820</b>     | <b>\$19,667</b>     | <b>\$22,517</b>     |
| Interest Income                           |                     |                     |                     |                     |                     |                     |
| 64-100-470010 - Interest                  | \$99,054            | \$241,450           | \$260,214           | \$68,818            | \$135,326           | \$240,000           |
| 64-100-470012 - Int-prin/int Accts        | \$5,647             | \$35,104            | \$40,589            | \$26,388            | \$3,246             | \$32,888            |
| 64-100-470013 - Int-constr Acct           | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-470014 - Int-reserve Acct          | -\$32,271           | -\$12,615           | -\$13,224           | \$0                 | -\$36,112           | \$0                 |
| 64-100-470015 - Int-bond Prem Amort       | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-470017 - Interest - Bond Acct      | –                   | –                   | –                   | \$114,683           | –                   | \$193,683           |
| 64-100-470051 - Unrealized Gains/losses   | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>INTEREST INCOME TOTAL</b>              | <b>\$72,430</b>     | <b>\$263,939</b>    | <b>\$287,580</b>    | <b>\$209,889</b>    | <b>\$102,461</b>    | <b>\$466,571</b>    |
| Intergovernmental                         |                     |                     |                     |                     |                     |                     |
| 64-100-430010 - Federal Grants            | –                   | \$0                 | –                   | \$0                 | –                   | \$0                 |
| 64-100-430020 - State Grants              | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>INTERGOVERNMENTAL TOTAL</b>            | <b>–</b>            | <b>\$0</b>          | <b>–</b>            | <b>\$0</b>          | <b>–</b>            | <b>\$0</b>          |
| Other Non-Operating Revenue               |                     |                     |                     |                     |                     |                     |
| 64-100-485050 - Sale Of Assets            | \$40,285            | \$7,414             | \$44,500            | \$0                 | \$62,500            | \$0                 |
| 64-100-486010 - Cap Contr-customers       | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-486020 - Cap Contr-developer       | \$375,786           | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-486040 - Cap Contr-city            | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-486050 - Cap Contrib-other Govts   | –                   | –                   | \$16,021            | \$0                 | –                   | \$0                 |
| <b>OTHER NON-OPERATING REVENUE TOTAL</b>  | <b>\$416,071</b>    | <b>\$7,414</b>      | <b>\$60,521</b>     | <b>\$0</b>          | <b>\$62,500</b>     | <b>\$0</b>          |
| Other Operating Revenues                  |                     |                     |                     |                     |                     |                     |
| 64-100-480010 - Citizen Participation     | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-481069 - Utility Audit Revenue     | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| 64-100-481070 - Miscellaneous             | –                   | \$0                 | \$19                | \$0                 | \$3,705             | \$0                 |

|   | ACTUALS             |                     | ADOPTED             |                     | YTD                 | CA/MAYOR APPROVED   |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | FY2022              | FY2023              | FY2024              | FY2025              | FY2025              | FY2026              |
| 64-100-481077 - Insurance Claims          | \$2,617             | \$131               | \$2,630             | \$0                 | –                   | \$0                 |
| 64-100-481078 - Cafeteria Refunds         | \$3,796             | \$3,279             | \$6,815             | \$0                 | –                   | \$0                 |
| <b>OTHER OPERATING REVENUES TOTAL</b>     | <b>\$6,413</b>      | <b>\$3,410</b>      | <b>\$9,465</b>      | <b>\$0</b>          | <b>\$3,705</b>      | <b>\$0</b>          |
| Transfers In                              |                     |                     |                     |                     |                     |                     |
| 64-100-490100 - Trsfr From General Fd     | \$91,503            | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>TRANSFERS IN TOTAL</b>                 | <b>\$91,503</b>     | <b>–</b>            | <b>–</b>            | <b>\$0</b>          | <b>–</b>            | <b>\$0</b>          |
| Transfers Out                             |                     |                     |                     |                     |                     |                     |
| 64-100-495995 - Transfer From(to) Surplus | –                   | –                   | –                   | \$523,711           | –                   | -\$1,227,769        |
| 64-100-495997 - Bond Proceeds             | –                   | –                   | –                   | \$0                 | –                   | \$0                 |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>            | <b>–</b>            | <b>–</b>            | <b>\$523,711</b>    | <b>–</b>            | <b>-\$1,227,769</b> |
| <b>REVENUE TOTAL</b>                      | <b>\$12,585,658</b> | <b>\$13,510,863</b> | <b>\$14,434,212</b> | <b>\$14,999,733</b> | <b>\$11,020,258</b> | <b>\$14,372,110</b> |
| <b>REVENUES TOTAL</b>                     | <b>\$12,585,658</b> | <b>\$13,510,863</b> | <b>\$14,434,212</b> | <b>\$14,999,733</b> | <b>\$11,020,258</b> | <b>\$14,372,110</b> |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Wastewater Fund

| Account String | Object Code Description   | Description  | Total Amount        |
|----------------|---------------------------|--|---------------------|
| 64-100-440610  | Sewer Charges-special(mb) | Proforma + Council Approved increase 29-141  | \$2,033,285         |
| 64-100-440620  | Sewer Chrg-holts Summit   | Contract/Ordinance 12307   | \$268,000           |
| 64-100-440625  | Sewer-pwd#1(city)         | Proforma + Council Approved increases 29-141   | \$9,145,068         |
| 64-100-440630  | Sewer-pwd#1(county)       | Proforma + Council Approve increases 29-141  | \$3,269,372         |
| 64-100-440635  | Sewer Charges-pwd3        | Proforma + Council approved increases 29-141   | \$320,989           |
| 64-100-440830  | Farm Rental               | Ordinance 16386 + Algoa Lease  | \$74,077            |
| 64-100-450280  | Sewer Connection Fees     | Proforma + 3% increase Schedule Y  | \$22,517            |
| 64-100-470010  | Interest                  | Based on interest in reserve   | \$240,000           |
| 64-100-470012  | Int-prin/int Accts        | Based on interest in reserve - NEEDS VERIFICATION  | \$32,888            |
| 64-100-470017  | Interest - Bond Acct      | Calculated based on projected Westview SRF drawdown and Fidel CIII #696 Investment - NEEDS VERIFICATION              | \$193,683           |
| 64-100-495995  | Transfer From(to) Surplus | FYE 24 unrestricted fund balance = \$12,330,535; \$523,711 budgeted for use in FY25; amount remaining = \$11,806,824 | -\$1,227,769        |
|                |                           |  | <b>\$14,372,110</b> |

## Expenses by Account Type

FY26 Mayor's Approved Budget

### Wastewater Fund

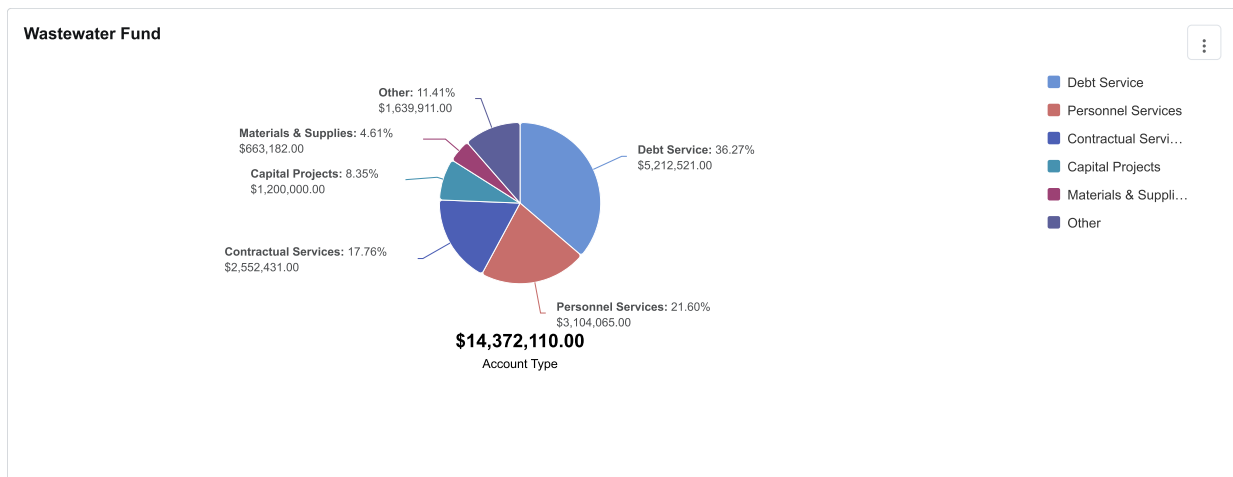
| Account Type (Ex)     | FY2026      |
|-----------------------|-------------|
| <b>Amount</b>         |             |
| Debt Service          | \$5,212,521 |
| Personnel Services    | \$3,104,065 |
| Contractual Services  | \$2,552,431 |
| Capital Projects      | \$1,200,000 |
| Materials & Supplies  | \$663,182   |
| Repairs & Maintenance | \$653,667   |
| Utilities             | \$605,244   |



| Account Type (Ex)            | FY2026              |
|------------------------------|---------------------|
| Capital Purchases            | \$381,000           |
| Other Non-Operating Expenses | \$0                 |
| Other Operating Expenses     | \$0                 |
| Depreciation                 | \$0                 |
| Transfers Out                | \$0                 |
| Expenses                     | \$0                 |
| <b>AMOUNT</b>                | <b>\$14,372,110</b> |

## Expenses by Account Type - FY26 Wastewater Fund

### Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

## Expenses by Department

FY26 Mayor's Approved Budget

### Wastewater Fund

| Departments Description       | FY2026      |
|-------------------------------|-------------|
| <b>Amount</b>                 |             |
| Wastewater - Administration   | \$7,987,641 |
| Wastewater Treatment Sys      | \$3,261,805 |
| Wastewater Collection Sys     | \$1,922,664 |
| Capital Projects              | \$1,200,000 |
| WW Biosolids Loan             | \$0         |
| 2023 Bond - WW Projects       | \$0         |
| Sewerage Sys Revenue Bond     | \$0         |
| SRF FY 05 Bond Projects       | \$0         |
| SRF FY 08 Bond Projects       | \$0         |
| SRF FY 09 Bond Projects       | \$0         |
| 2012 Bond Projects            | \$0         |
| Transfers & Subsidies         | \$0         |
| 2014 Bond Projects            | \$0         |
| 2016 Bond Projects            | \$0         |
| Sewerage Other Bond Projs     | \$0         |
| 2020 Bond - 2010B Refinancing | \$0         |

| Departments Description | FY2026       |
|-------------------------|--------------|
| AMOUNT                  | \$14,372,110 |

# Wastewater - Administration

FY2026

## Department Detailed Expenses

### Wastewater Fund - Administration

|  | ACTUALS           |                   |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|--|-------------------|-------------------|------------------|------------------|------------------|-------------------|
|  | FY2022            | FY2023            | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                                |                   |                   |                  |                  |                  |                   |
| Personnel Services                             |                   |                   |                  |                  |                  |                   |
| 64-650-501010 - Salary-Elected Officials       | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501015 - Salary-Prosecuting Attorney    | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501020 - Salaries                       | \$148,700         | \$107,056         | \$112,054        | \$161,472        | \$83,390         | \$183,076         |
| 64-650-501030 - Holiday Pay                    | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501035 - Training & Essential Functions | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501040 - Part-time (w/benefits)         | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501050 - Part Time (w/o benefits)       | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-501060 - Seasonal Salaries              | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-501065 - Season Sal - Maint             | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501070 - Stand-by Plan                  | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501080 - Step-up Pay                    | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501090 - Overtime                       | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-501092 - Overtime-Constant Staffing     | –                 | –                 | –                | –                | –                | \$0               |
| 64-650-501095 - Overtime Straight Pay          | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-502010 - Social Security                | \$12,320          | \$7,931           | \$8,297          | \$12,353         | \$6,397          | \$14,005          |
| 64-650-502020 - Group Health Insurance         | \$11,771          | \$14,896          | \$16,343         | \$13,309         | \$2,381          | \$14,305          |
| 64-650-502021 - Self Insurance-Group Health    | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-502022 - Wellness Assessment            | \$4,062           | \$4,046           | \$2,540          | \$4,795          | \$772            | \$1,032           |
| 64-650-502030 - Retirement                     | -\$364,874        | -\$342,448        | -\$23,244        | \$17,924         | \$9,256          | \$22,152          |
| 64-650-502040 - Workers Compensation           | \$149             | \$149             | \$149            | \$150            | \$150            | \$149             |
| 64-650-502050 - Life Insurance                 | \$180             | \$123             | \$130            | \$194            | \$97             | \$220             |
| 64-650-502060 - Long Term Disability           | \$388             | \$321             | \$289            | \$393            | \$212            | \$449             |
| 64-650-502070 - Employee Assistance Prgm       | \$41              | \$41              | \$41             | \$44             | \$39             | \$72              |
| 64-650-503010 - Awards Program                 | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-503020 - Unemployment Compensation      | –                 | –                 | –                | \$0              | –                | \$0               |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>-\$187,262</b> | <b>-\$207,885</b> | <b>\$116,599</b> | <b>\$210,634</b> | <b>\$102,696</b> | <b>\$235,460</b>  |
| Materials & Supplies                           |                   |                   |                  |                  |                  |                   |
| 64-650-511010 - Advertising                    | \$47              | \$107             | \$238            | \$500            | \$285            | \$500             |
| 64-650-511020 - Postage                        | \$87,446          | \$100,666         | \$108,016        | \$110,000        | \$88,479         | \$110,000         |
| 64-650-512010 - Printing                       | –                 | \$47              | –                | \$50             | –                | \$50              |
| 64-650-512020 - Copies                         | \$0               | \$0               | –                | \$15             | –                | \$15              |
| 64-650-513010 - Office Supplies                | \$17              | –                 | \$70             | \$500            | –                | \$500             |
| 64-650-514015 - Tornado                        | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-514016 - Flooding                       | –                 | –                 | –                | \$0              | –                | \$0               |
| 64-650-514017 - COVID-19                       | –                 | –                 | –                | \$0              | –                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$87,510</b>   | <b>\$100,819</b>  | <b>\$108,324</b> | <b>\$111,065</b> | <b>\$88,764</b>  | <b>\$111,065</b>  |
| Contractual Services                           |                   |                   |                  |                  |                  |                   |
| 64-650-520030 - Dues And Publications          | \$7,326           | \$6,694           | \$7,939          | \$7,200          | \$7,072          | \$7,200           |
| 64-650-520050 - INACTIVE - Mtgs & Conferences  | –                 | –                 | –                | \$0              | –                | \$0               |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 64-650-520070 - Training And Education         | \$1,617            | \$1,260            | \$807              | \$3,540            | \$1,198            | \$3,540            |
| 64-650-521010 - General Insurance              | \$122,185          | \$145,977          | \$175,983          | \$280,114          | \$216,261          | \$236,850          |
| 64-650-521020 - Insurance Deductible           | –                  | –                  | –                  | \$0                | \$8,331            | \$0                |
| 64-650-521030 - Self Ins Prop & Casualty       | \$51,889           | \$26,000           | \$4,681            | \$75,000           | \$8,773            | \$75,000           |
| 64-650-521060 - Drug/alcohol Screening         | \$651              | \$1,054            | \$807              | \$700              | \$914              | \$700              |
| 64-650-521065 - Background Checks              | \$100              | \$111              | –                  | \$160              | –                  | \$160              |
| 64-650-521070 - Prov For Unsettled Claims      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-650-522010 - Audit                          | \$9,517            | \$7,459            | \$9,257            | \$10,431           | \$10,093           | \$11,179           |
| 64-650-522020 - Professional Services          | \$477              | \$4,606            | \$4,071            | \$20,000           | \$249              | \$20,000           |
| 64-650-522055 - Ameren UE Parking              | \$5,760            | \$5,760            | \$7,116            | \$5,760            | \$7,383            | \$5,760            |
| 64-650-524060 - Regulatory Expense             | \$28,059           | \$28,574           | \$30,827           | \$30,000           | \$28,786           | \$30,000           |
| 64-650-526020 - Admin Chgs For Serv            | \$820,000          | \$820,000          | \$820,000          | \$820,000          | \$820,000          | \$862,954          |
| 64-650-526040 - Billing/collection Fees        | \$349,913          | \$363,762          | \$376,793          | \$360,000          | \$293,639          | \$360,000          |
| 64-650-526045 - Gross Receipt Utility Tax-GRUT | –                  | –                  | –                  | \$0                | –                  | \$815,000          |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | <b>\$1,397,494</b> | <b>\$1,411,256</b> | <b>\$1,438,282</b> | <b>\$1,612,905</b> | <b>\$1,402,699</b> | <b>\$2,428,343</b> |
| Utilities                                      |                    |                    |                    |                    |                    |                    |
| 64-650-534010 - Telephone                      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>UTILITIES TOTAL</b>                         | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Repairs & Maintenance                          |                    |                    |                    |                    |                    |                    |
| 64-650-541015 - Vehicle Hail Damage Repair     | \$2,617            | –                  | –                  | \$0                | –                  | \$0                |
| 64-650-547020 - Maintenance Agreements         | \$73               | \$67               | \$45               | \$252              | \$155              | \$252              |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>         | <b>\$2,690</b>     | <b>\$67</b>        | <b>\$45</b>        | <b>\$252</b>       | <b>\$155</b>       | <b>\$252</b>       |
| Other Operating Expenses                       |                    |                    |                    |                    |                    |                    |
| 64-650-550015 - Bad Debt Expense               | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER OPERATING EXPENSES TOTAL</b>          | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Other Non-Operating Expenses                   |                    |                    |                    |                    |                    |                    |
| 64-650-555010 - Loss on Disposal Of Asset      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>      | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Capital Purchases                              |                    |                    |                    |                    |                    |                    |
| 64-650-572010 - Purchase Of Vehicles           | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-650-572020 - Purchase Of Equipment          | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-650-573030 - Purch/improv Land/buildin      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>                 | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Depreciation                                   |                    |                    |                    |                    |                    |                    |
| 64-650-560010 - Depreciation                   | \$666,973          | \$665,430          | \$660,413          | \$0                | –                  | \$0                |
| <b>DEPRECIATION TOTAL</b>                      | <b>\$666,973</b>   | <b>\$665,430</b>   | <b>\$660,413</b>   | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Debt Service                                   |                    |                    |                    |                    |                    |                    |
| 64-650-580010 - Bond Principal                 | \$1                | \$0                | \$0                | \$3,964,500        | \$1,205,000        | \$4,047,400        |
| 64-650-580020 - Bond Interest                  | \$849,596          | \$856,860          | \$967,709          | \$1,169,057        | \$315,952          | \$1,037,520        |
| 64-650-580030 - Bond Adm Fees                  | \$96,989           | \$80,062           | \$69,239           | \$106,333          | \$77,930           | \$127,601          |
| 64-650-580040 - Bond Amortization Expense      | -\$119,402         | -\$86,905          | –                  | \$0                | –                  | \$0                |
| 64-650-580041 - Bond Amortization Expense      | –                  | –                  | -\$97,491          | \$0                | –                  | \$0                |
| <b>DEBT SERVICE TOTAL</b>                      | <b>\$827,183</b>   | <b>\$850,017</b>   | <b>\$939,456</b>   | <b>\$5,239,890</b> | <b>\$1,598,882</b> | <b>\$5,212,521</b> |
| <b>EXPENSES TOTAL</b>                          | <b>\$2,794,588</b> | <b>\$2,819,704</b> | <b>\$3,263,118</b> | <b>\$7,174,746</b> | <b>\$3,193,196</b> | <b>\$7,987,641</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Wastewater Fund - Administration

| Account String | Object Code Description        | Description  | Total Amount       |
|----------------|--------------------------------|--|--------------------|
| 64-650-501020  | Salaries                       | NEW REQUEST - RECLASSIFY Engineering Designer (110) to Civil Engineer II (115)   | \$183,076          |
| 64-650-501020  | Salaries                       | NOT FUNDED - NEW REQUEST: reclassify Engineering Designer (110) to Civil Engineer II (115) - (total cost \$19,760)   | \$165,508          |
| 64-650-502022  | Wellness Assessment            | Removed on-site biometrics screening   | \$1,032            |
| 64-650-511020  | Postage                        | Annual Postal Service Fee, Monthly Postage   | \$110,000          |
| 64-650-520030  | Dues And Publications          | Membership Renewals: Assoc. of MO Cleanwater Agencies, Water Environment Federation, MO Water/Wastewater Conference, National Society of Prof. Engineers, National Assoc. of Clean Water Agencies  | \$7,200            |
| 64-650-521010  | General Insurance              | VERIFIED by Finance  | \$236,850          |
| 64-650-522010  | Audit                          | Verified by Finance - agrees with contract   | \$11,179           |
| 64-650-526020  | Admin Chgs For Serv            | Verified by Finance  | \$862,954          |
| 64-650-526040  | Billing/collection Fees        | Record Merchant Transaction fees, merchant service fees, M/C-VISA-Discover charges, Voicent -delinquent warning calls, Firstech monthly maint. & processing fees, Public Water Dist.#1 & #2 Acct turnoffs & usage fees, Springbrook online payment fees, | \$360,000          |
| 64-650-526045  | Gross Receipt Utility Tax-GRUT | Wastewater Utility - 6% GRUT   | \$815,000          |
| 64-650-580010  | Bond Principal                 | Verified by Eric   | \$4,047,400        |
| 64-650-580020  | Bond Interest                  | Verified by Eric   | \$1,037,520        |
| 64-650-580030  | Bond Adm Fees                  | Verified by Eric   | \$127,601          |
|                |                                |  | <b>\$7,965,320</b> |

# Wastewater Collection Systems

FY2026

## Department Detailed Expenses

### Wastewater Fund - Collection Systems

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025           | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                  |                    |
| Personnel Services                             |                    |                    |                    |                    |                  |                    |
| 64-660-501010 - Salary-Elected Officials       | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501015 - Salary-Prosecuting Attorney    | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501020 - Salaries                       | \$774,675          | \$797,848          | \$858,807          | \$929,521          | \$591,007        | \$906,268          |
| 64-660-501030 - Holiday Pay                    | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501035 - Training & Essential Functions | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501040 - Part-time (w/benefits)         | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501050 - Part Time (w/o benefits)       | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501060 - Seasonal Salaries              | \$1,840            | \$3,810            | –                  | \$5,000            | \$6,368          | \$5,000            |
| 64-660-501065 - Season Sal - Maint             | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501070 - Stand-by Plan                  | \$9,113            | \$9,018            | \$9,535            | \$10,000           | \$7,443          | \$6,630            |
| 64-660-501080 - Step-up Pay                    | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501090 - Overtime                       | \$24,676           | \$15,317           | \$16,957           | \$34,680           | \$20,801         | \$34,680           |
| 64-660-501092 - Overtime-Constant Staffing     | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-501095 - Overtime Straight Pay          | \$595              | \$98               | \$485              | \$1,020            | \$1,018          | \$1,020            |
| 64-660-502010 - Social Security                | \$61,763           | \$59,220           | \$62,888           | \$74,988           | \$46,034         | \$72,950           |
| 64-660-502020 - Group Health Insurance         | \$147,848          | \$145,603          | \$173,223          | \$210,871          | \$109,584        | \$197,177          |
| 64-660-502030 - Retirement                     | \$106,488          | \$100,218          | \$101,635          | \$108,806          | \$68,536         | \$115,385          |
| 64-660-502040 - Workers Compensation           | \$11,227           | \$11,227           | \$11,227           | \$11,227           | \$11,227         | \$11,227           |
| 64-660-502050 - Life Insurance                 | \$865              | \$868              | \$977              | \$1,104            | \$679            | \$1,076            |
| 64-660-502060 - Long Term Disability           | \$2,098            | \$2,328            | \$2,199            | \$2,754            | \$1,471          | \$2,677            |
| 64-660-502070 - Employee Assistance Prgm       | \$348              | \$261              | \$347              | \$394              | \$346            | \$408              |
| 64-660-503010 - Awards Program                 | –                  | –                  | –                  | –                  | –                | \$0                |
| 64-660-503020 - Unemployment Compensation      | –                  | –                  | –                  | \$0                | –                | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$1,141,536</b> | <b>\$1,145,817</b> | <b>\$1,238,281</b> | <b>\$1,390,365</b> | <b>\$864,513</b> | <b>\$1,354,498</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                  |                    |
| 64-660-511010 - Advertising                    | \$46               | \$131              | \$281              | \$261              | \$57             | \$261              |
| 64-660-511020 - Postage                        | \$939              | \$172              | \$552              | \$630              | \$80             | \$630              |
| 64-660-512030 - Photographic Supplies          | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-660-513010 - Office Supplies                | \$483              | \$921              | \$855              | \$365              | \$348            | \$365              |
| 64-660-514010 - Gas                            | \$36,768           | \$38,231           | \$29,673           | \$30,000           | \$15,815         | \$30,000           |
| 64-660-514030 - Small Tools                    | \$4,675            | \$6,052            | \$3,226            | \$6,000            | \$1,407          | \$6,000            |
| 64-660-514040 - Food                           | \$12               | –                  | –                  | \$0                | –                | \$0                |
| 64-660-515040 - First Aid Supplies             | \$145              | \$88               | \$491              | \$200              | \$234            | \$200              |
| 64-660-517010 - Operational Supplies           | \$21,936           | \$33,708           | \$28,734           | \$25,000           | \$20,222         | \$25,000           |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$65,002</b>    | <b>\$79,302</b>    | <b>\$63,813</b>    | <b>\$62,456</b>    | <b>\$38,163</b>  | <b>\$62,456</b>    |
| Contractual Services                           |                    |                    |                    |                    |                  |                    |
| 64-660-520030 - Dues And Publications          | \$254              | \$396              | \$347              | \$1,000            | \$95             | \$1,000            |
| 64-660-520050 - INACTIVE - Mtgs & Conferences  | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-660-520070 - Training And Education         | \$1,819            | \$2,567            | \$4,885            | \$6,250            | \$2,693          | \$6,250            |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 64-660-520080 - Tuition Reimbursement     | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-660-521040 - Medical Claims/services   | –                  | –                  | \$340              | \$0                | –                  | \$0                |
| 64-660-522020 - Professional Services     | \$7,905            | \$8,530            | \$9,242            | \$18,500           | \$9,407            | \$18,500           |
| 64-660-523010 - Equipment Rent/lease      | \$106              | –                  | \$1,157            | \$370              | –                  | \$370              |
| 64-660-524010 - Trash Collections         | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>CONTRACTUAL SERVICES TOTAL</b>         | <b>\$10,084</b>    | <b>\$11,493</b>    | <b>\$15,971</b>    | <b>\$26,120</b>    | <b>\$12,195</b>    | <b>\$26,120</b>    |
| Utilities                                 |                    |                    |                    |                    |                    |                    |
| 64-660-531010 - Electricity               | \$7,565            | \$7,191            | \$8,848            | \$8,316            | \$4,396            | \$8,316            |
| 64-660-533010 - Natural Gas               | \$7,155            | \$8,645            | \$3,718            | \$8,959            | \$5,758            | \$8,959            |
| 64-660-534010 - Telephone                 | \$9,808            | \$7,797            | \$7,762            | \$10,605           | \$5,675            | \$10,605           |
| 64-660-535010 - Water                     | \$3,473            | \$3,942            | \$3,272            | \$4,142            | \$1,872            | \$4,142            |
| <b>UTILITIES TOTAL</b>                    | <b>\$28,001</b>    | <b>\$27,575</b>    | <b>\$23,601</b>    | <b>\$32,022</b>    | <b>\$17,702</b>    | <b>\$32,022</b>    |
| Repairs & Maintenance                     |                    |                    |                    |                    |                    |                    |
| 64-660-540010 - Building & Grounds Maint. | \$8,065            | \$22,411           | \$10,776           | \$14,500           | \$6,563            | \$14,500           |
| 64-660-541020 - Veh Maintenance           | \$46,951           | \$36,456           | \$29,336           | \$43,000           | \$18,075           | \$43,000           |
| 64-660-543010 - Collection System Maint.  | \$91,817           | \$70,452           | \$71,136           | \$114,000          | \$38,967           | \$114,000          |
| 64-660-543020 - Backflow Valve Reimbursem | \$500              | –                  | \$1,000            | \$1,500            | –                  | \$1,500            |
| 64-660-543030 - Pumping System Maintenanc | –                  | –                  | \$65               | \$0                | –                  | \$0                |
| 64-660-546010 - Clothing Expense          | \$6,770            | \$6,364            | \$6,697            | \$10,000           | \$7,015            | \$10,000           |
| 64-660-547010 - Equipment Maintenance     | \$47,459           | \$23,189           | \$28,978           | \$45,000           | \$5,532            | \$45,000           |
| 64-660-547020 - Maintenance Agreements    | \$3,058            | –                  | \$2,988            | \$4,528            | \$5,344            | \$4,528            |
| 64-660-547030 - Radio Maintenance         | \$9                | –                  | –                  | \$40               | –                  | \$40               |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>    | <b>\$204,628</b>   | <b>\$158,873</b>   | <b>\$150,975</b>   | <b>\$232,568</b>   | <b>\$81,496</b>    | <b>\$232,568</b>   |
| Other Non-Operating Expenses              |                    |                    |                    |                    |                    |                    |
| 64-660-555010 - Loss on Disposal Of Asset | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b> | <b>–</b>           | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Capital Purchases                         |                    |                    |                    |                    |                    |                    |
| 64-660-572010 - Purchase Of Vehicles      | \$69,931           | \$50,000           | \$52,209           | \$30,000           | \$219,312          | \$215,000          |
| 64-660-572020 - Purchase Of Equipment     | \$35,060           | -\$46,500          | -\$2,814           | \$400,000          | \$626,898          | \$0                |
| 64-660-573030 - Purch/improv Land/buildin | -\$104,991         | –                  | –                  | \$0                | –                  | \$0                |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>\$0</b>         | <b>\$3,500</b>     | <b>\$49,395</b>    | <b>\$430,000</b>   | <b>\$846,210</b>   | <b>\$215,000</b>   |
| Depreciation                              |                    |                    |                    |                    |                    |                    |
| 64-660-560010 - Depreciation              | \$706,986          | \$720,679          | \$755,794          | \$0                | –                  | \$0                |
| <b>DEPRECIATION TOTAL</b>                 | <b>\$706,986</b>   | <b>\$720,679</b>   | <b>\$755,794</b>   | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                     | <b>\$2,156,237</b> | <b>\$2,147,239</b> | <b>\$2,297,829</b> | <b>\$2,173,531</b> | <b>\$1,860,279</b> | <b>\$1,922,664</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Wastewater Fund - Collection Systems

| Account String | Object Code Description  | Description   | Total Amount |
|----------------|--------------------------|---|--------------|
| 64-660-501070  | Stand-by Plan            | PARTIALLY FUNDED - NEW REQUEST: addt'l \$12K in Stand-By - added \$3,370  | \$6,630      |
| 64-660-520030  | Dues And Publications    | Membership Renewal: MO Water/Wastewater Conference, CDL Class A,B, or C License Renewal fee (Class F fee deducted)  | \$1,000      |
| 64-660-522020  | Professional Services    | MO One Call monthly Locate Fees   | \$18,500     |
| 64-660-543010  | Collection System Maint. | Manholes, Rock, Concrete, Top Soil, Pipe for Repairs & Maint.   | \$114,000    |
| 64-660-546010  | Clothing Expense         | Required Safety striped shirts for employees while doing daily work in or near roadways for better visibility; expenses include Work Boot reimbursements up to \$160.00 allotted for ea. employee | \$10,000     |
| 64-660-547010  | Equipment Maintenance    | Camera repairs, O2 Sensor   | \$45,000     |
| 64-660-547020  | Maintenance Agreements   | Sentinel/Phonetics Inc -2yr Ethernet (Basin 17); paid every 2yrs and is due in July 2024 (\$160 approx)   | \$3,533      |

| Account String | Object Code Description | Description   | Total Amount     |
|----------------|-------------------------|---|------------------|
| 64-660-547020  | Maintenance Agreements  | InfoSense Inc - Annual Subscription (NEW)   | \$995            |
| 64-660-572010  | Purchase Of Vehicles    | NEW REQUEST: Priority 1 of 4 Replace 3/4 Ton truck with utility bed and tommy gate.   | \$90,000         |
| 64-660-572010  | Purchase Of Vehicles    | NOT FUNDED - NEW REQUEST: Priority 2 of 4 - Replace 3/4 Ton Maintenance Truck (Truck 309-heavy duty w/ utility bed & tommy gate) - WW Div. attempts to keep vehicle replacement up to date for reliability & avoid excessive repair costs (\$90K) | \$0              |
| 64-660-572010  | Purchase Of Vehicles    | NEW REQUEST: Priority 4 of 4 - Replace small dump truck (550)   | \$125,000        |
| 64-660-572020  | Purchase Of Equipment   | NOT FUNDED - NEW REQUEST: Priority 3 of 4 - Replace Jetter Truck (\$425K)   | \$0              |
|                |                         |   | <b>\$414,658</b> |



# Wastewater Treatment Systems

FY2026

## Department Detailed Expenses

### Wastewater Fund - Treatment Systems

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| <b>Expenses</b>                                |                    |                    |                    |                    |                    |                    |
| Personnel Services                             |                    |                    |                    |                    |                    |                    |
| 64-670-501010 - Salary-Elected Officials       | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501015 - Salary-Prosecuting Attorney    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501020 - Salaries                       | \$947,186          | \$959,711          | \$954,212          | \$976,623          | \$757,109          | \$1,044,301        |
| 64-670-501030 - Holiday Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501035 - Training & Essential Functions | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501040 - Part-time (w/benefits)         | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501050 - Part Time (w/o benefits)       | –                  | –                  | \$5,092            | \$0                | –                  | \$0                |
| 64-670-501060 - Seasonal Salaries              | –                  | \$2,604            | \$6,770            | \$5,000            | \$10,617           | \$5,000            |
| 64-670-501065 - Season Sal - Maint             | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501070 - Stand-by Plan                  | \$8,923            | \$9,184            | \$9,562            | \$10,000           | \$7,397            | \$6,120            |
| 64-670-501080 - Step-up Pay                    | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501090 - Overtime                       | \$24,291           | \$18,333           | \$15,112           | \$20,400           | \$12,766           | \$20,400           |
| 64-670-501092 - Overtime-Constant Staffing     | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-501095 - Overtime Straight Pay          | \$1,292            | \$1,907            | \$1,930            | \$1,020            | \$2,788            | \$1,020            |
| 64-670-502010 - Social Security                | \$68,803           | \$71,894           | \$72,376           | \$77,498           | \$58,597           | \$82,378           |
| 64-670-502020 - Group Health Insurance         | \$160,296          | \$173,421          | \$158,889          | \$164,042          | \$131,934          | \$207,539          |
| 64-670-502030 - Retirement                     | \$121,759          | \$123,824          | \$104,889          | \$112,449          | \$81,468           | \$130,298          |
| 64-670-502040 - Workers Compensation           | \$12,337           | \$12,337           | \$12,337           | \$12,338           | \$12,338           | \$12,337           |
| 64-670-502050 - Life Insurance                 | \$1,011            | \$1,084            | \$1,085            | \$1,161            | \$865              | \$1,241            |
| 64-670-502060 - Long Term Disability           | \$2,558            | \$2,927            | \$2,420            | \$2,877            | \$1,875            | \$3,065            |
| 64-670-502070 - Employee Assistance Prgm       | \$348              | \$435              | \$347              | \$350              | \$317              | \$408              |
| 64-670-503010 - Awards Program                 | –                  | –                  | –                  | –                  | –                  | \$0                |
| 64-670-503020 - Unemployment Compensation      | –                  | –                  | –                  | \$0                | –                  | \$0                |
| <b>PERSONNEL SERVICES TOTAL</b>                | <b>\$1,348,802</b> | <b>\$1,377,661</b> | <b>\$1,345,021</b> | <b>\$1,383,758</b> | <b>\$1,078,071</b> | <b>\$1,514,107</b> |
| Materials & Supplies                           |                    |                    |                    |                    |                    |                    |
| 64-670-511010 - Advertising                    | \$739              | \$472              | \$368              | \$1,400            | \$251              | \$1,400            |
| 64-670-511020 - Postage                        | \$372              | \$246              | \$331              | \$1,500            | \$594              | \$1,500            |
| 64-670-512010 - Printing                       | \$94               | –                  | –                  | \$0                | \$32               | \$0                |
| 64-670-513010 - Office Supplies                | \$2,498            | \$793              | \$844              | \$225              | \$219              | \$225              |
| 64-670-514010 - Gas                            | \$36,549           | \$51,376           | \$9,879            | \$4,000            | \$2,858            | \$4,000            |
| 64-670-514017 - COVID-19                       | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-670-514020 - Chemicals                      | \$450,311          | \$465,401          | \$518,728          | \$480,000          | \$463,002          | \$480,000          |
| 64-670-514030 - Small Tools                    | \$859              | \$1,211            | \$825              | \$1,000            | \$921              | \$1,000            |
| 64-670-514040 - Food                           | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-670-515040 - First Aid Supplies             | \$50               | \$35               | \$63               | \$36               | \$123              | \$36               |
| 64-670-517010 - Operational Supplies           | \$2,627            | \$7,686            | \$2,919            | \$1,500            | \$826              | \$1,500            |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>          | <b>\$494,100</b>   | <b>\$527,219</b>   | <b>\$533,957</b>   | <b>\$489,661</b>   | <b>\$468,827</b>   | <b>\$489,661</b>   |
| Contractual Services                           |                    |                    |                    |                    |                    |                    |
| 64-670-520030 - Dues And Publications          | \$2,333            | \$1,788            | \$2,640            | \$2,500            | \$1,165            | \$2,500            |

|   | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS        | CA/MAYOR APPROVED  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025             | FY2025             | FY2026             |
| 64-670-520050 - INACTIVE - Mtgs & Conferences | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-670-520070 - Training And Education        | \$15,271           | \$11,766           | \$13,127           | \$16,000           | \$10,397           | \$16,000           |
| 64-670-521040 - Medical Claims/services       | \$530              | \$1,465            | \$85               | \$360              | –                  | \$360              |
| 64-670-522020 - Professional Services         | \$1,070            | \$1,070            | \$1,210            | \$2,500            | \$1,310            | \$2,500            |
| 64-670-523010 - Equipment Rent/lease          | \$950              | –                  | –                  | \$2,300            | –                  | \$2,300            |
| 64-670-524010 - Trash Collections             | –                  | –                  | –                  | \$0                | –                  | \$0                |
| 64-670-524050 - Lab & Sampling                | \$61,001           | \$57,740           | \$61,613           | \$74,308           | \$23,472           | \$74,308           |
| <b>CONTRACTUAL SERVICES TOTAL</b>             | <b>\$81,155</b>    | <b>\$73,829</b>    | <b>\$78,675</b>    | <b>\$97,968</b>    | <b>\$36,344</b>    | <b>\$97,968</b>    |
| Utilities                                     |                    |                    |                    |                    |                    |                    |
| 64-670-532010 - Power Cost -algoa Area        | \$42,253           | \$43,938           | \$47,369           | \$39,848           | \$30,517           | \$39,848           |
| 64-670-532020 - Power Cost -plant             | \$229,500          | \$170,433          | \$269,732          | \$269,310          | \$151,402          | \$269,310          |
| 64-670-532030 - Power Cost -pump Station      | \$176,059          | \$209,939          | \$199,084          | \$184,800          | \$146,048          | \$184,800          |
| 64-670-533010 - Natural Gas                   | \$26,530           | \$53,424           | \$13,375           | \$44,100           | \$17,320           | \$44,100           |
| 64-670-534010 - Telephone                     | \$7,492            | \$8,951            | \$9,109            | \$8,190            | \$6,655            | \$8,190            |
| 64-670-535010 - Water                         | \$6,858            | \$7,433            | \$9,457            | \$7,560            | \$6,285            | \$7,560            |
| 64-670-535030 - Water - Algoa                 | \$9,120            | \$10,712           | \$3,276            | \$19,414           | \$2,509            | \$19,414           |
| <b>UTILITIES TOTAL</b>                        | <b>\$497,812</b>   | <b>\$504,831</b>   | <b>\$551,402</b>   | <b>\$573,222</b>   | <b>\$360,734</b>   | <b>\$573,222</b>   |
| Repairs & Maintenance                         |                    |                    |                    |                    |                    |                    |
| 64-670-540010 - Building & Grounds Maint.     | \$45,920           | \$49,309           | \$69,145           | \$30,000           | \$21,473           | \$30,000           |
| 64-670-540303 - Pumping System Maintenanc     | \$81,529           | \$68,244           | \$50,096           | \$83,000           | \$47,930           | \$83,000           |
| 64-670-540305 - Pump replace/rebuild          | \$44,863           | \$76,788           | \$26,217           | \$71,808           | \$14,760           | \$71,808           |
| 64-670-541020 - Veh Maintenance               | \$42,703           | \$45,780           | \$59,951           | \$55,495           | \$26,229           | \$55,495           |
| 64-670-543040 - Instrumentation               | \$71,924           | \$24,933           | \$54,054           | \$49,000           | \$31,840           | \$49,000           |
| 64-670-545010 - Software License/maint        | –                  | –                  | –                  | \$7,870            | –                  | \$7,870            |
| 64-670-546010 - Clothing Expense              | \$5,917            | \$6,421            | \$6,609            | \$7,500            | \$7,277            | \$7,500            |
| 64-670-547010 - Equipment Maintenance         | \$25,755           | \$44,948           | \$29,353           | \$40,000           | \$14,212           | \$40,000           |
| 64-670-547015 - Disinfection Equipment Maint  | \$62,535           | \$68,337           | \$69,161           | \$70,000           | \$39,869           | \$70,000           |
| 64-670-547020 - Maintenance Agreements        | \$10,199           | \$2,172            | \$1,853            | \$5,674            | \$625              | \$5,674            |
| 64-670-547030 - Radio Maintenance             | \$204              | –                  | –                  | \$500              | –                  | \$500              |
| <b>REPAIRS &amp; MAINTENANCE TOTAL</b>        | <b>\$391,548</b>   | <b>\$386,932</b>   | <b>\$366,440</b>   | <b>\$420,847</b>   | <b>\$204,214</b>   | <b>\$420,847</b>   |
| Other Non-Operating Expenses                  |                    |                    |                    |                    |                    |                    |
| 64-670-555010 - Loss on Disposal Of Asset     | \$0                | –                  | –                  | \$0                | –                  | \$0                |
| <b>OTHER NON-OPERATING EXPENSES TOTAL</b>     | <b>\$0</b>         | <b>–</b>           | <b>–</b>           | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| Capital Purchases                             |                    |                    |                    |                    |                    |                    |
| 64-670-572010 - Purchase Of Vehicles          | –                  | –                  | \$127,734          | \$0                | \$24,043           | \$35,000           |
| 64-670-572020 - Purchase Of Equipment         | –                  | \$26,807           | -\$126,567         | \$550,000          | –                  | \$35,000           |
| 64-670-573030 - Purch/improv Land/buildin     | \$0                | \$11,155           | –                  | \$194,000          | \$550              | \$96,000           |
| <b>CAPITAL PURCHASES TOTAL</b>                | <b>\$0</b>         | <b>\$37,962</b>    | <b>\$1,167</b>     | <b>\$744,000</b>   | <b>\$24,593</b>    | <b>\$166,000</b>   |
| Depreciation                                  |                    |                    |                    |                    |                    |                    |
| 64-670-560010 - Depreciation                  | \$856,189          | \$827,385          | \$850,769          | \$0                | –                  | \$0                |
| <b>DEPRECIATION TOTAL</b>                     | <b>\$856,189</b>   | <b>\$827,385</b>   | <b>\$850,769</b>   | <b>\$0</b>         | <b>–</b>           | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                         | <b>\$3,669,607</b> | <b>\$3,735,818</b> | <b>\$3,727,430</b> | <b>\$3,709,456</b> | <b>\$2,172,784</b> | <b>\$3,261,805</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Wastewater Fund - Treatment Systems

| Account String | Object Code Description   | Description   | Total Amount     |
|----------------|---------------------------|---|------------------|
| 64-670-501070  | Stand-by Plan             | PARTIALLY FUNDED - NEW REQUEST: addtl \$12K in Stand-By - added \$3,880                   | \$6,120          |
| 64-670-514020  | Chemicals                 | Bioxide for Odor Control, Granular Quicklime  | \$480,000        |
| 64-670-520070  | Training And Education    | succession planning/training  | \$16,000         |
| 64-670-545010  | Software License/maint    | winn-911 software   | \$880            |
| 64-670-545010  | Software License/maint    | aquatic informatics - pre-treatment support software                                      | \$6,990          |
| 64-670-547020  | Maintenance Agreements    | Agilix - Automation prod. support   | \$4,840          |
| 64-670-547020  | Maintenance Agreements    | konica - Lexmark CX510 (color) (WWTP_Admin1)  | \$417            |
| 64-670-547020  | Maintenance Agreements    | konica - Lexmark CX511 (color) (WWTP_Control1)  | \$417            |
| 64-670-572010  | Purchase Of Vehicles      | NEW REQUEST: Priority 2 of 4 Replace Instrumentation Technician vehicle with SUV.         | \$35,000         |
| 64-670-572020  | Purchase Of Equipment     | NEW REQUEST: Priority 1 of 4 - Replace Algoa Treatment Plant stationary generator.        | \$35,000         |
| 64-670-572020  | Purchase Of Equipment     | NOT FUNDED - NEW REQUEST: Priority 3 of 4 - Replace Sludge Thickener Mechanisms. (\$300K) | \$0              |
| 64-670-573030  | Purch/improv Land/buildin | NEW REQUEST: Priority 4 of 4 - Replace retaining wall at south building.                  | \$96,000         |
|                |                           |   | <b>\$681,664</b> |

# Wastewater - Transfers

FY2026

## Department Detailed Expenses

Wastewater Fund - Transfers

|   | ACTUALS   |           |          | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|-----------|----------|---------|-------------|-------------------|
|   | FY2022    | FY2023    | FY2024   | FY2025  | FY2025      | FY2026            |
| Expenses                                      |           |           |          |         |             |                   |
| Transfers Out                                 |           |           |          |         |             |                   |
| 64-700-590037 - Transfer to Sales Tax H (46)  | –         | –         | –        | \$0     | \$543,195   | \$0               |
| 64-700-590065 - Trans to Self-Funded Hlth Ins | \$96,967  | \$174,018 | \$76,725 | \$0     | –           | \$0               |
| 64-700-590066 - Trans to Workers Comp         | \$26,677  | –         | –        | \$0     | –           | \$0               |
| TRANSFERS OUT TOTAL                           | \$123,644 | \$174,018 | \$76,725 | \$0     | \$543,195   | \$0               |
| EXPENSES TOTAL                                | \$123,644 | \$174,018 | \$76,725 | \$0     | \$543,195   | \$0               |

# Wastewater - Bonds

FY2026

## Department Detailed Expenses

### Wastewater Fund - Bonds

|  | ACTUALS |        |        | ADOPTED    | YTD ACTUALS | CA/MAYOR APPROVED |
|--|---------|--------|--------|------------|-------------|-------------------|
|  | FY2022  | FY2023 | FY2024 | FY2025     | FY2025      | FY2026            |
| <b>Expenses</b>                                |         |        |        |            |             |                   |
| Expenses                                       |         |        |        |            |             |                   |
| 64-979-597899 -                                | -       | -      | -      | -          | -           | \$0               |
| <b>EXPENSES TOTAL</b>                          | -       | -      | -      | -          | -           | <b>\$0</b>        |
| Contractual Services                           |         |        |        |            |             |                   |
| 64-985-522020 - Professional Services          | -       | -      | -      | \$0        | -           | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>              | -       | -      | -      | <b>\$0</b> | -           | <b>\$0</b>        |
| Capital Projects                               |         |        |        |            |             |                   |
| 64-979-579870 - Contingency Projects           | -       | -      | \$260  | \$0        | -           | \$0               |
| 64-979-579887 - Indian Hills Pump Station      | -       | -      | \$0    | \$0        | \$9,756     | \$0               |
| 64-979-579892 - Cole County Westview Project   | -       | -      | \$0    | \$0        | \$1,225,079 | \$0               |
| 64-979-579893 - St Mary's Phase II             | -       | -      | \$0    | \$0        | -           | \$0               |
| 64-979-579894 - E Miller St Sewer Upgrade      | -       | -      | \$0    | \$0        | \$188,953   | \$0               |
| 64-979-579895 - Trenchless (CIPP)              | -       | -      | \$0    | \$0        | -           | \$0               |
| 64-979-579896 - Tree Valley Relief Sewer       | -       | -      | -      | \$0        | -           | \$0               |
| 64-979-579897 - Holts Summit Connection Improv | -       | -      | -      | \$0        | \$38,336    | \$0               |
| 64-979-579898 - Lee/Highcliff Sewer Upgrade    | -       | -      | -      | \$0        | -           | \$0               |
| 64-979-579899 - Slope Stabilization Project    | -       | -      | \$0    | \$0        | \$55,359    | \$0               |
| 64-980-579008 - User Rate Study                | -       | -      | -      | \$0        | -           | \$0               |
| 64-980-579009 - Wastewater Design              | -       | -      | -      | \$0        | -           | \$0               |
| 64-980-579012 - New Walnut Pump Station        | -       | -      | -      | \$0        | -           | \$0               |
| 64-980-579013 - Ww Reclamation Plan 2001       | -       | -      | -      | \$0        | -           | \$0               |
| 64-980-579014 - Missouri River Crossing        | -       | -      | -      | \$0        | -           | \$0               |
| 64-980-579015 - Misc Non-reimbursable          | -       | -      | -      | \$0        | -           | \$0               |
| 64-981-579111 - Algoa Treatment Facility       | -       | -      | -      | \$0        | -           | \$0               |
| 64-981-579116 - Moreau Pump Station Plan       | -       | -      | -      | \$0        | -           | \$0               |
| 64-981-579118 - Moreau Ps Design & Insp        | -       | -      | -      | \$0        | -           | \$0               |
| 64-981-579119 - Hwy 54 Ps Design & Insp        | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579250 - Highway 54 Pump Station        | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579251 - Moreau River Pump Station      | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579252 - Uaa Study                      | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579253 - Main B Wears Creek Design      | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579254 - Basin 9 Rehab & Repl           | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579255 - Sewer Rehab & Repl             | -       | -      | -      | \$0        | -           | \$0               |
| 64-982-579256 - Hayseton Pump Station          | -       | -      | -      | \$0        | -           | \$0               |
| 64-983-579362 - Riverside Ps & Rehab           | -       | -      | -      | \$0        | -           | \$0               |
| 64-984-579470 - Rwrfl Disinfection Fac         | -       | -      | -      | \$0        | -           | \$0               |
| 64-985-579116 - Moreau Pump Station Plan       | -       | -      | -      | \$0        | -           | \$0               |
| 64-985-579480 - Cole Junction Forcemain Replac | -       | -      | -      | \$0        | -           | \$0               |
| 64-985-579485 - Pretreatment Study             | -       | -      | -      | \$0        | -           | \$0               |
| 64-985-579490 - Route B-Tanner Br Sewer Ext    | -       | -      | -      | \$0        | -           | \$0               |
| 64-985-579495 - Basin 5 & 6 Design             | -       | -      | -      | \$0        | -           | \$0               |

|  | ACTUALS    |                  |                  | ADOPTED    | YTD ACTUALS        | CA/MAYOR APPROVED |
|--|------------|------------------|------------------|------------|--------------------|-------------------|
|  | FY2022     | FY2023           | FY2024           | FY2025     | FY2025             | FY2026            |
| 64-985-579496 - SRF Bond - Uncommitted         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-986-579020 - Walnut Odor Control Study      | –          | –                | –                | \$0        | –                  | \$0               |
| 64-986-579256 - Hayselton Pump Station         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-986-579500 - Basin 12 Relief Sewers         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-986-579510 - Basin 5 & 6 Relief Sewers      | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-577069 - East High Street               | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-579256 - Hayselton Pump Station         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-579500 - Basin 12 Relief Sewers         | \$0        | \$0              | \$0              | \$0        | \$1,635            | \$0               |
| 64-987-579880 - Basin 13B Upgrade-Valley View  | \$0        | –                | –                | \$0        | –                  | \$0               |
| 64-987-579881 - Wears Creek Upgrade-E. Branch  | \$0        | –                | –                | \$0        | –                  | \$0               |
| 64-987-579882 - Green Meadow Pumps & Forcemain | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-579883 - Forcemain Eval & Replacement   | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-579884 - Basin 17 Relief Sewer          | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-579886 - Biosolids Improvements         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-989-579869 - Biosolids Improvement          | –          | –                | \$0              | \$0        | \$4,253,479        | \$0               |
| 64-989-579886 - Biosolids Improvements         | –          | –                | –                | \$0        | –                  | \$0               |
| 64-989-579891 - Basin 10-Westview PS Upgrade   | –          | \$40,187         | \$0              | \$0        | \$108,846          | \$0               |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$0</b> | <b>\$40,187</b>  | <b>\$260</b>     | <b>\$0</b> | <b>\$5,881,442</b> | <b>\$0</b>        |
| Debt Service                                   |            |                  |                  |            |                    |                   |
| 64-979-580040 - Bond Amortization Expense      | –          | \$73,355         | –                | \$0        | –                  | \$0               |
| 64-986-580040 - Bond Amortization Expense      | –          | –                | –                | \$0        | –                  | \$0               |
| 64-987-580040 - Bond Amortization Expense      | –          | –                | –                | \$0        | –                  | \$0               |
| 64-988-580040 - Bond Amortization Expense      | –          | –                | –                | \$0        | –                  | \$0               |
| 64-989-580040 - Bond Amortization Expense      | –          | –                | \$194,292        | \$0        | –                  | \$0               |
| <b>DEBT SERVICE TOTAL</b>                      | <b>–</b>   | <b>\$73,355</b>  | <b>\$194,292</b> | <b>\$0</b> | <b>–</b>           | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                          | <b>\$0</b> | <b>\$113,542</b> | <b>\$194,552</b> | <b>\$0</b> | <b>\$5,881,442</b> | <b>\$0</b>        |

# Wastewater - Capital Purchases/Projects

FY2026

## Department Detailed Expenses

### Wastewater Fund - Capital Purchases/Projects

|  | ACTUALS  |         |          | ADOPTED     | YTD ACTUALS | CA/MAYOR APPROVED |
|--|----------|---------|----------|-------------|-------------|-------------------|
|  | FY2022   | FY2023  | FY2024   | FY2025      | FY2025      | FY2026            |
| <b>Expenses</b>                                |          |         |          |             |             |                   |
| Capital Projects                               |          |         |          |             |             |                   |
| 64-990-576007 - Stormwater Improvements        | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-576010 - SchellRidge Stmwtr & Vari Swrs | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-577032 - Hyde Park Infrastructure       | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-577096 - South Country Club             | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-577098 - East High Street               | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-578051 - Its/gis                        | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-578056 - Annexation                     | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579020 - Walnut Odor Control Study      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579116 - Moreau Pump Station Plan       | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579256 - Hayselton Pump Station         | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579490 - Route B-Tanner Br Sewer Ext    | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579495 - Basin 5 & 6 Design             | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579810 - Plant Expansion & Modific      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579811 - Algoa Treatment Facility       | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579820 - Sewer Extensions               | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579821 - Fac For Collections            | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579822 - Partnership2000 Sewer Ext      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579825 - Sewer System Repairs           | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579830 - Plant/ordor Control            | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579840 - I/i Program/personel Serv      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579841 - I/i Rehabilitation             | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579842 - Walnut Lift Station Lot        | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579843 - Cole Junction Force Main       | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579844 - Reallocation                   | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579850 - Sewer Rehab & Repl             | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579855 - Basin 10 Relief-Frog Hollow    | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579856 - Basin 21 Woodward Swr Replace  | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579860 - E Moreau R Incept& P Stat      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579861 - Land-hwy 54 & Gr M Ps          | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579863 - Replace Effluent Piping        | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579864 - Install Scum Eq-sbr Basin      | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579865 - Relocate Septage Station       | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579866 - Mo River Bridge Repl           | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579867 - Basin 9/10 Relief Sewer        | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579868 - Professional Services          | \$480    | \$480   | –        | \$0         | –           | \$0               |
| 64-990-579870 - Contingency Projects           | \$61,877 | \$7,853 | \$56,418 | \$1,342,000 | \$729,864   | \$1,200,000       |
| 64-990-579871 - Design Disinfect Fac           | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579872 - Basin 6 Rehab/repl             | –        | –       | –        | \$0         | –           | \$0               |
| 64-990-579873 - Algoa Facility-Disinfectn Syst | –        | –       | –        | \$0         | –           | \$0               |

|  | ACTUALS            |                    |                    | ADOPTED            | YTD ACTUALS      | CA/MAYOR APPROVED  |
|--|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
|  | FY2022             | FY2023             | FY2024             | FY2025             | FY2025           | FY2026             |
| 64-990-579874 - Moreau View Extension          | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579875 - Longview Sewer Extension       | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579876 - ABB Pump Station               | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579877 - Woodward Sub Sewer Replacement | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579878 - Sharon Drive PS Elimination    | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579879 - Blower Replacement @ Plant     | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579882 - Green Meadow Pumps & Forcemain | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579885 - Green Tree Sewer Extension     | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579886 - Biosolids Improvements         | –                  | \$0                | \$0                | \$0                | \$1              | \$0                |
| 64-990-579887 - Indian Hills Pump Station      | –                  | –                  | –                  | \$600,000          | \$6,250          | \$0                |
| 64-990-579888 - Catholic Charities             | –                  | –                  | –                  | \$0                | –                | \$0                |
| 64-990-579889 - Binder Pump Station Upgrade    | \$0                | \$0                | –                  | \$0                | –                | \$0                |
| 64-990-579890 - E Capitol Sewer                | \$0                | \$0                | –                  | \$0                | –                | \$0                |
| 64-990-579891 - Basin 10-Westview PS Upgrade   | \$77,652           | -\$77,652          | \$0                | \$0                | \$113            | \$0                |
| 64-990-579900 - Stream bnk Stabl–Trib to Grays | –                  | –                  | –                  | \$0                | –                | –                  |
| <b>CAPITAL PROJECTS TOTAL</b>                  | <b>\$140,009</b>   | <b>-\$69,319</b>   | <b>\$56,418</b>    | <b>\$1,942,000</b> | <b>\$736,227</b> | <b>\$1,200,000</b> |
| Depreciation                                   |                    |                    |                    |                    |                  |                    |
| 64-990-560010 - Depreciation                   | \$1,772,803        | \$1,652,007        | \$1,707,008        | \$0                | –                | \$0                |
| <b>DEPRECIATION TOTAL</b>                      | <b>\$1,772,803</b> | <b>\$1,652,007</b> | <b>\$1,707,008</b> | <b>\$0</b>         | <b>–</b>         | <b>\$0</b>         |
| <b>EXPENSES TOTAL</b>                          | <b>\$1,912,812</b> | <b>\$1,582,688</b> | <b>\$1,763,426</b> | <b>\$1,942,000</b> | <b>\$736,227</b> | <b>\$1,200,000</b> |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

### Wastewater Fund - Capital Purchases/Projects

| Account String | Object Code Description | Description                         | Total Amount       |
|----------------|-------------------------|-------------------------------------|--------------------|
| 64-990-579870  | Contingency Projects    | Hart/Havana/W Main St Improvements  | \$947,771          |
| 64-990-579870  | Contingency Projects    | Fairmont Sewer Replacement          | \$15,287           |
| 64-990-579870  | Contingency Projects    | Cordell/Dockery/Lee St Improvements | \$236,942          |
|                |                         |                                     | <b>\$1,200,000</b> |



# Self-Insured Work Comp Fund

FY2026

## Overview

The Worker's Compensation Trust Fund is a self-insured fund established in 1991 to directly pay for on-the-job related sickness and injuries. The plan was implemented as a cost containment measure in lieu of using the State of Missouri Fund or private insurance. Each year the City evaluates the projected needs of the fund and payroll, based contributions, which are recognized in this fund as charges for services revenue, are made by City Departments to meet those projected needs.

Claims administration is managed by a third party. The compensation claims are processed electronically.

The City's Central Safety Committee meets monthly to discuss old and new safety issues. The monthly meeting includes a safety issue presentation. The issues discussed are distributed to the City employees by email on a regular basis.

The third party can provide, upon request, reports to assist management in assessing safety issues for the City as well as the costs associated with claim activity.

Safety policies are developed on a department-by-department basis. The City recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, etc.) than others (such as employees who work in an office). The City also recognizes that certain vehicles have more exposure to potential claims (such as fire trucks and law enforcement vehicles) than other vehicles.

## Budget Detailed Revenue Report

### Workers Comp Fund

|  | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Revenues</b>                            |                  |                  |                  |                  |                  |                   |
| Revenue                                    |                  |                  |                  |                  |                  |                   |
| Charges for Services                       |                  |                  |                  |                  |                  |                   |
| 72-100-440400 - Insurance Payments         | \$400,000        | \$400,000        | \$400,001        | \$400,000        | \$400,020        | \$400,000         |
| <b>CHARGES FOR SERVICES TOTAL</b>          | <b>\$400,000</b> | <b>\$400,000</b> | <b>\$400,001</b> | <b>\$400,000</b> | <b>\$400,020</b> | <b>\$400,000</b>  |
| Interest Income                            |                  |                  |                  |                  |                  |                   |
| 72-100-470010 - Interest                   | \$15,720         | \$22,851         | \$26,666         | \$8,000          | \$10,148         | \$8,000           |
| 72-100-470051 - Unrealized Gains/losses    | -\$20,885        | \$3,051          | \$11,405         | \$0              | \$5,675          | \$0               |
| <b>INTEREST INCOME TOTAL</b>               | <b>-\$5,165</b>  | <b>\$25,902</b>  | <b>\$38,071</b>  | <b>\$8,000</b>   | <b>\$15,823</b>  | <b>\$8,000</b>    |
| Other Operating Revenues                   |                  |                  |                  |                  |                  |                   |
| 72-100-481070 - Miscellaneous              | \$14,664         | \$332,418        | \$1,688          | \$0              | \$285            | \$0               |
| 72-100-481077 - Insurance Claims           | \$3,841          | -\$2,241         | –                | \$0              | –                | \$0               |
| <b>OTHER OPERATING REVENUES TOTAL</b>      | <b>\$18,504</b>  | <b>\$330,177</b> | <b>\$1,688</b>   | <b>\$0</b>       | <b>\$285</b>     | <b>\$0</b>        |
| Transfers In                               |                  |                  |                  |                  |                  |                   |
| 72-100-490100 - Trsfr From General Fd      | \$375,007        | –                | –                | \$0              | –                | \$0               |
| 72-100-490110 - Transfer from Airport Fund | –                | –                | –                | \$0              | –                | \$0               |
| 72-100-490120 - Transfer from Parking Fund | \$3,595          | –                | –                | \$0              | –                | \$0               |

|   | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| 72-100-490130 - Transfer from Transit Fund    | –                | –                | –                | \$0              | –                | \$0               |
| 72-100-490140 - Transfer from Wastewater Fund | \$26,677         | –                | –                | \$0              | –                | \$0               |
| 72-100-490210 - Transfer from Parks Fund      | \$44,721         | –                | –                | \$0              | –                | \$0               |
| 72-100-490851 - Transfers In                  | –                | –                | –                | \$0              | –                | \$0               |
| <b>TRANSFERS IN TOTAL</b>                     | <b>\$450,000</b> | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Transfers Out                                 |                  |                  |                  |                  |                  |                   |
| 72-100-495995 - Transfer From(to) Surplus     | –                | –                | –                | \$0              | –                | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                    | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>REVENUE TOTAL</b>                          | <b>\$863,339</b> | <b>\$756,079</b> | <b>\$439,761</b> | <b>\$408,000</b> | <b>\$416,128</b> | <b>\$408,000</b>  |
| <b>REVENUES TOTAL</b>                         | <b>\$863,339</b> | <b>\$756,079</b> | <b>\$439,761</b> | <b>\$408,000</b> | <b>\$416,128</b> | <b>\$408,000</b>  |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### Workers Comp Fund

| Account String | Object Code Description   | Description   | Total Amount   |
|----------------|---------------------------|---|----------------|
| 72-100-470010  | Interest                  | estimated low so we don't have to make up the difference with a supplemental                            | \$8,000        |
| 72-100-495995  | Transfer From(to) Surplus | FYE 24 fund balance = \$145,478; \$0 budgeted for use/addition in FY25; NEED TO MAKE UP DEFICIT IN FY25 | \$0            |
|                |                           |   | <b>\$8,000</b> |

## Expenses by Account Type

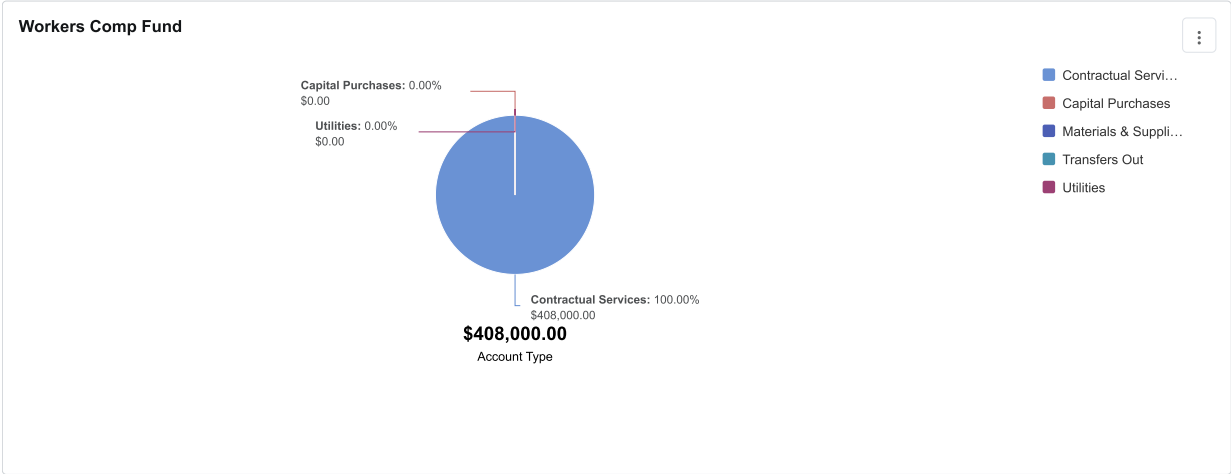
FY26 Mayor's Approved Budget

### Workers Comp Fund

| Account Type (Ex)    | FY2026           |
|----------------------|------------------|
| <b>Amount</b>        |                  |
| Contractual Services | \$408,000        |
| Capital Purchases    | \$0              |
| Materials & Supplies | \$0              |
| Transfers Out        | \$0              |
| Utilities            | \$0              |
| <b>AMOUNT</b>        | <b>\$408,000</b> |

# Expenses by Account Type - FY26 Workers Comp Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Self-Insured Work Comp Fund

FY2026

## Department Detailed Expenses

### Self Insured Work Comp Fund

|   | ACTUALS          |                  |                  | ADOPTED          | YTD ACTUALS      | CA/MAYOR APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|
|   | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Expenses</b>                           |                  |                  |                  |                  |                  |                   |
| Materials & Supplies                      |                  |                  |                  |                  |                  |                   |
| 72-720-511020 - Postage                   | –                | \$5              | –                | \$0              | –                | \$0               |
| 72-720-512020 - Copies                    | –                | –                | –                | \$0              | –                | \$0               |
| 72-720-512030 - Photographic Supplies     | –                | –                | –                | \$0              | –                | \$0               |
| 72-720-513010 - Office Supplies           | –                | –                | –                | \$0              | –                | \$0               |
| <b>MATERIALS &amp; SUPPLIES TOTAL</b>     | <b>–</b>         | <b>\$5</b>       | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Contractual Services                      |                  |                  |                  |                  |                  |                   |
| 72-720-520030 - Dues And Publications     | –                | –                | –                | \$0              | –                | \$0               |
| 72-720-520070 - Training And Education    | \$61             | \$234            | \$175            | \$0              | –                | \$0               |
| 72-720-521040 - Medical Claims/services   | \$210,230        | \$352,767        | \$186,817        | \$99,070         | \$318,527        | \$99,070          |
| 72-720-521070 - Prov For Unsettled Claims | \$202,545        | -\$175,268       | -\$77,459        | \$0              | –                | \$0               |
| 72-720-521080 - State Assessmt/tax        | \$28,832         | \$28,954         | \$32,883         | \$40,000         | \$33,354         | \$40,245          |
| 72-720-521085 - Re-insurance Premiums     | \$141,599        | \$145,901        | \$144,224        | \$93,838         | \$154,906        | \$102,120         |
| 72-720-521090 - Claims-indem/settlement   | \$66,816         | \$262,453        | \$206,506        | \$75,000         | \$30,648         | \$75,000          |
| 72-720-521095 - Claims-expense            | \$51,802         | \$30,995         | \$22,258         | \$25,000         | \$23,573         | \$25,000          |
| 72-720-522010 - Audit                     | \$767            | \$927            | \$1,284          | \$1,373          | \$1,329          | \$1,128           |
| 72-720-522020 - Professional Services     | \$16,250         | \$17,429         | \$15,000         | \$16,500         | \$21,000         | \$16,500          |
| 72-720-522070 - Legal Services            | \$19,451         | \$22,220         | \$20,139         | \$0              | \$16,100         | \$0               |
| 72-720-526020 - Admin Chgs For Serv       | \$32,272         | \$50,049         | \$56,289         | \$57,219         | \$57,219         | \$48,937          |
| 72-720-529010 - Special Events            | \$0              | –                | –                | \$0              | –                | \$0               |
| <b>CONTRACTUAL SERVICES TOTAL</b>         | <b>\$770,625</b> | <b>\$736,661</b> | <b>\$608,116</b> | <b>\$408,000</b> | <b>\$656,655</b> | <b>\$408,000</b>  |
| Utilities                                 |                  |                  |                  |                  |                  |                   |
| 72-720-534010 - Telephone                 | –                | –                | –                | \$0              | –                | \$0               |
| <b>UTILITIES TOTAL</b>                    | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Capital Purchases                         |                  |                  |                  |                  |                  |                   |
| 72-720-572020 - Purchase Of Equipment     | –                | –                | –                | \$0              | –                | \$0               |
| <b>CAPITAL PURCHASES TOTAL</b>            | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| Transfers Out                             |                  |                  |                  |                  |                  |                   |
| 72-720-590030 - Transfer to General Fund  | –                | –                | –                | \$0              | –                | \$0               |
| <b>TRANSFERS OUT TOTAL</b>                | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>\$0</b>       | <b>–</b>         | <b>\$0</b>        |
| <b>EXPENSES TOTAL</b>                     | <b>\$770,625</b> | <b>\$736,666</b> | <b>\$608,116</b> | <b>\$408,000</b> | <b>\$656,655</b> | <b>\$408,000</b>  |

# Department Analysis - Expenses

FY26 Mayor's Approved Budget

Self Insured Work Comp Fund

| Account String | Object Code Description | Line Item Description  |
|----------------|-------------------------|--|
| 72-720-521080  | State Assessmt/tax      | to cover quarterly payments to Mo Div of Workers Compensation & Mo Dept of Revenue |
| 72-720-521085  | Re-insurance Premiums   | VERIFIED by Finance  |
| 72-720-522010  | Audit                   | Verified by Finance - agrees with contract   |
| 72-720-526020  | Admin Chgs For Serv     | Verified by Finance  |
|                |                         |  |

# Self-Funded Health Insurance

FY2026

## Overview

During FY16, the City of Jefferson made a policy decision to self-fund the health insurance program offered to City employees. Costs of the program are accounted for in an Internal Service Fund, in which the services provided under the health insurance program are billed to the funds benefiting from the service.

The Self-Funded Health Insurance Fund is funded entirely by charges made to City departments. Health insurance expenses are budgeted at the department level and any budgeted funds not used for health insurance premiums are transferred to the Self-Funded Health Insurance Fund to be utilized for future claims payments. The amounts billed to departments and recognized as insurance payments revenue by the Self-Funded Health Insurance Fund, and the amounts of expense recognized by the Self-Funded Health Insurance Fund should be approximately the same over a reasonable period. If the fund incurs a deficit that is not expected to be eliminated over a reasonable period of time, additional premiums will be billed to the participating departments to cover the full cost of claims recognized as expenses.

## Budget Detailed Revenue Report

### Self-Funded Health Insurance

|   | ACTUALS            |                    |                    | ADOPTED    | YTD                | CA/MAYOR APPROVED |
|---|--------------------|--------------------|--------------------|------------|--------------------|-------------------|
|   | FY2022             | FY2023             | FY2024             | FY2025     | FY2025             | FY2026            |
| <b>Revenues</b>                               |                    |                    |                    |            |                    |                   |
| Revenue                                       |                    |                    |                    |            |                    |                   |
| Charges for Services                          |                    |                    |                    |            |                    |                   |
| 73-100-440400 - Insurance Payments            | \$3,347,301        | \$3,455,860        | \$3,811,466        | \$0        | \$3,689,245        | \$0               |
| <b>CHARGES FOR SERVICES TOTAL</b>             | <b>\$3,347,301</b> | <b>\$3,455,860</b> | <b>\$3,811,466</b> | <b>\$0</b> | <b>\$3,689,245</b> | <b>\$0</b>        |
| Interest Income                               |                    |                    |                    |            |                    |                   |
| 73-100-470010 - Interest                      | -\$6,154           | -\$21,360          | \$8,045            | \$0        | \$2,667            | \$0               |
| <b>INTEREST INCOME TOTAL</b>                  | <b>-\$6,154</b>    | <b>-\$21,360</b>   | <b>\$8,045</b>     | <b>\$0</b> | <b>\$2,667</b>     | <b>\$0</b>        |
| Intergovernmental                             |                    |                    |                    |            |                    |                   |
| 73-100-430010 - Federal Grants                | \$254,535          | -\$4,973           | –                  | \$0        | –                  | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>                | <b>\$254,535</b>   | <b>-\$4,973</b>    | <b>–</b>           | <b>\$0</b> | <b>–</b>           | <b>\$0</b>        |
| Other Operating Revenues                      |                    |                    |                    |            |                    |                   |
| 73-100-481070 - Miscellaneous                 | \$80,176           | \$72,714           | \$125,842          | \$0        | \$89,123           | \$0               |
| <b>OTHER OPERATING REVENUES TOTAL</b>         | <b>\$80,176</b>    | <b>\$72,714</b>    | <b>\$125,842</b>   | <b>\$0</b> | <b>\$89,123</b>    | <b>\$0</b>        |
| Transfers In                                  |                    |                    |                    |            |                    |                   |
| 73-100-490100 - Trsfr From General Fd         | \$969,665          | \$1,747,432        | \$533,925          | \$0        | –                  | \$0               |
| 73-100-490110 - Transfer from Airport Fund    | –                  | \$14,502           | –                  | \$0        | –                  | \$0               |
| 73-100-490120 - Transfer from Parking Fund    | \$18,647           | \$21,752           | \$10,350           | \$0        | –                  | \$0               |
| 73-100-490130 - Transfer from Transit Fund    | –                  | \$137,764          | –                  | \$0        | –                  | \$0               |
| 73-100-490140 - Transfer from Wastewater Fund | \$96,967           | \$174,018          | \$76,725           | \$0        | –                  | \$0               |
| 73-100-490210 - Transfer from Parks Fund      | \$141,721          | \$304,532          | \$129,000          | \$0        | –                  | \$0               |
| <b>TRANSFERS IN TOTAL</b>                     | <b>\$1,227,000</b> | <b>\$2,400,000</b> | <b>\$750,000</b>   | <b>\$0</b> | <b>–</b>           | <b>\$0</b>        |
| Transfers Out                                 |                    |                    |                    |            |                    |                   |
| 73-100-495995 - Transfer From(to) Surplus     | –                  | –                  | –                  | \$0        | –                  | \$0               |

|                                    | ACTUALS     |             |             | ADOPTED | YTD         | CA/MAYOR APPROVED |
|------------------------------------|-------------|-------------|-------------|---------|-------------|-------------------|
|                                    | FY2022      | FY2023      | FY2024      | FY2025  | FY2025      | FY2026            |
| TRANSFERS OUT TOTAL                | –           | –           | –           | \$0     | –           | \$0               |
| REVENUE TOTAL                      | \$4,902,858 | \$5,902,242 | \$4,695,353 | \$0     | \$3,781,035 | \$0               |
| Self-Funded Health Insurance       |             |             |             |         |             |                   |
| Other Operating Revenues           |             |             |             |         |             |                   |
| 73-730-481070 - Miscellaneous      | –           | –           | –           | \$0     | –           | \$0               |
| OTHER OPERATING REVENUES TOTAL     | –           | –           | –           | \$0     | –           | \$0               |
| SELF-FUNDED HEALTH INSURANCE TOTAL | –           | –           | –           | \$0     | –           | \$0               |
| REVENUES TOTAL                     | \$4,902,858 | \$5,902,242 | \$4,695,353 | \$0     | \$3,781,035 | \$0               |

## Expenses by Account Type

FY26 Mayor's Approved Budget

### Self-Funded Health Insurance

| Account Type (Ex)        | FY2026 |
|--------------------------|--------|
| Amount                   |        |
| Contractual Services     | \$0    |
| Other Operating Expenses | \$0    |
| Transfers Out            | \$0    |
| AMOUNT                   | \$0    |

# Self-Funded Health Insurance

FY2026

## Department Detailed Expenses

Self-Funded Health Insurance

|   | ACTUALS     |             |             | ADOPTED | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-------------|-------------|-------------|---------|-------------|-------------------|
|   | FY2022      | FY2023      | FY2024      | FY2025  | FY2025      | FY2026            |
| Expenses                                |             |             |             |         |             |                   |
| Contractual Services                    |             |             |             |         |             |                   |
| 73-730-521040 - Medical Claims/services | \$4,864,387 | \$5,569,091 | \$5,078,738 | \$0     | \$3,160,958 | \$0               |
| 73-730-521085 - Re-insurance Premiums   | –           | –           | –           | \$0     | –           | \$0               |
| 73-730-522020 - Professional Services   | \$22,300    | \$21,196    | \$17,770    | \$0     | –           | \$0               |
| CONTRACTUAL SERVICES TOTAL              | \$4,886,687 | \$5,590,286 | \$5,096,508 | \$0     | \$3,160,958 | \$0               |
| Other Operating Expenses                |             |             |             |         |             |                   |
| 73-730-550010 - Miscellaneous           | \$2,451     | \$2,394     | \$2,492     | \$0     | \$3,404     | \$0               |
| OTHER OPERATING EXPENSES TOTAL          | \$2,451     | \$2,394     | \$2,492     | \$0     | \$3,404     | \$0               |
| EXPENSES TOTAL                          | \$4,889,138 | \$5,592,680 | \$5,099,001 | \$0     | \$3,164,362 | \$0               |



# Tax Increment Financing (TIF) Fund

FY2026

## Overview

Tax Increment Financing (TIF) provides local tax financial assistance for the redevelopment of designated economically depressed areas. TIF allows the use of a portion of certain local tax revenues generated for a limited number of years in the redevelopment area to help pay for the redevelopment.

Community Improvement Districts (CIDs) provide funding for certain public improvements or services in the designated benefit area. Funding may be through a special tax on sales, special assessment on certain real property or by fees, rents, or charges generated in the District.

The TIF Fund is a clearing account for TIF and CID activity. The City currently has five CIDs: the Southside Munichberg CID, the Capital Mall CID, the St. Mary's Hospital CID, the MSP CID, and the Christy Drive CID. The City currently has four TIFs: the Capital Mall TIF Plan, the Southside TIF Plan, the St. Mary's Hospital TIF Plan, and the Christy Drive TIF Plan. The High Street TIF District was terminated and dissolved in FY2020 after the redevelopment projects costs were repaid in full, thus terminating the High Street TIF Plan.

## Budget Detailed Revenue Report

### TIF Fund

|  | ACTUALS          |                  |                  | ADOPTED          | YTD              | CA/MAYOR APPROVED |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|  | FY2022           | FY2023           | FY2024           | FY2025           | FY2025           | FY2026            |
| <b>Revenues</b>                              |                  |                  |                  |                  |                  |                   |
| Revenue                                      |                  |                  |                  |                  |                  |                   |
| Intergovernmental                            |                  |                  |                  |                  |                  |                   |
| 77-100-430070 - County TIF Funds-O'Donoghues | –                | –                | \$0              | \$0              | –                | \$0               |
| 77-100-430071 - County TIF Funds-Southside   | \$40,798         | \$38,163         | \$39,635         | \$0              | \$37,368         | \$0               |
| 77-100-430072 - County TIF Funds-Mall        | \$124,989        | \$130,742        | \$155,000        | \$0              | \$157,107        | \$0               |
| 77-100-430073 - County TIF Funds-St Marys    | \$270,833        | \$290,848        | \$359,474        | \$0              | \$331,392        | \$0               |
| <b>INTERGOVERNMENTAL TOTAL</b>               | <b>\$436,621</b> | <b>\$459,753</b> | <b>\$554,109</b> | <b>\$0</b>       | <b>\$525,867</b> | <b>\$0</b>        |
| Other Taxes                                  |                  |                  |                  |                  |                  |                   |
| 77-100-430068 - CID Funds-St Marys           | \$37,002         | \$41,372         | \$54,797         | \$0              | \$34,154         | \$0               |
| 77-100-430069 - CID Funds-Mall               | –                | –                | –                | \$0              | –                | \$0               |
| <b>OTHER TAXES TOTAL</b>                     | <b>\$37,002</b>  | <b>\$41,372</b>  | <b>\$54,797</b>  | <b>\$0</b>       | <b>\$34,154</b>  | <b>\$0</b>        |
| Transfers In                                 |                  |                  |                  |                  |                  |                   |
| 77-100-490100 - Trsfr From General Fd        | \$41,782         | \$52,725         | \$54,658         | \$50,000         | \$3,637          | \$53,750          |
| 77-100-490210 - Transfer from Parks Fund     | \$20,891         | \$26,363         | \$27,329         | \$25,000         | \$1,819          | \$26,875          |
| 77-100-490352 - Transfer From Cit "d"        | –                | –                | –                | \$0              | –                | \$0               |
| 77-100-490353 - Transfer From Cit "e"        | –                | –                | –                | \$0              | –                | \$0               |
| 77-100-490354 - Transfer From Cit "F"        | –                | –                | –                | \$0              | –                | \$0               |
| 77-100-490355 - Transfer from Cit "G"        | \$20,891         | –                | –                | \$0              | –                | \$0               |
| 77-100-490356 - Transfer from Cit "h"        | –                | \$26,363         | \$27,329         | \$25,000         | \$1,819          | \$26,875          |
| <b>TRANSFERS IN TOTAL</b>                    | <b>\$83,564</b>  | <b>\$105,451</b> | <b>\$109,316</b> | <b>\$100,000</b> | <b>\$7,275</b>   | <b>\$107,500</b>  |
| Transfers Out                                |                  |                  |                  |                  |                  |                   |
| 77-100-495995 - Transfer From(to) Surplus    | –                | –                | –                | \$0              | –                | \$0               |
| 77-100-495997 - Bond Proceeds                | –                | –                | –                | \$0              | –                | \$0               |

|                     | ACTUALS   |           |           | ADOPTED   | YTD       | CA/MAYOR APPROVED |
|---------------------|-----------|-----------|-----------|-----------|-----------|-------------------|
|                     | FY2022    | FY2023    | FY2024    | FY2025    | FY2025    | FY2026            |
| TRANSFERS OUT TOTAL | –         | –         | –         | \$0       | –         | \$0               |
| REVENUE TOTAL       | \$557,188 | \$606,575 | \$718,222 | \$100,000 | \$567,295 | \$107,500         |
| REVENUES TOTAL      | \$557,188 | \$606,575 | \$718,222 | \$100,000 | \$567,295 | \$107,500         |

## Budget Analysis - Revenues

FY26 Mayor's Approved Budget

### TIF Fund

| Account String | Object Code Description      | Description  | Total Amount     |
|----------------|------------------------------|--|------------------|
| 77-100-430068  | CID Funds-St Marys           | we do not budget for this as these revenues ultimately wash from acct 77-770-527036 - they come in, we pay out | \$0              |
| 77-100-430069  | CID Funds-Mall               | we do not budget for this as these revenues ultimately wash from acct 77-770-527035 - they come in, we pay out | \$0              |
| 77-100-430070  | County TIF Funds-O'Donoghues | we only budget city portion - county portion will wash with expenses   | \$0              |
| 77-100-430071  | County TIF Funds-Southside   | we only budget city portion - county portion will wash with expenses   | \$0              |
| 77-100-430072  | County TIF Funds-Mall        | we only budget city portion - county portion will wash with expenses   | \$0              |
| 77-100-430073  | County TIF Funds-St Marys    | we only budget city portion - county portion will wash with expenses   | \$0              |
| 77-100-490100  | Trsfr From General Fd        | 50% of City expenses; goes to 10-700-590050 - VERIFIED BY FINANCE  | \$53,750         |
| 77-100-490210  | Transfer from Parks Fund     | 25% of City expenses; goes to 21-700-590050 - VERIFIED BY FINANCE  | \$26,875         |
| 77-100-490356  | Transfer from Cit "h"        | 25% of City expenses; goes to 46-700-590050 - VERIFIED BY FINANCE  | \$26,875         |
|                |                              |  | <b>\$107,500</b> |

## Expenses by Account Type

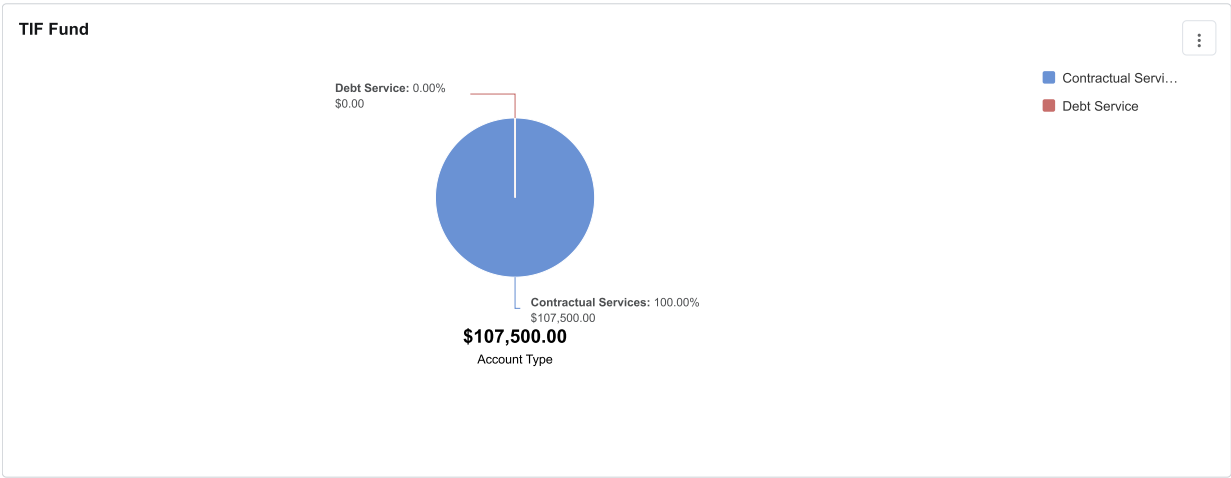
FY26 Mayor's Approved Budget

### TIF Fund

| Account Type (Ex)    | FY2026           |
|----------------------|------------------|
| <b>Amount</b>        |                  |
| Contractual Services | \$107,500        |
| Debt Service         | \$0              |
| <b>AMOUNT</b>        | <b>\$107,500</b> |

# Expenses by Account Type - FY26 Tax Increment Financing (TIF) Fund

## Mayor's Approved Budget



Data Updated: Aug 12, 2025, 9:58 PM

# Tax Increment Financing (TIF) Fund

FY2026

## Department Detailed Expenses

TIF Fund

|   | ACTUALS   |           |           | ADOPTED   | YTD ACTUALS | CA/MAYOR APPROVED |
|---|-----------|-----------|-----------|-----------|-------------|-------------------|
|   | FY2022    | FY2023    | FY2024    | FY2025    | FY2025      | FY2026            |
| Expenses                                    |           |           |           |           |             |                   |
| Contractual Services                        |           |           |           |           |             |                   |
| 77-770-527030 - Economic Redevelopment      | \$52,526  | \$51,527  | \$49,666  | \$10,000  | \$48,491    | \$7,500           |
| 77-770-527035 - Economic Redevelopment-Mall | \$124,989 | \$130,742 | \$155,000 | \$0       | \$157,107   | \$0               |
| 77-770-527036 - Economic Redev-St Marys     | \$380,995 | \$427,764 | \$508,685 | \$90,000  | -\$5,331    | \$100,000         |
| CONTRACTUAL SERVICES TOTAL                  | \$558,510 | \$610,034 | \$713,351 | \$100,000 | \$200,266   | \$107,500         |
| Debt Service                                |           |           |           |           |             |                   |
| 77-770-580010 - Bond Principal              | -         | -         | -         | \$0       | -           | \$0               |
| 77-770-580020 - Bond Interest               | -         | -         | -         | \$0       | -           | \$0               |
| DEBT SERVICE TOTAL                          | -         | -         | -         | \$0       | -           | \$0               |
| EXPENSES TOTAL                              | \$558,510 | \$610,034 | \$713,351 | \$100,000 | \$200,266   | \$107,500         |

## Department Analysis - Expenses

FY26 Mayor's Approved Budget

TIF Fund

| Account String | Object Code Description     | Description   | Total Amount |
|----------------|-----------------------------|---|--------------|
| 77-770-527030  | Economic Redevelopment      | City Sales Tax ONLY piece of the annual TIF payouts (Southside approx \$7,500in FY25)   | \$7,500      |
| 77-770-527035  | Economic Redevelopment-Mall | City Sales Tax ONLY piece of the annual TIF payouts (Mall \$0 in FY25)                  | \$0          |
| 77-770-527036  | Economic Redev-St Marys     | City Sales Tax ONLY piece of the annual TIF payouts (St Marys approx \$100,000 in FY24) | \$100,000    |
|                |                             |   | \$107,500    |